

2020

COUNTY

ANNUAL FINANCIAL REPORT

11 COUNTY OF CAMBRIA

County of CAMBRIA
GOVERNMENT-WIDE STATEMENT OF NET POSITION
 December 31, 2020

	Governmental Activities	Business-Type Activities	Total
<u>CURRENT ASSETS:</u>			
Cash and cash equivalents	34,323,942	42	34,323,984
Receivables (net of allowance for uncollectibles)	8,311,244	831	8,312,075
Due from other governments	13,372,627		13,372,627
Internal balances	-190,556	190,556	
Restricted assets:			
Temporarily restricted:			
Other: Funds held as Rep Payee	156,620		156,620
<u>NON-CURRENT ASSETS:</u>			
Permanently restricted:			
Capital assets not being depreciated:			
Land		290,116	290,116
Construction in progress	10,895,703		10,895,703
Capital assets net of accumulated depreciation:			
Buildings and system	19,948,269	1,686,663	21,634,932
Improvements other than buildings	7,881,932	352,648	8,234,580
Machinery and equipment	7,266,778	29,596	7,296,374
Infrastructure	11,687,341		11,687,341
Other: Note Receivable	2,735,561		2,735,561
TOTAL ASSETS	116,389,461	2,550,452	118,939,913
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
Deferred amount on debt refundings	660,953		660,953
Deferrals related to pensions	16,555,294		16,555,294
Other: Bond Issue Discount	274,489	51,088	325,577
Other: Prepaid Expenses	191,814		191,814

County of CAMBRIA
GOVERNMENT-WIDE STATEMENT OF NET POSITION
December 31, 2020

	Governmental Activities	Business-Type Activities	Total
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
Other: Deferred OPEB outflow	20,753,784		20,753,784
TOTAL DEFERRED OUTFLOWS OF RESOURCES	38,436,334	51,088	38,487,422
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	154,825,795	2,601,540	157,427,335
<u>LIABILITIES:</u>			
Accounts payable	15,719,088	18,098	15,737,186
Due to other governments	191,696		191,696
Funds held as fiduciary	156,620		156,620
Other current liabilities	7,196		7,196
Debt due within one year	3,877,083	253,294	4,130,377
Debt due in more than one year	50,024,745	2,288,684	52,313,429
Other: Compensated Absences	2,091,293	12,557	2,103,850
Other: Worker's Compensation	260,178		260,178
Other: Net Pension Obligation	20,487,793		20,487,793
Other: OPEB Obligation	94,099,404		94,099,404
TOTAL LIABILITIES	186,915,096	2,572,633	189,487,729
<u>DEFERRED INFLOWS OF RESOURCES:</u>			
Deferred amount on debt refundings	2,521,040	28,907	2,549,947
Deferrals related to pensions	37,081,307		37,081,307
Other: Unearned Revenue	6,828,988		6,828,988
TOTAL DEFERRED INFLOWS OF RESOURCES	46,431,335	28,907	46,460,242
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	233,346,431	2,601,540	235,947,971
<u>NET POSITION:</u>			
Net investment in capital assets	2,192,597	-160,774	2,031,823
Restricted	4,031,568	160,774	4,192,342

County of CAMBRIA
GOVERNMENT-WIDE STATEMENT OF NET POSITION
December 31, 2020

	Governmental Activities	Business-Type Activities	Total
<u>NET POSITION:</u>			
Unrestricted	-84,744,801		-84,744,801
TOTAL NET POSITION	-78,520,636		-78,520,636

County of CAMBRIA
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
 Proprietary Funds
 December 31, 2020

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
GOVERNMENTAL ACTIVITIES:							
General government - administrative	6,742,522	2,460,834	12,709,509		8,427,821		8,427,821
General government - judicial	11,733,784	1,960,017	2,689,851		-7,083,916		-7,083,916
Public safety	9,134,739	647,885	6,134,233		-2,352,621		-2,352,621
Corrections	17,656,044	2,307,919	1,655,463		-13,692,662		-13,692,662
Highways and streets	733,726		1,565,547		831,821		831,821
Health and welfare	76,263,316	1,201,492	72,720,312		-2,341,512		-2,341,512
Culture - recreation	141,728	28,090			-113,638		-113,638
Conservation	605,503	254,609	552,712		201,818		201,818
Community/urban redevelopment and housing	3,149,043		898,696		-2,250,347		-2,250,347
Interest on long term debt	2,292,566				-2,292,566		-2,292,566
Unallocated depreciation	3,699,715				-3,699,715		-3,699,715
Other: Employee Benefits	4,399,201				-4,399,201		-4,399,201
TOTAL GOVERNMENTAL ACTIVITIES	136,551,887	8,860,846	98,926,323		-28,764,718		-28,764,718
MAJOR BUSINESS-TYPE ACTIVITIES:							
Business 1	946,849	641,986				-304,863	-304,863
TOTAL BUSINESS-TYPE ACTIVITIES	946,849	641,986				-304,863	-304,863
TOTAL PRIMARY GOVERNMENTS	137,498,736	9,502,832	98,926,323		-28,764,718	-304,863	-29,069,581

County of CAMBRIA
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

December 31, 2020

	Governmental Activities	Business-Type Activities	Total
TOTAL PRIMARY GOVERNMENTS	-28,764,718	-304,863	-29,069,581
<u>GENERAL REVENUES:</u>			
Real estate	42,197,691		42,197,691
Hotel room rental	412,298		412,298
Unrestricted investment earnings	237,708	19	237,727
Other: Gain (Loss) on Sale of Assets	-24,716		-24,716
Other: Other Revenues	205,816	9,263	215,079
Other: Transfers to Component Units	-3,751,011		-3,751,011
Transfers	-295,581	295,581	
TOTAL GENERAL REVENUES AND TRANSFERS	38,982,205	304,863	39,287,068
CHANGE IN NET POSITION	10,217,487		10,217,487
NET POSITION - BEGINNING OF YEAR	-88,738,123		-88,738,123
NET POSITION - END OF YEAR	-78,520,636		-78,520,636

County of CAMBRIA
BALANCE SHEET - GOVERNMENTAL FUNDS

(Including the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Units)

December 31, 2020

	General	Health Choices	Children and Youth	Behavioral Health/Intell ectual Disabilities & Early Intervention	Capital Projects	Debt Service	Permanent Fund	Other Governmental Funds	Total Government Funds
ASSETS:									
Cash and cash equivalents	9,275,975	11		1,129,699	9,329,418	247,187		10,228,627	30,210,917
Receivables (net of allowance for uncollectibles)	6,922,308		14,742	18,800				1,339,163	8,295,013
Due from other governments	99,814	8,267,943	3,234,185	865,003				857,415	13,324,360
Due from other funds	7,277,541				407,764			75,994	7,761,299
Inventories						261,883			261,883
Restricted assets:									
Temporarily restricted:									
Cash and cash equivalents			2,400					154,220	156,620
Permanently restricted:									
Investments									
TOTAL ASSETS	23,575,638	8,267,954	3,251,327	2,013,502	9,737,182	509,070		12,655,419	60,010,092
DEFERRED OUTFLOWS OF RESOURCES:									
Other: Prepaid Expense	173,591		18,153					70	191,814
TOTAL DEFERRED OUTFLOWS OF RESOURCES	173,591		18,153					70	191,814
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	23,749,229	8,267,954	3,269,480	2,013,502	9,737,182	509,070		12,655,489	60,201,906
LIABILITIES:									
Accounts payable	3,127,129	8,267,954	812,746	870,397	73,872			1,509,676	14,661,774
Due to other governments			142,348					20,163	162,511
Due to other funds	936,414		2,311,986	133,383				1,740,931	5,122,714
Funds held as fiduciary			2,400					154,220	156,620
Other: Other	7,196								7,196
TOTAL LIABILITIES	4,070,739	8,267,954	3,269,480	1,003,780	73,872			3,424,990	20,110,815

County of CAMBRIA
BALANCE SHEET - GOVERNMENTAL FUNDS

(Including the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Units)

December 31, 2020

	General	Health Choices	Children and Youth	Behavioral Health/Intellectual Disabilities & Early Intervention	Capital Projects	Debt Service	Permanent Fund	Other Governmental Funds	Total Government Funds
DEFERRED INFLOWS OF RESOURCES:									
Other: Unearned revenue	6,013,740			1,009,722				4,289,293	11,312,755
TOTAL DEFERRED INFLOWS OF RESOURCES	6,013,740			1,009,722				4,289,293	11,312,755
TOTAL LIABILITIES AND DEFERRED INFLOWS OF INFLOWS RESOURCES	10,084,479	8,267,954	3,269,480	2,013,502	73,872			7,714,283	31,423,570
FUND BALANCES:									
Nonspendable									
Restricted fund balance									
Committed fund balance									
Other: Committed						509,070		3,522,498	4,031,568
Assigned fund balance									
Other: Assigned					9,663,310			1,646,845	11,310,155
Unassigned fund balance*	13,664,750							-228,137	13,436,613
TOTAL FUND BALANCE	13,664,750				9,663,310	509,070		4,941,206	28,778,336
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES	23,749,229	8,267,954	3,269,480	2,013,502	9,737,182	509,070		12,655,489	60,201,906

Amounts reported for governmental activities in the statement of net assets are different because:

Internal service funds are used by management to charge certain costs to county departments and employees	
The assets, deferred outflows of resources, liabilities and deferred inflows of resources of the internal service funds are included in governmental activities in the STATEMENT OF NET POSITION	
Long-term liabilities and deferred inflows are not due and payable in the current period and therefore are not reported as a fund liability	-158,175,187
The difference in net position between full accrual accounting and modified accrual accounting is due to differing revenue recognition criteria between the two methods	4,483,767
The difference in net position between full accrual accounting and modified accrual accounting is due to differing expenditure recognition criteria between the two methods	
Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds	57,680,023

Other: _____	
Other: Deferred inflows and outflows related to participation in the defined benefit pension plan are not r	-11,287,575
NET POSITION OF GOVERNMENTAL ACTIVITIES	-78,520,636

County of CAMBRIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2020

	General	Health Choices	Children and Youth	Behavioral Health/Intellectual Disabilities & Early Intervention	Capital Projects	Debt Service	Permanent Fund	Other Governmental Funds	Total Government Funds
<u>REVENUES:</u>									
<u>TAXES:</u>									
Real estate	42,531,821								42,531,821
Hotel room rental								412,298	412,298
TOTAL TAXES	42,531,821							412,298	42,944,119
<u>INTERGOVERNMENTAL REVENUES:</u>									
Combination	17,426,326	46,441,935	10,122,819	8,095,808				15,954,312	98,041,200
TOTAL INTERGOVERNMENTAL REVENUES	17,426,326	46,441,935	10,122,819	8,095,808				15,954,312	98,041,200
Charges for Service	6,983,383		64,148	956,668				485,501	8,489,700
	6,983,383		64,148	956,668				485,501	8,489,700
<u>MISCELLANEOUS REVENUES:</u>									
Interest earnings	47,898	899		3,706	125,420	711		59,074	237,708
Rents	168,845								168,845
Other: Sale of Property & Equipment	9,044								9,044
Other: Reimbursed Exp & Other Income	390,532		100	10,917				1,097,114	1,498,663
TOTAL MISCELLANEOUS REVENUES	616,319	899	100	14,623	125,420	711		1,156,188	1,914,260
TOTAL REVENUES	67,557,849	46,442,834	10,187,067	9,067,099	125,420	711		18,008,299	151,389,279
<u>EXPENDITURES:</u>									
General government - administrative	8,464,216							14,497	8,478,713
General government - judicial	9,130,652							2,751,928	11,882,580
Public safety	5,530,763							3,725,648	9,256,411
Corrections	14,970,886							2,838,159	17,809,045

County of CAMBRIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2020

	General	Health Choices	Children and Youth	Behavioral Health/Intellectual Disabilities & Early Intervention	Capital Projects	Debt Service	Permanent Fund	Other Governmental Funds	Total Government Funds
Highways and streets	1,206,808							995,894	2,202,702
Health and welfare	2,193,633	46,442,834	11,656,595	9,447,487				8,207,242	77,947,791
Culture - recreation	652,717							527,030	1,179,747
Conservation	881,308							14,883	896,191
Community/urban redevelopment and housing	2,039,647							1,337,949	3,377,596
Debt Service	2,630					3,789,769			3,792,399
Capital Outlay					11,080,533				11,080,533
Other: Employee Benefits	2,060,597								2,060,597
TOTAL EXPENDITURES	47,133,857	46,442,834	11,656,595	9,447,487	11,080,533	3,789,769		20,413,230	149,964,305
<u>OTHER FINANCIAL SOURCES/(USES):</u>									
Interfund Operating Transfers	-10,293,469		1,469,528	380,388	20,009,668	-15,236,959		3,375,263	-295,581
Long-term debt issued						17,927,052			17,927,052
Payment on advanced refunding of debt						1,361,560			1,361,560
Other: Non-Cash Region 13								10,745	10,745
TOTAL OTHER FINANCING SOURCES/(USES)	-10,293,469		1,469,528	380,388	20,009,668	4,051,653		3,386,008	19,003,776
CHANGE IN FUND BALANCES	10,130,523				9,054,555	262,595		981,077	20,428,750
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	3,534,227				608,755	246,475		3,960,129	8,349,586
FUND BALANCES (DEFICIT) - END OF YEAR	13,664,750				9,663,310	509,070		4,941,206	28,778,336

County of CAMBRIA

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

December 31, 2020

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances (deficit) - total governmental funds	20,428,750
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Additionally, various other long-term liabilities and deferred inflows do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds. This amount is the net effect of the differences in the treatment of long-term liabilities and deferred inflows on the statement of activities	-17,571,308
The difference in the change in net position between full accrual accounting and modified accrual accounting is due to differing revenue recognition criteria between the two accounting methods	-334,130
The net effect of various transactions involving capital assets, (i.e. purchases, disposals, etc.) is to increase net position	10,019,833
Other: The portion of accrued wages and benefits in the statement of activities do not require the use of c	52,432
Other: Accrued interest expense in the statement of activities does not require the use of current financia	-217,471
Other: Contributions to the pension plan are recognized as an expenditure in the governmental funds when th	3,374,822
Other: The Other Post Employment Benefits (OPEB) obligation in the statement of activities does not require	-5,787,640
Other: Notes receivable recorded as cash outlays in the funds	252,199
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	10,217,487

County of CAMBRIA
STATEMENT OF NET POSITION
 Proprietary Funds
 December 31, 2020

	Central Park Complex	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
<u>CURRENT ASSETS:</u>								
Cash and cash equivalents	42						42	4,113,025
Receivables (net of allowance for uncollectibles)	831						831	16,231
Due from other funds	190,556						190,556	
Restricted assets:								
Temporarily restricted:								
TOTAL CURRENT ASSETS	191,429						191,429	4,129,256
<u>NON-CURRENT ASSETS:</u>								
Permanently restricted:								
Land	290,116						290,116	
Buildings and system	1,686,663						1,686,663	
Improvements other than buildings	352,648						352,648	
Machinery and equipment	29,596						29,596	
TOTAL NON-CURRENT ASSETS	2,359,023						2,359,023	
TOTAL ASSETS	2,550,452						2,550,452	4,129,256
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>								
Other: Bond Issue Discount	51,088						51,088	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	51,088						51,088	
	51,088						51,088	
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>								
TOTAL DEFERRED OUTFLOWS OF RESOURCES								
TOTAL LIABILITIES								
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	2,601,540						2,601,540	4,129,256
<u>CURRENT LIABILITIES:</u>								
Accounts payable	18,098						18,098	1,057,314

County of CAMBRIA
STATEMENT OF NET POSITION
 Proprietary Funds
 December 31, 2020

	Central Park Complex	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
Due to other governments								29,185
Due to other funds								3,042,757
Debt due within 1 year	253,294						253,294	
Other current liabilities	9,788						9,788	
TOTAL CURRENT LIABILITIES	281,180						281,180	4,129,256
<u>NON-CURRENT LIABILITIES:</u>								
Debt due in more than 1 year	2,288,684						2,288,684	
Other non-current liabilities	2,769						2,769	
TOTAL NON-CURRENT LIABILITIES	2,291,453						2,291,453	
TOTAL LIABILITIES	2,572,633						2,572,633	4,129,256
<u>DEFERRED INFLOWS OF RESOURCES:</u>								
Other: Bond Issue Premium	28,907						28,907	
TOTAL DEFERRED INFLOWS OF RESOURCES	28,907						28,907	
	28,907						28,907	
TOTAL LIABILITIES AND IDEFERRED INFLOWS OF RESOURCES	2,601,540						2,601,540	4,129,256
<u>NET POSITION:</u>								
Net investment in capital assets	-160,774						-160,774	
Unrestricted	160,774						160,774	
TOTAL NET POSITION								
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	2,601,540						2,601,540	4,129,256

Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds

Net Position of Business-type Activities

County of CAMBRIA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION-
 Proprietary Funds
 For the Year Ended December 31, 2020

	Central Park Complex	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
CHANGE IN NET POSITION								

NET POSITION - END OF YEAR								
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Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds

Changes in Net Position of Business-type Activities

County of CAMBRIA
STATEMENT OF FIDUCIARY NET POSITION
 Fiduciary Funds
 December 31, 2020

	Pension	Workers Comp Trust Fd	Custodial Funds	Fiduciary #4	Fiduciary #5
ASSETS:					
Cash and cash equivalents			2,113,397		
Receivables	558,474	4,524	649		
Restricted assets:					
Temporarily restricted:					
Cash and cash equivalents	6,454,804				
Investments	232,925,632	929,861			
Intergovernmental receivable			1,853		
Permanently restricted:					
TOTAL ASSETS	239,938,910	934,385	2,115,899		
DEFERRED OUTFLOWS OF RESOURCES:					
TOTAL DEFERRED OUTFLOWS OF RESOURCES					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	239,938,910	934,385	2,115,899		
LIABILITIES:					
Accounts payable and other current liabilities	133,249	867			
Due to other funds	48,267				
Due to other governments			1,143,506		
Funds held as fiduciary			269,411		
TOTAL LIABILITIES	181,516	867	1,412,917		
DEFERRED INFLOWS OF RESOURCES:					
TOTAL DEFERRED INFLOWS OF RESOURCES					
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	181,516	867	1,412,917		

County of CAMBRIA
STATEMENT OF FIDUCIARY NET POSITION
 Fiduciary Funds
 December 31, 2020

	Pension	Workers Comp Trust Fd	Custodial Funds	Fiduciary #4	Fiduciary #5
NET POSITION:					
Assets held in trust for pension/other post employment benefits	239,757,394	933,518	702,982		
TOTAL NET POSITION	239,757,394	933,518	702,982		
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	239,938,910	934,385	2,115,899		

County of CAMBRIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

Fiduciary Funds

December 31, 2020

	Pension	Workers Comp Trust Fd	Custodial Funds	Fiduciary #4	Fiduciary #5
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ADDITIONS:

Contributions

Employer	3,154,117				
Plan members	3,131,887				
Other: Fines & Fees			24,747,984		
Other: Additions to Escrow Funds			1,191,973		
Other: Other			38,606		
TOTAL CONTRIBUTIONS	6,286,004		25,978,563		

INVESTMENT EARNINGS:

Interest	3,765,752	25,225	1,768		
Net increase/(decrease) in the fair value of investments	34,526,778	30,441			
TOTAL INVESTMENT EARNINGS	38,292,530	55,666	1,768		

Less Investment Expenses

	470,493	3,394			
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TOTAL ADDITIONS

	44,108,041	52,272	25,980,331		
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DEDUCTIONS:

Benefits	16,478,425				
Administrative Expenses	93,343				
Other: Payments to Governments			22,651,371		
Other: Escrow Funds Distributed			3,310,967		
TOTAL DEDUCTIONS	16,571,768		25,962,338		

County of CAMBRIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

Fiduciary Funds
 December 31, 2020

	Pension	Workers Comp Trust Fd	Custodial Funds	Fiduciary #4	Fiduciary #5
CHANGE IN NET POSITION	27,536,273	52,272	17,993		
NET POSITION - BEGINNING OF YEAR	212,221,121	881,246	77,322		
PRIOR PERIOD ADJUSTMENT			607,667		
NET POSITION - END OF YEAR	239,757,394	933,518	702,982		

County of CAMBRIA
December 31, 2020

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond Capital Lease Lease Rental Note	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End **
									0

If you have a GAAP basis financial statement with footnotes, please provide the information below.

GUARANTEED DEBT SECTION (Optional Information)

*Debt that is guaranteed by the County \$3,311,228 (aggregate guaranteed debt) of which \$ 0 (if any) is reported above.

*The aggregate guaranteed debt amount (first line) in the "Optional Information" section should include any amount of debt guaranteed by the county. If providing this information, please include related amounts reported in the "Debt Statement," if any. Do not include debt payments that are incurred and paid off within the same fiscal year or other items, such as workers' compensation, other postemployment benefits, self-insurance, claim liabilities, compensated absences, etc.

Total Debt	55,547,291
Capitalized lease obligations	
Plus(less) Unamortized Premium(Discount)	428,100
Net debt	55,975,391

** excludes unamortized premium/discount

County of CAMBRIA
STATEMENT OF CAPITAL ADDITIONS
 December 31, 2020

Total

GOVERNMENTAL-TYPE ACTIVITY:

General Government - administrative	1,921,377
General Government - judicial	190,036
Public safety	
Corrections	217,895
Emergency services	11,680,244
Public works	
Highways and streets	62,002
Health and welfare	215,177

BUSINESS-TYPE ACTIVITY:

TOTAL CAPITAL EXPENDITURES

14,286,731

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

27,510,002

December 31, 2020

NOTES / COMMENTS