

COUNTY OF ADAMS, PENNSYLVANIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the year ended December 31, 2021



PREPARED BY THE OFFICE OF THE CONTROLLER
JOHN S. PHILLIPS, CONTROLLER

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ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021

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ADAMS COUNTY CONTROLLER

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TELEPHONE: 717-337-9805

November 28, 2022

To the Commissioners and Citizens of the County of Adams, Pennsylvania:

I am pleased to present the Annual Comprehensive Financial Report (Annual Report) of the County of Adams, Pennsylvania for the fiscal year ended December 31, 2021.

County Code requires the elected County Controller to prepare an annual financial report and audit of the County's books. This Annual Report is designed to present that financial information and the County's overall financial condition to various users including creditors, investors, government officials and, most importantly, the general public.

This Annual Report was prepared by the office of the County Controller with assistance from County and Court offices. County Management assumes full responsibility for the completeness and reliability of the information contained in this report. County Management is responsible for establishing and maintaining internal controls designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. The internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgements by management.

To the best of my knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the County in accordance with generally accepted accounting principles. The disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The County's financial statements have been audited by the certified public accounting firm of Zelenkofske Axelrod LLC. The independent certified public accounting firm has issued an unmodified opinion on the County's financial statements as of and for the year ended December 31, 2021. The auditor's report is located at the beginning of the financial section of this report.

After the auditor's report you will find Management's Discussion and Analysis (MD&A). Generally Accepted Accounting Principles (GAAP) requires management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

Following the MD&A are the financial statements that will allow the reader to assess the finances of the County; determine how the County's financial condition has changed over the past year; understand the scope of the services provided to the citizenry; and understand the County's revenue sources. The notes, required supplementary information, other supplementary information, and the statistical section that follow the basic financial statements all contain important information that explain and supplement those financial statements.

This Annual Report includes all funds of the County. The County provides its residents with a variety of services in areas such as 911 emergency operations, prison, courts, probation, domestic relations, bridge maintenance, planning and conservation, and human services which include children services and mental health and intellectual and developmental disabilities. In addition to general County activities, the Commissioners have financial accountability for the Adams County Conservation District and the Adams County Industrial Development Authority. Therefore, those blended component units are included in the Annual Report. The County Commissioners are also responsible for appointing the members of the boards of several other authorities and advisory boards, but the County's accountability for these organizations does not extend beyond the appointments and their finances are not included here. (See Note 1 to the financial statements.)

The independent audit of the basic financial statements of the County is part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing the Single Audit require the independent auditor to report on the County's internal controls and compliance with legal requirements, with special emphasis on those involving the administration of federal awards. These reports are available in the County's separately issued Single Audit Report.

PROFILE OF THE COUNTY

Introduction

The County of Adams is a fifth-class county created on January 22, 1800, from part of York County, and named in honor of President John Adams. The County, with a total of 522 square miles, is situated in the south-central part of the Commonwealth of Pennsylvania along the Mason-Dixon Line. Harrisburg, the state capital, is located 36 miles north of Gettysburg, the County seat. The outer suburbs of Washington, D.C. and Baltimore are within an hour's drive from many communities. Surrounding counties include Cumberland, Franklin and York in Pennsylvania, and Carroll and Frederick counties in Maryland.

The County's character is primarily residential and rural in nature. Gettysburg is surrounded by countryside rich in visual beauty and encompasses some of the East Coast's most productive agricultural area. Agriculture generally and the fruit industry in particular have been an important part of Adams County since the mid-1800's. Adams County ranks first in the State for apple production, and 6th in the nation.

The County is governed by a Board of Commissioners consisting of three members elected to four-year terms. The Commissioners are the responsible managers and administrators of the County's fiscal affairs. County Code provides for the elected Controller to act as a "check and balance" on County management and administrators by keeping the financial books, auditing, settling, and adjusting financial accounts, and reporting the County's financial results. The Treasurer is elected to receive and receipt all monies due or accruing to the County and to invest surplus funds. The Court of Common Pleas is part of the Unified Judicial System provided for by the Pennsylvania Constitution. Court related row offices include the Clerk of Courts, District Attorney, Prothonotary, Recorder of Deeds and Register of Wills, and Sheriff.

Local Economy

Adams County is located in one of the fastest growing regions in Pennsylvania. As of 2021, Adams County ranked 32nd in the state with a population of 104,127 people. The median age of a county resident is 44 years (Source: U.S. Census Bureau).

The unemployment rate in 2021 was 4.4% compared to the state unemployment rate of 6.3%. (Source: U.S. Bureau of Labor Statistics) In addition to Agriculture, Manufacturing, Healthcare & Social Assistance, and Accommodation & Food Services are the County's top industries. Adams County's per capita personal income is \$54,172, ranking it 20th in the state and at 87.8 percent of the state average of \$61,700 and 91 percent of the national average, \$59,510. (Source: 2020 data from the U.S. Department of Commerce, Bureau of Economic Analysis).

In 2020, the County experienced its share of economic struggles due to the coronavirus pandemic. The tourism industry, which is usually very strong in Adams County, suffered along with many small companies and service industry businesses. In 2021, visitation to Adams County made a comeback to near pre-COVID levels.

Tourism generates approximately \$725 million in visitor spending and supports a workforce of over 6,000 employees. More than 3.5 million people visit annually from all over the world. In addition to the battlefields and Civil War attractions, there are many other attractions that Adams County has to offer. The County has over 31,000 acres of State and Federal land which includes Michaux State Forest, Gettysburg National Military Park, and State Game Lands. Adams County has over 14,000 acres of orchard land. The Adams County Fruit belt contains a unique combination of soils, slopes, and micro-climate that has been recognized as prime land for orchards. Another growing sector of the Agro-Tourism Industry in Adams County is the production of wine, beer, cider, and distilled spirits. There are several established tourism "Trails" in the region such as the Adams County Pour Tour and the Adams County Crop Hop which showcase the area's history, agriculture, and local economy.

Long-Term Financial Planning

The County first adopted a formal Fund Balance Policy in 2010 and adopted an updated Fund Balance Policy in 2021. The County recognizes the significance of maintaining an appropriate level of fund balance as one component of sound financial management. An adequate fund balance level is an essential element in both short-term and long-term financial planning, and serves to mitigate future risks, sustain operations during economic downturns, and enhance credit worthiness. The unassigned fund balance in the general fund was 42% of total general fund revenues on December 31, 2021. Through the maintenance of an adequate level of fund balance, the County can help stabilize funding for operations, stabilize taxes and fees, and realize cost savings.

In 2021, to assist with Long-term Planning, the Board of Commissioners adopted a Capital Improvement Plan Policy. This policy provides the framework and procedures for the development, approval, and publication of the Adams County ten-year plan for Capital Improvements. The CIP is a ten-year rolling plan identifying capital projects to be funded during the plan period.

The credit position for Adams County remains very good. Its bond rating by Moody's Investors Service remains Aa2 with a stable outlook. The County's credit position is supported by an ample tax base and a healthy wealth and income profile.

In January 2015 the County transitioned from insured health care benefits for employees and retirees to a self-insurance model. That transition initially resulted in a deficit in the healthcare account; that fund deficit is on track to be eliminated in 2022. In 2019, the County recognized that continuing to offer post-retirement health care benefits was driving an increase in the County's specific and aggregate reinsurance premiums and a risk of high claims exposure based upon continued coverage of this group. On March 20, 2019, the Adams County Board of Commissioners exercised their right to rescind the Retiree Health Care Benefit that was approved by a previous Board of Commissioners in 1997. Active retirees who are currently participating in this program will continue to receive this benefit.

Budget

The County of Adams is required to adopt an annual budget no later than December 31 of the previous year. Public meetings are conducted on the proposed budget and made available for 20 days prior to the final adoption. The Commissioners may at any time, by resolution, make supplemental appropriations for any lawful purpose. The County maintains budgeting control at the individual fund level. Unexpended appropriations lapse at year-end.

Budgets are legally adopted for the general fund and special revenue funds which include 911 Telecommunications, Children and Youth Services, and Hazardous Materials. The Hotel Tax Fund, Bridge

Funds (Act 13 Bridge Improvements and Liquid Fuels) and Capital Reserve Fund are also budgeted and legally adopted.

MAJOR INITIATIVES

Mercy House Recovery Center

Recognizing the increase in drug overdose deaths, the Board of Commissioners began the process of converting the Mercy House at the former St. Francis Xavier property into a recovery center. In May 2021, the Mercy House Recovery Center opened and serves as the home for a residential recovery program as well as a walk-in center to assist individuals seeking help for their addictions. The renovation of the vacant property was a significant step towards combating the opioid crisis that the County faces. Funding for the project came from drug and alcohol reinvestment funds, various grants, donations, and County funds. The RASE Project is administering the recovery program.

Transition to Recovery Program

The Adams County Adult Correctional Complex (ACACC), in conjunction with medical, social services and criminal justice agencies, has initiated the Transition to Recovery program. This program is to provide inmates with an opioid and alcohol use disorder the opportunity to achieve recovery through the use of medication assisted treatment (MAT). The approved medication for this treatment is Naltrexone (Vivitrol).

The Transition to Recovery program is comprised of two grants through the Pennsylvania Commission on Crime and Delinquency, specifically grant 30688 and 30877. The total award for both grants was \$409,965. The program officially began accepting participants in September of 2019 and continues to run under the current grant funding. Outcomes and data will be available in 2023.

Opioid Settlement

In 2021 the Commissioners took action to approve County participation in the Pennsylvania Opioid Misuse and Addiction Abatement Trust, which is funded from the Distributors Settlement Agreement and the Janssen Settlement Agreement. An estimated \$1 billion in total settlement funds will be distributed to Pennsylvania. Of this, 70% will be allocated to Pennsylvania counties. Based on a 4-metric formula (overdose deaths, opioid hospitalizations, naloxone administrations and total morphine milligrams dispensed), Adams County's estimated share could equate to \$2,392,983. Additionally, Adams County is entitled to a portion (approximately \$695,000) of the litigating subdivision fund.

Emergency Rental Assistance Program

The County received \$6,774,933 in Emergency Rental Assistance Program (ERAP) funds from the Federal Government through the Commonwealth of Pennsylvania. ERAP funds provided rental assistance and housing stability services to individuals and families experiencing or at risk of homelessness due to the novel Coronavirus pandemic (Covid-19). Adams County partnered with South Central Community Action Program (SCCAP) for the administration and allocation of these funds to recipients for eligible expenses, pursuant to Act 1 of 2021 and in accordance with federal law. In late 2021 the County received additional funding through ERAP 2 in the amount of \$5,522,553 for the purpose of providing low-income families and individuals with financial assistance for rent and related costs incurred during the COVID-19 Public Health Emergency.

District Attorney

The District Attorney's office continues to apply and receive The Services Training Officers Prosecutors (STOP) Violence Against Women Formula Grant. This grant program supports communities in their efforts to develop and strengthen effective responses to domestic violence, dating violence, sexual assault, and stalking. In 2021 the total amount requested was \$125,000, a portion of which passed through Safe Home for use in the provision of victim services to victims of domestic violence and to the Pennsylvania Coalition

Against Rape to provide victim services to sexual assault victims. The remainder funded personnel and benefit expenses to District Attorney staff.

Planning

The Adams County Office of Planning and Development (ACOPD) strives to provide for economic vitality in balance with the environmental integrity of the community. Planning initiatives focus on advocacy for the community and municipal governments in relation to desired development strategies and resource conservation in Adams County.

Adams County Agricultural Land Preservation Program

The Adams County Agricultural Land Preservation Program was created in 1990 to conserve and protect viable agricultural lands in Adams County to assure that farmers will have sufficient land available for agricultural production. Purchased with State and County funds, a Conservation Easement will prevent the development or improvement of the land for any purpose other than agricultural production in perpetuity. With Agriculture and Tourism being the top industries in Adams County it makes good planning sense to preserve and protect these valuable lands and view sheds.

To date, Adams County has protected 23,610 acres of land on 185 farms. In addition, ACOPD works closely with the Land Conservancy of Adams County (LCAC), which was created in 1995. LCAC has preserved an additional 12,200 acres of farmland, forest land and open space.

Parks, Recreation, and Greenspace Grant Program

ACOPD uses the County's Act 13 (Marcellus Shale) funding allocation to provide financial assistance for the preservation of agricultural lands, open space, park lands, historic and cultural resources, and the development of recreational and trail projects. The current focus of this program is on recreation projects. Another grant round for park and recreation projects was opened in mid-2019. The County allocated \$106,815 from the ACT 13 funds to five (5) recreation projects. The County also allocated funding from 2020 and 2021 to two projects that will secure more than \$1.2 million in federal funding for local preservation efforts. This particular preservation project will enable the preservation of lands to sustain our equine industry which contributes more than \$49 million annually to the Adams County economy.

Adams County Economic Development Plan

Work continued on the implementation of various economic development projects building upon the extensive public outreach that was conducted in previous years and providing research and support for various grant applications.

The economic analysis of the equine industry in the county was completed and this information was presented to the Commissioners and the public in early 2021. Additional studies will continue to enable resources to be directed to the most valuable and vulnerable sectors in our economy as necessary.

Grant Administration

ACOPD administers applications and provides assistance to the recipients of several grant programs whose goal is to fund activities that will benefit disabled or low-income persons, expand the supply of decent, affordable housing, and address homelessness.

CDBG

Community Development Block Grant (CDBG) program is a continuous allocation-based grant program ACOPD administers on behalf of program recipients. This program is made available to municipalities and organizations serving low to moderate income persons. Funds are used towards projects providing housing rehabilitation, public services, community facilities, improvements to infrastructure, development, and planning, prevention, and response to COVID-19 pandemic. In 2021, ACOPD continued to assist program recipients during the COVID-19 pandemic and continued to administer funds for recipients throughout Adams County.

Affordable Housing

The COVID-19 pandemic brought forth increased visibility to the importance of affordable housing in our communities. ACOPD has continued to assist two community partners in projects aimed to provide affordable housing through the funding available in Adams County's Act 137 Affordable Housing Trust Fund. Converge Enterprises was awarded a grant in the amount of \$368,000 for a two-unit property in Cumberland Township. Luminest was awarded a grant in the amount of \$218,520 to purchase property to construct additional affordable housing units at Misty Ridge.

The Emergency Solution Grant provides assistance with outreach, shelter, rapid re-housing, and homelessness prevention to local governments. In 2021, ACOPD administered one Emergency Solutions Grant contract to SCCAP in the amount of \$340,732. This ensures the continuity of quality services to Adams County residents.

Guaranteed Energy Savings Project

The County contracted with The Efficiency Network in 2020 for the design and installation of various energy conservation projects throughout County buildings at a cost to the County of \$3,156,496. Work on this project continued in 2021 with expected completion in 2022. Guaranteed energy savings to the County will average \$265,000 per year, with recovery of total project costs realized at 12.3 years through such savings.

Roof-mounted Solar Array

In 2020 the County collaborated with C.S. Davidson, the County engineer, to pursue the installation of roof-mounted solar panels on the Human Services Building (HSB). Due to the age of the roof and to meet code requirements the County began work on reinforcing and reroofing the building in anticipation of the installation of a roof-mounted solar array. Once the roof work is complete the County will partner with Kenyon Energy for the solar panel installation. The County will enter into a Purchase Power Agreement with Kenyon Energy to purchase energy generated from the solar array at a predetermined energy rate of \$0.09/kWh (with a 2% annual escalator) for a 25-year term. It is anticipated that the roof-mount solar array will supply all the HSB energy needs throughout the 25-year term of the lease in a carbon-free, environmentally sound, and agriculturally friendly footprint.

AWARDS AND ACKNOWLEDGEMENTS**Distinguished Budget Presentation Award**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded its Distinguished Budget Presentation Award to the County of Adams for its annual budget document, prepared by the County Budget and Purchasing Office, for the fiscal year beginning January 1, 2021. In order to qualify for the Distinguished Budget Presentation Award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a commutations guide.

Certificate of Achievement for Excellence in Financial Reporting

GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of Adams for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2020. This is the fourth year that Adams County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

The completion of this, the County's fifth Annual Report, was made possible by the dedicated services of the staff of the Controller's Office, the Office of Budget & Purchasing, and all County and Court departments.

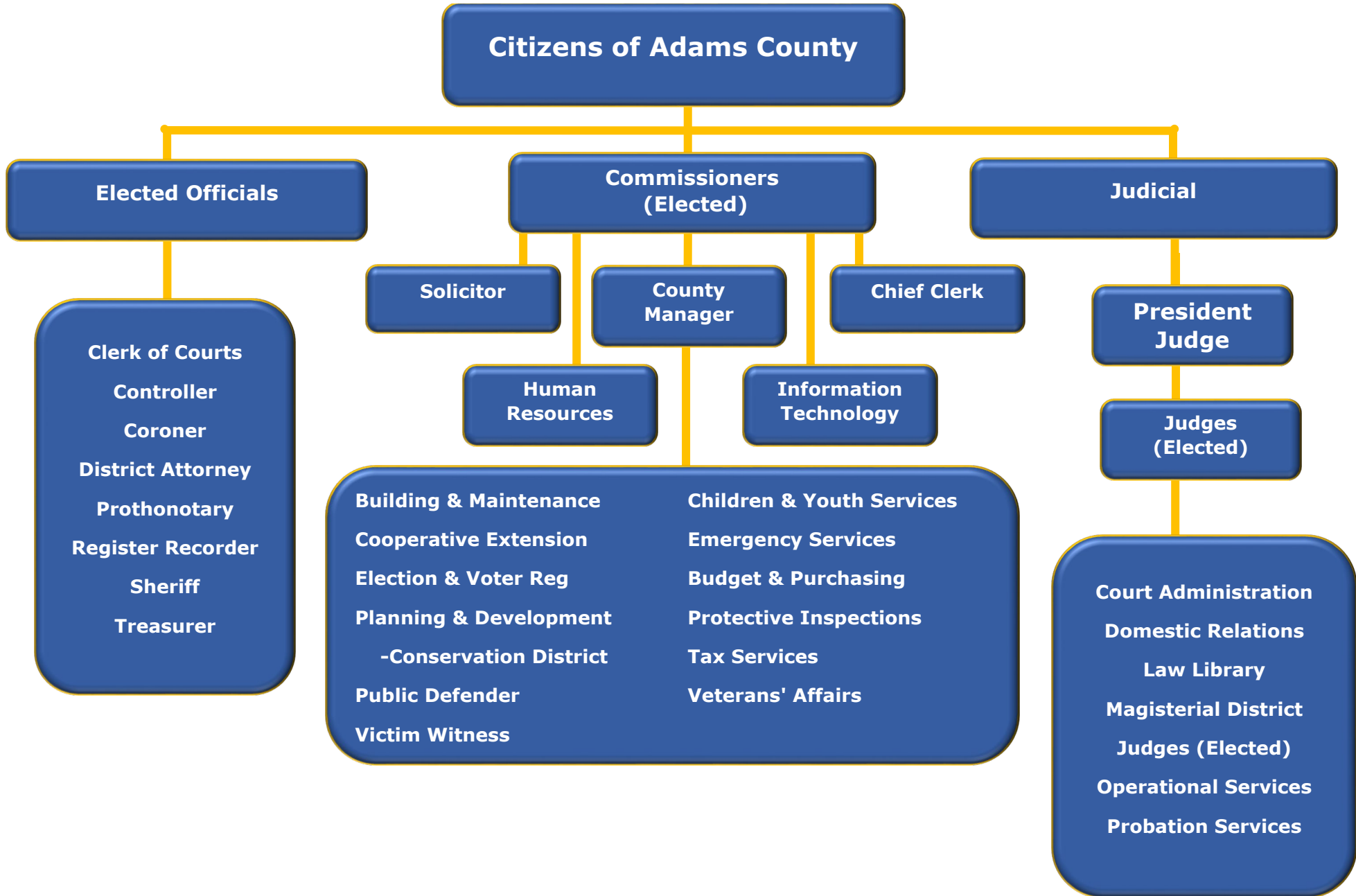
Sincerely,



John S. Phillips

Controller

Adams County Organizational Chart



COUNTY OF ADAMS, PENNSYLVANIA
LIST OF ELECTED OFFICIALS
AS OF DECEMBER 31, 2021

Judiciary

Court of Common Pleas

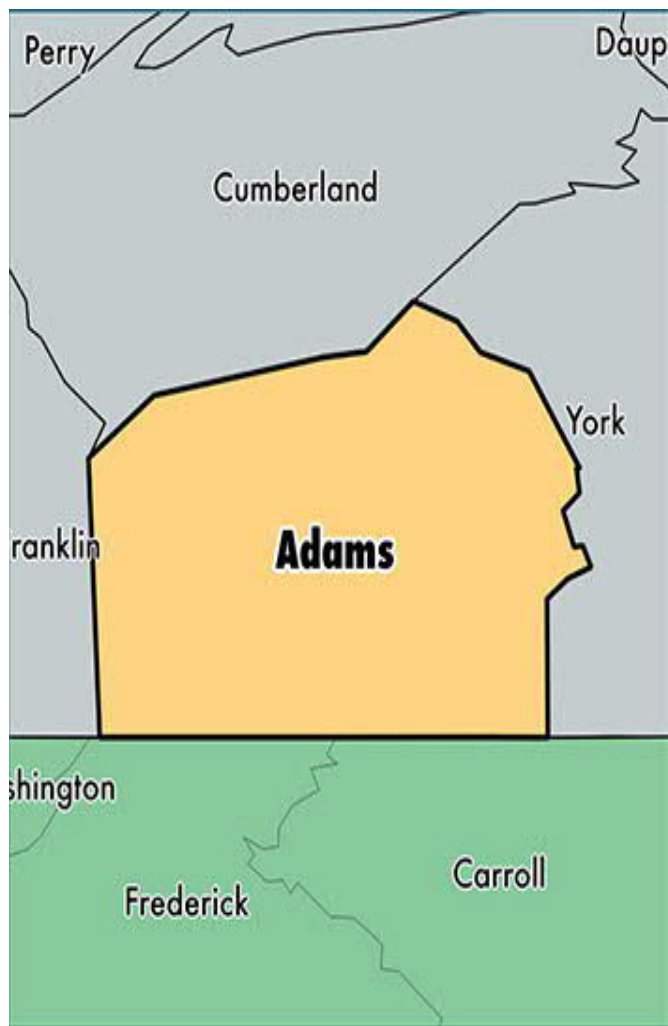
President Judge	Honorable Michael George
Judge	Honorable Thomas Campbell
Judge	Honorable Shawn Wagner
Judge	Honorable Christina Simpson

Elected County Officials

County Commissioner, Chairperson	Randy Phiel
County Commissioner, Vice Chairperson	Jim Martin
Commissioner	Marty Karsteter Qually
County Controller	John Phillips
County Coroner	Patricia Felix
County Treasurer	Christine Redding
District Attorney	Brian Sinnett
Register of Wills Recorder of Deeds	Karen Heflin
Clerk of Courts	Kelly Lawver
Prothonotary	Beverly Boyd
Sheriff	James Muller

COUNTY OF ADAMS, PENNSYLVANIA

MAP OF ADAMS COUNTY





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Adams County
Pennsylvania**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO



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INDEPENDENT AUDITOR'S REPORT

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Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the COUNTY OF ADAMS, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the COUNTY OF ADAMS's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of, as of December 31, 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.

We did not audit the blended component unit financial statements of the Adams County Industrial Development Authority, which represents 100 percent, 100 percent and 100 percent, respectively, of the assets, net position, and revenues of the business-type activities. We also did not audit the financial statements of the Adams County Conservation District, which represents 14.04 percent, 18.97 percent, and 3.58 percent of the assets, fund balances/net position, and revenues of the aggregate remaining fund information. These financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Adams County Industrial Development Authority and the Adams County Conservation District is based solely on the reports of the other auditors.

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*, issued by the Comptroller General of the United States. The financial statements of the Adams County Industrial Development Authority was not audited in accordance with *Government Auditing Standards*. 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 OF ADAMS 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

The COUNTY OF ADAMS's 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.



Zelenkofske Axelrod LLC

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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 OF ADAMS's ability to continue as a going concern for one year after the financial statements are issued.

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 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.

In performing an audit in accordance with GAAS, 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 OF ADAMS'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 OF ADAMS'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.

Adoption of Governmental Accounting Standards Board Pronouncements

As discussed in Note 1 to the financial statements, in 2021 the COUNTY OF ADAMS adopted the provisions of Governmental Accounting Standards Board ("GASB") Statement No. 89, "*Accounting for Interest Cost Incurred before the End of a Construction Period*", Statement No. 97, "*Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*", Statement No. 98, "*The Annual Comprehensive Financial Report*", and certain provisions of Statement No. 99, "*Omnibus 2022*". Our opinion is not modified with respect to these matters.



Zelenkofske Axelrod LLC

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Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in the total OPEB liability and related ratios, schedule of changes in the net pension liability and related ratios, schedule of employer contributions, and budgetary comparison information on pages 15 through 30, 80, 81, 82, and 83 through 87 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the COUNTY OF ADAMS's basic financial statements. The combining and individual nonmajor fund financial statements and budgetary comparison schedules, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and budgetary comparison schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 combining and individual nonmajor fund financial statements and budgetary comparison schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information Included in the Annual Comprehensive Financial Report

Management is responsible for the other information in the annual comprehensive financial report. The other information comprises the introductory and statistical sections, but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that in uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

County Commissioners
County of Adams
Gettysburg, Pennsylvania
Page 14

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 28, 2022 on our consideration of the COUNTY OF ADAMS'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 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 the COUNTY OF ADAMS's internal control over financial reporting and compliance.

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
November 28, 2022

The COUNTY OF ADAMS, 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 ending December 31, 2021. Please read it in conjunction with the County's financial statements that follow this section.

Financial Highlights:

- Total assessed taxable property values in 2021 were \$9,733,288,900. The 2021 tax rate for general County purposes was 4.1893 mills.
- The County's general fund balance was \$27 million with an unassigned portion of \$21.5 million or 46% of the total general fund expenditures.
- The County maintained its Moody's bond rating of Aa2 with a stable outlook.
- The County had \$74,924,160 of governmental activities general obligation debt outstanding as of December 31, 2021. The County's debt decreased due to the payment of the scheduled principal payments.
- The County was awarded \$20,008,291 in Federal Funding from the American Rescue Plan Act of 2021 and received \$10,004,145 in June 2021. The County expects to receive the remaining \$10 million in 2022. The County is currently working towards identifying needs and developing a method to allocate these funds.
- In 2021, the County received federal and state funding for programs that were administered by Adams County Economic Development Corporation (ACEDC) and South Central Community Action Plan (SCCAP). ACEDC managed the COVID-19 Hospitality Industry Recovery Program (CHIRP) grant in the amount of \$1,166,718. SCCAP managed the Emergency Rental Assistance Program (ERAP) grant in the amount of \$12,297,486.

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

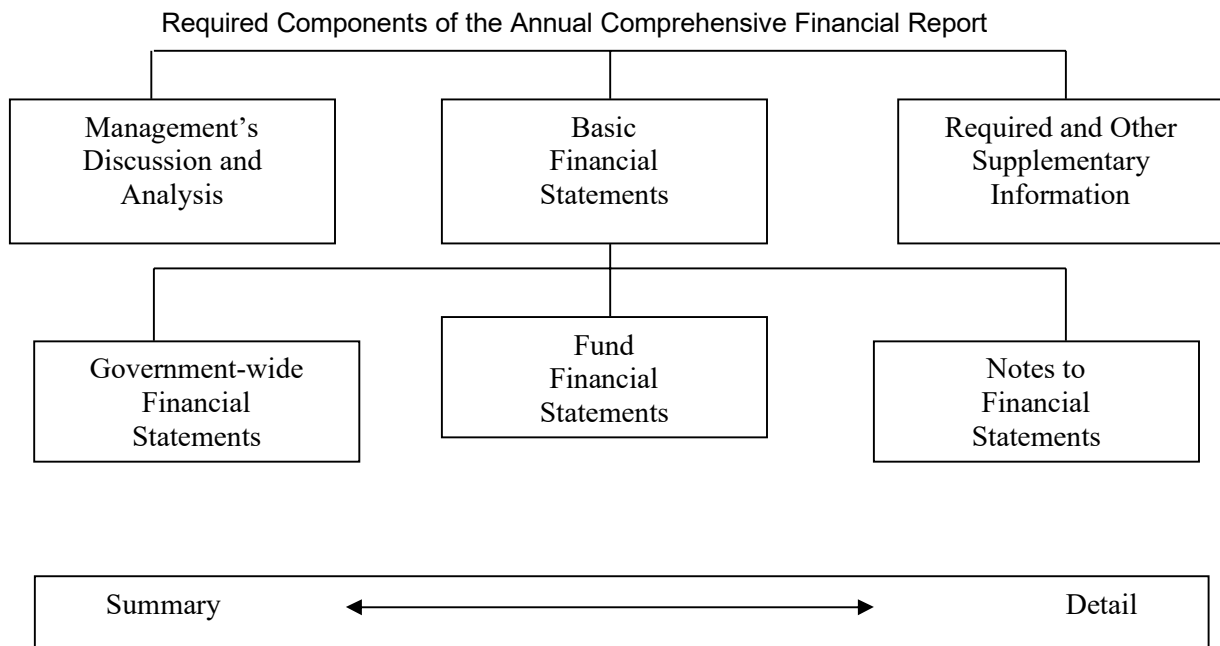
Management's discussion and analysis is a guide to reading the financial statements and provides related information to help the reader to better understand the County's government. The basic financial statements include notes that provide additional information essential to a full understanding of the financial data provided in the government-wide and fund financial statements. Required supplementary information provides the County's budget to actual figures for the general fund and other budgeted major governmental funds, as well as information for the County's pension and other postemployment benefit plans.

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 as well as the financial status of the County's component units.

- *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 three 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.
 - *Proprietary fund statements* offer short-term and long-term financial information about the activities of the County that operate like a business.
 - *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 or operations.

Table A-1: Organization of the County's Annual Comprehensive Financial Report



**ADAMS COUNTY, PENNSYLVANIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

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

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

	Government-wide Statements	Fund Financial Statements		
		Governmental	Proprietary	Fiduciary
Scope	Entire entity and component units (except fiduciary funds)	The day-to-day operating activities of the County, such as public safety and courts	The activities of the County, such as the Adams County Industrial Development Authority	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 balance	Statement of net position Statement of revenues, expenses, and changes in net position Statement of cash flows	Statement of fiduciary net position Statement of changes in fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources measurement focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset, deferred outflow of resources, liability, and deferred inflows of resources information	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources both financial and capital, 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, deferred outflows of resources, liabilities, and deferred inflows of resources both financial and capital, short-term and long-term	All assets and liabilities
Type of inflow and outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues 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 revenues and expenses during the year; regardless of when cash is received or paid	All additions and deductions during the year, regardless of when cash is received or paid

The remainder of this 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, deferred outflows of resources, liabilities, and deferred inflows of resources, except fiduciary funds, with the difference 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 program), it shows to what extent each program has to rely on local taxes for funding. This statement serves a purpose similar to that of a cash flow statement of a private-sector business.

All changes to net position are reported using the accrual method of accounting, which requires that revenues be reported when they are earned and expenses be reported when the goods and/or services are received, regardless of when cash is received or paid.

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.

The primary government and its component units are included in the government-wide financial statements. Component units reflect the activities of legally separate government entities over which the County can exercise influence and/or be obligated to provide financial support. The County has two blended component units, the Adams County Industrial Development Authority and the Adams County Conservation District (See Note 1, Notes to the Financial Statements).

There are two categories 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.
- *Business-type activities* such as the Adams County Industrial Development Authority.

Net position of the governmental activities differs 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 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.

Government-wide financial statements (continued)

Government-wide statements are reported using an economic resources measurement focus and full 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
- Calculate revenue and expense using the economic resources measurement focus and the accrual basis of accounting
- Allocate net position balances as follows:
 - Net Investment in capital assets
 - Restricted net positions are 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 are assets that do not have 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 groups of related accounts that 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 by the County to control and manage resources designated for specific purposes. Fund financial statements are reported using current financial resources and modified accrual accounting established by the Government Accounting Standards Board (GASB) for governments.

The County has three 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 accounting basis, and a current financial resources measurement focus. Consequently, the governmental funds statements provide a detailed short-term view for the financial resources available in the near future to finance the County's programs.

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 and other budgeted major governmental funds is presented as required supplementary information.

Fund Financial Statements (Continued)

- *Proprietary Funds* report business-type programs and activities that charge fees designed to recover the cost of providing services. The proprietary funds report using full accrual accounting. The County maintains two different types of proprietary funds: enterprise funds and internal service funds. Enterprise funds are those focused on providing County services to the public. Internal service funds are used to accumulate costs and properly allocate those costs internally among the County's various functions. The County uses an internal service fund to account for its Health Insurance program which is a self-insured model.
- *Fiduciary Funds* are for which the County is the trustee or fiduciary. These include certain agency 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 a 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.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Net Position

GASB No. 34 requires that all capital assets, including infrastructure, be valued and reported within the governmental activities column of the government-wide financial statements. In 2007, the County fully adopted the provisions of GASB No. 34.

The County's total assets were \$159,450,708 as of December 31, 2021. Of this amount, \$75,688,900 were capital assets. Assets and deferred outflow of resources exceeded liabilities and deferred inflows of resources by \$51,921,838. Total governmental activities net capital assets decreased slightly due in part to depreciation of existing capital assets and the transfer of 911 equipment to local municipalities. Other assets increased by \$21.1 million mainly due to an increase in cash and cash equivalents from the receipt of ARPA, ERAP funds and an increase in the net pension asset as a result of a positive net change in the plan fiduciary net position.

Deferred outflows of resources decreased while deferred inflows of resources increased due to a correction that was made to the reporting of deferred outflows for pensions and deferred inflows for pensions. Refer to Note 21.

The County's current liabilities increased two hundred twenty two percent. The County's receipt of grant funds from the American Rescue Plan Act and the Emergency Rental Assistance Program have been classified as unearned revenues and reported as a liability. Long term liabilities saw a decrease of \$4.5 million due to payment of scheduled principal payments.

Fifteen percent of the County's net position is its net investment in capital assets. Fifty-one percent of the County's net position is legally restricted. Restricted net position decreased approximately two percent from 2020. The unrestricted net position balance as of the end of the year was \$17.3 million which represents an decrease of \$1.9 million from 2020.

**ADAMS COUNTY, PENNSYLVANIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

Net Position (continued)

The County's business-type activities had a (\$9,553) unrestricted net deficit. In 2021, the Adams County Industrial Authority (ACIDA) determined the net realizable value of land held for resale was less than the carrying value. As a result, a loss in the amount of \$105,558 was recognized. The ACIDA also held land for sale in downtown Gettysburg, Pennsylvania. That property was sold in 2021 and the ACIDA repaid the County \$943,243 with proceeds from the sale. Those transactions in addition to an operating loss contributed to a negative change in net position in 2021.

The following table presents a comparative view of the County's government-wide financial statements.

County of Adams Net Position						
	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Capital Assets	\$ 75,688,900	\$ 79,990,921	\$ -	\$ -	\$ 75,688,900	\$ 79,990,921
Other Assets	82,997,996	60,999,441	763,812	1,590,681	83,761,808	62,590,122
Total Assets	158,686,896	140,990,362	763,812	1,590,681	159,450,708	142,581,043
Deferred Outflows of Resources	7,414,024	7,399,536	-	-	7,414,024	7,399,536
Current Liabilities	26,412,795	8,156,521	-	36,000	26,412,795	8,192,521
Long-term Liabilities	73,412,840	77,999,924	773,365	773,365	74,186,205	78,773,289
Total Liabilities	99,825,635	86,156,445	773,365	809,365	100,599,000	86,965,810
Deferred Inflows of Resources	14,343,894	10,999,720	-	-	14,343,894	10,999,720
Net Position:						
Net Investment in capital assets	7,935,949	5,453,558	-	-	7,935,949	5,453,558
Restricted	26,739,414	27,397,371	-	-	26,739,414	27,397,371
Unrestricted	17,256,028	18,382,804	(9,553)	781,316	17,246,475	19,164,120
Total Net Position (as restated Note 21)	\$ 51,931,391	\$ 51,233,733	\$ (9,553)	\$ 781,316	\$ 51,921,838	\$ 52,015,049

**ADAMS COUNTY, PENNSYLVANIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

Changes in Net Position

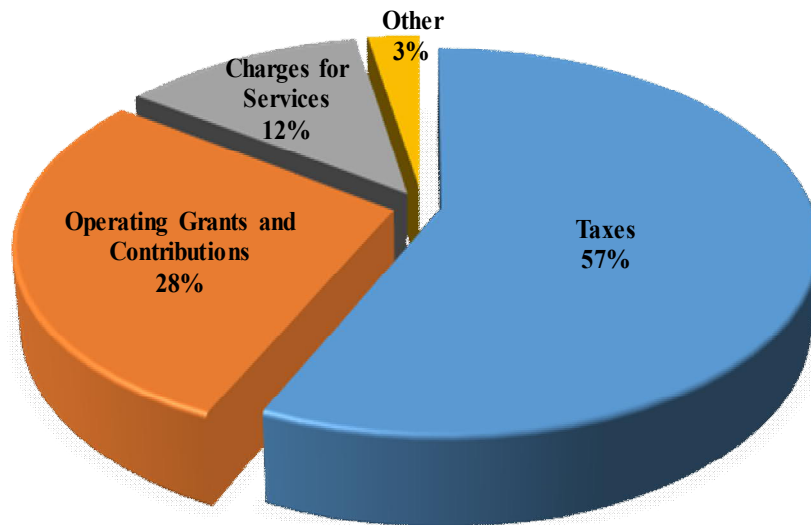
The table below summarizes the changes in net position for the County for the period ended December 31, 2021 and 2020.

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
	2021	2020	2021	2020	2021	2020
Program Revenues:						
Charges for Services	\$ 9,377,545	\$ 8,366,900	\$ 13,701	\$ 13,869	\$ 9,391,246	\$ 8,380,769
Operating Grants and Contributions	21,480,658	26,284,237	(877,243)	338,398	20,603,415	26,622,635
Capital Grants and Contributions	-	-	-	-	-	-
General Revenues:						
Property Taxes	40,207,035	39,488,280	-	-	40,207,035	39,488,280
Per Capita Taxes	368,489	321,279	-	-	368,489	321,279
Hotel Taxes	2,574,457	1,288,531	-	-	2,574,457	1,288,531
Unrestricted Investment						
Earnings/(Loss)	978,890	959,979	1,661	2,050	980,551	962,029
Gain on Sale of Asset	-	-	261,909	-	261,909	-
Project Support Income	-	-	-	-	-	-
Support Income	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Transfer of Capital Assets and						
Long Term Liabilities	-	-	-	-	-	-
Swap Proceeds	-	-	-	-	-	-
Miscellaneous	1,066,337	1,653,304	-	-	1,066,337	1,653,304
	<u>76,053,411</u>	<u>78,362,510</u>	<u>(599,972)</u>	<u>354,317</u>	<u>75,453,439</u>	<u>78,716,827</u>
Expenses:						
General Government-Administrative	9,005,258	9,302,779	-	-	9,005,258	9,302,779
General Government- Judicial	16,293,514	15,581,958	-	-	16,293,514	15,581,958
Public Safety	25,474,896	24,332,328	-	-	25,474,896	24,332,328
Public Works	850,249	397,809	-	-	850,249	397,809
Human Services	15,525,599	18,503,496	-	-	15,525,599	18,503,496
Culture and Recreation	2,574,838	2,562,016	-	-	2,574,838	2,562,016
Conservation and Development	3,029,510	2,315,880	-	-	3,029,510	2,315,880
Debt Service	2,601,889	2,702,727	-	-	2,601,889	2,702,727
Adams County IDA	-	-	190,897	90,332	190,897	90,332
	<u>75,355,753</u>	<u>75,698,993</u>	<u>190,897</u>	<u>90,332</u>	<u>75,546,650</u>	<u>75,789,325</u>
Change in Net Position	697,658	2,663,517	(790,869)	263,985	(93,211)	2,927,502
Net Position-Beginning (as restated Note 21)	<u>51,233,733</u>	<u>48,570,216</u>	<u>781,316</u>	<u>517,331</u>	<u>52,015,049</u>	<u>49,087,547</u>
Net Position-End of the Year	<u>\$ 51,931,391</u>	<u>\$ 51,233,733</u>	<u>\$ (9,553)</u>	<u>\$ 781,316</u>	<u>\$ 51,921,838</u>	<u>\$ 52,015,049</u>

Governmental activities

The following chart illustrates the sources of revenues for governmental activities for the fiscal year ended December 31, 2021.

REVENUES BY SOURCE-GOVERNMENTAL ACTIVITIES



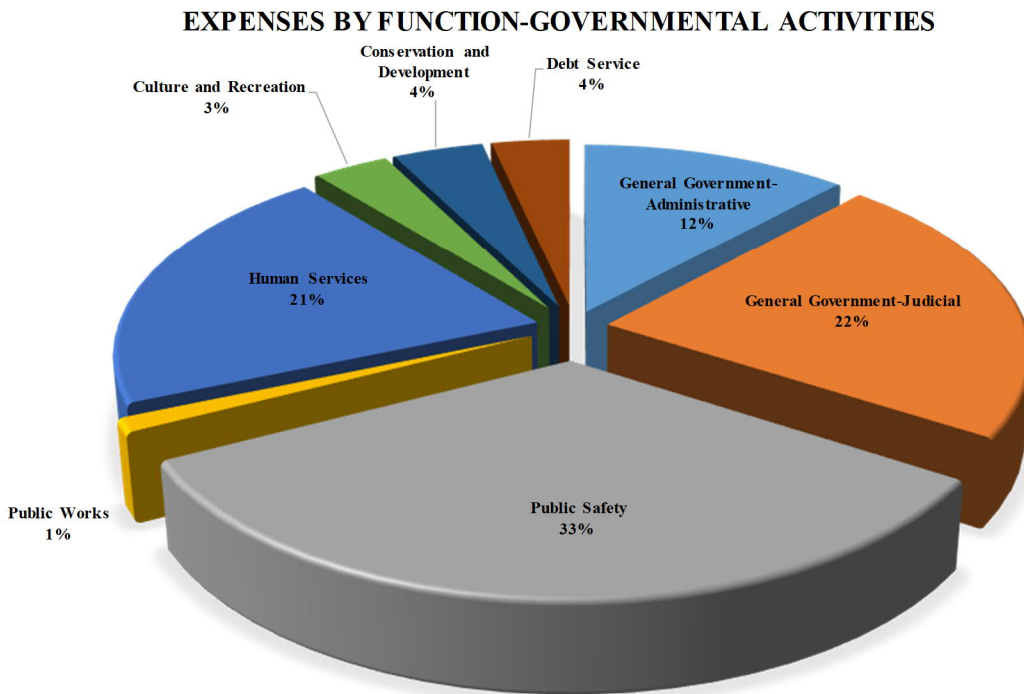
Taxes contributed 57% of the total revenues received by the County. Tax revenue increased in 2021 as the County received \$43,149,981 in total taxes. In addition to real estate and per capita taxes, the County levies a 5% hotel lodging tax. By statute, proceeds from the hotel tax are used to assist in the promotion, advertising, and marketing of tourism and special events. This is done through Destination Gettysburg, the designated visitor's bureau. For the year ending 2021, the hotel tax receipts increased almost 100%. The County's overall lodging revenue of \$57.1 million exceeded pre-COVID levels reported in 2019.

Operating Grants and Contributions, the second largest source of revenue to the County decreased \$4,803,579 in 2021. In 2021, the County received the first tranche of the American Rescue Plan Act of approximately \$10 million. The County also received federal and state funding for programs that the Adams County Economic Development Corporation (ACEDC) and the South Central Community Action Programs (SCCAP) managed on the County's behalf. ACEDC managed the \$1,166,718 received for the COVID-19 Hospitality Industry Recovery Program. SCCAP managed the approximately \$5 million received for the Emergency Rental Assistance Grant.

Charges for services increased 12% in 2021 mostly due to the impact of COVID-19 in 2020. The Sheriff's office saw a 20% increase in gun permits and a 60% increase in their charges for services as civil service came to a stand-still in 2020. The Register and Recorder's office had a 25% increase mainly due to COVID-19 delays leading to an increase in the recording of land records and transactions in 2021. The Clerk of Courts had a 19% increase in charges for services. They implemented e-filing which automated the filing and collection of filing fees. In 2021 their Criminal Fee Bill was amended to include fees on subpoenas as well as increases in other filing fees. Charges for services includes fees, fines, licenses, permits, and

commissions on certain fees collected by County row offices on behalf of the Commonwealth of Pennsylvania.

The following chart illustrates the expenses by function for governmental activities for the fiscal year ended December 31, 2021.



In 2021, total expenses for governmental activities were \$75.3 million. This is a very slight decrease of \$343,000.

General Government expenses for the administration of County government totaled \$9.0 million and represents 12% of the total Governmental Activities expenses. This is a 3% decrease from the prior year. Most of this decrease was related to MHIDD grant expenditures that were paid in 2020 and a slight decrease in operational expenses.

General Government-Judicial includes all departments under the direct control of the Courts (Court Administration, Operational Services, Magisterial District Justices, Probation, Domestic Relations, and Law Library) as well as other departments substantially related to the judicial process including the Prothonotary, Clerk of Courts, District Attorney, Public Defender, Victim Witness, and Sheriff. Expenses were \$16.3 million or 22% of the total Governmental Activities expenses. This is an 5% increase over the prior year. Personnel and operating costs such as professional services, court appointed counsel and electronic monitoring increased in 2021. Depreciation and related capital assets including new record management software in both the Clerk of Courts and Prothonotary's office and an upgraded sound system in the courtrooms are included in the total expenses.

Governmental Activities-Expenses (continued)

Public Safety which includes Emergency Services (911 Center), Adams County Adult Correctional Facility, Protective Inspections, Coroner, and Courthouse Security had expenses of \$25.5 million or 34% of the total Governmental Activities expenses. This is the County's largest expense and an increase of 5% over the previous year. Personnel and operating costs increased in 2021. Depreciation of \$3.9 million and related capital assets such as security upgrades at the Prison complex and new dispatch protocol software at the County's 911 center are included in the total expenses.

Public Works includes the Liquid Fuels and Bridge Improvement programs supporting maintenance and improvement of the County's 42 bridges. This function had the largest increase over last year. This 114% increase was mainly due to the impact of COVID-19 in 2020 causing projects to be deferred into 2021. The County continued its work with the County Engineer inspecting and making the necessary repairs on its 42 county owned bridges.

The County's Human Services function decreased \$2.9 million in 2021 with total costs of \$15.5 million. This is 21% of total Governmental Activities expenses. In addition to Children and Youth Services and Veteran's Affairs departments, this also includes grants such as COVID-19 Hospitality Industry Recovery Program and the Emergency Rental Assistance Program Grant.

Conservation and Development includes the Conservation District, Penn State Cooperative Extension and the Community Block Grant Program run by the Planning and Development office. Expenses were \$3 million or 4 percent of total Governmental Activities. This is a 30% increase over the prior year. Program expenses related to soil conservation, water resources, and land use increased in 2021.

The remainder of program expenses, \$2.5 million or 3 percent of the total expenses, is for Culture and Recreation. This includes the Hotel Tax program and specific statutory, historical preservation, and economic development programs.

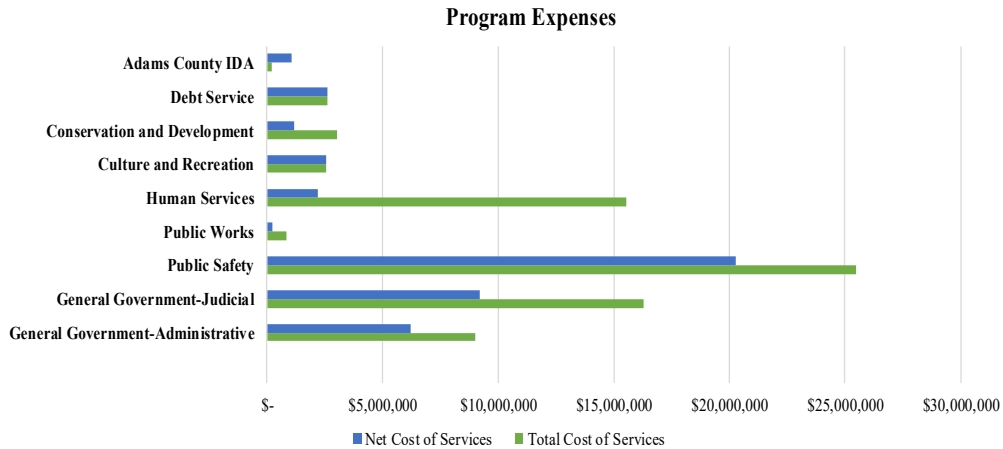
Interest on long-term debt totaled \$2.6 million or 3 percent of total expenses. This was a 4 percent decrease from 2020. In 2020 the County issued the General Obligation Bonds, Series 2020 A & B. As a result of the structuring of Series B, an advanced refunding of previous issues, the County was able to reduce debt service payments.

Business-Type Activities

In 2021, total revenues decreased \$954,289 for the County's business-type activities. This decrease is attributed to project support income that was reimbursed to the County after the sale of property in downtown Gettysburg. Expenses remained flat in 2021.

Net Program Expenses

Net program expenses indicate the amount of support required from taxes and other general revenues for a program of the government. In 2021 property, hotel, and per capita taxes brought in \$43,149,981.



The County relied on property taxes and other general revenues to fund 60% of its governmental and business-type activities in 2021. The property tax is based on 100% of the assessed value of real property. Changes in the assessed valuation affect tax revenues.

Sixty-nine percent of the General Government Administrative expenses and 57% of the General Government Judicial expenses came from property tax and other general revenues with the remainder coming from grants, fines, and court costs. Property taxes and other general revenues covered 80% of Public Safety costs with the remainder coming from grants and charges for services.

Public Works expenses were primarily funded by Commonwealth Liquid Fuels tax and reimbursements from Penn Dot for Bridge Improvements. Property taxes and general revenues covered 100% of the County's Debt Service payments and the cost of Culture and Recreation.

Property tax and other general revenues funded 14% of the cost of Human Services and 39% of the County's contribution to Conservation and Development.

Funds Financial Analysis

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, spendable (both restricted and unrestricted) fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

The County's governmental funds include the general fund, special revenue funds, and capital project funds. As of the end of 2021, Adams County's governmental funds reported combined ending fund balances of \$44,601,562; a decrease of \$2,166,303 compared to the prior year. Approximately 48% of the total amount (\$21,461,916) represents unassigned fund balance, which is available for spending at the County's discretion. The remainder of the fund balance is nonspendable (\$785,698), assigned (\$4,790,934) or restricted (\$17,563,014) to indicate that it is not available for future spending at the discretion of the County because it is either nonspendable, assigned by the County, or is legally restricted to bridge maintenance, farmland preservation, parks and green space, conservation and economic development, criminal investigation, Coroner VSIA, human services, public safety, and row office automation.

The general fund is the operating fund of the County. At the end of 2021, the unassigned fund balance of the general fund was \$21,461,916 while the total fund balance was \$27,038,548. As a measure of the general fund's liquidity, it may be useful to compare both unrestricted fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 46% of total general fund expenditures while total fund balance represents 58% of that same amount. The fund balance of Adams County's general fund decreased by \$270,600 in 2021. While total revenues exceeded total expenditures by \$3.9 million, transfers out of the General Fund were 3 million over last year primarily due to Children and Youth fund subsidy of \$2.6 million. There were no material changes in fund balance in any of the other major funds.

Proprietary Funds

Adams County's proprietary funds provide the same type of information found in the business-type activities of the government-wide financial statements, but in greater detail.

Capital Asset and Debt Administration

Capital Assets

The County's investment in capital assets at December 31, 2021, net of accumulated depreciation, was \$75,688,900. Capital assets consist primarily of land, infrastructure, buildings, agricultural easements, and equipment. The following is a summary of capital assets at December 31, 2021:

Governmental Activities

	2021	2020
Land	\$ 1,332,457	\$ 1,306,312
Construction in Process	3,282,796	2,814,936
Infrastructure	9,233,045	9,130,263
Building and Improvements	66,783,983	65,615,151
Equipment and Vehicles	35,246,793	39,345,353
Agricultural Easements	16,068,048	15,275,142
Accumulated Depreciation	(56,258,222)	(53,496,236)
Total Net Capital Assets	\$ 75,688,900	\$ 79,990,921

The County had several capital projects in process in 2021. The County began working with The Efficiency Network in 2019 and continued work on the Guaranteed Energy Savings Project in 2021. Through the implementation of selected energy conservation measures and replacing old equipment nearing their end of life, this project provided an opportunity to ensure efficient and lasting operation of vital infrastructure at County facilities. The Human Services Building began a re-roofing project in anticipation of the roof-mounted solar array installation. The County completed the Mercy House Recovery Center. This center serves as a home for the residential recovery program and is a walk-in center to assist individuals seeking help for their addictions. Equipment and vehicles had a 10% decrease in 2021 mainly due to radio equipment ownership transferring to local municipalities, fire, and police departments. Agricultural easements increased 5 percent as the County's Agricultural Land Preservation Program purchased seven easements in 2021.

Detailed information about the County's capital assets can be found in Note 5, Notes to the Financial Statements.

**ADAMS COUNTY, PENNSYLVANIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

Debt Administration

As of December 31, 2021, the County had \$74,924,160 of debt outstanding, excluding other long-term liabilities. Debt decreased 3 percent from the previous year as the County did not issue any long-term debt for 2021. The following is a summary of general obligation bonds and notes payable for the 2021 year, this includes the Adams County Industrial Authority, a blended component unit:

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
General Obligation Bonds	\$ 74,924,160	\$ 77,317,373	\$ -	\$ -	\$ 74,924,160	\$ 77,317,373
Total	\$ 74,924,160	\$ 77,317,373	\$ -	\$ -	\$ 74,924,160	\$ 77,317,373

Detailed information about the County's debt can be found in Note 11, Notes to the Financial Statements.

General Fund Budgetary Highlights

The Board of Commissioners reviews statements of operations and budget reports monthly and meets regularly with the Budget and Purchasing Department for updates and forecasts. Department directors also review budget reports monthly and monitors revenues and expenditures for any variances throughout the year. In general, the budget modifications during the year are primarily reclassifications from one line item to another. No budget amendments were enacted in 2021.

The County budgeted tax revenue at a 96% collection rate. During 2021 the County collected slightly more than the budgeted amount with actual revenue received of \$40.5 million.

General Fund revenues were slightly below budget coming in at \$50.7 million. Though tax revenue was more than budgeted, there was a slight decrease in intergovernmental revenues. In 2021, the County did not receive funds under the Emergency Solutions Grant. Charges for Services were slightly over budget. While the Prison collected 21% more than budgeted in out of county fees and the Register and Recorder's office collected almost 39% over the budgeted amount, judicial revenue collected was nearly 99% less than budgeted. A significant portion of this was due to the below average collection of Re-entry fees. The Re-entry program was shut down in 2020 because of the pandemic and did not reopen in 2021. Court Costs and fines were approximately 12% over budget mainly due to an increase in DUI fines, offender supervision fees and electronic monitoring fees collected. Interest and Rents had a negative variance in 2021. The County's interest earnings were approximately 35% lower than budgeted. The continued low interest rates in 2021 contributed to this variance. The County Finance Governance Committee played an active role in collaborating with financial institutions to obtain the best rates available to mitigate further losses.

General Fund expenditures were 8% under the budgeted amount for 2021. Contributing factors to this positive variance was a reduction in expenditures for salaries and benefits due to vacancies throughout the year. A reduction in professional services, conferences and trainings among all departments also contributed to the positive variance.

Transfers into the General Fund was over the budgeted amount as the administrative fee from the Hotel Tax Fund was not budgeted. Transfers out were higher than budgeted mainly due to a \$2.1 million increase in contributions to the Children and Youth Services Fund.

Economic Factors and Next Year's Budgets and Rates

The key economic factors affecting the County include the following:

- The County's real estate millage rate will increase .25 mills to 4.4393 mills
- The County's 2022 budget reflects a \$4.7 million increase in expenditures.
- The 2022 budget will utilize \$4.8 million of unrestricted fund balance to balance the budget.

The total budget for 2022 is \$76.1 million. General Administration, Public Safety, and Judicial are budgeted at \$14.2, \$16.2, and \$16.4 respectively. Total salaries and wages for 2022 are projected at \$29.7 million. Benefits including medical and retirement add an additional \$15.4 million.

On June 21, 2022, the County received its second and last installment of \$10 million in federal ARPA funds to assist the County in dealing with the impact of the coronavirus pandemic.

In September 2022, the County began to receive its portion of settlement funds as a participant in the Pennsylvania Opioid Misuse and Addiction Abatement Trust. Payments of the County's share of this settlement, approximately \$3.1 million, will begin in 2022.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

County of ADAMS
John S. Phillips
Controller
111 Baltimore Street, Suite 3
Gettysburg, PA 17325

Phone: 717-337-9805
E-mail: jphillips@adamscounty.us

BASIC FINANCIAL STATEMENTS

COUNTY OF ADAMS, PENNSYLVANIA
STATEMENT OF NET POSITION
DECEMBER 31, 2021

	Primary Government		
	Governmental Activities	Business-type Activity	Total
<u>Assets</u>			
Cash and Cash Equivalents	\$ 52,914,232	\$ 137,557	\$ 53,051,789
Investments	898,828	-	898,828
Receivables (Net, Where Applicable, of Allowance for Uncollectibles) :			
Accounts	745,854	29	745,883
Taxes	1,374,305	-	1,374,305
Due From Other Governments	6,547,928	-	6,547,928
Notes Receivable	67,148	24,745	91,893
Loans Receivable , net	652,972	-	652,972
Other Assets	385,074	1,481	386,555
Restricted Assets			
Cash for Program Purposes	21,029	-	21,029
Cash for Construction	5,116,479	-	5,116,479
Land Held For Resale	-	600,000	600,000
Net Pension Asset	14,274,147	-	14,274,147
Capital Assets, Not Being Depreciated	20,683,301	-	20,683,301
Capital Assets Being Depreciated, Net	55,005,599	-	55,005,599
Total Assets	158,686,896	763,812	159,450,708
<u>Deferred Outflows of Resources</u>			
Deferred Loss on Refunding	4,004,628	-	4,004,628
Pensions	3,409,396	-	3,409,396
Total Deferred Outflows of Resources	7,414,024	-	7,414,024
<u>Liabilities</u>			
Liabilities			
Accounts Payable	2,887,747	-	2,887,747
Accrued Liabilities	1,085,482	-	1,085,482
Accrued Interest Payable	312,372	-	312,372
Unearned Revenues	17,198,812	-	17,198,812
Long Term Liabilities:			
Due within one year:			
General Obligation Debt	4,768,136	-	4,768,136
Compensated Absences	160,245	-	160,245
Due in more than one year:			
General Obligation Debt	71,931,272	-	71,931,272
Accrued Compensated Absences	1,442,207	-	1,442,207
Due to Related Party - Long Term	-	773,365	773,365
Total OPEB Liability	39,362	-	39,362
Total Liabilities	99,825,635	773,365	100,599,000
<u>Deferred Inflows of Resources</u>			
Pensions	14,343,894	-	14,343,894
Total Deferred Inflows of Resources	14,343,894	-	14,343,894
<u>Net Position</u>			
Net Position			
Net Investment in Capital Assets	7,935,949	-	7,935,949
Restricted for:			
Capital Projects	155,919	-	155,919
Public Works	1,046,115	-	1,046,115
Judicial	2,638,401	-	2,638,401
Public Safety	555,698	-	555,698
Cultural and Recreation	2,288,528	-	2,288,528
Conservation and Development	5,366,076	-	5,366,076
General Government	570,449	-	570,449
Net Pension Asset	14,274,147	-	14,274,147
Unrestricted	17,100,109	(9,553)	17,090,556
Total Net Position/(Deficit)	\$ 51,931,391	\$ (9,553)	\$ 51,921,838

The accompanying notes are an integral part of the financial statements

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

Functions/Programs	Expenses	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
		Indirect Expenses Allocation	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
						Governmental Activities	Business-type Activities	
Primary government:								
Governmental activities:								
General Government - Admin	\$ 13,394,682	\$ (4,389,424)	\$ 2,264,101	\$ 536,920	\$ -	\$ (6,204,237)		\$ (6,204,237)
General Government - Judicial	14,449,230	1,844,284	3,788,801	3,298,578	-	(9,206,135)		(9,206,135)
Public Safety	23,400,338	2,074,558	2,511,916	2,681,616	-	(20,281,364)		(20,281,364)
Public Works	838,101	12,148	-	600,901	-	(249,348)		(249,348)
Human Services	15,176,898	348,701	365,651	12,956,197	-	(2,203,751)		(2,203,751)
Culture and Recreation	2,574,838	-	11,888	-	-	(2,562,950)		(2,562,950)
Conservation and Development	2,919,777	109,733	435,188	1,406,446	-	(1,187,876)		(1,187,876)
Interest on Debt Service	2,601,889	-	-	-	-	(2,601,889)		(2,601,889)
Total governmental activities	<u>75,355,753</u>	<u>-</u>	<u>9,377,545</u>	<u>21,480,658</u>	<u>-</u>	<u>(44,497,550)</u>		<u>(44,497,550)</u>
Business-type activity:								
Economic Development	<u>190,897</u>	<u>-</u>	<u>13,701</u>	<u>(877,243)</u>	<u>-</u>	<u>-</u>	<u>\$ (1,054,439)</u>	<u>(1,054,439)</u>
Total business-type activities	<u>190,897</u>	<u>-</u>	<u>13,701</u>	<u>(877,243)</u>	<u>-</u>	<u>-</u>	<u>(1,054,439)</u>	<u>(1,054,439)</u>
Total Primary government	<u>\$ 75,546,650</u>	<u>\$ -</u>	<u>\$ 9,391,246</u>	<u>\$ 20,603,415</u>	<u>\$ -</u>	<u>(44,497,550)</u>	<u>(1,054,439)</u>	<u>(45,551,989)</u>
General revenues:								
Taxes:								
Property taxes, levied for general purposes						40,207,035	-	40,207,035
Per capita taxes						368,489	-	368,489
Hotel taxes						2,574,457	-	2,574,457
Unrestricted investment earnings						978,890	1,661	980,551
Gain on sale of asset						-	261,909	261,909
Miscellaneous						1,066,337	-	1,066,337
Total general revenues						<u>45,195,208</u>	<u>263,570</u>	<u>45,458,778</u>
Change in net position						697,658	(790,869)	(93,211)
Net position - beginning (as restated, Note 21)						<u>51,233,733</u>	<u>781,316</u>	<u>52,015,049</u>
Net position/(deficit) - ending						<u>\$ 51,931,391</u>	<u>\$ (9,553)</u>	<u>\$ 51,921,838</u>

The accompanying notes are an integral part of the financial statements

COUNTY OF ADAMS, PENNSYLVANIA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2021

<u>Assets</u>	<u>General</u>	<u>Children & Youth</u>	<u>911 Fund</u>	<u>ARPA Fund</u>	<u>Pass Through Grant Fund - Interest Bearing</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Cash and Cash Equivalents	\$ 22,481,949	\$ -	\$ 819,001	\$ 9,362,828	\$ 3,941,367	12,414,161	\$ 49,019,306
Investments	200,000	-	-	-	-	698,828	898,828
Receivables							
Accounts, net	540,971	7,725	-	-	-	171,314	720,010
Taxes	1,374,305	-	-	-	-	-	1,374,305
Notes Receivable	-	-	-	-	-	67,148	67,148
Loans Receivable , net	652,972	-	-	-	-	-	652,972
Due From Other Funds	7,998,129	1,535,237	1,633,339	-	-	173,428	11,340,133
Due From Other Governments	390,831	1,564,257	562,358	-	3,375,383	655,099	6,547,928
Other Assets	132,726	4,279	236,998	-	-	11,071	385,074
Restricted Assets							
Cash for Construction	-	-	-	-	-	5,116,479	5,116,479
Cash for Program Purposes	21,029	-	-	-	-	-	21,029
Total Assets	\$ 33,792,912	\$ 3,111,498	\$ 3,251,696	\$ 9,362,828	\$ 7,316,750	\$ 19,307,528	\$ 76,143,212

The accompanying notes are an integral part of the financial statements

COUNTY OF ADAMS, PENNSYLVANIA
BALANCE SHEET (CONTINUED)
GOVERNMENTAL FUNDS
DECEMBER 31, 2021

<u>Liabilities and Fund Balances</u>	<u>General</u>	<u>Children & Youth</u>	<u>911 Fund</u>	<u>ARPA Fund</u>	<u>Pass Through Grant Fund - Interest Bearing</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Liabilities							
Accounts Payable	\$ 774,909	\$ 477,325	\$ 127,162	\$ -	\$ -	\$ 461,029	\$ 1,840,425
Accrued Liabilities	885,390	108,441	65,828	-	-	25,823	1,085,482
Unearned Revenue	91,670	146,126	97,078	9,362,828	7,316,750	184,360	17,198,812
Due to Other Funds	4,022,388	2,379,606	2,961,628	-	-	1,073,302	10,436,924
Total Liabilities	5,774,357	3,111,498	3,251,696	9,362,828	7,316,750	1,744,514	30,561,643
Deferred Inflow of Resources							
Unavailable Revenue - Property Taxes	980,007	-	-	-	-	-	980,007
Total Deferred Inflows of Resources	980,007	-	-	-	-	-	980,007
Fund Balances							
Nonspendable	785,698	-	-	-	-	-	785,698
Restricted for:							
Capital Projects	-	-	-	-	-	5,097,747	5,097,747
Public Works	-	-	-	-	-	1,046,115	1,046,115
Judicial	-	-	-	-	-	2,638,401	2,638,401
Public Safety	-	-	-	-	-	555,698	555,698
Cultural and Recreation	-	-	-	-	-	2,288,528	2,288,528
Conservation and Development	-	-	-	-	-	5,366,076	5,366,076
General Government	-	-	-	-	-	570,449	570,449
Assigned	4,790,934	-	-	-	-	-	4,790,934
Unassigned	21,461,916	-	-	-	-	-	21,461,916
Total Fund Balances	27,038,548	-	-	-	-	17,563,014	44,601,562
Total Liabilities, Deferred Inflows, and Fund Balances	\$ 33,792,912	\$ 3,111,498	\$ 3,251,696	\$ 9,362,828	\$ 7,316,750	\$ 19,307,528	\$ 76,143,212

The accompanying notes are an integral part of the financial statements

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

Total fund balances for governmental funds		\$ 44,601,562
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Those assets consist of:		
Land	\$ 1,332,457	
Construction in Progress	3,282,796	
Agricultural Easements	16,068,048	
Infrastructure, net of \$4,667,503 accumulated depreciation	4,565,542	
Buildings and improvements, net of \$28,742,481 accumulated depreciation	38,041,502	
Equipment and vehicles, net of \$22,848,238 accumulated depreciation	12,398,555	
Total Capital Assets	75,688,900	75,688,900
Some of the County's taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as deferred inflows of resources in the funds.		
		980,008
Net position of the Internal Service Fund is included in governmental activities since they primarily benefit the County's governmental activities		
		1,970,238
Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due. All liabilities -both current and long-term - are reported in the statement of net position.		
Balances at December 31, 2021 are:		
Accrued interest on bonds	(312,372)	
General obligation debt	(74,924,160)	
Compensated absences	(1,602,452)	
Deferred loss on refunding	4,004,628	
Deferred Outflow of Resources - Pensions	3,409,396	
Deferred Inflows of Resources - Pensions	(14,343,894)	
Total Postemployment Liability	(39,362)	
Net Pension Asset	14,274,147	
Bond Premium	(1,841,769)	
Bond Discount	66,521	
	(71,309,317)	(71,309,317)
Total net position of governmental activities		\$ 51,931,391

COUNTY OF ADAMS, PENNSYLVANIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	General	Children & Youth	911 Fund	ARPA Fund	Pass Through Grant Fund - Interest Bearing	Nonmajor Governmental Funds	Total Governmental Funds
Revenues							
Taxes	\$ 40,541,081	\$ -	\$ -	\$ -	\$ -	\$ 2,574,457	\$ 43,115,538
Intergovernmental Revenues	2,314,750	6,635,617	2,384,010	641,321	4,980,735	4,524,225	21,480,658
Charges for Services	4,781,248	-	27,354	-	-	1,314,093	6,122,695
Interest and Rents	468,543	-	4,088	25,062	19,265	461,932	978,890
License and Permits	162,508	-	-	-	-	-	162,508
Court Costs and Fines	1,501,862	-	-	-	-	-	1,501,862
Miscellaneous	957,421	85,321	-	-	-	23,595	1,066,337
Total Revenues	50,727,413	6,720,938	2,415,452	666,383	5,000,000	8,898,302	74,428,488
Expenditures							
Current:							
General Government - Administrative	12,826,653	-	-	146,170	-	150,987	13,123,810
General Government - Judicial	14,705,397	-	-	155,223	-	284,592	15,145,212
Public Safety	13,640,369	-	4,048,791	306,985	-	220,715	18,216,860
Public Works	5,625	-	-	-	-	695,328	700,953
Human Services	479,909	9,323,624	-	-	5,000,000	1,184,118	15,987,651
Culture and Recreation	100,520	-	-	49,305	-	2,549,876	2,699,701
Conservation and Development	598,750	-	-	8,700	-	2,384,499	2,991,949
Debt Service							
Principal	2,350,000	-	-	-	-	43,213	2,393,213
Interest	2,075,718	-	-	-	-	4,249	2,079,967
Capital Outlay	-	-	-	-	-	3,255,475	3,255,475
Total Expenditures	46,782,941	9,323,624	4,048,791	666,383	5,000,000	10,773,052	76,594,791
Excess/(Deficiency) of Revenues Over (Under) Expenditures	3,944,472	(2,602,686)	(1,633,339)	-	-	(1,874,750)	(2,166,303)
Other Financing Sources (Uses)							
Transfers In	1,422,743	2,602,686	1,633,339	-	-	1,681,796	7,340,564
Transfers (Out)	(5,637,815)	-	-	-	-	(1,702,749)	(7,340,564)
Total Other Financing Sources (Uses)	(4,215,072)	2,602,686	1,633,339	-	-	(20,953)	-
Net change in fund balances	(270,600)	-	-	-	-	(1,895,703)	(2,166,303)
Fund Balances - Beginning of Year	27,309,148	-	-	-	-	19,458,717	46,767,865
Fund Balances - End of Year	\$ 27,038,548	\$ -	\$ -	\$ -	\$ -	\$ 17,563,014	\$ 44,601,562

The accompanying notes are in integral part of the financial statements

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

Net change in fund balances (deficit) - total governmental funds		\$ (2,166,303)
<p>The change in net position reported for governmental activities in the statement of activities is different because:</p>		
<p>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 and reported as depreciation expense. This is the amount by which depreciation expense (\$5,328,902) and loss in sale (\$2,228,594) exceeded capital outlays (\$3,255,475).</p>		
	(4,302,021)	
<p>Debt proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.</p>		
Payment of principal	2,393,213	2,393,213
<p>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 of accounting until due, rather than as it accrues. This adjustment combines the net changes of the balances.</p>		
Compensated absences	(320,153)	
Other Postemployment Benefits Expense	82,245	
Accrued interest on bonds	28,708	
Deferred Loss on Refunding	(698,403)	
Pension Expense	3,907,675	
Bond Discount	151,996	
Bond Premium	(4,223)	
Combined Adjustment:	3,147,845	
<p>Change in the net position of the Internal Service Fund is included in governmental activities since it primarily benefits the County's governmental activities</p>		
		1,590,480
<p>Under the modified accrual basis of accounting used in governmental funds, revenues are not reported until they become available. In the statement of activities, however, revenues are recorded regardless of when financial resources are available. This is the change in unearned real estate tax revenue from 12/31/20 to 12/31/21.</p>		
		34,444
Change in net position of governmental activities		\$ 697,658

The accompanying notes are an integral part of the financial statements

COUNTY OF ADAMS, PENNSYLVANIA
STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2021

	<u>Business-Type Activity</u> Adams County IDA	<u>Governmental Activities</u> Internal Service Fund
ASSETS		
Current Assets:		
Cash and Cash Equivalents	\$ 137,557	\$ 3,894,926
Accounts Receivable	29	25,844
Notes Receivable	4,642	-
Due from Other Funds	-	137
Other Assets	1,481	-
Total current assets	<u>143,709</u>	<u>3,920,907</u>
Noncurrent Assets:		
Notes Receivable - Long Term	20,103	-
Land Held for Resale	600,000	-
Total noncurrent assets	<u>620,103</u>	<u>-</u>
Total assets	<u>763,812</u>	<u>3,920,907</u>
LIABILITIES		
Current liabilities:		
Accounts Payable	-	1,047,323
Due to Other Funds	-	903,346
Total current liabilities	<u>-</u>	<u>1,950,669</u>
Noncurrent liabilities:		
Due to Related Party - Long Term	773,365	-
Total noncurrent liabilities	<u>773,365</u>	<u>-</u>
Total liabilities	<u>773,365</u>	<u>1,950,669</u>
Net Position		
Unrestricted	<u>(9,553)</u>	<u>1,970,238</u>
Total Net Position	<u>\$ (9,553)</u>	<u>\$ 1,970,238</u>

The accompanying notes are an integral part of the financial statements

COUNTY OF ADAMS, PENNSYLVANIA
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION -
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Business-Type Activity</u>	<u>Governmental Activities</u>
	Adams County IDA	Internal Service Fund
Operating Revenues		
Charges for Services	\$ 13,701	\$ 9,346,251
Total Operating Revenues	<u>13,701</u>	<u>9,346,251</u>
Operating Expenses		
Self Insurance Claims	-	7,113,360
Management Fees	54,850	-
Rent	18,000	-
Professional Services	7,816	863,964
Other Services and Charges	1,524	56,835
Insurance	2,235	-
Advertising	424	-
Office Expense	490	-
Total Operating Expenses	<u>85,339</u>	<u>8,034,159</u>
Operating Income (Loss)	<u>(71,638)</u>	<u>1,312,092</u>
Nonoperating Revenues (Expenses)		
Interest Income	1,661	13,056
Proceeds from Primary Government (Adams County)	66,000	-
Project Support Income (Reimbursement)	(943,243)	-
Gain on sale of land held for resale	261,909	-
Miscellaneous income	-	265,332
Decrease in net realizable value of land held for resale	(105,558)	-
Total Nonoperating Revenues	<u>(719,231)</u>	<u>278,388</u>
Change in Net Position	(790,869)	1,590,480
Net Position - Beginning of Year	<u>781,316</u>	<u>379,758</u>
Net Position - End of Year	<u>\$ (9,553)</u>	<u>\$ 1,970,238</u>

The accompanying notes are an integral part of the financial statements

COUNTY OF ADAMS, PENNSYLVANIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Business-Type Activity</u> <u>Adams County</u> <u>IDA</u>	<u>Governmental Activities</u> <u>Internal Service</u> <u>Fund</u>
Cash Flows From Operating Activities		
Receipts from Programs	\$ 18,672	\$ -
Receipts from Users	-	9,416,720
Receipts from Grants	-	-
Payments for Self-Insurance Claims and Professional Services	-	(8,197,832)
Payments for Operating Expenses	<u>(85,339)</u>	<u>-</u>
Net Cash (Used In)/Provided By Operating Activities	<u>(66,667)</u>	<u>1,218,888</u>
Cash Flows from Noncapital Financing Activities		
Proceeds from Primary Government (Adams County)	66,000	-
Miscellaneous Income	<u>-</u>	<u>265,332</u>
Net Cash Provided by/(Used In) Noncapital Financing Activities	<u>66,000</u>	<u>265,332</u>
Cash Flows from Capital and Related Financing Activities:		
Proceeds from sale of Land	<u>7,666</u>	<u>-</u>
Net Cash Provided By Capital and Related Financing Activities	<u>7,666</u>	<u>-</u>
Cash Flows from Investing Activities		
Payments on notes receivable	4,372	-
Interest Income	<u>1,661</u>	<u>13,056</u>
Net Cash Provided By Investing Activities	<u>6,033</u>	<u>13,056</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	13,032	1,497,276
Cash and Cash Equivalents, Beginning of Year	124,525	2,397,650
Cash and Cash Equivalents, End of Year	<u>\$ 137,557</u>	<u>\$ 3,894,926</u>
Reconciliation of operating income (loss) to net cash used in operating activities	\$ (71,638)	\$ 1,312,092
Adjustments to Reconcile Operating Income (Loss) to Net Cash Used in Operating Activities		
Change in assets and liabilities		
Accounts Receivable	4,971	69,858
Accounts Payable	-	175,852
Grants Receivable	-	(155)
Due from Other Funds	-	611
Due to Other Funds	<u>-</u>	<u>(339,370)</u>
Net cash Provided by/(used in) operating activities	<u>\$ (66,667)</u>	<u>\$ 1,218,888</u>
Noncash Transactions:		
Project support reimbursement paid from sale proceeds	\$ 943,243	\$ -
Decrease in value of land held for resale	105,558	-
Selling costs paid from sales proceeds	13,091	-

The accompanying notes are an integral part of the financial statements

COUNTY OF ADAMS, PENNSYLVANIA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2021

<u>Assets</u>	<u>Custodial Funds</u>
Cash and Cash Equivalents	\$ 3,314,450
Accounts Receivable	894,881
Delinquent Taxes Receivable on Behalf of Other Governments	<u>3,437,834</u>
 Total Assets	 <u><u>\$ 7,647,165</u></u>
 <u>Liabilities</u>	
Liabilities	
Due to Other Governments	\$ 3,437,834
Other Liabilities	<u>2,611,369</u>
 Total Liabilities	 <u><u>\$ 6,049,203</u></u>
 <u>Net Position</u>	
Restricted for:	
Individuals, Organizations, and Other Governments	\$ 1,597,962
Total Net Position	<u><u>\$ 1,597,962</u></u>

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

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

	Custodial Funds
Additions	
Fees collected for other governments	\$ 18,881,314
Taxes collected for other governments	3,784,579
Fees and fines collected	5,260,790
Taxes collected	1,561,209
Inmate account collections	659,077
Interest	74,491
Miscellaneous income	5,619,766
Escheat	43,750
Total Additions	\$ 35,884,976
Deductions	
Payments of fees collected to other governments	18,642,580
Payments of taxes collected to other governments	4,112,532
Payments of fees and fines collected	4,999,329
Payments of taxes collected	1,328,159
Payments of inmate funds	591,169
Interest	80,696
Miscellaneous	5,639,116
Escheat	45,142
Total Deductions	35,438,723
Change in Net Position	446,253
Net position - beginning of year	1,151,709
Net position - end of year	\$ 1,597,962

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

COUNTY OF ADAMS, PENNSYLVANIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

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

The County of Adams (the "County") is a fifth Class County that was formed on January 22, 1800. The County operates under the direction of an elected Board of Commissioners and provides the following services: general administrative services, tax assessment and collections, judicial, public improvements, public safety, conservation, and human services. The accompanying financial statements were prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) applicable to governmental units, as prescribed by the Governmental Accounting Standards Board (GASB).

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 of the reporting entity include those of the County of Adams (the Primary Government) and its Component Units.

Blended Component Units

In conformity with accounting principles generally accepted in the United States of America, the financial statements of the Component Units discussed below have been included in the financial reporting entity as Blended Component Units.

Adams County Industrial Development Authority ("the Authority"):

The Authority was incorporated on September 8, 1998 under the provisions of the Economic Development Financing Law Act of 1967 as amended in 1993. The Authority exists under the constitution and laws of the County of Adams and the Commonwealth of Pennsylvania. The Authority is organized for the purpose of acquiring, holding, constructing, improving, maintaining, owning, financing, and leasing either in the capacity of Lessor or Lessee, projects.

The Authority is included in the financial reporting entity because (1) the County appoints a voting majority of the governing board, (2) the County can impose its will on the Authority by significantly influencing program, projects, activities, and level of service performed by the Authority, and (3) the Authority's debt is currently being repaid with the County's resources.

The Authority's operates on a calendar year ending December 31. A separate financial statement of the Authority can be obtained by contacting the Adams County Commissioner's Office.

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

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

A) Reporting Entity (Continued)

Blended Component Units (Continued)

Adams County Conservation District ("the District"):

The District was formed on November 14, 1947 under Pennsylvania Act 217. The mission of the District is to promote voluntary conservation and good stewardship of Adams County's natural resources. The District's vision is to be recognized, respected, and trusted as the conservation leader of Adams County, enabling the people to sustain, use, and conserve natural resources through the 21st century, thus maintaining a balance and harmony between a profitable agricultural economy and other land uses for a quality of life that everyone can enjoy.

The District is included in the financial reporting entity because (1) the County appoints a voting majority of the governing board, (2) the County can impose its will on the District by significantly influencing program, projects, activities, and level of service performed by the District, and (3) the District provides services almost entirely for the benefit of the County. In addition, the District's employees are considered employees of the County.

The District operates on a calendar year ending December 31. A separate financial statement of the District can be obtained by contacting the Adams County Commissioner's Office.

B) Related Organizations

The Board of County Commissioners is also responsible for appointing the members of the governing boards of other organizations, but the County's accountability for these organizations does not extend beyond making appointments. The County does not designate management nor does it have the ability to significantly influence the operations of these entities. In addition, the County has no responsibility for fiscal matters for these entities (i.e., not responsible for deficits or entitled to surpluses, no guarantees of debt, etc.). These organizations include:

Adams County Office for Aging
Destination Gettysburg
Adams County Economic Development Corp.
Adams County Historical Society
Adams County Library System
Adams County Extension Association
Adams County Housing Authority

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

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

C) Joint Ventures

The County is a participant with York County in joint ventures that provide services to the constituents of all the participants. The County has no interest in the equity of these organizations and therefore these entities are not included in its financial reporting entity (condensed financial information relative to these entities is included in the notes herein):

Name of Organization	York/Adams Mental Health/ Intellectual and Developmental Disabilities	York/Adams Drug and Alcohol Program	York/Adams HealthChoices Program
Services Provided	Mental Health/ Intellectual and Developmental Disabilities	Drug and Alcohol Program	Managed Care Program
Adams County Board Representation	3 of 6	3 of 6	3 of 6
Fiscal Year	12/31/21	12/31/21	12/31/21
Total Assets	\$ 11,909,297	\$ 3,432,965	\$64,006,274
Equity	-	-	-
Operating Revenue	\$31,614,503	\$ 4,062,544	\$164,677,361
Net Income (Loss)	-	-	-
Adams County Contribution to Operations	\$ 31,355	\$ 73,304	\$ -

The above joint ventures are included in York County's Annual Comprehensive Financial Report and are available for inspection in the York County Controller's Office, Administrative Center, 28 East Market Street, York, Pennsylvania 17401.

D) Government-Wide and Fund Financial Statements

The Government-wide financial statements (i.e., statement of net position, and the statement of activities) report information on all the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements except for certain interfund services provided and used between functions. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent, on fees and charges for support.

The Statement of Activities demonstrates the degree to which direct expenses of a given function or segment is affected by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or

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

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

D) Government-Wide and Fund Financial Statements (Continued)

segment. Taxes and other items, not included among program revenues, are reported instead as general revenues. Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

E) Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flow. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Amounts paid to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as an 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.

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 365 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 grants, 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 the 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 the period.

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

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

E) Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Because of their spending measurement focus, expenditure recognition for governmental fund types exclude 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.

The County reports the following major governmental funds:

- The General Fund is the primary operating fund. It accounts for all financial resources of the general government, 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 services.
- The Children and Youth Fund is used to account for specific revenue sources related to the provisions of Children and Youth services that are restricted to expenditures for those specified purposes. Revenues in this fund are primarily derived from state and federal grants.
- The 911 Fund is used to account for specific revenue sources related to the provisions of the 911 program that are restricted to emergency response communications expenditures of the County. Revenues in this fund are primarily derived from state funding that represent wireless and wireline surcharges.
- The ARPA Fund is used to account for specific revenue sources related to the American Rescue Plan Act that are restricted to expenditures as specified in the Act. Revenues in this fund are primarily derived from federal revenues.
- The Pass Through Grant Fund (Interest Bearing) is used to account for specific state and federal revenue sources that are a remitted to other governments, entities, etc.

The County's enterprise funds are proprietary funds. In the fund financial statements, proprietary funds are presented using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when the related goods or services are delivered. In the fund financial statements, proprietary funds are presented using the economic resources measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Proprietary fund

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

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

E) Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

type operating statements present increases (revenues) and decreases (expenses) in total net position.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

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

The County reports the following major proprietary fund:

- The Adams County Industrial Development Authority is organized for the purpose of acquiring, holding, constructing, improving, maintaining, owning, financing and leasing either in the capacity of lessor or lessee, projects.

Additionally, the County reports the following fund types:

- Internal Service Fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governments, on a cost reimbursement basis. The Internal Service Fund accounts for the cost of health benefits provided to employees of the County.
- Fiduciary funds, consisting of the County's custodial funds, are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations or other governments. Custodial funds account for cash collected by elected row officers (and other County offices) which is subsequently disbursed to the County, individuals, private organizations and other governments for whom it was collected.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed for their intended purposes.

F) Assets, Liabilities, and Net Position or Fund Balances

1. Cash and Cash Equivalents

For purposes of the accompanying statement of cash flows, the County considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

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

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

F) Assets, Liabilities, and Net Position or Fund Balances (Continued)

2. Interfund Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

3. Investments

Investments for the County are reported at fair value. Investments that do not have an established fair value are reported at estimated values.

4. Restricted Assets

Restricted Assets represent revenues set-aside for the liquidation of specific obligations, as detailed in Note 3.

5. Deferred Inflows/Outflows

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net asset that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Under the accrual basis of accounting, the government wide statement of net position reports a deferred loss on refunding, the difference between expected and actual experience for pensions, changes in assumptions for pensions, and contributions subsequent to the measurement date related to pensions as a deferred outflow of resources.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Under the modified accrual basis of accounting, the governmental funds report unavailable revenue from property taxes and grants received in advance as a deferred inflow of resources. Under the accrual basis of accounting, the government wide statement of net position reports the difference between expected and actual experience for pensions as a deferred inflow of resources.

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

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

F) Assets, Liabilities, and Net Position or Fund Balances (Continued)

6. Capital Assets

Capital assets, which include property, plant and equipment and infrastructure assets (e.g. bridges), are reported in the applicable governmental or business-type activity columns in the government-wide financial statements and in the proprietary fund financial statements. Capital assets with initial, individual costs that equal or exceed \$5,000 and have estimated useful lives of over one year are recorded as capital assets.

Capital assets are recorded at historical costs or estimated historical costs if purchased or constructed. Donated capital assets are recorded at acquisition cost.

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 outlay of capital assets and improvements are capitalized as projects are completed. Interest incurred during the construction phase of the capital asset of business-type activities is included as part of the capitalized value of the assets constructed.

Capital assets of the County are depreciated using the straight line method over the following intended useful lives:

<u>Asset</u>	<u>Years</u>
Infrastructure	40
Buildings and Improvements	20-40
Equipment and Vehicles	5-10

7. Allowance for Doubtful Accounts

Taxes and loan receivables have been reported net of allowance for doubtful accounts. The County recorded an allowance for uncollectible taxes of \$1,114,952 and an allowance for uncollectible loan receivables of \$188,365 as of December 31, 2021.

8. Compensated Absences

The County permits employees to accumulate a limited amount of earned, but unused vacation leave. These benefits are payable upon separation of services. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. The computed liability is in compliance with GASB 16, *Accounting for Compensated Absences*.

9. Prepaid Costs

Prepaid items are recorded as an expenditure/expense in the fund level and government-wide financial statements when consumed.

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

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

F) Assets, Liabilities, and Net Position or Fund Balances (Continued)

10. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight line method. Bonds payable are reported net of applicable bond premiums or discounts. Deferred loss on refundings are reported as deferred outflows of resources and amortized over the shorter term of the new or old debt.

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.

11. Unearned Revenues

Revenues that are received but not earned are recorded as unearned revenues in the County's financial statements. In the County's governmental funds, unearned revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for unearned revenue is removed from the governmental funds' balance sheet and revenue is recognized.

12. Interfund Transactions

Quasi and external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions except quasi-external transactions and reimbursements are reported as transfers.

13. Fund Balances

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

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

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

F) Assets, Liabilities, and Net Position or Fund Balances (Continued)

13. Fund Balances (Continued)

- Nonspendable fund balance – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.
- Restricted fund balance – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed fund balance – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners. These amounts cannot be used for any other purpose unless the Members of the Board removes or changes the specified use by taking the same type of action (resolution) that was employed when the funds were initially committed.
- Assigned fund balance – This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. The Board of Commissioners delegated this responsibility to the County Manager.
- Unassigned fund balance – This classification represents amounts that are available for any purpose. The General Fund is the only fund that reports a positive unassigned fund balance.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance and lastly unassigned fund balance.

14. Net Position

The government-wide and business-type activities fund financial statements utilize a net position presentation. Net Position is 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 position. 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.

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

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

F) Assets, Liabilities, and Net Position or Fund Balances (Continued)

14. Net Position (Continued)

- *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.

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

15. Pensions

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Pennsylvania Municipal Retirement System (PMRS) and additions to/deductions from PMRS's fiduciary net position have been determined on the same basis as they are reported by PMRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

16. Accounting Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

G) Adoption of Governmental Accounting Standards Board Statements

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

The County adopted the provisions of GASB Statement No. 97, "*Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*." The adoption of this statement had no effect on previously reported amounts.

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

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

G) Adoption of Governmental Accounting Standards Board Statements (Continued)

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

The County adopted the certain provisions of GASB Statement No. 99 "*Omnibus 2022*" related to the extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63. The adoption of these requirements had no effect on previously reported amounts.

H) Pending Changes in Accounting Principles

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

In May of 2019 the GASB issued Statement No. 91, "*Conduit Debt Obligations*." The County is required to adopt the provisions of Statement No. 91 for its calendar year 2022 financial statements.

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

In March of 2020 the GASB issued Statement No. 93, "*Replacement of Interbank Offered Rates*." The County is required to adopt the provisions of Statement No. 93, except for paragraph 11b, for its calendar year 2022 financial statements. The County is required to adopt the provisions of Statement No. 93, Paragraph 11b, for its calendar year 2024 statements.

In March of 2020 the GASB issued Statement No. 94, "*Public-Private and Public-Public Partnerships and Availability Payment Arrangements*." The County is required to adopt the provisions of Statement No. 94 for its calendar year 2023 financial statements.

In May of 2020, the GASB issued Statement No 96, "*Subscription-Based Information Technology Arrangements*". The County is required to adopt Statement No. 96 for its calendar year 2023 financial statements.

In April 2022, the GASB issued Statement No. 99, "*Omnibus 2022*". The County is required to adopt the provisions related to leases, PPP's, and SBITA's of Statement No. 99 for its calendar year 2023 financial statements and requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 of Statement No. 99 for its calendar year 2024 financial statements.

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

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

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

H) Pending Changes in Accounting Principles (Continued)

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

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

NOTE 2: DEPOSIT AND INVESTMENT RISK

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

Governmental Funds

General Fund

CD's \$ 200,000

Conservation District

CD's 20,105

Fixed Income Mutual Funds 298,695

Balanced Mutual Funds 133,581

Equity Mutual Funds 246,447

Total Governmental Funds 898,828

Total Primary Government

Investments \$898,828

As of December 31, 2021, the County had the following debt investments and maturities within its excess operating fund accounts:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	More Than 10
Certificates of Deposit	\$ 220,105	\$ -	\$ 220,105	\$ -	\$ -
Fixed Income Mutual Funds	298,695	-	140,255	158,440	-
Mutual Funds	380,028	N/A	N/A	N/A	N/A
Total	<u>\$ 898,828</u>	<u>\$ -</u>	<u>\$ 360,360</u>	<u>\$ 158,440</u>	<u>\$ -</u>

Interest Rate Risk: The County's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

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

NOTE 2: DEPOSIT AND INVESTMENT RISK (CONTINUED)

Credit Risk: The County's investment policy limits investments to direct obligations of the United States Government or its agencies; local agency demand deposits, certificates of deposit; Ginnie Mae, Fannie Mae, Freddie Mac, and obligations secured by these agencies; mutual funds; corporate bonds rated A or higher by Standard & Poors or Moody's; commercial paper which is eligible for purchase by the discount window of the Federal Reserve Bank and has a rating of A-1 by Moody's or P-1 by Standard & Poors; bankers acceptances which are eligible for purchase by the discount window of the Federal Reserve Bank; repurchase agreements having a maturity of less than 30 days; and passbook savings account demand deposits and money market accounts. The County's investments in fixed income mutual funds as of December 31, 2021 were rated AAA.

Custodial Credit Risk: For deposits and investments, 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, \$59,983,746 of the County's bank deposits of \$63,113,040 were exposed to custodial credit risk, as they are collateralized with securities held by the pledging financial institution and uninsured. Included in the totals above are certificates of deposit in the amount of \$220,105. The certificates of deposits had an original maturity greater than 90 days and are classified as investments in the financial statements. The County does not have a written policy to limit its exposure to custodial credit risk.

Concentration of Credit Risk: The County has no formal policy for investments pertaining to concentration of credit risk. At December 31, 2021, the County was not exposed to concentration of credit risk.

Fair Value

Generally accepted accounting principles define fair value, describe a framework for measuring fair value, and require disclosure about fair value measurements. Recurring fair value measurements are those that GASB Statements require or permit at the end of each reporting period. The established framework includes a three-level hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the assets or liabilities fall within different levels of the hierarchy, the classification is based on the lowest level input that is significant to the fair value measurement of the asset or liability. Classification of assets and liabilities within the hierarchy considers the markets in which the assets and liabilities are traded and reliability and transparency of the assumptions used to determine fair value. The hierarchy requires the use of observable market data when available. The levels of the hierarchy and those investments included in each are as follows:

Level 1 – Represented by quoted prices available in an active market.

Level 2 – Represented by assets and liabilities similar to Level 1 where quoted prices are not available, but are observable, either directly or indirectly through corroboration with observable market data, such as quoted prices for similar securities and quoted prices in inactive markets and estimated using pricing models or discounted cash flows.

Level 3 – Represented by financial instruments where there is limited activity or nonobservable market prices and pricing models significant to determining the fair value measurement include the reporting entity's own assumptions about the market risk.

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

NOTE 2: DEPOSIT AND INVESTMENT RISK (CONTINUED)

Fair Value (Continued)

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The following is a description of the valuation methodologies used for instruments measured at fair value, as well as the general classification of such instruments pursuant to the valuation hierarchy.

Mutual Funds

Mutual funds listed on a national market or exchange are valued at the last sales price, or if there is no sale and the market is still considered active, at the mean of the last bid and ask prices on such exchange. The County's interests in mutual funds are categorized by type as fixed income or equity. Such securities are classified within Level 1 of the valuation hierarchy.

The County has mutual funds that have recurring fair value measurements as of December 31, 2020. All mutual funds of \$ 678,723 are valued using quoted market prices (Level 1 inputs).

NOTE 3: RESTRICTED ASSETS

Assets whose use is limited to a specific purpose has been classified as restricted in the governmental funds balance sheet and the statement of net position. Restricted assets are comprised of the following:

General Fund	
Cash Restricted for Program Purposes	\$ 21,029
Cash Restricted for Construction	5,116,479
	\$ 5,137,508
Total Restricted Assets	\$ 5,137,508

NOTE 4: REAL ESTATE TAXES

Real estate taxes attach as an enforceable lien on property on January 1. Taxes are billed on or about March 1, payable under the following terms: 2% discount, March 1 through April 30; face amount, May 1 through June 30, and 10% penalty after June 30. 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. Real estate taxes levied for 2021 are recorded as receivables, net of estimated uncollectibles. Net receivables estimated to be collectible subsequent to March 1 are recorded as a deferred inflow of resources – unavailable revenue property taxes in the Governmental Funds Balance Sheet. Prior years' levies are recorded using these same principles, and remaining receivables are annually reevaluated as to collectability. The rate of taxation in 2021 was 4.1893 mills for general purposes.

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

NOTE 5: CAPITAL ASSETS

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

	Beginning Balance, as	Increases	Decreases	Ending Balance
<u>GOVERNMENTAL ACTIVITIES:</u>				
Capital Assets, Not Being Depreciated:				
Land	\$ 1,306,312	\$ 26,145	\$ -	\$ 1,332,457
Agricultural Easements	15,275,142	792,906	-	16,068,048
Construction in Progress	2,814,936	1,256,348	(788,488)	3,282,796
Total Capital Assets, Not Being Depreciated	<u>19,396,390</u>	<u>2,075,399</u>	<u>(788,488)</u>	<u>20,683,301</u>
Capital Assets, Being Depreciated:				
Infrastructure	9,130,263	102,782	-	9,233,045
Buildings and Improvements	65,615,151	1,168,832	-	66,783,983
Equipment and Vehicles	39,345,353	696,950	(4,795,510)	35,246,793
Total Capital Assets Being Depreciated	<u>114,090,767</u>	<u>1,968,564</u>	<u>(4,795,510)</u>	<u>111,263,821</u>
Less Accumulated Depreciation For:				
Infrastructure	(4,392,994)	(274,509)	-	(4,667,503)
Buildings and Improvements	(26,880,540)	(1,861,941)	-	(28,742,481)
Equipment and Vehicles	(22,222,702)	(3,192,452)	2,566,916	(22,848,238)
Total Accumulated Depreciation	<u>(53,496,236)</u>	<u>(5,328,902)</u>	<u>2,566,916</u>	<u>(56,258,222)</u>
Total Capital Assets, Being Depreciated, Net	<u>60,594,531</u>	<u>(3,360,338)</u>	<u>(2,228,594)</u>	<u>55,005,599</u>
Governmental Activities Capital Assets, Net	<u>\$ 79,990,921</u>	<u>\$(1,284,939)</u>	<u>\$ (3,017,082)</u>	<u>\$ 75,688,900</u>

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

<u>GOVERNMENTAL ACTIVITIES:</u>	
General Government-Admin.	\$ 963,073
General Government-Judicial	138,918
Public Safety	3,910,098
Human Services	40,762
Public Works	172,990
Conservation and Development	<u>103,061</u>
Total Depreciation Expense – Governmental Activities	<u>\$5,328,902</u>

NOTE 6: LAND HELD FOR RESALE

On April 29, 2013, the Adams County Industrial Development Authority purchased a property in downtown Gettysburg, Pennsylvania for \$1,346,715. The buildings on the property have been demolished. The site is now prepared for future building needs. Engineering fees, legal fees, maintenance fees and other expenses related to this property amounted to \$424,050 at December 31, 2021, and have been capitalized. The property is recorded at net realizable value of \$725,000. During 2021, the property was sold for \$1,000,000. Support provided by the County in prior years totaling \$943,243 was repaid with the proceeds from the sale.

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

NOTE 7: DEFINED BENEFIT PENSION PLAN

A. General Information about the Pension Plan

Plan Description. The County, through a June 2010 agreement, provides employee pension benefits through participation in the Pennsylvania Municipal Retirement System (PMRS). The PMRS was created by the Pennsylvania General Assembly in 1974 with the passage of the Pennsylvania Municipal Retirement Law 1974, P.L. 34, No. 15. PMRS administers pension plans on a contracted basis for any municipality or institution supported and maintained by a Pennsylvania municipality. This agent multiple-employer public employee retirement system maintains each municipality's account separately with that municipality's contributions and related employee contributions, and earnings segregated into separate accounts. PMRS issues a separate Comprehensive Annual Financial Report, which can be obtained by contacting the PMRS accounting office at P.O. Box 1165, Harrisburg, PA 17108-1165.

Benefits Provided. Benefit terms were established under the June 2010 agreement between PMRS and the County, changes to benefit terms can only occur by modification of this agreement. Major provisions of the 2010 agreement include the following:

All full-time County employees are required to participate in the System. Benefits vest after five years of service. Employees can retire with an annual retirement benefit after 20 years of service provided age 55 has been attained, or at age 60.

The normal form of payment of retirement benefits is a monthly annuity available for the life of the retired employee. For members hired on or after July 1, 2010 an annuity comprised of the following applicable annuities:

- A municipal annuity equal to one percent of the member's final salary multiplied by all years of credited service.
- A member's annuity equal to a single life annuity starting on the effective date of retirement with a present value equal to the accumulated member contributions, regular interest on the member contributions, and any excess interest that may be credited to the member's account.

For members hired prior to July 1, 2010, an annuity comprised of the following applicable annuities:

- A current service municipal annuity equal to one and twenty five hundredths percent (1.25%) of the member's final salary multiplied by all years of credited service rendered by the member subsequent to January 1, 2005.
- A prior service municipal annuity equal to one percent (1.0%) of the member's final salary multiplied by all years of credited service rendered by the member between January 1, 2005 and January 1, 1975.
- An additional prior service municipal annuity equal to four tenths percent (0.4%) of the annual average compensation earned during the five years immediately preceding January 1, 1975 or, if not so long employed, then the average annual compensation earned and paid during the whole period of such employment times all years of credited service rendered by the member between January 1, 1975 and January 1, 1963.

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

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

A. *General Information about the Pension Plan (Continued)*

- An additional prior service municipal annuity equal to four tenths percent (0.4%) of the annual average compensation earned during the year prior to January 1, 1963 or, if not so long employed, then the average annual compensation earned and paid during the whole period of such employment times all years of credited service rendered by the member between January 1, 1953 and January 1, 1963.
- A member's annuity equal to a single life annuity starting on the effective date of retirement with a present value equal to the accumulated member contributions, regular interest on the member contributions, and any excess interest that may be credited to the member's account.

Supplemental benefits are derived from employee contributions and interest earnings of the fund. A retiree may elect to receive a reduced amount of benefit and provide a death benefit in the form of annuity or lump sum to the designated beneficiary. The plan also provides death and disability benefits for an active employee.

The Plan did not include an assumption for projected ad hoc postemployment benefit changes as they are not considered to be substantively automatic.

Administrative costs, including the investment manager, custodial trustee, and actuarial services are charged to the plan and funded through investment earnings.

Employees Covered by Benefit Terms. At January 1, 2020, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	271
Inactive plan members entitled to but not yet receiving benefits	94
Active plan members	505
	870

Contributions. Required contributions to the plan are governed by the 2010 agreement. The PMRS Board will actuarially determine the normal cost of the benefits provided under the contract (2010 agreement) and any liability associated with the actuarial experience of such benefits which shall be contributed annually by the County. Members shall contribute six percent of their compensation to fund the annuity. Members shall also have the option to contribute an additional percentage to fund the optional contribution annuity. The total of the mandatory and optional contributions shall not exceed sixteen percent (16%) of the member's compensation. Optional contributions shall be based on whole percentages and may only be changed or stopped one time per calendar year with written notification to the System.

Payment shall be made by payroll deductions and transmitted to the System by the County in accordance with established System procedures. For the year ended December 31, 2021, the average active employee contribution rate was 6.0% of annual pay, and the County's average contribution rate was 7.55% of covered annual payroll.

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

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

B. Net Pension Liability/(Asset)

The County's net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2020 with update procedures performed to roll forward the liabilities to December 31, 2020.

Actuarial assumptions. The total pension liability was measured as of December 31, 2020 and was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment rate of return	5.25%,
Projected salary increases	Age related scale with merit and inflation component ranging from 2.8% to 7.05%
Inflation	2.8%

Mortality rates Pre-Retirement were based on the RP-2000 Male Annuitant Table projected 15 years with Scale AA for males and the RP-2000 Female Annuitant Table projected 15 years with scale AA and then setback 5 years for females. Mortality rates Post-Retirement were based on the RP-2000 Male Annuitant Table projected 5 years with Scale AA and RP-2000 Female Annuitant Table projected 10 years with Scale AA.

The actuarial assumptions used in the December 31, 2020 valuation were based on the PMRS Experience Study for the period covering January 1, 2014 through December 31, 2018 issued by the actuary in September 2020 as well as subsequent Board approved assumption changes.

The PMRS System's long-term real rate of return on pension plan investments was determined using a building-block method in which best-estimates of expected future nominal rates of return (net of investment expenses) are developed for each asset class. These returns are combined to produce the System's Long-Term Expected Real Rate of Return by calculating the weighted average return for each asset class using each respective target asset allocation percentage and multiplying by the expected future nominal rate of return, while also factoring in covariance across asset classes, then deducting expected inflation (2.25%). Best estimated in geometric real rates of return for each utilized asset class are included in the pension plan's target asset allocation as of December 31, 2020 and summarized in the table on the subsequent page labeled "System Nominal Net and Real Rates of Return by Asset Class".

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

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

B. Net Pension Liability (Continued)

System Nominal and Real Rates of Return by Asset Class

Asset Class	Target Asset Allocation	Nominal Rate of Return	Long-Term Expected Real Rate of Return
Domestic Equities (large capitalized firms)	25%	7.6%	5.3%
Domestic Equities (small capitalized firms)	15%	8.3%	6.1%
International Equities (international developed markets)	15%	7.8%	5.5%
International Equities (emerging markets)	10%	8.2%	6.0%
Real Estate	15%	7.5%	5.3%
Timber	5%	6.0%	3.8%
Fixed Income	15%	4.1%	1.9%

Based on the three part analysis, the PMRS Board established the System's Long-Term Expected Rate of Return at 7.80%.

In addition to determining the System's Long-Term Expected Rate of Return, the PMRS Board, under the laws of the Commonwealth of Pennsylvania (Act 15 of 1974), is obligated to develop and apply the Regular Interest Rate to each of the individual participating municipalities' actuarial asset accounts held by PMRS. The rationale for the difference between the System's Long-Term Expected Rate of Return and the individual participating municipalities' Regular Interest Rate is described in the following section "Discount Rate." As of December 31, 2020, this rate is equal to 5.25%.

The System's policy in regards to the investment income allocation on invested assets is established and may be amended by the PMRS Board. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of PMRS.

Discount rate. While it is often common practice to establish an actuarial Discount Rate that is equal to the Long-Term Expected Rate of Return, PMRS is required by law (Act 15 of 1974) to establish a Discount Rate equal to the Regular Interest Rate (Regular Interest Rate / Discount Rate). The PMRS Board establishes the Regular Interest Rate / Discount Rate on the basis of expected stable and consistent earnings on investments to be applied to the accounts of the individual participating municipalities and includes the accounts of plan participants, municipalities, and plan retirees each year. As a starting point, the Board considers the following five quantitative factors in reviewing the Regular Interest Rate / Discount Rate:

- 1.) Retiree Plan liability as a percentage of total Plan liability,
- 2.) Active Plan participant liability as a percentage of total Plan liability,
- 3.) Smoothed Pension Benefit Guarantee Corporation (PBGC) annuity rates as a proxy for annuity purchase rates,
- 4.) PMRS System Long-Term Expected Rate of Return and,
- 5.) PMRS administrative expenses.

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

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

B. Net Pension Liability (Continued)

Discount Rate (Continued)

The Board then considers the Regular Interest Rate / Discount Rate derived from the above formula by a variety of qualitative factors such as the desire to minimize Regular Interest Rate / Discount Rate volatility, probability of achieving the Regular Interest Rate, varying levels of asset allocation and liquidity, trending of annuity rates, total PMRS actuarial and fair value funding ratios, feedback from existing PMRS municipalities, and recommendations from the System's investment and actuarial consultants. The Regular Interest Rate / Discount Rate adopted by the Board and used to measure the individual participating municipalities' total pension liability was 5.25% as of December 31, 2020.

The Regular Interest Rate / Discount Rate will likely be less than the System Long-Term Expected Rate of Return. Should the System experience a prolonged period of investment returns in excess of the Regular Interest Rate / Discount Rate, the Board is authorized to allocate any applicable portion of any such excess in accordance with Board policies in the form of Excess Interest as provided for in the law.

The projection of cash flows for each underlying municipal plan, used to determine if any adjustment to the Regular Interest Rate / Discount Rate was required ("depletion testing"), used the following assumptions: 1.) member contributions will be made at the current contribution rate, 2.) participating plan sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate, and 3.) the System's Long-Term Expected Rate of Return will be used in the depletion testing of projected cash flows. Based on those assumptions, the PMRS pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

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

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

C. *Changes in the Net Pension Liability*

Changes in the County's net pension liability for the plan for the December 31, 2020 measurement period were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances at 12/31/2019	\$ 89,660,895	\$ 97,396,084	\$ (7,735,189)
Changes for the year:			
Service cost	3,419,015	-	3,419,015
Interest	4,782,453	-	4,782,453
Changes of benefits	542,663	-	542,663
Changes of assumptions	1,382,562	-	1,382,562
Differences between expected and actual experience	-	-	-
Contributions - employer	-	1,778,396	(1,778,396)
Contributions - member	-	1,606,052	(1,606,052)
Net investment income	-	13,510,857	(13,510,857)
Benefit payments, including refunds of employee contributions	(3,843,812)	(3,843,812)	-
Administrative expense	-	(229,654)	229,654
Net changes	<u>6,282,881</u>	<u>12,821,839</u>	<u>(6,538,958)</u>
Balances at 12/31/2020	<u>\$ 95,943,776</u>	<u>\$ 110,217,923</u>	<u>\$ (14,274,147)</u>

Sensitivity of the pension liability to changes in the discount rate. The following presents the net pension liability of the County, calculated using the discount rate of 5.25%, as well as what the County's net pension liability/(asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (4.25%) or 1-percentage-point higher (6.25%) than the current rate:

	1% Decrease (4.25%)	Current Discount Rate (5.25%)	1% Increase (6.25%)
County's net pension liability/(asset)	\$(5,334,409)	\$(14,274,147)	\$(21,684,979)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issues PMRS financial report.

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

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

D. Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended December 31, 2020, the County recognized pension expense of \$(285,378). At December 31, 2020 the County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 1,914,282
Changes in assumption	1,565,105	-
Net difference between projected and actual earnings on pension plan investments	-	12,429,612
Contributions subsequent to the measurement date	1,844,291	-
	<u>\$ 3,409,396</u>	<u>\$ 14,343,894</u>

The \$1,844,291 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022 financial statements. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	
2022	\$ (4,261,408)
2023	(2,706,722)
2024	(4,094,497)
2025	(1,716,162)
2026	-
Thereafter	-

NOTE 8: LEASES

The County leases office space and land for 911 towers under several operating lease agreements which have expiration dates ranging from 2021 to 2033. Some of the agreements contain renewal provisions at the County's option. The County also has a lease with a related party as described in Note 19. The following is a schedule of the future minimum rental payments to be made under the various leases as of December 31, 2021:

<u>Years</u>	<u>Agencies</u>	<u>Total</u>
2022	\$ 363,633	\$ 363,633
2023	374,542	374,542
2024	385,779	385,779
2025	397,352	397,352
2026	409,272	409,272
2027-2031	1,374,650	1,374,650
2032-2033	287,583	287,583
	<u>\$ 3,592,811</u>	<u>\$ 3,592,811</u>

Rent expense for 2021 was \$383,632.

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

NOTE 9: RISK MANAGEMENT

Effective January 1, 1999, 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. For the year ended December 31, 2021, the County was required to pay an insurance premium of \$719,880 to the Trust. The Trust has an audit performed each year and the County may be required to pay an additional premium or entitled to a refund as a result of the audit. For the 2021 Trust audit, the County received a refund of \$20,127.

Effective January 1, 2015, the County has elected not to purchase commercial health insurance for the risks of losses to which it is exposed. Instead, the County's management believes it is more economical to manage its risk internally. The County pays all claims for risk of loss which the County is exposed including health claims, which are administered by third parties. The County has purchased stop loss insurance from commercial insurers that will reimburse the County 100% of all medical claims over \$175,000 per year per participant with exceptions.

The County will also receive a stop loss reimbursement of 100% for all medical claims up to \$1,000,000 which exceed \$9,479,915 in 2021. The County would have to fund any claims incurred in excess of the \$1,000,000 threshold. During the year ended December 31, 2021, the County received stop loss reimbursements for three claimants in the amount of \$2,948,155.

The County accounts for its self-insurance activity in its Internal Service Fund. Liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Because of delays between the time a claim is incurred and it is reported to the County for payment, the estimated liability does not necessarily result in an exact amount. The County's claims liabilities amounts for the years ended December 31, 2021 and 2020 were:

	<u>2021</u>	<u>2020</u>
Liability at beginning of year	\$ 871,471	\$ 478,800
Add: incurred claims relating to:		
Prior years	413,403	670,060
Current year	7,112,242	7,061,863
Less: Payment of claims relating to:		
Prior years	491,923	558,764
Current year	<u>6,857,870</u>	<u>6,780,488</u>
Liability - end of year	<u>\$ 1,047,323</u>	<u>\$ 871,471</u>

The County continues to carry commercial insurance for all other risks of loss including dental, liability and property, and casualty insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years except for the stop loss reimbursements mentioned above. The self-insurance liability is recorded as Accounts Payable in the Proprietary Fund Statement of Net Position and the Government - Wide Statement of Net Position.

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

NOTE 10: RISKS AND UNCERTAINTIES

Several months prior to year-end, a global pandemic due to the spread of the COVID-19 coronavirus caused the United States government to declare a national emergency. This national disaster has created a great deal of uncertainty regarding the County's revenues and expenses. The impact of this national emergency has yet to be determined.

NOTE 11: LONG-TERM LIABILITIES

A summary of changes in long-term liabilities follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
<u>Governmental Activities:</u>					
Bonds and Note Payable:					
General obligation debt	\$77,317,373	\$ -	\$2,393,213	\$74,924,160	\$4,620,393
Less: Bond Discount	(70,744)	-	(4,223)	(66,521)	(4,223)
Plus: Bond Premium	1,993,765	-	151,996	1,841,769	151,966
Total Bonds and Note Payable:	79,240,394	-	2,540,983	76,699,408	4,768,136
Other Long Term Liabilities:					
Compensated absences	1,282,299	507,241	187,088	1,602,452	160,245
Total OPEB Liability	121,607	-	82,245	39,362	-
Total Other Long Term Liabilities	1,403,906	507,241	269,333	1,641,814	160,245
Governmental Activities: Long-Term Liabilities	\$80,644,300	\$507,241	\$2,810,316	\$78,341,222	\$4,928,381

Compensated absences, total postemployment benefits liability, and the net pension liability (asset) are liquidated by the General Fund, Children & Youth Fund, 911 Fund, and certain other Nonmajor Funds.

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

NOTE 11: LONG-TERM LIABILITIES (Continued)

The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt debt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years. At December 31, 2021, the County has not recorded an arbitrage liability in its financial statements.

General Obligation Notes and Bonds Governmental Activities:

<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Purpose</u>	<u>Balance Outstanding at December 31, 2021</u>
2012	\$37,135,000	General Obligation Bonds, Series of 2012 issued for the purpose of refunding the 2003 Bonds, 2007 Notes, 2009 Notes, and to fund an emergency management project. The bonds bear an interest rate between .30% and 4.0% (final maturity occurs in 2037). This issuance was partially refunded with the 2020 Series. Principal due in annual installments on May 15 th increasing from \$575,000 in 2021 to \$1,900,000 in 2022.	\$1,900,000
2016	\$13,435,000	General Obligation Bonds, Series of 2016 issued to currently refund the General Obligation Note, Series B of 2013 and finance various capital projects. The bonds bear an interest rate ranging from 2% to 4% (final maturity in 2041). Principal due in annual installments on September 15 th increasing from \$125,000 in 2017 to \$4,020,000 in 2041.	12,840,000
2016	\$183,000	Note Payable issued to update Ag Center HVAC system. The Note bears a fixed rate of 4.50% for the first 60 months and a variable rate thereafter with a floor of 4.50% based on the remaining proceeds of the note. Principal due in annual installments increasing from \$9,858 in 2016 to \$18,373 in 2026.	64,160
2017	\$34,675,000	General Obligation Bonds, Series A,B, and C of 2017. Proceeds of the Series A Bonds were used to fund a termination payment associated with the cancellation of the 2008 fixed pay swap. The proceeds of the Series B Bonds were used to currently refund the outstanding General Obligation Bonds, Series of 2014. The proceeds of the Series C Bonds are to be used to fund various capital projects of the County. The Series A Bonds bear interest rates ranging from 1.3% to 2.0%, the Series B Bonds bear interest rates ranging from 2.0% to 5.0%, and the Series C Bonds bear interest rates ranging from 2.0% to 3.1%. Principal due in annual installments on November 15 th ranging from \$1,390,000 in 2017 to \$2,590,000 in 2037.	26,830,000
2020	\$33,290,000	General Obligation Bonds, Series A & B, of 2020. Proceeds of Series A Bonds were used to fund various capital projects within the County and pay related costs of issuance. Proceeds of Series B Bonds were used to advance refund a portion of the outstanding General Obligation Bonds, Series of 2012 and pay related costs of issuance. The Series A bonds bear an interest rate ranging between 2.0% and 4.0%, while the Series B Bonds bear a rate ranging from .74% to 2.5%. Principal is due on May 15 th with installments ranging from \$410,000 to \$360,000 in 2040.	33,290,000
			\$74,924,160

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

NOTE 11: LONG-TERM LIABILITIES (Continued)

An analysis of debt service requirements to maturity on these governmental activities obligations follows, *assuming current interest rate remain the same*:

<u>Governmental Activities:</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Debt Service Requirements</u>
Years Ended December 31:			
2022	\$ 4,620,393	\$ 1,996,923	\$ 6,617,316
2023	4,756,107	1,838,821	6,594,928
2024	4,516,913	1,664,649	6,181,562
2025	4,635,747	1,524,340	6,160,087
2026	4,765,000	1,381,169	6,146,169
2027-2031	24,855,000	5,501,906	30,356,906
2032-2036	18,910,000	2,398,918	21,308,918
2037-2041	7,865,000	361,369	8,226,369
	\$74,924,160	\$16,668,095	\$91,592,255

NOTE 12: INTERFUND TRANSFERS

Interfund "transfers in" and "transfers out" are as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 1,422,743	\$ 5,637,815
Children and Youth	2,602,686	-
911 Fund	1,633,339	-
Nonmajor Governmental Funds	1,681,796	1,702,749
Total Governmental Fund Types	\$7,340,564	\$7,340,564

Transfers from the General Fund are used to move unrestricted revenues to finance various programs that the government must account for in other funds in accordance with budgetary and legal authorizations, including amounts as subsidies or matching funds for various grant programs.

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

NOTE 13: INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables balances of each individual fund as of December 31, 2021, are as follows:

<u>Governmental Fund Types</u>	<u>Due From Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 7,998,129	\$ 4,022,388
Children and Youth Fund	1,535,237	2,379,606
911 Fund	1,633,339	2,961,628
Nonmajor Governmental Funds	173,428	1,073,302
Total Government Fund Types	<u>11,340,133</u>	<u>10,436,924</u>
 <u>Proprietary Fund Type</u>		
Internal Service Fund	<u>137</u>	<u>903,346</u>
Total Proprietary Fund Type	<u>137</u>	<u>903,346</u>
Total	<u><u>\$ 11,340,270</u></u>	<u><u>\$ 11,340,270</u></u>

The General Fund has paid expenses on behalf of other funds, therefore, a corresponding interfund receivable and payable has been recorded.

NOTE 14: COMMITMENTS AND CONTINGENCIES

- A) The County participates in a variety of federal and state assisted grant programs, which are subject to financial and compliance audits. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.
- B) 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 position.

NOTE 15: COMPENSATED ABSENCES

Employees of the County are entitled to certain compensated absences, consisting of paid time off ("PTO") and sick leave. All full-time employees are eligible to accrue PTO, beginning the first day of employment. PTO hours are accrued based on the number of non-overtime hours paid. At year-end, employees may carry over a maximum of 260 hours of unused PTO. At year-end, any unused PTO in excess of 260 hours is placed in the sick leave reserves for employees. Sick leave reserves of up to 60 hours are eligible for reimbursement upon retirement from employment. Applicable GASB pronouncements require accrual of compensated absences that meets certain specific conditions. The County has determined that such conditions apply to PTO pay of Governmental Funds. To the extent PTO liabilities for governmental funds are liquidated with available resources they are accounted for as fund liabilities in the fund financial statements; the remainder of the obligation is accounted for in the government-wide financial statements.

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

NOTE 16: FUND BALANCES/NET POSITION

The constraints of fund balances included in the fund financial statements represent portions of fund balances that are nonspendable, restricted, or assigned for various purposes and are not available for the payment of other subsequent expenditures. The following nonspendable, restricted, and assigned fund balances are included in the fund financial statements.

General FundNonspendable

This line item represents amounts for prepaid expenses.	<u>\$ 132,726</u>
---	-------------------

This line item represents amounts for loans receivable	<u>\$ 652,972</u>
--	-------------------

Assigned

This line item represents amounts assigned for the subsequent years' budget.	<u>\$ 4,790,934</u>
--	---------------------

Nonmajor FundsRestricted

<u>Act 13 Fund (Public Works)</u>	<u>\$ 376,189</u>
-----------------------------------	-------------------

This line item represents amounts that are restricted for the expenditures in accordance with Act 13.

<u>Liquid Fuels Tax (Public Works)</u>	<u>\$ 669,926</u>
--	-------------------

This line item represents amounts that are restricted by grantors for the future payments of expenditures for the building and improvement of roads and bridges.

<u>Records Improvement (General Government)</u>	<u>\$ 570,449</u>
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This line item represents amounts that are restricted for improvements in the for the County as well as the Register of Wills, Recorder of Deeds' Office, Clerk of Courts, and Prothonotary offices.

<u>Capital Reserve Fund</u>	<u>\$ 155,919</u>
-----------------------------	-------------------

This line item represents amounts that are restricted for various capital projects of the County.

<u>2020 Capital Projects Fund</u>	<u>\$ 4,941,828</u>
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This line item represents amounts that are restricted for various capital projects of the County.

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

NOTE 16: FUND BALANCES/NET POSITION (CONTINUED)

Nonmajor Governmental Funds (Continued)Restricted (Continued)

<u>Home Fund (Conservation and Development)</u>	<u>\$ 300</u>
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This line item represents amounts that are restricted by grantors for future expenditures for community rehab projects.

<u>Affordable Housing (Conservation and Development)</u>	<u>\$ 926,818</u>
--	-------------------

This line item represents amounts collected from the recording of fees for mortgages and deeds to enhance local affordable housing efforts.

<u>Hotel Tax (Culture and Recreation)</u>	<u>\$ 1,657,300</u>
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This line item represents amounts that are restricted for the levying and setting of Hotel room rental tax by the County government for the purposes of economic development and historic preservation.

<u>Court Reserved Fund (Judicial)</u>	<u>\$ 1,072,373</u>
---------------------------------------	---------------------

This line item represents amounts that are restricted to track court related revenues such as Offender Supervision fees, treatment fees, and Youth offender education fees.

<u>Conservation District (Conservation and Development)</u>	<u>\$ 3,635,782</u>
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This line item represents amounts that are restricted for the preservation of Adams County's natural resources, land preservation, and debt service.

<u>Coroner's VSIA (Public Safety)</u>	<u>\$ 36,668</u>
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This line item represents amounts that are restricted by grantors for purchases of equipment, training, and office and laboratory facility improvement.

<u>Law Enforcement (Public Safety)</u>	<u>\$ 109,088</u>
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This line item represents amounts that are restricted by grantors for purchase of law enforcement equipment.

<u>Juvenile Restitution (Judicial)</u>	<u>\$ 63,669</u>
--	------------------

This line item represents amounts that are restricted for restitution expenditures.

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

NOTE 16: FUND BALANCES/NET POSITION (CONTINUED)

Nonmajor Governmental Funds (Continued)Restricted (Continued)

<u>Ag Land Preservation (Conservation and Development)</u>	<u>\$ 803,176</u>
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This line item represents amounts that are restricted for land preservation.

<u>Domestic Relations (Judicial)</u>	<u>\$ 1,502,359</u>
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This line item represents IV-D incentives funding restricted for program use.

<u>Prison Commissary (Public Safety)</u>	<u>\$ 409,942</u>
--	-------------------

This line item represents amounts restricted for the Prison Commissary fund.

<u>Parks and Recreation's Green Space Program (Culture and Recreation)</u>	<u>\$ 631,228</u>
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This line item represents amounts restricted for the Green Space Program.

NOTE 17: NOTES RECEIVABLE

Notes receivable represent amounts loaned to qualified County residents for Affordable Housing that are to be repaid to the County. The County has various loans that extend to different time periods with respective residents. The balance of the notes receivable at December 31, 2021 was \$67,148.

NOTE 18: LOANS RECEIVABLE

The County loaned or paid funds to/on behalf of the Adams County Industrial Development Authority in which the Authority was able to purchase four properties. Upon sale of these lots, proceeds will be transferred to the County until the loan is satisfied. The balance outstanding as of December 31, 2021 was \$585,000. The County also loaned an additional \$1,011,215 to the Adams County Industrial Development Authority (IDA). The County guaranteed and is paying all the required debt service payments on a Note Payable on behalf of the IDA. The County received reimbursement of \$943,243 related to proceeds of property sold and the balance outstanding on the loan is \$652,972 at December 31, 2021.

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

NOTE 19: RELATED PARTY TRANSACTIONS

Effective September 3, 2014 the County entered into a lease agreement in which the County leases 19,459 square feet of the Agricultural Center Building from the Adams County Conservation District. The lease ran through June 30, 2017 and was renewed during 2017, with rent being due on or about the first day of each month. The lease automatically renews for subsequent three year periods; provided that either party may cancel the at the end of the rental period by providing written notice to the other party at least 90 days prior to the end of any period. After the first year and each successive year, the rent may be increased or decreased based on the changes in costs associated with the operation and maintenance of the Center or changes in debt service requirements. Rent expense for 2021 was \$194,590. Rent expense for 2022 will be \$194,590.

NOTE 20: OTHER POST-EMPLOYMENT BENEFITS

The County administers a single-employer defined benefit OPEB Plan ("Plan"). The Plan provides postretirement medical benefits for eligible retirees. The County does not issue separate financial reports for the Plan.

Plan Description:

The Adams County Employees' Postretirement Benefits Plan is a non-contributory, single-employer postretirement benefits plan that covers full-time employees of the County. The plan provides postretirement medical benefits upon retirement to plan members and their beneficiaries, pursuant to a County Resolution approved by the Board of Commissioners that was effective January 1, 1998, which was rescinded by the Commissioners effective March 20, 2019. The plan can be amended by the Board of Commissioners. The plan is administered by a plan administrator appointed by the governing body of the County. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Benefits Provided. An employee enters the plan on the day he becomes a full-time County employee. A County employee who retires at age 55 or older from the County's pension program and has completed 20 or more years of service is eligible for continued health insurance until age 65. A county employee who terminates employment prior to retirement eligibility will not be eligible for postretirement medical benefits. Upon meeting the eligibility requirements, retired members will continue coverage under the active employees' medical program in which they were enrolled during their last year of employment, at their own expense. The number of dependents covered may not exceed the number enrolled in the plan one year prior to retirement. The Plan benefits are limited to employees who retired and receiving plan benefits as of March 20, 2019.

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

NOTE 20: OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Benefits Provided (Continued)

The medical and prescription drug insurance plans differ for Teamsters Professional employees from the plans offered to County, AFSCME and Teamster Support employees. For both groups, there is a choice between a low-deductible plan (\$250 for single coverage and \$500 per family) and a high-deductible plan (\$1,000/\$2000). Dental benefits are provided on a fully insured basis. The dental plan differs among the employee groups. Vision benefits are provided through a self-insured plan. If an employee dies prior to retirement, no benefits will be payable under the plan. Upon a retired member's death, health insurance coverage will terminate. Retired members must pay the premiums for coverage elected under the plan. Failure to pay the required premium will result in cancellation of the insurance. The County may charge an administrative fee in addition to the retired member's monthly premium.

Employees covered by benefit terms. At December 31, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	1
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	-
	<u>1</u>

Funding Policy. The plan does not have a funding policy. The medical benefits for retired members are paid from the County's Internal Service Fund.

Total OPEB Liability. The County's total OPEB liability of \$39,362 was measured as of December 31, 2021.

Actuarial assumptions and other inputs. The total OPEB liability was determined by an actuarial valuation as of January 1, 2021 and update procedures were used to roll forward the Total OPEB Liability to the measurement date using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Salary increases	4.0%
Discount rate	4.0%
Inflation	2.5%
Healthcare cost trend rates	Medical Costs: Based on Getzen Model of Long-Run Medical Cost Trends. 2.0% in 2021 increasing to an ultimate rate of 4.0% in 2075 and after. Dental and Vision Costs: 5% per year
Mortality	RP-2000 Table for healthy males and females

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

NOTE 20: OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Actuarial assumptions and other inputs (Continued)

The discount rate on the valuation date was based on the Bond Buyer 20 year AA/Aa municipal bond index.

The actuarial assumptions used in the January 1, 2021 valuation were reviewed by the County's actuary; however, an actuarial experience study was not performed.

Changes in the total OPEB Liability

The County's change in its total OPEB liability for the year ended December 31, 2021 was as follows:

	Governmental Activities
Interest	\$ 552
Changes of benefit terms	-
Differences between expected and actual experience	42,374
Benefit payments	<u>(125,171)</u>
Net change in total OPEB liability	(82,245)
Total OPEB liability - January 1, 2021	<u>121,607</u>
Total OPEB liability - December 31, 2021	<u>\$ 39,362</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2021, the County recognized OPEB expense of \$42,946. At December 31, 2021, the County did not report deferred outflows or inflows of resources related to OPEB for the plan.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.00 percent) or 1 percentage point higher (5.00 percent) than the current discount rate:

	<u>1% Decrease (3.00%)</u>	<u>Discount Rate (4.00%)</u>	<u>1% Increase (5.00%)</u>
Total OPEB liability	\$ 39,935	\$ 39,362	\$ 38,804

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

NOTE 20: OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Sensitivity of the total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare trend rates that are 1 percentage point higher or 1 percentage point lower than the current healthcare cost trend rates:

	<u>1% Decrease (1.0%) increasing to 3.0%</u>	<u>Current Trend Rate (2.0%) increasing to 4.0%</u>	<u>1% Increase (3.0%) increasing to 5.0%</u>
Total OPEB liability	\$ 38,985	\$ 39,362	\$ 39,741

NOTE 21: RESTATEMENT OF NET POSITION

Beginning governmental activities net position was restated to correct an error related to Deferred Outflows for Pensions and Deferred Inflows for Pensions.

	<u>Governmental Activities</u>
Beginning Net Position, previously reported	\$ 71,396,955
Correction of Deferred Outflows - Pension	(10,081,611)
Correction of Deferred Inflows - Pension	<u>(10,081,611)</u>
Beginning Net Position, as restated	<u>\$ 51,233,733</u>

NOTE 22: SUBSEQUENT EVENTS

In June 2022, the County of Adams received the last installment of approximately \$10 million from the American Rescue Plan Act of 2021. The County will use these funds to help mitigate the impacts of the pandemic in the County.

In January 2022, the County opted into the Opioid Trust and Allocation Order. The County will receive approximately 3.1 million dollars to help combat the opioid endemic.

**REQUIRED
SUPPLEMENTARY
INFORMATION**

COUNTY OF ADAMS
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS - LAST 10 YEARS

	<u>2019</u>	<u>2020</u>	<u>2021</u>
Total OPEB liability			
Service cost	\$ -	\$ -	\$ -
Interest	8,519	6,718	552
Changes of Benefit Terms	(1,434,697)	-	-
Differences between expected and actual experience	(210,009)	-	42,374
Benefit payments	<u>(958)</u>	<u>(106,137)</u>	<u>(125,171)</u>
Net change in total OPEB liability	(1,637,145)	(99,419)	(82,245)
Total OPEB liability - beginning	<u>1,858,171</u>	<u>221,026</u>	<u>121,607</u>
Total OPEB liability - ending	<u>\$ 221,026</u>	<u>\$ 121,607</u>	<u>\$ 39,362</u>
Covered employee - payroll	\$ -	\$ -	\$ -
County's total OPEB liability as a percentage of covered employee payroll	0.00%	0.00%	0.00%

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

Notes to Schedule:

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statements 75 to pay the related benefits.

Changes in Benefit Terms - Effective March 20, 2019, the County exercised their right to rescind the Retiree Health Care Benefit Plan benefits to active plan members. The Plan rescinded all benefits to active members, while current retirees receiving benefits will remain grandfathered in the Plan.

COUNTY OF ADAMS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY
AND RELATED RATIOS
LAST 10 YEARS

	*	*	*	*	*	*	*
	2014	2015	2016	2017	2018	2019	2020
Total Pension Liability							
Service Costs	\$ 3,017,176	\$ 2,973,800	\$ 2,815,700	\$ 3,041,085	\$ 3,176,363	\$ 3,406,055	\$ 3,419,015
Interest	3,801,632	4,007,991	4,176,704	4,283,311	4,410,434	4,654,671	4,782,453
Changes of Benefit Terms	-	-	-	-	533,139	-	542,663
Differences Between Expected and Actual Experience	-	(1,698,093)	-	(1,984,717)	-	(1,515,188)	1,382,562
Changes of Assumptions	-	1,220,568	1,708,124	-	-	-	-
Transfers	-	-	-	-	-	(26,297)	-
Benefit Payments, Including Refunds of Member Contributions	(2,937,209)	(3,108,608)	(3,443,180)	(3,080,130)	(3,006,989)	(4,359,741)	(3,843,812)
Net Change in Total Pension Liability	3,881,599	3,395,658	5,257,348	2,259,549	5,112,947	2,159,500	6,282,881
Total Pension Liability - beginning	67,594,294	71,475,893	74,871,551	80,128,899	82,388,448	87,501,395	89,660,895
Total Pension Liability - ending (a)	<u>\$ 71,475,893</u>	<u>\$ 74,871,551</u>	<u>\$ 80,128,899</u>	<u>\$ 82,388,448</u>	<u>\$ 87,501,395</u>	<u>\$ 89,660,895</u>	<u>\$ 95,943,776</u>
Plan Fiduciary Net Position							
Contributions - Employer	\$ 1,363,234	\$ 1,312,841	\$ 1,661,282	\$ 1,636,929	\$ 1,604,926	\$ 1,758,867	\$ 1,778,396
Contributions - Member	1,218,090	1,317,545	1,310,529	1,382,562	1,496,944	1,568,156	1,606,052
Net Investment Income	3,466,490	(122,224)	5,829,770	12,917,896	(4,317,246)	16,494,738	13,510,857
Transfers	-	-	-	-	-	(26,297)	-
Benefit Payments, Including Refunds of Member Contributions	(2,937,209)	(3,108,608)	(3,443,180)	(3,080,130)	(3,006,989)	(4,359,741)	(3,843,812)
Administrative Expense	(156,491)	(178,964)	(213,028)	(202,792)	(207,460)	(178,689)	(229,654)
Net Change in Plan Fiduciary Net Position	2,954,114	(779,410)	5,145,373	12,654,465	(4,429,825)	15,257,034	12,821,839
Plan Fiduciary Net Position - beginning	66,594,333	69,548,447	68,769,037	73,914,410	86,568,875	82,139,050	97,396,084
Plan Fiduciary Net Position - ending (b)	<u>\$ 69,548,447</u>	<u>\$ 68,769,037</u>	<u>\$ 73,914,410</u>	<u>\$ 86,568,875</u>	<u>\$ 82,139,050</u>	<u>\$ 97,396,084</u>	<u>\$ 110,217,923</u>
County's Net Pension Liability/(Asset) - ending (a) - (b)	<u>\$ 1,927,446</u>	<u>\$ 6,102,514</u>	<u>\$ 6,214,489</u>	<u>\$ (4,180,427)</u>	<u>\$ 5,362,345</u>	<u>\$ (7,735,189)</u>	<u>\$ (14,274,147)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	97.30%	91.85%	92.24%	105.07%	93.87%	108.63%	114.88%
Covered Payroll	\$ 20,844,661	\$ 20,512,956	\$ 20,221,404	\$ 20,957,087	\$ 22,555,349	\$ 23,507,330	\$ 23,816,856
County's Net Pension Liability as a Percentage of Covered Payroll	9.25%	29.75%	30.73%	-19.95%	23.77%	-32.91%	-59.93%

* - Information only available for seven years. Future years will be added as information becomes available.

COUNTY OF ADAMS
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF COUNTY CONTRIBUTIONS
 LAST 10 YEARS

	*	*	*	*	*	*	*	*
	2014	2015	2016	2017	2018	2019	2020	2021
Actuarially Determined Contribution	\$ 1,345,330	\$ 1,311,774	\$ 1,660,673	\$ 1,634,944	\$ 1,603,306	\$ 1,756,967	\$ 1,778,396	\$ 1,844,291
Contribution in Relation to the Actuarially Determined Contribution	1,363,234	1,312,841	1,661,282	1,636,929	1,604,926	1,758,867	1,778,396	1,844,291
Contribution Deficiency/(Excess)	\$ (17,904)	\$ (1,067)	\$ (609)	\$ (1,985)	\$ (1,620)	\$ (1,900)	\$ -	\$ -
Covered Payroll	\$ 20,844,661	\$ 20,512,956	\$ 20,221,404	\$ 20,957,087	\$ 22,555,349	\$ 23,507,330	\$ 23,816,856	\$ 24,434,981
Contribution as a percentage of Covered Payroll	6.54%	6.40%	8.22%	7.81%	7.12%	7.48%	7.47%	7.55%

Notes to Schedule:

Valuation Date:

Actuarially determined contribution rates are calculated as of January 1 for the even valuation year at least two years prior to the end of the fiscal year in which the contributions were reported.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level Dollar
Remaining Amortization Period	Based upon the amortization periods in Act 205
Asset Valuation Method	Based Upon Municipal Reserves in PMRS (Fair Value)
Inflation	2.80%
Salary Increases	Age related scale with merit and inflation
Investment Rate of Return	5.25%
Pre-Retirement Mortality	Males - RP 2000 projected 15 years with scale AA Females - RP 2000 projected 15 years with scale AA and a 5 year setback
Post-Retirement Mortality:	Males - RP 2000 projected 5 years with scale AA Females - RP 2000 projected 10 years with scale AA

Changes in assumptions:

- Assumption changes reflect the liability impact of the Board of Trustees approved changes as of December 31, 2015
- Investment Return assumption for municipal assets decreased from 5.50% to 5.25% as of December 31, 2016.
- Assumption based on the PMRS Experience Study for the period covering 1/1/2014 through 12/31/2018, issued by the actuary in September 2020.

Benefit changes:

During 2018, the County received an excess interest award from PMRS which was distributed to plan members.

* - Information only available for eight years. Future years will be added as information becomes available

COUNTY OF ADAMS, PENNSYLVANIA
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 40,391,474	\$ 40,391,474	\$ 40,541,081	\$ 149,607
Intergovernmental Revenues	2,860,133	2,860,133	2,314,750	(545,383)
Charges for Services	4,729,412	4,729,412	4,781,248	51,836
Interest and Rents	567,380	567,380	468,543	(98,837)
License and Permits	146,335	146,335	162,508	16,173
Court Costs and Fines	1,345,500	1,345,500	1,501,862	156,362
Other	712,721	712,721	957,421	244,700
	<hr/>			
Total Revenues	50,752,955	50,752,955	50,727,413	(25,542)
	<hr/>			
Expenditures				
Current:				
General Government - Administrative	14,273,773	14,273,773	12,826,653	1,447,120
General Government - Judicial	14,599,719	14,599,719	14,705,397	(105,678)
Public Safety	15,254,346	15,254,346	13,640,369	1,613,977
Public Works	5,000	5,000	5,625	(625)
Human Services	632,946	632,946	479,909	153,037
Culture and Recreation	119,500	119,500	100,520	18,980
Conservation and Development	1,619,800	1,619,800	598,750	1,021,050
Debt Service	-	-		-
Principal	2,350,000	2,350,000	2,350,000	-
Interest	2,075,719	2,075,719	2,075,718	1
	<hr/>			
Total Expenditures	50,930,803	50,930,803	46,782,941	4,147,862
	<hr/>			
Excess of Revenues Over (Under) Expenditures	(177,848)	(177,848)	3,944,472	4,122,320
	<hr/>			
Other Financing Sources (Uses)				
Transfers In	1,255,400	1,255,400	1,422,743	167,343
Transfers (Out)	(3,874,873)	(3,874,873)	(5,637,815)	(1,762,942)
	<hr/>			
Total Other Financing Sources (Uses)	(2,619,473)	(2,619,473)	(4,215,072)	(1,595,599)
	<hr/>			
Net change in fund balances	(2,797,321)	(2,797,321)	(270,600)	2,526,721
	<hr/>			
Fund Balances - Beginning of Year	2,797,321	2,797,321	27,309,148	24,511,827
	<hr/>			
Fund Balances - End of Year	\$ -	\$ -	\$ 27,038,548	\$ 27,038,548
	<hr/>			

COUNTY OF ADAMS, PENNSYLVANIA
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 CHILDREN AND YOUTH FUND
 FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental Revenues	\$ 8,857,623	\$ 8,857,623	\$ 6,635,617	\$ (2,222,006)
Interest and Rents	200	200	-	(200)
Miscellaneous	115,800	115,800	85,321	(30,479)
Total Revenues	<u>8,973,623</u>	<u>8,973,623</u>	<u>6,720,938</u>	<u>(2,252,685)</u>
Expenditures				
Current:				
Human Services	<u>10,242,368</u>	<u>10,242,368</u>	<u>9,323,624</u>	<u>918,744</u>
Total Expenditures	<u>10,242,368</u>	<u>10,242,368</u>	<u>9,323,624</u>	<u>918,744</u>
Deficiency of Revenues Under Expenditures	<u>(1,268,745)</u>	<u>(1,268,745)</u>	<u>(2,602,686)</u>	<u>(1,333,941)</u>
Other Financing Sources				
Transfers In	<u>1,268,745</u>	<u>1,268,745</u>	<u>2,602,686</u>	<u>1,333,941</u>
Total Other Financing Sources	<u>1,268,745</u>	<u>1,268,745</u>	<u>2,602,686</u>	<u>1,333,941</u>
Net change in fund balances	-	-	-	-
Fund Balances - Beginning of Year	-	-	-	-
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF ADAMS, PENNSYLVANIA
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 911 FUND
 FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental Revenues	\$ 2,139,383	\$ 2,139,383	\$ 2,384,010	\$ 244,627
Charges for Services	27,000	27,000	27,354	354
Interest and Rents	600	600	4,088	3,488
Total Revenues	<u>2,166,983</u>	<u>2,166,983</u>	<u>2,415,452</u>	<u>248,469</u>
Expenditures				
Current:				
Public Safety	<u>4,101,377</u>	<u>4,101,377</u>	<u>4,048,791</u>	<u>52,586</u>
Total Expenditures	<u>4,101,377</u>	<u>4,101,377</u>	<u>4,048,791</u>	<u>52,586</u>
Deficiency of Revenues Under Expenditures	<u>(1,934,394)</u>	<u>(1,934,394)</u>	<u>(1,633,339)</u>	<u>301,055</u>
Other Financing Sources				
Transfers In	<u>1,934,394</u>	<u>1,934,394</u>	<u>1,633,339</u>	<u>(301,055)</u>
Total Other Financing Sources	<u>1,934,394</u>	<u>1,934,394</u>	<u>1,633,339</u>	<u>(301,055)</u>
Net change in fund balances	-	-	-	-
Fund Balances - Beginning of Year	-	-	-	-
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF ADAMS, PENNSYLVANIA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2021

Budgets and Budgetary Accounting

Legal Requirements

Commonwealth of Pennsylvania statutes require that County Governments establish budgetary systems and adopt annual operating budgets. The County's annual budget includes the General Fund and certain Special Revenue Funds and is based on estimates of revenues and expenditures approved by the Commissioners. The County adopts the budget on the same basis of accounting as reported in the fund financial statements. The County of Adams follows these procedures in establishing the budgetary data reflected in the financial statements:

County Budget Process

1. During the 3rd quarter each year the Budget and Purchasing Department prepares and distributes to all department directors budgetary worksheets. The worksheets are used as a tool for department directors to provide their projections for the current year and the next year. Also, worksheets allow for multi-year planning. The County utilizes Target Based budgeting for their new budget process.
2. The County Manager and Budget and Purchasing Director in conjunction with the Commissioners interview all department directors to discuss their budgets as submitted and allow them to substantiate projected revenues and expenditures.
3. The Budget and Purchasing Department assembles the preliminary projections of revenues and expenditures into a formal budget incorporating any revisions or adjustments resulting from the Commissioner's review.
4. Public meetings 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 County Commissioners adopt the final budget by enacting an appropriate resolution.
6. Formal budgetary process is employed as a planning device. The adopted budget is on a basis consistent with GAAP. Budget amounts are as originally adopted, or as amended by the County Commissioners.

Level of Control

The County maintains budgeting control at the individual fund level.

Lapsing of Appropriations

Unexpended appropriations lapse at year-end.

COUNTY OF ADAMS, PENNSYLVANIA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
DECEMBER 31, 2020

Budgets and Budgetary Accounting (Continued)

Management Authority

During the course of the year, departmental needs may change, emergencies may occur, or additional revenue may arise. As a result, funds are transferred between line items of a department's budget or additional revenue may need to be budgeted for a specific project or grant. As a management device, the County maintains budgetary control at the department line item level, as authorized by a resolution of the Board of Commissioners. County's management can overspend at the department level and make transfers between the departments without the approval of the Commissioners. Actual expenditures and transfers out may not legally exceed "budgeted" appropriations at the individual fund level.

**OTHER
SUPPLEMENTARY
INFORMATION**

COUNTY OF ADAMS, PENNSYLVANIA
NOTES TO COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES
DECEMBER 31, 2021

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes. The County adopts budgets for the following nonmajor special revenue funds: Liquid Fuels Fund, Hazardous Materials Fund, and the Act 13 Bridge Improvements Fund. The following nonmajor governmental funds are utilized to account for those financial activities:

The Juvenile Restitution Fund is a special revenue fund used to account for juvenile offender restitution revenues and expenditures.

The Liquid Fuels Fund is a special revenue fund used to account for state aid revenues and expenditures for the County's Liquid Fuels Program which funds a range of projects to support construction, reconstruction, maintenance and repair of county bridges.

The Domestic Relations Fund is a special revenue fund used to account for Title IV-D revenues received.

The Hazardous Materials Fund is a special revenue fund used to account for the revenues and expenditures for the County's Hazardous Materials program as defined in Act 165 of Title 35.

The Community Development Block Grant Fund is a special revenue fund used to account for revenues and expenditures as set forth in Act 179. Uses include housing rehabilitation, public services, community facilities, infrastructure improvement, development and planning.

The Ag Land Administration Fund is a special revenue fund for the Agricultural Land Preservation Program administered by the County with matching funds from the State.

The Law Enforcement Fund is a special revenue fund used to account for the purchase and distribution of law enforcement equipment.

The Commissary Fund is a special revenue fund used to account for revenues received from commissary commissions and expenditures for inmate welfare.

The Records Improvement Fund is a special revenue fund accounted for by division which includes: County Records Improvement, Register of Wills Automation, Recorder of Deeds Automation, Orphans Automation, Criminal Automation, Prothonotary Automation. These funds have a restricted fund balance.

The Home Fund is a special revenue fund used to account for the revenue received from the PA DCED for the administration of the Home Grant.

The Affordable Housing (Act 137) Fund is a Special revenue fund used to account for revenue collected from the recording of fees for mortgages and deeds to enhance local affordable housing efforts.

The Hotel Tax Fund is a special revenue fund for the administration of the County's Hotel Tax program.

The Court Reserved Fund is a special revenue fund used to account for the revenues of the Offender's Supervision program, treatment fees, and youth education fees.

The Coroner's VSIA Fund is a special revenue fund used to account for revenues received from death certifications from the Vital Statistics Improvement Account. Funds to be used per Act 122.

The Act 13 Bridge Improvements Fund is a special revenue fund for the administration of the Act 13 Marcellus Shale monies that are specifically to be used for at risk bridges.

COUNTY OF ADAMS, PENNSYLVANIA
COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES
(CONTINUED)
DECEMBER 31, 2021

The Parks and Recreation Green Space Fund is a special revenue fund for the administration of the County's Parks, Recs & Green Space Grant Program. Funded by Act 13 Marcellus Shale monies and County contributions.

The Conservation District Fund is a special revenue fund used to account for the County's natural resources, land prevention, and debt service.

The Capital Reserve Fund is used for capital budget transactions. Funded by appropriations from the General Fund and debt issued for capital item purchases.

The 2020 Capital Projects Fund is used to account for capital additions to the County and future capital projects of the County.

The CARES fund is a special revenue fund is used to account for federal monies received from the Coronavirus Aid, Relief, and Economic Security Act.

The Pass Through Non-Interest Bearing fund is used to account for grant monies that are passed through to other governmental entities.

COUNTY OF ADAMS, PENNSYLVANIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2021

SPECIAL REVENUE FUNDS											
<u>Assets</u>	<u>Juvenile Restitution</u>	<u>Liquid Fuels</u>	<u>Domestic Relations</u>	<u>Hazardous Materials</u>	<u>Community Development Block Grant</u>	<u>Ag Land Administration</u>	<u>Law Enforcement</u>	<u>Commissary Fund</u>	<u>Records Improvement</u>	<u>Home</u>	<u>Affordable Housing (Act 137)</u>
Cash and Cash Equivalents	\$ 63,669	\$ 883,732	\$ 1,741,836	\$ -	\$ -	\$ 799,109	\$ 105,754	\$ 412,320	\$ 565,561	\$ 300	\$ 881,280
Restricted Cash	-	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-	-
Receivables											
Accounts, net	-	-	89	3	-	4,067	1,734	19,199	10,255	-	23,601
Notes Receivable	-	-	-	-	-	-	-	-	-	-	67,148
Due From Other Funds	-	-	-	44,045	-	-	-	-	-	-	-
Due From Other Governments	-	20,746	415,037	696	21,796	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	1,600	-	-	-	-
Total Assets	\$ 63,669	\$ 904,478	\$ 2,156,962	\$ 44,744	\$ 21,796	\$ 803,176	\$ 109,088	\$ 431,519	\$ 575,816	\$ 300	\$ 972,029
Liabilities											
Accounts Payable	\$ -	\$ 2,114	\$ -	\$ 40	\$ 21,796	\$ -	\$ -	\$ 21,577	\$ 831	\$ -	\$ -
Accrued Liabilities	-	-	-	2,858	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	13,249	-	-	-	-	-	-	31,902
Due To Other Funds	-	232,438	654,603	28,597	-	-	-	-	4,536	-	13,309
Total Liabilities	-	234,552	654,603	44,744	21,796	-	-	21,577	5,367	-	45,211
Fund Balances											
Restricted:											
Capital Projects	-	-	-	-	-	-	-	-	-	-	-
Public Works	-	669,926	-	-	-	-	-	-	-	-	-
Judicial	63,669	-	1,502,359	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	109,088	409,942	-	-	-
Cultural and Recreation	-	-	-	-	-	-	-	-	-	-	-
Conservation and Development	-	-	-	-	-	803,176	-	-	-	300	926,818
General Government	-	-	-	-	-	-	-	-	570,449	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balance	63,669	669,926	1,502,359	-	-	803,176	109,088	409,942	570,449	300	926,818
Total Liabilities and Fund Balance	\$ 63,669	\$ 904,478	\$ 2,156,962	\$ 44,744	\$ 21,796	\$ 803,176	\$ 109,088	\$ 431,519	\$ 575,816	\$ 300	\$ 972,029

COUNTY OF ADAMS, PENNSYLVANIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2021

<u>Assets</u>	SPECIAL REVENUE FUNDS										Total Nonmajor Governmental Funds
	Hotel Tax	Court Reserved Fund	Coroner's VSIA	Act 13 Bridge Improvements	Parks and Recreation Green Space	Conservation District	Capital Reserve	CARES Fund	Pass Through Grant Fund Non-Interest Bearing	2020 Capital Projects	
Cash and Cash Equivalents	\$ 1,822,286	\$ 1,072,373	\$ 36,668	\$ 386,904	\$ 657,848	\$ 2,878,531	\$ 105,990	\$ -	\$ -	\$ -	\$ 12,414,161
Restricted Cash	-	-	-	-	-	-	-	-	-	5,116,479	5,116,479
Investments	-	-	-	-	-	698,828	-	-	-	-	698,828
Receivables	-	-	-	-	-	-	-	-	-	-	-
Accounts, net	112,366	-	-	-	-	-	-	-	-	-	171,314
Notes Receivable	-	-	-	-	-	-	-	-	-	-	67,148
Due From Other Funds	-	-	-	-	-	-	128,714	669	-	-	173,428
Due From Other Governments	-	-	-	-	-	196,824	-	-	-	-	655,099
Other Assets	-	-	-	-	-	9,471	-	-	-	-	11,071
Total Assets	\$ 1,934,652	\$ 1,072,373	\$ 36,668	\$ 386,904	\$ 657,848	\$ 3,783,654	\$ 234,704	\$ 669	\$ -	\$ 5,116,479	\$ 19,307,528
Liabilities											
Accounts Payable	\$ 277,352	\$ -	\$ -	\$ 10,715	\$ 26,620	\$ 1,091	\$ 63,392	\$ -	\$ -	\$ 35,501	\$ 461,029
Accrued Liabilities	-	-	-	-	-	22,965	-	-	-	-	25,823
Unearned Revenue	-	-	-	-	-	123,816	15,393	-	-	-	184,360
Due To Other Funds	-	-	-	-	-	-	-	669	-	139,150	1,073,302
Total Liabilities	277,352	-	-	10,715	26,620	147,872	78,785	669	-	174,651	1,744,514
Fund Balances											
Restricted:											
Capital Projects	-	-	-	-	-	-	155,919	-	-	4,941,828	5,097,747
Public Works	-	-	-	376,189	-	-	-	-	-	-	1,046,115
Judicial	-	1,072,373	-	-	-	-	-	-	-	-	2,638,401
Public Safety	-	-	36,668	-	-	-	-	-	-	-	555,698
Cultural and Recreation	1,657,300	-	-	-	631,228	-	-	-	-	-	2,288,528
Conservation and Development	-	-	-	-	-	3,635,782	-	-	-	-	5,366,076
General Government	-	-	-	-	-	-	-	-	-	-	570,449
Unassigned	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balance	1,657,300	1,072,373	36,668	376,189	631,228	3,635,782	155,919	-	-	4,941,828	17,563,014
Total Liabilities and Fund Balance	\$ 1,934,652	\$ 1,072,373	\$ 36,668	\$ 386,904	\$ 657,848	\$ 3,783,654	\$ 234,704	\$ 669	\$ -	\$ 5,116,479	\$ 19,307,528

COUNTY OF ADAMS, PENNSYLVANIA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2021

Revenues	SPECIAL REVENUE FUNDS										
	Juvenile Restitution	Liquid Fuels	Domestic Relations	Hazardous Materials	Community Development Block Grant	Ag Land Administration	Law Enforcement	Commissary Fund	Records Improvement	Home	Affordable Housing (Act 137)
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	491,726	1,264,939	27,146	487,726	-	-	-	-	-	-
Charges for Services	3,444	-	16,854	35,225	-	-	25,166	243,038	131,893	-	303,635
Interest and Rents	344	3,406	3,873	-	-	71,175	444	1,572	2,624	2	4,951
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	3,788	495,132	1,285,666	62,371	487,726	71,175	25,610	244,610	134,517	2	308,586
Expenditures											
Current:											
General Government - Administrative	-	-	-	-	-	-	-	-	150,987	-	-
General Government - Judicial	5,592	-	254,076	-	-	-	-	-	-	-	-
Public Safety	-	-	-	106,416	-	-	2,587	110,735	-	-	-
Public Works	-	410,721	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-	-	-
Conservation and Development	-	-	-	-	487,726	-	-	-	-	-	344,731
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	792,906	-	-	-	-	-
Total Expenditures	5,592	410,721	254,076	106,416	487,726	792,906	2,587	110,735	150,987	-	344,731
Excess of Revenues Over (Under) Expenditures	(1,804)	84,411	1,031,590	(44,045)	-	(721,731)	23,023	133,875	(16,470)	2	(36,145)
Other Financing Sources (Uses)											
Transfers In	-	-	254,076	44,045	-	700,000	-	-	-	-	-
Transfers (Out)	-	(8,000)	(1,255,798)	-	-	-	-	-	-	-	(322,267)
Total Other Financing Sources(Uses)	-	(8,000)	(1,001,722)	44,045	-	700,000	-	-	-	-	(322,267)
Net change in fund balances	(1,804)	76,411	29,868	-	-	(21,731)	23,023	133,875	(16,470)	2	(358,412)
Fund Balances - Beginning of Year (Deficit)	65,473	593,515	1,472,491	-	-	824,907	86,065	276,067	586,919	298	1,285,230
Fund Balances - End of Year (Deficit)	\$ 63,669	\$ 669,926	\$ 1,502,359	\$ -	\$ -	\$ 803,176	\$ 109,088	\$ 409,942	\$ 570,449	\$ 300	\$ 926,818

COUNTY OF ADAMS, PENNSYLVANIA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2021

Revenues	SPECIAL REVENUE FUNDS										Total Nonmajor Governmental Funds
	Hotel Tax	Court Reserved Fund	Coroner's VSIA	Act 13 Bridge Improvements	Parks and Recreation Green Space	Conservation District	Capital Reserve	CARES Fund	Pass Through Grant Fund Non-Interest Bearin	2020 Capital Projects	
Taxes	\$ 2,574,457	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,574,457
Intergovernmental Revenues	-	-	6,064	100,830	60,356	918,720	-	-	1,166,718	-	4,524,225
Charges for Services	9,872	183,588	-	-	-	361,378	-	-	-	-	1,314,093
Interest and Rents	8,240	5,327	154	3,872	3,006	317,141	647	23	-	35,131	461,932
Miscellaneous	-	-	-	-	-	3,843	19,752	-	-	-	23,595
Total Revenues	2,592,569	188,915	6,218	104,702	63,362	1,601,082	20,399	23	1,166,718	35,131	8,898,302
Expenditures											
Current:											
General Government - Administrative	-	-	-	-	-	-	-	-	-	-	150,987
General Government - Judicial	-	24,924	-	-	-	-	-	-	-	-	284,592
Public Safety	-	-	977	-	-	-	-	-	-	-	220,715
Public Works	-	-	-	284,607	-	-	-	-	-	-	695,328
Human Services	-	-	-	-	-	-	-	17,400	1,166,718	-	1,184,118
Culture and Recreation	2,475,756	-	-	-	74,120	-	-	-	-	-	2,549,876
Conservation and Development	-	-	-	-	-	1,552,042	-	-	-	-	2,384,499
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	43,213	-	-	-	-	43,213
Interest	-	-	-	-	-	4,249	-	-	-	-	4,249
Capital Outlay	-	-	-	335,712	-	84,905	320,773	-	-	1,721,179	3,255,475
Total Expenditures	2,475,756	24,924	977	620,319	74,120	1,684,409	320,773	17,400	1,166,718	1,721,179	10,773,052
Excess of Revenues Over (Under)											
Expenditures	116,813	163,991	5,241	(515,617)	(10,758)	(83,327)	(300,374)	(17,377)	-	(1,686,048)	(1,874,750)
Other Financing Sources (Uses)											
Transfers In	-	-	-	-	-	403,675	280,000	-	-	-	1,681,796
Transfers (Out)	(116,684)	-	-	-	-	-	-	-	-	-	(1,702,749)
Total Other Financing Sources(Uses)	(116,684)	-	-	-	-	403,675	280,000	-	-	-	(20,953)
Net change in fund balances	129	163,991	5,241	(515,617)	(10,758)	320,348	(20,374)	(17,377)	-	(1,686,048)	(1,895,703)
Fund Balances - Beginning of Year (Deficit)	1,657,171	908,382	31,427	891,806	641,986	3,315,434	176,293	17,377	-	6,627,876	19,458,717
Fund Balances - End of Year (Deficit)	\$ 1,657,300	\$ 1,072,373	\$ 36,668	\$ 376,189	\$ 631,228	\$ 3,635,782	\$ 155,919	\$ -	\$ -	\$ 4,941,828	\$ 17,563,014

COUNTY OF ADAMS, PENNSYLVANIA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
LIQUID FUELS FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental Revenues	\$ 523,000	\$ 523,000	\$ 491,726	\$ (31,274)
Charges for Services	500	500	-	(500)
Interest and Rents	1,650	1,650	3,406	1,756
Other	-	-	-	-
Total Revenues	<u>525,150</u>	<u>525,150</u>	<u>495,132</u>	<u>(30,018)</u>
Expenditures				
Current:				
Public Works	437,500	437,500	410,721	26,779
Total Expenditures	<u>437,500</u>	<u>437,500</u>	<u>410,721</u>	<u>26,779</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>87,650</u>	<u>87,650</u>	<u>84,411</u>	<u>(3,239)</u>
Other Financing Uses				
Transfers Out	(8,000)	(8,000)	(8,000)	-
Net change in fund balances	79,650	79,650	76,411	(3,239)
Fund Balances - Beginning of Year	-	-	593,515	593,515
Fund Balances - End of Year	<u>\$ 79,650</u>	<u>\$ 79,650</u>	<u>\$ 669,926</u>	<u>\$ 590,276</u>

COUNTY OF ADAMS, PENNSYLVANIA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
HAZARDOUS MATERIALS FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental Revenues	\$ 42,052	\$ 42,052	\$ 27,146	\$ (14,906)
Charges for Services	31,000	31,000	35,225	4,225
Interest and Rents	10	10	-	(10)
Total Revenues	73,062	73,062	62,371	(10,691)
Expenditures				
Current:				
Public Safety	134,796	134,796	106,416	28,380
Total Expenditures	134,796	134,796	106,416	28,380
Excess of Revenues Under Expenditures	(61,734)	(61,734)	(44,045)	17,689
Other Financing Sources				
Transfers In	61,734	61,734	44,045	(17,689)
Total Other Financing Sources	61,734	61,734	44,045	(17,689)
Net change in fund balances	-	-	-	-
Fund Balances - Beginning of Year	-	-	-	-
Fund Balances - End of Year	\$ -	\$ -	\$ -	\$ -

COUNTY OF ADAMS, PENNSYLVANIA
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 ACT 13 BRIDGE IMPROVEMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental Revenues	\$ 185,000	\$ 185,000	\$ 100,830	\$ (84,170)
Interest and Rents	7,500	7,500	3,872	(3,628)
Total Revenues	<u>192,500</u>	<u>192,500</u>	<u>104,702</u>	<u>(87,798)</u>
Expenditures				
Current:				
Public Works	528,000	528,000	284,607	243,393
Capital Outlay	-	-	335,712	(335,712)
Total Expenditures	<u>528,000</u>	<u>528,000</u>	<u>620,319</u>	<u>(92,319)</u>
Net change in fund balances	(335,500)	(335,500)	(515,617)	(180,117)
Fund Balances - Beginning of Year	-	-	891,806	891,806
Fund Balances - End of Year	<u>\$ (335,500)</u>	<u>\$ (335,500)</u>	<u>\$ 376,189</u>	<u>\$ 711,689</u>

COUNTY OF ADAMS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 DECEMBER 31, 2021

	<u>Unclaimed Money</u>	<u>Prison Inmate Cash Account</u>	<u>Clerk of Courts General</u>	<u>Clerk of Courts Bail/Computer</u>	<u>Prothonotary General</u>	<u>Register & Recorder Special Resolution & General</u>	<u>Sheriff General</u>	<u>Sheriff REPP</u>	<u>Sheriff New Escheat</u>	<u>Treasurer Agent of Comm</u>
Assets:										
Cash and Cash Equivalents	\$ 89,269	\$ 47,489	\$ 5,463	\$ 427,003	\$ 101,031	\$ 1,074,234	\$ 599,886	\$ -	\$ 38,447	\$ 5,728
Accounts Receivable	300	-	-	-	-	-	-	-	-	-
Delinquent taxes receivable on behalf of other governments	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 89,569	\$ 47,489	\$ 5,463	\$ 427,003	\$ 101,031	\$ 1,074,234	\$ 599,886	\$ -	\$ 38,447	\$ 5,728
Liabilities:										
Due to other Governments	-	-	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	1,074,234	-	-	-	-
Total liabilities	-	-	-	-	-	1,074,234	-	-	-	-
Net Position - Restricted	\$ 89,569	\$ 47,489	\$ 5,463	\$ 427,003	\$ 101,031	\$ -	\$ 599,886	\$ -	\$ 38,447	\$ 5,728

COUNTY OF ADAMS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION (CONTINUED)
 DECEMBER 31, 2021

	<u>MDJ</u> <u>Harvey</u>	<u>MDJ Bowman</u>	<u>MDJ Little</u>	<u>MDJ Beauchat</u>	<u>DA Drug</u> <u>Forfeiture</u>	<u>DA Common</u> <u>Law Forfeiture</u>	<u>DA Drug</u> <u>Task Force</u>	<u>DA Task Force</u> <u>Training</u>	<u>Tax Claim Bureau</u>	TOTAL
Assets:										
Cash and Cash Equivalents	\$ 48,989	\$ 31,011	\$ 29,007	\$ 52,596	\$ 117,611	\$ 4,111	\$ 21	\$ -	\$ 642,554	\$ 3,314,450
Accounts Receivable	-	-	-	-	-	-	-	-	894,581	894,881
Delinquent taxes receivable on behalf of other governments	-	-	-	-	-	-	-	-	3,437,834	3,437,834
Total assets	\$ 48,989	\$ 31,011	\$ 29,007	\$ 52,596	\$ 117,611	\$ 4,111	\$ 21	\$ -	\$ 4,974,969	\$ 7,647,165
Liabilities:										
Due to other Governments	-	-	-	-	-	-	-	-	3,437,834	3,437,834
Other Liabilities	-	-	-	-	-	-	-	-	1,537,135	2,611,369
Total liabilities	-	-	-	-	-	-	-	-	4,974,969	6,049,203
Net Position - Restricted	\$ 48,989	\$ 31,011	\$ 29,007	\$ 52,596	\$ 117,611	\$ 4,111	\$ 21	\$ -	\$ -	\$ 1,597,962

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

	<u>Unclaimed Money</u>	<u>Prison Inmate Cash Account</u>	<u>Clerk of Courts General</u>	<u>Clerk of Courts Bail/Computer</u>	<u>Prothonotary General</u>	<u>Register & Recorder Special Resolution & General</u>	<u>Sheriff General</u>	<u>Sheriff REPP</u>	<u>Sheriff New Escheat</u>	<u>Treasurer Agent of Comm</u>
Additions:										
Fees collected for other governments	\$ -	\$ -	\$ 16,476	\$ 1,809,432	\$ 54,092	\$ 14,568,211	\$ 4,230	\$ -	\$ -	\$ 157,841
Taxes collected for other governments	-	-	-	-	-	-	-	-	-	-
Fees and fines collected	-	-	63,243	2,418,820	305,350	1,588,921	201,699	-	-	23,511
Taxes collected	-	-	-	-	-	-	-	-	-	-
Inmate account collections	-	659,077	-	-	-	-	-	-	-	-
Interest	331	499	3	332	243	-	-	-	-	-
Miscellaneous income	26,175	15,915	1,535	26,038	893,186	-	3,608,684	-	7,381	18,618
Escheat	-	-	-	43,750	-	-	-	-	-	-
Total additions	26,506	675,491	81,257	4,298,372	1,252,871	16,157,132	3,814,613	-	7,381	199,970
Deductions:										
Payments of fees collected to other governments	-	-	16,277	1,796,960	53,451	14,335,167	4,230	-	-	156,795
Payments of taxes collected to other governments	-	-	-	-	-	-	-	-	-	-
Payments of fees and fines collected	-	15,672	64,715	2,366,938	303,654	1,451,423	201,699	-	-	23,460
Payments of taxes collected	-	-	-	-	-	-	-	-	-	-
Payments of inmate funds	-	591,169	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	814	108,576	901	11,034	921,471	370,542	3,241,926	23,233	5,368	18,318
Escheat	1,392	-	-	43,750	-	-	-	-	-	-
Total Deductions	2,206	715,417	81,893	4,218,682	1,278,576	16,157,132	3,447,855	23,233	5,368	198,573
Change in net position	24,300	(39,926)	(636)	79,690	(25,705)	-	366,758	(23,233)	2,013	1,397
Net Position, beginning of year, as restated	65,269	87,415	6,099	347,313	126,736	-	233,128	23,233	36,434	4,331
Net Position, end of year	\$ 89,569	\$ 47,489	\$ 5,463	\$ 427,003	\$ 101,031	\$ -	\$ 599,886	\$ -	\$ 38,447	\$ 5,728

COUNTY OF ADAMS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>MDJ Harvey</u>	<u>MDJ Bowman</u>	<u>MDJ Little</u>	<u>MDJ</u> <u>Beauchat</u>	<u>DA Drug</u> <u>Forfeiture</u>	<u>DA Common</u> <u>Law Forfeiture</u>	<u>DA Drug</u> <u>Task Force</u>	<u>DA Task</u> <u>Force Training</u>	<u>Tax Claim</u> <u>Bureau</u>	<u>TOTAL</u>
Additions:										
Fees collected for other governments	\$ 566,816	\$ 508,121	\$ 549,243	\$ 646,852	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,881,314
Taxes collected for other governments	-	-	-	-	-	-	-	-	3,784,579	3,784,579
Fees and fines collected	175,918	103,399	147,453	149,040	74,254	-	9,182	-	-	5,260,790
Taxes collected	-	-	-	-	-	-	-	-	1,561,209	1,561,209
Inmate account collections	-	-	-	-	-	-	-	-	-	659,077
Interest	-	-	-	-	587	-	-	-	72,496	74,491
Miscellaneous income	68,912	97,357	89,098	189,633	-	-	42,300	-	534,934	5,619,766
Escheat	-	-	-	-	-	-	-	-	-	43,750
Total additions	811,646	708,877	785,794	985,525	74,841	-	51,482	-	5,953,218	35,884,976
Deductions:										
Payments of fees collected to other governments	564,101	504,204	548,438	643,015	19,942	-	-	-	-	18,642,580
Payments of taxes collected to other governments	-	-	-	-	-	-	-	-	4,112,532	4,112,532
Payments of fees and fines collected	177,629	101,579	143,880	148,680	-	-	-	-	-	4,999,329
Payments of taxes collected	-	-	-	-	-	-	-	-	1,328,159	1,328,159
Payments of inmate funds	-	-	-	-	-	-	-	-	-	591,169
Interest	-	-	-	-	-	-	-	-	80,696	80,696
Miscellaneous	52,462	97,957	87,328	171,338	28,764	18	51,481	15,754	431,831	5,639,116
Escheat	-	-	-	-	-	-	-	-	-	45,142
Total Deductions	794,192	703,740	779,646	963,033	48,706	18	51,481	15,754	5,953,218	35,438,723
Change in net position	17,454	5,137	6,148	22,492	26,135	(18)	1	(15,754)	-	446,253
Net Position, beginning of year, as restated	31,535	25,874	22,859	30,104	91,476	4,129	20	15,754	-	1,151,709
Net Position, end of year	\$ 48,989	\$ 31,011	\$ 29,007	\$ 52,596	\$ 117,611	\$ 4,111	\$ 21	\$ -	\$ -	\$ 1,597,962

Adams County
Schedule of County Functions
December 31, 2021

In accordance with Governmental Accounting Standards Board guidance, Adams County includes reports on expenditures grouped by “functions,” which are related activities, programs, or departments aimed at accomplishing a major service or regulatory responsibility of county government. These broad functional categories are intended to assist the taxpayer in understanding the cost of governmental services and the portion of the services paid for by local taxes as opposed to other funding sources, such as state or federal grants.

Adams County reports the following functional categories:

Conservation and Development includes the Conservation District, Penn State Cooperative Extension and the Community Block Grant Program run by Adams County Office of Planning and Development.

Culture and Recreation includes the Hotel Tax program and specific statutory, historical preservation, and economic development programs funded by the Hotel Tax.

Debt Service reflects scheduled payments for the long-term debt of the County.

General Government – Administration represents the bulk of county offices, including the elected offices of the Commissioners, Treasurer, Recorder of Deeds/Register of Wills, and Controller, and core County services, including Building & Maintenance, Elections/Voter Registration, Budget and Purchasing, Human Resources, Information Technology, Office of Planning and Development, Tax Services, and the Solicitor.

General Government – Judicial includes all departments under the direct control of the Courts (Court Administration, Operational Services, Magisterial District Justices, Probation, Domestic Relations, and Law Library) as well as other departments substantially related to the judicial process including the Prothonotary, Clerk of Courts, District Attorney, Public Defender, Victim Witness, and Sheriff.

Human Services includes Children & Youth Services and Veteran's Affairs.

Public Safety departments include Emergency Services (911 Center), Adams County Adult Correction Facility, Protective Inspections, Coroner, and Courthouse Security.

Public Works includes the Liquid Fuels and Bridge Improvement programs supporting maintenance and improvement of the County's 42 bridges.

County of Adams, Pennsylvania
 Statistical Section

This part of the County’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County’s overall financial health.

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Financial Trends.....104
These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.

Revenue Capacity.....112
These schedules contain information to help the reader assess the County’s most significant local revenue source, the property tax.

Debt Capacity.....119
These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

Demographic and Economic Information.....126
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.

Operating Information.....128
These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the audited financial statements for the relevant year.

COUNTY OF ADAMS, PENNSYLVANIA

Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities										
Net investment in capital assets	\$ 11,493,427	\$ 11,708,826	\$ 13,158,030	\$ 25,031,724	\$ 20,099,187	\$ 18,324,116	\$ 14,018,110	\$ 10,277,175	\$ 5,453,558	\$ 7,935,949
Restricted	3,609,238	6,141,694	6,078,901	9,260,575	9,670,625	10,755,283	16,064,940	12,790,395	27,397,371	26,895,333
Unrestricted	11,737,429	11,195,902	16,078,565	6,587,452	7,981,463	13,046,809	14,133,252	21,162,075	18,382,804	17,100,109
Total Net Position	\$ 26,840,094	\$ 29,046,422	\$ 35,315,496	\$ 40,879,751	\$ 37,751,275	\$ 42,126,208	\$ 44,216,302	\$ 44,229,645	\$ 51,233,733	\$ 51,931,391
Business-type activities										
Net investment in capital assets	\$ 2,499,654	\$ 2,549,387	\$ 2,911,291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	1,503,331	-	-	-	-	-	-	-	-
Unrestricted	982,614	(709,894)	(1,245,332)	133,616	209,249	321,010	386,627	517,331	781,316	(9,553)
Total Net Position	\$ 3,482,268	\$ 3,342,824	\$ 1,665,959	\$ 133,616	\$ 209,249	\$ 321,010	\$ 386,627	\$ 517,331	\$ 781,316	\$ (9,553)
Primary government										
Net investment in capital assets	\$ 13,993,081	\$ 14,258,213	\$ 16,069,321	\$ 25,031,724	\$ 20,099,187	\$ 18,324,116	\$ 14,018,110	\$ 10,277,175	\$ 5,453,558	\$ 7,935,949
Restricted	3,609,238	7,645,025	6,078,901	9,260,575	9,670,625	10,755,283	16,064,940	12,790,395	27,397,371	26,895,333
Unrestricted	12,720,043	10,486,008	14,833,233	6,721,068	8,190,712	13,367,819	14,519,879	21,679,406	19,164,120	17,090,556
Total Net Position	\$ 30,322,362	\$ 32,389,246	\$ 36,981,455	\$ 41,013,367	\$ 37,960,524	\$ 42,447,218	\$ 44,602,929	\$ 44,746,976	\$ 52,015,049	\$ 51,921,838

Note 1: The County implemented GASB Statement 65 in 2013 and GASB Statement 68 in 2015; and, therefore, prior years have not been adjusted to reflect the implementation of these standards.

Note 2: The County implemented GASB Statement 75 in 2018, therefore, 2017 net position in governmental activities has been restated.

Note 3: Beginning governmental activities net position was restated for 2020 to correct an error related to Deferred Outflow for Pensions and Deferred Inflows for Pensions.

Source: Statement of Net Position, Financial Statements

COUNTY OF ADAMS, PENNSYLVANIA

Changes in Net Position (Continued)
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Program Expenses										
Governmental activities:										
General Government-Administrative	\$ 8,368,102	\$ 11,110,739	\$ 12,364,019	\$ 12,045,260	\$ 9,369,291	\$ 9,414,772	\$ 8,633,465	\$ 8,913,176	\$ 9,302,779	\$ 9,005,258
General Government-Judicial	8,565,763	6,075,694	6,401,993	6,761,323	8,396,108	8,491,327	8,888,353	9,788,359	15,581,958	16,293,514
Public Safety	17,184,343	16,283,462	16,450,998	20,357,838	24,426,340	25,273,513	25,761,772	27,568,191	24,332,328	25,474,896
Public Works	325,657	652,486	812,749	344,130	352,043	852,987	365,289	957,164	397,809	850,249
Human Services	21,907,121	22,646,605	20,925,907	22,885,556	28,193,445	20,625,794	11,471,056	11,968,530	18,503,496	15,525,599
Culture and Recreation	1,697,785	2,669,057	2,381,280	2,301,074	2,716,703	2,605,317	2,531,942	2,811,702	2,562,016	2,574,838
Conservation and Development	2,104,021	2,696,638	2,301,660	2,008,787	2,784,425	3,014,442	2,416,064	2,264,884	2,315,880	3,029,510
Bond Issuance Costs	-	-	-	-	-	267,161	-	-	-	-
Interest on Debt Service	1,893,270	2,036,769	2,023,900	2,608,915	2,743,128	2,854,045	2,838,727	2,736,056	2,702,727	2,601,889
Total governmental activities expenses	62,046,062	64,171,450	63,662,506	69,312,883	78,981,483	73,399,358	62,906,668	67,008,062	75,698,993	75,355,753
Business-type activities:										
911 Operations	3,288,224	3,204,519	3,022,501	-	-	-	-	-	-	-
Economic Development	-	74,638	120,721	1,758,934	180,362	101,587	147,591	118,810	90,332	190,897
Total business-type activities expenses	3,288,224	3,279,157	3,143,222	1,758,934	180,362	101,587	147,591	118,810	90,332	190,897
Total Expenses	\$ 65,334,286	\$ 67,450,607	\$ 66,805,728	\$ 71,071,817	\$ 79,161,845	\$ 73,500,945	\$ 63,054,259	\$ 67,126,872	\$ 75,789,325	\$ 75,546,650
Program Revenues										
Governmental activities:										
Charges for services:										
General Government-Administrative	\$ 1,601,817	\$ 1,695,024	\$ 2,109,728	\$ 1,936,761	\$ 1,649,054	\$ 3,437,204	\$ 1,717,289	\$ 1,627,912	\$ 2,257,559	\$ 2,264,101
General Government-Judicial	2,280,873	1,779,128	2,061,396	1,983,665	2,108,530	1,266,861	2,913,359	2,657,718	3,242,035	3,788,801
Public Safety	2,206,816	2,240,339	2,282,153	3,109,753	2,559,984	1,915,463	1,985,823	2,545,257	2,111,907	2,511,916
Public Works	-	-	-	-	-	350	100	265	475	-
Human Services	852,372	355,646	318,997	183,277	205,015	-	242,151	-	295,728	365,651
Culture and Recreation	-	-	-	-	-	268,815	-	-	-	11,888
Conservation and Development	658,109	749,191	634,828	223,738	227,817	176,379	240,065	525,340	459,196	435,188
Operating grants and contributions										
General Government-Administrative	874,936	406,898	844,676	176,970	205,917	306,235	454,403	542,603	1,469,640	536,920
General Government-Judicial	1,570,770	1,706,503	1,631,748	1,859,129	1,864,306	1,710,320	1,799,004	1,881,759	2,507,276	3,298,578
Public Safety	469,523	447,526	250,685	1,426,668	2,428,007	3,003,057	2,767,766	2,830,972	2,601,523	2,681,616
Public Works	325,091	730,007	1,134,655	969,726	757,158	467,614	692,761	698,821	491,334	600,901
Human Services	18,963,099	20,729,496	18,194,465	19,948,654	23,067,337	16,078,254	8,398,260	7,933,246	18,244,434	12,956,197
Culture and Recreation	1,086	1,915	3,172	5,196	-	927,872	-	-	-	-
Conservation and Development	540,699	762,649	851,888	994,108	1,087,484	729,790	1,110,728	866,210	970,030	1,406,446
Capital grants and contributions	1,088,202	-	-	-	-	4,878,891	-	-	-	-
Total governmental activities program revenues	31,433,393	31,604,322	30,318,391	32,817,645	36,160,609	35,167,105	22,321,709	22,110,103	34,651,137	30,858,203
Business-type activities:										
Charges for services:										
Public Safety	1,921,854	1,368,077	1,268,313	-	-	-	-	-	-	-
Economic Development	-	54,433	22,944	1,525,750	56,603	19,401	19,251	35,951	13,869	13,701
Operating grants and contributions										
Economic Development	-	-	124,769	177,613	195,446	191,606	191,606	211,606	338,398	(877,243)
Total business-type activities program revenues	1,921,854	1,422,510	1,416,026	1,703,363	252,049	211,007	210,857	247,557	352,267	(863,542)
Total primary government program revenues	\$ 33,355,247	\$ 33,026,832	\$ 31,734,417	\$ 34,521,008	\$ 36,412,658	\$ 35,378,112	\$ 22,532,566	\$ 22,357,660	\$ 35,003,404	\$ 29,994,661
Net (expense)/revenue										
Governmental activities	\$ (30,612,669)	\$ (32,567,128)	\$ (33,344,115)	\$ (36,495,238)	\$ (42,820,874)	\$ (38,232,253)	\$ (40,584,959)	\$ (44,897,959)	\$ (41,047,856)	\$ (44,497,550)
Business-type activities	(1,366,370)	(1,856,647)	(1,727,196)	(55,571)	71,687	109,420	63,266	128,747	261,935	(1,054,439)
Total primary government net expense	\$ (31,979,039)	\$ (34,423,775)	\$ (35,071,311)	\$ (36,550,809)	\$ (42,749,187)	\$ (38,122,833)	\$ (40,521,693)	\$ (44,769,212)	\$ (40,785,921)	\$ (45,551,989)

COUNTY OF ADAMS, PENNSYLVANIA

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Revenues and Other										
Changes in Net Position										
Governmental activities:										
Property Taxes	\$ 31,558,506	\$ 31,837,110	\$ 35,115,554	\$ 35,899,178	\$ 36,188,653	\$ 36,344,820	\$ 39,332,590	\$ 39,323,307	\$ 39,488,280	\$ 40,207,035
Per Capita	338,921	350,655	326,466	327,138	304,515	344,893	343,120	320,676	321,279	368,489
Hotel Tax	1,474,084	2,479,651	2,343,980	2,339,744	2,509,580	2,790,732	2,561,955	2,569,140	1,288,531	2,574,457
Unrestricted investment earnings	691,297	(280,054)	755,469	449,728	118,413	1,019,777	1,092,752	1,663,066	959,979	978,890
Miscellaneous	635,745	763,434	1,104,057	493,430	571,237	2,106,964	568,792	1,035,113	1,653,304	1,066,337
Transfers	(1,858,740)	(36,580)	(32,337)	1,479,782	-	-	-	-	-	-
Total governmental activities	<u>32,839,813</u>	<u>35,114,216</u>	<u>39,613,189</u>	<u>40,989,000</u>	<u>39,692,398</u>	<u>42,607,186</u>	<u>43,899,209</u>	<u>44,911,302</u>	<u>43,711,373</u>	<u>45,195,208</u>
Business-type activities										
Property Taxes	1,676,617	1,744,739	-	-	-	-	-	-	-	-
Unrestricted investment earnings	12,590	52,645	17,994	3,010	3,946	2,341	2,351	1,957	2,050	1,661
Miscellaneous	11,550	18,735	-	-	-	-	-	-	-	261,909
Transfers	1,858,740	36,580	32,337	(1,479,782)	-	-	-	-	-	-
Total business-type activities	<u>3,559,497</u>	<u>1,852,699</u>	<u>50,331</u>	<u>(1,476,772)</u>	<u>3,946</u>	<u>2,341</u>	<u>2,351</u>	<u>1,957</u>	<u>2,050</u>	<u>263,570</u>
Total primary government	<u>\$ 36,399,310</u>	<u>\$ 36,966,915</u>	<u>\$ 39,663,520</u>	<u>\$ 39,512,228</u>	<u>\$ 39,696,344</u>	<u>\$ 42,609,527</u>	<u>\$ 43,901,560</u>	<u>\$ 44,913,259</u>	<u>\$ 43,713,423</u>	<u>\$ 45,458,778</u>
Change in Net Position										
Governmental activities	\$ 2,227,144	\$ 2,547,088	\$ 6,269,074	\$ 4,493,762	\$ (3,128,476)	\$ 4,374,933	\$ 3,314,250	\$ 13,343	\$ 2,663,517	\$ 697,658
Business-type activities	2,193,127	(3,948)	(1,676,865)	(1,532,343)	75,633	111,761	65,617	130,704	263,985	(790,869)
Total Primary government	<u>\$ 4,420,271</u>	<u>\$ 2,543,140</u>	<u>\$ 4,592,209</u>	<u>\$ 2,961,419</u>	<u>\$ (3,052,843)</u>	<u>\$ 4,486,694</u>	<u>\$ 3,379,867</u>	<u>\$ 144,047</u>	<u>\$ 2,927,502</u>	<u>\$ (93,211)</u>

Note 1: The County implemented GASB Statement 65 in 2013 and GASB Statement 68 in 2015; and, therefore, prior years have not been adjusted to reflect the implementation of these standards.

Note 2: In 2015, the County reclassified the 911 fund as a Governmental Activity whereas in prior years the 911 Fund was classified as a Business-Type Activity

Note 3: Beginning governmental activities net position was restated for 2020 to correct an error related to Deferred Outflow for Pensions and Deferred Inflows for Pensions.

Source: Statement of Activities, Financial Statements

COUNTY OF ADAMS, PENNSYLVANIA

Governmental Activities Tax Revenues by Source

Last Ten Years

(accrual basis of accounting)

<u>Year</u>	<u>Real Estate Tax</u>	<u>Per Capita Tax</u>	<u>Hotel Room Tax</u>	<u>Total</u>
2012	\$ 33,235,123	\$ 338,921	\$ 1,474,084	\$ 35,048,128
2013	33,581,849	350,655	2,479,651	36,412,155
2014	35,115,554	326,466	2,343,980	37,786,000
2015	35,899,178	327,138	2,339,744	38,566,060
2016	36,188,653	304,515	2,509,580	39,002,748
2017	36,344,820	344,893	2,790,732	39,480,445
2018	39,332,590	343,120	2,561,955	42,237,665
2019	39,323,307	320,676	2,569,140	42,213,123
2020	39,488,280	321,279	1,288,531	41,098,090
2021	40,207,035	368,489	2,574,457	43,149,981

Source: Statement of Activities, Financial Statements

COUNTY OF ADAMS, PENNSYLVANIA

Fund Balances of Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
Nonspendable	901,806	598,255	680,101	178,640	967,115	1,928,024	2,389,202	1,984,749	1,651,989	785,698
Restricted	-	-	1,155,443	1,141,339	1,094,701	58,268	47,505	36,722	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	2,206,747	-	1,381,639	-	2,000,000	2,797,321	4,790,934
Unassigned	14,910,603	17,016,515	20,494,257	18,795,161	20,667,260	22,483,842	25,022,124	22,445,579	22,859,838	21,461,916
Total General Fund	<u>\$ 15,812,409</u>	<u>\$ 17,614,770</u>	<u>\$ 22,329,801</u>	<u>\$ 22,321,887</u>	<u>\$ 22,729,076</u>	<u>\$ 25,851,773</u>	<u>\$ 27,458,831</u>	<u>\$ 26,467,050</u>	<u>\$ 27,309,148</u>	<u>\$ 27,038,548</u>
All other-governmental funds										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
Nonspendable	96,348	75,080	1,158,012	1,153,045	1,007,514	62,995	-	-	-	-
Restricted	5,807,678	6,141,694	5,704,812	8,119,236	11,937,206	12,458,126	13,175,045	12,754,100	19,282,424	17,563,014
Committed	-	-	-	300,656	301,601	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	(392,040)	(8,538,274)	(4,565,745)	(1,790,023)	(854,733)	(123,554)	176,293	-
Total all other governmental funds	<u>\$ 5,904,026</u>	<u>\$ 6,216,774</u>	<u>\$ 6,470,784</u>	<u>\$ 1,034,663</u>	<u>\$ 8,680,576</u>	<u>\$ 10,731,098</u>	<u>\$ 12,320,312</u>	<u>\$ 12,630,546</u>	<u>\$ 19,458,717</u>	<u>\$ 17,563,014</u>
Total fund balances of all governmental funds	<u>\$ 21,716,435</u>	<u>\$ 23,831,544</u>	<u>\$ 28,800,585</u>	<u>\$ 23,356,550</u>	<u>\$ 31,409,652</u>	<u>\$ 36,582,871</u>	<u>\$ 39,779,143</u>	<u>\$ 39,097,596</u>	<u>\$ 46,767,865</u>	<u>\$ 44,601,562</u>

Source: Balance Sheet Governmental Funds, Financial Statements

COUNTY OF ADAMS, PENNSYLVANIA

Changes in Fund Balances of Governmental Funds
Last Ten Years

(modified accrual basis of accounting)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Taxes	\$ 33,456,897	\$ 34,599,124	\$ 38,247,076	\$ 38,390,557	\$ 38,895,234	\$ 39,739,913	\$ 42,004,954	\$ 42,210,210	\$ 41,151,110	\$ 43,115,538
Intergovernmental Revenues	23,679,316	24,593,865	22,658,002	25,041,308	29,410,209	28,102,033	15,222,917	14,753,611	26,284,237	21,480,658
Charges for Services	7,175,384	5,910,420	6,670,833	6,658,974	5,917,931	6,853,136	6,943,729	5,925,070	5,961,586	6,122,695
Interest and Rents	237,551	233,862	212,754	478,031	479,090	757,105	1,019,710	1,608,004	959,979	978,890
License and Permits	110,679	119,813	111,694	108,591	138,165	142,686	59,792	129,346	135,444	162,508
Court Costs and Fines	270,756	605,499	615,180	642,858	694,304	69,250	94,726	1,302,076	1,223,347	1,501,862
Miscellaneous	768,570	1,061,016	1,326,208	609,189	571,237	2,106,964	568,792	1,035,113	1,653,304	1,066,337
Total Revenues	65,699,153	67,123,599	69,841,747	71,929,508	76,106,170	77,771,087	65,914,620	66,963,430	77,369,007	74,428,488
Expenditures										
Current:										
General Government-Administrative	10,412,006	11,033,055	11,806,113	11,203,842	11,370,680	17,215,048	12,088,363	13,191,026	12,987,360	13,123,810
General Government-Judicial	7,335,482	5,998,984	6,364,277	6,496,580	6,764,247	7,169,795	7,299,242	8,117,588	14,056,402	15,145,212
Public Safety	15,283,500	15,266,413	15,423,323	17,945,758	18,263,509	19,211,329	20,491,350	21,365,601	18,729,377	18,216,860
Public Works	163,466	503,958	678,813	210,194	190,348	674,438	246,900	957,389	393,215	700,953
Human Services	21,721,651	22,645,027	20,921,464	22,708,043	26,935,050	19,675,159	10,787,116	11,527,113	18,520,274	15,987,651
Culture and Recreation	1,602,776	2,573,007	2,381,280	2,301,074	2,525,690	2,567,067	2,568,863	2,834,695	2,644,547	2,699,701
Conservation and Development	1,950,625	2,696,638	2,294,758	2,106,438	2,580,644	2,861,794	2,252,947	2,075,969	2,126,019	2,991,949
Debt Service										
Principal	17,199,595	2,050,384	30,182,732	3,740,510	11,626,858	28,355,352	3,336,057	3,411,794	3,522,566	2,393,213
Interest	2,072,402	2,035,191	2,010,458	2,549,485	2,594,557	2,631,622	2,620,228	2,544,957	2,155,508	2,079,967
Bond Interest Costs	-	-	-	-	-	267,161	-	-	-	-
Capital Outlay	2,282,113	231,448	1,536,042	10,624,839	5,104,209	7,984,441	1,027,282	1,618,845	4,640,953	3,255,475
Total Expenditures	80,023,616	65,034,105	93,599,260	79,886,763	87,955,792	108,613,206	62,718,348	67,644,977	79,776,221	76,594,791
Other Financing Sources (uses)										
Sale of an Asset	-	-	-	-	-	-	-	-	-	-
Transfers In	7,901,017	5,258,317	4,599,495	10,018,335	8,375,169	10,383,827	6,484,897	8,663,175	4,474,713	7,340,564
Transfers Out	(9,766,138)	(5,294,897)	(4,631,832)	(10,971,862)	(9,064,438)	(10,383,827)	(6,484,897)	(8,663,175)	(4,474,713)	(7,340,564)
Proceeds From Issuance of Refunding of Bonds	15,314,310	-	-	-	8,912,000	24,015,000	-	-	23,620,000	-
Payments to redeem bonds	-	-	-	-	-	-	-	-	(23,435,651)	-
Proceeds From Issuance of Long Term Debt	4,140,924	62,195	28,758,891	2,759,527	10,796,279	10,660,000	-	-	9,670,000	-
Bond Discount	-	-	-	-	-	(84,469)	-	-	-	-
Bond Premium	434,826	-	-	-	883,714	1,424,807	-	-	223,134	-
Total Other Financing Sources (uses)	18,024,939	25,615	28,726,554	1,806,000	19,902,724	36,015,338	-	-	10,077,483	-
Net Change in Fund Balances	\$ 3,700,476	\$ 2,115,109	\$ 4,969,041	\$ (6,151,255)	\$ 8,053,102	\$ 5,173,219	\$ 3,196,272	\$ (681,547)	\$ 7,670,269	\$ (2,166,303)
Debt service as a percentage of noncapital expenditures	24.8%	6.3%	35.0%	9.1%	17.2%	31.1%	9.7%	9.0%	7.6%	6.1%

Source: Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds, Financial Statements

COUNTY OF ADAMS, PENNSYLVANIA

General Government Expenditures by Function
Last Ten Years

Year	General Government- Administrative	General Government- Judicial	Public Safety	Public Works	Human Services	Culture and Recreation	Conservation and Development	Debt Service	Capital Outlay	Totals
2012	\$ 10,412,006	\$ 7,335,482	\$ 15,283,500	\$ 163,466	\$ 21,721,651	\$ 1,602,776	\$ 1,950,625	\$ 19,271,997	\$ 2,282,113	\$ 80,023,616
2013	11,033,055	5,998,984	15,266,413	503,958	22,645,027	2,573,007	2,696,638	4,085,575	231,448	65,034,105
2014	11,806,113	6,364,277	15,423,323	678,813	20,921,464	2,381,280	2,294,758	32,193,190	1,536,042	93,599,260
2015	11,203,842	6,496,580	17,945,758	210,194	22,708,043	2,301,074	2,106,438	6,289,995	10,624,839	79,886,763
2016	11,370,680	6,764,247	18,263,509	190,348	26,935,050	2,525,690	2,580,644	14,221,415	5,104,209	87,955,792
2017	17,215,048	7,169,795	19,211,329	674,438	19,675,159	2,567,067	2,861,794	31,254,135	7,984,441	108,613,206
2018	12,088,363	7,299,242	20,491,350	246,900	10,787,116	2,568,863	2,252,947	5,956,285	1,027,282	62,718,348
2019	13,191,026	8,117,588	21,365,601	957,389	11,527,113	2,834,695	2,075,969	5,956,751	1,618,845	67,644,977
2020	12,987,360	14,056,402	18,729,377	393,215	18,520,274	2,644,547	2,126,019	5,678,074	4,640,953	79,776,221
2021	13,123,810	15,145,212	18,216,860	700,953	15,987,651	2,699,701	2,991,949	4,473,180	3,255,475	76,594,791

Source: Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds, Financial Statements

COUNTY OF ADAMS, PENNSYLVANIA

General Governmental Revenues by Source

Last Ten Years

Year	Taxes	Intergovernmental	Charges for Services	Interest and Rents	License and Permits	Court Costs and Fines	Bond Proceeds and Other (1)	Totals
2012	\$ 33,456,897	\$ 23,679,316	\$ 7,175,384	\$ 146,969	\$ 110,679	\$ 270,756	\$ 20,749,212	\$ 85,589,213
2013	34,599,124	24,593,865	5,910,420	136,949	119,813	605,499	1,220,124	67,185,794
2014	38,247,076	22,658,002	6,670,833	113,612	111,694	615,180	30,085,099	98,501,496
2015	38,390,557	25,041,308	6,658,974	371,872	108,591	642,858	3,474,875	74,689,035
2016	38,895,234	29,410,209	5,917,931	414,933	138,165	694,304	21,227,387	96,698,163
2017	39,739,913	28,102,033	6,853,136	757,105	142,686	69,250	38,122,302	113,786,425
2018	42,004,954	15,222,917	6,943,729	1,019,710	59,792	94,726	568,792	65,914,620
2019	42,210,210	14,753,611	5,925,070	1,608,004	129,346	1,302,076	1,035,113	66,963,430
2020	41,151,110	26,284,237	5,961,586	959,979	135,444	1,223,347	1,653,304	77,369,007
2021	43,115,538	21,480,658	6,122,695	978,890	162,508	1,501,862	1,066,337	74,428,488

Note:

- (1) Includes proceeds from bond issues, bond discounts, bond premiums which are included in the financial section as Other Financing Sources and Miscellaneous Revenue

Source: Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds, Financial Statements

COUNTY OF ADAMS, PENNSYLVANIA

Governmental Funds Tax Revenues by Source

Last Ten Years

(modified accrual basis of accounting)

<u>Year</u>	<u>Real Estate Tax</u>	<u>Hotel Room Tax</u>	<u>Total</u>
2012	\$ 31,982,813	\$ 1,474,084	\$ 33,456,897
2013	32,119,473	2,479,651	34,599,124
2014	35,903,096	2,343,980	38,247,076
2015	36,050,813	2,339,744	38,390,557
2016	36,385,654	2,509,580	38,895,234
2017	36,949,181	2,790,732	39,739,913
2018	39,442,999	2,561,955	42,004,954
2019	39,641,070	2,569,140	42,210,210
2020	39,488,280	1,288,531	40,776,811
2021	40,541,081	2,574,457	43,115,538

Source: Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds,
Financial Statements

COUNTY OF ADAMS, PENNSYLVANIAProperty Values
Last Ten Years
(Unaudited)

Year	Residential	Commercial	Agriculture	Industrial	Other	Utility/Exempt	Total
2012	\$ 6,325,736,300	\$ 1,211,272,200	\$ 1,015,507,700	\$ 293,992,200	\$ 231,508,100	\$ 1,121,317,200	\$ 10,199,333,700
2013	6,340,990,500	1,207,534,500	1,020,029,200	278,274,600	218,622,600	1,137,632,800	10,203,084,200
2014	6,323,299,400	1,223,446,200	1,032,428,800	268,941,500	276,153,800	-	9,124,269,700
2015	6,433,348,600	1,222,798,200	1,045,295,200	265,527,300	205,829,300	1,157,657,800	10,330,456,400
2016	6,494,476,500	1,239,078,900	1,064,646,700	257,475,900	201,253,500	1,178,649,700	10,435,581,200
2017	6,556,588,700	1,242,833,100	1,078,949,500	260,615,100	192,330,800	1,187,360,800	10,518,678,000
2018	6,622,052,800	1,258,151,500	1,089,700,700	259,569,700	181,126,000	1,188,556,400	10,599,157,100
2019	6,675,511,400	1,253,538,000	1,093,970,100	259,757,400	175,180,200	1,194,178,700	10,652,135,800
2020	6,728,423,600	1,265,506,200	1,110,428,900	260,701,700	169,194,900	1,201,706,700	10,735,962,000
2021	6,880,856,500	1,287,281,000	1,137,137,200	260,186,400	167,827,800	1,206,225,300	10,939,514,200

Source: Adams County Tax Services Department
PA State Tax Equilization Board

COUNTY OF ADAMS, PENNSYLVANIAAssessed and Estimated Actual Value of Taxable Property
Last Ten Years

Year	Real Estate Total Assessed Value	RATIO OF TOTAL ASSESSED TO TOTAL ESTIMATED ACTUAL VALUE	COUNTY REAL ESTATE MILLAGE RATE
2012	\$ 9,078,016,500	135%	3.733
2013	9,065,451,400	135%	3.733
2014	9,082,272,700	135%	3.919
2015	9,172,798,600	136%	3.919
2016	9,256,931,500	136%	3.919
2017	9,331,317,200	136%	3.919
2018	9,410,600,700	135%	4.189
2019	9,457,957,100	135%	4.189
2020	9,534,255,300	132%	4.189
2021	9,733,288,900	133%	4.189

Source: Adams County Tax Services Department

COUNTY OF ADAMS, PENNSYLVANIA
 Real Estate Millage Rates-Direct and Overlapping Governments
 Last Ten Years

(1) Year	County Direct Rates			Overlapping Rates		Total
	Basic Rate	Library Tax	Total Rate	(2) Municipalities	(2) School District	
2012	3.618	0.115	3.733	1.063	10.365	15.161
2013	3.618	0.115	3.733	1.122	10.585	15.440
2014	3.804	0.115	3.919	1.260	10.849	16.028
2015	3.804	0.115	3.919	1.242	11.067	16.228
2016	3.804	0.115	3.919	1.320	11.434	16.673
2017	3.804	0.115	3.919	1.370	11.842	17.131
2018	4.074	0.115	4.189	1.391	12.161	17.741
2019	4.189		4.189	1.428	12.161	17.779
2020	4.189		4.189	1.469	12.694	18.353
2021	4.189		4.189	1.479	12.694	18.362

Notes:

- (1) The Fiscal year shown represents the calendar year for the County and Municipalities and the fiscal year for School Districts which begins in July of the year shown and spans six months into the next calendar year.
- (2) Each unit within these classes levies its own millage rate. The rates shown are an average.

Source: Adams County Tax Services Department

COUNTY OF ADAMS, PENNSYLVANIA

Property Tax Rates
Direct and Overlapping Governments
Last Ten Years

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
County Direct Rate	3.733	3.733	3.919	3.919	3.919	3.919	4.189	4.189	4.189	4.189
School District Rates										
Bermudian Springs	9.992	10.107	10.310	10.578	10.927	11.298	11.671	11.671	12.466	12.466
Conewago Valley	10.210	10.712	11.181	11.625	12.135	12.612	13.046	13.046	13.921	13.921
Fairfield	9.491	9.690	9.690	9.690	9.971	10.280	10.460	10.460	10.903	10.903
Gettysburg	10.307	10.307	10.485	10.485	10.553	10.817	10.910	10.910	11.019	11.019
Littlestown	10.037	10.258	10.535	10.798	11.351	11.578	11.937	11.937	12.541	12.541
Upper Adams	12.155	12.434	12.894	13.229	13.666	14.466	14.943	14.943	15.317	15.317
Borough Rates										
Abbottstown	1.416	1.416	1.416	1.416	1.666	1.916	1.666	2.666	2.666	2.600
Arendtsville	1.430	1.430	1.430	1.430	1.430	1.430	1.430	1.430	1.430	1.430
Bendersville	1.049	1.049	1.049	1.049	1.049	1.049	1.049	1.049	1.049	1.299
Biglerville	2.100	2.600	2.850	2.850	3.350	3.350	3.350	3.350	3.350	3.350
Bonneauville	0.920	1.920	2.170	2.170	2.170	2.170	2.170	2.170	2.170	2.170
Carroll Valley	2.450	2.450	2.700	2.011	2.700	2.700	2.700	2.700	2.700	2.700
East Berlin	1.300	1.300	1.300	1.300	1.300	1.800	1.800	1.800	1.800	1.800
Fairfield	1.158	1.158	1.408	1.408	1.408	1.525	1.525	1.582	1.782	1.782
Gettysburg	3.520	3.520	3.870	3.870	4.020	4.020	4.182	4.082	4.082	4.659
Littlestown	2.309	2.309	3.309	3.309	3.309	3.809	3.809	3.809	4.059	4.059
McSherrystown	3.126	3.126	3.626	3.626	3.626	3.626	3.626	3.626	3.626	3.626
New Oxford	1.018	1.320	1.450	1.450	2.000	2.350	2.350	2.390	2.700	2.700
York Springs	1.637	1.637	1.637	1.637	1.637	1.637	1.637	1.637	1.637	1.637
Townships										
Berwick	1.230	0.950	0.850	0.650	0.550	0.400	0.400	0.400	0.400	0.400
Butler	0.497	0.497	0.747	0.747	0.747	0.747	0.747	0.747	0.747	0.747
Conewago	1.425	2.011	2.011	2.011	2.011	2.011	2.011	2.011	2.511	2.011
Cumberland	1.500	1.500	1.750	1.750	1.750	1.750	2.150	2.150	2.150	2.150
Franklin	0.526	0.526	0.776	0.776	0.776	0.776	0.776	0.776	0.776	0.776
Freedom	0.456	0.456	0.456	0.456	0.606	0.606	0.606	0.606	0.606	0.606
Germany	0.122	0.122	0.122	0.122	0.122	0.122	0.222	0.350	0.350	0.350
Hamiltonban	1.236	1.236	1.486	1.486	1.486	1.486	1.736	1.736	1.736	1.736
Hamilton	0.735	0.735	0.735	0.735	0.735	0.735	0.735	0.735	0.735	0.735
Highland	0.209	0.209	0.209	0.209	0.209	0.209	0.209	0.209	0.209	0.209
Huntington	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Latimore	0.620	0.620	0.620	0.620	0.620	0.620	0.620	0.620	0.620	0.620
Liberty	0.576	0.576	0.576	0.826	0.828	0.828	0.828	0.940	1.065	1.065
Menallen	0.193	0.193	0.443	0.443	0.443	0.443	0.443	0.443	0.443	0.443
Mt. Joy	0.350	0.170	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150
Mt. Pleasant	0.155	0.155	0.405	0.405	0.705	0.705	0.705	0.705	0.705	0.705
Oxford	0.983	0.983	0.983	0.983	0.983	0.983	0.983	0.983	0.983	0.983
Reading	0.258	0.258	0.258	0.258	0.258	0.258	0.258	0.258	0.258	0.258
Straban	0.101	0.101	0.351	0.351	0.351	0.351	0.351	0.351	0.351	0.351
Tyrone	0.673	0.673	0.673	0.673	0.673	0.673	0.673	0.673	0.673	0.673
Union	0.123	0.123	0.123	0.180	0.250	0.310	0.370	0.370	0.370	0.370

Source: Adams County Tax Services Department

COUNTY OF ADAMS, PENNSYLVANIA

Principal Property Taxpayers

December 31

Taxpayer	2021			2012		
	Taxable Assessed Value	Rank	Percentage of Total Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total Assessed Valuation
The Brethren Home Community	\$ 42,702,000	1	0.44%	\$ 28,698,300	3	0.32%
Gateway Gettysburg Hotel/Conference Center Partners LP	32,271,400	2	0.33%	27,313,800	4	0.30%
Knouse Foods Cooperative, Inc	29,681,200	3	0.30%	33,797,900	1	0.37%
Delancey Gettysburg Associates LP	29,007,700	4	0.30%	27,239,300	5	0.30%
Utz Potato Chip Company, Inc/Utz Quality Foods, Inc	27,578,300	5	0.28%	19,485,100	9	0.21%
Ski Roundtop/Ski America Inc/Snow Time Inc	27,004,100	6	0.28%			
Wellspring Properties Inc	26,539,000	7	0.27%	25,713,200	6	0.28%
Gettysburg College	24,758,600	8	0.25%	21,790,500	7	0.24%
C&J Clark America Inc	23,245,900	9	0.24%			
Broyhill and Associates, Inc/Vulcan Materials Co	20,202,400	10	0.21%	30,547,500	2	0.34%
Adams County National Bank				20,646,100	8	0.23%
Duffy-Mott Co, Inc/Mott's/Cadbury Beverages				18,094,400	10	0.20%
Total	\$ 282,990,600		2.92%	\$ 253,326,100		2.80%

Source: Adams County Tax Services Department

COUNTY OF ADAMS, PENNSYLVANIA

Real Estate Taxes Levied and Collected
Last Ten Years
(Unaudited)

Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2012	\$ 33,886,419	\$ 32,457,008	95.8%	\$ 778,115	\$ 33,235,123	98.1%
2013	33,839,517	32,512,844	96.1%	1,069,005	33,581,849	99.2%
2014	35,596,151	34,365,888	96.5%	749,666	35,115,554	98.6%
2015	35,950,749	34,520,699	96.0%	1,378,479	35,899,178	99.9%
2016	36,279,612	34,946,615	96.3%	1,242,038	36,188,653	99.7%
2017	36,572,231	35,331,595	96.6%	533,930	35,865,525	98.1%
2018	39,423,830	38,057,216	96.5%	643,805	38,701,021	98.2%
2019	39,622,220	38,267,588	96.6%	577,990	38,845,579	98.0%
2020	40,059,525	38,498,277	96.1%	667,875	39,166,152	97.8%
2021	40,502,507	38,956,694	96.2%	-	39,577,842	97.7%

Source: Adams County Tax Services

COUNTY OF ADAMS, PENNSYLVANIA

Ratio of Outstanding Debt by Type
Last Ten Years

Year	Governmental Activities		Business-Type Activities		Primary Government	Personal Income	Per Capita
	General Obligation Debt	Capital Leases	General Obligation Debt	Capital Leases			
2012	\$ 45,284,371	-	\$ 23,358,125	-	\$ 68,642,496	1.68%	676.05
2013	43,278,789	-	24,020,675	-	67,299,464	1.61%	663.66
2014	41,805,045	-	23,422,057	-	65,227,102	1.48%	641.92
2015	62,567,410	-	1,634,026	-	64,201,436	1.39%	629.04
2016	71,481,532	-	603,748	-	72,085,280	1.54%	705.47
2017	79,039,607	-	470,459	-	79,510,066	1.65%	776.95
2018	75,528,477	-	359,294	-	75,887,771	1.50%	738.13
2019	71,941,610	-	245,227	-	72,186,837	1.40%	700.45
2020	79,240,394	-	-	-	79,240,394	1.42%	763.01
2021	76,699,408	-	-	-	76,699,408	1.43%	736.59

Source: Adams County Office of Budget and Purchasing

Note: In 2015, the County reclassified the 911 Fund as a Governmental Activity whereas in prior years the 911 Fund was classified as a Business-Type activity.

Note: The Total Personal Income amount used to calculate the Personal Income percentage is projected for the year of 2021.

COUNTY OF ADAMS, PENNSYLVANIA

Ratio of General Obligation Debt to Assessed Value of Real Estate
and General Obligation Debt Per Capita
Last Ten Years

Year	(1) Population	(2) Assessed Value	General Obligation Debt	(3) Ratio of General Obligation Debt to Assessed Value	General Obligation Debt Per Capita
2012	101,535	\$ 9,078,016,500	\$ 68,642,496	0.76%	676.05
2013	101,407	9,065,451,400	67,299,464	0.74%	663.66
2014	101,612	9,082,272,700	65,227,102	0.72%	641.92
2015	102,063	9,172,798,600	64,201,436	0.70%	629.04
2016	102,180	9,256,931,500	72,085,280	0.78%	705.47
2017	102,336	9,331,317,200	79,510,066	0.85%	776.95
2018	102,811	9,410,600,700	75,877,771	0.81%	738.03
2019	103,009	9,457,957,100	72,186,837	0.76%	700.78
2020	103,852	9,534,255,300	79,240,394	0.83%	763.01
2021	104,127	9,733,288,900	76,699,408	0.79%	736.59

Sources:

(1) US Census Bureau

(2) Adams County Tax Services

(3) Adams County Office of Budget and Purchasing

COUNTY OF ADAMS, PENNSYLVANIA
 Direct and Overlapping Governmental Activities Debt
 As of December 31, 2021

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
School Districts			
Bermudian Springs School District	\$ 52,100,000	100%	\$ 52,100,000
Conewago School District	44,435,000	100%	44,435,000
Fairfield School District	22,535,000	100%	22,535,000
Gettysburg Area School District	49,230,000	100%	49,230,000
Littlestown Area School District	23,110,000	100%	23,110,000
Upper Adams School District	34,350,000	100%	34,350,000

Source: Each individual governmental unit

COUNTY OF ADAMS, PENNSYLVANIA

Direct and Overlapping Governmental Activities Debt (Continued)
As of December 31, 2021

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Boroughs			
Abbottstown	\$ 232,586	100%	\$ 232,586
Arendtsville	N/A	100%	N/A
Bendersville	17,763	100%	17,763
Biglerville	987,549	100%	987,549
Bonneauville	6,225,000	100%	6,225,000
Carroll Valley	1,366,090	100%	1,366,090
East Berlin	N/A	100%	N/A
Fairfield	N/A	100%	N/A
Gettysburg	N/A	100%	N/A
Littlestown	9,180,121	100%	9,180,121
McSherrystown	234,305	100%	234,305
New Oxford	174,602	100%	174,602
York Springs	N/A	100%	N/A

Source: Each individual governmental unit

COUNTY OF ADAMS, PENNSYLVANIA
 Direct and Overlapping Governmental Activities Debt (Continued)
 As of December 31, 2021

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Townships			
Berwick	\$ -	100%	\$ -
Butler	-	100%	-
Conewago	485,346	100%	485,346
Cumberland	953,394	100%	953,394
Franklin	156,366	100%	156,366
Freedom	-	100%	-
Germany	166,727	100%	166,727
Hamilton	41,918	100%	41,918
Hamiltonban	858,650	100%	858,650
Highland	-	100%	-
Huntington	-	100%	-
Latimore	-	100%	-
Liberty	10,161	100%	10,161
Menallen	-	100%	-
Mount Joy	-	100%	-
Mount Pleasant	92,048	100%	92,048
Oxford	-	100%	-
Reading	-	100%	-
Straban	-	100%	-
Tyrone	-	100%	-
Union	25,104	100%	<u>25,104</u>
Subtotal, Overlapping Debt			246,967,731
County of Adams direct debt			<u>76,699,408</u>
Total direct and overlapping debt			<u><u>\$ 323,667,139</u></u>

Source: Each individual governmental unit

COUNTY OF ADAMS, PENNSYLVANIA
 Computation of Legal Debt Margin
 Last Ten Years

	Year				
	2012	2013	2014	2015	2016
Borrowing Base Revenues					
Two Years Prior	\$ 65,703,423	\$ 66,831,066	\$ 65,608,571	\$ 67,026,686	\$ 69,742,605
Prior Year	66,831,066	65,608,571	67,026,686	69,742,605	71,823,349
Current Year	65,608,571	67,026,686	69,742,605	71,823,349	76,042,013
Total Revenues	<u>\$ 198,143,060</u>	<u>\$ 199,466,323</u>	<u>\$ 202,377,862</u>	<u>\$ 208,592,640</u>	<u>\$ 217,607,967</u>
Debt Limit For General Obligation Bonds					
Average Borrowing Base Revenues	\$ 66,047,687	\$ 66,488,774	\$ 67,459,287	\$ 69,530,880	\$ 72,535,989
Debt Limit Percentage	300% x	300% x	300% x	300% x	300%
Debt Limit	198,143,060	199,466,323	202,377,862	208,592,640	217,607,967
Total Outstanding Bonded Debt	68,642,496	67,299,464	65,227,102	64,201,436	72,085,280
Legal Debt Margin	<u>\$ 129,500,564</u>	<u>\$ 132,166,859</u>	<u>\$ 137,150,760</u>	<u>\$ 144,391,204</u>	<u>\$ 145,522,687</u>
Total Outstanding Bonded Debt As A Percentage Of Debt Limit	34.64%	33.74%	32.23%	30.78%	33.13%
Debt Limit For General Obligation Bonds And Lease Rental Debt					
Average Borrowing Base Revenues	\$ 66,047,687	\$ 66,488,774	\$ 67,459,287	\$ 69,530,880	\$ 72,535,989
Debt Limit Percentage	400% x	400%	400% x	400% x	400%
Debt Limit	264,190,747	265,955,097	269,837,149	278,123,520	290,143,956
Total Amount Of Debt Applicable To Limit	68,642,496	67,299,464	65,227,102	64,201,436	72,085,280
Legal Debt Margin	<u>\$ 195,548,251</u>	<u>\$ 198,655,633</u>	<u>\$ 204,610,047</u>	<u>\$ 213,922,084</u>	<u>\$ 218,058,676</u>
Total Amount Of Debt Applicable To Debt Limit As A Percentage of Debt Limit	25.98%	25.30%	24.17%	23.08%	24.84%

**COUNTY OF ADAMS,
PENNSYLVANIA**
Computation of Legal Debt Margin (Continued)
Last Ten Years

	Year				
	2017	2018	2019	2020	2021
Borrowing Base Revenues					
Two Years Prior	\$ 71,823,349	\$ 76,042,013	\$ 77,771,087	\$ 65,914,620	\$ 66,963,430
Prior Year	76,042,013	77,771,087	65,914,620	66,963,430	77,369,007
Current Year	77,771,087	65,914,620	66,963,430	77,369,007	74,428,488
Total Revenues	<u>\$ 225,636,449</u>	<u>\$ 219,727,720</u>	<u>\$ 210,649,137</u>	<u>\$ 210,247,057</u>	<u>\$ 218,760,925</u>
Debt Limit For General Obligation Bonds					
Average Borrowing Base Revenues	\$ 75,212,150	\$ 73,242,573	\$ 70,216,379	\$ 70,082,352	\$ 72,920,308
Debt Limit Percentage	x 300%	x 300%	x 300%	x 300%	x 300%
Debt Limit	<u>225,636,449</u>	<u>219,727,720</u>	<u>210,649,137</u>	<u>210,247,057</u>	<u>218,760,925</u>
Total Outstanding Bonded Debt	<u>79,510,066</u>	<u>75,887,771</u>	<u>72,186,837</u>	<u>79,240,394</u>	<u>76,699,408</u>
Legal Debt Margin	<u>\$ 146,126,383</u>	<u>\$ 143,839,949</u>	<u>\$ 138,462,300</u>	<u>\$ 131,006,663</u>	<u>\$ 142,061,517</u>
Total Outstanding Bonded Debt As A Percentage Of Debt Limit	35.24%	34.54%	34.27%	37.69%	35.06%
Debt Limit For General Obligation Bonds And Lease Rental Debt					
Average Borrowing Base Revenues	\$ 75,212,150	\$ 73,242,573	\$ 70,216,379	\$ 70,082,352	\$ 72,920,308
Debt Limit Percentage	x 400%	x 400%	x 400%	x 400%	x 400%
Debt Limit	<u>300,848,599</u>	<u>292,970,293</u>	<u>280,865,516</u>	<u>280,329,409</u>	<u>291,681,233</u>
Total Amount of Debt Applicable to Debt Limit	<u>79,510,066</u>	<u>75,887,771</u>	<u>72,186,837</u>	<u>79,240,394</u>	<u>76,699,408</u>
Legal Debt Margin	<u>\$ 221,338,533</u>	<u>\$ 217,082,522</u>	<u>\$ 208,678,679</u>	<u>\$ 201,089,015</u>	<u>\$ 214,981,825</u>
Total Amount Of Debt Applicable To Debt Limit As a Percentage Of Debt Limit	26.43%	25.90%	25.70%	28.27%	26.30%

COUNTY OF ADAMS, PENNSYLVANIADemographic and Economic Statistics
Last Ten Years

Year	Population (4)	Personal Income \$000	Per Capita Personal Income (1)	Public School Enrollment (2)	Local Unemployment Rate (3)
2012	101,572	\$ 4,097,058	\$ 40,336	13,924	6.4%
2013	101,525	4,185,518	41,226	13,787	5.8%
2014	101,878	4,413,565	43,361	13,655	4.6%
2015	102,295	4,605,659	45,023	13,502	4.2%
2016	102,180	4,685,246	45,853	13,460	4.0%
2017	102,336	4,816,605	47,067	13,502	3.2%
2018	102,811	5,055,502	49,173	13,556	3.2%
2019	103,009	5,169,186	50,182	13,556	3.3%
2020	103,852	5,346,708	54,172	13,457	6.9%
2021	104,127	N/A	N/A	12,577	4.4%

(1) Bureau of Economic Analysis

(2) PA Department of Education

(3) US Bureau of Labor Statistics

(4) US Census Bureau

N/A: Not Available at time of reporting

COUNTY OF ADAMS, PENNSYLVANIA

Principal Employers
Current Year and Nine Years Ago

Employer (1)	Location	2021			2012		
		Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Gettysburg College	Gettysburg	N/A	1	N/A	N/A	2	N/A
The Gettysburg Hospital	Gettysburg	N/A	2	N/A	N/A	3	N/A
Knouse Foods Cooperative Inc	Peach Glen	N/A	3	N/A	N/A	1	N/A
Mott's LLP		N/A	4	N/A	N/A	N/A	N/A
Federal Government	Gettysburg	N/A	5	N/A	N/A	4	N/A
PCA Corrugated and Display LLC	New Oxford	N/A	6	N/A	N/A	N/A	N/A
Wellspan Medical Group	Gettysburg	N/A	7	N/A	N/A	N/A	N/A
Adams County	Gettysburg	604	8	N/A	459	8	N/A
Pella Corpotation	Gettysburg	N/A	9	N/A	N/A	9	N/A
Conewago Valley School District		N/A	10	N/A	N/A	N/A	N/A
Cross Keys Vlg-The Brethern	New Oxford	N/A	N/A	N/A	N/A	5	N/A
C&J Clark America	Hanover	N/A	N/A	N/A	N/A	6	N/A
Gettysburg Area School District	Gettysburg	N/A	N/A	N/A	N/A	7	N/A
Tim-Bar Corporation		N/A	N/A	N/A	N/A	10	N/A
Total		<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
 Total Employees in County (2)		<u>54,462</u>			<u>51,235</u>		

Source: (1) PA Dept of Labor and Industry; Center for Workforce Information and Analysis
(2) www.workstats.dli.pa.gov

Note: N/A - no longer provided due to confidentiality restrictions.

COUNTY OF ADAMS, PENNSYLVANIA

Employees by Function/Program
Last Ten Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund Departments										
Commissioners	7	6	6	7	7	7	8	8	8	7
Solicitor	2	3	4	3	3	3	3	4	4	4
Finance/Purchasing	4	4	5	5	5	6	6	6	5	5
Human Resources	5	5	5	6	6	5	6	6	6	5
IT-Information Systems	3	4	5	6	10	11	15	17	13	15
Building and Maintenance	21	21	20	21	24	24	24	27	27	25
Tax Services	19	19	18	18	18	17	19	19	19	19
Elections/Voter Registration	2	2	2	2	2	2	3	3	3	4
Planning	14	14	16	16	17	16	16	16	16	16
Public Defender	8	9	7	7	7	7	7	7	7	8
Victim Witness	4	4	5	5	5	6	6	7	6	6
Security	5	6	5	5	5	10	10	10	8	12
Prison	123	122	124	125	123	128	136	137	137	148
Emergency Services	21	20	23	27	26	36	39	39	29	40
Veteran's Affairs	1	1	1	1	2	2	2	2	2	2
Cooperative Extension	7	7	5	5	5	5	5	5	5	5
Conservation District	11	11	10	10	10	8	11	12	12	13
Controller	4	4	6	6	6	6	6	7	7	7
Treasurer	4	4	4	4	4	4	4	6	4	4
Register & Recorder	7	7	6	6	5	6	6	6	8	7
Clerk of Courts	13	12	12	11	11	11	11	11	11	11
Prothonotary	6	6	6	6	5	6	6	6	6	7
District Attorney	13	13	14	14	14	14	17	17	15	16
Sheriff	14	14	14	14	15	19	20	20	18	20
Coroner	1	1	1	1	1	5	6	7	1	2
Court Administration	16	16	14	14	14	14	18	13	14	19
Criminal Justice Advisory	1	1	0	0	0	0	0	0	0	0
Magisterial District Justice	12	12	12	12	13	13	13	13	14	15
Probation Services	46	46	46	47	47	45	49	49	49	49
Law Library	1	1	1	1	1	1	1	1	1	1
Operational Services	0	0	4	4	4	4	4	4	4	3
Total General Fund Departments	395	395	401	409	415	441	477	485	459	495
Non General Fund Departments										
Children & Youth Services	45	42	44	48	50	52	52	56	56	57
Domestic Relations	19	20	21	21	22	22	22	25	25	25
Total Non General Fund Departments	64	62	65	69	72	74	74	81	81	82
Total	459	457	466	478	487	515	551	566	540	577

Source: Adams County Human Resource Department

COUNTY OF ADAMS, PENNSYLVANIA
 Operating Indicators by Function
 Last Ten Years

FUNCTION	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Administration										
Treasurer										
Dog Licenses	9,750	11,017	11,564	10,678	10,267	10,023	9,809	8,334	6,567	5,264
Fishing Licenses	103	72	92	70	85	71	59	53	41	46
Hunting Licenses	10,291	9,656	9,887	9,850	9,519	10,679	11,319	11,774	12,965	15,483
Sportsmen Firearms	23	32	21	39	25	11	14	31	29	10
Tax Services										
New Single Family Building Permits	122	160	230	203	346	274	243	227	226	439
Number of Parcels	43,723	43,754	43,819	43,913	44,050	44,142	44,167	44,287	44,408	44,467
Appeals Processed	859	562	556	445	368	285	260	190	120	84
Elections										
Registered Voters	61,156	59,993	61,151	60,950	66,718	65,225	67,025	66,514	72,388	70,519
Votes Cast	42,798	15,401	28,116	17,468	48,253	14,840	39,150	17,469	56,930	21,878
Percent of votes cast	70%	26%	46%	29%	72%	23%	58%	26%	79%	31%
Recorder of Deeds										
Deeds recorded	2,496	2,698	2,680	2,827	2,952	3,078	2,951	2,840	2,840	3,498
Mortgages	4,783	4,685	3,364	3,767	4,111	3,887	3,667	3,746	3,746	5,606
Subdivisions	84	106	105	99	101	93	83	98	98	143
Military Discharges	15	17	9	14	11	19	12	6	6	1
Register of Wills										
Estates Probated	359	422	420	385	399	373	343	409	409	443
Misc. Estate Docs.	106	109	126	119	119	131	167	132	132	212
Judicial										
Courts										
Criminal Filings										
New Criminal Cases Filed	1,253	1,255	1,280	1,382	1,526	1,449	1,409	1,526	1,567	N/A
Jury Trials	7	5	8	8	18	14	10	18	4	N/A
Bench trials	9	14	19	16	20	24	15	9	16	N/A
Guilty pleas	951	953	996	972	1,018	1,100	1,067	1,066	1,113	N/A
ARD's /Diversionary Disposition	91	228	235	258	295	291	300	316	302	N/A
Withdrawn/dismisssed	84	70	61	91	102	89	105	89	75	N/A
Inactive trials	28	37	34	34	34	31	71	31	63	N/A
Other	93	7	0	23	9	6	0	5	6	N/A
Civil filings										
New civil cases docketed	1,010	849	735	729	669	731	640	829	484	N/A
Jury trials	4	0	0	1	0	3	0	2	1	N/A
Bench trials	4	2	3	1	2	9	0	5	9	N/A
Settlements	251	278	548	252	264	265	287	249	221	N/A
Arbitration filings	22	13	12	14	10	16	10	11	4	N/A
Civil cases pending	1,370	964	276	316	473	465	459	525	492	N/A
Protection from abuse	83	70	54	69	66	90	115	138	151	N/A
New child support filings	1,819	1,813	1,706	1,657	1,436	1,418	1,531	1,499	1,012	N/A
Custody filings	656	601	590	665	559	502	486	458	338	N/A
Divorce filings	424	378	395	357	329	326	336	326	301	N/A
Dependency abuse/neglect	52	43	21	37	63	62	64	62	75	N/A
Dependency status filings	25	10	1	2	3	0	0	0	0	N/A
Delinquency filings	241	237	206	188	248	159	149	129	97	N/A
Estates filed	22	30	26	23	14	24	32	12	6	N/A
Adoptions	29	21	33	36	20	34	26	29	34	N/A
Termination filings	31	35	35	12	16	18	17	27	39	N/A
Guardian filings	15	24	21	23	20	23	30	19	22	N/A

COUNTY OF ADAMS, PENNSYLVANIA
 Operating Indicators by Function (Continued)
 Last Ten Years

FUNCTION	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Human Services										
Children and Youth										
Children Served	N/A	1,343	1,272	2,230	2,302	2,751	3,191	2,144	1,467	1,380
Abuse Reported	N/A	1,010	981	2,013	2,142	2,535	2,312	1,456	1,090	1,345
Adoptions	N/A	11	33	14	6	7	8	8	6	4
Placement Days of Care	N/A	21,426	17,096	11,619	10,755	12,820	19,808	14,111	13,458	14,965
Public Safety										
Coroner										
Cremations	316	350	375	466	433	467	495	471	605	588
Drug Overdoses	5	8	7	9	29	19	14	8	20	17
Heroin Related	1	3	3	4	10	13	8	6	16	13
Motor Vehicle Accidents	12	3	4	8	7	3	10	6	11	8
Motor Vehicle Accidents with Alcohol	5	1	2	3	4	1	4	1	3	0
Homicides	4	0	0	0	2	1	2	2	1	3
Suicides	19	19	7	10	16	17	15	12	16	14
Fire Related Deaths	1	1	0	2	2	0	0	0	3	0
Undetermined	0	0	1	0	1	1	1	1	0	0
Autopsies	43	38	29	38	58	45	48	39	35	51
Total Incidents Referred and Investigated	423	476	531	906	864	924	1,006	873	1,130	1,014
Emergency Services										
Police Calls for Service	192,020	177,900	180,266	192,161	200,936	226,706	229,507	241,498	202,021	197,734
Police Incidents	50,653	37,356	36,614	40,087	41,883	44,931	45,089	48,387	42,845	43,276
Fire/EMS Incidents	14,271	10,965	10,875	11,436	11,963	12,229	12,483	12,965	11,794	13,289
9-1-1 Calls	34,882	34,407	34,687	34,429	34,963	33,792	33,633	34,424	29,158	30,835
Administrative 9-1-1 Calls	113,961	103,620	96,431	90,856	88,252	85,963	83,437	82,827	78,469	80,383
Hazardous Materials										
Hazardous Materials Incidents	19	23	6	12	11	22	15	19	11	8
PEIRS Reported Incidents	16	22	33	74	71	73	57	83	92	51
County Prison										
Average Daily Population	294	315	316	287	325	319	327	325	261	209
Admissions	1,860	1,885	1,927	1,742	2,138	2,049	2,175	2,072	1,160	971
Releases	1,860	1,853	1,966	1,706	2,131	2,068	2,086	2,090	1,245	994
Conservation and Development										
Planning										
Subdivision and Land Development Plans Reviewed	98	98	83	134	89	105	89	131	128	134
New Residential Lots Proposed	56	206	3	272	72	212	298	229	941	611
Average Proposed Residential Lot Sizes (Acres)	1	2	1	1	3	3	1	1	1	<1
Acreage in Active Agriculture Proposed for Conversion to New Development	49	76	42	72	120	181	53	136	352	438

Source: By reporting department
 N/A: Not available at the time of reporting

COUNTY OF ADAMS, PENNSYLVANIA
 Capital Asset Statistics by Function
 Last Ten Years

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<u>GENERAL GOVERNMENT-ADMIN</u>										
Automobiles										
Commissioners	0	0	0	0	0	1	1	1	1	1
IT-Information Systems	0	0	0	0	0	1	1	0	0	0
Building & Maintenance	8	8	8	9	11	11	11	11	12	12
Tax Services	2	2	2	2	2	2	2	2	2	2
Planning	1	1	1	1	2	2	2	1	2	2
Buildings	9	9	9	9	9	9	9	9	7	7
<u>GENERAL GOVERNMENT-JUDICIAL</u>										
Automobiles										
District Attorney	0	0	0	0	0	1	1	1	1	1
Sheriff	7	10	11	13	10	9	9	8	11	11
Probation Services	12	13	13	15	12	12	12	8	13	13
Buildings	1	1	1	1	1	1	1	1	2	2
<u>PUBLIC SAFETY</u>										
Automobiles										
Prison	7	8	8	8	5	5	5	6	6	6
Emergency Services	2	2	2	2	2	2	2	2	2	2
Protective Inspections	1	1	1	1	1	1	1	1	1	1
Coroner	1	1	1	1	1	2	2	2	2	2
Buildings	3	3	3	3	3	3	3	3	2	2
<u>PUBLIC WORKS</u>										
Bridges										
Commissioners	42	42	42	42	42	42	42	42	42	42
<u>HUMAN SERVICES</u>										
Automobiles										
Children & Youth Services	3	4	5	5	5	5	5	5	6	6
Buildings	0	0	0	0	0	1	1	1	1	1
<u>CONSERVATION/DEVELOPMENT</u>										
Automobiles										
Conservation District	5	6	6	6	6	6	6	6	7	7
Buildings	1	1	1	1	1	1	1	1	1	1

Note: There was a change in the classification by functions in between 2019 and 2020.

Source: Adams County Office of Budget and Purchasing