

**COUNTY OF FULTON**  
**MCCONNELLSBURG, PENNSYLVANIA**  
**FINANCIAL STATEMENTS**  
**AND SINGLE AUDIT REPORT**  
**YEAR ENDED DECEMBER 31, 2021**

COUNTY OF FULTON  
YEAR ENDED DECEMBER 31, 2021

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YEAR ENDED DECEMBER 31, 2021

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## INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
County of Fulton  
McConnellsburg, Pennsylvania

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Fulton, Pennsylvania (the "County"), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County, as of December, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.



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County of Fulton  
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In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, Schedules of Changes in the Net Pension Liability and related Ratios, Schedule of County Contributions, Schedules of Investment Returns, Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund, Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Human Services Development Fund, Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – SFC Evidence Fund, Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – 911 Fund, Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Community Development Block Grant Fund, and Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Capital Projects Fund on pages through 4 through 14 and 50 through 59 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



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## ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Balance Sheet – Nonmajor Governmental Funds, Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Governmental Funds, Combining Balance Sheet – Special Revenue Funds, Combining Statement of Revenues, Expenditures, and Changes in Fund Balance- Special Revenue Funds, Combining Statement of Net Position – Custodial Funds, Combining Statement of Revenues, Expenditures and Changes in Net Position – Custodial Funds, and the Schedule of Expenditures of Federal Awards as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2022 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.

*Zelenkofske Axlerod LLC*

ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania  
August 31, 2022

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2021**

The COUNTY OF FULTON, hereafter referred to as the "COUNTY", is pleased to present its financial statements developed in compliance with Statement of Governmental Accounting Standard No. 34, entitled "Basic Financial Statements – Management's Discussion and Analysis – For State and Local Governments (hereafter "GASB 34"), and related standards. GASB 34 enhances information provided to the users of its financial statements. This section of the financial reporting package presents our discussion and analysis of the COUNTY's financial performance during the year that ended on December 31, 2021. Please read this Management Discussion and Analysis in conjunction with the COUNTY's financial statements that follow this section.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This report consists of the following four parts:

- Management's discussion and analysis (this section)
- Basic financial statements (including notes)
- Required supplementary information
- Other supplementary information

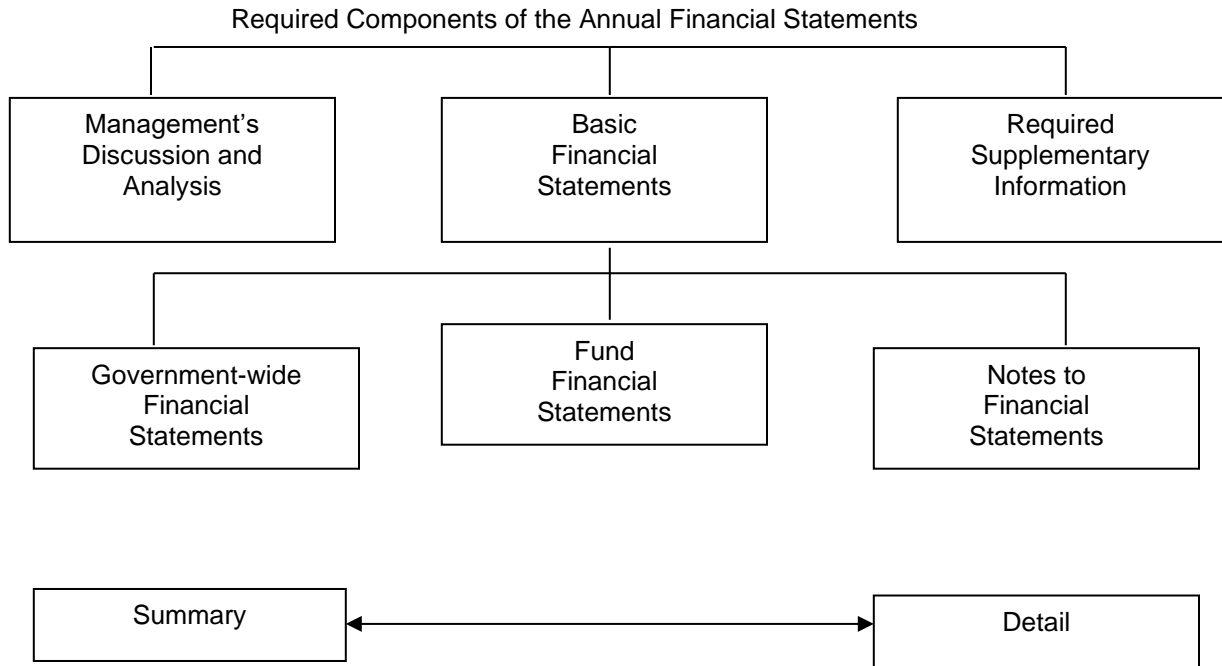
Management's discussion and analysis is a guide to reading the financial statements and provides related information to help the reader to better understand the COUNTY's government. The basic financial statements include notes that provide additional information essential to a full understanding of the financial data provided in the government-wide and fund financial statements. Required supplementary information is provided on the COUNTY's budget to actual figures for the general fund.

The basic financial statements present two different views of the COUNTY.

- *Government-wide financial statements*, the first two statements, provide information about the COUNTY's overall financial status.
- *Fund financial statements*, the remaining statements, focus on individual parts of the COUNTY's government. They provide more detail on operations than the government-wide statements. There are two types of fund financial statements:
  - *Governmental funds statements* show how general government services such as public safety, human services, public works, culture and recreation, and conservation and development are financed in the short term, as well as what remains for future spending.
  - *Fiduciary funds statements* reflect activities involving resources that are held by the COUNTY as a trustee or agent for the benefit of others. Fiduciary funds are not reflected in the government-wide statements because the resources cannot be used to support the COUNTY's programs.

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2021**

**Table A-1: Organization of the County's annual financial report**





**MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2021**

Table A-2 summarizes the major features of the County's financial statements, including the area of the County's activities they cover and the types of information they contain.

**Table A-2: Major features of the government-wide and fund financial statements**

	<b>Government-wide Statements</b>	<b>Fund Financial Statements</b>	
		<b>Governmental</b>	<b>Fiduciary</b>
Scope	Entire entity (except fiduciary funds)	The day-to-day operating activities of the County, such as public safety and courts	Instances in which the County administers resources on behalf of others
Required Financial Statements	-Statement of net position -Statement of activities	-Balance Sheet -Statement of revenues, expenditures and changes in fund balances	Statement of Fiduciary Net Position Statement of changes in fiduciary net position
Accounting basis and measurement focus	Accrual	Modified Accrual	Accrual accounting and economic resources focus
Type of asset and liability information	All assets and liabilities, short-term and long-term	Current assets and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets and liabilities, short-term and long-term
Type of inflow and outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenue for which cash is received during the year or soon thereafter; expenditures when goods or services have been received and the related liability is due and payable	All additions and deductions during the year, regardless of when cash is received or paid

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2021**

The remainder of the overview explains the structure and contents of the government-wide and fund financial statements.

**Government-wide financial statements**

Government-wide financial statements report information about the COUNTY as a whole using accounting methods similar to those used by private-sector companies.

- The statement of net position includes all the COUNTY's assets and liabilities, except fiduciary funds, with the difference between the two reported as net position. This statement serves a purpose similar to that of the balance sheet of a private-sector business.
- The statement of activities focuses on how the COUNTY's net position changed during the year. Because it separates program revenue (revenue generated by specific programs through charges for services, grants and contributions) from general revenue (revenue provided by taxes and other sources not tied to a particular program), it shows to what extent each program has to rely on local taxes for funding.

All changes to net position are reported using the economic resources measurement focus and the accrual basis of accounting, which requires that revenues be reported when they are earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flow.

Net position is one way to measure the COUNTY's financial position. Over time, increases or decreases in the COUNTY's net position is one indicator of whether the COUNTY's financial position is improving or deteriorating. However, other non-financial factors such as changes in the COUNTY's property tax base and general economic conditions must be considered to assess the overall position of the COUNTY.

There is one category of activities for the primary government:

- *Governmental activities* include the COUNTY's basic services such as general government, judicial, public safety, public works, human services, culture and recreation, and conservation and development.

Net position of the governmental activities differ from the governmental fund balances because governmental fund level statements only report transactions using or providing current financial resources. Also, capital assets in the fund level statements are reported as expenditures when financial resources (money) are expended to purchase or build assets. Likewise, the financial resources that may have been borrowed are considered revenue when they are received. The principal and interest payments are both considered revenue when they are received. The principal and interest payments are both considered expenditures when paid. Depreciation is not calculated as it does not provide or reduce current financial resources. Finally, capital assets and long-term debt do not affect fund balances.

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2021**

Government wide statements are reported on the accrual basis of accounting that involves the following steps to format the statement of net position:

- Capitalize current outlays for capital assets
- Report long-term debt as a liability
- Depreciate capital assets and allocate the depreciation to the proper program/activities
- Allocate net position balances as follows:
  - Net investment in capital assets
  - Restricted net position is those with constraints placed on the use by external sources (creditors, grantors, contributors, or laws or regulations of governments) or imposed by law through constitutional provisions or enabling legislation
  - Unrestricted net position is net position that does not meet any of the above restrictions

### **Fund Financial Statements**

Fund financial statements provide more detailed information on the COUNTY's most significant funds, not the COUNTY as a whole. Funds are accounting devices, i.e., a group of related accounts, the COUNTY uses to keep track of specific sources of funding and spending for particular purposes. Some funds are required by state law. Other funds are established to control and manage resources designated for specific purposes. Fund financial statements are reported using the modified accrual basis of accounting.

The COUNTY has two kinds of funds:

- *Governmental funds* include most of the COUNTY's basic services and focus on: (1) the flow in and out of cash and other financial assets that can readily be converted into cash, and: (2) the balances left at year-end that are available for spending. These funds are reported using the modified accrual basis of accounting.

The relationship between governmental activities (reported in the statement of net position and the statement of activities) and governmental funds is described in a reconciliation that follows the governmental fund financial statements.

The COUNTY adopts an annual budget for the general fund, as required by state law. A budgetary comparison of the COUNTY's general fund is presented as required supplementary information.

- *Fiduciary Funds* are for which the COUNTY is the trustee or fiduciary. These include certain custodial funds or clearing accounts for assets held by the COUNTY in its role as custodian until the funds are allocated to the private parties, organizations or government agencies to which they belong. The COUNTY is responsible to ensure the assets reported in these funds are used for their intended purposes. This fiduciary activity is reported in a separate statement of fiduciary net position and statement of changes in fiduciary net position. These funds are excluded from the COUNTY's government-wide financial statements because the COUNTY cannot use these assets to finance its operations. The fiduciary funds are reported using the accrual basis of accounting.

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2021**

**IMPLEMENTATION OF GASB 34**

The COUNTY implemented the infrastructure asset portion of GASB Statement No. 34 on a prospective basis in 2004. As a phase three government, the COUNTY did not retroactively report infrastructure assets.

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**Net Position**

The COUNTY's total assets were \$20,157,574 at December 31, 2021. Of this amount, \$8,567,858 was capital assets.

GASB No. 34 required that all capital assets, including infrastructure, be valued and reported within the governmental activities column of the government-wide financial statements.

**Table A-3: Condensed Statement of Net Position  
Change in Net Position**

The following statement of activities represents the change in net position for the year ended December 31, 2021 and December 31, 2020 and changes from 2021 to 2020. It shows revenues by source and expenses by function for governmental activities.

	2021 Governmental Activities	2020 Governmental Activities	Changes from 2020 to 2021
Current Assets	\$ 11,589,716	\$ 9,569,424	\$ 2,020,292
Capital Assets, net	8,567,858	8,847,080	(279,222)
Total Assets	<u>\$ 20,157,574</u>	<u>\$ 18,416,504</u>	<u>\$ 1,741,070</u>
Deferred Outflows of Resources	\$ 439,004	\$ 578,633	\$ (139,629)
Current Liabilities	\$ 2,288,522	\$ 1,585,389	\$ 703,133
Long-term Liabilities	3,987,236	5,788,713	(1,801,477)
Total Liabilities	<u>\$ 6,275,758</u>	<u>\$ 7,374,102</u>	<u>\$ (1,098,344)</u>
Deferred Inflows of Resources	\$ 1,324,651	\$ 533,899	\$ 790,752
Net Position			
Net Investment in Capital Assets	\$ 4,289,988	\$ 4,197,847	\$ 92,141
Restricted	2,787,718	2,242,931	544,787
Unrestricted	5,918,463	4,646,358	1,272,105
Total Net Position	<u>\$ 12,996,169</u>	<u>\$ 11,087,136</u>	<u>\$ 1,909,033</u>

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2021**

**Table A-4: Condensed Statement of Activities**

	2021 Activities	2020 Activities	Changes from 2020 to 2021
Program Revenues:			
Charges for Services	\$ 638,924	\$ 772,805	\$ (133,881)
Operating Grants and Contributions	7,186,880	4,981,275	2,205,605
			-
General Revenue:			
Property Taxes	4,895,791	4,979,257	(83,466)
Unrestricted Investment Earnings	22,880	55,189	(32,309)
<b>Total Revenues</b>	<b><u>\$ 12,744,475</u></b>	<b><u>\$ 10,788,526</u></b>	<b><u>\$ 1,955,949</u></b>
Expenses:			
General Government - Administratic	\$ 1,621,133	\$ 2,058,696	\$ (437,563)
General Government - Judicial	1,943,604	1,886,001	57,603
Public Safety	2,586,538	2,396,884	189,654
Public Works	370,454	161,153	209,301
Human Services	4,145,191	1,625,998	2,519,193
Culture and Recreation	13,874	14,111	(237)
Conservation and Development	95,230	110,151	(14,921)
Interest on Long-Term Debt	59,418	140,089	(80,671)
<b>Total Expenses</b>	<b><u>10,835,442</u></b>	<b><u>8,393,083</u></b>	<b><u>2,442,359</u></b>
<b>Change in Net Position</b>	<b><u>\$ 1,909,033</u></b>	<b><u>\$ 2,395,443</u></b>	<b><u>\$ (486,410)</u></b>

**Net Program Expenses**

Net program expenses for the year ended December 31, 2021 indicate the amount of support required from taxes and other general revenues for a program of the government. In 2021, property taxes brought in \$4,895,791.

**Net Cost of Governmental Activities**

	2021 Total Cost of Services	2020 Total Cost of Services
Program:		
General Government - Administratic	\$ 1,621,133	\$ 2,058,696
General Government - Judicial	1,943,604	1,886,001
Public Safety	2,586,538	2,396,884
Public Works	370,454	161,153
Human Services	4,145,191	1,625,998
Culture and Recreation	13,874	14,111
Conservation and Development	95,230	110,151
Interest on Long-Term Debt	59,418	140,089
<b>Total</b>	<b><u>\$ 10,835,442</u></b>	<b><u>\$ 8,393,083</u></b>

The COUNTY relied on property taxes and other general revenues to fund 27.8% of its governmental activities in 2021.

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2021**

**Capital Assets**

The COUNTY's investment in capital assets at December 31, 2021, net of accumulated depreciation, was \$8,567,858. Capital assets consist primarily of land, buildings and equipment. The following is a summary of capital assets at December 31, 2021:

	Governmental Activities
	<u>                    </u>
Land	\$ 230,925
Construction in Progress	-
Buildings and Improvements	9,400,799
Machinery and Equipment	5,523,108
Vehicles	402,094
Total Capital Assets	<u>\$ 15,556,926</u>
Accumulated Depreciation	<u>(6,989,068)</u>
Net Capital Assets	<u>\$ 8,567,858</u>

Other detailed information about the COUNTY's capital assets can be found in Note 4, Notes to the Financial Statements.

**Debt Administration**

At December 31, 2021, the COUNTY had \$4,277,870 of long-term debt obligations outstanding. Debt decreased 8% from the previous year. The following is a summary of debt obligations for the 2021 year:

	Beginning Balance	Additions	Reductions	Ending Balance
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<u>Governmental Activities</u>				
General Obligation Notes	\$ 4,649,233	\$ -	\$ (371,363)	\$4,277,870
Total Debt Obligations	<u>4,649,233</u>	<u>-</u>	<u>(371,363)</u>	<u>4,277,870</u>
Compensated Absences	<u>151,485</u>	<u>-</u>	<u>(3,564)</u>	<u>147,921</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 4,800,718</u>	<u>\$ -</u>	<u>\$ (374,927)</u>	<u>\$4,425,791</u>

Other detailed information about the COUNTY's long-term debt obligations can be found in Note 5, Notes to the Financial Statements.

**GOVERNMENTAL FUNDS**

The COUNTY uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of governmental funds is to provide information on inflows, outflows, and balances of spendable resources. Such information is useful in assessing the COUNTY's financing requirements. In particular, unreserved/undesignated fund balance may serve as a useful measure of the COUNTY's net resources available for spending at the end of the year.

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2021**

The COUNTY's governmental funds include the general fund and various special revenue funds. The general fund is the chief operating fund for the COUNTY. Special revenue funds are restricted to specific legislated use. The major funds are shown on the statement of revenues, expenditures and changes in fund balances in the financial statements.

**GOVERNMENTAL FUND REVENUES**

Governmental fund revenues by source for the year ended December 31, 2021 and 2020 were as follows:

	<u>2021</u>	<u>2020</u>	<u>Changes from 2020 to 2021</u>
Revenue			
Taxes	\$ 4,990,379	\$ 4,984,582	\$ 5,797
Intergovernmental Revenues	6,837,147	4,981,275	1,855,872
Charges for Service	635,210	500,686	134,524
Fines and Forfeitures	-	127,393	(127,393)
Licenses and Permits	-	30,173	(30,173)
Interests and Rents	22,880	55,189	(32,309)
Miscellaneous Income	353,447	258,533	94,914
Transfers In	1,412,456	1,065,741	346,715
Total Revenues	<u>\$ 14,251,519</u>	<u>\$ 12,003,572</u>	<u>\$ 2,247,947</u>

Governmental fund revenues totaled \$14,251,519 for the year ended December 31, 2021. This is a net increase of \$2,247,947 from 2020 with the difference largely resulting from an increase in intergovernmental revenues, in the amount of \$1,855,872.

**GOVERNMENTAL FUND EXPENDITURES**

Governmental fund expenditures by function at December 31, 2021 and December 31, 2020 were as follows:

	<u>2021</u>	<u>2020</u>	<u>Changes from 2020 to 2021</u>
Expenditures:			
General Government - Administrator	\$ 1,494,985	\$ 1,888,588	\$ (393,603)
General Government - Judicial	1,815,667	1,529,448	286,219
Public Safety	2,252,951	2,152,239	100,712
Public Works	345,564	147,620	197,944
Human Services	3,775,931	2,339,536	1,436,395
Culture and Recreation	12,000	12,000	-
Conservation and Development	88,431	116,660	(28,229)
Debt Service	430,781	3,891,444	(3,460,663)
Employee Benefits/Liability Insurance	1,112,605	992,397	120,208
Operating Transfers Out	1,412,456	1,065,741	346,715
Total Expenditures	<u>\$ 12,741,371</u>	<u>\$ 14,135,673</u>	<u>\$ (1,394,302)</u>

Governmental fund expenditures totaled \$12,741,371 for the year ended December 31, 2021. The decrease of \$1,394,302 resulted primarily from the decrease in Debt Service expenditures.

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2021**

**GOVERNMENTAL FUND BALANCES**

Ending balances for governmental funds at December 31, 2021 were as follows:

	<u>Governmental Funds</u>
General Fund	\$ 6,806,240
Human Service Development Fund	(8,602)
SFC Evidence Fund	15,810
911 Wireless Fund	663,846
Community Development Block Grant Fu	-
Capital Projects	836,626
Non-Major Governmental Funds	
Non Spendable	
Prepaid Assets	50,535
Restricted For	
Government Administration	7,993
Government Judicial	438,797
Public Safety Funds	133,414
Public Works	343,993
Human Service	348,369
Unassigned	<u>(68,760)</u>
 Total Other Governmental Funds	 <u>1,254,341</u>
 Total Governmental Fund Balances	 <u><u>\$ 9,568,261</u></u>

The County's governmental funds reported a combined fund balance of \$9,568,261 at December 31, 2021. Of the total, the general fund reported a fund balance in the amount of \$6,806,240.

**BUDGET HIGHLIGHTS**

In 2021 the tax millage remained at 12.40 mills.

The County had a surplus of revenues over budget in the general fund in the amount of \$1,359,503. This favorable variance was the result of additional unanticipated tax revenue and several items that were not within the direct control of the County and increased intergovernmental revenues as a result of unanticipated grants. Overall expenditures came in under the budgeted amount by \$57,608. The total fund balance in the general fund at year end was \$6,806,240.

**ECONOMIC CONDITIONS AND NEXT YEAR'S BUDGET**

Revenue per Capita shows how a County's revenues are affected by changes in population. In the case of Fulton County Revenue per Capita and Taxes per Capita are flat as a result of the population not significantly increasing in Fulton County and little economic growth.

Because of the importance of property taxes, one measure of a county's health is the amount of assessed valuation per capita. This factor will show if fiscal capacity, the ability to meet its obligations, is reflected in its major asset which is property value. From 2010 to 2021 fiscal capacity is relatively flat. This is a result of low population growth and little economic development.



**MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2021**

The percentage change in property values from year to year reflects the growth in property values. Property taxes represent a major source of revenue for the County. From 2005 to 2021 the change in property values is a relatively stagnant trend which reflects a limited tax base with little economic development.

With unfavorable economic indicators the County will need to look for opportunities to control government costs while maintaining a professional staff that can deliver the services that are needed in Fulton County.

**CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide citizens, taxpayers, customers, investors and creditors with a general overview of the COUNTY's finances and to demonstrate the COUNTY's accountability. Questions concerning this financial information or requests for additional information should be directed to:

County of Fulton  
Business Office  
116 West Market Street  
McConnellsburg, PA 17233

Phone: 717-485-6860

COUNTY OF FULTON  
STATEMENT OF NET POSITION  
DECEMBER 31, 2021

<u>Assets</u>	<u>Governmental Activities</u>
Cash and Cash Equivalents	\$ 6,805,734
Investments	2,811,028
Receivables (Net, Where Applicable, of Allowance for Uncollectible)	
Accounts	507,939
Taxes	550,138
Due From Other Governments	762,438
Prepaid Assets	150,601
Restricted Cash	
Cash for Escheat	1,838
Capital Assets, Not Being Depreciated	230,925
Capital Assets Being Depreciated, Net	<u>8,336,933</u>
Total Assets	<u>20,157,574</u>
<u>Deferred Outflows of Resources</u>	
Pensions	<u>439,004</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 20,596,578</u>
<u>Liabilities</u>	
Liabilities	
Current liabilities:	
Accounts Payable	\$ 868,264
Overdraft Liability	265,353
Accrued Payroll and Withholdings	90,240
Escrow Liability	1,838
Unearned Revenues	440,538
Long-Term Liabilities	
Portion Due or Payable within One Year	
General Obligation Bonds	474,368
Compensated Absences	147,921
Portion Due or Payable after One Year	
General Obligation Bonds	3,803,502
Net Pension Liability	<u>183,734</u>
Total Liabilities	<u>6,275,758</u>
<u>Deferred Inflows of Resources</u>	
Pensions	<u>1,324,651</u>
<u>Net Position</u>	
Net Investment in Capital Assets	4,289,988
Restricted for:	
Governmental Administration	7,993
Governmental Judicial	438,797
Public Safety	796,130
Public Works	343,993
Human Services	364,179
Capital Projects	836,626
Unrestricted	<u>5,918,463</u>
Total Net Position	<u>12,996,169</u>
Total Liabilities, Deferred Outflows of Resources and Net Position	<u>\$ 20,596,578</u>

The accompanying notes are an integral part of the financial statements.

COUNTY OF FULTON  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Governmental Activities	Total
Primary Government:						
Government Activities:						
General Government - Administration	\$ 1,621,133	\$229,970	\$ 1,442,431	\$ -	\$ 51,268	\$ 51,268
General Government - Judicial	1,943,604	346,395	401,360	-	(1,195,849)	(1,195,849)
Public Safety	2,586,538	42,353	997,741	-	(1,546,444)	(1,546,444)
Public Works	370,454	2,050	97,285	-	(271,119)	(271,119)
Human Services	4,145,191	10,123	4,244,354	-	109,286	109,286
Culture and Recreation	13,874	-	-	-	(13,874)	(13,874)
Conservation and Development	95,230	8,033	3,709	-	(83,488)	(83,488)
Interest on Long Term Debt	59,418	-	-	-	(59,418)	(59,418)
Total Government Activities	10,835,442	638,924	7,186,880	-	(3,009,638)	(3,009,638)
Total Primary Government	<u>\$ 10,835,442</u>	<u>\$ 638,924</u>	<u>\$ 7,186,880</u>	<u>\$ -</u>	<u>\$ (3,009,638)</u>	<u>\$ (3,009,638)</u>
General Revenues:						
Taxes:						
Property Taxes, Levied for General Purposes					4,895,791	4,895,791
Unrestricted Investment Earnings					22,880	22,880
					-	-
Total General Revenues					<u>4,918,671</u>	<u>4,918,671</u>
Change in Net Position					1,909,033	1,909,033
Net Position - Beginning of Year					<u>11,087,136</u>	<u>11,087,136</u>
Net Position - End of Year					<u>\$ 12,996,169</u>	<u>\$ 12,996,169</u>

The accompanying notes are an integral part of the financial statements.

COUNTY OF FULTON  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
DECEMBER 31, 2021

Assets	General	Human Services Development Fund	SFC Evidence Fund	911 Wireless Fund	Community Development Block Grant Fund	Capital Projects Fund	Non-Major Governmental Funds	Total Governmental Funds
Cash and Cash Equivalents	\$ 4,223,033	\$ 123,388	\$ -	\$ 335,932	\$ -	\$ 836,626	\$ 1,286,755	\$ 6,805,734
Investments	2,811,028	-	-	-	-	-	-	2,811,028
Accounts Receivables								
Accounts	83,180	-	-	229,731	-	-	195,028	507,939
Taxes	550,138	-	-	-	-	-	-	550,138
Due from Other Governments	219,101	13,185	195,491	111,360	123,841	-	99,460	762,438
Prepaid Expenses	98,936	-	-	1,130	-	-	50,535	150,601
Restricted Cash								
Cash Escheats	1,838	-	-	-	-	-	-	1,838
<b>Total Assets</b>	<b>\$ 7,987,254</b>	<b>\$ 136,573</b>	<b>\$ 195,491</b>	<b>\$ 678,153</b>	<b>\$ 123,841</b>	<b>\$ 836,626</b>	<b>\$ 1,631,778</b>	<b>\$ 11,589,716</b>
<b>Liabilities</b>								
Accounts Payable	\$ 599,434	\$ 37,377	\$ 9,896	\$ 2,464	\$ 123,841	\$ -	\$ 95,252	\$ 868,264
Overdraft Liability	-	-	85,349	-	-	-	180,004	265,353
Accrued Payroll and Withholding	71,800	-	-	11,843	-	-	6,597	90,240
Escrow Liability	1,838	-	-	-	-	-	-	1,838
Unearned Revenues	152,720	107,798	84,436	-	-	-	95,584	440,538
<b>Total Liabilities</b>	<b>825,792</b>	<b>145,175</b>	<b>179,681</b>	<b>14,307</b>	<b>123,841</b>	<b>-</b>	<b>377,437</b>	<b>1,666,233</b>
<b>Deferred Inflows of Resources</b>								
Unavailable Revenue - Property Taxes	355,222	-	-	-	-	-	-	355,222
<b>Total Deferred Inflows of Resources</b>	<b>355,222</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>355,222</b>
<b>Fund Balances</b>								
Non-spendable								
Prepaid Expenses	98,936	-	-	1,130	-	-	50,535	150,601
Restricted for:								
Government Administration	-	-	-	-	-	-	7,993	7,993
General Government Judicial	-	-	-	-	-	-	438,797	438,797
Public Safety	-	-	-	662,716	-	-	133,414	796,130
Public Works	-	-	-	-	-	-	343,993	343,993
Human Services	-	-	15,810	-	-	-	348,369	364,179
Capital Reserve	-	-	-	-	-	836,626	-	836,626
Assigned								
Development of 911 dispatch service center	972,000	-	-	-	-	-	-	972,000
Capital Improvements	1,414,334	-	-	-	-	-	-	1,414,334
Unassigned Funds	4,320,970	(8,602)	-	-	-	-	(68,760)	4,243,608
<b>Total Fund Balances</b>	<b>6,806,240</b>	<b>(8,602)</b>	<b>15,810</b>	<b>663,846</b>	<b>-</b>	<b>836,626</b>	<b>1,254,341</b>	<b>9,568,261</b>
<b>Total Liabilities, Deferred Inflows, and Fund Balances</b>	<b>\$ 7,987,254</b>	<b>\$ 136,573</b>	<b>\$ 195,491</b>	<b>\$ 678,153</b>	<b>\$ 123,841</b>	<b>\$ 836,626</b>	<b>\$ 1,631,778</b>	<b>\$ 11,589,716</b>

The accompanying notes are an integral part of the financial statements.

COUNTY OF FULTON  
 RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS  
 TO THE STATEMENT OF NET POSITION  
 DECEMBER 31, 2021

Total fund balances of governmental funds	\$	9,568,261
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Amount reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets is \$15,556,926 and the accumulated depreciation is \$6,989,068.		8,567,858
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Revenue not available to pay for the current period's expenditures and therefore reported as deferred inflows of resources in the funds: Property Taxes		355,222
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Long-term liabilities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities - both current and long-term-are reported in the Statement of Net Position.  
Long-term liabilities at year-end consists of:

Compensated absences	(147,921)	
Net Pension Liability	(183,734)	
Deferred Outflows of Resources - Pension	439,004	
Deferred Inflows of Resources - Pension	(1,324,651)	
2007 General Obligation Note	(16,312)	
2017 General Obligation Note	(1,116,558)	
2020 General Obligation Note	(3,145,000)	
		(5,495,172)

Total net position of governmental activities	\$	12,996,169
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COUNTY OF FULTON  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 2021

	General Fund	Human Services Development Fund	SFC Evidence Fund	911 Wireless Fund	Community Development Block Grant Fund	Capital Projects Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues								
Taxes	\$ 4,990,379	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,990,379
Intergovernmental Revenues	2,586,415	1,849,013	157,219	785,642	298,096	-	1,160,762	6,837,147
Charges for Services	549,561	-	-	-	-	-	85,649	635,210
Interest and Rents	21,673	103	-	328	-	-	776	22,880
Miscellaneous Income	296,146	-	-	-	-	-	57,301	353,447
<b>Total Revenues</b>	<b>8,444,174</b>	<b>1,849,116</b>	<b>157,219</b>	<b>785,970</b>	<b>298,096</b>	<b>-</b>	<b>1,304,488</b>	<b>12,839,063</b>
Expenditures								
General Government - Administrative	1,494,985	-	-	-	-	-	-	1,494,985
General Government - Judicial	1,387,072	-	-	-	-	190,754	237,841	1,815,667
Public Safety	1,158,452	-	-	1,062,143	-	-	32,356	2,252,951
Public Works	-	-	-	-	287,008	-	58,556	345,564
Human Services	937,088	1,867,445	157,220	-	-	-	814,178	3,775,931
Culture and Recreation	12,000	-	-	-	-	-	-	12,000
Conservation and Development	88,431	-	-	-	-	-	-	88,431
Debt Service	-	-	-	-	-	-	430,781	430,781
Employee Benefits and Liability Insurance	1,112,605	-	-	-	-	-	-	1,112,605
<b>Total Expenditures</b>	<b>6,190,633</b>	<b>1,867,445</b>	<b>157,220</b>	<b>1,062,143</b>	<b>287,008</b>	<b>190,754</b>	<b>1,573,712</b>	<b>11,328,915</b>
Excess of Revenues Over (Under) Expenditures	2,253,541	(18,329)	(1)	(276,173)	11,088	(190,754)	(269,224)	1,510,148
Other Financing Sources (Uses)								
Transfer In	81,761	9,727	-	433,628	-	400,000	487,340	1,412,456
Transfer Out	(1,320,968)	-	-	-	(11,088)	-	(80,400)	(1,412,456)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,239,207)</b>	<b>9,727</b>	<b>-</b>	<b>433,628</b>	<b>(11,088)</b>	<b>400,000</b>	<b>406,940</b>	<b>-</b>
Net Change in Fund Balances	1,014,334	(8,602)	(1)	157,455	-	209,246	137,716	1,510,148
Fund Balances Beginning of Year	5,791,906	-	15,811	506,391	-	627,380	1,116,625	8,058,113
Fund Balances - End of Year	<u>\$ 6,806,240</u>	<u>\$ (8,602)</u>	<u>\$ 15,810</u>	<u>\$ 663,846</u>	<u>\$ -</u>	<u>\$ 836,626</u>	<u>\$ 1,254,341</u>	<u>\$ 9,568,261</u>

COUNTY OF FULTON  
 RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED DECEMBER 31, 2021

Amount reported for governmental activities in the Statement of  
 Activities are different because:

Net change in fund balances - total governmental funds \$ 1,510,148

Governmental funds report capital outlays as expenditures. However,  
 in the statement of activities, the cost of those assets is  
 allocated over their estimated useful lives as depreciation expense.

Capital Assets effect in the current year are:

Capital Additions	635,117	
Depreciation Expense	<u>(914,339)</u>	
Capital Assets net amount for the current period		(279,222)

Revenues in the statement of activities that are not available to provide  
 current financial resources are not reported as revenues in the funds.

At the government-wide level revenue recognition is not limited by  
 availability. The effects of these adjustments in the current year are:

Real Estate Taxes		(94,588)
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Under the modified accrual basis of accounting used in governmental  
 funds, expenditures are not recognized for transactions that are  
 not normally paid with expendable available financial resources.

In the Statement of Activities, however, which is presented on the  
 accrual basis, expenses and liabilities are reported regardless of  
 when financial resources are available. In addition, interest on  
 long-term debt is not recognized under the modified accrual basis  
 accounting until due, rather than as it accrues. This adjustment  
 is as follows:

Compensated Absences		3,564
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Governmental funds do not report the changes in the Pension expense: 397,768

Repayment of principal is an expenditure in the governmental funds, but  
 reduces the liability in the Statement of Net Position:

Principal repayments:

2007 General Obligation Note	16,667	
2017 General Obligation Note	144,696	
2020 911 General Obligation Note	<u>210,000</u>	
Net Debt Transactions		<u>371,363</u>

Total Change in Net Position of Governmental Activities \$ 1,909,033

COUNTY OF FULTON  
STATEMENT OF FIDUCIARY NET POSITION  
DECEMBER 31, 2021

	<u>Employee Retirement Funds</u>	<u>IRC Section 457 Plan</u>	<u>Other Custodial Funds</u>	<u>Total</u>
<u>Assets</u>				
Cash and Cash Equivalents	\$ 211,696	\$ 329,576	\$ 236,479	\$ 777,751
Investments	13,999,076	-	-	13,999,076
Receivables	37,332	-	-	37,332
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	\$ 14,248,104	\$ 329,576	\$ 236,479	\$14,814,159
<u>Liabilities and Net Position</u>				
Liabilities				
Benefits and Refunds Payable	\$ 4,271	\$ -	\$ -	\$ 4,271
Funds Held in Fiduciary Capacity	-	329,576	-	329,576
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	\$ 4,271	\$ 329,576	\$ -	\$ 333,847
<u>Net Position</u>				
Restricted for:				
Pension Benefits	\$ 14,243,833	\$ -	\$ -	\$14,243,833
Individual, Organizations, Other Govern	-	-	236,479	236,479
	<hr/>	<hr/>	<hr/>	<hr/>
Total Net Position	\$ 14,243,833	\$ -	\$ 236,479	\$14,480,312
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities and Net Assets	<u>\$ 14,248,104</u>	<u>\$ 329,576</u>	<u>\$ 236,479</u>	<u>\$14,814,159</u>

The accompanying notes are an integral part of the financial statements.



COUNTY OF FULTON  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Retirement</u> <u>Funds</u>	<u>Other</u> <u>Custodial Funds</u>	<u>Total</u>
Additions:			
Contributions			
Employee	\$ 211,274	\$ -	\$ 211,274
County Contribution	361,548	-	361,548
Investment Income:			
Net Appreciation in Fair Value of Investm	2,022,868	-	2,022,868
Interest, Dividends, Other		3	3
Property tax collection for other governmer	-	1,811,910	1,811,910
Other taxes and fees for other governments	-	1,562,932	1,562,932
Licenses and fees collected for State	-	2,040,962	2,040,962
Total Additions	<u>2,595,690</u>	<u>5,415,807</u>	<u>8,011,497</u>
Deductions:			
Beneficiary payments to individuals	695,812	-	695,812
Payments of property tax to other governm	-	1,811,864	1,811,864
Payments to state	-	1,971,411	1,971,411
Administrative expense	12,900	-	12,900
Payments to other entities	-	1,619,959	1,619,959
Total Deductions	<u>708,712</u>	<u>5,403,234</u>	<u>6,111,946</u>
Net increase in Net Position	1,886,978	12,573	1,899,551
Net Position:			
Beginning of Year	<u>12,356,855</u>	<u>223,906</u>	<u>12,580,761</u>
End of Year	<u>\$14,243,833</u>	<u>\$ 236,479</u>	<u>\$ 14,480,312</u>

The accompanying notes are an integral part of the financial statements.

NOTE 1: NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Fulton (the "County") was formed in 1850. The County operates under the direction of an elected Board of County Commissioners and provides the following services: general administrative services, tax assessment and collection, judicial, public improvements, and public safety.

A summary of the County's significant accounting policies consistently applied in the preparation of the accompanying financial statements is as follows:

A) Reporting Entity

The County follows the criteria promulgated by the Governmental Accounting Standards Board ("GASB") Statement No. 61, *"The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34"*, for purposes of determining the scope of its reporting entity. As required by accounting principles generally accepted in the United States of America, the financial statements include those of the County of Fulton (the "Primary Government") and its Component Unit. The Component Unit discussed below is included in the County's financial reporting entity because of its operational or financial relationship with the County.

1. Component Units

In conformity with GAAP, the following Component Units have been included in the financial Reporting Entity as Blended Component Units:

- Fulton County Food Basket ("The Program")

The Program is fiscally dependent on the County. Therefore, the Program is included in the Special Revenue Funds of the financial statements of the County.

- Fiduciary Component Unit

The Fulton County Employee's Pension Plan ("Plan") was established to provide retirement, disability, and death benefits to eligible retirees of the County. The Plan is included in the financial reporting entity as a fiduciary fund because the Plan is (1) considered to be a separate legal entity (2) the County appoint a voting majority of the governing board, and (3) the plan imposes a financial burden on the County as it is legally obligated or has assumed an obligation to make contributions to the Plan.

NOTE 1: NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)

A) Reporting Entity (continued)

2. Related Organizations

The Board of County Commissioners is also responsible for appointing certain members of the boards or is a member of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments or being a member of the board. These organizations include:

- Franklin - Fulton Drug and Alcohol
- Franklin - Fulton Mental Health/Mental Retardation
- Huntingdon - Bedford - Fulton Area Agency on Aging and Aging Advisory Council
- South Central Counties Solid Waste Agency
- Penn State Agricultural Extension - Fulton County

3. Joint Ventures

The County has entered into various Joinder Agreements for the provision of services to the member Counties. The County's Joint Ventures are as follows:

- Huntingdon - Bedford - Fulton Area Agency on Aging

The County has entered into a Joinder Agreement with the Counties of Huntingdon and Bedford for the administration of providing services to the elderly in the communities. The governing board consists of the nine County Commissioners involved in the Joinder Agreement. This board, on an annual basis, sets the amount of contribution required from each participating County. In 2021 Fulton County contributed \$10,965 to the operations of this Joinder.

Condensed information for this agency as of and for the year ended June 30, 2021, is as follows:

Assets	<u>\$ 1,844,661</u>
Liabilities	<u>\$ 1,472,298</u>
Fund Balance	<u>\$ 372,363</u>
Revenues	<u>\$ 6,613,776</u>
Expenditures	<u>\$ 6,613,776</u>

Complete and more detailed financial statements are available by contacting Huntingdon - Bedford - Fulton Area Agency on Aging, P. O. Box 46, Bedford, PA 15522.

NOTE 1: NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)

A) Reporting Entity (continued)

3. Joint Ventures (continued)

- Franklin/Fulton Drug and Alcohol and Mental Health/Mental Retardation

Fulton County entered into a Joinder Agreement with Franklin County for the provision of Drug and Alcohol and Mental Health/Mental Retardation services. The Fulton County Board of County Commissioners has delegated the responsibility to act as local authority for day-to-day program operations to the Franklin County Board of Commissioners and all Fulton County's share of grant revenues is sent directly to Franklin County. The Drug and Alcohol and Mental Health/Mental Retardation programs have been deemed to be departments of Franklin County. Pursuant to the Joinder Agreement, Fulton County contributes 10% of the cost of operations. Complete and more detailed financial statements are available by contacting Franklin County Department of Resource Management.

- Bedford Fulton Joint Recreation Authority

Fulton County entered into a Joinder Agreement with Bedford County for the provision of operating, managing and funding a property providing outdoor recreation activities on a stretch of abandoned Pennsylvania Turnpike. Bedford County is responsible for appointing 3 board members and Fulton County is responsible for appointing 3 board members. Fulton County made no contributions during 2021. Complete and more detailed financial statements are available by contacting:

Bedford Fulton Joint Recreation Authority  
200 South Juliana Street  
Bedford, PA 15522

B) Basis of Presentation

The basic financial statements of the County are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements

1. Government-wide Financial Statements

Government-wide financial statements display information about the reporting government as a whole, except for its fiduciary activities. These statements include a column for the governmental activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities normally are supported by taxes and intergovernmental revenues.

NOTE 1: NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)

B) Basis of Presentation (Continued)

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement 33 – *Accounting and Financial Reporting for Nonexchange Transactions*.

Program revenues include charges for services and payments made by parties outside of the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source. Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. The County chooses to eliminate the indirect costs between governmental activities to avoid "doubling up" effect.

2. Fund Financial Statements

The underlying accounting system of the County is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental and fiduciary funds are presented after the government-wide financial statements. These statements display information about major funds individually and nonmajor funds in the aggregate for governmental funds. The fiduciary statements include financial information for the County's retirement system and custodial funds. The custodial funds of the County primarily represent assets held by the County in a custodial capacity for other individuals or governments.

NOTE 1: NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)

B) Basis of Presentation (Continued)

Governmental Funds

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 180 days of the end of the current fiscal period, with the exception of property taxes which must be received within 60 days of year end to be deemed available. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Licenses, operating and capital grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when cash is received by the County.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of "available spendable resources". Governmental funds operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

NOTE 1: NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)

C) Basis of Presentation (Continued)

The determination of major funds is based on minimum criteria as set forth in GASB Statement Number 34. The non-major funds are combined in a column in the fund financial statements. The following are the County's major funds:

1. Governmental Fund Types

a. General Fund

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Revenues of this fund are primarily derived from real estate taxes, State and Federal grants, and fees for services. Many of the basic activities of the County are accounted for in this fund, including operation of general County government, boards, commissions, the court system, and health and welfare activities.

b. Human Services Development Fund

The Human Services Development Fund is used to account for specific revenues and expenditures related to human services.

c. SFC Evidence Fund

The SFC Evidence Fund is used to account for specific revenues and expenses related to related to children and youth grants.

d. 911 Wireless Fund

The 911 Wireless Fund is used to account for the emergency response communications network of the County.

e. Community Development Block Grant Fund

The Community Development Block Grant Fund is used to account for specific revenues and expenses related to the community development block grant program.

f. Capital Projects Fund

The Capital Projects Fund is used to account for specific revenue sources related to the purchase of capital items.

2. Other Fund Types

a. Retirement Trust Fund

The Employee Retirement Trust Fund is used to account for the revenue (i.e., member contributions, County appropriations, and net investment income) and the expenses (i.e., allowance contributions refunded, retirement allowances, and death benefits paid) of the Retirement Trust Fund.

NOTE 1: NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)

C) Basis of Presentation

2. Other Fund Types (Continued)

b. Custodial Funds

Custodial Funds consist of restricted assets of the various row offices of the County. The row office funds, in essence, are escrow funds maintained with the row offices for bail posted, funds held from sheriff's sales, realty transfer taxes held and owed to other governmental entities, and other funds reserved for disposition of legal actions.

D) Budgets and Budgetary Accounting

• Legal Requirements

Commonwealth of Pennsylvania statutes require that all County Governments establish budgetary systems and approve annual operating budgets. The County's annual budget relates to the General Fund and Certain Special Revenue Funds, and is based on estimates of revenues and expenditures approved by the Board of County Commissioners. The County of Fulton follows these procedures in establishing the budgetary data reflected in the financial statements:

County Budget Process

1. In September, the department heads submit to the Board of County Commissioners proposed operating budgets for the fiscal year which commence on January 1.
2. Subsequently, the County Chief Financial Officer assembles the preliminary projections of revenues and expenditures into a formal budget incorporating any revisions or adjustments resulting from the Board of County Commissioners' review.
3. The Board of County Commissioners then interview department heads to discuss their budgets as submitted and allow them to substantiate projected expenditures at public hearings.
4. Public hearings are conducted on the proposed budget. The proposed budget is available for public inspection for 20 days prior to final adoption.
5. After the 20-day inspection period, but prior to December 31, the Board of County Commissioners adopts the final budget by enacting an appropriate resolution.
6. Formal budgeting integration is employed as a planning device. The budget adopted is on the cash basis. Budget amounts are as originally adopted by the Board of County Commissioners.



NOTE 1: NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)

- Level of Control

The County maintains budgeting control at the individual fund level.

- Lapsing of Appropriations

Unexpended appropriations lapse at year-end.

E) Long-term Liabilities

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

F) Interfunds

Operating transfers between funds are reported as other financing sources (uses) within those funds.

G) Unearned Revenue

The unearned revenues will be recognized as revenue in the fiscal year they are earned in accordance with the accrual basis of accounting. Unearned revenues reported in governmental fund financial statements represent unearned revenues or revenues which are measurable but not available and, in accordance with the modified accrual basis of accounting, are reported as unearned revenues. The County deems revenues received within 180 days of year end to be available with the exception of property taxes, which must be received within 60 days of year end to be deemed available.

H) Investments

Investments in all funds are carried at fair value.

NOTE 1: NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)

I) Deferred Outflows/Inflows of Resources

The Statements of Net Position report separate sections for deferred outflows and deferred inflows of resources. These separate financial statement elements represent a consumption or acquisition of net position that applies to a future period(s) and so will not be recognized as an outflow or inflow of resources (expense/revenue) until then. The County has two items that qualify for reporting in these categories: deferred outflows and inflows related to pensions and unavailable tax revenue.

Deferred outflows and inflows of resources related to pensions are described further in Note 6. The components of deferred outflows of resources and deferred inflows of resources, other than the difference between the projected and actual investment earnings on investments, are amortized into pension expense over a 10 year closed period, which reflects the weighted average remaining service life of all members of the plan beginning the year in which the deferred amount occurs (current year). The annual difference between the projected and actual earnings on plan investments is amortized over a five-year closed period beginning the year in which the difference occurs (current year). *Unavailable tax revenue*, which arises under the modified accrual basis of accounting, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

J) Cash and Cash Equivalents

The County considers all highly liquid instruments purchased with an original maturity of three months or less to be cash equivalents.

K) Capital Assets

Capital Assets, which include property, plant, equipment and infrastructure assets, are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of \$5,000 and an estimated useful life exceeding one year. Such assets are recorded at historical costs. Donated capital assets are recorded at the estimated fair market value at the time of donation. Infrastructure Assets are not reported prior to January 1, 2004.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

NOTE 1: NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)

K) Capital Assets(Continued)

The capital assets of the County are depreciated using the straight line method over the following estimated useful lives:

Land Improvements	10 - 15 Years
Buildings and Improvements	10 - 50 Years
Machinery and Equipment	8 - 20 Years
Vehicles	5 Years
Infrastructure	20 - 50 Years

L) Compensated Absences

The County accrues accumulated unpaid vacation and compensatory leave when earned by the employee in the government-wide financial statements.

M) Accounting Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

N) Net Position/Fund Balances

GASB Statement No. 54 establishes accounting and financial standards for all governments that report governmental funds. It establishes criteria for classifying fund balances into specifically defined classifications and clarifies definitions as follow:

Non-spendable – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally required to be maintained intact.

Restricted – This classification consists of amounts that are restricted to specific purposes, defined below by GASB Statement No. 34. The County's restricted fund balances consist of external enabling legislation for the state, federal or local government grants.

Committed – This classification of amounts used for specific purposes imposed by formal action of the County's highest level of decision – making authority (County Commissioners). The removal or modification of the use of committed funds can only be accomplished by formal action prior to fiscal year-end by the County's highest level of authority.

Assigned – This classification consists of amounts constrained by the County's intent to be used for specific purposes that are neither restricted nor committed. The present procedures are for the Commissioners to assign amounts to be used for specific purposes before issuance of audited financial statements.

NOTE 1: NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)

N) Net Position/Fund Balances (Continued)

Unassigned – This classification consists of amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned balance.

The County's GASB 54 Fund Balance Policy is to apply expenditures against any restricted fund balance, committed fund balance, assigned fund balance, and then unassigned fund balance.

The government activities financial statements utilize a net position presentation. Net positions are categorized as net investment in capital assets, restricted and unrestricted.

- *Net Investment in Capital Assets* – This category groups all capital assets, including infrastructure, into one component of net assets. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- *Restricted Net Position* – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- *Unrestricted Net Position* – This category represents net position of the County, not restricted for any project or other purpose.

In the fund financial statements, reserves and designations segregate portions of fund balance that are either not available or have been earmarked for specific purposes. The various reserves and designations are established by actions of the Board and management and can be increased, reduced or eliminated by similar actions.

O) Adoption of Governmental Accounting Standards Board Statements

The County adopted the provisions of GASB Statement No. 88 "Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements". The adoption of this statement had no effect on previously reported amounts.

The County adopted the provisions of GASB Statement No. 89 "Accounting for Interest Cost Incurred before the End of Construction Period". The adoption of this statement had no effect on previously reported amounts.

The County adopted the provisions of GASB Statement No. 98 "The Annual Comprehensive Financial Report". The adoption of this statement had no effect on previously reported amounts.

NOTE 1: NATURE OF ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)

P) Pending Changes in Accounting Principles

In June 2017, the GASB issued Statement No. 87 "Leases". The County is required to adopt Statement No. 87 for its calendar year 2022 financial statements.

In May 2019 the GASB issued Statement No. 91 "Conduit Debt Obligations". The County is required to adopt Statement No. 91 for is fiscal year 2022 financial statements.

In January 2020, the GASB issued Statement No. 92 "Omnibus 2020". The County is required to adopt Statement No. 92 for its fiscal year 2022 financial statements.

In March 2020, the GASB issued Statement No. 93 "Replacement of Interbank Offered Rates". The County is required to adopt Statement No. 93 for its fiscal year 2022 Financial Statements.

In March 2020, the GASB issued Statement No. 94 "Public-Private and Public-Public Partnerships and Availability Payment Arrangements". The County is required to adopt Statement No. 94 for its 2022 financial statements.

In May 2020, The GASB issued Statement No. 96, "Subscription Based Information Technology Arrangements." The County is required to adopt Statement No. 96 for its fiscal 2023 financial statements.

In June 2020, the GASB issued Statement No. 97, "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code 457 Deferred Compensation Plans." The county is required to adopt paragraphs 4 and 5 of this Statement immediately. The County is required to adopt all other paragraphs for its fiscal year 2022 financial statements.

In April 2022, the GASB issued Statement No. 99 "Omnibus 2022". The County is required to adopt Statement No. 99 for its fiscal year 2023 financial statements

In June 2022, the GASB issued Statement No. 100 "Accounting Changes and Error Corrections – An amendment of GASB Statement No. 62". The County is required to adopt Statement No. 100 for its fiscal year 2024 financial statements.

In June 2022, the GASB issued Statement No. 101 "Compensated Absences". The County is required to adopt Statement No. 101 for its fiscal year 2024 financial statements.

The County has not completed the various analysis required to estimate the financial statement impact of these new pronouncements.

NOTE 2: DEPOSIT AND INVESTMENT RISK

The County utilizes various temporary investment sources in an effort to maximize interest earnings on its cash balances.

Under Section 1706 of the County Code of the Commonwealth of Pennsylvania, the County is authorized to invest its funds in the following:

- United States Treasury Bills.
- Short-term obligations of the United States Government or its agencies or instrumentalities.
- Deposits in savings accounts or time deposits, other than certificates of deposit, or savings accounts of institutions having their principal place of business in the Commonwealth of Pennsylvania and insured by the Federal Deposit Insurance Corporation (FDIC) or other like insurance.
- Obligations of the United States of America or any of its agencies or instrumentalities backed by the full faith and credit of the United States of America, the Commonwealth of Pennsylvania, any political subdivision of the Commonwealth of Pennsylvania or any of its agencies or instrumentalities.
- Shares of an investment company registered under the Investment Company Act of 1940, whose shares are registered under the Securities Act of 1933.
- Certificates of Deposit purchased from institutions having their principal place of business in or outside the Commonwealth of Pennsylvania which are insured by the FDIC or other like insurance. For any amounts in excess of the insured maximum, such deposits shall be collateralized by a pledge or assignment of assets pursuant to Act No. 72 of the General Assembly. Certificates of Deposit may not exceed 20% of the bank's total capital surplus or 20% of a savings and loan's or savings bank's assets net of its liabilities.
- Commercial paper and prime commercial paper meeting certain requirements.
- Repurchase agreements which are fully collateralized by obligations of the United States of America.

In addition, the County Code provides that the employees' retirement trust fund may make any investment authorized by 20 Pa. C.S.A. §7302(b) (relating to fiduciaries' investments).

NOTE 2: DEPOSIT AND INVESTMENT RISK (CONTINUED)

The County's investments at December 31, 2021 were as follows:

	Cost	Market
Governmental Funds		
General Fund		
US Treasury Securities	\$ 98,579	\$ 100,227
CDs	1,554,420	1,534,083
Government Sponsored Securities	1,205,289	1,176,718
Total General Fund	<u>\$ 2,858,288</u>	<u>\$ 2,811,028</u>
Total Governmental Funds	<u>\$ 2,858,288</u>	<u>\$ 2,811,028</u>
Fiduciary Funds		
Retirement Fund		
Corporate Bonds	\$ 2,280,046	\$ 2,299,293
Common Stock	531,337	667,643
Mutual Funds	6,940,458	10,623,678
Real Estate	408,462	408,462
Total Retirement Fund	<u>\$ 10,160,303</u>	<u>\$ 13,999,076</u>
Total Fiduciary Fund	<u>\$ 10,160,303</u>	<u>\$ 13,999,076</u>
Total Investments	<u>\$ 13,018,591</u>	<u>\$ 16,810,104</u>

*Interest Rate Risk.* As a means of limiting its exposure to fair value losses arising from rising interest rates, the County's Operating Funds Investment Policy (Operating Investment Policy) states that maturities shall be set to generally match the projected cash flow requirements for the County as determined by the County Treasurer, unless market conditions dictate otherwise. As of December 31, 2021, the County had no operating fund investments. The County's Retirement Fund Investment Policy does not address interest rate risk.

Investment Type	Fair Value	Less Than			
		1 Year	1-5 Years	5-10 Years	10+ Years
Securities - Governmental	\$ 2,811,028	\$ 294,405	\$ 2,516,623	\$ -	\$ -
Corporate Bonds - Fiduciary	2,299,293	346,851	1,901,516	-	50,926
Total	<u>\$ 5,110,321</u>	<u>\$ 641,256</u>	<u>\$ 4,418,139</u>	<u>\$ -</u>	<u>\$ 50,926</u>

*Credit Risk.* The County's Operating Funds Investment Policy limits investments in federal agency securities that carry direct or implied guarantees of the U.S. Government.

As of December 31, 2021, the County's General Fund investments had credit quality ratings as follows:

Investment Type	Credit Rating	Percentage
Securities	AAA	39%
Securities	N/R	61%

COUNTY OF FULTON  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2021

NOTE 2: DEPOSIT AND INVESTMENT RISK (CONTINUED)

As of December 31, 2021, the County's retirement investments had credit quality ratings as follows:

<u>Investment Type</u>	<u>Credit Rating</u>	<u>Percentage</u>
Corporate Bonds	AAA	3%
Corporate Bonds	A2	5%
Corporate Bonds	A3	19%
Corporate Bonds	BB	2%
Corporate Bonds	B1	2%
Corporate Bonds	B2	5%
Corporate Bonds	B3	2%
Corporate Bonds	Ba1	2%
Corporate Bonds	Ba2	5%
Corporate Bonds	Ba3	2%
Corporate Bonds	BAA1	11%
Corporate Bonds	BAA2	16%
Corporate Bonds	BAA3	18%
Corporate Bonds	Not Rated	8%

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

At December 31, 2021, the County had the following recurring fair value measurements:

<u>Governmental Activities</u>	12/31/2021	<u>Fair Value Measurements Using</u>		
		Level 1	Level 2	Level 3
<u>Investments Measured by fair value level</u>				
US Treasury Securities-Governmental	\$ 100,227	\$ 100,227	\$ -	\$ -
CDs-Governmental	1,534,083	1,534,083	-	-
Government Sponsored Securities-Governm	1,176,718	1,176,718	-	-
<b>Total investments by fair value level</b>	<b>\$ 2,811,028</b>	<b>\$ 2,811,028</b>	<b>\$ -</b>	<b>\$ -</b>

<u>Pension Trust Fund:</u>	12/31/2021	<u>Fair Value Measurements Using</u>		
		Level 1	Level 2	Level 3
<u>Investments measured by fair value level</u>				
Corporate Bonds - Fiduciary	\$ 2,299,293	\$ 2,299,293	\$ -	\$ -
Corporate Stocks - Fiduciary	667,643	667,643	-	-
Mutual Funds - Fiduciary	10,623,678	10,623,678	-	-
Real Estate - Fiduciary	408,462	-	408,462	-
<b>Total investments by fair value level</b>	<b>\$ 13,999,076</b>	<b>\$ 13,590,614</b>	<b>\$ 408,462</b>	<b>\$ -</b>



NOTE 2: DEPOSIT AND INVESTMENT RISK (CONTINUED)

*Custodial Credit Risk.* For deposits and investments of the primary government, custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

At December 31, 2021, the County's primary government's deposits, excluding the Employee Retirement Fund and IRC Section 457 Plan, had a carrying amount of \$9,855,079 and a bank balance of \$7,034,474. Of the bank balance, \$365,266 was covered by federal depository insurance, and the balance of \$6,664,287 in deposits was either insured or collateralized with securities held by the pledging financial institutions, or by their trust departments or agents, but not in the County's name.

At December 31, 2021, the County's entire retirement fund's cash and cash equivalents balance was either insured or collateralized with securities held by the pledging financial institutions, or by their trust departments or agents, but not in the County's name.

*Concentration of Credit Risk.* The County places no limit on the amount that the County may invest in any one issuer. At December 31, 2021, the County is not subject to concentration of credit risk.

NOTE 3: REAL ESTATE TAXES

Real Estate Property Taxes

Real estate taxes for the calendar year are levied on March 1 of each year. Any unpaid real estate taxes attach as an enforceable lien on property as of January 1 of the following year. Taxes are billed on April 1 and payable with a 2% discount to May 31, with no discount or penalty to August 10 and with a 5% penalty from August 1 to March 31 of the subsequent year. The County bills these taxes which are collected by elected local tax collectors. The County collects delinquent real estate taxes on behalf of itself and other taxing authorities.

The County is permitted by the County Code of the Commonwealth of Pennsylvania to levy real estate taxes up to 25 mills on every dollar of adjusted valuation for general County purposes exclusive of the requirements for the payment of interest and principal on bonded or funded debt.

The County's 2021 real estate taxes are based on assessed values established by the County's Bureau of Assessments. Assessed values of real property are generally 100% of the market value as determined by the Fulton County Bureau of Assessments. The total 2021 real estate taxes levied was \$4,937,587 based on a total County assessed valuation of \$398,491,900. Based on the 2021 levy of 12.40 mills, a property owner would pay \$12.40 per \$1,000 of assessed valuation.

COUNTY OF FULTON  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2021

NOTE 4: CAPITAL ASSETS

Capital Asset activity for the year ended December 31, 2021 was as follows:

GOVERNMENTAL ACTIVITIES:	Beginning Balance	Increase	Decreases	Ending Balance
Capital Assets, not Being Depreciated				
Land	\$ 230,925	\$ -	\$ -	\$ 230,925
Construction in Progress	197,623	-	(197,623)	-
Total Capital Assets, not being Depreciated	<u>428,548</u>	<u>-</u>	<u>(197,623)</u>	<u>230,925</u>
Capital Assets, Being Depreciated				
Buildings and Improvements	9,210,045	190,754	-	9,400,799
Machinery and Equipment	4,940,384	582,724	-	5,523,108
Vehicles	342,832	59,262	-	402,094
Total Capital Assets, Being Depreciated	<u>14,493,261</u>	<u>832,740</u>	<u>-</u>	<u>15,326,001</u>
Total Capital Assets, Historical Cost	<u>14,921,809</u>	<u>832,740</u>	<u>(197,623)</u>	<u>15,556,926</u>
Less Accumulated Depreciation for:				
Buildings and Improvements	(3,317,972)	(274,155)	-	(3,592,127)
Machinery and Equipment	(2,494,484)	(601,555)	-	(3,096,039)
Vehicles	(262,273)	(38,629)	-	(300,902)
Total Accumulated Depreciation	<u>(6,074,729)</u>	<u>(914,339)</u>	<u>-</u>	<u>(6,989,068)</u>
Total Capital Assets, Net of Accumulated Depreciation	<u>\$ 8,847,080</u>	<u>\$ (81,599)</u>	<u>\$ (197,623)</u>	<u>\$ 8,567,858</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities

Public Safety	\$ 622,603
General Government	16,590
Judicial	179,870
Human Services	94,266
Recreation	1,010
Total Depreciation	<u>\$ 914,339</u>

COUNTY OF FULTON  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 2021

NOTE 5: LONG-TERM OBLIGATIONS

The following is a summary of changes in general long-term obligations for the County for the year ended December 31, 2021:

General Long-Term Obligations	Balances as of January 1, 2021	Additions	Reductions	Balances as of December 31, 2021	Amount due in One Year
G.O. Note 2007	\$ 32,979	\$ -	\$ (16,667)	\$ 16,312	\$ 14,600
G.O. Note 2017 911	1,261,254	-	(144,696)	1,116,558	147,768
G.O. Note 2020	3,355,000	-	(210,000)	3,145,000	312,000
Total General Long-Term Obligations	<u>\$ 4,649,233</u>	<u>\$ -</u>	<u>\$ (371,363)</u>	<u>\$ 4,277,870</u>	<u>\$ 474,368</u>
Compensated Absences	151,485	-	(3,564)	147,921	-
Total Governmental Activities Long-Term Debt	<u>\$ 4,800,718</u>	<u>\$ -</u>	<u>\$ (374,927)</u>	<u>\$ 4,425,791</u>	<u>\$ 474,368</u>

A summary of the outstanding loan principal and interest amortization as of December 31, 2021, is presented in the following table:

Year	Principal	Interest	Total
2022	\$ 474,368	\$ 55,244	\$ 529,612
2023	466,899	48,473	515,372
2024	474,097	41,775	515,872
2025	480,363	34,967	515,330
2026	454,698	61,259	515,957
2027-2031	1,809,708	135,219	1,944,927
2032-2033	117,737	2,663	120,400
	<u>\$ 4,277,870</u>	<u>\$ 379,600</u>	<u>\$ 4,657,470</u>

NOTE 5: LONG-TERM OBLIGATIONS (CONTINUED)

The following is a summary of the Long-term Obligations outstanding as of December 31, 2021:

Year	Amount of Original Issue	Purpose	Balance 12/31/2021
2007	\$ 250,000	A 15 year General Obligation Note in the amount of \$250,000 with a variable interest rate over the 15 year life of the bond. The purpose of this loan is for the purchase of two properties.	\$ 16,312
2017	\$ 1,800,000	In January 2017, the County issued an 11 year General Obligation the amount of \$1,800,000 with a fixed interest rate of 2.10%.	1,116,558
2020	\$ 3,355,000	In December 2020, the County issued a 13 year General Obligation Note in the amount of \$3,355,000 with a fixed rate of 1.10% for a term of 6 years and will then be adjusted a re-fixed rate until the maturity date with a rate ceiling of 3.00%. The Note was taken to refinance General Obligation Bond 2017 Series A, General Obligation Bond 2017 Series B, and General Obligation Bond 2017 Series C.	3,145,000
Total General Obligation			<u>\$ 4,277,870</u>

NOTE 6: EMPLOYEES' RETIREMENT PLAN

The Fulton County Employee's Retirement Plan (the "Plan") is a single-employer defined benefit pension plan that covers all full time employees of the County. The plan provides retirement, disability and death benefits to plan members and their beneficiaries. The Plan is part of the County's financial reporting entity and is included in the County's financial statements as a Pension Trust Fund.

Summary of Significant Accounting Policies

*Method used to value investments.* Investments are reported at fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Real estate assets are reported at fair value utilizing an income approach to valuation. An independent appraisal should be obtained once every year to determine the fair market value of the real estate assets.

NOTE 6: EMPLOYEES' RETIREMENT PLAN (CONTINUED)

Plan Description

The Fulton County Employees' Retirement System (the "Plan") is a contributory defined benefit single employer retirement plan that is administered by the County Retirement Board. All employees working over 1,000 hours per year are required to enter the plan, and County elected officials have the option of enrolling in the plan. The plan is included in the financial statements of County of Fulton as a pension trust fund. The plan provides retirement, disability and death benefits to plan members pursuant to Act 96 of 1971 of the Commonwealth of Pennsylvania (County Pension Law). Cost-of-living adjustments are provided at the discretion of the County Retirement Board.

Management of the Plan is vested in the Board, which consists of five members - three elected County Commissioners, the Chief Clerk and the County Treasurer.

Membership

At December 31, 2021, employees covered by the Plan consisted of the following:

Inactive Members or Beneficiaries Currently Receiving Benefits	56
Inactive Members Entitled to but not yet Receiving Benefits	8
Active Members	<u>63</u>
Total	<u>127</u>

*Benefits provided.* Fulton County Employees Pension Plan provides retirement, disability, and death benefits. Employees who have reached the normal retirement age of 60, or age 55 with 20 years of County service, are entitled to annual retirement benefits equal to the member's annuity based on the actuarial equivalent of the accumulated payroll deductions, and a County annuity equal to the product of: (a) the "Final Average Salary" (three highest years), (b) the employee's applicable class rate, and (c) the membership service in the applicable class. The Plan permits early retirement on a voluntary basis before age 55 with 20 years of service and, on an involuntary basis, after eight years of service. Employees become 100% vested after five years of service.

Death and disability benefits are also provided for in the Plan. If an active employee dies at age 60 or older, or after ten years of County service, death benefits are paid to the employee's beneficiary. Active employees who become totally disabled receive an annual pension equal to 25% of the "Final Average Salary" after five years of County service.

*Contributions.* All members currently contribute 8% of pay, except those hired on or after May 1, 2016, who are required to contribute 6% of pay. Voluntary member contributions up to an additional 10% of pay are permitted. Member contributions are credited with interest. The Retirement Board determines by January 31 of each year the interest rate to be credited for that year. The rate must be between 4% and 5.5%. The interest rate credited during 2021 was 4.0%. The County contributes amounts periodically to provide for the county portion of the pension. Per the County Pension Law, contribution requirements of the plan members and the County may be amended by the General Assembly of the Commonwealth of Pennsylvania.

Administrative costs of the Plan may be financed through investment earnings. The Act makes no provision for termination of the Plan. The County does not issue a separate financial report for the Plan.

NOTE 6: EMPLOYEES' RETIREMENT PLAN (CONTINUED)

Legally Required Reserves

At December 31, 2021, the County has a balance of \$3,359,640 in the Members' Annuity Reserve Account. This account is the total of the contributions deducted from the salaries of the active and terminated vested members of the retirement system and the IRC 414(h)(2) pickup contributions together with the interest additions as of December 31, 2020. Since these accumulations represent the present value as of December 31, 2021 of future benefits, the reserve balance and liability are identical.

The County has a balance of \$4,375,498 in the County Annuity Reserve Account as of December 31, 2021. This balance and the amounts expected to be credited in the future, plus investment earnings, represent the reserves set aside for the payment of the County's share of the retirement allowances and this reserve is fully funded.

This is the account out of which regular interest is credited to the member's annuity and retired members' reserve account, administrative expenses may be paid and the pension obligations of the county are funded.

When a County annuity is scheduled to commence for a particular member, sufficient monies are transferred from the County annuity reserve account to the retired members' reserve account to provide for such County annuities actually entered into.

The Retired Members' Reserve Account is the account out of which monthly retirement allowances, including cost-of-living adjustments and death benefits are paid. The balance in this account was \$6,508,695 as of December 31, 2021. The corresponding liability for those annuitants on the roll is identical.

Plan Reporting

*Net Pension Liability of the County*

The total pension liability was based on an actuarial valuation dated January 1, 2021 and update procedures were used to rollforward the total pension liability to the December 31, 2021 measurement date. The components of the net pension liability of the County for the 2021 measurement period were as follows:

Total Pension Liability	\$ 14,427,567
Plan Fiduciary Net Position	<u>14,243,833</u>
County's Net Pension Liability	<u>\$ 183,734</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	98.7%

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COUNTY OF FULTON  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2021

NOTE 6: EMPLOYEES' RETIREMENT PLAN (CONTINUED)

Changes in the County's net pension liability for the plan for the year ended December 31, 2021 were as follows:

	Total Pension Liability (a)	Increase (Decrease) Net Position (b)	Liability (a) - (b)
Balance at 12/31/20	\$ 13,868,738	\$ 12,356,854	\$ 1,511,884
Service Cost	137,609		137,609
Interest Cost	723,687		723,687
Change of Benefit Terms	-		-
Changes for Experience Changes of Assumptions	47,738		47,738
	-		-
Contributions - employer		361,548	(361,548)
Contributions - member	211,274	211,274	-
Net Investment Income		2,022,869	(2,022,869)
Benefit Payments, including refunds of member contributions	(695,812)	(695,812)	-
Administrative expenses		(12,900)	12,900
Other - Interest on Member Contribution Balances	134,333	-	134,333
Net Changes	<u>558,829</u>	<u>1,886,979</u>	<u>(1,328,150)</u>
Balances at 12/31/21	<u>\$ 14,427,567</u>	<u>\$ 14,243,833</u>	<u>\$ 183,734</u>

*Deferred Outflows of Resources*

The total pension expense recognized in 2021 for the plan was \$36,221. At December 31, 2021, the County reported deferred outflows of resources related to the pension plan from the following sources:

	<u>Deferred Outflows of Resource</u>	<u>Deferred Inflows of Resource</u>
Difference between Expected and Actual Experience	\$ 69,445	\$ 285,770
Change in Assumptions	369,559	-
Actual Earnings on Pension Plan Investments	-	1,038,881
Total	<u>\$ 439,004</u>	<u>\$ 1,324,651</u>

NOTE 6: EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

The deferred outflows/(inflows) of resources will be recognized in pension expense as follows:

Year Ended December 31: Governmental Activities

	2022	\$	(57,309)
	2023		(441,781)
	2024		(151,850)
	2025		<u>(234,707)</u>
Total		\$	<u><u>(885,647)</u></u>

The schedule of changes in the net pension liability and related ratios, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about the plan.

Plan Actuarial Methods and Assumptions

*Actuarial assumptions.* The total pension liability was determined by an actuarial valuation for the 2021 measurement period, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent
Salary increases	4.0 percent, average, including inflation
Investment rate of return	7.0 percent, percent, net of pension plan investment expense, including inflation

Mortality rates were based on the PubG-2010 mortality table, including rates for disabled retirees and contingent survivors. Incorporated into the table are rates projected generationally using Scale MP-2020 to reflect mortality improvement.

The actuarial assumptions used in the valuation for the 2021 measurement period were based on past experience under the plan and reasonable future expectations which represent our best estimate of anticipated experience under the plan. No experience studies have been performed in the last 10 years.

Under the Act, cost-of-living adjustments to each member's retirement allowance shall be reviewed at least once every three years subsequent to the member's retirement date. The adjustment, should the Plan elect to give one, is a percentage of the change in the Consumer Price Index. The Plan did not include an assumption for projected ad hoc postemployment benefit changes as they are not considered to be substantively automatic.

*Investment policy.* The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the Board by a majority vote of its members. It is the policy of the Board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes.



NOTE 6: EMPLOYEE'S RETIREMENT PLAN (CONTINUED)

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long Term Expected Real Rate of Return</u>
Domestic equity	60.00%	5.50-7.50%
International equity	10.00%	4.50-6.50%
Fixed income	20.00%	1.00-3.00%
Real Estate/Alternative	7.00%	4.50-6.50%
Cash	<u>3.00%</u>	0.00-1.00%
Total	<u>100.00%</u>	

*Discount rate.* The discount rate used to measure the total pension liability was 7.0%. The pension plan's fiduciary net position is projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The employer has always met the funding requirements of Pennsylvania law Act 96 of 1971. The pension plan's ARC is calculated based on the entry age normal cost plus plan expenses, as well as amortization of the unfunded liability.

*Sensitivity of the net pension liability to changes in the discount rate.* The following presents the net pension liability of the County, calculated using the discount rate of 7.00% percent, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's Net Pension Liabilit	\$ 1,449,798	\$ 183,734	\$ (959,656)

*Rate of return.* For the 2021 measurement period, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 16.98 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

NOTE 7: RISK MANAGEMENT

The County participates in the Pennsylvania Counties Workers' Compensation Trust (the "Trust") insurance pool for workers' compensation insurance. Insurance premiums are developed based on employee job descriptions, rate factors, and payroll costs for the year. The Trust has an audit performed each year and the County may be required to pay any additional premium as a result of the audit, or the County may be entitled to a refund as a result of the audit. For the year ended December 31, 2021 the County paid insurance premiums of \$25,103 to the trust.

NOTE 8: FUND BLANCE REPORTING

Under GASB 54, fund balances recorded as non-spendable, committed, and assigned are not available for payments of other subsequent expenditures. The following fund balances are recorded on the fund level of the financial statements:

Fund	Fund Balance	Balances
<b>Major Funds</b>		
General Fund	<u>Non-Spendable</u>	
	These amounts are prepaid expenses	\$ 98,936
SFC Evidence Fund	<u>Assigned</u>	
	These amounts are to be used for the future capital improvement These funds are assigned for the costs associated with the development of a new 911 service dispatch center	1,414,334 972,000
911 Wireless	<u>Restricted Funds</u>	
	These funds are restricted for the Human Service Programs	15,810
Capital Projects	<u>Non-Spendable</u>	
	These amounts are prepaid expenses These funds are restricted for public saftey	1,130 662,716
Non-Major Geovernmental Funds	<u>Restricted Funds</u>	
	These funds are restricted for the Capital Projects Programs	836,626
<b>Debt Service</b>		
Special Revenue Funds	<u>Non-Spendable</u>	
	These amounts are prepaid expenses	43,126
Special Revenue Funds	<u>Restricted Funds</u>	
	These funds are restriced within the departments of General Go	7,993
	These funds are restriced within the Judicial System	438,797
	These funds are restriced within the Public Saftey Programs	133,414
	These funds are restriced within the Public Works Program	343,993
	These funds are restriced within the Human Services Programs	348,369

NOTE 9: RELATED THIRD PARTY TRANSACTIONS

The Human Services Director is the Vice President of the Board of the Fulton County Family Partnership Inc. The Fulton County Family Partnership Inc. receives pass through funding from the County for the Medical Assistance Transportation Program in the amount of \$381,658.

NOTE 10: INTERFUND OPERATING TRANSFERS

The County affects a variety of transaction between its finds. Transfers occur if a certain fund is required to or is utilized to fund the operations of another. The majority of the transfers are from the general fund in order to cover the operating expenses of other funds. Interfund operating transfers are as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
<u>Major Funds</u>		
General Fund	\$ 81,761	\$ 1,320,968
Human Services Development Fund	9,727	
911 Wireless Fund	433,628	-
Community Development Block Grant Fu	-	11,088
Capital Project Fund	400,000	-
Total Major Funds	925,116	1,332,056
<u>Special Revenue Funds</u>		
Recorder of Deeds Improvement Fund	-	8,007
Hazardouos Material Fund	2,000	-
Clers of Courts Automation Fund	-	709
Law Library Fund	29,125	-
Victims of Juvenile Offenders Fund	-	7,667
Prothonotary Automation Fund	-	1,237
Offender Supervision Fund	-	12,596
Domestic Relations Fund	25,434	-
Victim Witness Fund	-	45,135
Record Improvement Fund	-	5,049
Total Special Revenue Funds	56,559	80,400
Debt Service Fund	430,781	-
Total Transfers In and Out	\$ 1,412,456	\$ 1,412,456

NOTE 12: LITIGATION

The County is involved in various claims and legal actions arising in the ordinary course of business. In the opinion of management, the ultimate disposition of these matters will not have a material adverse effect on the County's financial statements.

NOTE 13: RISKS AND UNCERTANTIES

As the effects of the Coronavirus pandemic continue to evolve and are dependent upon future developments, the impact of the Coronavirus on the County's operations and financial results are uncertain at this time.

NOTE 14: EXPENDITURES IN EXCESS OF APPROPRIATIONS

The Human Services Development Fund expenditures were greater than budgeted resulting in a negative variance. This was due to higher than anticipated human service expenditures. The excess amount was covered by a positive variance of revenues.

The SFC Evidence Fund expenditures were greater than budgeted resulting in a negative variance. This was due to higher than anticipated human service expenditures. The excess amount was covered by a positive variance of revenues.

The 911 Fund expenditures were greater than budgeted resulting in a negative variance. This was due to higher than anticipated public safety expenditures. The excess amount was covered by a positive variance of revenues.

REQUIRED  
SUPPLEMENTAL  
INFORMATION

County of Fulton								
Schedule of Changes in Pension Liability and Related Ratios								
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Total pension liability</b>								
Service cost	\$ 137,609	\$ 119,263	\$ 125,826	\$ 137,802	\$ 142,600	\$ 119,872	\$ 97,674	\$ 97,640
Interest	858,020	675,886	667,894	647,114	596,214	805,328	772,310	736,328
Changes of benefit terms	-	-	-	-	27,823	6,028	-	34,817
Differences between expected and actual experience	47,738	(209,096)	(281,922)	63,597	60,338	(117,249)	(2,141)	(54,528)
Changes of assumptions	-	530,991	-	-	305,789	-	-	-
Other - Increase in Employee Contribution Balance	211,274	331,140	323,150	331,729	334,461	251,096	109,911	228,032
Benefit payments, including refunds of member contributions	(695,812)	(579,479)	(895,020)	(619,556)	(1,162,689)	(510,009)	(546,535)	(510,037)
Net change in total pension liability	558,829	868,705	(60,072)	560,686	304,536	555,066	431,219	532,252
Total pension liability - beginning	13,868,738	13,000,033	13,060,105	12,499,419	12,194,883	11,639,817	11,208,598	10,676,346
Total pension liability - ending (a)	\$ 14,427,567	\$ 13,868,738	\$ 13,000,033	\$ 13,060,105	\$ 12,499,419	\$ 12,194,883	\$ 11,639,817	\$ 11,208,598
<b>Plan fiduciary net position</b>								
Contributions - employer	\$ 361,548	\$ 334,983	\$ 375,946	\$ 327,427	\$ 326,781	\$ 314,626	\$ 293,643	\$ 294,176
Contributions - member	211,274	201,934	197,189	207,744	208,311	210,446	196,220	190,622
Net investment income	2,022,868	722,851	1,916,569	(847,034)	1,338,461	989,103	(143,873)	575,971
Benefit payments, including refunds of member contributions	(695,812)	(579,479)	(895,020)	(619,556)	(1,162,689)	(510,009)	(546,535)	(510,037)
Administrative expense	(12,900)	(12,900)	(12,900)	(12,900)	(12,900)	(13,900)	(12,900)	(11,400)
Net change in plan fiduciary net position	1,886,978	667,389	1,581,784	(944,319)	697,964	990,266	(213,445)	539,332
Plan fiduciary net position - beginning	12,356,855	11,689,466	10,107,682	11,052,001	10,354,037	9,363,771	9,577,216	9,037,884
Plan fiduciary net position - ending (b)	\$ 14,243,833	\$ 12,356,855	\$ 11,689,466	\$ 10,107,682	\$ 11,052,001	\$ 10,354,037	\$ 9,363,771	\$ 9,577,216
County's net pension liability - ending (a) -	\$ 183,734	\$ 1,511,883	\$ 1,310,567	\$ 2,952,423	\$ 1,447,418	\$ 1,840,846	\$ 2,276,046	\$ 1,631,382
Plan fiduciary net position as a percentage of the total pension liability	98.7%	89.1%	89.9%	77.4%	88.4%	84.9%	80.4%	85.4%
Covered-employee payroll	\$ 2,352,514	\$ 2,158,990	\$ 2,116,740	\$ 2,213,377	\$ 2,302,357	\$ 2,289,761	\$ 2,089,918	\$ 2,105,641
County's net pension liability as a percentage of covered-employee payroll	7.8%	70.0%	61.9%	133.4%	62.9%	80.4%	108.9%	77.5%

This schedule is present to illustrate the requirement to information for 10 years. However, until a full 10-year trend is compiled, information for those years for which information is available is shown.

County of Fulton  
Contributions - Last 10 Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Actuarially determined contribution	\$ 361,548	\$ 334,983	\$ 375,946	\$ 327,427	\$ 326,781	\$ 314,626	\$ 293,643	\$ 294,176	\$ 343,204	\$ 290,069
Contributions in relation to the actuarially determined contribution	361,548	334,983	375,946	327,427	326,781	314,626	293,643	294,176	343,204	290,069
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$2,352,514	\$2,158,990	\$ 2,116,740	\$2,213,377	\$2,302,357	\$ 2,289,761	\$ 2,089,918	\$ 2,105,641	\$ 2,164,505	\$ 2,038,005
Contributions as a percentage of covered-employee payroll	15.37%	15.52%	17.76%	14.79%	14.19%	13.74%	14.05%	13.97%	15.86%	14.23%

**Notes to Schedule**

Valuation date January 1, 2021

Actuarially determined contribution rates are calculated as of January 1, one year prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method Entry age normal

Amortization method Level dollar closed

Remaining amortization period 24 years

Asset valuation method Smoothed value with a corridor of 70% to 130% of market value.

Inflation 3.0%

Salary increases 4.0% average, including inflation

Investment rate of return 7.00%, net of pension plan investment expense, including inflation

Retirement age Retirement rates from age 55 to age 70

Mortality PubG-2010 mortality table, including rates for disables retirees and contingent survivors. Incorporated into the table are rates projected generationally using Scale MP-2020 to reflect mortality improvement

County of Fulton  
Schedule of Investment Returns  
Last 10 Fiscal Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Annual money-weighted rate of return net of investment expense	16.98%	6.64%	19.28%	-7.70%	13.34%	10.56%	-1.51%	6.39%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, pension plans should present information for those years for which information is available.



COUNTY OF FULTON  
 BUDGETARY COMPARISON SCHEDULE  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Favorable <u>(Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Taxes	\$ 4,947,949	\$ 4,947,949	\$4,990,379	\$ 42,430
Intergovernmental Revenues	1,419,808	1,419,808	2,586,415	1,166,607
Charges for Services	547,514	547,514	549,561	2,047
Fines and Forfeitures	-	-	-	-
Licenses and Permits	-	-	-	-
Interest and Rents	17,500	17,500	21,673	4,173
Miscellaneous Income	151,900	151,900	296,146	144,246
<b>Total Revenues</b>	<u>7,084,671</u>	<u>7,084,671</u>	<u>8,444,174</u>	<u>1,359,503</u>
<b>Expenditures</b>				
General Government - Administrative	1,345,609	1,345,609	1,494,985	(149,376)
General Government - Judicial	1,377,945	1,377,945	1,387,072	(9,127)
Public Safety	1,204,358	1,204,358	1,158,452	45,906
Human Services	1,119,310	1,119,310	937,088	182,222
Culture and Recreation	12,000	12,000	12,000	-
Conservation and Development	100,021	100,021	88,431	11,590
Employee Benefits and Liability Insu	1,088,998	1,088,998	1,112,605	(23,607)
<b>Total Expenditures</b>	<u>6,248,241</u>	<u>6,248,241</u>	<u>6,190,633</u>	<u>57,608</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>836,430</u>	<u>836,430</u>	<u>2,253,541</u>	<u>1,417,111</u>
<b>Other Financing Sources (Uses)</b>				
Operating Transfer In	118,153	98,985	81,761	(17,224)
Operating Transfer Out	(954,583)	(935,415)	(1,320,968)	(385,553)
<b>Total Other Financing Sources(U</b>	<u>(836,430)</u>	<u>(836,430)</u>	<u>(1,239,207)</u>	<u>(402,777)</u>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,014,334</u>	<u>\$ 1,014,334</u>

COUNTY OF FULTON  
 BUDGETARY COMPARISON SCHEDULE  
 HUMAN SERVICES DEVELOPMENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Favorable <u>(Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental Revenues	\$ 618,240	\$ 618,240	\$ 1,849,013	\$ 1,230,773
Interest and Rents	100	100	103	3
Total Revenues	<u>618,340</u>	<u>618,340</u>	<u>1,849,116</u>	<u>1,230,776</u>
Expenditures				
Human Services	<u>632,508</u>	<u>632,508</u>	<u>1,867,445</u>	<u>(1,234,937)</u>
Total Expenditures	<u>632,508</u>	<u>632,508</u>	<u>1,867,445</u>	<u>(1,234,937)</u>
Excess of Revenues Over (Under) Expenditures	<u>(14,168)</u>	<u>(14,168)</u>	<u>(18,329)</u>	<u>(4,161)</u>
Other Financing Sources (Uses)				
Operating Transfer In	19,168	19,168	9,727	(9,441)
Operating Transfer Out	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>	<u>5,000</u>
Total Other Financing Sources(U)	<u>14,168</u>	<u>14,168</u>	<u>9,727</u>	<u>(4,441)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (8,602)</u>	<u>\$ (8,602)</u>

COUNTY OF FULTON  
 BUDGETARY COMPARISON SCHEDULE  
 SFC EVIDENCE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Favorable <u>(Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental Revenues	\$ 46,345	\$ 46,345	\$ 157,219	\$ 110,874
Total Revenues	<u>46,345</u>	<u>46,345</u>	<u>157,219</u>	<u>110,874</u>
Expenditures				
Human Services	<u>77,242</u>	<u>77,242</u>	<u>157,220</u>	<u>(79,978)</u>
Total Expenditures	<u>77,242</u>	<u>77,242</u>	<u>157,220</u>	<u>(79,978)</u>
Excess of Revenues Over (Under) Expenditures	<u>(30,897)</u>	<u>(30,897)</u>	<u>(1)</u>	<u>30,896</u>
Other Financing Sources (Uses)				
Operating Transfer In	<u>30,897</u>	<u>30,897</u>	<u>-</u>	<u>(30,897)</u>
Total Other Financing Sources(U	<u>30,897</u>	<u>30,897</u>	<u>-</u>	<u>(30,897)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (1)</u>

COUNTY OF FULTON  
 BUDGETARY COMPARISON SCHEDULE  
 911 FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Favorable <u>(Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental Revenues	\$ 550,000	\$ 550,000	\$ 785,642	\$ 235,642
Interest and Rents	100	100	328	228
Total Revenues	<u>550,100</u>	<u>550,100</u>	<u>785,970</u>	<u>235,870</u>
Expenditures				
Public Safety	<u>969,135</u>	<u>969,135</u>	<u>1,062,143</u>	<u>(93,008)</u>
Total Expenditures	<u>969,135</u>	<u>969,135</u>	<u>1,062,143</u>	<u>(93,008)</u>
Excess of Revenues Over (Under) Expenditures	<u>(419,035)</u>	<u>(419,035)</u>	<u>(276,173)</u>	<u>142,862</u>
Other Financing Sources (Uses)				
Operating Transfer In	<u>419,035</u>	<u>419,035</u>	<u>433,628</u>	<u>14,593</u>
Total Other Financing Sources(U	<u>419,035</u>	<u>419,035</u>	<u>433,628</u>	<u>14,593</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 157,455</u>	<u>\$ 157,455</u>

COUNTY OF FULTON  
 BUDGETARY COMPARISON SCHEDULE  
 COMMUNITY DEVELOPMENT BLOCK GRANT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Favorable <u>(Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental Revenues	\$ 354,084	\$ 354,084	\$ 298,096	\$ (55,988)
Total Revenues	<u>354,084</u>	<u>354,084</u>	<u>298,096</u>	<u>(55,988)</u>
Expenditures				
Public Works	<u>339,084</u>	<u>339,084</u>	<u>287,008</u>	<u>52,076</u>
Total Expenditures	<u>339,084</u>	<u>339,084</u>	<u>287,008</u>	<u>52,076</u>
Excess of Revenues Over (Under) Expenditures	<u>15,000</u>	<u>15,000</u>	<u>11,088</u>	<u>(3,912)</u>
Other Financing Sources (Uses)				
Operating Transfer Out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(11,088)</u>	<u>3,912</u>
Total Other Financing Sources(U	<u>(15,000)</u>	<u>(15,000)</u>	<u>(11,088)</u>	<u>3,912</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

OTHER  
SUPPLEMENTAL  
INFORMATION

COUNTY OF FULTON  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
DECEMBER 31, 2021

<u>Assets</u>	Special Revenue Funds	Debt Service Fund	Total Non-Major Governmental Funds
Cash and Cash Equivalents	\$ 1,286,755	\$ -	\$ 1,286,755
Accounts Receivable	51,549	143,479	195,028
Due From Other Governments	99,460	-	99,460
Prepaid Assets	7,409	43,126	50,535
<b>Total Assets</b>	<b>\$ 1,445,173</b>	<b>\$ 186,605</b>	<b>\$ 1,631,778</b>
<u>Liabilities and Fund Balances</u>			
Liabilities			
Accounts Payable and Accrued	\$ 95,252	\$ -	\$ 95,252
Overdraft Liability	12,148	167,856	180,004
Wage Payable	6,597	-	6,597
Unearned Revenues	95,584	-	95,584
<b>Total Liabilities</b>	<b>209,581</b>	<b>167,856</b>	<b>377,437</b>
Fund Balances			
Non-Spendable Funds			
Prepaid Assets	7,409	43,126	50,535
Restricted for:			
General Government Administration	7,993	-	7,993
General Government Judicial	438,797	-	438,797
Public Safety	133,414	-	133,414
Public Works	343,993	-	343,993
Human Services	348,369	-	348,369
Unassigned	(44,383)	(24,377)	(68,760)
<b>Total Fund Balances</b>	<b>1,235,592</b>	<b>18,749</b>	<b>1,254,341</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,445,173</b>	<b>\$ 186,605</b>	<b>\$ 1,631,778</b>

COUNTY OF FULTON  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE ENDED DECEMBER 31, 2021

	Special Revenue Funds	Debt Service Fund	Total Non-Major Governmental Funds
<b>Revenues</b>			
Intergovernmental Revenues	\$ 1,160,762	\$ -	\$ 1,160,762
Charges for Services	85,649	-	85,649
Interest	776	-	776
Miscellaneous Income	57,301	-	57,301
<b>Total Revenues</b>	<b>1,304,488</b>	<b>-</b>	<b>1,304,488</b>
<b>Expenditures</b>			
General Government Judicial	237,841	-	237,841
Public Safety	32,356	-	32,356
Public Works	58,556	-	58,556
Human Services	814,178	-	814,178
Debt Service	-	430,781	430,781
<b>Total Expenditures</b>	<b>1,142,931</b>	<b>430,781</b>	<b>1,573,712</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>161,557</b>	<b>(430,781)</b>	<b>(269,224)</b>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	56,559	430,781	487,340
Operating Transfers (Out)	(80,400)	-	(80,400)
<b>Total Other Financing Sources (Uses)</b>	<b>(23,841)</b>	<b>430,781</b>	<b>406,940</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>137,716</b>	<b>-</b>	<b>137,716</b>
<b>Fund Balances - Beginning of Year</b>	<b>1,097,876</b>	<b>18,749</b>	<b>1,116,625</b>
<b>Fund Balances - End of Year</b>	<b>\$ 1,235,592</b>	<b>\$ 18,749</b>	<b>\$ 1,254,341</b>



COUNTY OF FULTON  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
DECEMBER 31, 2021

	Liquid Fuel Fund	County Records Improvement Fund	Prothonontary Automation Fund	Clerk of Courts Automation Fund	Adoption Counseling Fund	Independent Living Fund	Recorder Of Deeds Improvement Fund	Clerk of Orphar Courts Automation Fund
<u>Assets</u>								
Cash and Cash Equivalents	\$47,970	\$ 7,694	\$ 903	\$ 125	\$ 1,605	\$ 25,723	\$ 4,112	\$ 6,529
Accounts Receivable	-	-	-	-	-	-	603	-
Due From Other Governments	-	-	-	-	-	28,831	-	-
Prepaid Assets	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$47,970</b>	<b>\$ 7,694</b>	<b>\$ 903</b>	<b>\$ 125</b>	<b>\$ 1,605</b>	<b>\$ 54,554</b>	<b>\$ 4,715</b>	<b>\$ 6,529</b>
<u>Liabilities and Fund Balances</u>								
<u>Liabilities</u>								
Accounts Payable	\$ -	\$ 1,311	\$ 332	\$ 125	\$ -	\$ -	\$ 3,105	\$ -
Wage Payable	-	-	-	-	-	-	-	-
Overdraft Liability	-	-	-	-	-	-	-	-
Unearned Revenues	-	-	-	-	-	35,396	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>1,311</b>	<b>332</b>	<b>125</b>	<b>-</b>	<b>35,396</b>	<b>3,105</b>	<b>-</b>
<u>Fund Balances</u>								
Non- spendable								
Prepaid Assets	-	-	-	-	-	-	-	-
Restricted for:								
General Government Administr	-	6,383	-	-	-	-	1,610	-
General Government Judicial	-	-	571	-	-	-	-	6,529
Public Safety	-	-	-	-	-	-	-	-
Public Works	47,970	-	-	-	-	-	-	-
Human Services	-	-	-	-	1,605	19,158	-	-
Unassigned	-	-	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>47,970</b>	<b>6,383</b>	<b>571</b>	<b>-</b>	<b>1,605</b>	<b>19,158</b>	<b>1,610</b>	<b>6,529</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$47,970</b>	<b>\$ 7,694</b>	<b>\$ 903</b>	<b>\$ 125</b>	<b>\$ 1,605</b>	<b>\$ 54,554</b>	<b>\$ 4,715</b>	<b>\$ 6,529</b>

COUNTY OF FULTON  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
CONTINUED  
DECEMBER 31, 2021

	Register of Wills Automation Fund	Liquid Fuels Registration Fee Fund	Liquid Fuels Act 89 Fund	Children Services IT Fund	Victims of Juvenile Offenders Fund	Victim Witness Fund	Law Library Fund	Hazardous Materials Fund	Offender Supervision Fund
<u>Assets</u>									
Cash and Cash Equivalents	\$ 3,478	\$ 58,743	\$ 50,880	\$29,022	\$ -	\$ 2,002	\$ -	\$ 43,065	\$ 801
Accounts Receivable	-	-	-	-	-	-	22,539	2,000	973
Due From Other Governments	-	-	-	21,026	1,605	9,093	-	-	-
Prepaid Assets	-	-	-	6,459	-	-	-	-	-
Total Assets	<u>\$ 3,478</u>	<u>\$ 58,743</u>	<u>\$ 50,880</u>	<u>\$56,507</u>	<u>\$1,605</u>	<u>\$11,095</u>	<u>\$22,539</u>	<u>\$ 45,065</u>	<u>\$ 1,774</u>
<u>Liabilities and Fund Balances</u>									
Liabilities									
Accounts Payable	\$ -	\$ -	\$ -	\$ 63	\$1,575	\$11,095	\$ 3,450	\$ 45	\$ 1,774
Wage Payable	-	-	-	-	-	-	-	-	-
Overdraft Liability	-	-	-	-	33	-	12,115	-	-
Unearned Revenues	-	-	-	45,020	-	-	-	-	-
Total Liabilities	-	-	-	45,083	1,608	11,095	15,565	45	1,774
Fund Balances									
Non- spendable									
Prepaid Assets	-	-	-	6,459	-	-	-	-	-
Restricted for:									
General Government Administr	-	-	-	-	-	-	-	-	-
General Government Judicial	3,478	-	-	-	-	-	6,974	-	-
Public Safety	-	-	50,880	-	-	-	-	45,020	-
Public Works	-	58,743	-	-	-	-	-	-	-
Human Services	-	-	-	4,965	-	-	-	-	-
Unassigned	-	-	-	-	(3)	-	-	-	-
Total Fund Balances	<u>3,478</u>	<u>58,743</u>	<u>50,880</u>	<u>11,424</u>	<u>(3)</u>	<u>-</u>	<u>6,974</u>	<u>45,020</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 3,478</u>	<u>\$ 58,743</u>	<u>\$ 50,880</u>	<u>\$56,507</u>	<u>\$1,605</u>	<u>\$11,095</u>	<u>\$22,539</u>	<u>\$ 45,065</u>	<u>\$ 1,774</u>

COUNTY OF FULTON  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
CONTINUED  
DECEMBER 31, 2021

	Register of Wills Automation Fund	Liquid Fuels Registration Fee Fund	Liquid Fuels Act 89 Fund	Children Services IT Fund	Victims of Juvenile Offenders Fund	Victim Witness Fund	Law Library Fund	Hazardous Materials Fund	Offender Supervision Fund
<u>Assets</u>									
Cash and Cash Equivalents	\$ 3,478	\$ 58,743	\$ 50,880	\$29,022	\$ -	\$ 2,002	\$ -	\$ 43,065	\$ 801
Accounts Receivable	-	-	-	-	-	-	22,539	2,000	973
Due From Other Governments	-	-	-	21,026	1,605	9,093	-	-	-
Prepaid Assets	-	-	-	6,459	-	-	-	-	-
Total Assets	<u>\$ 3,478</u>	<u>\$ 58,743</u>	<u>\$ 50,880</u>	<u>\$56,507</u>	<u>\$1,605</u>	<u>\$11,095</u>	<u>\$22,539</u>	<u>\$ 45,065</u>	<u>\$ 1,774</u>
<u>Liabilities and Fund Balances</u>									
Liabilities									
Accounts Payable	\$ -	\$ -	\$ -	\$ 63	\$1,575	\$11,095	\$ 3,450	\$ 45	\$ 1,774
Wage Payable	-	-	-	-	-	-	-	-	-
Overdraft Liability	-	-	-	-	33	-	12,115	-	-
Unearned Revenues	-	-	-	45,020	-	-	-	-	-
Total Liabilities	-	-	-	45,083	1,608	11,095	15,565	45	1,774
Fund Balances									
Non- spendable									
Prepaid Assets	-	-	-	6,459	-	-	-	-	-
Restricted for:									
General Government Administr	-	-	-	-	-	-	-	-	-
General Government Judicial	3,478	-	-	-	-	-	6,974	-	-
Public Safety	-	-	50,880	-	-	-	-	45,020	-
Public Works	-	58,743	-	-	-	-	-	-	-
Human Services	-	-	-	4,965	-	-	-	-	-
Unassigned	-	-	-	-	(3)	-	-	-	-
Total Fund Balances	<u>3,478</u>	<u>58,743</u>	<u>50,880</u>	<u>11,424</u>	<u>(3)</u>	<u>-</u>	<u>6,974</u>	<u>45,020</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 3,478</u>	<u>\$ 58,743</u>	<u>\$ 50,880</u>	<u>\$56,507</u>	<u>\$1,605</u>	<u>\$11,095</u>	<u>\$22,539</u>	<u>\$ 45,065</u>	<u>\$ 1,774</u>

COUNTY OF FULTON  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
CONTINUED  
DECEMBER 31, 2021

	Juvenile Grant In Aid Fund	Substance Abuse Fund	Domestic Relations Title IV-D Fund	Farmland Preservation Fund	Marcellus Shale Act 13 Fund	Marcellus Shale Act 13 Bridge Fund	Caseworker Visitation Grant Fund	Medical Assistance Transportation Fund
<u>Assets</u>								
Cash and Cash Equivalents	\$ 61,679	\$ 76,479	\$ 357,522	\$ 17,382	\$ 60,299	\$ 176,981	\$ -	\$ 80,113
Accounts Receivable	-	-	25,434	-	-	-	-	-
Due From Other Governments	-	-	38,905	-	-	-	-	-
Prepaid Assets	-	-	-	-	950	-	-	-
Total Assets	<u>\$ 61,679</u>	<u>\$ 76,479</u>	<u>\$ 421,861</u>	<u>\$ 17,382</u>	<u>\$ 61,249</u>	<u>\$ 176,981</u>	<u>\$ -</u>	<u>\$ 80,113</u>
<u>Liabilities and Fund Balances</u>								
Liabilities								
Accounts Payable	\$ -	\$ -	\$ 587	\$ -	\$ -	\$ -	\$ -	\$ 27,410
Wage Payable	-	-	6,597	-	-	-	-	-
Overdraft Liability	-	-	-	-	-	-	-	-
Unearned Revenues	24,165	-	-	-	-	-	(8,997)	-
Total Liabilities	<u>24,165</u>	<u>-</u>	<u>7,184</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,997)</u>	<u>27,410</u>
Fund Balances								
Non- spendable								
Prepaid Assets	-	-	-	-	950	-	-	-
Restricted for:								
General Government Administrat	-	-	-	-	-	-	-	-
General Government Judicial	-	-	414,677	-	-	-	-	-
Public Safety	37,514	-	-	-	-	-	-	-
Public Works	-	-	-	-	60,299	176,981	-	-
Human Services	-	76,479	-	17,382	-	-	8,997	52,703
Unassigned	-	-	-	-	-	-	-	-
Total Fund Balances	<u>37,514</u>	<u>76,479</u>	<u>414,677</u>	<u>17,382</u>	<u>61,249</u>	<u>176,981</u>	<u>8,997</u>	<u>52,703</u>
Total Liabilities and Fund Balances	<u>\$ 61,679</u>	<u>\$ 76,479</u>	<u>\$ 421,861</u>	<u>\$ 17,382</u>	<u>\$ 61,249</u>	<u>\$ 176,981</u>	<u>\$ -</u>	<u>\$ 80,113</u>

COUNTY OF FULTON  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
CONTINUED  
DECEMBER 31, 2021

	<u>Food Basket Fund</u>	<u>Pass Through Grants Fund</u>	<u>DA Forfeitures &amp; Donations Fund</u>	<u>Total Special Revenue Funds</u>
<u>Assets</u>				
Cash and Cash Equivalents	\$167,080	\$ -	\$ 6,568	\$ 1,286,755
Accounts Receivable	-	-	-	51,549
Due From Other Governments	-	-	-	99,460
Prepaid Assets	-	-	-	7,409
	<u>-\$167,080</u>	<u>-\$ -</u>	<u>\$ 6,568</u>	<u>\$ 1,445,173</u>
<u>Liabilities and Fund Balances</u>				
Liabilities				
Accounts Payable	\$ -	\$ 44,380	\$ -	\$ 95,252
Wage Payable	-	-	-	6,597
Overdraft Liability	-	-	-	12,148
Unearned Revenues	-	-	-	95,584
	<u>-</u>	<u>44,380</u>	<u>-</u>	<u>209,581</u>
Fund Balances				
Non- spendable				
Prepaid Assets	-	-	-	7,409
Restricted for:				
General Government Administr	-	-	-	7,993
General Government Judicial	-	-	6,568	438,797
Public Safety	-	-	-	133,414
Public Works	-	-	-	343,993
Human Services	167,080	-	-	348,369
Unassigned	-	(44,380)	-	(44,383)
	<u>167,080</u>	<u>(44,380)</u>	<u>6,568</u>	<u>1,235,592</u>
Total Fund Balances	<u>167,080</u>	<u>(44,380)</u>	<u>6,568</u>	<u>1,235,592</u>
Total Liabilities and Fund Balances	<u>\$167,080</u>	<u>\$ -</u>	<u>\$ 6,568</u>	<u>\$ 1,445,173</u>

COUNTY OF FULTON  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2021

	Liquid Fuel Fund	County Records Improvement Fund	Prothonotary Automation Fund	Clerk of Courts Automation Fund	Adoption Counseling Fund	Independent Living Fund	Recorder Of Deeds Improvement Fund	Clerk of Orphan Courts Automation Fund
<b>Revenues</b>								
Intergovernmental Revenues	\$35,994	\$ -	\$ -	\$ -	\$ -	\$ 28,831	\$ -	\$ -
Charges for Services	-	5,044	1,237	709	-	-	8,007	530
Interest	17	6	-	-	1	21	-	4
Fines and Forfeitures	-	-	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>36,011</b>	<b>5,050</b>	<b>1,237</b>	<b>709</b>	<b>1</b>	<b>28,852</b>	<b>8,007</b>	<b>534</b>
<b>Expenditures</b>								
General Government Administr	-	-	-	-	-	-	-	-
General Government Judicial	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Public Works	37,756	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	9,694	-	-
<b>Total Expenditures</b>	<b>37,756</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,694</b>	<b>-</b>	<b>-</b>
<b>Excess of Revenues Over (Under)</b>								
Expenditures	(1,745)	5,050	1,237	709	1	19,158	8,007	534
<b>Other Financing Sources (Uses)</b>								
Operating Transfers In	-	-	-	-	-	-	-	-
Operating Transfers (Out)	-	(5,049)	(1,237)	(709)	-	-	(8,007)	-
<b>Total Other Financing Sourc</b>	<b>-</b>	<b>(5,049)</b>	<b>(1,237)</b>	<b>(709)</b>	<b>-</b>	<b>-</b>	<b>(8,007)</b>	<b>-</b>
<b>Excess of Revenues and Other</b>								
<b>Financing Sources Over (Under)</b>								
Expenditures and Other								
Financing Uses	(1,745)	1	-	-	1	19,158	-	534
<b>Fund Balances - Beginning of Ye</b>	<b>49,715</b>	<b>6,382</b>	<b>571</b>	<b>-</b>	<b>1,604</b>	<b>-</b>	<b>1,610</b>	<b>5,995</b>
<b>Fund Balances - End of Year</b>	<b>\$47,970</b>	<b>\$ 6,383</b>	<b>\$ 571</b>	<b>\$ -</b>	<b>\$ 1,605</b>	<b>\$ 19,158</b>	<b>\$ 1,610</b>	<b>\$ 6,529</b>

COUNTY OF FULTON  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
CONTINUED  
FOR THE YEAR ENDED DECEMBER 31, 2021

	Register of Wills Automation Fund	Liquid Fuels Registration Fee Fund	Liquid Fuels Act 89 Fund	Children Services IT Fund	Victims of Juvenile Offenders Fund	Victim Witness Fund	Law Library Fund	Hazardous Materials Fund
Revenues								
Intergovernmental Revenues	\$ -	\$ -	\$ 7,199	\$ 47,621	\$ 7,694	\$ 46,023	\$ -	\$ 4,916
Charges for Services	365	-	-	-	-	-	6,974	2,050
Interest	2	41	32	-	-	-	-	39
Fines and Forfeitures	-	-	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-	-	-
Total Revenues	<u>367</u>	<u>41</u>	<u>7,231</u>	<u>47,621</u>	<u>7,694</u>	<u>46,023</u>	<u>6,974</u>	<u>7,005</u>
Expenditures								
General Government Administrat	-	-	-	-	-	-	-	-
General Government Judicial	-	-	-	-	27	888	29,125	-
Public Safety	-	-	-	-	-	-	-	21,669
Public Works	-	-	-	-	-	-	-	-
Human Services	-	-	-	36,197	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,197</u>	<u>27</u>	<u>888</u>	<u>29,125</u>	<u>21,669</u>
Excess of Revenues Over (Under) Expenditures	<u>367</u>	<u>41</u>	<u>7,231</u>	<u>11,424</u>	<u>7,667</u>	<u>45,135</u>	<u>(22,151)</u>	<u>(14,664)</u>
Other Financing Sources (Uses)								
Operating Transfers In	-	-	-	-	-	-	29,125	2,000
Operating Transfers (Out)	-	-	-	-	(7,667)	(45,135)	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,667)</u>	<u>(45,135)</u>	<u>29,125</u>	<u>2,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>367</u>	<u>41</u>	<u>7,231</u>	<u>11,424</u>	<u>-</u>	<u>-</u>	<u>6,974</u>	<u>(12,664)</u>
Fund Balances - Beginning of Year	<u>3,111</u>	<u>58,702</u>	<u>43,649</u>	<u>-</u>	<u>(3)</u>	<u>-</u>	<u>-</u>	<u>57,684</u>
Fund Balances - End of Year	<u>\$ 3,478</u>	<u>\$ 58,743</u>	<u>\$ 50,880</u>	<u>\$ 11,424</u>	<u>\$ (3)</u>	<u>\$ -</u>	<u>\$ 6,974</u>	<u>\$ 45,020</u>

COUNTY OF FULTON  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
CONTINUED  
FOR THE YEAR ENDED DECEMBER 31, 2021

	Offender Supervision Fund	Juvenile Grant In Aid Fund	Substance Abuse Fund	Domestic Relations Title IV-D Fund	Farmland Preservation Fund	Marcellus Shale Act 13 Fund	Marcellus Shale Act 13 Bridge Fund	Caseworker Visitation Grant Fund
<b>Revenues</b>								
Intergovernmental Revenues	\$ -	\$ 37,496	\$ -	\$ 162,471	\$ -	\$25,000	\$ 40,000	\$ 2,000
Charges for Services	23,905	-	4,306	21,731	483	-	-	-
Interest	-	18	52	278	12	37	108	-
Fines and Forfeitures	-	-	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<u>23,905</u>	<u>37,514</u>	<u>4,358</u>	<u>184,480</u>	<u>495</u>	<u>25,037</u>	<u>40,108</u>	<u>2,000</u>
<b>Expenditures</b>								
General Government Administrat	-	-	-	-	-	-	-	-
General Government Judicial	11,309	-	-	196,492	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	20,800	-	-
Human Services	-	-	-	-	-	-	-	2,000
<b>Total Expenditures</b>	<u>11,309</u>	<u>-</u>	<u>-</u>	<u>196,492</u>	<u>-</u>	<u>20,800</u>	<u>-</u>	<u>2,000</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>12,596</u>	<u>37,514</u>	<u>4,358</u>	<u>(12,012)</u>	<u>495</u>	<u>4,237</u>	<u>40,108</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>								
Operating Transfers In	-	-	-	25,434	-	-	-	-
Operating Transfers (Out)	(12,596)	-	-	-	-	-	-	-
<b>Total Other Financing Sources</b>	<u>(12,596)</u>	<u>-</u>	<u>-</u>	<u>25,434</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<u>-</u>	<u>37,514</u>	<u>4,358</u>	<u>13,422</u>	<u>495</u>	<u>4,237</u>	<u>40,108</u>	<u>-</u>
<b>Fund Balances - Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>72,121</u>	<u>401,255</u>	<u>16,887</u>	<u>57,012</u>	<u>136,873</u>	<u>8,997</u>
<b>Fund Balances - End of Year</b>	<u>\$ -</u>	<u>\$ 37,514</u>	<u>\$76,479</u>	<u>\$ 414,677</u>	<u>\$ 17,382</u>	<u>\$61,249</u>	<u>\$ 176,981</u>	<u>\$ 8,997</u>



COUNTY OF FULTON  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
CONTINUED  
FOR THE YEAR ENDED DECEMBER 31, 2021

	Medical Assistance Transportation Fund	Food Basket Fund	Pass Through Grants Fund	DA Forfeitures & Donations Fund	Total Special Revenue Funds
<b>Revenues</b>					
Intergovernmental Revenues	\$ 403,658	\$287,764	\$ 24,095	\$ -	\$ 1,160,762
Charges for Services	-	-	10,308	-	85,649
Interest	38	70	-	-	776
Fines and Forfeitures	-	-	-	-	-
Miscellaneous Income	-	57,301	-	-	57,301
	<u>403,696</u>	<u>345,135</u>	<u>34,403</u>	<u>-</u>	<u>1,304,488</u>
<b>Total Revenues</b>					
<b>Expenditures</b>					
General Government Administration	-	-	-	-	-
General Government Judicial	-	-	-	-	237,841
Public Safety	-	-	10,687	-	32,356
Public Works	-	-	-	-	58,556
Human Services	381,658	308,078	76,551	-	814,178
	<u>381,658</u>	<u>308,078</u>	<u>87,238</u>	<u>-</u>	<u>1,142,931</u>
<b>Total Expenditures</b>					
<b>Excess of Revenues Over (Under)</b>					
Expenditures	22,038	37,057	(52,835)	-	161,557
<b>Other Financing Sources (Uses)</b>					
Operating Transfers In	-	-	-	-	56,559
Operating Transfers (Out)	-	-	-	-	(80,400)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(23,841)</u>
<b>Total Other Financing Sources</b>					
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>					
	22,038	37,057	(52,835)	-	137,716
Fund Balances - Beginning of Year	30,665	130,023	8,455	6,568	1,097,876
Fund Balances - End of Year	<u>\$ 52,703</u>	<u>\$167,080</u>	<u>\$ (44,380)</u>	<u>\$ 6,568</u>	<u>\$ 1,235,592</u>

COUNTY OF FULTON  
CUSTODIAL FUNDS  
COMBINING STATEMENT OF NET POSITION  
DECEMBER 31, 2021

	<u>Commonwealth Fund</u>	<u>Clean and Green</u>	<u>Delinquent Tax Fund</u>	<u>Tax Claim Overage</u>	<u>Register of Wills</u>	<u>Orphans Court</u>	<u>Prothonotary</u>
<u>Assets</u>							
Cash and pooled investments	\$ 6,567	\$ -	\$ 33,589	\$ 23,852	\$ 5,085	\$ 338	\$ 22,286
Total Assets	<u>\$ 6,567</u>	<u>\$ -</u>	<u>\$ 33,589</u>	<u>\$ 23,852</u>	<u>\$ 5,085</u>	<u>\$ 338</u>	<u>\$ 22,286</u>
<u>Net Position</u>							
Restricted for Individuals, organizations, other governments	<u>\$ 6,567</u>	<u>\$ -</u>	<u>\$ 33,589</u>	<u>\$ 23,852</u>	<u>\$ 5,085</u>	<u>\$ 338</u>	<u>\$ 22,286</u>
Total Net Position	<u>\$ 6,567</u>	<u>\$ -</u>	<u>\$ 33,589</u>	<u>\$ 23,852</u>	<u>\$ 5,085</u>	<u>\$ 338</u>	<u>\$ 22,286</u>

COUNTY OF FULTON  
CUSTODIAL FUNDS  
COMBINING STATEMENT OF NET POSITION  
CONTINUED  
DECEMBER 31, 2021

	<u>Clerk of Courts</u>	<u>Recorder of Deeds</u>	<u>Realty Transfer Tax</u>	<u>Inheritance Tax</u>	<u>Prothonotary Escrow</u>	<u>Prothonotary Office Escrow</u>	<u>Prothonotary FC Escrow</u>
<u>Assets</u>							
Cash and pooled investments	\$ 48,337	\$ 78,289	\$ 3,779	\$ 2,599	\$ 1,260	\$ 6,116	\$ 2,266
Total Assets	<u>\$ 48,337</u>	<u>\$ 78,289</u>	<u>\$ 3,779</u>	<u>\$ 2,599</u>	<u>\$ 1,260</u>	<u>\$ 6,116</u>	<u>\$ 2,266</u>
<u>Net Position</u>							
Restricted for Individuals, organizations, other governments	\$ 48,337	\$ 78,289	\$ 3,779	\$ 2,599	\$ 1,260	\$ 6,116	\$ 2,266
Total Net Position	<u>\$ 48,337</u>	<u>\$ 78,289</u>	<u>\$ 3,779</u>	<u>\$ 2,599</u>	<u>\$ 1,260</u>	<u>\$ 6,116</u>	<u>\$ 2,266</u>

COUNTY OF FULTON  
CUSTODIAL FUNDS  
COMBINING STATEMENT OF NET POSITION  
CONTINUED  
DECEMBER 31, 2021

	<u>Prothonotary Office</u>	<u>Prothonotary Office Escrow (2)</u>	<u>Probation Work Release</u>	<u>Probation House Arrest</u>	<u>Total Other Custodial Funds</u>
<u>Assets</u>					
Cash and pooled investments	\$ 509	\$ 1,607	\$ -	\$ -	\$ 236,479
Total Assets	<u>\$ 509</u>	<u>\$ 1,607</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 236,479</u>
<u>Net Position</u>					
Restricted for Individuals, organizations, other governments	\$ 509	\$ 1,607	\$ -	\$ -	\$ 236,479
Total Net Position	<u>\$ 509</u>	<u>\$ 1,607</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 236,479</u>

COUNTY OF FULTON  
CUSTODIAL FUNDS  
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CONTINUED FOR THE YEAR ENDED DECEMBER 31, 2021

	Commonwealth Fund	Clean and Green	Delinquent Tax Fund	Tax Claim Overage	Register of Wills	Orphans Court	Prothonotary
Additions							
Investment earnings:							
Interest, dividends, other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property tax collections for other governer	-	-	1,086,068	23,851	-	-	-
Other taxes and fees for other governments	121,526	3,578	-	-	-	-	-
License and fees collected for State	-	-	-	-	47,828	7,570	43,244
Total Additions	<u>\$ 121,526</u>	<u>\$ 3,578</u>	<u>\$ 1,086,068</u>	<u>\$ 23,851</u>	<u>\$ 47,828</u>	<u>\$ 7,570</u>	<u>\$ 43,244</u>
Deductions							
Payments of property tax to other governe	\$ -	\$ -	\$ 1,081,233	\$ 24,200	\$ -	\$ -	\$ -
Payments to state	119,637	3,578	-	-	43,633	7,703	42,011
Payments to other entities	-	-	-	-	-	-	-
Total Deductions	<u>\$ 119,637</u>	<u>\$ 3,578</u>	<u>\$ 1,081,233</u>	<u>\$ 24,200</u>	<u>\$ 43,633</u>	<u>\$ 7,703</u>	<u>\$ 42,011</u>
Change in net position	\$ 1,889	\$ -	\$ 4,835	\$ (349)	\$ 4,195	\$ (133)	\$ 1,233
Net Position – Beginning of Year	<u>4,678</u>	<u>-</u>	<u>28,754</u>	<u>24,201</u>	<u>890</u>	<u>471</u>	<u>21,053</u>
Net Position – End of Year	<u><u>\$ 6,567</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 33,589</u></u>	<u><u>\$ 23,852</u></u>	<u><u>\$ 5,085</u></u>	<u><u>\$ 338</u></u>	<u><u>\$ 22,286</u></u>

COUNTY OF FULTON  
CUSTODIAL FUNDS  
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CONTINUED  
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Clerk of Courts</u>	<u>Recorder of Deeds</u>	<u>Realty Transfer Tax</u>	<u>Inheritance Tax</u>	<u>Prothonotary Escrow</u>	<u>Prothonotary Office Escrow</u>	<u>Prothonotary FC Escrow</u>
Additions							
Investment earnings:							
Interest, dividends, other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 1
Property tax collections for other governm	-	-	701,991	-	-	-	-
Other taxes and fees for other government	-	-	-	1,437,828	-	-	-
License and fees collected for State	<u>314,484</u>	<u>1,626,273</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Additions	 <u>\$ 314,484</u>	 <u>\$ 1,626,273</u>	 <u>\$ 701,991</u>	 <u>\$1,437,828</u>	 <u>\$ -</u>	 <u>\$ 1</u>	 <u>\$ 1</u>
Deductions							
Payments of property tax to other governm	\$ -	\$ -	\$ 706,431	\$ -	\$ -	\$ -	\$ -
Payments to state	304,880	-	-	1,448,406	-	-	-
Payments to other entities	<u>-</u>	<u>1,619,959</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Deductions	 <u>\$ 304,880</u>	 <u>\$ 1,619,959</u>	 <u>\$ 706,431</u>	 <u>\$1,448,406</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>
 Change in net position	 \$ 9,604	 \$ 6,314	 \$ (4,440)	 \$ (10,578)	 \$ -	 \$ 1	 \$ 1
 Net Position – Beginning of Year	 <u>38,733</u>	 <u>71,975</u>	 <u>8,219</u>	 <u>13,177</u>	 <u>1,260</u>	 <u>6,115</u>	 <u>2,265</u>
 Net Position – End of Year	 <u>\$ 48,337</u>	 <u>\$ 78,289</u>	 <u>\$ 3,779</u>	 <u>\$ 2,599</u>	 <u>\$ 1,260</u>	 <u>\$ 6,116</u>	 <u>\$ 2,266</u>

COUNTY OF FULTON  
CUSTODIAL FUNDS  
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CONTINUED  
FOR THE YEAR ENDED DECEMBER 31, 2021

	Prothonotary Office	Prothonotary Office Escrow (2)	Probation Work Release	Probation House Arrest	Total Custodial Funds
Additions					
Investment earnings:					
Interest, dividends, other	\$ -	\$ 1	\$ -	\$ -	\$ 3
Property tax collections for other government:	-	-	-	-	1,811,910
Other taxes and fees for other governments	-	-	-	-	1,562,932
License and fees collected for State	-	-	-	1,563	2,040,962
<b>Total Additions</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ 1,563</b>	<b>\$ 5,415,807</b>
Deductions					
Payments of property tax to other governmen	\$ -	\$ -	\$ -	\$ -	\$ 1,811,864
Payments to state	-	-	-	1,563	1,971,411
Payments to other entities	-	-	-	-	1,619,959
<b>Total Deductions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,563</b>	<b>\$ 5,403,234</b>
Change in net position	\$ -	\$ 1	\$ -	\$ -	\$ 12,573
Net Position – Beginning of Year	509	1,606	-	-	223,906
Net Position – End of Year	<u>\$ 509</u>	<u>\$ 1,607</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 236,479</u>

COUNTY OF FULTON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-through Grantor/Program Title	Pass-through grantor's number	County Fund in Which Grant Activity is Recorded	Federal AL Number	(Accrued)/ Unearned Revenue at 12/31/2020	Federal Grant Receipts	Expenditures	(Accrued)/ Unearned Revenue at 12/31/2021	Subrecipient Expenditures
<u>U.S. Department of Agriculture</u>								
Passed Through Pennsylvania Emergency Management Agency:								
Food Distribution Cluster:								
Emergency Food Assistance Program	N/A	Pass-Through Grants	10.568	\$ (697)	\$ 11,622	\$ 10,925	\$ -	\$ -
Total Food Distribution Cluster				(697)	11,622	10,925	-	-
Total U.S. Department of Agriculture				(697)	11,622	10,925	-	-
<u>U.S. Federal Emergency Management Agency</u>								
Passed Through Pennsylvania Emergency Management Agency:								
Pre-Disaster Mitigation	N/A	General Fund	97.047	\$ -	\$ 2,667	\$ 2,667	\$ -	\$ -
Emergency Management Performance Grants	N/A	General Fund	97.042	-	52,628	109,375	(56,747)	-
Total U.S. Federal Emergency Management Agency				-	55,295	112,042	(56,747)	-
<u>U.S. Department of Health and Human Services</u>								
Passed Through Pennsylvania Department of Human Services:								
Foster Care Title IV-E	N/A	General Fund	93.658	\$ (48,341)	\$ 105,528	\$ 194,029	\$ (136,842)	\$ -
COVID-19 Foster Care Title IV-E	N/A	General Fund	93.658	-	1,133	1,133	-	-
Foster Care Title IV-E - SFC IT Grant	N/A	SFC IT Fund	93.658	-	1,771	1,771	-	-
Adoption Assistance	N/A	General Fund	93.659	(19,767)	36,432	46,962	(30,297)	-
COVID-19 Adoption Assistance	N/A	General Fund	93.659	-	3,481	3,481	-	-
Adoption Assistance - SFC IT Grant	N/A	SFC IT Fund	93.659	-	284	284	-	-
Child Welfare Services Title IV-B	N/A	General Fund	93.645	(9,173)	27,519	36,692	(18,346)	-
Child Welfare Services Title IV-B CARES	N/A	General Fund	93.645	-	-	-	-	-
Independent Living Title IV-E	N/A	Independent Living	93.674	10,122	28,830	28,830	10,122	-
Promoting Safe and Stable Families	N/A	Caseworker Grant	93.556	6,997	2,000	2,000	6,997	-
Temporary Assistance for Needy Families (Title XX Block Grant	N/A	General Fund	93.558	(17,641)	17,314	25,879	(26,206)	-
	N/A	General Fund	93.667	(2,948)	8,843	11,791	(5,896)	-



COUNTY OF FULTON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
CONTINUED  
FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-through Grantor/Program Title	Pass-through grantor's number	County Fund in Which Grant Activity is Recorded	Federal AL Number	(Accrued)/ Unearned Revenue at 12/31/2020	Federal Grant Receipts	Expenditures	(Accrued)/ Unearned Revenue at 12/31/2021	Subrecipient Expenditures
Title XX Block Grant - HSBG (ID)	N/A	Human Services Development Fund	93.667	(1,722)	5,165	3,443	-	3,443
Title XX Block Grant - HSBG (MH)	N/A	Human Services Development Fund	93.667	(157)	470	313	-	313
Domestic Relation Title IV-D	4100070493	Domestic Relations	93.563	(45,272)	176,426	162,471	(31,317)	-
Community Mental Health Block Grant	N/A	Human Services Development Fund	93.958	(4,593)	13,780	9,187	-	9,187
Medical Assistance Program Cluster: Medicaid - Child Welfare	N/A	General Fund	93.778	(9,727)	191	191	(9,727)	191
Medicaid - Community ID Services	N/A	Human Services Development Fund	93.778	(7,541)	8,739	1,198	-	1,198
Medicaid - Mental Health	N/A	Medical Assistance Transportation Program	93.778	-	3,591	3,591	-	3,591
Medical Assistance Transportation Program	N/A	Medical Assistance Transportation Program	93.778	6,539	201,843	208,382	-	208,382
Total Medical Assistance Program Cluster				(10,729)	214,364	213,362	(9,727)	213,362
Total U. S. Department of Health and Human Services				(99,028)	643,339	741,628	(196,952)	226,305
Passed Through Pennsylvania Department of Community and Economic Development:								
Community Development Block Grant - 201 C000066526		CDBG Fund	14.228	\$ -	\$ 84,174	\$ 84,174	\$ -	\$ -
Community Development Block Grant - 201 C000069230		CDBG Fund	14.228	-	90,080	145,399	(55,319)	-
Community Development Block Grant - 2018		CDBG Fund	14.228	-	-	19,182	(19,182)	-
Community Development Block Grant - 2019		CDBG Fund	14.228	-	-	49,341	(49,341)	-
Total Community Development Block Grant				-	174,254	298,096	(123,842)	-
Total Pennsylvania Department of Community and Economic Development				-	174,254	298,096	(472,350)	-

COUNTY OF FULTON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
CONTINUED  
FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor/Pass-through Grantor/Program Title	Pass-through grantor's number	County Fund in Which Grant Activity is Recorded	Federal AL Number	(Accrued)/ Unearned Revenue at 12/31/2020	Federal Grant Receipts	Expenditures	(Accrued)/ Unearned Revenue at 12/31/2021	Subrecipient Expenditures
Election Assistance Commission:								
Pass-through Pennsylvania Department of State:								
Federal Election Reform	N/A	General Fund	90.404	\$ (14,253)	\$ 234	\$ 234	\$ (14,253)	\$ -
Total Election Assistance Commission				(14,253)	234	234	(14,253)	-
<u>U. S. Department of the Treasury</u>								
Passed Through Pennsylvania Department of Human Services:								
American Rescue Plan Act	N/A	General Fund	21.027	\$ -	\$ 1,411,141	* \$ 1,258,421	\$ 152,720	\$ -
Emergency Rental Assistance Program	N/A	Human Services Development Fund	21.023	-	1,258,513	* 1,258,513	-	1,258,513
Total U.S. Department of the Treasury				-	2,669,654	2,516,934	152,720	1,258,513
Total Expenditures of Federal Awards				\$ (113,978)	\$ 3,554,398	\$ 3,679,859	\$ (587,582)	\$ 1,484,818

\* Denotes tested as a Major Program

COUNTY OF FULTON  
NOTES TO THE SCHEDULES OF EXPENDITURES OF AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 1: REPORTING ENTITY

The County of Fulton is the reporting entity for financial reporting purposes as defined in Note 1A to the County of Fulton's financial statements.

NOTE 2: BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards and Schedule of Pennsylvania Department of Human Services Expenditures include the grant activity of the County of Fulton and are presented on the modified accrual basis of accounting as described in Note 1C to the County of Fulton Financial Statements. The County did not use the 10% de minimis indirect cost rate.

NOTE 3: RELATED THIRD PARTY TRANSACTIONS

The Human Services Director is the Vice President of the Board of the Fulton County Family Partnership Inc. The Fulton County Family Partnership receives pass through funding from the County for the Medical Assistance Transportation Program in the amount \$381,658.



# Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of County Commissioners  
County of Fulton  
McConnellsburg, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Fulton, Pennsylvania (the "County"), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated August 31, 2022.

### Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the [Entity]'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



# *Zelenkofske Axlerod LLC*

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Board of County Commissioners  
County of Fulton  
McConnellsburg, Pennsylvania

## **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Zelenkofske Axlerod LLC*

ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania  
August 31, 2022



# *Zelenkofske Axlerod LLC*

CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE AND THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES *SINGLE AUDIT SUPPLEMENT*

Board of County Commissioners  
County of Fulton  
McConnellsburg, Pennsylvania

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited the County's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*<sup>5</sup> issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

#### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.



# *Zelenkofske Axlerod LLC*

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Board of County Commissioners  
County of Fulton  
McConnellsburg, Pennsylvania

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## ***Report on Internal Control Over Compliance***

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Zelenkofske Axlerod LLC*

ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania  
August 31, 2022

COUNTY OF FULTON, PENNSYLVANIA  
SUMMARY SCHEDULE OF AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
• Material weaknesses identified?	<u>No</u>
• Significant deficiency identified not considered to be material weaknesses?	<u>No</u>
Noncompliance material to financial statements noted?	<u>No</u>

Federal and Pennsylvania Department of Human Services Awards

Internal control over major programs:	
• Material weaknesses identified?	<u>No</u>
• Significant deficiency identified not considered to be material weaknesses?	<u>None Reported</u>
Type of auditor's report issued on compliance for major programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u>No</u>

Identification of Major Programs

<u>CFDA Number</u>	<u>Name of Program</u>
21.027	American Rescue Plan Act
21.023	Emergency Rental Assistance Plan

Dollar threshold used to determine major programs using risk-based approach:	<u>\$750,000</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>



COUNTY OF FULTON, PENNSYLVANIA  
SUMMARY SCHEDULE OF AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 2021

Section II – Financial Statement Findings

None

COUNTY OF FULTON, PENNSYLVANIA  
SUMMARY SCHEDULE OF AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 2021

Section III - Federal and Pennsylvania Department of Human Services Award Findings and Questioned Costs

None

COUNTY OF FULTON, PENNSYLVANIA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 2021

There were no findings in the prior year.



# Zelenkofske Axlerod LLC

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES TO THE FINANCIAL SCHEDULES AND EXHIBITS REQUIRED BY THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES

Board of County Commissioners  
County of Fulton  
McConnellsburg, Pennsylvania

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania, Department of Human Services (DHS), and COUNTY OF FULTON, PENNSYLVANIA solely to assist you with respect to the financial schedules and exhibits required by the DHS Single Audit Supplement for the fiscal year ended June 30, 2021 and calendar year ended December 31, 2021. The County's management is responsible for the financial schedules and exhibits required by the DHS Single Audit Supplement.

The County has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting DHS in determining whether the County complied with the reporting requirements specified by DHS and have described the procedures in the DHS Single Audit Supplement. This report may not be suitable for any other purpose. The purpose performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purpose.

The procedures and associated findings are as follows:

- (a) We have verified by comparison of the amounts and classifications that the supplemental financial schedules listed below, which summarize amounts reported to DHS for fiscal year ended June 30, 2021 (December 31, 2021 for Schedule A-1(a), A-1(c) and A-1(d)) have been accurately compiled and reflect the audited books and records of COUNTY OF FULTON, PENNSYLVANIA. We have also verified by comparison to the example schedules that these schedules are presented, at a minimum, at the level of detail and in the format required by the DHS Single Audit Supplement pertaining to this period.

<u>Program Name</u>	<u>Number</u>	<u>Referenced Schedule/Exhibit</u>
Title IV-D Child Support Enforcement Program	A-1(a)	Summary of Expenditures
Title IV-D Child Support Enforcement Program	A-1(c)	Comparison of Reported Incentives to Incentives on Deposit
Title IV-D Child Support Enforcement Program	A-1(d)	Comparison of Single Audit Title-IV-D Account With Reported Title IV-D Account
Medical Assistance Transportation Program	III	Schedule of Revenues and Expenditures
County Human Services Block Grant	VI	Schedule of Fund Balances
Combined Homeless Assistance Programs	XIX	Schedule of Revenues and Expenditures



# Zelenkofske Axlerod LLC

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Board of County Commissioners  
County of Fulton  
McConnellsburg, Pennsylvania

- b) We have inquired of management regarding adjustments to reported revenues or expenditures which were not reflected on the reports submitted to the DHS for the period in question.
- c) In regard to the Reconciliation Schedule included as Exhibit XX, we have performed the following procedures:
  - 1. Agree the expenditure amounts listed on the Reconciliation Schedule under the "Federal Expenditures per the SEFA" column to the audited Schedule of Expenditures of Federal Awards ("SEFA").
  - 2. Agree the receipt amounts listed on the Reconciliation Schedule under the "Federal Awards Received per the audit confirmation reply from Pennsylvania" column to the subrecipient Federal amounts that were reflected in the audit confirmation reply from the Commonwealth of Pennsylvania Office of Budget, Comptroller Operations.
  - 3. Recalculate the amounts listed under the "Difference" column and the "% Difference" column.
  - 4. Agree the amounts listed under the "Difference" column to the audited books and records of the County.
  - 5. Agree the "Detailed Explanation of the Differences" to the audited books and records of the County.
- d) In regard to the Child Protective Services Law Monitoring of In-Home Purchased Service Providers Exhibit XXI, we will perform the following procedures:
  - 1. Reconcile the list of providers under "Provider Name" column A to the providers who were paid for In-Home Purchased Services during the year according to the County Children and Youth Agency's (CCYA) general ledger, cash disbursements journal or similar record. Note any providers who were paid during the year, but were not included on this schedule.
  - 2. Agree the response in column B to the appropriate Provider contract
  - 3. Agree the information in columns C through I to the CCYA's monitoring records for In-Home Purchased Service Providers
- e) The processes detailed in paragraphs (a), (b), (c) and (d) above disclosed no adjustments and/or findings.

We were engaged by the County of Fulton to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review, the objective of which would be the expression of an opinion or conclusion respectively, on the financial schedules and exhibits required by the DHS Single Audit Supplement. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the County's management, board of County Commissioners, and the Pennsylvania Department of Human Services and is not intended to be, and should not be, used by anyone other than those specified parties.

*Zelenkofske Axlerod LLC*

ZELENKOFSCHE AXELROD LLC

Pittsburgh, Pennsylvania  
August 31, 2022

COUNTY OF FULTON  
SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM  
FOR THE YEAR ENDED DECEMBER 31, 2021

Calendar Quarter Ended 3/31/21	Total	Unallowable	Incentive	Net (A-B-C)	FFP	(D x E)	Total	Unallowable	Incentive	Net (A-B-C)	FFP	(D x E)	Total	Unallowable	Incentive	Net (A-B-C)	FFP	(D x E)
Salary/Overhead (Exclude Blood Tests)	\$ 60,520	\$ 3,272	\$ -	\$ 57,248	66%	\$ 37,784	\$ 60,520	\$ 3,272	\$ -	\$ 57,248	66%	\$ 37,784	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Interest/Program Income	400	21	-	379	66%	250	400	21	-	379	66%	250	-	-	-	-	66%	-
Blood Testing Fees	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
<b>Subtotal (1-2-3-4)</b>	<b>60,120</b>	<b>3,251</b>	<b>-</b>	<b>56,869</b>		<b>37,534</b>	<b>60,120</b>	<b>3,251</b>	<b>-</b>	<b>56,869</b>		<b>37,534</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Blood Testing	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
<b>Net Total (5+6+7)</b>	<b>\$ 60,120</b>	<b>\$ 3,251</b>	<b>\$ -</b>	<b>\$ 56,869</b>		<b>\$ 37,534</b>	<b>\$ 60,120</b>	<b>\$ 3,251</b>	<b>\$ -</b>	<b>\$ 56,869</b>		<b>\$ 37,534</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Calendar Quarter Ended 6/30/21</b>																		
Salary/Overhead (Exclude Blood Tests)	\$ 56,117	\$ 2,833	\$ -	\$ 53,284	66%	\$ 35,167	\$ 56,117	\$ 2,833	\$ -	\$ 53,284	66%	\$ 35,167	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Interest/Program Income	496	25	-	471	66%	311	496	25	-	471	66%	311	-	-	-	-	66%	-
Blood Testing Fees	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
<b>Subtotal (1-2-3-4)</b>	<b>55,621</b>	<b>2,808</b>	<b>-</b>	<b>52,813</b>		<b>34,856</b>	<b>55,621</b>	<b>2,808</b>	<b>-</b>	<b>52,813</b>		<b>34,856</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Blood Testing	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
<b>Net Total (5+6+7)</b>	<b>\$ 55,621</b>	<b>\$ 2,808</b>	<b>\$ -</b>	<b>\$ 52,813</b>		<b>\$ 34,856</b>	<b>\$ 55,621</b>	<b>\$ 2,808</b>	<b>\$ -</b>	<b>\$ 52,813</b>		<b>\$ 34,856</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Calendar Quarter Ended 9/30/21</b>																		
Salary/Overhead (Exclude Blood Tests)	\$ 72,438	\$ 3,558	\$ -	\$ 68,880	66%	\$ 45,461	\$ 72,438	\$ 3,558	\$ -	\$ 68,880	66%	\$ 45,461	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Interest/Program Income	967	45	-	922	66%	609	967	45	-	922	66%	609	-	-	-	-	66%	-
Blood Testing Fees	19	-	-	19	66%	13	19	-	-	19	66%	13	-	-	-	-	66%	-
<b>Subtotal (1-2-3-4)</b>	<b>71,452</b>	<b>3,513</b>	<b>-</b>	<b>67,939</b>		<b>44,839</b>	<b>71,452</b>	<b>3,513</b>	<b>-</b>	<b>67,939</b>		<b>44,839</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Blood Testing	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
<b>Net Total (5+6+7)</b>	<b>\$ 71,452</b>	<b>\$ 3,513</b>	<b>\$ -</b>	<b>\$ 67,939</b>		<b>\$ 44,839</b>	<b>\$ 71,452</b>	<b>\$ 3,513</b>	<b>\$ -</b>	<b>\$ 67,939</b>		<b>\$ 44,839</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Calendar Quarter Ended 12/31/21</b>																		
Salary/Overhead (Exclude Blood Tests)	\$ 94,961	\$ 4,077	\$ -	\$ 90,884	66%	\$ 59,983	\$ 94,961	\$ 4,077	\$ -	\$ 90,884	66%	\$ 59,983	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Interest/Program Income	603	26	-	577	66%	381	603	26	-	577	66%	381	-	-	-	-	66%	-
Blood Testing Fees	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
<b>Subtotal (1-2-3-4)</b>	<b>94,358</b>	<b>4,051</b>	<b>-</b>	<b>90,307</b>		<b>59,602</b>	<b>94,358</b>	<b>4,051</b>	<b>-</b>	<b>90,307</b>		<b>59,602</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Blood Testing	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
<b>Net Total (5+6+7)</b>	<b>\$ 94,358</b>	<b>\$ 4,051</b>	<b>\$ -</b>	<b>\$ 90,307</b>		<b>\$ 59,602</b>	<b>\$ 94,358</b>	<b>\$ 4,051</b>	<b>\$ -</b>	<b>\$ 90,307</b>		<b>\$ 59,602</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>

**CHILD SUPPORT ENFORCEMENT  
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT**

**EXHIBIT A-1 ( c )**

County FULTON COUNTY Year Ended 12/31/21

<b>Month</b>	<b>MSE Incentive Paid Cost Workshe Ending Incentive Balance</b>	<b>Audited Title IV-D Account Incentive Balance</b>	<b>Type of Account Structure</b>
January 1	<b>347,733</b>	<b>347,733</b>	<input type="checkbox"/> Separate Bank Account <input checked="" type="checkbox"/> Restricted Fund - General Ledger <input type="checkbox"/> Other: _____
March 31	<b>352,342</b>	<b>352,342</b>	
June 30	<b>360,050</b>	<b>360,050</b>	
September 30	<b>364,370</b>	<b>364,370</b>	
December 31	<b>368,707</b>	<b>368,707</b>	

Note: Do not include income received from interest or Medical Incentives.

## EXHIBIT A-1 (d)

**CHILD SUPPORT ENFORCEMENT**  
**COMPARISON OF SINGLE AUDIT TITLE IV-D ACCOUNT WITH REPORTED TITLE IV-D ACCOUNT**

County _____ <u>Fulton County</u>	Year Ended _____		<u>12/31/2021</u>
	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
<b>Balance at January 1</b>	\$ 385,913	\$ 385,913	\$ -
<b>Receipts:</b>			
Reimbursements	188,022	\$ 188,022	\$ -
Incentives	20,974	20,974	-
Title XIX Incentives	15	15	-
Interest	279	279	-
Program Income	-	-	-
Genetic Testing Costs	-	-	-
Maintenance of Effort (MOE)	-	-	-
Other: Transfer From General Fund	-	-	-
<b>Total Receipts</b>	\$ 209,290	\$ 209,290	\$ -
<b>Intra-fund Transfers - In Funds Available</b>	\$ -	\$ -	-
	\$ 595,203	\$ 595,203	\$ -
<b>Disbursements:</b>			
Transfers to General Fund	\$ 188,022	\$ 188,022	\$ -
Vendor Payments	996	996	-
Bank Charges	-	-	-
Other: _____	-	-	-
<b>Total Disbursements</b>	\$ 189,018	\$ 189,018	\$ -
<b>Intra-fund Transfers - Out</b>	-	-	-
<b>Balance at December 31</b>	\$ 406,185	\$ 406,185	\$ -

The Title IV-D account consists of 1 account. Please indicate here the total number of accounts that make up the Title IV-D account.

The Title IV-D account is comprised of a 1 checking, \_\_\_\_\_ savings, \_\_\_\_\_ CD, and \_\_\_\_\_ o  
Please indicate here the type of accounts that the Title IV-D account is comprised of.



## EXHIBIT III

COUNTY OF FULTON  
 SCHEDULE OF REVENUES AND EXPENDITURES  
 MEDICAL ASSISTANCE TRANSPORTATION PROGRAM  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>Service Data</u>	<u>Reported</u>	<u>Actual</u>
Expenditures ( Line 5 ) *		
Group I Clients	\$ 395,331	\$ 395,331
Group II Clients	<u>8,209</u>	<u>8,209</u>
Total Expenditures	<u>\$ 403,540</u>	<u>\$ 403,540</u>
Summary of Trips ( Line 4 )*		
Group I Clients	237	237
Group II Clients	<u>-</u>	<u>-</u>
Total Passenger Trips	<u>\$ 237</u>	<u>\$ 237</u>
<u>Allocation Data:</u>		
Revenues		
Department of Human Services:	<u>\$ 403,540</u>	<u>\$ 403,540</u>
Total Revenues	<u>403,540</u>	<u>403,540</u>
Funds Expended		
Service Costs (Line 2, I)*	403,540	403,540
Administrative Cost ( Line 2, II)*	<u>-</u>	<u>-</u>
Excess of Revenues Under Expenditure:	<u>\$ -</u>	<u>\$ -</u>

\* Line number correspond to quarterly report.

**Commonwealth of Pennsylvania**  
**DHS - Bureau of Financial Operations**  
**County Report of Income and Expenditures**  
**County Human Services Block Grant**  
**Fiscal Year 2020 -2021**  
**Block Grant Summary Report - Fulton County**  
**Schedule of Fund Balances - Summary Report**

County Match (%)	2.51%
Actual County Match (\$)	\$14,994
Actual County Match (%)	2.51%

Revision Number: 0

Block Grant Reporting	Costs Eligible for DHS Participation								Balance of Funds (3)	Adjustments (4)	Total Fund Balance (5)
	Appropriation	DHS Allocation (1)	Mental Health	Intellectual Disabilities	Homeless Assistance	HSS	D&A	Total			
<b>Sources of Funding:</b>											
State Human Services Block Grant	Multiple	\$593,181	\$405,764	\$24,972	\$13,043	\$44,301	\$78,719	\$566,799	\$26,382	\$0	\$26,382
SSBG	Multiple	\$7,514	\$627	\$5,538	\$0	\$0	\$0	\$6,165	\$1,349	\$0	\$1,349
SABG	80884	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CMHSBG	70167	\$18,373	\$18,373	\$0	\$0	\$0	\$0	\$18,373	\$0	\$0	\$0
Medicaid Administration - Federal (HCQU Lead Counties C	70175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total for Block Grant</b>		<b>\$619,068</b>	<b>\$424,764</b>	<b>\$30,510</b>	<b>\$13,043</b>	<b>\$44,301</b>	<b>\$78,719</b>	<b>\$591,337</b>	<b>\$27,731</b>	<b>\$0</b>	<b>\$27,731</b>

Retained Earnings	
I. Unexpended Allocation	\$26,382
II. Maximum Retained Earnings (5%)	\$29,659
III. Amount to be Returned to DHS	\$0
IV. Total Requested Retained Earnings	\$26,382

Prior Year Retained Earnings	
I. FY 19-20 Retained Earnings	\$29,619
II. Total Expended Retained Earnings-5%	\$29,619
III. Amount to be Returned to DHS	\$0

COUNTY OF FULTON  
 SCHEDULE OF REVENUES AND EXPENDITURES - COUNTY HOMELESS ASSISTANCE PROGRAMS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Sources of Funding

	<u>Total</u>
DHS Allocation	\$ 18,081
Client Contributions	-
Other	624
Interest Earned	-
Total HAP Funding	<u>\$ 18,705</u>

Expenses

	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Innovative Supportive Housing Services	
Clients	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel	-	-	-	-	-	-
Operating	-	1,584	14,697	-	-	16,281
Fixed Assets	-	-	-	-	-	-
Subtotal	<u>\$ -</u>	<u>\$ 1,584</u>	<u>\$ 14,697</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,281</u>

County Administration is not allowable for PENNFREE Bridge Housing )

County Administration 2,424

( Subtotal Plus County Administration )

Total HAP Expenses \$ 18,705

( Total Funding Minus Total Expenses )

Total Unexpended  
HAP Funds \$ -

COUNTY CHILDREN AND YOUTH AGENCY  
CHILD PROTECTIVE SERVICES LAW (CPSL) MONITORING  
OF IN-HOME PURCHASED SERVICE PROVIDERS

SUPPLEMENTAL SCHEDULE

County: Fulton

Period ended: 12/31/2021

(A)	(B)	(C)	(D)	IF COLUMN D IS YES			(H)	(I)
				(E)	(F)	(G)		
<u>Provider Name</u>	<u>Does Provider Contract Include CPSL Requirements</u>	<u>Most Recent Monitoring Date</u>	<u>Monitored During the Current Year (Yes/No)</u>	<u>List Any Exceptions Noted During Current Year Monitoring</u>	<u>If Available Was CAP Submitted</u>	<u>Is CAP Acceptable to CCYA</u>	<u>Date Follow-up Was Done On Prior Year Monitoring</u>	<u>Has Provided Implemented CAP</u>
Fulton County Family Partnerships	Yes	6/2/2022	Yes	None	N/A	N/A	FY 20/21 5/11/21	N/A

COUNTY OF FULTON, PENNSYLVANIA  
RECONCILIATION SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2021

CFDA Name	AL NO.	Dept.	Federal Expenditures per the SEFA	Federal Awards Received per the audit confirmation reply from Pennsylvania	Difference	% of Difference	Detailed Explanation of the Differences
Emergency Rental Assistance Plan	21.023	Human Services	\$ 1,258,513	\$ 1,258,513	\$ -	0.00%	Explanation not necessary as difference is \$0
Promoting Safe and Stable Families (Caseworker Visitation)	93.556	Caseworker Grant	2,000	2,000	-	0.00%	Explanation not necessary as difference is \$0
Temporary Assistance for Needy Families	93.558	SFC	25,879	17,314	8,565	49.47%	The County accrued additional expenditures of \$(26,206) in the current year ("CY"), noted a timing difference between the State confirm and receipt by the County in the amount of \$8,565 and accrued expenditures of \$17,641 in the prior year ("PY")
Child Support Enforcement	93.563	DRO	162,471	176,426	(13,955)	-7.91%	The County accrued additional expenditures of \$(31,317) in the CY, noted a timing difference between the State confirm and receipt by the County in the amount of \$13,955 and accrued expenditures of \$45,272 in the PY
Child Welfare Services - State Grants	93.645	SFC	36,692	27,519	9,173	33.33%	The County accrued additional expenditures of \$(18,346) in the CY, noted a timing difference between the State confirm and receipt by the County in the amount of \$9,173 and accrued expenditures of \$9,173 in the PY
Foster Care - Title IV-E	93.658	SFC	194,029	105,528	88,501	83.86%	The County accrued additional expenditures of \$136,842 in the current year ("CY"), noted a timing difference between the State confirm and receipt by the County in the amount of \$88,501 and accrued expenditures of \$48,341 in the PY
COVID-19 Foster Care Title IV-E	93.658	SFC	1,133	1,133	-	0.00%	Explanation not necessary as difference is \$0
Foster Care - Title IV-E - IT Grant	93.658	SFC	1,771	1,771	-	0.00%	Explanation not necessary as difference is \$0
Adoption Assistance	93.659	SFC	46,963	36,432	10,531	28.91%	The County accrued additional expenditures of \$30,298 in the current year ("CY"), noted a timing difference between the State confirm and receipt by the County in the amount of \$10,531 and accrued expenditures of \$19,767 in the PY
COVID-19 Adoption Assistance Title IV-E	93.659	SFC	3,481	3,481	-	0.00%	Explanation not necessary as difference is \$0
Adoption Assistance - IT Grant	93.659	SFC	284	284	-	0.00%	Explanation not necessary as difference is \$0

COUNTY OF FULTON, PENNSYLVANIA  
RECONCILIATION SCHEDULE (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2021

CFDA Name	AL NO.	Dept.	Federal Expenditures per the SEFA	Federal Awards Received per the audit confirmation reply from Pennsylvania	Difference	% of Difference	Detailed Explanation of the Differences
Social Services Block Grant	93.667	SFC	11,791	8,843	2,948	33.34%	The County accrued additional expenditures of \$(5,896) in the CY, noted a timing difference between the State confirm and receipt by the County in the amount of \$2,948 and accrued expenditures of \$2,948 in the PY
Social Services Block Grant (MH & ID)	93.667	Human Services	3,756	5,635	(1,879)	-33.35%	The County accrued additional expenditures of \$(1,879) in the PY.
Chafee Foster Care Independence Program	93.674	Independent Living	28,830	28,830	-	0.00%	Explanation not necessary as difference is \$0
Medical Assistance Program	93.778	Medical Assistance	191	191	-	0.00%	Explanation not necessary as difference is \$0
Medical Assistance Program	93.778	Medical Assistance	1,198	8,739	(7,541)	-86.29%	The County accrued additional expenditures of \$(7,541) in the PY
Medical Assistance Program	93.778	Medical Assistance	3,591	3,591	-	0.00%	Explanation not necessary as difference is \$0
Medical Assistance Transportation Program	93.778	Medical Assistance Transportation Program	208,382	201,843	6,539	3.24%	The County accrued additional expenditures of \$(6,539) in the PY
Community Mental Health Services Block Grant	93.958	Human Services	9,187	13,780	(4,593)	-33.33%	The County accrued additional expenditures of \$(4,593) in the PY,
<b>TOTAL</b>			<b><u>\$2,000,142</u></b>	<b><u>\$ 1,901,853</u></b>	<b><u>\$ 98,289</u></b>		