

2022

COUNTY

ANNUAL FINANCIAL REPORT

01 COUNTY OF ADAMS

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

	Governmental Activities	Business-Type Activities	Total
<u>CURRENT ASSETS:</u>			
Cash and cash equivalents	58,737,803	260,741	58,998,544
Investments	2,479,931		2,479,931
Receivables (net of allowance for uncollectibles)	7,500,625	25,104	7,525,729
Due from other governments	3,938,331		3,938,331
Inventories	39,955		39,955
Prepays	396,900	1,481	398,381
Restricted assets:			
Temporarily restricted:			
Other: Cash for Program Purposes	22,844		22,844
Other: Cash for Construction	2,826,067		2,826,067
Other: Land held for resale		320,306	320,306
Other: Net Pension Asset	22,701,402		22,701,402
<u>NON-CURRENT ASSETS:</u>			
Permanently restricted:			
Capital assets not being depreciated:			
Land	1,332,457		1,332,457
Construction in progress	2,399,178		2,399,178
Capital assets net of accumulated depreciation:			
Buildings and system	39,367,667		39,367,667
Machinery and equipment	9,519,140		9,519,140
Infrastructure	4,393,815		4,393,815
Other: Agricultural Easements	16,068,048		16,068,048
Other: Capital Assets Net of Accumulated Depreciation - General		51,657	51,657
Other: Leased Equipment	5,849,510		5,849,510

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

	Governmental Activities	Business-Type Activities	Total
<u>NON-CURRENT ASSETS:</u>			
Other: Leased Real Estate	2,282,478		2,282,478
Other: Leased Vehicles	534,383		534,383
TOTAL ASSETS	180,390,534	659,289	181,049,823
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
Deferred amount on debt refundings	3,306,224		3,306,224
Deferrals related to pensions	2,693,774		2,693,774
TOTAL DEFERRED OUTFLOWS OF RESOURCES	5,999,998		5,999,998
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	186,390,532	659,289	187,049,821
<u>LIABILITIES:</u>			
Accounts payable	2,906,350		2,906,350
Unearned revenue	12,474,633		12,474,633
Other current liabilities	1,493,596	150,000	1,643,596
Debt due within one year	5,486,839	14,166	5,501,005
Debt due in more than one year	67,004,702		67,004,702
Other non-current liabilities	10,209,584	840,804	11,050,388
TOTAL LIABILITIES	99,575,704	1,004,970	100,580,674
<u>DEFERRED INFLOWS OF RESOURCES:</u>			
Deferrals related to pensions	16,583,265		16,583,265
Other: Leases	672,127		672,127
TOTAL DEFERRED INFLOWS OF RESOURCES	17,255,392		17,255,392
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	116,831,096	1,004,970	117,836,066
<u>NET POSITION:</u>			
Net investment in capital assets	6,611,410		6,611,410
Restricted	39,953,385		39,953,385

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

	Governmental Activities	Business-Type Activities	Total
<u>NET POSITION:</u>			
Unrestricted	22,994,641	-345,681	22,648,960
TOTAL NET POSITION	69,559,436	-345,681	69,213,755

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

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<u>GOVERNMENTAL ACTIVITIES:</u>							
General government - administrative	8,244,749	1,991,871	617,807		-5,635,071		-5,635,071
General government - judicial	17,310,787	3,327,494	2,590,096		-11,393,197		-11,393,197
Public safety	9,434,169	864,301	2,508,949		-6,060,919		-6,060,919
Corrections	14,834,051	1,658,055	8,834		-13,167,162		-13,167,162
Highways and streets	794,064		553,555		-240,509		-240,509
Health and welfare	14,226,849	3,294,925	22,824,000		11,892,076		11,892,076
Culture - recreation	2,868,098	7,650			-2,860,448		-2,860,448
Conservation	3,635,912	448,810	2,383,042		-804,060		-804,060
Interest on long term debt	2,860,159				-2,860,159		-2,860,159
TOTAL GOVERNMENTAL ACTIVITIES	74,208,838	11,593,106	31,486,283		-31,129,449		-31,129,449
<u>MAJOR BUSINESS-TYPE ACTIVITIES:</u>							
Other business Type	383,401	13,527	66,000			-303,874	-303,874
TOTAL BUSINESS-TYPE ACTIVITIES	383,401	13,527	66,000			-303,874	-303,874
TOTAL PRIMARY GOVERNMENTS	74,592,239	11,606,633	31,552,283		-31,129,449	-303,874	-31,433,323

County of ADAMS
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
 December 31, 2022

	Governmental Activities	Business-Type Activities	Total
TOTAL PRIMARY GOVERNMENTS	-31,129,449	-303,874	-31,433,323
GENERAL REVENUES:			
Real estate	43,095,139		43,095,139
Per capita	357,189		357,189
Hotel room rental	2,940,089		2,940,089
Unrestricted investment earnings	1,064,513	995	1,065,508
Other: Miscellaneous	1,300,564		1,300,564
TOTAL GENERAL REVENUES AND TRANSFERS	48,757,494	995	48,758,489
CHANGE IN NET POSITION	17,628,045	-302,879	17,325,166
NET POSITION - BEGINNING OF YEAR	51,931,391	-42,802	51,888,589
NET POSITION - END OF YEAR	69,559,436	-345,681	69,213,755

County of ADAMS
BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2022

	General	Children and Youth	911	ARPA Fund	Pass Through Grant Fund - Interest Bearing	Opioid Settlement Fund	Permanent Fund	Other Governmental Funds	Total Government Funds
ASSETS:									
Cash and cash equivalents	31,711,346		309	9,273,925	2,679,774	348,561		11,585,995	55,599,910
Investments	200,000							2,279,931	2,479,931
Receivables (net of allowance for uncollectibles)	3,304,362	5,616	984			3,044,623		564,132	6,919,717
Due from other governments	447,191	2,007,945	558,062					925,133	3,938,331
Due from other funds	6,270,291	1,524,141	1,745,524					71,851	9,611,807
Inventories	39,955								39,955
Prepays	127,899	2,644	242,316					24,041	396,900
Restricted assets:									
Temporarily restricted:									
Permanently restricted:									
Investments									
Other: Cash for Program Purposes	22,844								22,844
Other: Cash for Construction								2,826,067	2,826,067
TOTAL ASSETS	42,123,888	3,540,346	2,547,195	9,273,925	2,679,774	3,393,184		18,277,150	81,835,462
DEFERRED OUTFLOWS OF RESOURCES:									
TOTAL DEFERRED OUTFLOWS OF RESOURCES									
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	42,123,888	3,540,346	2,547,195	9,273,925	2,679,774	3,393,184		18,277,150	81,835,462
LIABILITIES:									
Accounts payable	870,140	413,150	40,007	5,000				548,446	1,876,743
Due to other funds	3,341,608	3,015,451	2,434,587					671,301	9,462,947
Unearned revenue	356,417			9,194,326	2,679,774			244,116	12,474,633
Other: Accrued Liabilities	969,056	111,745	72,601					22,992	1,176,394
TOTAL LIABILITIES	5,537,221	3,540,346	2,547,195	9,199,326	2,679,774			1,486,855	24,990,717

County of ADAMS
BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2022

	General	Children and Youth	911	ARPA Fund	Pass Through Grant Fund - Interest Bearing	Opioid Settlement Fund	Permanent Fund	Other Governmental Funds	Total Government Funds
DEFERRED INFLOWS OF RESOURCES:									
Other: Unavailable Revenue - Property Taxes	941,550								941,550
Other: Leases	450,949							221,178	672,127
Other: Opioid Settlement						3,044,623			3,044,623
TOTAL DEFERRED INFLOWS OF RESOURCES	1,392,499					3,044,623		221,178	4,658,300
TOTAL LIABILITIES AND DEFERRED INFLOWS OF INFLOWS RESOURCES	6,929,720	3,540,346	2,547,195	9,199,326	2,679,774	3,044,623		1,708,033	29,649,017
FUND BALANCES:									
Nonspendable									
Not in spendable form	820,826								820,826
Restricted fund balance									
Other: General				74,599				16,584,087	16,658,686
Other: Human Services						348,561			348,561
Committed fund balance									
Assigned fund balance									
Other: General	2,636,774								2,636,774
Unassigned fund balance*	31,736,568							-14,970	31,721,598
TOTAL FUND BALANCE	35,194,168			74,599		348,561		16,569,117	52,186,445
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES	42,123,888	3,540,346	2,547,195	9,273,925	2,679,774	3,393,184		18,277,150	81,835,462

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

Internal service funds are used by management to charge certain costs to county departments and employees		
The assets, deferred outflows of resources, liabilities and deferred inflows of resources of the internal service funds are included in governmental activities in the STATEMENT OF NET POSITION		2,523,036
Long-term liabilities and deferred inflows are not due and payable in the current period and therefore are not reported as a fund liability		-70,882,894

The difference in net position between full accrual accounting and modified accrual accounting is due to differing revenue recognition criteria between the two methods	941,550
The difference in net position between full accrual accounting and modified accrual accounting is due to differing expenditure recognition criteria between the two methods	
Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds	81,746,676
Other: _____	
Other: Opioid Settlement	3,044,623
NET POSITION OF GOVERNMENTAL ACTIVITIES	69,559,436

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

	General	Children and Youth	911	ARPA Fund	Pass Through Grant Fund - Interest Bearing	Opioid Settlement Fund	Permanent Fund	Other Governmental Funds	Total Government Funds
REVENUES:									
TAXES:									
Real estate	43,133,596								43,133,596
Per capita	357,189								357,189
Hotel room rental								2,940,089	2,940,089
TOTAL TAXES	43,490,785							2,940,089	46,430,874
INTERGOVERNMENTAL REVENUES:									
Federal	774,124	1,503,356		10,172,647	4,772,481			3,564,368	20,786,976
State	1,471,375	6,200,535	2,340,925					619,972	10,632,807
Local government units	60,000	6,500							66,500
TOTAL INTERGOVERNMENTAL REVENUES	2,305,499	7,710,391	2,340,925	10,172,647	4,772,481			4,184,340	31,486,283
Charges for Service	4,737,366		28,974			348,224		1,248,654	6,363,218
	4,737,366		28,974			348,224		1,248,654	6,363,218
MISCELLANEOUS REVENUES:									
Interest earnings	195,253		2,586	49,537	21,117	337		433,466	702,296
Rents	356,549								356,549
Other: License and Permits	193,009								193,009
Other: Court Costs and Fines	1,556,830								1,556,830
Other: Miscellaneous	1,045,973	105,569						37,318	1,188,860
TOTAL MISCELLANEOUS REVENUES	3,347,614	105,569	2,586	49,537	21,117	337		470,784	3,997,544
TOTAL REVENUES	53,881,264	7,815,960	2,372,485	10,222,184	4,793,598	348,561		8,843,867	88,277,919
EXPENDITURES:									
General government - administrative	13,227,461			143,440				128,362	13,499,263

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

	General	Children and Youth	911	ARPA Fund	Pass Through Grant Fund - Interest Bearing	Opioid Settlement Fund	Permanent Fund	Other Governmental Funds	Total Government Funds
General government - judicial	15,575,543			3,826				442,094	16,021,463
Public safety	1,499,176		3,392,154	319				281,002	5,172,651
Corrections	13,330,355								13,330,355
Highways and streets	584,344							220,288	804,632
Health and welfare	533,058	9,584,223			4,793,598				14,910,879
Culture - recreation	113,000							3,005,411	3,118,411
Conservation	533,688							2,982,167	3,515,855
Debt Service	6,641,558		725,855					64,981	7,432,394
Capital Outlay	1,511,812		8,446,347					2,654,516	12,612,675
TOTAL EXPENDITURES	53,549,995	9,584,223	12,564,356	147,585	4,793,598			9,778,821	90,418,578
OTHER FINANCIAL SOURCES/(USES):									
Other: Financing Lease Proceeds	1,279,195		8,446,347						9,725,542
Other: Transfers In	11,473,040	1,768,263	1,745,524					1,414,097	16,400,924
Other: Transfers (Out)	-4,927,884			-10,000,000				-1,473,040	-16,400,924
TOTAL OTHER FINANCING SOURCES/(USES)	7,824,351	1,768,263	10,191,871	-10,000,000				-58,943	9,725,542
CHANGE IN FUND BALANCES	8,155,620			74,599		348,561		-993,897	7,584,883
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	27,038,548							17,563,014	44,601,562
FUND BALANCES (DEFICIT) - END OF YEAR	35,194,168			74,599		348,561		16,569,117	52,186,445

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

December 31, 2022

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

Net changes in fund balances (deficit) - total governmental funds	7,584,883
The net revenue (expense) of certain activities of the internal services fund is reported with governmental activities	552,798
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Additionally, various other long-term liabilities and deferred inflows do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds. This amount is the net effect of the differences in the treatment of long-term liabilities and deferred inflows on the statement of activities	5,041,565
The difference in the change in net position between full accrual accounting and modified accrual accounting is due to differing revenue recognition criteria between the two accounting methods	3,006,167
The difference in the change in net position between full accrual accounting and modified accrual accounting is due to differing expenditure recognition criteria between the two accounting methods	-4,615,144
The net effect of various transactions involving capital assets, (i.e. purchases, disposals, etc.) is to increase net position	6,057,776
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	17,628,045

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

	IDA	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
<u>CURRENT ASSETS:</u>								
Cash and cash equivalents	260,741						260,741	3,137,893
Receivables (net of allowance for uncollectibles)	9,928						9,928	580,908
Restricted assets:								
Temporarily restricted:								
Other: General	1,481						1,481	
TOTAL CURRENT ASSETS	272,150						272,150	3,718,801
<u>NON-CURRENT ASSETS:</u>								
Permanently restricted:								
Land	320,306						320,306	
Other: Notes Receivable - Long Term	15,176						15,176	
Other: Right of Use Lease Asset	51,657						51,657	
TOTAL NON-CURRENT ASSETS	387,139						387,139	
TOTAL ASSETS	659,289						659,289	3,718,801
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>								
TOTAL DEFERRED OUTFLOWS OF RESOURCES								
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	659,289						659,289	3,718,801
<u>CURRENT LIABILITIES:</u>								
Accounts payable								1,029,607
Due to other funds								148,860
Other: Lease Liability	14,166						14,166	
Other: Accrued Liabilities	150,000						150,000	17,298
TOTAL CURRENT LIABILITIES	164,166						164,166	1,195,765
<u>NON-CURRENT LIABILITIES:</u>								
Other: Due to Related Party - Long Term	773,365						773,365	

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

	IDA	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
Other: Lease Liability	67,439						67,439	
TOTAL NON-CURRENT LIABILITIES	840,804						840,804	
TOTAL LIABILITIES	1,004,970						1,004,970	1,195,765
<u>NON-CURRENT LIABILITIES:</u>								
TOTAL NON-CURRENT LIABILITIES								
<u>DEFERRED INFLOWS OF RESOURCES:</u>								
TOTAL DEFERRED INFLOWS OF RESOURCES								
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	1,004,970						1,004,970	1,195,765
<u>NET POSITION:</u>								
Unrestricted	-345,681						-345,681	2,523,036
TOTAL NET POSITION	-345,681						-345,681	2,523,036
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	659,289						659,289	3,718,801

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

Net Position of Business-type Activities

-345,681

County of ADAMS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION-
 Proprietary Funds
 For the Year Ended December 31, 2022

	IDA	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
<u>OPERATING REVENUES:</u>								
Charges for service	13,527						13,527	9,459,836
TOTAL OPERATING REVENUES	13,527						13,527	9,459,836
<u>OPERATING EXPENSES:</u>								
Other services and charges	905						905	43,916
Other: Self Insurance Claims								8,009,182
Other: Professional Services	10,195						10,195	971,312
Other: Management Fees	54,940						54,940	
Other: Amortization	10,162						10,162	
Other: Insurance	2,235						2,235	
Other: Advertising	359						359	
Other: Office Expenses	68						68	
TOTAL OPERATING EXPENSES	78,864						78,864	9,024,410
OPERATING INCOME/(LOSS)	-65,337						-65,337	435,426
<u>NONOPERATING REVENUES/(EXPENSES):</u>								
Interest expense	-4,537						-4,537	
Other: Interest Income	995						995	5,668
Other: Decrease in net realizable value of land held for resale	-300,000						-300,000	
Other: Proceeds from Primary Government (Adams County)	66,000						66,000	
Other: Miscellaneous Income								111,704
TOTAL NONOPERATING REVENUES/(EXPENSES)	-237,542						-237,542	117,372

County of ADAMS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION-
 Proprietary Funds
 For the Year Ended December 31, 2022

	IDA	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
CHANGE IN NET POSITION	-302,879						-302,879	552,798
NET POSITION - BEGINNING OF YEAR	-42,802							1,970,238
NET POSITION - END OF YEAR	-345,681							2,523,036

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

Changes in Net Position of Business-type Activities

-302,879

County of ADAMS
STATEMENT OF FIDUCIARY NET POSITION
 Fiduciary Funds
 December 31, 2022

	Custodial Funds	Fiduciary #2	Fiduciary #3	Fiduciary #4	Fiduciary #5
ASSETS:					
Cash and cash equivalents	2,645,039				
Receivables	655,212				
Restricted assets:					
Temporarily restricted:					
Permanently restricted:					
Other: Delinquent Taxes Receivables on behalf of other governments	2,310,511				
TOTAL ASSETS	5,610,762				
DEFERRED OUTFLOWS OF RESOURCES:					
TOTAL DEFERRED OUTFLOWS OF RESOURCES					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	5,610,762				
LIABILITIES:					
Accounts payable and other current liabilities	1,766,905				
Due to other governments	2,310,511				
TOTAL LIABILITIES	4,077,416				
DEFERRED INFLOWS OF RESOURCES:					
TOTAL DEFERRED INFLOWS OF RESOURCES					
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	4,077,416				
NET POSITION:					
Other: Restricted for Individuals, Organizations and other Governments	1,533,346				
TOTAL NET POSITION	1,533,346				
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	5,610,762				

County of ADAMS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 Fiduciary Funds
 December 31, 2022

**Custodial
 Funds Fiduciary #2 Fiduciary #3 Fiduciary #4 Fiduciary #5**

ADDITIONS:

Contributions

Other: Custodial Contributions	31,108,908				
Other: Miscellaneous	3,880,434				
TOTAL CONTRIBUTIONS	34,989,342				

INVESTMENT EARNINGS:

Interest	70,147				
TOTAL INVESTMENT EARNINGS	70,147				

TOTAL ADDITIONS**DEDUCTIONS:**

Other: Custodial recipient disbursements	31,435,384				
Other: Miscellaneous	3,695,534				
TOTAL DEDUCTIONS	35,130,918				

CHANGE IN NET POSITION

-71,429				
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NET POSITION - BEGINNING OF YEAR

1,604,775				
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NET POSITION - END OF YEAR

1,533,346				
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County of ADAMS
December 31, 2022

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

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

Purpose	Bond Capital Lease Lease Rental Note	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End **
General Obligation Bonds and Notes									
Series 2012	Bond	2012	2037	37,135,000	1,900,000		1,900,000		0
Series 2016	Bond	2016	2041	13,435,000	12,840,000		125,000		12,715,000
G.O. Bond Series B 2017	Bond	2017	2031	24,015,000	21,725,000		1,705,000		20,020,000
G.O. Bond Series C 2017	Bond	2017	2037	5,125,000	5,105,000		5,000		5,100,000
G.O. Bond Series A&B 2020	Bond	2020	2040	33,290,000	33,290,000		865,000		32,425,000
Note - Conservation District	Note	2016	2026	183,000	64,159		64,159		0
Revenue Bonds and Notes									
Lease Rental Debt									
Other									

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

GUARANTEED DEBT SECTION (Optional Information)

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

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

Total Debt 70,260,000

Capitalized lease obligations

Plus(less) Unamortized Premium(Discount)

Net debt 70,260,000

** excludes unamortized premium/discount

County of ADAMS
STATEMENT OF CAPITAL ADDITIONS
 December 31, 2022

Total

GOVERNMENTAL-TYPE ACTIVITY:

General Government - administrative

1,244,831

General Government - judicial

38,326

Public safety

 Corrections

2,091,504

 Emergency services

164,018

Public works

BUSINESS-TYPE ACTIVITY:

TOTAL CAPITAL EXPENDITURES

3,538,679

EMPLOYEE COMPENSATION

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

25,687,569

December 31, 2022

NOTES / COMMENTS