

2022

COUNTY

ANNUAL FINANCIAL REPORT

11 COUNTY OF CAMBRIA

County of CAMBRIA
GOVERNMENT-WIDE STATEMENT OF NET POSITION
 December 31, 2022

	Governmental Activities	Business-Type Activities	Total
<u>CURRENT ASSETS:</u>			
Cash and cash equivalents	56,042,661	75	56,042,736
Receivables (net of allowance for uncollectibles)	7,692,895	4,368	7,697,263
Due from other governments	13,709,251		13,709,251
Internal balances	-287,633	287,633	
Restricted assets:			
Temporarily restricted:			
Other: Funds held as Rep Payee	229,441		229,441
Other: Lease Receivable	56,360	36,960	93,320
<u>NON-CURRENT ASSETS:</u>			
Permanently restricted:			
Capital assets not being depreciated:			
Land		290,116	290,116
Construction in progress	21,229,419		21,229,419
Capital assets net of accumulated depreciation:			
Buildings and system	19,394,435	1,252,799	20,647,234
Improvements other than buildings	10,310,826	306,320	10,617,146
Machinery and equipment	5,397,238	23,896	5,421,134
Infrastructure	10,949,957		10,949,957
Other: Note Receivable	3,243,731		3,243,731
Other: Lease Receivable	173,538		173,538
Other: Right of use asset-leases, net of accum amort	1,220,173		1,220,173
TOTAL ASSETS	149,362,292	2,202,167	151,564,459
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
Deferred amount on debt refundings	467,923		467,923

County of CAMBRIA
GOVERNMENT-WIDE STATEMENT OF NET POSITION
December 31, 2022

	Governmental Activities	Business-Type Activities	Total
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
Deferrals related to pensions	40,273,002		40,273,002
Other: Bond issue discount	215,512	40,420	255,932
Other: Prepaid expenses	223,339		223,339
Other: Deferred OPED outflows	8,345,648		8,345,648
TOTAL DEFERRED OUTFLOWS OF RESOURCES	49,525,424	40,420	49,565,844
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	198,887,716	2,242,587	201,130,303
<u>LIABILITIES:</u>			
Accounts payable	18,863,010	24,664	18,887,674
Due to other governments	655,009		655,009
Funds held as fiduciary	229,441		229,441
Other current liabilities	6,433		6,433
Debt due within one year	4,077,437	235,052	4,312,489
Debt due in more than one year	44,870,939	1,924,061	46,795,000
Other: Compensated absences	2,005,756	16,838	2,022,594
Other: Worker's Compensation	262,731		262,731
Other: Net Pension obligation	48,790,179		48,790,179
Other: OPEB Obligation	94,388,307		94,388,307
Other: Leases	1,293,286		1,293,286
TOTAL LIABILITIES	215,442,528	2,200,615	217,643,143
<u>DEFERRED INFLOWS OF RESOURCES:</u>			
Deferred amount on debt refundings	1,829,914	7,496	1,837,410
Deferrals related to pensions	25,838,389		25,838,389
Other: Unearned revenue	12,037,040		12,037,040
Other: Deferred lease inflows	243,896	34,476	278,372
TOTAL DEFERRED INFLOWS OF RESOURCES	39,949,239	41,972	39,991,211
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	255,391,767	2,242,587	257,634,354

County of CAMBRIA
GOVERNMENT-WIDE STATEMENT OF NET POSITION
December 31, 2022

	Governmental Activities	Business-Type Activities	Total
NET POSITION:			
Net investment in capital assets	17,698,286	-253,058	17,445,228
Restricted	7,420,907		7,420,907
Unrestricted	-81,623,244	253,058	-81,370,186
TOTAL NET POSITION	-56,504,051		-56,504,051

County of CAMBRIA
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
 Proprietary Funds
 December 31, 2022

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<u>GOVERNMENTAL ACTIVITIES:</u>							
General government - administrative	6,554,301	2,671,296	309,340		-3,573,665		-3,573,665
General government - judicial	11,610,701	1,984,912	3,898,972		-5,726,817		-5,726,817
Public safety	10,338,752	649,957	7,013,404		-2,675,391		-2,675,391
Corrections	19,159,773	2,997,946	1,642,330		-14,519,497		-14,519,497
Highways and streets	722,924		1,592,628		869,704		869,704
Health and welfare	91,767,339	1,094,411	102,076,909		11,403,981		11,403,981
Culture - recreation	1,911,096	38,095			-1,873,001		-1,873,001
Conservation	868,033	233,942	863,736		229,645		229,645
Community/urban redevelopment and housing	854,116		253,018		-601,098		-601,098
Interest on long term debt	1,810,922				-1,810,922		-1,810,922
Unallocated depreciation	3,560,561				-3,560,561		-3,560,561
Other: Employee Benefits	12,727,452				-12,727,452		-12,727,452
TOTAL GOVERNMENTAL ACTIVITIES	161,885,970	9,670,559	117,650,337		-34,565,074		-34,565,074
<u>MAJOR BUSINESS-TYPE ACTIVITIES:</u>							
Business 1	967,050	544,268				-422,782	-422,782
TOTAL BUSINESS-TYPE ACTIVITIES	967,050	544,268				-422,782	-422,782
TOTAL PRIMARY GOVERNMENTS	162,853,020	10,214,827	117,650,337		-34,565,074	-422,782	-34,987,856

County of CAMBRIA
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

December 31, 2022

	Governmental Activities	Business-Type Activities	Total
TOTAL PRIMARY GOVERNMENTS	-34,565,074	-422,782	-34,987,856
<u>GENERAL REVENUES:</u>			
Real estate	39,512,246		39,512,246
Hotel room rental	744,246		744,246
Unrestricted investment earnings	587,525	3,793	591,318
Other: Gain (loss) on sale of assets	-46,549		-46,549
Other: Other revenues	258,907		258,907
Other: Transfer to Component Units	-3,870,798		-3,870,798
Transfers	-418,989	418,989	
TOTAL GENERAL REVENUES AND TRANSFERS	36,766,588	422,782	37,189,370
CHANGE IN NET POSITION	2,201,514		2,201,514
NET POSITION - BEGINNING OF YEAR	-58,705,565		-58,705,565
NET POSITION - END OF YEAR	-56,504,051		-56,504,051

County of CAMBRIA
BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2022

	General	Health Choices	American Rescue Plan	Children and Youth	Human Services	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
ASSETS:									
Cash and cash equivalents	5,429,759	85	23,748,178		6,792,890			17,301,670	53,272,582
Receivables (net of allowance for uncollectibles)	5,704,197							1,986,691	7,690,888
Due from other governments	100,077	9,963,051		2,780,533				814,117	13,657,778
Due from other funds	29,392,819							1,239,934	30,632,753
Restricted assets:									
Temporarily restricted:									
Cash and cash equivalents				7,001				222,440	229,441
Permanently restricted:									
Investments									
TOTAL ASSETS	40,626,852	9,963,136	23,748,178	2,787,534	6,792,890			21,564,852	105,483,442
DEFERRED OUTFLOWS OF RESOURCES:									
Other: Prepaid Expenses	197,305			18,534				7,500	223,339
TOTAL DEFERRED OUTFLOWS OF RESOURCES	197,305			18,534				7,500	223,339
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	40,824,157	9,963,136	23,748,178	2,806,068	6,792,890			21,572,352	105,706,781
LIABILITIES:									
Accounts payable	3,913,846	9,963,136	137,020	917,862	100,640			2,862,499	17,895,003
Due to other governments					150,107			468,948	619,055
Due to other funds	1,252,814		23,247,952	1,881,205	294,297			2,424,520	29,100,788
Funds held as fiduciary				7,001				222,440	229,441
Other: Funds held for Escheat	6,433								6,433
TOTAL LIABILITIES	5,173,093	9,963,136	23,384,972	2,806,068	545,044			5,978,407	47,850,720

County of CAMBRIA
BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2022

	General	Health Choices	American Rescue Plan	Children and Youth	Human Services	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
DEFERRED INFLOWS OF RESOURCES:									
Other: Unearned Revenues	3,863,611		82,791		6,247,846			5,245,600	15,439,848
TOTAL DEFERRED INFLOWS OF RESOURCES	3,863,611		82,791		6,247,846			5,245,600	15,439,848
TOTAL LIABILITIES AND DEFERRED INFLOWS OF INFLAWS RESOURCES	9,036,704	9,963,136	23,467,763	2,806,068	6,792,890			11,224,007	63,290,568
FUND BALANCES:									
Nonspendable									
Restricted fund balance									
Other: Restricted Fund Balance			280,415					7,140,492	7,420,907
Committed fund balance									
Assigned fund balance									
Other: Assigned Fund Balance								4,214,166	4,214,166
Unassigned fund balance*	31,787,453							-1,006,313	30,781,140
TOTAL FUND BALANCE	31,787,453		280,415					10,348,345	42,416,213
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES	40,824,157	9,963,136	23,748,178	2,806,068	6,792,890			21,572,352	105,706,781

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	-179,144,589
The difference in net position between full accrual accounting and modified accrual accounting is due to differing revenue recognition criteria between the two methods	3,632,706
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	67,281,875
Other: _____	
Other: Right of use lease assets are not financial resources and, therefore, not reported in the funds	1,220,173

Other: Deferred inflows and outflows related to participation in the defined benefit pension plan are not r	8,089,571
NET POSITION OF GOVERNMENTAL ACTIVITIES	-56,504,051

County of CAMBRIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2022

	General	Health Choices	American Rescue Plan	Children and Youth	Human Services	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
REVENUES:									
TAXES:									
Real estate	39,706,595								39,706,595
Hotel room rental								744,246	744,246
TOTAL TAXES	39,706,595							744,246	40,450,841
INTERGOVERNMENTAL REVENUES:									
Combination	6,842,144	57,613,271	12,561,345	10,512,439	4,791,863			24,761,710	117,082,772
TOTAL INTERGOVERNMENTAL REVENUES	6,842,144	57,613,271	12,561,345	10,512,439	4,791,863			24,761,710	117,082,772
Charges for Service	7,633,697			67,580				1,270,220	8,971,497
	7,633,697			67,580				1,270,220	8,971,497
MISCELLANEOUS REVENUES:									
Interest earnings	75,740	1,107	267,523		38,474			192,111	574,955
Rents	159,101								159,101
Other: Sale of Property & Equipment	1,383								1,383
Other: Reimbursed Expenses & Other Income	414,094			312				1,192,634	1,607,040
TOTAL MISCELLANEOUS REVENUES	650,318	1,107	267,523	312	38,474			1,384,745	2,342,479
TOTAL REVENUES	54,832,754	57,614,378	12,828,868	10,580,331	4,830,337			28,160,921	168,847,589
EXPENDITURES:									
General government - administrative	11,357,068		244,968					65,484	11,667,520
General government - judicial	9,068,921							2,767,622	11,836,543
Public safety	6,153,929		682,797					4,115,569	10,952,295
Corrections	18,160,918							3,152,109	21,313,027
Highways and streets	1,444,402							879,707	2,324,109
Health and welfare	1,657,541	57,614,378		11,748,879	4,830,337			17,873,578	93,724,713

County of CAMBRIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2022

	General	Health Choices	American Rescue Plan	Children and Youth	Human Services	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
Culture - recreation	1,229,415							1,618,461	2,847,876
Conservation	904,602							16,704	921,306
Community/urban redevelopment and housing	332,211							930,027	1,262,238
Debt Service	3,230							4,650,158	4,653,388
Capital Outlay								6,055,455	6,055,455
Other: Employee Benefits	3,540,656								3,540,656
TOTAL EXPENDITURES	53,852,893	57,614,378	927,765	11,748,879	4,830,337			42,124,874	171,099,126
<u>OTHER FINANCIAL SOURCES/(USES):</u>									
Interfund Operating Transfers	1,654,037		-11,952,404	1,168,548				8,710,830	-418,989
Other: Non Cash - Region 13								30,896	30,896
TOTAL OTHER FINANCING SOURCES/ (USES)	1,654,037		-11,952,404	1,168,548				8,741,726	-388,093
CHANGE IN FUND BALANCES	2,633,898		-51,301					-5,222,227	-2,639,630
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	29,153,555		331,716					15,570,572	45,055,843
FUND BALANCES (DEFICIT) - END OF YEAR	31,787,453		280,415					10,348,345	42,416,213

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, 2022

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

Net changes in fund balances (deficit) - total governmental funds	-2,639,630
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	2,870,433
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	-194,349
The net effect of various transactions involving capital assets, (i.e. purchases, disposals, etc.) is to increase net position	11,604,868
Other: Governmental funds report lease assets and liabilities as revenues and expenditures when received an	-553,501
Other: The portion of accrued wages and benefits in the statement of activities do not require the use of c	-30,202
Other: Accrued interest expense in the statement of activities does not require the use of current financia	53,072
Other: Contributions to the pension plan are recognized as an expenditure in the governmental funds when th	-2,173,276
Other: The Other Post Employment Benefits (OPEB) obligation in the statement of activities does not require	-6,926,041
Other: Notes receivable recorded as cash outlays in the funds	190,140
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	2,201,514

County of CAMBRIA
STATEMENT OF NET POSITION
 Proprietary Funds
 December 31, 2022

	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	75						75	2,770,079
Receivables (net of allowance for uncollectibles)	4,368						4,368	2,007
Due from other funds	287,633						287,633	
Restricted assets:								
Temporarily restricted:								
Other: Lease receivable	36,960						36,960	
TOTAL CURRENT ASSETS	329,036						329,036	2,772,086
<u>NON-CURRENT ASSETS:</u>								
Permanently restricted:								
Land	290,116						290,116	
Buildings and system	1,252,799						1,252,799	
Improvements other than buildings	306,320						306,320	
Machinery and equipment	23,896						23,896	
TOTAL NON-CURRENT ASSETS	1,873,131						1,873,131	
TOTAL ASSETS	2,202,167						2,202,167	2,772,086
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>								
Deferred amount on debt refundings	40,420						40,420	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	40,420						40,420	
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	2,242,587						2,242,587	2,772,086
<u>CURRENT LIABILITIES:</u>								
Accounts payable	24,664						24,664	968,007
Due to other governments								35,954
Due to other funds								1,768,125

County of CAMBRIA
STATEMENT OF NET POSITION
 Proprietary Funds
 December 31, 2022

	Central Park Complex	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
Debt due within 1 year	248,486						248,486	
TOTAL CURRENT LIABILITIES	273,150						273,150	2,772,086
<u>NON-CURRENT LIABILITIES:</u>								
Debt due in more than 1 year	1,924,061						1,924,061	
Other non-current liabilities	3,404						3,404	
TOTAL NON-CURRENT LIABILITIES	1,927,465						1,927,465	
TOTAL LIABILITIES	2,200,615						2,200,615	2,772,086
<u>DEFERRED INFLOWS OF RESOURCES:</u>								
Deferred amount on debt refundings	7,496						7,496	
Other: Leases	34,476						34,476	
TOTAL DEFERRED INFLOWS OF RESOURCES	41,972						41,972	
	41,972						41,972	
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	2,242,587						2,242,587	2,772,086
<u>NET POSITION:</u>								
Net investment in capital assets	-253,058						-253,058	
Unrestricted	253,058						253,058	
TOTAL NET POSITION								
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	2,242,587						2,242,587	2,772,086

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, 2022

	Central Park Complex	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
NET POSITION - END OF YEAR								

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, 2022

	Pension	Workers Comp Trust Fd	Custodial Funds	Fiduciary #4	Fiduciary #5
ASSETS:					
Cash and cash equivalents			2,146,444		
Receivables	308,709	5,400	5,370		
Restricted assets:					
Temporarily restricted:					
Cash and cash equivalents	2,636,274				
Investments	219,287,963	849,105			
Intergovernmental receivable			12,498		
Permanently restricted:					
TOTAL ASSETS	222,232,946	854,505	2,164,312		
DEFERRED OUTFLOWS OF RESOURCES:					
TOTAL DEFERRED OUTFLOWS OF RESOURCES					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	222,232,946	854,505	2,164,312		
LIABILITIES:					
Accounts payable and other current liabilities	106,757	1,586	319,712		
Due to other funds	51,473				
Due to other governments			911,230		
TOTAL LIABILITIES	158,230	1,586	1,230,942		
DEFERRED INFLOWS OF RESOURCES:					
TOTAL DEFERRED INFLOWS OF RESOURCES					
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	158,230	1,586	1,230,942		
NET POSITION:					
Assets held in trust for pension/other post employment benefits	222,074,716	852,919	933,370		
TOTAL NET POSITION	222,074,716	852,919	933,370		
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	222,232,946	854,505	2,164,312		

County of CAMBRIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

Fiduciary Funds
 December 31, 2022

	Pension	Workers Comp Trust Fd	Custodial Funds	Fiduciary #4	Fiduciary #5
ADDITIONS:					
Contributions					
Employer	3,297,244				
Plan members	3,313,370				
Other: Fines & Fees			22,377,224		
Other: Additions to Escrow Funds			1,468,963		
Other: Other			49,991		
TOTAL CONTRIBUTIONS	6,610,614		23,896,178		
INVESTMENT EARNINGS:					
Interest	3,247,759	26,710	4,440		
Net increase/(decrease) in the fair value of investments	-34,043,725	-90,802			
TOTAL INVESTMENT EARNINGS	-30,795,966	-64,092	4,440		
Less Investment Expenses	453,458	4,009			
TOTAL ADDITIONS	-24,638,810	-68,101	23,900,618		
DEDUCTIONS:					
Benefits	16,871,640		129,062		
Administrative Expenses	105,994				
Other: Payments to governments			20,632,668		
Other: Escrow Funds Distributed			3,084,950		
TOTAL DEDUCTIONS	16,977,634		23,846,680		

County of CAMBRIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

Fiduciary Funds
 December 31, 2022

	Pension	Workers Comp Trust Fd	Custodial Funds	Fiduciary #4	Fiduciary #5
CHANGE IN NET POSITION	-41,616,444	-68,101	53,938		
NET POSITION - BEGINNING OF YEAR	263,691,160	921,020	879,432		
NET POSITION - END OF YEAR	222,074,716	852,919	933,370		

County of CAMBRIA
December 31, 2022

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 \$2,775,269 (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	49,854,877
Capitalized lease obligations	
Plus(less) Unamortized Premium(Discount)	163,379
Net debt	50,018,256

** excludes unamortized premium/discount

County of CAMBRIA
STATEMENT OF CAPITAL ADDITIONS
 December 31, 2022

Total

GOVERNMENTAL-TYPE ACTIVITY:

General Government - administrative	4,960,119
General Government - judicial	220,442
Public safety	
Corrections	2,624,607
Emergency services	6,619,263
Other: Vector	33,074
Other: Sherriff	19,977
Public works	
Highways and streets	209,020
Health and welfare	411,604

BUSINESS-TYPE ACTIVITY:

TOTAL CAPITAL EXPENDITURES **15,098,106**

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials) **27,328,581**

December 31, 2022

NOTES / COMMENTS