DCED-CLGS-20 (08-13)

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2021

COUNTY

ANNUAL FINANCIAL REPORT

11 COUNTY OF CAMBRIA

GOVERNMENT-WIDE STATEMENT OF NET POSITION

	Governmental Activities	Business-Type Activities	Total
CURRENT ASSETS:			
Cash and cash equivalents	60,653,911	119	60,654,030
Receivables (net of allowance for uncollectibles)	7,798,769	2,589	7,801,358
Due from other governments	13,777,864		13,777,864
Internal balances	-240,181	240,181	
Restricted assets:			
Temporarily restricted:			
Other: Funds held as Rep Payee	145,761		145,761
NON-CURRENT ASSETS:			
Permanently restricted:			
Capital assets not being depreciated:			
Land		290,116	290,116
Construction in progress	12,775,778		12,775,778
Capital assets net of accumulated depreciation:			
Buildings and system	18,827,348	1,468,617	20,295,965
Improvements other than buildings	7,476,518	329,484	7,806,002
Machinery and equipment	5,278,714	26,746	5,305,460
Infrastructure	11,318,649		11,318,649
Other: Note Receivable	3,053,591		3,053,591
TOTAL ASSETS	140,866,722	2,357,852	143,224,574
DEFERRED OUTFLOWS OF RESOURCES:		•	
Deferred amount on debt refundings	554,795		554,795
Deferrals related to pensions	8,686,464		8,686,464
Other: Bond Issue Discount	242,488	45,754	288,242
Other: Prepaid Expenses	192,172		192,172

GOVERNMENT-WIDE STATEMENT OF NET POSITION

	Governmental Activities	Business-Type Activities	Total
DEFERRED OUTFLOWS OF RESOURCES:			
Other: Deferred OPEB outflow	14,446,794		14,446,794
TOTAL DEFERRED OUTFLOWS OF RESOURCES	24,122,713	45,754	24,168,467
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	164,989,435	2,403,606	167,393,041
LIABILITIES:			
Accounts payable	17,920,450	16,749	17,937,199
Due to other governments	192,086		192,086
Funds held as fiduciary	145,761		145,761
Other current liabilities	6,811		6,811
Debt due within one year	3,538,295	228,424	3,766,719
Debt due in more than one year	47,727,555	2,127,306	49,854,861
Other: Compensated Absences	2,063,033	12,925	2,075,958
Other: Worker's Compensation	175,252		175,252
Other: Net Pension Obligation	2,133,267		2,133,267
Other: OPEB Obligation	93,563,412		93,563,412
TOTAL LIABILITIES	167,465,922	2,385,404	169,851,326
DEFERRED INFLOWS OF RESOURCES:		•	
Deferred amount on debt refundings	2,083,403	18,202	2,101,605
Deferrals related to pensions	38,735,487		38,735,487
Other: Unearned Revenue	15,410,188		15,410,188
TOTAL DEFERRED INFLOWS OF RESOURCES	56,229,078	18,202	56,247,280
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	223,695,000	2,403,606	226,098,606
NET POSITION:			
Net investment in capital assets	3,125,037	-213,215	2,911,822
Restricted	5,546,766		5,546,766

GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2021

Governmental Activities Business-Type Activities Total

NET POSITION:

Unrestricted

TOTAL NET POSITION

-67,377,368	213,215	-67,164,153
-58,705,565		-58,705,565

GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

Proprietary Funds

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
GOVERNMENTAL ACTIVITIES:							
General government - administrative	8,893,763	3,171,895	1,592,681		-4,129,187		-4,129,187
General government - judicial	11,944,172	2,120,282	2,784,327		-7,039,563		-7,039,563
Public safety	9,213,897	638,472	6,863,841		-1,711,584		-1,711,584
Corrections	16,986,453	2,595,170	1,731,171		-12,660,112		-12,660,112
Highways and streets	280,943		1,552,013		1,271,070		1,271,070
Health and welfare	84,910,235	1,110,151	95,077,186		11,277,102		11,277,102
Culture - recreation	1,383,056	37,940			-1,345,116		-1,345,116
Conservation	802,171	185,693	283,857		-332,621		-332,621
Community/urban redevelopment and housing	524,085		106,110		-417,975		-417,975
Interest on long term debt	1,702,256				-1,702,256		-1,702,256
Unallocated depreciation	3,784,094				-3,784,094		-3,784,094
TOTAL GOVERNMENTAL ACTIVITIES	140,425,125	9,859,603	109,991,186		-20,574,336		-20,574,336
MAJOR BUSINESS-TYPE ACTIVITIES:							
Business 1	901,151	602,558				-298,593	-298,593
TOTAL BUSINESS-TYPE ACTIVITIES	901,151	602,558				-298,593	-298,593
TOTAL PRIMARY GOVERNMENTS	141,326,276	10,462,161	109,991,186		-20,574,336	-298,593	-20,872,929

GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

	Governmental Activities	Business-Type Activities	Total
TOTAL PRIMARY GOVERNMENTS	-20,574,336	-298,593	-20,872,929
GENERAL REVENUES:			
Real estate	43,450,737		43,450,737
Hotel room rental	622,625		622,625
Unrestricted investment earnings	88,755		88,755
Other: Gain (Loss) on Sale of Assets	-1,041,835		-1,041,835
Other: Other Revenues	280,460		280,460
Other: Transfers to Component Units	-3,875,410		-3,875,410
Other: Employee Benefits Expenses	1,158,258		1,158,258
Transfers	-298,593	298,593	
TOTAL GENERAL REVENUES AND TRANSFERS	40,384,997	298,593	40,683,590
		•	
CHANGE IN NET POSITION	19,810,661		19,810,661
NET POSITION - BEGINNING OF YEAR	-78,520,636		-78,520,636
PRIOR PERIOD ADJUSTMENT	4,410		4,410
NET POSITION - END OF YEAR	-58,705,565		-58,705,565

BALANCE SHEET - GOVERNMENTAL FUNDS

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

	General	Health Choices	American Rescue Plan	Children and Youth	Human Services	Behavioral Health/Intell ectual Disabilities	Permanent Fund	Other Governmental Funds	Total Government Funds
ASSETS:									
Cash and cash equivalents	13,849,818	14	11,856,904		9,807,816	2,095,031		19,311,649	56,921,232
Receivables (net of allowance for uncollectibles)	6,484,729			14,742	270	11,100		1,284,377	7,795,218
Due from other governments	125,960	9,403,784		3,353,008				853,653	13,736,405
Due from other funds	18,607,524				6,862			1,307,753	19,922,139
Restricted assets:									
Temporarily restricted:									
Cash and cash equivalents				6,001				139,760	145,761
Permanently restricted:									
Investments									
TOTAL ASSETS	39,068,031	9,403,798	11,856,904	3,373,751	9,814,948	2,106,131		22,897,192	98,520,755
DEFERRED OUTFLOWS OF RESOURCES:									
Other: Prepaid expenses	175,181			16,991					192,172
TOTAL DEFERRED OUTFLOWS OF RESOURCES	175,181			16,991					192,172
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	39,243,212	9,403,798	11,856,904	3,390,742	9,814,948	2,106,131		22,897,192	98,712,927
LIABILITIES:									
Accounts payable	3,926,225	9,403,798	20,957	877,359	72,599	732,859		1,690,386	16,724,183
Due to other governments								192,086	192,086
Due to other funds	1,547,931		11,504,231	2,507,382		54,687		1,966,667	17,580,898
Funds held as fiduciary				6,001				139,760	145,761
Other: Funds held for Escheat	6,811								6,811
TOTAL LIABILITIES	5,480,967	9,403,798	11,525,188	3,390,742	72,599	787,546		3,988,899	34,649,739

BALANCE SHEET - GOVERNMENTAL FUNDS

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

	General	Health Choices	American Rescue Plan	Children and Youth	Human Services	Behavioral Health/Intell ectual Disabilities	Permanent Fund	Other Governmental Funds	Total Government Funds
DEFERRED INFLOWS OF RESOURCES:									
Other: Unearned Revenue	4,608,690				9,742,349	1,318,585		3,337,721	19,007,345
TOTAL DEFERRED INFLOWS OF RESOURCES	4,608,690				9,742,349	1,318,585		3,337,721	19,007,345
TOTAL LIABILITIES AND DEFERRED INFLOWS OF INFLOWS RESOURCES	10,089,657	9,403,798	11,525,188	3,390,742	9,814,948	2,106,131		7,326,620	53,657,084
FUND BALANCES:									
Nonspendable									
Restricted fund balance									
Other: Restricted fund balance			331,716					5,215,050	5,546,766
Committed fund balance									
Assigned fund balance									
Other: Assigned fund balance								10,541,182	10,541,182
Unassigned fund balance*	29,153,555							-185,660	28,967,895
TOTAL FUND BALANCE	29,153,555		331,716					15,570,572	45,055,843
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES	39,243,212	9,403,798	11,856,904	3,390,742	9,814,948	2,106,131		22,897,192	98,712,927

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	-126,679,559
The difference in net position between full accrual accounting and modified accrual accounting is due to differing revenue recognition criteria between the two methods	3,597,157
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	55,677,007
Other:	

Other: Deferred inflows and outflows related to participation in the defined benefit pension plan are not r	-36,356,013
NET POSITION OF GOVERNMENTAL ACTIVITIES	-58,705,565

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

	General	Health Choices	American Rescue Plan	Children and Youth	Human Services	Behavioral Health/Intelle ctual Disabilities	Permanent Fund	Other Governmental Funds	Total Government Funds
REVENUES:									
TAXES:									
Real estate	44,337,347								44,337,347
Hotel room rental								622,625	622,625
TOTAL TAXES	44,337,347							622,625	44,959,972
INTERGOVERNMENTAL REVENUES:									
Federal			12,644,135						12,644,135
Combination	7,353,362	54,251,664		9,166,519	2,060,810	7,888,559		16,396,390	97,117,304
TOTAL INTERGOVERNMENTAL REVENUES	7,353,362	54,251,664	12,644,135	9,166,519	2,060,810	7,888,559		16,396,390	109,761,439
Charges for Service	7,407,738			48,681		906,646		452,341	8,815,406
	7,407,738			48,681		906,646		452,341	8,815,406
MISCELLANEOUS REVENUES:								 	
Interest earnings	31,668	393	12,893		1,739	2,241		39,774	88,708
Rents	169,378								169,378
Other: Sale of Property & Equipment	94,177								94,177
Other: Reimbursed Expenses & Other Income	380,807			275		360		1,159,466	1,540,908
TOTAL MISCELLANEOUS REVENUES	676,030	393	12,893	275	1,739	2,601		1,199,240	1,893,171
TOTAL REVENUES	59,774,477	54,252,057	12,657,028	9,215,475	2,062,549	8,797,806		18,670,596	165,429,988
EXPENDITURES:									
General government - administrative	9,292,189		27,689					41,520	9,361,398
General government - judicial	9,336,871							2,698,830	12,035,701
Public safety	5,466,383		1,070,918					4,151,963	10,689,264
Corrections	14,330,563							2,934,296	17,264,859

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS

	General	Health Choices	American Rescue Plan	Children and Youth	Human Services	Behavioral Health/Intelle ctual Disabilities	Permanent Fund	Other Governmental Funds	Total Government Funds
Highways and streets	1,078,284							655,645	1,733,929
Health and welfare	1,349,787	54,252,057		11,257,485	2,062,549	9,036,701		9,063,813	87,022,392
Culture - recreation	642,644							542,150	1,184,794
Conservation	864,623							18,959	883,582
Community/urban redevelopment and housing	285,569							742,299	1,027,868
Debt Service	3,980							4,633,732	4,637,712
Capital Outlay								1,096,263	1,096,263
Other: Employee Benefits	1,987,186								1,987,186
TOTAL EXPENDITURES	44,638,079	54,252,057	1,098,607	11,257,485	2,062,549	9,036,701		26,579,470	148,924,948
OTHER FINANCIAL SOURCES/(USES):									
Interfund Operating Transfers	352,407		-11,226,705	2,042,010		238,895		8,294,800	-298,593
Other: Non-Cash Region 13								66,650	66,650
TOTAL OTHER FINANCING SOURCES/ (USES)	352,407		-11,226,705	2,042,010		238,895		8,361,450	-231,943
CHANGE IN FUND BALANCES	15,488,805		331,716					452,576	16,273,097
EUND DALANGE (DESIGIT)								 	
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	13,664,750							15,113,586	28,778,336
								 	
PRIOR PERIOD ADJUSTMENT								4,410	4,410
				,					
FUND BALANCES (DEFICIT) - END OF YEAR	29,153,555		331,716					15,570,572	45,055,843
'									

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

December 31, 2021

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

Net changes in fund balances (deficit) - total governmental funds	16,273,097
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	2,885,673
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	-886,610
The net effect of various transactions involving capital assets, (i.e. purchases, disposals, etc.) is to increase net position	-2,003,016
Other: The portion of accrued wages and benefits in the statement of activities do not require the use of c	113,186
Other: Accrued interest expense in the statement of activities does not require the use of current financia	49,783
Other: Contributions to the pension plan are recognized as an expenditure in the governmental funds when th	8,831,516
Other: The Other Post Employment Benefits (OPEB) obligation in the statement of activities does not require	-5,770,998
Other: Notes receivable recorded as cash outlays in the funds	318,030
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	19,810,661

STATEMENT OF NET POSITION

Proprietary Funds December 31, 2021

	Central Park Complex	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
CURRENT ASSETS:								
Cash and cash equivalents	119						119	3,732,679
Receivables (net of allowance for uncollectibles)	2,589						2,589	3,551
Due from other funds	240,181						240,181	
Restricted assets:								
Temporarily restricted:								
TOTAL CURRENT ASSETS	242,889						242,889	3,736,230
NON-CURRENT ASSETS:								
Permanently restricted:								
Land	290,116						290,116	
Buildings and system	1,468,617						1,468,617	
Improvements other than buildings	329,484						329,484	
Machinery and equipment	26,746						26,746	
TOTAL NON-CURRENT ASSETS	2,114,963						2,114,963	
TOTAL ASSETS	2,357,852						2,357,852	3,736,230
DEFERRED OUTFLOWS OF RESOURCES:								
Deferred amount on debt refundings	45,754						45,754	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	45,754						45,754	
	45,754						45,754	
TOTAL ASSTES AND DEFERRED OUTFLOWS OF RESOURCES	2,403,606						2,403,606	3,736,230
CURRENT LIABILITIES:								
Accounts payable	16,749						16,749	1,196,267
Due to other funds								2,539,963
Debt due within 1 year	238,821						238,821	
TOTAL CURRENT LIABILITIES	255,570						255,570	3,736,230

STATEMENT OF NET POSITION

Proprietary Funds December 31, 2021

	Central Park Complex	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
NON-CURRENT LIABILITIES:								
Debt due in more than 1 year	2,127,306						2,127,306	
Other non-current liabilities	2,528						2,528	
TOTAL NON-CURRENT LIABILITIES	2,129,834						2,129,834	
TOTAL LIABILITIES	2,385,404						2,385,404	3,736,230
DEFERRED INFLOWS OF RESOURCES:			•					
Deferred amount on debt refundings	18,202						18,202	
TOTAL DEFERRED INFLOWS OF RESOURCES	18,202						18,202	
	18,202						18,202	
TOTAL LIABILITIES AND IDEFERRED INFLOWS OF RESOURCES	2,403,606						2,403,606	3,736,230
NET POSITION:			-					
Net investment in capital assets	-213,215						-213,215	
Unrestricted	213,215						213,215	
TOTAL NET POSITION								
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	2,403,606						2,403,606	3,736,230
Adjustments to reflect the o	consolidation of inte	ernal service fund	activities related t	o enterprise funds	·			

	A	٠di	iustments to re	flect th	he conso	lidation o	of internal	service f	fund	activities i	related	to enter	prise f	fund	st
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Net Position of Business-type Activities

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION-

Proprietary Funds

For the Year Ended December 31, 2021

	Central Park Complex	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
OPERATING REVENUES:								
Charges for service								11,393,781
Other: Rental Income	602,558						602,558	
TOTAL OPERATING REVENUES	602,558						602,558	11,393,781
OPERATING EXPENSES:								
Repairs and maintenance	571,669						571,669	
Depreciation and amortization	238,689						238,689	
Other: Hospitalization								11,402,358
TOTAL OPERATING EXPENSES	810,358						810,358	11,402,358
OPERATING INCOME/(LOSS)	-207,800						-207,800	-8,577
NONOPERATING REVENUES/(EXPENSES):								
Investment earnings								8,577
Interest expense	-90,793						-90,793	
TOTAL NONOPERATING REVENUES/ (EXPENSES)	-90,793						-90,793	8,577
		-		Γ	г			
TRANSFERS IN/(OUT)	298,593						298,593	
		<u> </u>		1			1	
					-			
CHANGE IN NET POSITION								

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION-

Proprietary Funds

		For the Yea	ar Ended Decemb	per 31, 2021				
	Central Park Complex	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
IET POSITION - END OF YEAR								
Adjustments to reflect the Changes in Net Pos				o enterprise funds				

STATEMENT OF FIDUCIARY NET POSITION

Fiduciary Funds

	Pension	Workers Comp Trust Fd	Custodial Funds	Fiduciary #4	Fiduciary #5
ASSETS:					
Cash and cash equivalents			2,744,089		
Receivables	278,162	4,684	16,096		
Restricted assets:					
Temporarily restricted:					
Cash and cash equivalents	5,734,573				
Investments	257,848,847	917,196			
Intergovernmental receivable			2,325		
Permanently restricted:					
TOTAL ASSETS	263,861,582	921,880	2,762,510		
DEFERRED OUTFLOWS OF RESOURCES:	•				
TOTAL DEFERRED OUTFLOWS OF RESOURCES					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	263,861,582	921,880	2,762,510		
LIABILITIES:					
Accounts payable and other current liabilities	128,963	860	724,436		
Due to other funds	41,459				
Due to other governments			1,158,642		
TOTAL LIABILITIES	170,422	860	1,883,078		
DEFERRED INFLOWS OF RESOURCES:					
TOTAL DEFERRED INFLOWS OF RESOURCES					
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	170,422	860	1,883,078		
NET POSITION:					
Assets held in trust for pension/other post employment	263,691,160	921,020	879,432		
TOTAL NET POSITION	263,691,160	921,020	879,432		
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	263,861,582	921,880	2,762,510		

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

Fiduciary Funds

	Pension	Workers Comp Trust Fd	Custodial Funds	Fiduciary #4	Fiduciary #5
ADDITIONS:					
Contributions					
Employer	3,189,988				
Plan members	3,158,378				
Other: Fines & Fees			25,456,471		
Other: Additions to Escrow Funds			1,562,819		
Other: Other			56,948		
TOTAL CONTRIBUTIONS	6,348,366		27,076,238		
INVESTMENT EARNINGS:					
Interest	3,077,213	24,719	1,371		
Net increase/(decrease) in the fair value of investments	31,602,895	-33,770			
TOTAL INVESTMENT EARNINGS	34,680,108	-9,051	1,371		
Less Investment Expenses	546,428	3,448			
TOTAL ADDITIONS	40,482,046	-12,499	27,077,609		
DEDUCTIONS:					
Benefits	16,449,260				
Administrative Expenses	99,019				
Other: Payments to Governments			22,868,630		
Other: Escrow Funds Distributed			4,032,529		
TOTAL DEDUCTIONS	16,548,279		26,901,159		

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

Fiduciary Funds
December 31, 2021

	Pension	Workers Comp Trust Fd	Custodial Funds	Fiduciary #4	Fiduciary #5
CHANGE IN NET POSITION	23,933,767	-12,499	176,450		
NET POSITION - BEGINNING OF YEAR	239,757,393	933,519	702,982		
·					
NET POSITION - END OF YEAR	263,691,160	921,020	879,432		

December 31, 2021

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond corrections and additions.	and note issues according to o	ur files, excluding	bond issues rec	leemed or refund	ded and defeased.	Please show th	ne principal pay	ments and make any	other necessary
Purpose	Bond Capital Lease Lease Rental Note	Issue Year (yyyy)	Maturity Year (уууу)	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 **
General Obligation Bonds and Notes									
General Obligation Bonds	Bond	2014	2030	48,625,000	9,890,000		2,450,000		7,440,000
General Obligation Note A	Note	2016	2028	15,035,000	15,015,000		5,000		15,010,000
General Obligation Note B	Note	2016	2029	4,175,000	4,080,000		25,000		4,055,000
General Obligation Note A	Note	2020	2031	8,085,000	8,080,000		225,000		7,855,000
General Obligation Note B	Note	2020	2036	18,315,000	18,315,000		5,000		18,310,000
Revenue Bonds and Notes		•				•	•		
Lease Rental Debt									
Other		_							
CLT Efficient Tech Group	Note	2008	2023	580,620	167,291		58,844		108,447
Tax Anticipation Note	Note	2021	2021	10,000,000	0	10,000,000	10,000,000		C
									C
									C

December 31, 2021

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 (уууу)	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 \$3,070,662 (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 52,778,447

Capitalized lease obligations

Plus(less) Unamortized Premium(Discount)

Net debt 53,048,007

269,560

** excludes unamortized premium/discount

County of CAMBRIA STATEMENT OF CAPITAL ADDITIONS

December 31, 2021

Total

GOVERNMENTAL	-TYPE ACTIVITY:
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General Government - administrative

General Government - judicial

Public safety

Corrections

Emergency services

Other: Vector Control

Public works

Highways and streets

Health and welfare

В	USII	NESS	<u>- I Y</u>	<u>PE</u>	AC	111	<u>/ </u>	<u>Y:</u>	

366,186
179,621
273,510
1,460,063
4,232
107,558
517,906

TOTAL CAPITAL EXPENDITURES

EMPLOYEE COMPENSATION

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

2,909,076

26,926,562

ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

To the: Governing Body of the County

President Judge of the Court of Common Pleas

Controllers may submit opinions resulting from such audits in lieu of this page.

Secretary of the Department of Community & Economic Development

I/We*, the undersigned, the duly elected (or appointed replacement) and Acting Controller/Auditors* of the County of CAMBRIA have audited, adjusted and settled the accounts of the County of CAMBRIA for the year ended December 31, 2021. My/Our* audit, adjustment and settlement was made in accordance with Act 103 of 2002 rather than with U.S. generally accepted auditing standards

The County has prepared these financial statements on bases of accounting consistent with U.S. generally accepted accounting principles; consisting of the accrual basis for the government-wide, proprietary fund and fiduciary fund financial statements, and the modified accrual basis for the governmental fund financial statements.

Due to the absence of notes and other disclosures required by U.S. generally accepted accounting principles, these financial statements are not intended to be a complete presentation in accordance with U.S. generally accepted accounting principles.

In my/our* opinion, these financial statements accurately reflect the results of operations and the financial position of the county of CAMBRIA for the year ended December 31, 2021

Signed: Ed Cernic Jr Controller Subscribed and sworn to before me this 28 day of June, 2022. Signed: ________ Witness (Controller)/Auditor (Auditors)

SEAL

Counties are encouraged to have financial statement audits performed in accordance with U.S. generally accepted auditing standards or the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller general of the United States.

*Circle one

December 31, 2021

NOTES / COMMENTS