

# COUNTY OF ADAMS, PENNSYLVANIA

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the year ended December 31, 2019



PREPARED BY THE OFFICE OF THE CONTROLLER

JOHN S. PHILLIPS, CONTROLLER

# **TABLE OF CONTENTS**

COUNTY OF ADAMS, PENNSYLVANIA  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2019

TABLE OF CONTENTS

	<u>Page</u>
<b>INTRODUCTORY SECTION</b>	
Letter of Transmittal.....	1
County of Adams Organizational Chart.....	7
County of Adams Listed of Elected Officials.....	8
Map of Adams County.....	9
Certificate of Achievement for Excellence in Financial Reporting.....	10
<b>FINANCIAL SECTION</b>	
Independent Auditor's Report.....	11
Management's Discussion and Analysis.....	14
Basic Financial Statements.....	29
Statement of Net Position.....	30
Statement of Activities.....	31
Balance Sheet – Governmental Funds.....	32
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	34
Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds.....	35
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	36
Statement of Fund Net Position – Proprietary Funds.....	37
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds.....	38
Statement of Cash Flows- Proprietary Funds.....	39
Statement of Fiduciary Net Position – Fiduciary Funds.....	40
Notes to Financial Statements.....	41
Required Supplementary Information.....	78
Schedule of Changes in the Total OPEB Liability and Related Ratios – Last 10 Years.....	79
Schedules of Changes in the County's Net Pension Liability and Related Ratios – Last 10 Years.....	80
Schedule of County Contributions – Last 10 Years.....	81
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – General Fund.....	82
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Children and Youth Fund.....	83
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – 911 Fund.....	84
Notes to Required Supplementary Information.....	85

COUNTY OF ADAMS, PENNSYLVANIA  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2019

TABLE OF CONTENTS (CONTINUED)

	<u>Page</u>
Other Supplementary Information .....	87
Combining and Individual Fund Financial Statements and Schedules .....	88
Combining Balance Sheet – Nonmajor Governmental Funds .....	90
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficit) – Nonmajor Governmental Funds .....	92
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Liquid Fuels .....	94
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Domestic Relations .....	95
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Hazardous Materials .....	96
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Act 13 Bridge Improvements .....	97
Combining Statement of Changes in Assets and Liabilities – Agency Funds .....	98
Combining Statement of Changes in Assets and Liabilities – Row Offices .....	99
Combining Balance Sheet – Agency Funds .....	100
 STATISTICAL SECTION .....	 101
Net Position by Component – Last Eight Years .....	102
Net Assets by Component – Previous Two Years .....	103
Changes in Net Position – Last Eight Years .....	104
Changes in Net Assets – Previous Two Years .....	106
Governmental Activities Tax Revenues by Source – Last Ten Years .....	108
Fund Balances of Governmental Funds – Last Ten Years .....	109
Changes in Fund Balances of Governmental Funds – Last Ten Years .....	110
General Governmental Expenditures by Function – Last Ten Years .....	111
General Governmental Revenues by Source – Last Ten Years .....	112
Governmental Funds Tax Revenues by Source – Last Ten Years .....	113
Property Values – Last Ten Years .....	114
Assessed and Estimated Actual Value of Taxable Property – Last Ten Years .....	115
Real Estate Millage Rates – Direct and Overlapping Governments – Last Ten Year .....	116
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years .....	117
Principal Property Taxpayers .....	118
Real Estate Taxes Levied and Collected – Last Ten Years .....	119
Ratio of Outstanding Debt by Type .....	120
Ratio of Outstanding Debt to Assessed Value of Real Estate and General Obligation Debt Per Capita – Last Ten Years .....	121
Direct and Overlapping Governmental Activities Debt .....	122
Computation of Legal Debt Margin – Last Ten Years .....	125

COUNTY OF ADAMS, PENNSYLVANIA  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2019

TABLE OF CONTENTS (CONTINUED)

	<u>Page</u>
Demographic and Economic Statistics – Last Ten Years.....	127
Principal Employers – Current Year and Nine Years Ago .....	128
Employees by Function/Program- Last Ten Years.....	129
Operating Indicators by Function – Last Ten Years.....	130
Capital Asset Statistics by Function – Last Ten Years.....	132



## ADAMS COUNTY CONTROLLER

John S. Phillips, Controller

111 Baltimore St. Suite 3

Gettysburg, PA 17325

June 29, 2020

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

I am pleased to present the Comprehensive Annual Financial Report (CAFR) of the County of Adams, Pennsylvania for the fiscal year ended December 31, 2019.

County Code requires the elected County Controller to prepare an annual financial report and audit of the County's books on or before the first day of July of the following year. This CAFR 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 CAFR 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, 2019. 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 CAFR 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, bridge maintenance, planning and conservation, and human services which include children services, domestic relations 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 CAFR. The County Commissioners are also responsible for appointing the members of the boards of a number of 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 6<sup>th</sup> in the nation.

The County is governed by an 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 Coroner, 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 2019, Adams County ranked 31<sup>st</sup> in the state with a population of 103,009 people. The median age of a county resident is 43.3 years (Source: U.S. Census Bureau).

The unemployment rate in 2019 was 3.3% compared to the state unemployment rate of 4.4%. Manufacturing, Healthcare & Social Assistance, and Accommodation & Food Services are the County's top three industries. Adams County's per capita personal income is \$49,173. The county is ranked 19<sup>th</sup> in the

state and is 87 percent of the state average, \$56,225, and 90 percent of the national average, \$54,446. (Source: 2018 data from the U.S. Department of Commerce, Bureau of Economic Analysis).

Tourism is strong in Adams County. 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 Fruitbelt 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. The soils in the Fruitbelt are not only good for tree fruit, but also grapes. There are several established tourism "Trails" in the region which showcase the area's history, agriculture and local economy.

### **Long-Term Financial Planning**

The County adopted a formal Fund Balance Policy in 2010. 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 45% of total general fund revenues at December 31, 2019. 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.

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 2020. 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.

Subsequent to the close of the fiscal year, a global pandemic occurred that may significantly impact the County's finances. See Note 22 to the financial statements.

### **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. Activities of the general fund and certain special revenue funds are included in the annual appropriated budget. 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.

In 2019, the County saw an increase in housing construction and a frugal uptick in commercial construction which resulted in a modest increase in the tax base. The budget reflects revenues exceeding expenses and management's ongoing efforts to innovate county services, add services where prudent, and keep a watchful eye on expenses.



## **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. The center will serve as the home for a residential recovery program and will be a walk-in center to assist individuals seeking help for their addictions. The renovation of the vacant property will be a significant step towards combating the opioid crisis that the County faces. The completion of the center is expected in 2020. Funding for the project will come from drug and alcohol reinvestment funds, various grants, donations and County funds. The RASE Project will be administering the recovery program.

### **Transition to Recovery Program**

The Adams County Adult Correctional Complex (ACACC), in conjunction with medical, social service and criminal justice agencies, has initiated the Transition to Recovery program. This program is to provide inmates with opioid addiction 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 for the remainder of the year it is documented that 15 inmates were interested in the program and went through the initial eligibility meeting. Of the 15 inmates, 8 were disqualified due to not meeting the eligibility criteria (i.e. residing outside the county, no opioid addiction reported, etc.), and 5 inmates chose to voluntarily withdraw from the program. Regarding the 2 inmates who remained on the program, both continued to participate into the 2020 calendar year. The program is continuing in 2020 under the current grant funding and is expected to have increased participation with a full year of data and outcomes available at the conclusion of 2020

### **Department of Probation Services Narcan Implementation Project**

The enactment of ACT 139 - "David's Law" - allows community members, first responders, and friends and family access to Narcan, an opioid overdose reversal medication which may counteract the effects of potentially fatal opioid drug overdoses. The law also provides immunity from prosecution for those responding to and reporting overdoses. As a result of this Act, free Narcan was made available to qualifying entities through identified agencies which included the York/Adams Drug and Alcohol Commission (YADAC).

Under a Memorandum of Understanding with YADAC, the Department of Probation Services maintains a quantity of Narcan to be used by probation officers in the event they are faced with potentially fatal opioid overdose situation in the course of their daily interactions with offenders and/or the public. Narcan utilization and supply have been extended to Community Re-entry Services. YADAC will be providing training on the continued opioid epidemic, utilization of Narcan and continued support in the coming year.

### **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 22,910 acres of land on 187 farms. In addition, ACOPD works closely with the Land Conservancy of Adams County (LCAC), which was created in 1995. LCAC has preserved an additional 11,811 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 \$50,000 from the ACT 13 funds to two recreation projects. The County also allocates additional money from the general fund to support the land acquisition/easement portion of the Parks, Recreation and Green Space Grant Program. In 2019, \$100,000 was allocated to the preserve approximately 300 acres of productive farmland for future generations and which enable the county to secure an additional \$396,000 in federal funding.

### Adams County Economic Development Plan

During 2019, ACOPD continued the implementation of various economic development projects building upon the extensive public outreach that was conducted previously. ACOPD initiated work on the economic analysis of the equine industry in the county, this is a follow-up to the study done of the local fruit growing industry. These studies are being conducted to enable resources to be directed to the most valuable and vulnerable sectors in our economy as necessary.

### Adams County Solid Waste Plan

Staff from ACOPD, with assistance from the County Solicitor, completed the latest update to the Adams County Municipal Solid Waste and Recycling Plan required by the Municipal Waste Planning, Recycling and Waste Reduction Act (Act 101) ensuring adequate disposal capacity for projected needs for a period of at least 10 years. Disposal contracts ensuring that capacity have been executed and the plan has been approved by the Pennsylvania Department of Environmental Protection.

### Electronics Recycling

ACOPD continues to provide assistance to the municipalities in Adams County to support their efforts in providing for trash hauling services for residents. Electronics recycling has been provided for in the majority of the contracted services. Staff is working with the Council of Governments to ensure the recycling of electronics for those municipalities that chose not to participate in the contracting process.

### 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 Grants are 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. In 2019, ACOPD assisted 6 recipients in securing \$536,818 and administered \$469,397 for projects benefiting residents throughout Adams County.

Information Technology

The Information Technology Department completed numerous projects during 2019. The projects ranged from department level upgrades to major capital improvements within the County system. The team was able to accomplish these IT projects through sound project management principles, interdepartmental collaboration, highly talented technical staff, and standard business practices. The department continues to center organizational objectives around a standardized approach to ensure the highest levels of customer satisfaction, efficiency, and economies of scale. By realizing such an approach, the IT department will proficiently deliver modernized technologies in which all departments benefit. These standards will continue to be highlighted in both current practice and future strategic planning.

Maturation of “cloud” technologies continues to dominate the shift in mission critical IT data centers. Adams County will realize tremendous benefits by shifting from a traditional on-premises data center towards a hybrid model. With collaboration with the County Commissioners Association of Pennsylvania (CCAP) and other Pennsylvania counties there will be an aggregate approach to introduce this new age of data center “cloud” computing.

AWARDS AND ACKNOWLEDGEMENTSDistinguished 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 Finance Office, for the fiscal year beginning January 1, 2019. 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 comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2018. This is the second 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 third CAFR, was made possible by the dedicated services of the staff of the Controller’s Office, the Finance Office and all County and Court departments.

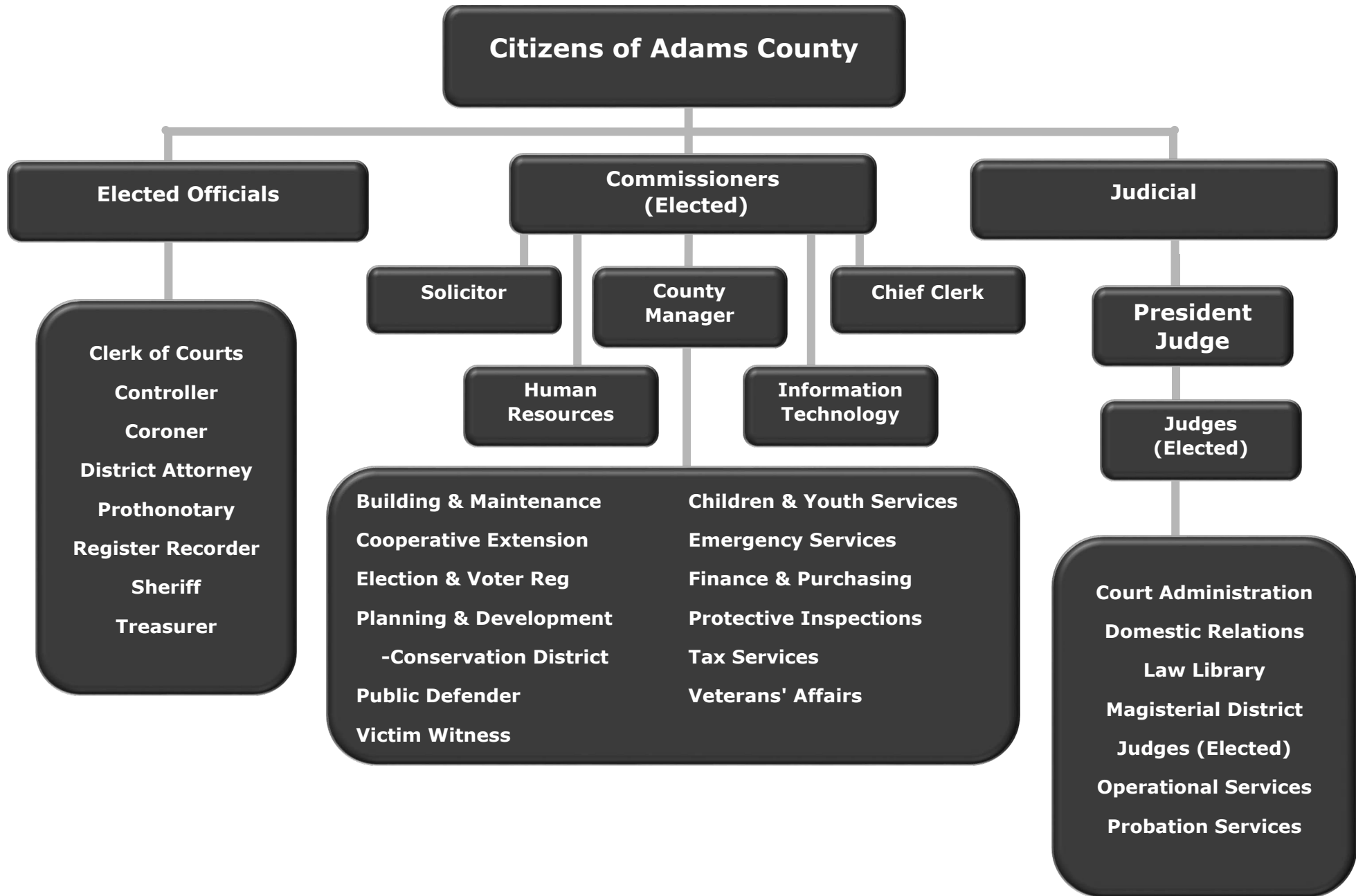
Sincerely,



John S. Phillips

Controller

# Adams County Organizational Chart



**COUNTY OF ADAMS, PENNSYLVANIA**  
**LIST OF ELECTED OFFICIALS**  
**AS OF DECEMBER 31, 2019**

**Judiciary**

Court of Common Pleas

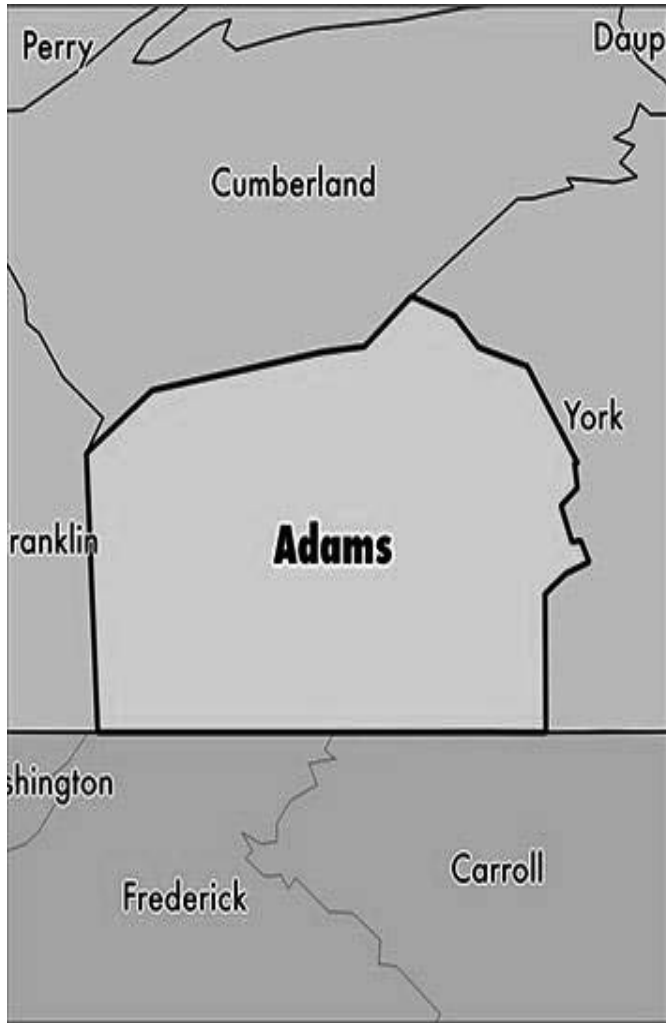
President Judge	Honorable Michael George
Judge	Honorable Thomas Campbell
Judge	Honorable Shawn Wagner
Judge	Honorable Christina Simpson

**Elected County Officials**

County Commissioner, Chairperson	Randy Phiel
County Commissioner, Vice Chairperson	Jim Martin
Commissioner	Marty Karsteter Qually
County Controller	Steven Renner
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 Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2018**

*Christopher P. Morill*

Executive Director/CEO



# Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITOR'S REPORT

County Commissioners  
County of Adams  
Gettysburg, Pennsylvania  
Page 11

### **Report on the Financial Statements**

We have audited the accompanying 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, 2019, 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.

### **Management's Responsibility for the Financial Statements**

The COUNTY OF ADAMS's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the blended component unit financial statements for the Adams County Industrial Development Authority, which represent 100% of the assets, net position, and revenues of the business-type activities. In addition, we did not audit the blended component unit financial statements of the Adams County Conservation District, a nonmajor fund, which represents 2.5%, 6.3%, and 2.1% of the assets, net position, and revenues, respectively, of the reported governmental activities and 11.6%, 23.5%, and 8.7% of the assets, fund balances, and revenues, respectively, of the reported aggregate remaining fund information. Those statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the business-type activities, governmental activities, and the aggregate remaining fund information, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the Adams County Industrial Development Authority were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.





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County Commissioners  
County of Adams  
Gettysburg, Pennsylvania  
Page 12

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the COUNTY OF ADAMS, as of December 31, 2019, 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.

## **Adoption of Governmental Accounting Standards Board Pronouncements**

As discussed in Note 1 to the financial statements, in 2019 the COUNTY OF ADAMS adopted the provisions of Governmental Accounting Standards Board ("GASB") Statement No. 95, "*Postponement of the Effective Dates of Certain Authoritative Guidance*". Our opinion is not modified with respect to this matter.

## **Emphasis of Matter**

As discussed in Note 22, a subsequent event may have a significant impact on the operations of the County. Management has determined that it is not possible to predict the eventual outcome of the subsequent event. The accompanying financial statements do not include any adjustments related to the subsequent event. Our opinion is not modified with respect to this matter.

## **Other Matters**

### *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 – Last 10 Years, Schedule of Changes in the County's Net Pension Liability and Related Ratios – Last 10 Years, Schedule of County Contributions – Last 10 years, and budgetary comparison schedules on pages 14 through 28 and pages 79 through 86 be presented to supplement the basic financial statements. Such information, 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 inquires 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.



# *Zelenkofske Axelrod LLC*

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County Commissioners  
County of Adams  
Gettysburg, Pennsylvania  
Page 13

## *Other 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 introductory section, combining and individual nonmajor fund financial statements and budget and actual schedules, and statistical section 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 budget and actual 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 by us and the other auditors. In our opinion, the combining and individual nonmajor fund financial statements and budget and actual schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section and statistical schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2020 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 Axelrod LLC*

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania  
June 29, 2020

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, 2019. Please read it in conjunction with the County's financial statements that follow this section.

**Financial Highlights:**

- Total assessed taxable property values in 2019 were \$9,457,957,100. The 2019 tax rate for general County purposes was 4.1893 mills.
- The County's general fund balance was \$26.5 million with an unassigned portion of \$22.4 million or 48% of the total general fund expenditures.
- The County's governmental activities net position (assets, plus deferred outflows of resources less liabilities, less deferred inflows of resources) was essentially unchanged from 2018.
- The County maintained its Moody's bond rating of Aa2 with a stable outlook.
- The County terminated the 2005 Basis Swap with a termination value of \$129,000 in favor of the County.
- The County had \$69,334,939 of governmental activities general obligation debt outstanding as of December 31, 2019, a reduction of \$3.4 million. No new debt was issued in 2019.

**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

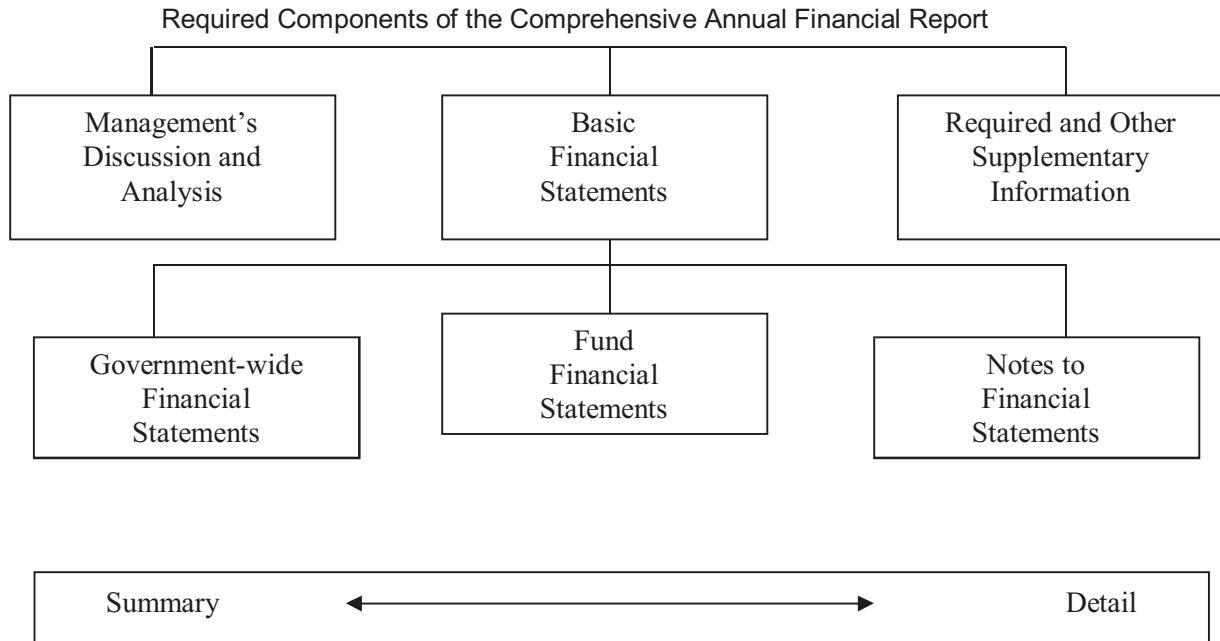
Management's discussion and analysis is a guide to reading the financial statements and provides related information to help the reader to better understand the County's government. The basic financial statements include notes that provide additional information essential to a full understanding of the 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 Comprehensive Annual Financial Report**



**ADAMS COUNTY, PENNSYLVANIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2019**

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
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 differ from the governmental fund balances because governmental fund level statements only report transactions using or providing current financial resources. Also, capital assets in the fund level statements are reported as expenditures when financial resources (money) are expended to purchase or build assets. Likewise, the financial resources that may have been borrowed are considered revenue when they are received. The principal and interest payments are both considered 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. 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 \$121,472,968 at December 31, 2019. Of this amount, \$76,713,562 were capital assets. Assets and deferred outflow of resources exceeded liabilities and deferred inflows of resources by \$44,746,976. Total governmental activities net capital assets decreased by \$4 million through depreciation of existing capital assets. Other assets decreased by \$6.3 million due to a \$4.2 million decrease in the net pension asset as a result of a negative net change in the plan fiduciary net position and a \$3 million decrease in accounts receivables, due in part to receiving an insurance reimbursement from the County's health insurance stop-loss carrier which was recorded in 2018. This reimbursement is also reflected in the \$3.3 million increase in Cash & Investments. Finally, the County showed a reduction in Restricted Assets of \$1.8 million. Various capital projects were completed in 2019 which utilized the remaining General Obligation Bond Series C of 2017 funds.

The County's current liabilities decreased slightly as did long-term liabilities. In 2018, the County recorded a net pension asset and the 2019 OPEB liability decreased \$1.6 million from 2018.

Deferred inflows of resources decreased \$8.3 million. While the difference between expected and actual experience reported in deferred inflows of resources decreased approximately \$600,000, the net difference between projected and actual earnings on pension plan investments decreased \$6.5 million. Refer to Notes 1 and 7.

Twenty-three percent of the County's net position is its net investment in capital assets. Twenty-eight percent of the County's net position is legally restricted. Restricted net position decreased \$3.2 million primarily due to the county reporting \$4.2 million of net position restricted for pensions in 2018. Unrestricted net position increased by \$7.0 million primarily due to changes in the total OPEB and net pension liabilities and related deferred inflows/outflows of resources.



**ADAMS COUNTY, PENNSYLVANIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2019**

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

**County of Adams Net Position**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Capital Assets	\$ 76,713,562	\$ 80,715,565	\$ -	\$ -	\$ 76,713,562	\$ 80,715,565
Other Assets	43,187,483	49,577,300	1,571,923	1,520,801	44,759,406	51,098,101
Total Assets	<u>119,901,045</u>	<u>130,292,865</u>	<u>1,571,923</u>	<u>1,520,801</u>	<u>121,472,968</u>	<u>131,813,666</u>
Deferred Outflows of Resources	<u>9,289,339</u>	<u>8,352,508</u>	<u>-</u>	<u>-</u>	<u>9,289,339</u>	<u>8,352,508</u>
Current Liabilities	7,964,376	8,523,777	157,736	115,351	8,122,112	8,639,128
Long-term Liabilities	<u>74,945,465</u>	<u>75,559,821</u>	<u>896,856</u>	<u>1,018,823</u>	<u>75,842,321</u>	<u>76,578,644</u>
Total Liabilities	<u>82,909,841</u>	<u>84,083,598</u>	<u>1,054,592</u>	<u>1,134,174</u>	<u>83,964,433</u>	<u>85,217,772</u>
Deferred Inflows of Resources	<u>2,050,898</u>	<u>10,345,473</u>	<u>-</u>	<u>-</u>	<u>2,050,898</u>	<u>10,345,473</u>
Net Position:						
Net Investment in capital assets	10,277,175	14,018,110	-	-	10,277,175	14,018,110
Restricted	12,790,395	16,064,940	-	-	12,790,395	16,064,940
Unrestricted	<u>21,162,075</u>	<u>14,133,252</u>	<u>517,331</u>	<u>386,627</u>	<u>21,679,406</u>	<u>14,519,879</u>
Total Net Position	<u>\$ 44,229,645</u>	<u>\$ 44,216,302</u>	<u>\$ 517,331</u>	<u>\$ 386,627</u>	<u>\$ 44,746,976</u>	<u>\$ 44,602,929</u>

**ADAMS COUNTY, PENNSYLVANIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2019**

**Changes in Net Position**

The table below summarizes the changes in net position for the County for the period ended December 31, 2019 and 2018.

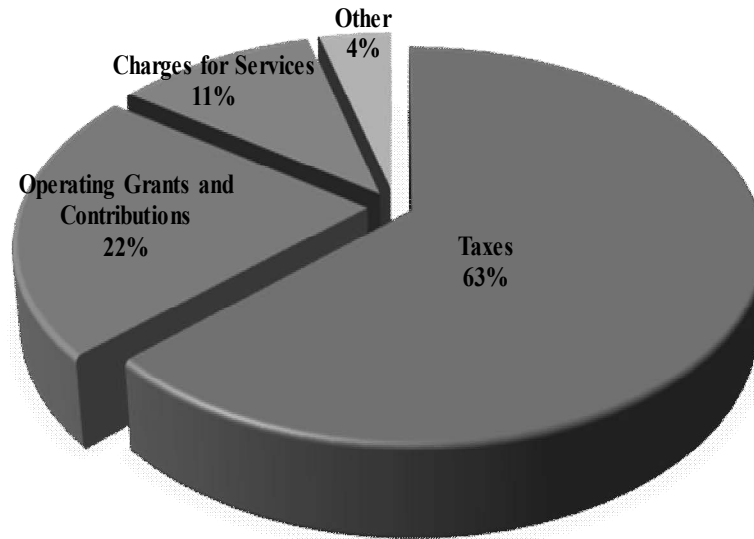
County of Adams Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
<b>Program Revenues:</b>						
Charges for Services	\$ 7,356,492	\$ 7,098,787	\$ 35,951	\$ 19,251	\$ 7,392,443	\$ 7,118,038
Operating Grants and Contributions	14,753,611	15,222,922	211,606	191,606	14,965,217	15,414,528
Capital Grants and Contributions	-	-	-	-	-	-
<b>General Revenues:</b>						
Property Taxes	39,323,307	39,332,590	-	-	39,323,307	39,332,590
Per Capita Taxes	320,676	343,120	-	-	320,676	343,120
Hotel Taxes	2,569,140	2,561,955	-	-	2,569,140	2,561,955
Unrestricted Investment						
Earnings/(Loss)	1,663,066	1,092,752	1,957	2,351	1,665,023	1,095,103
Miscellaneous	1,035,113	568,792	-	-	1,035,113	568,792
	<u>67,021,405</u>	<u>66,220,918</u>	<u>249,514</u>	<u>213,208</u>	<u>67,270,919</u>	<u>66,434,126</u>
<b>Expenses:</b>						
General Government-Administrative	8,913,176	8,633,465	-	-	8,913,176	8,633,465
General Government- Judicial	9,788,359	8,888,353	-	-	9,788,359	8,888,353
Public Safety	27,568,191	25,761,772	-	-	27,568,191	25,761,772
Public Works	957,164	365,289	-	-	957,164	365,289
Human Services	11,968,530	11,471,056	-	-	11,968,530	11,471,056
Culture and Recreation	2,811,702	2,531,942	-	-	2,811,702	2,531,942
Conservation and Development	2,264,884	2,416,064	-	-	2,264,884	2,416,064
Debt Service	2,736,056	2,838,727	-	-	2,736,056	2,838,727
Adams County IDA	-	-	118,810	147,591	118,810	147,591
	<u>67,008,062</u>	<u>62,906,668</u>	<u>118,810</u>	<u>147,591</u>	<u>67,126,872</u>	<u>63,054,259</u>
Change in Net Position	13,343	3,314,250	130,704	65,617	144,047	3,379,867
Net Position-Beginning	<u>44,216,302</u>	<u>40,902,052</u>	<u>386,627</u>	<u>321,010</u>	<u>44,602,929</u>	<u>41,223,062</u>
Net Position-End of the Year	<u>\$ 44,229,645</u>	<u>\$ 44,216,302</u>	<u>\$ 517,331</u>	<u>\$ 386,627</u>	<u>\$ 44,746,976</u>	<u>\$ 44,602,929</u>

**Governmental activities**

The following chart illustrates the sources of revenues for governmental activities for the fiscal year ended December 31, 2019.

**REVENUES BY SOURCE-GOVERNMENTAL ACTIVITIES**



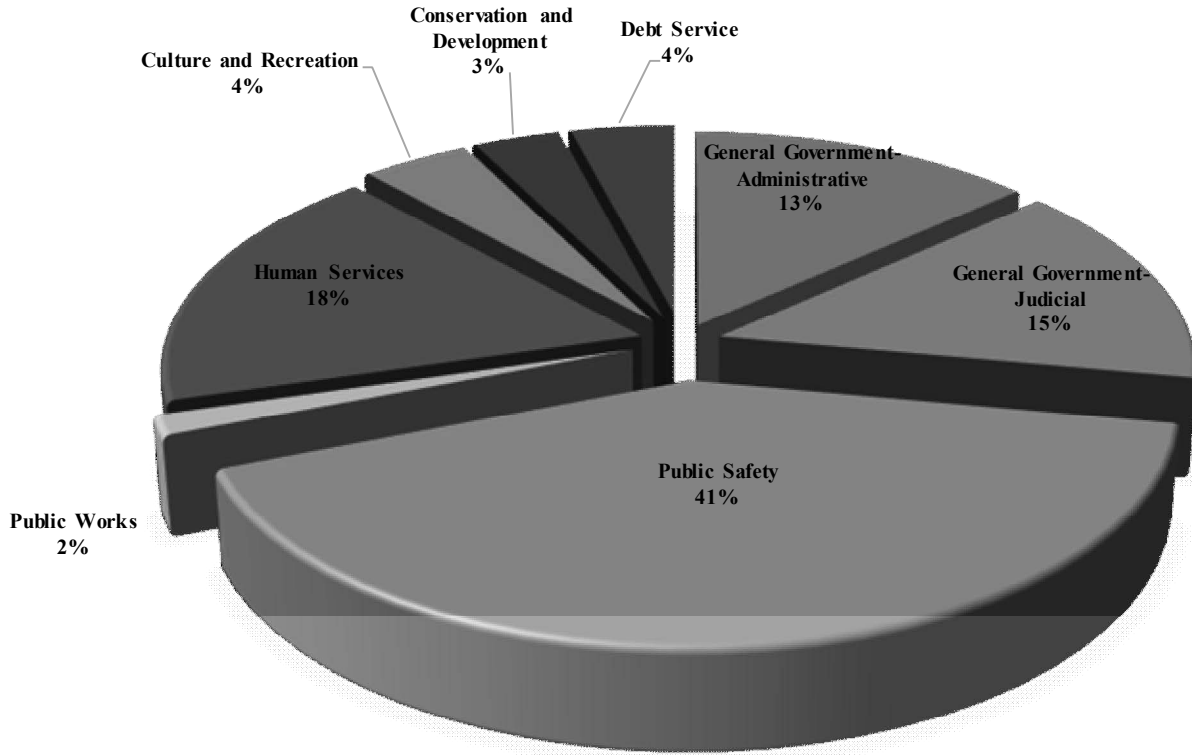
Taxes contributed 63% of the total revenues received by the County. Tax revenue remained flat in 2019 as the County received \$42,213,123 in total taxes. In addition to real estate and per capita taxes, the County levies a 5% hotel lodging tax. By statute, proceeds from the hotel tax are used to assist 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 2019, the hotel tax receipts remained generally the same as 2018. Hotel tax collected amounted to \$2,569,140 in 2019.

Operating Grants and Contributions was the second largest source of revenue to the County at 22%. Operating Grants and Contributions consist primarily of State and Federal funding. The County receives the majority of this revenue to fund Human Service, Public Safety and Judicial departments. The County saw a 3% decrease in this source of revenue in 2019. This slight decrease is attributed to a delay in State and Federal funding for Children and Youth Services.

Charges for services were 11% of the total revenues received by the County. Part of the 4% increase in this funding source in 2019 is attributed to an increase in daily housing rates charged to the U.S. Marshal Service for the housing of federal inmates at the Adult Correctional Complex, an increase in guard and transport fees charged by the Adult Correctional Complex, and an increase in fees collected by row offices. 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, 2019.

**EXPENSES BY FUNCTION-GOVERNMENTAL ACTIVITIES**



In 2019, total expenses for governmental activities were \$67 million. Public Safety had the largest expense at \$27.6 million, an increase of 7% from the prior year. Increases in salaries including overtime and benefits at the Adult Correctional Complex and the 911 Center and the reclassification of the Sheriff to Public Safety all contributed to this increase.

The second largest category is Human Services at \$11.9 million. This is a 4% increase over last year. As with Public Safety, this increase over last year is attributed to salaries and benefits. Children and Youth Services also had an 8% increase in Foster Care and Institutional Care expenses and a 12% increase in professional services.

Public Works had the largest increase over last year. This 162% increase was due to bridge rehabilitation and repair projects on three bridges in addition to the standard maintenance repair of the 40 county-owned bridges.

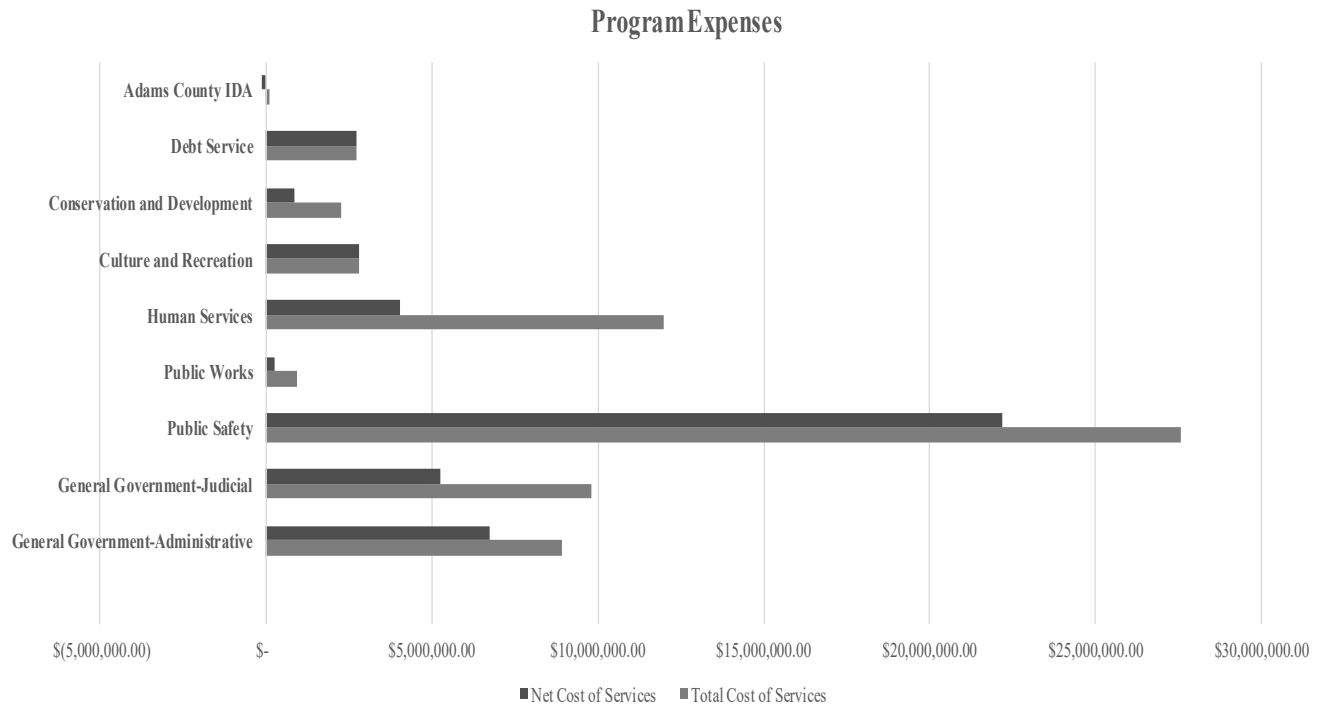
Judicial expense increased \$900 thousand primarily due to increased salary and benefit and professional services costs.

**Business-Type Activities**

In 2019, total revenues increased 17% for the County's business-type activities. This increase is attributed to an increase in grant income received. Expenses decreased as the Authority had less projects open as compared to the prior year.

**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 2019 property, hotel, and per capita taxes brought in \$42,213,123.



The County relied on property taxes and other general revenues to fund 67% of its governmental and business-type activities in 2019.

The property tax is based on 100% of the assessed value of real property. Changes in the assessed valuation affect tax revenues.

Seventy-six percent of the General Government Administrative expenses and 54% 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 The 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.

Property tax and other general revenues funded 100% of the cost of Culture and Recreation; 34% 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, unassigned 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. The general fund is the primary fund for the County. The activities paid for through the general fund represent the core administrative and operational tasks of the County. Special revenue funds are restricted to specific legislated use. Capital project funds account for the proceeds of bond issues. The major funds are shown on the statement of revenues, expenditures and changes in fund balances in the financial statements.

The General Fund is the primary fund of the County of Adams. At the end of 2019, the unassigned fund balance of the General Fund was \$22,445,579 while the total fund balance was \$26,467,050. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 48% of total general fund expenditures while total fund balance represents 57% of that same amount.

There was a slight increase of 4% in total governmental funds revenue and other financing sources. Due to a reclassification of revenues in 2019, the decrease of \$1 million in Charges for Services is offset by the increase of \$1.2 million in Court Costs and Fines. Licenses and permits also increased due to third reclassification. Interests and rents had a 58% increase over last year. The County Finance Governance Committee worked diligently to analyze cash flow while taking advantage of rising interest rates in 2019. Miscellaneous revenues also experienced an increase. The County began working on the Mercy House Recovery Project and received various grants and donations to help offset the costs of this project.

Governmental Fund expenditures and other financing uses totaled \$76.3 million. This is an increase of \$7.1 million from the prior year. Public Works expenditures had the largest percentage increase over the prior year as the County had several bridge projects taking place, including required maintenance of the 40 County bridges in addition to rehabilitation and repair of Bridges No. 5, 50 and 56.

Capital Outlay also increased in 2019. The County was required to purchase a voter-verifiable paper ballot system and software certified by the PA Department of State to meet state and federal security and accessibility standards. The County did receive HAVA Grant funds to offset a small amount of the costs. Other Capital Outlay include a computer refresh for the Probation Department; an upgrade of the Central Booking Center's Livescan booking station; and the completion of the 911 Computer Aided Dispatch System.

General Government - Administrative and Judicial both increased mainly due to an increase in salary and benefits and professional services. The Children and Youth Fund, a special revenue fund, had expenditures of \$9.6 million in 2019 compared to \$9.0 million in 2018. This increase was due to an increase in salary and benefits, professional services and institutional care. The 911 Fund, also a special revenue fund, had no increase in expenditures for 2019.

Operating Transfers Out increased \$2.1 million in 2019. A transfer in was made to the 911 Capital Projects fund to close out the fund in 2019 and there were increased contributions to the Children and Youth Fund.

**Capital Asset and Debt Administration**

**Capital Assets**

The County's investment in capital assets at December 31, 2019, net of accumulated depreciation, was \$76,713,562. Capital assets consist primarily of land, infrastructure, buildings, agricultural easements, and equipment. The following is a summary of capital assets at December 31, 2019:

**Governmental Activities**

	<b>2019</b>	<b>2018</b>
Land	\$ 1,306,312	\$ 1,306,312
Construction in Process	-	381,256
Infrastructure	9,233,045	9,233,045
Building and Improvements	64,596,626	64,257,107
Equipment and Vehicles	43,565,686	42,150,808
Agricultural Easements	10,586,519	10,340,815
Accumulated Depreciation	(52,574,626)	(46,953,778)
Total Net Capital Assets	\$ 76,713,562	\$ 80,715,565

There was no major construction in process in 2019 as the final phase of the VOIP system was put into service and the final security system hardware and equipment installation for the Human Services building was completed. Building and Improvements increased slightly as the Human Services building project was closed out. The County made building improvements with the addition of rear entry vestibule in the new courthouse and updates to the HVAC system in the historic courthouse. Equipment and vehicles had a 3% increase in 2019. This increase includes the purchase of a new paper ballot system for \$456,000; prison equipment and upgrades; 911 CAD upgrade; and Information Technology needs. Agricultural easements increased 3% as the County's Agricultural Land Preservation Program purchased three easements in 2019.

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, 2019**

**Debt Administration**

At December 31, 2019, the County had \$69,580,166 of debt outstanding, excluding other long-term liabilities. Debt decreased 5% from the previous year as the County did not issue any long-term debt for 2019. The following is a summary of general obligation bonds and notes payable for the 2019 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>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
General Obligation Bonds	\$ 69,334,939	\$ 72,746,733	\$ 245,227	\$ 359,294	\$ 69,580,166	\$ 73,106,027
Total	\$ 69,334,939	\$ 72,746,733	\$ 245,227	\$ 359,294	\$ 69,580,166	\$ 73,106,027

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 on a monthly basis and meets regularly with the Finance Department for updates and forecasts. Department directors also review budget reports on a monthly basis 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 2019.

The County budgeted tax revenue at a 96% collection rate. During 2019 the County collected less than the budgeted amount with actual revenue received of \$39.6 million.

General Fund revenues were slightly below budget coming in at \$49.6 million. Though tax revenue was less than budgeted, there was an increase in charges for services, interest and rents and court costs and fines. The County negotiated with the US Marshal Service an increase in daily per diem rates to house federal inmates. Revenue collected by row offices and other County departments added to the increase in this category. Court costs and fines saw the largest increase over budget. This was mainly due to a reclassification of fines collected by the Magisterial District Courts which were previously recorded as charges for services. Interest earned in 2019 exceeded the budgeted amount by \$639,000. The County Finance Governance Committee played an active role in collaborating with financial institutions to obtain the best rates available.

General Fund expenditures were 3% under the budgeted amount for 2019. Contributing factors to this positive variance was a reduction in expenditures for professional and contracted services, and savings under salaries and benefits. Most other expenditures had very slight variances over budget.

Transfers out exceeded the budget by \$5.1 million primarily due to transfers to close out the 911 Capital Project fund and an increase in contributions to the Children and Youth 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 remain at 4.1893 mills
- The County's 2020 budget reflects a 1% increase in revenues and a 6% increase in expenditures.
- The 2020 budget will utilize \$2 million of unrestricted fund balance to balance the budget.

The total General Fund budget for 2020 is \$55.4 million. General Administration, Public Safety, and Judicial are budgeted at \$14.5, \$19.1 and \$14.0 respectively. Total salaries and wages for 2020 are projected at \$22.2 million. Benefits including medical and retirement add an additional \$11.7 million.

The global pandemic due to the spread of the Covid-19 coronavirus (COVID-19) in 2020 led to temporary closures of all businesses that were not deemed life sustaining. This could affect the County's sources of revenues negatively. The outlook for 2020 continues to be cautiously optimistic, however, the Board of Commissioners keeps a watchful eye on a day to day basis and receives updates by the Finance Department who provides forecasting and trend analysis routinely.

**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](mailto:jphillips@adamscounty.us)

## **BASIC FINANCIAL STATEMENTS**

COUNTY OF ADAMS, PENNSYLVANIA  
STATEMENT OF NET POSITION  
DECEMBER 31, 2019

<u>Assets</u>	Primary Government		
	<u>Governmental Activities</u>	<u>Business-type Activity</u>	<u>Total</u>
Cash and Cash Equivalents	\$ 35,617,129	\$ 86,912	\$ 35,704,041
Investments	1,731,853	-	1,731,853
Receivables (Net, Where Applicable, of Allowance for Uncollectibles) :			
Accounts	862,536	7,003	869,539
Taxes	1,457,155	-	1,457,155
Due From Other Governments	1,699,164	12,645	1,711,809
Notes Receivable	109,452	33,567	143,019
Loans Receivable , net	1,343,818	-	1,343,818
Other Assets	314,897	1,238	316,135
Restricted Assets			
Cash for Program Purposes	14,330	-	14,330
Cash for Debt Service	36,722	-	36,722
Cash for Construction	427	-	427
Land Held For Resale	-	1,430,558	1,430,558
Capital Assets, Not Being Depreciated	11,892,831	-	11,892,831
Capital Assets Being Depreciated, Net	64,820,731	-	64,820,731
<b>Total Assets</b>	<b>119,901,045</b>	<b>1,571,923</b>	<b>121,472,968</b>
<u>Deferred Outflows of Resources</u>			
Deferred Loss on Refunding	4,509,796	-	4,509,796
Pensions	4,779,543	-	4,779,543
<b>Total Deferred Outflows of Resources</b>	<b>9,289,339</b>	<b>-</b>	<b>9,289,339</b>
<u>Liabilities</u>			
Liabilities			
Accounts Payable	2,648,347	-	2,648,347
Accrued Liabilities	682,609	-	682,609
Accrued Interest Payable	384,433	-	384,433
Unearned Revenues	427,112	-	427,112
Deposits	-	36,000	36,000
Long Term Liabilities:			
Due within one year:			
General Obligation Debt	3,697,639	121,736	3,819,375
Compensated Absences	124,236	-	124,236
Due to Related Party	-	-	-
Due in more than one year:			
General Obligation Debt	68,243,971	123,491	68,367,462
Accrued Compensated Absences	1,118,123	-	1,118,123
Due to Related Party - Long Term	-	773,365	773,365
Net Pension Liability	5,362,345	-	5,362,345
Total OPEB Liability	221,026	-	221,026
<b>Total Liabilities</b>	<b>82,909,841</b>	<b>1,054,592</b>	<b>83,964,433</b>
<u>Deferred Inflows of Resources</u>			
Pensions	2,050,898	-	2,050,898
<b>Total Deferred Inflows of Resources</b>	<b>2,050,898</b>	<b>-</b>	<b>2,050,898</b>
<u>Net Position</u>			
Net Position			
Net Investment in Capital Assets	10,277,175	-	10,277,175
Restricted for:			
Debt Service	36,722	-	36,722
Public Works	1,386,423	-	1,386,423
Judicial	2,298,998	-	2,298,998
Public Safety	275,891	-	275,891
Cultural and Recreation	3,215,447	-	3,215,447
Conservation and Development	4,951,621	-	4,951,621
General Government	625,293	-	625,293
Net Pension Asset	-	-	-
Unrestricted	21,162,075	517,331	21,679,406
<b>Total Net Position</b>	<b>\$ 44,229,645</b>	<b>\$ 517,331</b>	<b>\$ 44,746,976</b>

The accompanying notes are an integral part of the financial statements

COUNTY OF ADAMS, PENNSYLVANIA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2019

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	\$ 13,222,446	\$ (4,309,270)	\$ 1,627,912	\$ 542,603	\$ -	\$ (6,742,661)		\$ (6,742,661)
General Government - Judicial	8,086,220	1,702,139	2,657,718	1,881,759	-	(5,248,882)		(5,248,882)
Public Safety	25,545,597	2,022,594	2,545,257	2,830,972	-	(22,191,962)		(22,191,962)
Public Works	949,198	7,966	265	698,821	-	(258,078)		(258,078)
Human Services	11,489,631	478,899	-	7,933,246	-	(4,035,284)		(4,035,284)
Culture and Recreation	2,811,702	-	-	-	-	(2,811,702)		(2,811,702)
Conservation and Development	2,167,212	97,672	525,340	866,210	-	(873,334)		(873,334)
Interest on Debt Service	2,736,056	-	-	-	-	(2,736,056)		(2,736,056)
Total governmental activities	<u>67,008,062</u>	<u>-</u>	<u>7,356,492</u>	<u>14,753,611</u>	<u>-</u>	<u>(44,897,959)</u>		<u>(44,897,959)</u>
Business-type activity:								
Economic Development	118,810	-	35,951	211,606	-	-	\$ 128,747	128,747
Total business-type activities	<u>118,810</u>	<u>-</u>	<u>35,951</u>	<u>211,606</u>	<u>-</u>	<u>-</u>	<u>128,747</u>	<u>128,747</u>
Total Primary government	<u>\$ 67,126,872</u>	<u>\$ -</u>	<u>\$ 7,392,443</u>	<u>\$ 14,965,217</u>	<u>\$ -</u>	<u>(44,897,959)</u>	<u>128,747</u>	<u>(44,769,212)</u>
General revenues:								
Taxes:								
Property taxes, levied for general purposes						39,323,307	-	39,323,307
Per capita taxes						320,676	-	320,676
Hotel taxes						2,569,140	-	2,569,140
Unrestricted investment earnings						1,663,066	1,957	1,665,023
Miscellaneous						1,035,113	-	1,035,113
Total general revenues						<u>44,911,302</u>	<u>1,957</u>	<u>44,913,259</u>
Change in net position						13,343	130,704	144,047
Net position - beginning						<u>44,216,302</u>	<u>386,627</u>	<u>44,602,929</u>
Net position - ending						<u>\$ 44,229,645</u>	<u>\$ 517,331</u>	<u>\$ 44,746,976</u>

The accompanying notes are an integral part of the financial statements

COUNTY OF ADAMS, PENNSYLVANIA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2019

<u>Assets</u>	<u>General</u>	Children & <u>Youth</u>	911 <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Cash and Cash Equivalents	\$ 21,107,327	\$ -	\$ 155,102	11,869,328	\$ 33,131,757
Investments	449,000	-	-	1,282,853	1,731,853
Receivables					
Accounts, net	597,362	9,198	460	233,183	840,203
Taxes	1,457,155	-	-	-	1,457,155
Notes Receivable	-	-	-	109,452	109,452
Loans Receivable , net	1,343,818	-	-	-	1,343,818
Due From Other Funds	6,662,594	1,646,762	1,492,573	56,801	9,858,730
Due From Other Governments	264,138	461,431	499,139	474,456	1,699,164
Other Assets	276,326	1,500	25,153	11,918	314,897
Restricted Assets					
Cash for Debt Service	36,722	-	-	-	36,722
Cash for Construction	-	-	-	427	427
Cash for Program Purposes	14,330	-	-	-	14,330
<b>Total Assets</b>	<b>\$ 32,208,772</b>	<b>\$ 2,118,891</b>	<b>\$ 2,172,427</b>	<b>\$ 14,038,418</b>	<b>\$ 50,538,508</b>

The accompanying notes are an integral part of the financial statements

COUNTY OF ADAMS, PENNSYLVANIA  
BALANCE SHEET (CONTINUED)  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2019

<u>Liabilities and Fund Balances</u>	<u>General</u>	<u>Children &amp; Youth</u>	<u>911 Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Liabilities					
Accounts Payable	\$ 846,498	\$ 571,588	\$ 330,350	\$ 421,111	\$ 2,169,547
Accrued Liabilities	571,643	59,847	37,690	13,429	682,609
Unearned Revenue	130,861	-	115,004	181,247	427,112
Due to Other Funds	3,194,136	1,487,456	1,689,383	792,085	7,163,060
	<hr/>				
Total Liabilities	4,743,138	2,118,891	2,172,427	1,407,872	10,442,328
	<hr/>				
Deferred Inflow of Resources					
Unavailable Revenue - Property Taxes	998,584	-	-	-	998,584
Total Deferred Inflows of Resources	998,584	-	-	-	998,584
	<hr/>				
Fund Balances					
Nonspendable	1,984,749	-	-	-	1,984,749
Restricted for:					
Debt Service	36,722	-	-	-	36,722
Capital Projects	-	-	-	427	427
Public Works	-	-	-	1,386,423	1,386,423
Judicial	-	-	-	2,298,998	2,298,998
Public Safety	-	-	-	275,891	275,891
Cultural and Recreation	-	-	-	3,215,447	3,215,447
Conservation and Development	-	-	-	4,951,621	4,951,621
General Government	-	-	-	625,293	625,293
Assigned	2,000,000	-	-	-	2,000,000
Unassigned	22,445,579	-	-	(123,554)	22,322,025
	<hr/>				
Total Fund Balances	26,467,050	-	-	12,630,546	39,097,596
	<hr/>				
Total Liabilities, Deferred Inflows, and Fund Balances	\$ 32,208,772	\$ 2,118,891	\$ 2,172,427	\$ 14,038,418	\$ 50,538,508
	<hr/>				

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, 2019

Total fund balances for governmental funds	\$	39,097,596
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		1,306,312
Agricultural Easements		10,586,519
Infrastructure, net of \$4,324,049 accumulated depreciation		4,908,996
Buildings and improvements, net of \$25,203,480 accumulated depreciation		39,393,146
Equipment and vehicles, net of \$23,047,097 accumulated depreciation		20,518,589
Total Capital Assets		76,713,562
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.		
		998,584
Net deficit of the Internal Service Fund is included in governmental activities since they primarily benefit the County's governmental activities		
		(666,765)
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, 2019 are:		
Accrued interest on bonds		(384,433)
General obligation debt		(69,334,939)
Compensated absences		(1,242,359)
Deferred loss on refunding		4,509,796
Deferred Outflow of Resources - Pensions		4,779,543
Deferred Inflows of Resources - Pensions		(2,050,898)
Total Postemployment Liability		(221,026)
Net Pension Liability		(5,362,345)
Bond Premium		(2,681,638)
Bond Discount		74,967
		(71,913,332)
Total net position of governmental activities	\$	44,229,645

COUNTY OF ADAMS, PENNSYLVANIA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>General</u>	<u>Children &amp; Youth</u>	<u>911 Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>					
Taxes	\$ 39,641,070	\$ -	\$ -	\$ 2,569,140	\$ 42,210,210
Intergovernmental Revenues	1,947,717	7,632,739	2,065,321	3,107,834	14,753,611
Charges for Services	4,815,458	-	28,515	1,081,097	5,925,070
Interest and Rents	1,027,033	194	587	580,190	1,608,004
License and Permits	129,346	-	-	-	129,346
Court Costs and Fines	1,302,076	-	-	-	1,302,076
Miscellaneous	720,933	118,481	-	195,699	1,035,113
<b>Total Revenues</b>	<b>49,583,633</b>	<b>7,751,414</b>	<b>2,094,423</b>	<b>7,533,960</b>	<b>66,963,430</b>
<b>Expenditures</b>					
<b>Current:</b>					
General Government - Administrative	12,506,877	-	-	684,149	13,191,026
General Government - Judicial	7,630,220	-	-	487,368	8,117,588
Public Safety	17,522,088	-	3,586,996	256,517	21,365,601
Public Works	16,992	-	-	940,397	957,389
Human Services	1,901,625	9,625,488	-	-	11,527,113
Culture and Recreation	694,405	-	-	2,140,290	2,834,695
Conservation and Development	562,082	-	-	1,513,887	2,075,969
<b>Debt Service</b>					
Principal	3,394,999	-	-	16,795	3,411,794
Interest	2,538,923	-	-	6,034	2,544,957
Capital Outlay	-	-	-	1,618,845	1,618,845
<b>Total Expenditures</b>	<b>46,768,211</b>	<b>9,625,488</b>	<b>3,586,996</b>	<b>7,664,282</b>	<b>67,644,977</b>
<b>Excess/(Deficiency) of Revenues Over (Under)</b>					
Expenditures	2,815,422	(1,874,074)	(1,492,573)	(130,322)	(681,547)
<b>Other Financing Sources (Uses)</b>					
Transfers In	1,870,392	1,874,074	1,492,573	3,426,136	8,663,175
Transfers (Out)	(5,677,595)	-	-	(2,985,580)	(8,663,175)
<b>Total Other Financing Sources (Uses)</b>	<b>(3,807,203)</b>	<b>1,874,074</b>	<b>1,492,573</b>	<b>440,556</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(991,781)</b>	<b>-</b>	<b>-</b>	<b>310,234</b>	<b>(681,547)</b>
<b>Fund Balances - Beginning of Year</b>	<b>27,458,831</b>	<b>-</b>	<b>-</b>	<b>12,320,312</b>	<b>39,779,143</b>
<b>Fund Balances - End of Year</b>	<b>\$ 26,467,050</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,630,546</b>	<b>\$ 39,097,596</b>

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, 2019

Net change in fund balances (deficit) - total governmental funds	\$	(681,547)
<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 (\$5,620,848) exceeded capital outlays (\$1,618,845).</p>		
		(4,002,003)
<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>		
Principal repayments	3,411,794	3,411,794
<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	(35,591)	
Other Postemployment Benefits Expense	1,637,145	
Accrued interest on bonds	37,018	
Investment Loss from Derivative Instrument	55,062	
Amortization of Deferred Loss	(403,189)	
Pension Expense	(1,113,490)	
Bond Discount	(4,223)	
Bond Premium	179,296	
Combined Adjustment:	179,296	352,028
<p>Change in the net deficit of the Internal Service Fund is included in governmental activities since it primarily benefits the County's governmental activities</p>		
		930,158
<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 12/31/18 to 12/31/19.</p>		
		2,913
Change in net position of governmental activities		\$ 13,343

COUNTY OF ADAMS, PENNSYLVANIA  
STATEMENT OF FUND NET POSITION  
PROPRIETARY FUNDS  
DECEMBER 31, 2019

	<u>Business-Type Activity</u> Adams County IDA	<u>Governmental Activities</u> Internal Service Fund
<b>ASSETS</b>		
Current Assets:		
Cash and Cash Equivalents	\$ 86,912	\$ 2,485,372
Accounts Receivable	7,003	22,333
Grants Receivable	12,645	-
Notes Receivable	4,118	-
Other Assets	1,238	-
Total current assets	<u>111,916</u>	<u>2,507,705</u>
Noncurrent Assets:		
Notes Receivable - Long Term	29,449	-
Land Held for Resale	1,430,558	-
Total noncurrent assets	<u>1,460,007</u>	<u>-</u>
Total assets	<u>1,571,923</u>	<u>2,507,705</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts Payable	-	478,800
Due to Other Funds	-	2,331,065
Deposits	36,000	-
Current Portion of Long Term Debt	121,736	-
Total current liabilities	<u>157,736</u>	<u>2,809,865</u>
Noncurrent liabilities:		
Due to Related Party - Long Term	773,365	-
Due to Other Funds	-	364,605
Noncurrent Portion of Long Term Debt	123,491	-
Total noncurrent liabilities	<u>896,856</u>	<u>364,605</u>
Total liabilities	<u>1,054,592</u>	<u>3,174,470</u>
Net Position		
Unrestricted	<u>517,331</u>	<u>(666,765)</u>
Total Net Position	<u>\$ 517,331</u>	<u>\$ (666,765)</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, 2019

	<u>Business-Type Activity</u> Adams County IDA	<u>Governmental Activities</u> Internal Service Fund
Operating Revenues		
Charges for Services	\$ 35,951	\$ 7,821,782
Total Operating Revenues	<u>35,951</u>	<u>7,821,782</u>
Operating Expenses		
Self Insurance Claims	-	6,666,851
Management Fees	50,000	-
Rent	18,000	-
Professional Services	8,550	732,842
Grant expenses	16,860	-
Other Services and Charges	6,981	141,202
Insurance	1,288	878
Advertising	405	-
Office Expense	37	-
Total Operating Expenses	<u>102,121</u>	<u>7,541,773</u>
Operating Income (Loss)	<u>(66,170)</u>	<u>280,009</u>
Nonoperating Revenues (Expenses)		
Interest Income	1,957	31,513
Nonrefundable deposits	20,000	-
Insurance Refunds	-	618,250
Support Income	60,850	-
Project Support Income	130,756	-
Administrative Fees	-	386
Interest Expense	(16,689)	-
Total Nonoperating Revenues	<u>196,874</u>	<u>650,149</u>
Change in Net Position	130,704	930,158
Net Position - Beginning of Year	<u>386,627</u>	<u>(1,596,923)</u>
Net Position - End of Year	<u>\$ 517,331</u>	<u>\$ (666,765)</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, 2019

	<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	\$ 16,303	\$ -
Receipts from Users	-	7,864,036
Payments for Self-Insurance Claims and Professional Services	-	(7,891,952)
Payments for Grant Expenses	(16,860)	-
Payments for Operating Expenses	(87,138)	-
Net Cash (Used In)/Provided By Operating Activities	<u>(87,695)</u>	<u>(27,916)</u>
Cash Flows from Noncapital Financing Activities		
Insurance Refunds and Admin Fees	-	3,694,159
Payments on Interfund Borrowings	-	(1,910,514)
Proceeds from Related Party	60,850	-
Net Cash Provided by Noncapital Financing Activities	<u>60,850</u>	<u>1,783,645</u>
Cash Flows from Capital and Related Financing Activities:		
Deposit on Land Sale	56,000	-
Net Cash Provided By Capital and Related Financing Activities	<u>56,000</u>	<u>-</u>
Cash Flows from Investing Activities		
Payments on notes receivable	3,547	-
Interest Income	1,957	31,513
Net Cash Provided By Investing Activities	<u>5,504</u>	<u>31,513</u>
Net Increase in Cash and Cash Equivalents	34,659	1,787,242
Cash and Cash Equivalents, Beginning of Year	52,253	698,130
Cash and Cash Equivalents, End of Year	<u>\$ 86,912</u>	<u>\$ 2,485,372</u>
Reconciliation of operating income (loss) to net cash used in operating activities	\$ (66,170)	\$ 280,009
Adjustments to Reconcile Operating Income (Loss) to Net Cash Used in Operating Activities		
Change in assets and liabilities		
Other Assets	(362)	42,254
Accounts Receivable	(7,003)	-
Accounts Payable	(120)	(350,179)
Grants Receivable	(12,645)	-
Due to Related Party	(1,395)	-
Net cash used in operating activities	<u>\$ (87,695)</u>	<u>\$ (27,916)</u>
Noncash Transactions:		
Debt Principal and Interest Paid by Related Party	\$ 130,756	\$ -

The accompanying notes are an integral part of the financial statements

COUNTY OF ADAMS, PENNSYLVANIA  
 STATEMENT OF FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 DECEMBER 31, 2019

<u>Assets</u>	<u>Agency Funds</u>
Cash and Cash Equivalents	\$ 2,956,491
Delinquent Taxes Receivable on Behalf of Other Governments	4,659,575
Accounts Receivable	<u>1,264,310</u>
 Total Assets	 <u><u>\$ 8,880,376</u></u>
 <u>Liabilities</u>	
Liabilities	
Due to Other Governments	\$ 5,415,075
Other Liabilities	<u>3,465,301</u>
 Total Liabilities	 <u><u>\$ 8,880,376</u></u>

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

COUNTY OF ADAMS, PENNSYLVANIA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019

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, 2019

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 21<sup>st</sup> 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, 2019

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	12/31/19	12/31/19	12/31/19
Total Assets	\$ 8,702,670	\$ 1,689,197	\$44,238,220
Equity	-	-	-
Operating Revenue	\$36,759,492	\$ 5,633,357	\$118,913,151
Net Income (Loss)	-	-	-
Adams County Contribution to Operations	\$ 242,528	\$ 65,479	\$ -

The above joint ventures are included in York County's Comprehensive Annual 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, 2019

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, as are the proprietary fund and agency fund financial statements. 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, 2019

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 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 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.

COUNTY OF ADAMS, PENNSYLVANIA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 2019

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

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

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.
- The Agency Funds consist of restricted revenues of the various row offices of the County. The row office funds are in essence escrow funds maintained by the row offices for bails posted, funds held for sheriff's sales, realty transfer taxes held and owed to other governmental entities, and other funds reserved for disposition of legal action.

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.

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."

COUNTY OF ADAMS, PENNSYLVANIA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2019

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

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

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 position 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 position 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, 2019

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 \$1,174,035 and an allowance for uncollectible loan receivables of \$188,365 as of December 31, 2019.

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, 2019

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, 2019

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, 2019

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 Governmental Accounting Standards Board Statement ("GASB") No. 95, "*Postponement of the Effective Dates of Certain Authoritative Guidance*". The adoption of this statement had no effect on previously reported amounts.



COUNTY OF ADAMS, PENNSYLVANIA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2019

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

H) Pending Changes in Accounting Principles

In November 2016, the GASB issued Statement No. 83, "*Certain Asset Retirement Obligations*". The County is required to adopt statement No. 83 for its calendar year 2020 financial statements.

In January 2017, the GASB issued Statement No. 84, "*Fiduciary Activities*". The County is required to adopt statement No. 84 for its calendar year 2020 financial statements.

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

In April 2018, the GASB issued Statement No. 88, "*Certain Disclosures related to Debt, including Direct Borrowing and Direct Placements*." The County is required to adopt statement No. 88 for its calendar year 2020 financial statements.

In June 2018, the GASB issued Statement No. 89, "*Accounting for Interest Cost Incurred before the End of a Construction Period*." The County is required to adopt statement No. 89 for its calendar year 2021 financial statements.

In August 2018, the GASB issued Statement No. 90, "*Majority Equity Interests – an amendment of GASB Statements No. 14 and No 61*." The County is required to adopt statement No. 90 for its calendar year 2020 financial statements.

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

In January 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 2020, the GASB issued Statement No. 93, "*Replacement of Interbank Offered Rates*". The County is required to adopt the provisions of Statement No. 93 for its calendar year 2021 financial statements, except for the requirements of paragraphs 11b, 13, and 14 which are effective for the County's calendar year 2022 financial statements.

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

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

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

COUNTY OF ADAMS, PENNSYLVANIA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2019

## NOTE 2: DEPOSIT AND INVESTMENT RISK

The County's investments at December 31, 2019 were as follows:

## Governmental Funds

## General Fund

CD's	\$ 449,000
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## Conservation District

CD's	720,290
------	---------

Fixed Income Mutual Funds	289,702
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Balanced Mutual Funds	52,006
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Equity Mutual Funds	220,855
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Total Governmental Funds	1,731,853
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Total Primary Government  
Investments

	\$1,731,853
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As of December 31, 2019, 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	\$ 1,169,290	\$ 720,290	\$ 449,000	\$ -	\$ -
Fixed Income Mutual Funds	289,702	-	158,558	131,144	-
Mutual Funds	272,861	N/A	N/A	N/A	N/A
Total	\$ 1,731,853	\$ 720,290	\$ 607,558	\$ 131,144	\$ -

**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.

**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, 2019 were rated AAA.

COUNTY OF ADAMS, PENNSYLVANIA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2019

NOTE 2: DEPOSIT AND INVESTMENT RISK (CONTINUED)

**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, 2019, \$38,368,591 of the County's bank deposits of \$40,514,158 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 \$1,169,290. 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, 2019, 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.

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.

COUNTY OF ADAMS, PENNSYLVANIA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 2019

NOTE 2: DEPOSIT AND INVESTMENT RISK (CONTINUED)

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, 2019. All mutual funds of \$ 562,563 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	\$ 14,330
Cash Restricted for Debt Service	36,722
Nonmajor Governmental Funds	
Cash for Construction	427
Total Restricted Assets	\$ 51,479

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 2019 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 2019 was 4.1893 mills for general purposes.

COUNTY OF ADAMS, PENNSYLVANIA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2019

## NOTE 5: CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<u>GOVERNMENTAL ACTIVITIES:</u>				
Capital Assets, Not Being Depreciated:				
Land	\$ 1,306,312	\$ -	\$ -	\$ 1,306,312
Agricultural Easements	10,340,815	245,704	-	10,586,519
Construction in Progress	381,256	-	(381,256)	-
Total Capital Assets, Not Being Depreciated	<u>12,028,383</u>	<u>245,704</u>	<u>(381,256)</u>	<u>11,892,831</u>
Capital Assets, Being Depreciated:				
Infrastructure	9,233,045	-	-	9,233,045
Buildings and Improvements	64,257,107	339,519	-	64,596,626
Equipment and Vehicles	42,150,808	1,414,878	-	43,565,686
Total Capital Assets Being Depreciated	<u>115,640,960</u>	<u>1,754,397</u>	<u>-</u>	<u>117,395,357</u>
Less Accumulated Depreciation For:				
Infrastructure	(4,152,322)	(171,727)	-	(4,324,049)
Buildings and Improvements	(23,408,394)	(1,795,086)	-	(25,203,480)
Equipment and Vehicles	(19,393,062)	(3,654,035)	-	(23,047,097)
Total Accumulated Depreciation	<u>(46,953,778)</u>	<u>(5,620,848)</u>	<u>-</u>	<u>(52,574,626)</u>
Total Capital Assets, Being Depreciated, Net	<u>68,687,182</u>	<u>(3,866,451)</u>	<u>-</u>	<u>64,820,731</u>
Governmental Activities Capital Assets, Net	<u>\$ 80,715,565</u>	<u>\$(3,620,747)</u>	<u>\$(381,256)</u>	<u>\$ 76,713,562</u>

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

<u>GOVERNMENTAL ACTIVITIES:</u>	
General Government-Admin.	\$ 1,046,308
General Government-Judicial	38,959
Public Safety	4,361,904
Human Services	63,084
Conservation and Development	<u>110,593</u>
Total Depreciation Expense – Governmental Activities	<u>\$5,620,848</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, 2019, and have been capitalized. The property is recorded at net realizable value of \$725,000.

COUNTY OF ADAMS, PENNSYLVANIA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2019

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, 2019

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 December 31, 2018, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	255
Inactive plan members entitled to but not yet receiving benefits	88
Active plan members	494
	837

*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, 2019, the average active employee contribution rate was 6.0% of annual pay, and the County's average contribution rate was 7.54% of covered annual payroll.

COUNTY OF ADAMS, PENNSYLVANIA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 2019

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

*B. Net Pension Liability*

The County's net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2018 with update procedures performed to roll forward the liabilities to December 31, 2018.

*Actuarial assumptions.* The total pension liability was measured as of December 31, 2018 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.

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

The actuarial assumptions used in the December 31, 2018 valuation were based on the PMRS Experience Study for the period covering January 1, 2009 through December 31, 2013 issued by the actuary in July 2015 as well as subsequent Board approved assumption changes.

The PMRS system's long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates of expected future arithmetic real rates of return are developed for each major asset class, for the portfolio as a whole and at different levels of probability or confidence. There are three steps to the method:

- 1.) Expected future real rates of return are based primarily on the 20 year nominal rates of return as reflected by applicable return indexes and may be adjusted for specific asset classes if, in the Board's opinion, any such asset classes are expected in the future to significantly vary from its 20 year returns.
- 2.) The nominal rates of return by asset class are adjusted by the System's investment expenses and an expected future annual inflation rate of 2.2% to produce the long-term expected real rates of return.
- 3.) The long-term expected real rates of return are further adjusted by weighting each asset class using the PMRS portfolio target asset allocations.



COUNTY OF ADAMS, PENNSYLVANIA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2019

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%	7.3%	4.6%
Domestic Equities (small capitalized firms)	15%	10.0%	7.3%
International Equities (international developed markets)	15%	6.2%	3.5%
International Equities (emerging markets)	10%	10.6%	8.3%
Real Estate	20%	8.5%	5.4%
Fixed Income	15%	3.3%	1.1%

Based on the three part analysis, the PMRS Board established the System's Long-Term Expected Rate of Return at 7.0%.

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, 2018, 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, 2019

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

*B. Net Pension Liability (Continued)*

*Discount Rate (Continued)*

The Board then adjusts 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, varying levels of asset allocation and liquidity, trending of PBGC annuity rates, total PMRS actuarial and market 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, 2018.

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, 2019

## 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, 2018 measurement period were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances at 12/31/2017	\$ 82,388,448	\$ 86,568,875	\$ (4,180,427)
Changes for the year:			
Service cost	3,176,363	-	3,176,363
Interest	4,410,434	-	4,410,434
Changes of benefits	533,139	-	533,139
Contributions - employer	-	1,604,926	(1,604,926)
Contributions - member	-	1,496,944	(1,496,944)
Net investment income	-	(4,317,246)	4,317,246
Benefit payments, including refunds of employee contributions	(3,006,989)	(3,006,989)	-
Administrative expense	-	(207,460)	207,460
Net changes	<u>5,112,947</u>	<u>(4,429,825)</u>	<u>9,542,772</u>
Balances at 12/31/18	<u>\$ 87,501,395</u>	<u>\$ 82,139,050</u>	<u>\$ 5,362,345</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 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	\$13,106,191	\$5,362,345	\$(1,058,144)

*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, 2019

## NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

For the year ended December 31, 2019, the County recognized pension expense of \$2,872,077. At December 31, 2019 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	\$ -	\$ 2,050,898
Changes in assumption	1,377,163	-
Net difference between projected and actual earnings on pension plan investments	1,645,413	-
Contributions subsequent to the measurement date	1,756,967	-
	<u>\$ 4,779,543</u>	<u>\$ 2,050,898</u>

The \$1,756,967 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, 2020 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:	
2020	\$ 277,294
2021	(526,484)
2022	(166,909)
2023	1,387,777
2024	-
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 2019 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 20. The following is a schedule of the future minimum rental payments to be made under the various leases as of December 31, 2019:

<u>Years</u>	<u>Courts</u>	<u>Agencies</u>	<u>Total</u>
2020	\$ -	\$ 342,759	\$ 342,759
2021	-	353,042	353,042
2022	-	363,633	363,633
2023	-	374,542	374,542
2024	-	385,779	385,779
2025-2029	-	1,786,142	1,786,142
2030-2033	-	597,170	597,170
	<u>\$ -</u>	<u>\$ 4,203,067</u>	<u>\$ 4,203,067</u>

Rent expense for 2019 was \$395,610.

COUNTY OF ADAMS, PENNSYLVANIA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2019

## 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, 2019, the County was required to pay an insurance premium of \$544,854 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 2019 Trust audit, the County paid an additional premium of \$5,012.

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 \$7,471,299 in 2019. The County would have to fund any claims incurred in excess of the \$1,000,000 threshold. During the year ended December 31, 2019, the County received stop loss reimbursements for two claimants in the amount of \$218,160.

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, 2019 and 2018 were:

	2019	2018
Liability at beginning of year	\$ 828,979	\$ 789,044
Add: incurred claims relating to:		
Prior years	(269,711)	(6,518)
Current year	7,098,782	10,103,493
Less: Payment of claims relating to:		
Prior years	559,268	782,526
Current year	6,619,982	9,274,514
Liability - end of year	<u>\$ 478,800</u>	<u>\$ 828,979</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, 2019

## NOTE 10: DEFICIT FUND EQUITY/NET POSITION

The Capital Reserve Fund had a deficit unassigned fund balance of \$123,554.

The Internal Service Fund has a deficit unrestricted net position balance of \$666,765.

The County plans to fund these deficits with the proceeds of futures bond issues, contributions from the General Fund, and future rate increases for the Internal Service Fund.

## 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	\$72,746,733	\$ -	\$3,411,794	\$69,334,939	\$3,522,566
Less: Bond Discount	(79,190)	-	(4,223)	(74,967)	(4,223)
Plus: Bond Premium	2,860,934	-	179,296	2,681,638	179,296
<b>Total Bonds and Note Payable:</b>	<b>75,528,477</b>	<b>-</b>	<b>3,586,867</b>	<b>71,941,610</b>	<b>3,697,639</b>
Other Long Term Liabilities:					
Compensated absences	1,206,768	158,698	123,107	1,242,359	124,236
Net Pension Liability/(Asset)	-	5,362,345	-	5,362,345	-
Total OPEB					
Liability	1,858,171	-	1,637,145	221,026	-
Upfront Borrowing	673,949	-	673,949	-	-
<b>Total Other Long Term Liabilities</b>	<b>3,738,888</b>	<b>5,521,043</b>	<b>2,434,201</b>	<b>6,825,730</b>	<b>124,236</b>
<b>Governmental Activities: Long-Term Liabilities</b>	<b>\$79,267,365</b>	<b>\$5,521,043</b>	<b>\$6,021,068</b>	<b>\$78,767,340</b>	<b>\$3,821,875</b>
<u>Business-Type Activities:</u>					
Note Payable	\$ 359,294	\$ -	\$ 114,067	\$ 245,227	\$ 121,736
<b>Total Note Payable</b>	<b>359,294</b>	<b>-</b>	<b>114,067</b>	<b>245,227</b>	<b>121,736</b>
<b>Business-Type Activities Long-Term Liabilities</b>	<b>\$ 359,294</b>	<b>\$ -</b>	<b>\$ 114,067</b>	<b>\$ 245,227</b>	<b>\$ 121,736</b>

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, 2019

## 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, 2019, 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, 2019</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). Principal due in annual installments on May 15 <sup>th</sup> increasing from \$1,585,000 in 2017 to \$1,240,000 in 2037.	\$26,010,000
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 <sup>th</sup> increasing from \$125,000 in 2017 to \$4,020,000 in 2041.	13,085,000
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.	124,939
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 <sup>th</sup> ranging from \$1,390,000 in 2017 to \$2,590,000 in 2037.	30,115,000
			\$69,334,939

COUNTY OF ADAMS, PENNSYLVANIA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2019

## 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</u> <u>Requirements</u>	<u>Interest</u> <u>Requirements</u>	<u>Total Debt</u> <u>Service</u> <u>Requirements</u>
Years Ended December 31:				
2020		\$ 3,522,566	\$ 2,440,383	\$ 5,962,949
2021		3,618,373	2,327,016	5,945,389
2022		3,754,217	2,173,397	5,927,614
2023		3,949,783	2,020,443	5,970,226
2024		3,605,000	1,849,460	5,454,460
2025-2029		20,005,000	7,023,330	27,028,330
2030-2034		18,640,000	3,801,530	22,441,530
2035-2039		11,145,000	906,957	12,051,957
2040+		1,095,000	49,500	1,144,500
		<u>\$69,334,939</u>	<u>\$22,592,016</u>	<u>\$91,926,955</u>

Note Payable Business-Type Activities:

<u>Date</u> <u>of</u> <u>Issue</u>	<u>Amount</u> <u>of</u> <u>Issue</u>	<u>Purpose</u>	<u>Balance</u> <u>Outstanding at</u> <u>December 31, 2019</u>
2014	\$1,750,000	Note Payable issued for the purpose of purchasing a downtown property, to complete demolition of the existing building, and to prepare for future building needs. The notes bear an interest rate of 4.1% from December 1, 2014 through May 31, 2018 and adjusts to a variable rate equal to the prime rate as published in the Wall Street Journal thereafter. Principal due in annual installments increasing from \$68,862 in 2014 to \$115,266 in 2021.	\$245,227
			<u>\$245,227</u>

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

<u>Business-Type Activities:</u>		<u>Principal</u> <u>Requirements</u>	<u>Interest</u> <u>Requirements</u>	<u>Total Debt</u> <u>Service</u> <u>Requirements</u>
Years Ended December 31:				
2020		\$121,736	\$ 9,021	\$130,757
2021		123,491	2,903	126,394
		<u>\$245,227</u>	<u>\$11,924</u>	<u>\$257,151</u>



COUNTY OF ADAMS, PENNSYLVANIA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2019

## NOTE 12: INTEREST RATE SWAPS

Derivative InstrumentsObjective and terms of derivative instruments

2005 Basis Swap- In March 2005, the County entered into a Basis Swap agreement with Wachovia Bank as the Counterparty in relation to the County's General Obligation Bonds, Series of 2002 in the then outstanding notional amount of \$34,825,000. The 2005 Basis Swap consists of an interest rate swap agreement whereby the County receives from the Counterparty an interest rate equal to 65% of 1 month LIBOR plus 30 basis points (.30%) and is obligated to pay the Counterparty an interest rate equal to the short term tax exempt rate Bond Market Association index (BMA). In consideration for this monthly exchange formula, the County received an up-front payment in the amount of \$1,190,000. This amount is considered a borrowing and it is reported at the historical cost of \$1,190,000. As payments are made on the swap, principal and interest payments on the borrowing are imputed. Interest income is accrued at the at the market rate used to arrive at the initial balance of the borrowing (2.47783%). The swap is now associated with the General Obligation Bonds, Series of 2017. In July 2019, the County terminated the 2005 Basis Swap. The County received a \$129,000 termination fee, which is recorded in the Statement of Activities and Statement of Revenues, Expenditures, and Changes in Fund Balances as unrestricted investment earnings. During 2019, the County recorded entries removing the investment derivative with a previous value of \$618,887 and the borrowing with a previous value of (\$673,949) for a net effect of (\$55,062) recorded in the Statement of Activities.

## NOTE 13: INTERFUND TRANSFERS

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

	Transfers In	Transfers Out
General Fund	\$ 1,870,392	\$ 5,677,595
Children and Youth	1,874,074	-
911 Fund	1,492,573	-
Nonmajor Governmental Funds	3,426,136	2,985,580
	<u>\$8,663,175</u>	<u>\$8,663,175</u>
Total Governmental Fund Types		

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, 2019

## NOTE 14: INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables balances of each individual fund as of December 31, 2019, are as follows:

<u>Governmental Fund Types</u>	<u>Due From Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 6,662,594	\$ 3,194,136
Children and Youth Fund	1,646,762	1,487,456
911 Fund	1,492,573	1,689,383
Nonmajor Governmental Funds	56,801	792,085
Total Government Fund Types	<u>9,858,730</u>	<u>7,163,060</u>
 <u>Proprietary Fund Type</u>		
Internal Service Fund	-	2,695,670
Total Proprietary Fund Type	-	<u>2,695,670</u>
Total	<u>\$ 9,858,730</u>	<u>\$ 9,858,730</u>

The General Fund has paid expenses on behalf of other funds, therefore, a corresponding interfund receivable and payable has been recorded. The General Fund loaned or paid funds to/on behalf of the Internal Service Fund. The Internal Service Fund will repay the interfund loan by increasing future rates to its users. The interfund loan receivable and interfund loan payable balance outstanding as of December 31, 2019 was \$364,605 for the General Fund and Internal Service Fund, respectively.

## NOTE 15: 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 16: 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 nonovertime hours paid. At year-end, employees may carry over a maximum of 200 hours of unused PTO. At year-end, any unused PTO in excess of 200 hours is placed in the sick leave reserves for employees. Sick leave reserves of up to 60 hours are eligible for reimbursement upon termination or 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, 2019

## NOTE 17: 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>\$ 276,326</u>
This line item represents amounts for loans receivable	<u>\$ 1,343,818</u>
This line item represents amounts for interfund loans.	<u>\$ 364,605</u>

Restricted

This line item represents amount for debt service.	<u>\$ 36,722</u>
--	------------------

Assigned

This line item represents amounts assigned for the subsequent years' budget.	<u>\$ 2,000,000</u>
--	---------------------

Nonmajor FundsRestricted

<u>2017 Capital Projects Fund (Capital Projects)</u>	<u>\$ 427</u>
--	---------------

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

<u>Act 13 Fund (Public Works)</u>	<u>\$ 819,660</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>\$ 566,763</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>\$ 625,293</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.

COUNTY OF ADAMS, PENNSYLVANIA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 2019

## NOTE 17: FUND BALANCES/NET POSITION (CONTINUED)

Nonmajor Governmental Funds (Continued)Restricted (Continued)

<u>Home Fund (Conservation and Development)</u>	<u>\$ 296</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>\$ 1,076,382</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>\$ 2,607,528</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>\$ 772,465</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>\$ 2,808,389</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 VISA (Judicial)</u>	<u>\$ 26,288</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>\$ 65,661</u>
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This line item represents amounts that are restricted by grantors for purchase of law enforcement equipment.

<u>Juvenile Restitution (Public Safety)</u>	<u>\$ 63,343</u>
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This line item represents amounts that are restricted for restitution expenditures.

COUNTY OF ADAMS, PENNSYLVANIA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2019

## NOTE 17: FUND BALANCES/NET POSITION (CONTINUED)

Nonmajor Governmental Funds (Continued)Restricted (Continued)

<u>Ag Land Preservation (Conservation and Development)</u>	<u>\$ 1,066,554</u>
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This line item represents amounts that are restricted for land preservation.

<u>Domestic Relations (Judicial)</u>	<u>\$ 1,500,245</u>
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This line item represents IV-D incentives funding restricted for program use.

<u>Prison Commissary (Public Safety)</u>	<u>\$ 146,887</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>\$ 607,919</u>
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This line item represents amounts restricted for the Green Space Program.

## NOTE 18: NOTES RECEIVABLE

Notes receivable represent amounts loaned to qualified County residents for Affordable Housing that are to be repaid to the County. The notes receivable balances consist of the following at December 31, 2019:

<u>Program</u>	<u>Balance Outstanding December 31, 2019</u>
Original note amount of \$25,000 issued August 15, 2000 for home repairs with an interest rate of 1% per annum due in monthly installments of principle and interest of \$94 commencing on October 1, 2000 through and including September 1, 2025.	\$ 22,231
Original note amount of \$90,000 issued in 2005 for home repairs with an interest rate of 1% per annum due in monthly installments of principal and interest of \$414 commencing in February, 2005 through and including January, 2025.	22,952
Original note amounts ranging from \$4,625 to \$25,000 issued from November 2003 through August 2020 for home repairs and improvements. The loans are forgiven at the rate of 10% each year for ten years. If the property is sold, transferred or vacated before the end 10 years, the unforgiven portion of the loan must be repaid.	2,779
Original mortgage note amount of \$260,000 issued in 2006 at an interest rate of 3% per annum due in monthly installments of principal and interest of \$1,233 commencing in July, 2006 through and including June, 2031.	<u>61,490</u>
Total Notes Receivable	<u>\$109,452</u>

COUNTY OF ADAMS, PENNSYLVANIA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2019

NOTE 19: 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, 2019 was \$585,000. The County also loaned an additional \$758,818 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 will receive reimbursement when the IDA sells the properties associated with the Note, if the sales price exceeds the IDA's net investment in the property.

NOTE 20: 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 2019 was \$155,672. Rent expense for 2020 will be \$77,836.

NOTE 21: 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. 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.

COUNTY OF ADAMS, PENNSYLVANIA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 2019

NOTE 21: 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

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

*Employees covered by benefit terms.* At December 31, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	6
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	-
	6

*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 \$221,026 was measured as of December 31, 2019.

*Actuarial assumptions and other inputs.* The total OPEB liability was determined by an actuarial valuation as of January 1, 2019 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 Gentzen Model of Long-Run Medical Cost Trends. 5.4% in 2019 decreasing to an ultimate rate of 3.9% 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, 2019

## NOTE 21: 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, 2019 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, 2019 was as follows:

	Governmental Activities
Interest	\$ 8,519
Changes of benefit terms	(1,434,697)
Differences between expected and actual experience	(210,009)
Benefit payments	(958)
Net change in total OPEB liability	(1,637,145)
Total OPEB liability - January 1, 2019	1,858,171
Total OPEB liability - December 31, 2019	\$ 221,026

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

For the year ended December 31, 2019, the County recognized OPEB expense of \$1,636,187. At December 31, 2019, 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	\$ 223,072	\$ 221,026	\$ 219,058



COUNTY OF ADAMS, PENNSYLVANIA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2019

NOTE 21: 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 (4.4%) decreasing to 2.9%</u>	<b>Current Trend Rate (5.4%) decreasing to 3.9%</b>	<u>1% Increase (6.4%) decreasing to 4.9%</u>
Total OPEB liability	\$ 218,024	\$ 221,026	\$ 224,082

NOTE 22: SUBSEQUENT EVENTS

Subsequent 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. The pandemic has led to widespread voluntary and government-mandated closings of local stores and businesses, which has resulted in significant job losses. These job losses have the potential to have a significant impact on all aspects of the County's operations. In addition, due to the temporary closure of all businesses that are not deemed life sustaining, State and Federal tax revenues are also significantly decreased. This decrease could result in less grant money that is relied upon by local municipalities to fund specific projects. In addition, the County's own source revenue or derived revenues could be affected negatively. Overall, decreased funding could result in the County having to curtail or eliminate some services.

In addition, the negative events in the financial markets as well as the general economic conditions in the United States and worldwide due to the COVID-19 pandemic, have caused a significant decrease in investment values either directly invested or tied to the equity markets. These declines, at present, are expected to be temporary and not permanent declines, however equity market recovery, if it occurs, may take some time.

The County expects to receive various allocations of CARES Act funding totaling \$9,502,376 in July 2020. A portion of those funds will be used to offset direct County COVID-19 related expenses such as personal protective equipment (PPE), mitigation supplies and payroll and benefit costs associated with the emergency response, including conduct of the primary election. Other permitted uses of the funds include small business grant programs; grants to economic development entities; assistance to Adams County Boroughs and Townships; behavioral health and substance use treatment services; nonprofit assistance programs; broadband internet deployment; and other eligible activities.

COUNTY OF ADAMS, PENNSYLVANIA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2019

NOTE 22: SUBSEQUENT EVENTS (CONTINUED)

On March 11, 2020 the Board of Commissioners adopted Resolution #2 of 2020, expressing its intent to issue debt in accordance with the Local Government Unit Debt Act to fund certain capital projects and expenditures, including but not limited to projects set forth in an energy service company guaranteed energy savings agreement; a solar energy power project on County land for County consumption; and certain improvements, additions, upgrades and renovations to various County buildings, facilities and properties, in a principal amount not to exceed \$11,000,000. In addition, the County may issue debt in accordance with the Local Government Unit Debt Act to refund its General Obligation Bonds, Series of 2012, in a principal amount not to exceed \$29,000,000.

**REQUIRED  
SUPPLEMENTARY  
INFORMATION**

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

	<u>2018</u>	<u>2019</u>
<b>Total OPEB liability</b>		
Service cost	\$ 71,325	\$ -
Interest	72,038	8,519
Changes of Benefit Terms	-	(1,434,697)
Differences between expected and actual experience	-	(210,009)
Benefit payments	<u>(29,615)</u>	<u>(958)</u>
Net change in total OPEB liability	113,748	(1,637,145)
Total OPEB liability - beginning	<u>1,744,423</u>	<u>1,858,171</u>
Total OPEB liability - ending	<u>\$ 1,858,171</u>	<u>\$ 221,026</u>
<b>Covered - payroll</b>	\$ 23,200,236	\$ -
<b>County's total OPEB liability as a percentage of covered payroll</b>	8.01%	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
Total Pension Liability					
Service Costs	\$ 3,017,176	\$ 2,973,800	\$ 2,815,700	\$ 3,041,085	\$ 3,176,363
Interest	3,801,632	4,007,991	4,176,704	4,283,311	4,410,434
Changes of Benefit Terms	-	-	-	-	533,139
Differences Between Expected and Actual Experience	-	(1,698,093)	-	(1,984,717)	-
Changes of Assumptions	-	1,220,568	1,708,124	-	-
Benefit Payments, Including Refunds of Member Contributions	<u>(2,937,209)</u>	<u>(3,108,608)</u>	<u>(3,443,180)</u>	<u>(3,080,130)</u>	<u>(3,006,989)</u>
Net Change in Total Pension Liability	3,881,599	3,395,658	5,257,348	2,259,549	5,112,947
Total Pension Liability - beginning	<u>67,594,294</u>	<u>71,475,893</u>	<u>74,871,551</u>	<u>80,128,899</u>	<u>82,388,448</u>
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>
Plan Fiduciary Net Position					
Contributions - Employer	\$ 1,363,234	\$ 1,312,841	\$ 1,661,282	\$ 1,636,929	\$ 1,604,926
Contributions - Member	1,218,090	1,317,545	1,310,529	1,382,562	1,496,944
Net Investment Income	3,466,490	(122,224)	5,829,770	12,917,896	(4,317,246)
Benefit Payments, Including Refunds of Member Contributions	(2,937,209)	(3,108,608)	(3,443,180)	(3,080,130)	(3,006,989)
Administrative Expense	<u>(156,491)</u>	<u>(178,964)</u>	<u>(213,028)</u>	<u>(202,792)</u>	<u>(207,460)</u>
Net Change in Plan Fiduciary Net Position	2,954,114	(779,410)	5,145,373	12,654,465	(4,429,825)
Plan Fiduciary Net Position - beginning	<u>66,594,333</u>	<u>69,548,447</u>	<u>68,769,037</u>	<u>73,914,410</u>	<u>86,568,875</u>
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>
County's Net Pension Liability - 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>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	97.30%	91.85%	92.24%	105.07%	93.87%
Covered Payroll	\$ 20,844,661	\$ 20,512,956	\$ 20,221,404	\$ 20,957,087	\$ 22,555,349
County's Net Pension Liability as a Percentage of Covered Payroll	9.25%	29.75%	30.73%	-19.95%	23.77%

\* - Information only available for five 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
Actuarially Determined Contribution	\$ 1,345,330	\$ 1,311,774	\$ 1,660,673	\$ 1,634,944	\$ 1,603,306	\$ 1,756,967
Contribution in Relation to the Actuarially Determined Contribution	1,363,234	1,312,841	1,661,282	1,634,944	1,604,926	1,756,967
Contribution Deficiency/(Excess)	\$ (17,904)	\$ (1,067)	\$ (609)	\$ -	\$ (1,620)	\$ -
Covered Payroll	\$ 20,844,661	\$ 20,512,956	\$ 20,221,404	\$ 20,957,087	\$ 22,555,349	\$ 23,292,656
Contribution as a percentage of Covered Payroll	6.54%	6.40%	8.22%	7.80%	7.12%	7.54%

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 293
Asset Valuation Method	Based Upon Municipal Reserves in PMRS (Fair Value)
Inflation	2.80%
Salary Increases	Age related scale with merit and inflation component
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.

Benefit changes:

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

\* - Information only available for five 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, 2019

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 41,052,505	\$ 41,052,505	\$ 39,641,070	\$ (1,411,435)
Intergovernmental Revenues	2,302,647	2,302,647	1,947,717	(354,930)
Charges for Services	4,541,340	4,541,340	4,815,458	274,118
Interest and Rents	515,954	515,954	1,027,033	511,079
License and Permits	136,530	136,530	129,346	(7,184)
Court Costs and Fines	721,665	721,665	1,302,076	580,411
Other	664,740	664,740	720,933	56,193
	<hr/>			
Total Revenues	49,935,381	49,935,381	49,583,633	(351,748)
	<hr/>			
Expenditures				
Current:				
General Government - Administrative	13,121,960	13,121,960	12,506,877	615,083
General Government - Judicial	7,708,740	7,708,740	7,630,220	78,520
Public Safety	17,751,286	17,751,286	17,522,088	229,198
Public Works	5,000	5,000	16,992	(11,992)
Human Services	1,813,085	1,813,085	1,901,625	(88,540)
Culture and Recreation	686,126	686,126	694,405	(8,279)
Conservation and Development	1,426,396	1,426,396	562,082	864,314
Debt Service				-
Principal	3,399,888	3,399,888	3,394,999	4,889
Interest	2,544,519	2,544,519	2,538,923	5,596
	<hr/>			
Total Expenditures	48,457,000	48,457,000	46,768,211	1,688,789
	<hr/>			
Excess of Revenues Over (Under)				
Expenditures	1,478,381	1,478,381	2,815,422	1,337,041
	<hr/>			
Other Financing Sources (Uses)				
Transfers In	2,827,000	2,827,000	1,870,392	(956,608)
Transfers (Out)	(534,000)	(534,000)	(5,677,595)	(5,143,595)
	<hr/>			
Total Other Financing Sources (Uses)	2,293,000	2,293,000	(3,807,203)	(6,100,203)
	<hr/>			
Net change in fund balances	3,771,381	3,771,381	(991,781)	(4,763,162)
	<hr/>			
Fund Balances - Beginning of Year	-	-	27,458,831	27,458,831
	<hr/>			
Fund Balances - End of Year	\$ 3,771,381	\$ 3,771,381	\$ 26,467,050	\$ 22,695,669

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, 2019

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental Revenues	\$ 8,488,062	\$ 8,488,062	\$ 7,632,739	\$ (855,323)
Interest and Rents	100	100	194	94
Miscellaneous	105,300	105,300	118,481	13,181
Total Revenues	<u>8,593,462</u>	<u>8,593,462</u>	<u>7,751,414</u>	<u>(842,048)</u>
Expenditures				
Current:				
Human Services	<u>9,829,004</u>	<u>9,829,004</u>	<u>9,625,488</u>	<u>203,516</u>
Total Expenditures	<u>9,829,004</u>	<u>9,829,004</u>	<u>9,625,488</u>	<u>203,516</u>
Deficiency of Revenues Under Expenditures	<u>(1,235,542)</u>	<u>(1,235,542)</u>	<u>(1,874,074)</u>	<u>(638,532)</u>
Other Financing Sources				
Transfers In	<u>1,235,542</u>	<u>1,235,542</u>	<u>1,874,074</u>	<u>638,532</u>
Total Other Financing Sources	<u>1,235,542</u>	<u>1,235,542</u>	<u>1,874,074</u>	<u>638,532</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, 2019

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental Revenues	\$ 2,200,000	\$ 2,200,000	\$ 2,065,321	\$ (134,679)
Charges for Services	28,434	28,434	28,515	81
Interest and Rents	-	-	587	587
Total Revenues	<u>2,228,434</u>	<u>2,228,434</u>	<u>2,094,423</u>	<u>(134,011)</u>
Expenditures				
Current:				
Public Safety	3,976,722	3,976,722	3,586,996	389,726
Total Expenditures	<u>3,976,722</u>	<u>3,976,722</u>	<u>3,586,996</u>	<u>389,726</u>
Deficiency of Revenues Under Expenditures	<u>(1,748,288)</u>	<u>(1,748,288)</u>	<u>(1,492,573)</u>	<u>255,715</u>
Other Financing Sources				
Transfers In	<u>1,748,288</u>	<u>1,748,288</u>	<u>1,492,573</u>	<u>(255,715)</u>
Total Other Financing Sources	<u>1,748,288</u>	<u>1,748,288</u>	<u>1,492,573</u>	<u>(255,715)</u>
Net change in fund balances	-	-	-	-
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF ADAMS, PENNSYLVANIA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2019

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 3<sup>rd</sup> quarter each year the Finance 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 Finance 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 Finance 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, 2019

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, 2019

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, Domestic Relations 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, 2019

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 Human Services Building Fund is used to track capital expenditures related to the Human Services Building project.

The 911 Capital Projects Fund is used to account for financial resources used for acquisition of equipment and capital construction of major capital facilities for the 911 Fund.

The 2017 Capital Projects Fund is used to account for capital additions to the Human Service Building and future capital projects of the County.

COUNTY OF ADAMS, PENNSYLVANIA  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2019

SPECIAL REVENUE FUNDS

<u>Assets</u>	Juvenile <u>Restitution</u>	Liquid Fuels	Domestic <u>Relations</u>	Hazardous <u>Materials</u>	Community Development <u>Block Grant</u>	Ag Land <u>Administration</u>	Law <u>Enforcement</u>	Commissary <u>Fund</u>	Records <u>Improvement</u>	Home	Affordable Housing (Act 137)
Cash and Cash Equivalents	\$ 63,343	\$ 516,460	\$ 1,405,504	\$ -	\$ -	\$ 1,046,573	\$ 64,071	\$ 148,994	\$ 616,136	\$ 296	\$ 1,021,019
Restricted Cash	-	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-	-
Receivables											
Accounts, net	-	45,637	225	1,751	-	19,981	1,590	20,087	9,157	-	17,643
Notes Receivable	-	-	-	-	-	-	-	-	-	2,779	106,673
Due From Other Funds	-	2,000	-	39,801	-	-	-	-	-	-	-
Due From Other Governments	-	36,230	303,861	13,829	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 63,343</b>	<b>\$ 600,327</b>	<b>\$ 1,709,590</b>	<b>\$ 55,381</b>	<b>\$ -</b>	<b>\$ 1,066,554</b>	<b>\$ 65,661</b>	<b>\$ 169,081</b>	<b>\$ 625,293</b>	<b>\$ 3,075</b>	<b>\$ 1,145,335</b>
<b>Liabilities</b>											
Accounts Payable	\$ -	\$ 33,564	\$ -	\$ 1,499	\$ -	\$ -	\$ -	\$ 21,375	\$ -	\$ -	\$ -
Accrued Liabilities	-	-	-	1,287	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-	-	-	2,779	61,493
Due To Other Funds	-	-	209,345	52,595	-	-	-	819	-	-	7,460
<b>Total Liabilities</b>	<b>-</b>	<b>33,564</b>	<b>209,345</b>	<b>55,381</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,194</b>	<b>-</b>	<b>2,779</b>	<b>68,953</b>
<b>Fund Balances</b>											
Restricted:											
Capital Projects	-	-	-	-	-	-	-	-	-	-	-
Public Works	-	566,763	-	-	-	-	-	-	-	-	-
Judicial	-	-	1,500,245	-	-	-	-	-	-	-	-
Public Safety	63,343	-	-	-	-	-	65,661	146,887	-	-	-
Cultural and Recreation	-	-	-	-	-	-	-	-	-	-	-
Conservation and Development	-	-	-	-	-	1,066,554	-	-	-	296	1,076,382
General Government	-	-	-	-	-	-	-	-	625,293	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>63,343</b>	<b>566,763</b>	<b>1,500,245</b>	<b>-</b>	<b>-</b>	<b>1,066,554</b>	<b>65,661</b>	<b>146,887</b>	<b>625,293</b>	<b>296</b>	<b>1,076,382</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 63,343</b>	<b>\$ 600,327</b>	<b>\$ 1,709,590</b>	<b>\$ 55,381</b>	<b>\$ -</b>	<b>\$ 1,066,554</b>	<b>\$ 65,661</b>	<b>\$ 169,081</b>	<b>\$ 625,293</b>	<b>\$ 3,075</b>	<b>\$ 1,145,335</b>

COUNTY OF ADAMS, PENNSYLVANIA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
DECEMBER 31, 2019

<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	Human Service Building	911 Capital Projects	2017 Capital Projects		
Cash and Cash Equivalents	\$ 3,212,000	\$ 772,465	\$ 26,288	\$ 845,173	\$ 607,919	\$ 1,523,087	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,869,328
Restricted Cash	-	-	-	-	-	-	-	-	-	427	-	427
Investments	-	-	-	-	-	1,282,853	-	-	-	-	-	1,282,853
Receivables												
Accounts, net	97,199	-	-	-	-	-	19,913	-	-	-	-	233,183
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	109,452
Due From Other Funds	-	-	-	-	-	-	15,000	-	-	-	-	56,801
Due From Other Governments	-	-	-	-	-	120,536	-	-	-	-	-	474,456
Other Assets	-	-	-	-	-	11,918	-	-	-	-	-	11,918
<b>Total Assets</b>	<b>\$ 3,309,199</b>	<b>\$ 772,465</b>	<b>\$ 26,288</b>	<b>\$ 845,173</b>	<b>\$ 607,919</b>	<b>\$ 2,938,394</b>	<b>\$ 34,913</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 427</b>	<b>\$ -</b>	<b>\$ 14,038,418</b>
<u>Liabilities</u>												
Accounts Payable	\$ 205,881	\$ -	\$ -	\$ 25,513	\$ -	\$ 888	\$ 132,391	\$ -	\$ -	\$ -	\$ -	\$ 421,111
Accrued Liabilities	-	-	-	-	-	12,142	-	-	-	-	-	13,429
Unearned Revenue	-	-	-	-	-	116,975	-	-	-	-	-	181,247
Due To Other Funds	495,790	-	-	-	-	-	26,076	-	-	-	-	792,085
<b>Total Liabilities</b>	<b>701,671</b>	<b>-</b>	<b>-</b>	<b>25,513</b>	<b>-</b>	<b>130,005</b>	<b>158,467</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,407,872</b>
<u>Fund Balances</u>												
Restricted:												
Capital Projects	-	-	-	-	-	-	-	-	-	427	-	427
Public Works	-	-	-	819,660	-	-	-	-	-	-	-	1,386,423
Judicial	-	772,465	26,288	-	-	-	-	-	-	-	-	2,298,998
Public Safety	-	-	-	-	-	-	-	-	-	-	-	275,891
Cultural and Recreation	2,607,528	-	-	-	607,919	-	-	-	-	-	-	3,215,447
Conservation and Development	-	-	-	-	-	2,808,389	-	-	-	-	-	4,951,621
General Government	-	-	-	-	-	-	-	-	-	-	-	625,293
Unassigned	-	-	-	-	-	-	(123,554)	-	-	-	-	(123,554)
<b>Total Fund Balance</b>	<b>2,607,528</b>	<b>772,465</b>	<b>26,288</b>	<b>819,660</b>	<b>607,919</b>	<b>2,808,389</b>	<b>(123,554)</b>	<b>-</b>	<b>-</b>	<b>427</b>	<b>-</b>	<b>12,630,546</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,309,199</b>	<b>\$ 772,465</b>	<b>\$ 26,288</b>	<b>\$ 845,173</b>	<b>\$ 607,919</b>	<b>\$ 2,938,394</b>	<b>\$ 34,913</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 427</b>	<b>\$ -</b>	<b>\$ 14,038,418</b>



COUNTY OF ADAMS, PENNSYLVANIA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (DEFICIT)  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2019

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	-	495,384	1,265,188	30,494	113,861	-	-	-	-	-	-
Charges for Services	10,356	265	26,514	40,284	-	-	20,417	164,117	104,754	-	198,539
Interest and Rents	311	4,839	29,607	29	-	115,303	1,023	3,668	11,545	5	18,209
Miscellaneous	-	8,050	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>10,667</b>	<b>508,538</b>	<b>1,321,309</b>	<b>70,807</b>	<b>113,861</b>	<b>115,303</b>	<b>21,440</b>	<b>167,785</b>	<b>116,299</b>	<b>5</b>	<b>216,748</b>
<b>Expenditures</b>											
<b>Current:</b>											
General Government - Administrative	-	-	-	-	-	-	-	-	89,151	-	-
General Government - Judicial	-	-	335,986	-	-	-	-	-	-	-	-
Public Safety	1,871	-	-	110,608	-	-	1,249	102,812	-	-	-
Public Works	-	851,895	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-	-	-
Conservation and Development	-	-	-	-	113,861	-	-	-	-	-	56,667
<b>Debt Service</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	245,703	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,871</b>	<b>851,895</b>	<b>335,986</b>	<b>110,608</b>	<b>113,861</b>	<b>245,703</b>	<b>1,249</b>	<b>102,812</b>	<b>89,151</b>	<b>-</b>	<b>56,667</b>
Excess of Revenues Over (Under) Expenditures	8,796	(343,357)	985,323	(39,801)	-	(130,400)	20,191	64,973	27,148	5	160,081
<b>Other Financing Sources (Uses)</b>											
Transfers In	-	-	335,986	39,801	-	350,000	-	-	-	-	-
Transfers (Out)	-	(8,000)	(1,340,009)	-	-	-	-	-	-	-	(26,591)
<b>Total Other Financing Sources(Uses)</b>	<b>-</b>	<b>(8,000)</b>	<b>(1,004,023)</b>	<b>39,801</b>	<b>-</b>	<b>350,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(26,591)</b>
Net change in fund balances	8,796	(351,357)	(18,700)	-	-	219,600	20,191	64,973	27,148	5	133,490
Fund Balances - Beginning of Year (Deficit)	54,547	918,120	1,518,945	-	-	846,954	45,470	81,914	598,145	291	942,892
Fund Balances - End of Year (Deficit)	\$ 63,343	\$ 566,763	\$ 1,500,245	\$ -	\$ -	\$ 1,066,554	\$ 65,661	\$ 146,887	\$ 625,293	\$ 296	\$ 1,076,382

COUNTY OF ADAMS, PENNSYLVANIA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (DEFICIT)  
 NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2019

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	Human Service Building	911 Capital Projects	2017 Capital Projects		
Taxes	\$ 2,569,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,569,140
Intergovernmental Revenues	-	-	7,700	186,445	111,335	752,349	145,078	-	-	-	-	3,107,834
Charges for Services	-	189,050	-	-	-	326,801	-	-	-	-	-	1,081,097
Interest and Rents	51,532	4,143	416	14,114	10,625	307,877	-	-	-	6,944	-	580,190
Miscellaneous	-	-	-	-	-	6,050	181,599	-	-	-	-	195,699
<b>Total Revenues</b>	<b>2,620,672</b>	<b>193,193</b>	<b>8,116</b>	<b>200,559</b>	<b>121,960</b>	<b>1,393,077</b>	<b>326,677</b>	<b>-</b>	<b>-</b>	<b>6,944</b>	<b>-</b>	<b>7,533,960</b>
<b>Expenditures</b>												
<b>Current:</b>												
General Government - Administrative	-	-	-	-	-	-	594,998	-	-	-	-	684,149
General Government - Judicial	-	119,292	1,257	-	-	-	30,833	-	-	-	-	487,368
Public Safety	-	-	-	-	-	-	39,977	-	-	-	-	256,517
Public Works	-	-	-	88,502	-	-	-	-	-	-	-	940,397
Culture and Recreation	1,920,891	-	-	-	219,399	-	-	-	-	-	-	2,140,290
Conservation and Development	-	-	-	-	-	1,343,359	-	-	-	-	-	1,513,887
<b>Debt Service</b>												
Principal	-	-	-	-	-	-	16,795	-	-	-	-	16,795
Interest	-	-	-	-	-	-	6,034	-	-	-	-	6,034
Capital Outlay	-	-	-	-	-	-	842,577	300,094	-	230,471	-	1,618,845
<b>Total Expenditures</b>	<b>1,920,891</b>	<b>119,292</b>	<b>1,257</b>	<b>88,502</b>	<b>219,399</b>	<b>1,366,188</b>	<b>1,508,385</b>	<b>300,094</b>	<b>-</b>	<b>230,471</b>	<b>-</b>	<b>7,664,282</b>
Excess of Revenues Over (Under) Expenditures	699,781	73,901	6,859	112,057	(97,439)	26,889	(1,181,708)	(300,094)	-	(223,527)	-	(130,322)
<b>Other Financing Sources (Uses)</b>												
Transfers In	-	-	-	-	136,998	349,263	1,139,476	341,478	733,134	-	-	3,426,136
Transfers (Out)	(495,790)	-	-	-	-	-	(1,107)	-	-	(1,114,083)	-	(2,985,580)
<b>Total Other Financing Sources(Uses)</b>	<b>(495,790)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>136,998</b>	<b>349,263</b>	<b>1,138,369</b>	<b>341,478</b>	<b>733,134</b>	<b>(1,114,083)</b>	<b>-</b>	<b>440,556</b>
Net change in fund balances	203,991	73,901	6,859	112,057	39,559	376,152	(43,339)	41,384	733,134	(1,337,610)	-	310,234
Fund Balances - Beginning of Year (Deficit)	2,403,537	698,564	19,429	707,603	568,360	2,432,237	(80,215)	(41,384)	(733,134)	1,338,037	-	12,320,312
<b>Fund Balances - End of Year (Deficit)</b>	<b>\$ 2,607,528</b>	<b>\$ 772,465</b>	<b>\$ 26,288</b>	<b>\$ 819,660</b>	<b>\$ 607,919</b>	<b>\$ 2,808,389</b>	<b>\$ (123,554)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 427</b>	<b>\$ -</b>	<b>\$ 12,630,546</b>

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, 2019

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental Revenues	\$ 710,000	\$ 710,000	\$ 495,384	\$ (214,616)
Charges for Services	-	-	265	265
Interest and Rents	1,225	1,225	4,839	3,614
Other	-	-	8,050	8,050
Total Revenues	<u>711,225</u>	<u>711,225</u>	<u>508,538</u>	<u>(202,687)</u>
Expenditures				
Current:				
Public Works	711,225	711,225	851,895	(140,670)
Total Expenditures	<u>711,225</u>	<u>711,225</u>	<u>851,895</u>	<u>(140,670)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>(343,357)</u>	<u>(343,357)</u>
Other Financing Uses				
Transfers Out	(8,000)	(8,000)	(8,000)	-
Net change in fund balances	(8,000)	(8,000)	(351,357)	(343,357)
Fund Balances - Beginning of Year	-	-	918,120	918,120
Fund Balances - End of Year	<u>\$ (8,000)</u>	<u>\$ (8,000)</u>	<u>\$ 566,763</u>	<u>\$ 574,763</u>

COUNTY OF ADAMS, PENNSYLVANIA  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 DOMESTIC RELATIONS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental Revenues	\$ 914,253	\$ 914,253	\$ 1,265,188	\$ 350,935
Charges for Services	61,359	61,359	26,514	(34,845)
Interest and Rents	21,866	21,866	29,607	7,741
Miscellaneous	2,522	2,522	-	(2,522)
	<hr/>			
Total Revenues	1,000,000	1,000,000	1,321,309	321,309
	<hr/>			
Expenditures				
Current:				
General Governmental - Judicial	-	-	335,986	(335,986)
	<hr/>			
Total Expenditures	-	-	335,986	(335,986)
	<hr/>			
Excess of Revenues Over Expenditures	1,000,000	1,000,000	985,323	(14,677)
	<hr/>			
Other Financing Sources/(Uses)				
Transfers In	-	-	335,986	335,986
Transfers Out	(1,000,000)	(1,000,000)	(1,340,009)	(340,009)
	<hr/>			
Total Other Financing Sources/(Uses)	(1,000,000)	(1,000,000)	(1,004,023)	(4,023)
	<hr/>			
Net change in fund balances	-	-	(18,700)	(18,700)
	<hr/>			
Fund Balances - Beginning of Year	-	-	1,518,945	1,518,945
	<hr/>			
Fund Balances - End of Year	\$ -	\$ -	\$ 1,500,245	\$ 1,500,245
	<hr/> <hr/>			

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, 2019

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental Revenues	\$ 35,325	\$ 35,325	\$ 30,494	\$ (4,831)
Charges for Services	30,000	30,000	40,284	10,284
Interest and Rents	1	1	29	28
Total Revenues	<u>65,326</u>	<u>65,326</u>	<u>70,807</u>	<u>5,481</u>
Expenditures				
Current:				
Public Safety	118,157	118,157	110,608	7,549
Total Expenditures	<u>118,157</u>	<u>118,157</u>	<u>110,608</u>	<u>7,549</u>
Excess of Revenues Under Expenditures	<u>(52,831)</u>	<u>(52,831)</u>	<u>(39,801)</u>	<u>13,030</u>
Other Financing Sources				
Transfers In	52,831	52,831	39,801	(13,030)
Total Other Financing Sources	<u>52,831</u>	<u>52,831</u>	<u>39,801</u>	<u>(13,030)</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  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 ACT 13 BRIDGE IMPROVEMENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental Revenues	\$ 149,500	\$ 149,500	\$ 186,445	\$ 36,945
Interest and Rents	2,200	2,200	14,114	11,914
Total Revenues	<u>151,700</u>	<u>151,700</u>	<u>200,559</u>	<u>48,859</u>
Expenditures				
Current:				
Public Works	151,700	151,700	88,502	63,198
Total Expenditures	<u>151,700</u>	<u>151,700</u>	<u>88,502</u>	<u>63,198</u>
Net change in fund balances	-	-	112,057	112,057
Fund Balances - Beginning of Year	-	-	707,603	707,603
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 819,660</u>	<u>\$ 819,660</u>

County of Adams, Pennsylvania  
Combining Statement of Changes in Assets and Liabilities - Agency Funds  
Year ended December 31, 2019

	Balance January 1, 2019	Additions	Deletions	Balance December 31, 2019
<b>Tax Claim Bureau</b>				
Assets:				
Cash and cash equivalents	\$ 503,427	\$ 5,193,992	\$ 5,175,802	\$ 521,617
Delinquent taxes receivable on behalf of other governments	4,611,838	3,579,619	3,531,882	4,659,575
Accounts receivable	1,430,458	1,040,517	1,206,665	1,264,310
Total assets	<u>\$ 6,545,723</u>	<u>\$ 9,814,128</u>	<u>\$ 9,914,349</u>	<u>\$ 6,445,502</u>
Liabilities:				
Due to other governments	\$ 4,611,838	\$ 3,579,619	\$ 3,531,882	\$ 4,659,575
Other Liabilities	1,933,885	6,234,509	6,382,467	1,785,927
Total liabilities	<u>\$ 6,545,723</u>	<u>\$ 9,814,128</u>	<u>\$ 9,914,349</u>	<u>\$ 6,445,502</u>
<b>Unclaimed Money</b>				
Assets:				
Cash and cash equivalents	\$ 61,559	\$ 3,334	\$ 912	\$ 63,981
Total Assets	<u>\$ 61,559</u>	<u>\$ 3,334</u>	<u>\$ 912</u>	<u>\$ 63,981</u>
Liabilities:				
Other Liabilities	\$ 61,559	\$ 3,334	\$ 912	\$ 63,981
Total Liabilities	<u>\$ 61,559</u>	<u>\$ 3,334</u>	<u>\$ 912</u>	<u>\$ 63,981</u>
<b>Prison Inmate Cash Account</b>				
Assets:				
Cash and cash equivalents	\$ 207,223	\$ 2,122,393	\$ 2,108,217	\$ 221,399
Total assets	<u>\$ 207,223</u>	<u>\$ 2,122,393</u>	<u>\$ 2,108,217</u>	<u>\$ 221,399</u>
Liabilities:				
Other liabilities	\$ 207,223	\$ 2,122,393	\$ 2,108,217	\$ 221,399
Total liabilities	<u>\$ 207,223</u>	<u>\$ 2,122,393</u>	<u>\$ 2,108,217</u>	<u>\$ 221,399</u>
<b>Row Offices</b>				
Assets:				
Cash and cash equivalents	\$ 1,758,124	\$ 30,893,485	\$ 30,502,115	\$ 2,149,494
Total assets	<u>\$ 1,758,124</u>	<u>\$ 30,893,485</u>	<u>\$ 30,502,115</u>	<u>\$ 2,149,494</u>
Liabilities:				
Due to other governments	\$ 776,331	\$ 22,433,044	\$ 22,453,875	\$ 755,500
Other liabilities	981,793	8,460,441	8,048,240	\$ 1,393,994
Total liabilities	<u>\$ 1,758,124</u>	<u>\$ 30,893,485</u>	<u>\$ 30,502,115</u>	<u>\$ 2,149,494</u>
<b>Total All Agency Funds</b>				
Assets:				
Cash and cash equivalents	\$ 2,530,333	\$ 38,213,204	\$ 37,787,046	\$ 2,956,491
Delinquent taxes receivable on behalf of other governments	4,611,838	3,579,619	3,531,882	4,659,575
Accounts receivable	1,430,458	1,040,517	1,206,665	1,264,310
Total assets	<u>\$ 8,572,629</u>	<u>\$ 42,833,340</u>	<u>\$ 42,525,593</u>	<u>\$ 8,880,376</u>
Liabilities:				
Due to other governments	\$ 5,388,169	\$ 26,012,663	\$ 25,985,757	\$ 5,415,075
Other liabilities	3,184,460	16,820,677	16,539,836	3,465,301
Total liabilities	<u>\$ 8,572,629</u>	<u>\$ 42,833,340</u>	<u>\$ 42,525,593</u>	<u>\$ 8,880,376</u>

County of Adams, Pennsylvania  
Combining Statement of Changes in Assets and Liabilities - Row Offices  
Year ended December 31, 2019

	<b>Balance January 1, 2019</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance December 31, 2019</b>
<b>Assets:</b>				
Cash and cash equivalents	\$ 1,758,124	\$ 30,893,485	\$ 30,502,115	\$ 2,149,494
<b>Total assets</b>	<b>\$ 1,758,124</b>	<b>\$ 30,893,485</b>	<b>\$ 30,502,115</b>	<b>\$ 2,149,494</b>
<b>Liabilities:</b>				
<b>Due to other governments</b>				
Clerk of courts	\$ 111,314	\$ 1,882,414	\$ 1,871,544	\$ 122,184
Prothonotary	4,429	68,201	67,205	5,425
Register and Recorder	607,451	17,777,567	17,770,955	614,063
Sheriff	2,029	1,607	3,370	266
Treasurer	4,346	160,033	160,230	4,149
MDJ's	46,762	2,543,222	2,580,571	9,413
	<u>776,331</u>	<u>22,433,044</u>	<u>22,453,875</u>	<u>755,500</u>
<b>Other liabilities</b>				
Clerk of courts	241,149	2,297,084	2,074,408	463,825
Prothonotary	146,274	478,673	461,993	162,954
Register and Recorder	75,431	842,317	840,046	77,702
Sheriff	378,279	3,633,992	3,516,598	495,673
MDJ's	79,019	1,113,184	1,059,381	132,822
District attorney	61,641	95,191	95,814	61,018
	<u>981,793</u>	<u>8,460,441</u>	<u>8,048,240</u>	<u>1,393,994</u>
<b>Total Liabilities</b>	<b>\$ 1,758,124</b>	<b>\$ 30,893,485</b>	<b>\$ 30,502,115</b>	<b>\$ 2,149,494</b>



County of Adams, Pennsylvania  
Combining Balance Sheet - Agency Funds  
December 31, 2019

	<b>Tax Claim Bureau</b>	<b>Unclaimed Money</b>	<b>Prison Inmate Cash Account</b>	<b>Row Offices</b>	<b>Total Agency Funds</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 521,617	\$ 63,981	\$ 221,399	\$ 2,149,494	\$ 2,956,491
Delinquent taxes on behalf of other governments	4,659,575	-	-	-	4,659,575
Accounts receivable	1,264,310	-	-	-	1,264,310
<b>Total assets</b>	<b>\$ 6,445,502</b>	<b>\$ 63,981</b>	<b>\$ 221,399</b>	<b>\$ 2,149,494</b>	<b>\$ 8,880,376</b>
<b>Liabilities</b>					
Liabilities:					
Due to other governments	\$ 4,659,575	\$ -	\$ -	\$ 755,500	\$ 5,415,075
Other liabilities	1,785,927	63,981	221,399	1,393,994	3,465,301
<b>Total liabilities</b>	<b>\$ 6,445,502</b>	<b>\$ 63,981</b>	<b>\$ 221,399</b>	<b>\$ 2,149,494</b>	<b>\$ 8,880,376</b>

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.

CONTENTS

Financial Trends.....102  
*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.....113  
*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.....129  
*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 Eight Fiscal Years  
(accrual basis of accounting)

	Fiscal Year							
	2012	2013	2014	2015	2016	2017	2018	2019
<b>Governmental activities</b>								
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
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
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
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
<b>Business-type activities</b>								
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
Total Net Position	\$ 3,482,268	\$ 3,342,824	\$ 1,665,959	\$ 133,616	\$ 209,249	\$ 321,010	\$ 386,627	\$ 517,331
<b>Primary government</b>								
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
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
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
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

Note 1: This schedule is prepared in accordance with GASB 63 which the County adopted in 2012. This caused a change in the presentation of Net Assets by Component to Net Position by Component. The next schedule has been included to provide prior years' information as it was originally presented.

Note 2: The County implemented GASB Statement 65 in 2013, GASB Statement 68 in 2015, and GASB Statement 75 in 2018; and, therefore, prior years have not been adjusted to reflect the implementation of these standards.

Source: Statement of Net Position, Financial Statements

**COUNTY OF ADAMS, PENNSYLVANIA**

Net Assets by Component  
 Previous Two Fiscal Years  
 (accrual basis of accounting)

	Fiscal Year	
	2010	2011
<b><u>Governmental activities</u></b>		
Invested in capital assets, net of related debt	\$ 9,575,601	\$ 11,291,237
Restricted	6,057,788	3,089,893
Unrestricted	4,627,218	10,231,820
<b>Total Net Assets</b>	<b>\$ 20,260,607</b>	<b>\$ 24,612,950</b>
<b><u>Business-type activities</u></b>		
Invested in capital assets, net of related debt	\$ 5,419,687	\$ 1,857,719
Restricted	-	-
Unrestricted	(4,811,750)	(568,578)
<b>Total Net Assets</b>	<b>\$ 607,937</b>	<b>\$ 1,289,141</b>
<b><u>Primary government</u></b>		
Invested in capital assets, net of related debt	\$ 14,995,288	\$ 13,148,956
Restricted	6,057,788	3,089,893
Unrestricted	(184,532)	9,663,242
<b>Total Net Assets</b>	<b>\$ 20,868,544</b>	<b>\$ 25,902,091</b>

Note: The County implemented GASB Statement 65 in 2013, GASB Statement 68 in 2015, and GASB Statement 75 in 2018; and, therefore, prior years have not been adjusted to reflect the implementation of these standards.

Source: Statement of Net Assets, Financial Statements

**COUNTY OF ADAMS, PENNSYLVANIA**

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

	Fiscal Year							
	2012	2013	2014	2015	2016	2017	2018	2019
<b>Program Expenses</b>								
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
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
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
Public Works	325,657	652,486	812,749	344,130	352,043	852,987	365,289	957,164
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
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
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
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
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
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
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
<b>Total Expenses</b>	<b>\$ 65,334,286</b>	<b>\$ 67,450,607</b>	<b>\$ 66,805,728</b>	<b>\$ 71,071,817</b>	<b>\$ 79,161,845</b>	<b>\$ 73,500,945</b>	<b>\$ 63,054,259</b>	<b>\$ 67,126,872</b>
<b>Program Revenues</b>								
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
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
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
Public Works	-	-	-	-	-	350	100	265
Human Services	852,372	355,646	318,997	183,277	205,015	-	242,151	-
Culture and Recreation	-	-	-	-	-	268,815	-	-
Conservation and Development	658,109	749,191	634,828	223,738	227,817	176,379	240,065	525,340
Operating grants and contributions								
General Government-Administrative	874,936	406,898	844,676	176,970	205,917	306,235	454,403	542,603
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
Public Safety	469,523	447,526	250,685	1,426,668	2,428,007	3,003,057	2,767,766	2,830,972
Public Works	325,091	730,007	1,134,655	969,726	757,158	467,614	692,761	698,821
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
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
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
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
Operating grants and contributions								
Economic Development	-	-	124,769	177,613	195,446	191,606	191,606	211,606
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
<b>Total primary government program revenues</b>	<b>\$ 33,355,247</b>	<b>\$ 33,026,832</b>	<b>\$ 31,734,417</b>	<b>\$ 34,521,008</b>	<b>\$ 36,412,658</b>	<b>\$ 35,378,112</b>	<b>\$ 22,532,566</b>	<b>\$ 22,357,660</b>
<b>Net (expense)/revenue</b>								
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)
Business-type activities	(1,366,370)	(1,856,647)	(1,727,196)	(55,571)	71,687	109,420	63,266	128,747
<b>Total primary government net expense</b>	<b>\$ (31,979,039)</b>	<b>\$ (34,423,775)</b>	<b>\$ (35,071,311)</b>	<b>\$ (36,550,809)</b>	<b>\$ (42,749,187)</b>	<b>\$ (38,122,833)</b>	<b>\$ (40,521,693)</b>	<b>\$ (44,769,212)</b>

**COUNTY OF ADAMS, PENNSYLVANIA**

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

	Fiscal Year							
	2012	2013	2014	2015	2016	2017	2018	2019
<b>General Revenues and Other</b>								
<b>Changes in Net Position</b>								
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
Per Capita	338,921	350,655	326,466	327,138	304,515	344,893	343,120	320,676
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
Unrestricted investment earnings	691,297	(280,054)	755,469	449,728	118,413	1,019,777	1,092,752	1,663,066
Miscellaneous	635,745	763,434	1,104,057	493,430	571,237	2,106,964	568,792	1,035,113
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>
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
Miscellaneous	11,550	18,735	-	-	-	-	-	-
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>
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>
<b>Change in Net Position</b>								
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
Business-type activities	2,193,127	(3,948)	(1,676,865)	(1,532,343)	75,633	111,761	65,617	130,704
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>

Note 1: This schedule is prepared in accordance with GASB 63 which the County adopted in 2012. This caused a change in the presentation of Net Assets by Component to Net Position by Component. The next schedule has been included to provide prior years' information as it was originally presented.

Note 2: The County implemented GASB Statement 65 in 2013, GASB Statement 68 in 2015, and GASB Statement 75 in 2018; and, therefore, prior years have not been adjusted to reflect the implementation of these standards.

Note 3: 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

Source: Statement of Net Position, Financial Statements

# COUNTY OF ADAMS, PENNSYLVANIA

## Changes in Net Assets Previous Two Fiscal Years (accrual basis of accounting)

	Fiscal Year	
	2010	2011
<b>Program Expenses</b>		
Governmental activities:		
General Government-Administrative	\$ 7,308,120	\$ 7,063,395
General Government-Judicial	8,064,135	8,249,830
Public Safety	16,761,901	16,800,410
Public Works	525,464	587,089
Human Services	23,382,068	22,817,631
Culture and Recreation	1,338,712	1,635,834
Conservation and Development	6,307,659	3,275,883
Interest on Debt Service	1,791,350	1,670,677
Total governmental activities expenses	65,479,409	62,100,749
Business-type activities:		
Nursing Home	11,103,877	7,985,345
911 Operations	2,328,285	2,734,068
Economic Development	-	-
Total business-type activities expenses	13,432,162	10,719,413
Total Expenses	\$ 78,911,571	\$ 72,820,162
<b>Program Revenues</b>		
Governmental activities:		
Charges for services:		
General Government-Administrative	1,435,657	1,475,295
General Government-Judicial	2,514,793	2,395,703
Public Safety	2,138,066	2,575,753
Public Works	7	-
Human Services	729,786	865,667
Culture and Recreation	-	-
Conservation and Development	854,345	528,391
Operating grants and contributions		
General Government-Administrative	289,466	845,213
General Government-Judicial	1,855,668	1,760,560
Public Safety	841,639	669,961
Public Works	365,718	310,083
Human Services	20,261,069	20,169,436
Culture and Recreation	1,342	1,021
Conservation and Development	990,693	710,738
Capital grants and contributions	-	-
Total governmental activities program revenues	32,278,249	32,307,821
Business-type activities:		
Patient Care	10,001,154	5,711,770
Public Safety	1,529,016	1,522,546
Economic Development	-	-
Total business-type activities program revenues	11,530,170	7,234,316
Total primary government program revenues	\$ 43,808,419	\$ 39,542,137
Net (expense)/revenue		
Governmental activities	\$ (33,201,160)	\$ (29,792,928)
Business-type activities	(1,901,992)	(3,485,097)
Total primary government net expense	\$ (35,103,152)	\$ (33,278,025)

**COUNTY OF ADAMS, PENNSYLVANIA**

Changes in Net Assets (Continued)  
 Previous Two Fiscal Years  
 (accrual basis of accounting)

	Fiscal Year	
	2010	2011
<b>General Revenues and Other</b>		
<b>Changes in Net Assets</b>		
Governmental activities:		
Property Taxes	\$ 31,302,007	\$ 31,982,897
Per Capita	31,322	338,035
Hotel Tax	1,236,768	1,299,446
Unrestricted investment earnings	(218,456)	938,080
Swap proceeds	69,584	-
Miscellaneous	98,937	941,113
Transfers	(2,075,593)	(1,354,300)
Total governmental activities	30,444,569	34,145,271
Business-type activities		
Property Taxes	-	-
Unrestricted investment earnings	1,549	2,009
Miscellaneous	1,032	2,809,992
Transfers	2,075,593	1,354,300
Total business-type activities	2,078,174	4,166,301
Total primary government	\$ 32,522,743	\$ 38,311,572
 <b>Change in Net Assets</b>		
Governmental activities	\$ (2,756,591)	\$ 4,352,343
Business-type activities	176,182	681,204
Total Primary government	\$ (2,580,409)	\$ 5,033,547

Note: The County implemented GASB Statement 65 in 2013, GASB Statement 68 in 2015, and GASB Statement 75 in 2018; and, therefore, prior years have not been adjusted to reflect the implementation of these standards.

Source: Statement of Net Assets, 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>
2010	\$ 31,302,007	\$ 31,322	\$ 1,236,768	\$ 32,570,097
2011	31,982,897	338,035	1,299,446	33,620,378
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

Source: Statement of Activities, Financial Statements

**COUNTY OF ADAMS, PENNSYLVANIA**

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

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>General Fund</b>										
Reserved	\$ 6,391,928	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	2,846,116	-	-	-	-	-	-	-	-	-
Nonspendable	-	822,441	901,806	598,255	680,101	178,640	967,115	1,928,024	2,389,202	1,984,749
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
Unassigned	-	14,103,984	14,910,603	17,016,515	20,494,257	18,795,161	20,667,260	22,483,842	25,022,124	22,445,579
<b>Total General Fund</b>	<b>\$ 9,238,044</b>	<b>\$ 14,926,425</b>	<b>\$ 15,812,409</b>	<b>\$ 17,614,770</b>	<b>\$ 22,329,801</b>	<b>\$ 22,321,887</b>	<b>\$ 22,729,076</b>	<b>\$ 25,851,773</b>	<b>\$ 27,458,831</b>	<b>\$ 26,467,050</b>
<b>All other-governmental funds</b>										
Reserved	\$ 4,966,901	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	2,641,186	-	-	-	-	-	-	-	-	-
Nonspendable	-	118,147	96,348	75,080	1,158,012	1,153,045	1,007,514	62,995	-	-
Restricted	-	3,154,737	5,807,678	6,141,694	5,704,812	8,119,236	11,937,206	12,458,126	13,175,045	12,754,100
Committed	-	-	-	-	-	300,656	301,601	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	(183,350)	-	-	(392,040)	(8,538,274)	(4,565,745)	(1,790,023)	(854,733)	(123,554)
<b>Total all other governmental funds</b>	<b>\$ 7,608,087</b>	<b>\$ 3,089,534</b>	<b>\$ 5,904,026</b>	<b>\$ 6,216,774</b>	<b>\$ 6,470,784</b>	<b>\$ 1,034,663</b>	<b>\$ 8,680,576</b>	<b>\$ 10,731,098</b>	<b>\$ 12,320,312</b>	<b>\$ 12,630,546</b>
<b>Total fund balances of all governmental funds</b>	<b>\$ 16,846,131</b>	<b>\$ 18,015,959</b>	<b>\$ 21,716,435</b>	<b>\$ 23,831,544</b>	<b>\$ 28,800,585</b>	<b>\$ 23,356,550</b>	<b>\$ 31,409,652</b>	<b>\$ 36,582,871</b>	<b>\$ 39,779,143</b>	<b>\$ 39,097,596</b>

Note: The County implemented GASB Statement 54 beginning in 2011; and, therefore prior years have not been adjusted to reflect implementation of this standard.

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)

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Revenues</b>										
Taxes	\$ 33,252,228	\$ 33,239,071	\$ 33,456,897	\$ 34,599,124	\$ 38,247,076	\$ 38,390,557	\$ 38,895,234	\$ 39,739,913	\$ 42,004,954	\$ 42,210,210
Intergovernmental Revenues	24,537,650	24,431,545	23,679,316	24,593,865	22,658,002	25,041,308	29,410,209	28,102,033	15,222,917	14,753,611
Charges for Services	6,935,412	7,375,365	7,175,384	5,910,420	6,670,833	6,658,974	5,917,931	6,853,136	6,943,729	5,925,070
Interest and Rents	212,307	628,491	237,551	233,862	212,754	478,031	479,090	757,105	1,019,710	1,608,004
License and Permits	94,400	91,466	110,679	119,813	111,694	108,591	138,165	142,686	59,792	129,346
Court Costs and Fines	505,229	262,252	270,756	605,499	615,180	642,858	694,304	69,250	94,726	1,302,076
Miscellaneous	235,781	1,297,551	768,570	1,061,016	1,326,208	609,189	571,237	2,106,964	568,792	1,035,113
<b>Total Revenues</b>	<b>65,773,007</b>	<b>67,325,741</b>	<b>65,699,153</b>	<b>67,123,599</b>	<b>69,841,747</b>	<b>71,929,508</b>	<b>76,106,170</b>	<b>77,771,087</b>	<b>65,914,620</b>	<b>66,963,430</b>
<b>Expenditures</b>										
Current:										
General Government-Administrative	9,121,564	9,275,919	10,412,006	11,033,055	11,806,113	11,203,842	11,370,680	17,215,048	12,088,363	13,191,026
General Government-Judicial	7,036,284	7,172,172	7,335,482	5,998,984	6,364,277	6,496,580	6,764,247	7,169,795	7,299,242	8,117,588
Public Safety	14,888,854	14,786,245	15,283,500	15,266,413	15,423,323	17,945,758	18,263,509	19,211,329	20,491,350	21,365,601
Public Works	362,113	539,938	163,466	503,958	678,813	210,194	190,348	674,438	246,900	957,389
Human Services	23,275,378	22,688,967	21,721,651	22,645,027	20,921,464	22,708,043	26,935,050	19,675,159	10,787,116	11,527,113
Culture and Recreation	1,338,712	1,635,834	1,602,776	2,573,007	2,381,280	2,301,074	2,525,690	2,567,067	2,568,863	2,834,695
Conservation and Development	8,125,042	3,033,490	1,950,625	2,696,638	2,294,758	2,106,438	2,580,644	2,861,794	2,252,947	2,075,969
Debt Service										
Principal	1,339,573	1,885,749	17,199,595	2,050,384	30,182,732	3,740,510	11,626,858	28,355,352	3,336,057	3,411,794
Interest	1,816,599	1,848,866	2,072,402	2,035,191	2,010,458	2,549,485	2,594,557	2,631,622	2,620,228	2,544,957
Bond Issuance Costs	-	-	-	-	-	-	-	267,161	-	-
Capital Outlay	197,436	2,118,770	2,282,113	231,448	1,536,042	10,624,839	5,104,209	7,984,441	1,027,282	1,618,845
<b>Total Expenditures</b>	<b>67,501,555</b>	<b>64,985,950</b>	<b>80,023,616</b>	<b>65,034,105</b>	<b>93,599,260</b>	<b>79,886,763</b>	<b>87,955,792</b>	<b>108,613,206</b>	<b>62,718,348</b>	<b>67,644,977</b>
<b>Other Financing Sources (uses)</b>										
Sale of an Asset	1,209	-	-	-	-	-	-	-	-	-
Transfers In	9,323,037	13,549,224	7,901,017	5,258,317	4,599,495	10,018,335	8,375,169	10,383,827	6,484,897	8,663,175
Transfers Out	(11,404,364)	(14,719,187)	(9,766,138)	(5,294,897)	(4,631,832)	(10,971,862)	(9,064,438)	(10,383,827)	(6,484,897)	(8,663,175)
Proceeds from Tax Anticipation Note	-	-	-	-	-	-	-	-	-	-
Repayment of Tax Anticipation Note	-	-	-	-	-	-	-	-	-	-
Proceeds From Issuance of Refunding of Bonds	-	29,658,898	15,314,310	-	-	-	8,912,000	24,015,000	-	-
Payments to redeem bonds	-	(29,658,898)	-	-	-	-	-	-	-	-
Proceeds From Issuance of Long Term Debt	5,708,361	-	4,140,924	62,195	28,758,891	2,759,527	10,796,279	10,660,000	-	-
Bond Discount	-	-	-	-	-	-	-	(84,469)	-	-
Bond Premium	-	-	434,826	-	-	-	883,714	1,424,807	-	-
<b>Total Other Financing Sources (uses)</b>	<b>3,628,243</b>	<b>(1,169,963)</b>	<b>18,024,939</b>	<b>25,615</b>	<b>28,726,554</b>	<b>1,806,000</b>	<b>19,902,724</b>	<b>36,015,338</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>\$ 1,899,695</b>	<b>\$ 1,169,828</b>	<b>\$ 3,700,476</b>	<b>\$ 2,115,109</b>	<b>\$ 4,969,041</b>	<b>\$ (6,151,255)</b>	<b>\$ 8,053,102</b>	<b>\$ 5,173,219</b>	<b>\$ 3,196,272</b>	<b>\$ (681,547)</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>4.7%</b>	<b>5.9%</b>	<b>24.8%</b>	<b>6.3%</b>	<b>35.0%</b>	<b>9.1%</b>	<b>17.2%</b>	<b>31.1%</b>	<b>9.7%</b>	<b>9.0%</b>

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
2010	\$ 9,121,564	\$ 7,036,284	\$ 14,888,854	\$ 362,113	\$ 23,275,378	\$ 1,338,712	\$ 8,125,042	\$ 3,156,172	\$ 197,436	\$ 67,501,555
2011	9,275,919	7,172,172	14,786,245	539,938	22,688,967	1,635,834	3,033,490	3,734,615	2,118,770	64,985,950
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

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
2010	\$ 33,252,228	\$ 24,537,650	\$ 6,935,412	\$ 142,723	\$ 94,400	\$ 505,229	\$ 6,013,726	\$ 71,481,368
2011	33,239,071	24,431,545	7,375,365	133,816	91,466	262,252	1,792,226	67,325,741
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

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>
2010	\$ 32,015,460	\$ 1,236,768	\$ 33,252,228
2011	31,939,625	1,299,446	33,239,071
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

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

**COUNTY OF ADAMS, PENNSYLVANIA**

Property Values  
Last Ten Years  
(Unaudited)

<b>Year</b>	<b>Residential</b>	<b>Commercial</b>	<b>Agriculture</b>	<b>Industrial</b>	<b>Other</b>	<b>Utility/Exempt</b>	<b>Total</b>
2010	\$ 1,410,248,031	\$ 318,991,943	\$ 230,151,624	\$ 65,222,188	\$ 32,681,966	\$ -	\$ 2,057,295,752
2011 (1)	6,289,950,000	1,257,921,100	1,017,960,800	294,367,700	263,634,800	1,108,414,600	10,232,249,000
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	N/A	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

Notes:

(1) County-wide reassessment

N/A: Not Available

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

**COUNTY OF ADAMS, PENNSYLVANIA**  
 Assessed and Estimated Actual Value of Taxable Property  
 Last Ten Years

<u>Year</u>	<u>Real Estate Total Assessed Value</u>	<u>RATIO OF TOTAL ASSESSED TO TOTAL ESTIMATED ACTUAL VALUE</u>	<u>COUNTY REAL ESTATE MILLAGE RATE</u>
2010	\$ 2,095,684,104	31%	15.450
2011 (1)	9,123,834,400	134%	3.552
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

Note: (1) County-wide reassessment

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	
2010	14.950	0.500	15.450	4.200	43.558	63.208
2011*	3.437	0.115	3.552	0.980	10.157	14.689
2012	3.618	0.115	3.733	1.041	10.365	15.139
2013	3.618	0.115	3.733	1.098	10.585	15.416
2014	3.804	0.115	3.919	1.233	10.849	16.001
2015	3.804	0.115	3.919	1.216	11.067	16.202
2016	3.804	0.115	3.919	1.292	11.434	16.645
2017	3.804	0.115	3.919	1.339	11.842	17.100
2018	4.074	0.115	4.189	1.361	12.161	17.711
2019	4.189	-	4.189	1.397	12.161	17.748

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.

\*A county-wide reassessment was done in 2011

Source: Adams County Tax Services Department

**COUNTY OF ADAMS, PENNSYLVANIA**

Property Tax Rates  
Direct and Overlapping Governments  
Last Ten Years

	<u>2010</u>	<u>(1)</u> <u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<b>County Direct Rate</b>	15.450	3.552	3.733	3.733	3.919	3.919	3.919	3.919	4.189	4.189
<b>School District Rates</b>										
Bermudian Springs	42.790	9.768	9.992	10.107	10.310	10.578	10.927	11.298	11.671	11.671
Conewago Valley	40.200	9.990	10.210	10.712	11.181	11.625	12.135	12.612	13.046	13.046
Fairfield	43.980	9.295	9.491	9.690	9.690	9.690	9.971	10.280	10.460	10.460
Gettysburg	42.460	10.185	10.307	10.307	10.485	10.485	10.553	10.817	10.910	10.910
Littlestown	41.115	9.821	10.037	10.258	10.535	10.798	11.351	11.578	11.937	11.937
Upper Adams	50.800	11.885	12.155	12.434	12.894	13.229	13.666	14.466	14.943	14.943
	43.558	10.157	10.365	10.585	10.849	11.067	11.434	11.842	12.161	12.161
<b>Borough Rates</b>										
Abbotstown	5.500	1.416	1.416	1.416	1.416	1.416	1.666	1.916	1.666	2.666
Arendtsville	6.000	1.430	1.430	1.430	1.430	1.430	1.430	1.430	1.430	1.430
Bendersville	5.000	1.049	1.049	1.049	1.049	1.049	1.049	1.049	1.049	1.049
Biglerville	6.500	1.584	2.100	2.600	2.850	2.850	3.350	3.350	3.350	3.350
Bonneauville	3.889	0.920	0.920	1.920	2.170	2.170	2.170	2.170	2.170	2.170
Carroll Valley	8.000	1.746	2.450	2.450	2.700	2.011	2.700	2.700	2.700	2.700
East Berlin	5.000	1.300	1.300	1.300	1.300	1.300	1.300	1.800	1.800	1.800
Fairfield	4.500	1.158	1.158	1.158	1.408	1.408	1.408	1.525	1.525	1.582
Gettysburg	15.380	3.520	3.520	3.520	3.870	3.870	4.020	4.020	4.182	4.082
Littlestown	9.500	2.309	2.309	2.309	3.309	3.309	3.309	3.809	3.809	3.809
McSherrystown	13.234	3.126	3.126	3.126	3.626	3.626	3.626	3.626	3.626	3.626
New Oxford	4.400	1.018	1.018	1.320	1.450	1.450	2.000	2.350	2.350	2.390
York Springs	7.000	1.637	1.637	1.637	1.637	1.637	1.637	1.637	1.637	1.637
<b>Townships</b>										
Berwick	5.000	1.230	1.230	0.950	0.850	0.650	0.550	0.400	0.400	0.400
Butler	2.250	0.497	0.497	0.497	0.747	0.747	0.747	0.747	0.747	0.747
Conewago	4.500	1.125	1.425	2.011	2.011	2.011	2.011	2.011	2.011	2.011
Cumberland	5.500	1.500	1.500	1.500	1.750	1.750	1.750	1.750	2.150	2.150
Franklin	1.131	0.226	0.526	0.526	0.776	0.776	0.776	0.776	0.776	0.776
Freedom	0.718	0.156	0.456	0.456	0.456	0.456	0.606	0.606	0.606	0.606
Germany	0.280	0.063	0.122	0.122	0.122	0.122	0.122	0.122	0.222	0.350
Hamiltonban	6.500	1.236	1.236	1.236	1.486	1.486	1.486	1.486	1.736	1.736
Hamilton	3.250	0.735	0.735	0.735	0.735	0.735	0.735	0.735	0.735	0.735
Highland	0.942	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	2.800	0.620	0.620	0.620	0.620	0.620	0.620	0.620	0.620	0.620
Liberty	3.000	0.576	0.576	0.576	0.576	0.826	0.828	0.828	0.828	0.940
Menallen	0.900	0.193	0.193	0.193	0.443	0.443	0.443	0.443	0.443	0.443
Mt. Joy	2.380	0.440	0.350	0.170	0.150	0.150	0.150	0.150	0.150	0.150
Mt. Pleasant	0.670	0.155	0.155	0.155	0.405	0.405	0.705	0.705	0.705	0.705
Oxford	4.000	0.983	0.983	0.983	0.983	0.983	0.983	0.983	0.983	0.983
Reading	1.200	0.258	0.258	0.258	0.258	0.258	0.258	0.258	0.258	0.258
Straban	0.460	0.101	0.101	0.101	0.351	0.351	0.351	0.351	0.351	0.351
Tyrone	2.855	0.673	0.673	0.673	0.673	0.673	0.673	0.673	0.673	0.673
Union	0.550	0.123	0.123	0.123	0.123	0.180	0.250	0.310	0.370	0.370
	4.200	0.980	1.041	1.098	1.233	1.216	1.292	1.339	1.361	1.397

(1) County-wide reassessment

Source: Adams County Tax Services Department

**COUNTY OF ADAMS, PENNSYLVANIA**

Principal Property Taxpayers  
December 31

Taxpayer	2019			2010		
	Taxable Assessed Value	Rank	Percentage of Total Assessed Valuation	Taxable Assessed Value (1)	Rank	Percentage of Total Assessed Valuation
The Brethren Home Community	\$ 35,902,000	1	0.38%	\$ 8,687,101	2	0.41%
Gateway Gettysburg Hotel/Conference Center Partners LP	32,271,400	2	0.34%	6,702,291	6	0.32%
Delancey Gettysburg Associates LP	31,152,100	3	0.33%	8,185,297	3	0.39%
Knouse Foods Cooperative, Inc	29,749,300	4	0.31%	10,578,688	1	0.50%
Ski Roundtop/Ski America Inc/Snow Time Inc	27,004,100	5	0.29%			0.00%
Wellspring Properties Inc	26,539,000	6	0.28%	5,573,788	9	0.27%
C&J Clark America Inc	23,245,900	7	0.25%			0.00%
Gettysburg College	22,713,800	8	0.24%	6,915,259	4	0.33%
Broyhill and Associates, Inc/Vulcan Materials Co	20,202,400	9	0.21%	6,763,428	5	0.32%
Conewago Resources/Conewago Contractors	18,229,700	10	0.19%			0.00%
Duffy-Mott Co Inc/Mott's/Cadbury (SCAB)				6,180,093	7	0.29%
Boys Collection LTD				5,724,810	8	0.27%
Timeless Towns of the Americas				5,187,943	10	0.25%
<b>Total</b>	<b>\$ 267,009,700</b>		<b>2.83%</b>	<b>\$ 70,498,698</b>		<b>3.37%</b>

Source: Adams County Tax Services Department

(1) County-wide reassessment in 2011

**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
2010	\$ 32,378,319	\$ 30,686,812	94.8%	\$ 1,124,533	\$ 31,811,345	98.2%
2011	32,406,035	31,434,482	97.0%	971,553	32,406,035	100.0%
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%	-	38,267,588	96.6%

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			
2010	\$ 43,828,255	\$ -	\$ 3,902,067	\$ -	\$ 47,730,322	1.25%	\$ 470.68
2011	42,601,419	-	3,078,865	-	45,680,284	1.15%	449.39
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	41,837,555	-	23,422,057	-	65,259,612	1.48%	642.24
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	1.34%	700.45

Source: Adams County Finance Department

Note 1: 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 2: The Total Personal Income amount used to calculate the Personal Income percentage is projected for the year of 2019.

**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
2010	101,407	\$ 2,095,684,104	\$ 47,730,322	2.28%	470.68
2011	101,650	9,123,834,400	45,680,284	0.50%	449.39
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	65,259,612	0.72%	642.24
2015	102,063	9,172,798,600	62,567,410	0.68%	613.03
2016	102,180	9,256,931,500	71,481,532	0.77%	699.56
2017	102,336	9,331,317,200	79,039,607	0.85%	772.35
2018	102,811	9,410,600,700	75,528,477	0.80%	734.63
2019	103,058	9,457,957,100	71,941,610	0.74%	698.07

## Sources:

- (1) Bureau of Economic Analysis
- (2) Adams County Tax Services
- (3) Adams County Finance Department

**COUNTY OF ADAMS, PENNSYLVANIA**  
 Direct and Overlapping Governmental Activities Debt  
 As of December 31, 2019

<b>Governmental Unit</b>	<b>Debt Outstanding</b>	<b>Estimated Percentage Applicable</b>	<b>Estimated Share of Overlapping Debt</b>
<b>School Districts</b>			
Bermudian Springs School District	\$ 20,180,000	100%	20,180,000
Conewago School District	49,675,000	100%	49,675,000
Fairfield School District	25,690,000	100%	25,690,000
Gettysburg Area School District	35,436,000	100%	35,436,000
Littlestown Area School District	24,765,000	100%	24,765,000
Upper Adams School District	22,130,000	100%	22,130,000

Source: Each individual governmental unit

Note: Method to calculate overlapping debt is the percentage applicable multiplied by the total debt reported by each government unit.

**COUNTY OF ADAMS, PENNSYLVANIA**  
 Direct and Overlapping Governmental Activities Debt (Continued)  
 As of December 31, 2019

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
<b>Boroughs</b>			
Abbottstown	\$ 318,586	100%	318,586
Arendtsville	N/A	100%	N/A
Bendersville	48,502	100%	48,502
Biglerville	N/A	100%	N/A
Bonneauville	6,735,000	100%	6,735,000
Carroll Valley	1,765,884	100%	1,765,884
East Berlin	N/A	100%	N/A
Fairfield	N/A	100%	N/A
Gettysburg	20,767,083	100%	20,767,083
Littlestown	11,057,894	100%	11,057,894
McSherrystown	597,755	100%	597,755
New Oxford	221,501	100%	221,501
York Springs	N/A	100%	N/A

Source: Each individual governmental unit

Note: Method to calculate overlapping debt is the percentage applicable multiplied by the total debt reported by each government unit.

N/A-Not Available at time of reporting



**COUNTY OF ADAMS, PENNSYLVANIA**

Direct and Overlapping Governmental Activities Debt (Continued)  
As of December 31, 2019

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
<b>Townships</b>			
Berwick	\$ 220,478	100%	220,478
Butler	-	100%	-
Conewago	474,478	100%	474,478
Cumberland	1,125,955	100%	1,125,955
Franklin	29,725	100%	29,725
Freedom	-	100%	-
Germany	209,382	100%	209,382
Hamilton	81,099	100%	81,099
Hamiltonban	871,319	100%	871,319
Highland	N/A	100%	N/A
Huntington	-	100%	-
Latimore	-	100%	-
Liberty	36,528	100%	36,528
Menallen	-	100%	-
Mount Joy	-	100%	-
Mount Pleasant	474,478	100%	474,478
Oxford	-	100%	-
Reading	-	100%	-
Straban	-	100%	-
Tyrone	N/A	100%	N/A
Union	474,478	100%	474,478
Subtotal, Overlapping Debt			223,386,124
County of Adams direct debt			<u>71,941,610</u>
Total direct and overlapping debt			<u><u>\$ 295,327,734</u></u>

Source: Each individual governmental unit

Note: Method to calculate overlapping debt is the percentage applicable multiplied by the total debt reported by each government unit.

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

	Year				
	2010	2011	2012	2013	2014
<b>Borrowing Base Revenues</b>					
Two Years Prior	\$ 60,930,994	\$ 64,705,046	\$ 65,703,423	\$ 66,831,066	\$ 65,608,571
Prior Year	64,705,046	65,703,423	66,831,066	65,608,571	67,026,686
Current Year	65,703,423	66,831,066	65,608,571	67,026,686	69,742,605
<b>Total Revenues</b>	<b>\$ 191,339,463</b>	<b>\$ 197,239,535</b>	<b>\$ 198,143,060</b>	<b>\$ 199,466,323</b>	<b>\$ 202,377,862</b>
<b>Debt Limit For General Obligation Bonds</b>					
Average Borrowing Base Revenues	\$ 63,779,821	\$ 65,746,512	\$ 66,047,687	\$ 66,488,774	\$ 67,459,287
Debt Limit Percentage	x 300%	x 300%	x 300%	x 300%	x 300%
Debt Limit	191,339,463	197,239,535	198,143,060	199,466,323	202,377,862
Total Outstanding Bonded Debt	47,730,322	45,680,284	68,642,496	67,299,464	64,299,239
<b>Legal Debt Margin</b>	<b>\$ 143,609,141</b>	<b>\$ 151,559,251</b>	<b>\$ 129,500,564</b>	<b>\$ 132,166,859</b>	<b>\$ 138,078,623</b>
Total Outstanding Bonded Debt					
As A Percentage Of Debt Limit	24.95%	23.16%	34.64%	33.74%	31.77%
<b>Debt Limit For General Obligation Bonds And Lease Rental Debt</b>					
Average Borrowing Base Revenues	\$ 63,779,821	\$ 65,746,512	\$ 66,047,687	\$ 66,488,774	\$ 67,459,287
Debt Limit Percentage	x 400%	x 400%	x 400%	x 400%	x 400%
Debt Limit	255,119,284	262,986,047	264,190,747	265,955,097	269,837,149
Total Amount Of Debt Applicable To Limit	47,730,322	45,680,284	68,642,496	67,299,464	64,299,239
<b>Legal Debt Margin</b>	<b>\$ 207,388,962</b>	<b>\$ 217,305,763</b>	<b>\$ 195,548,251</b>	<b>\$ 198,655,633</b>	<b>\$ 205,537,910</b>
Total Amount Of Debt Applicable To Debt Limit As A Percentage of Debt Limit	18.71%	17.37%	25.98%	25.30%	23.83%

**COUNTY OF ADAMS,  
PENNSYLVANIA**

Computation of Legal Debt Margin (Continued)  
Last Ten Years

	Year				
	2015	2016	2017	2018	2019
<b>Borrowing Base Revenues</b>					
Two Years Prior	\$ 67,026,686	\$ 69,742,605	\$ 71,823,349	\$ 76,042,013	\$ 77,771,087
Prior Year	69,742,605	71,823,349	76,042,013	77,771,087	65,914,620
Current Year	71,823,349	76,042,013	77,771,087	65,914,620	66,532,540
<b>Total Revenues</b>	<b>\$ 208,592,640</b>	<b>\$ 217,607,967</b>	<b>\$ 225,636,449</b>	<b>\$ 219,727,720</b>	<b>\$ 210,218,247</b>
<b>Debt Limit For General Obligation Bonds</b>					
Average Borrowing Base Revenues	\$ 69,530,880	\$ 72,535,989	\$ 75,212,150	\$ 73,242,573	\$ 70,072,749
Debt Limit Percentage	x 300%	x 300%	x 300%	x 300%	x 300%
Debt Limit	208,592,640	217,607,967	225,636,449	219,727,720	210,218,247
Total Outstanding Bonded Debt	63,315,748	70,366,890	76,553,249	73,106,027	69,334,939
<b>Legal Debt Margin</b>	<b>\$ 145,276,892</b>	<b>\$ 147,241,077</b>	<b>\$ 149,083,200</b>	<b>\$ 146,621,693</b>	<b>\$ 140,883,308</b>
Total Outstanding Bonded Debt As A Percentage Of Debt Limit	30.35%	32.34%	33.93%	33.27%	32.98%
<b>Debt Limit For General Obligation Bonds And Lease Rental Debt</b>					
Average Borrowing Base Revenues	\$ 69,530,880	\$ 72,535,989	\$ 75,212,150	\$ 73,242,573	\$ 70,072,749
Debt Limit Percentage	x 400%	x 400%	x 400%	x 400%	x 400%
Debt Limit	278,123,520	290,143,956	300,848,599	292,970,293	280,290,996
Total Amount of Debt Applicable to Debt Limit	63,315,748	70,366,890	76,553,249	73,106,027	69,334,939
<b>Legal Debt Margin</b>	<b>\$ 214,807,772</b>	<b>\$ 219,777,066</b>	<b>\$ 224,295,350</b>	<b>\$ 219,864,266</b>	<b>\$ 210,956,057</b>
Total Amount Of Debt Applicable To Debt Limit As a Percentage Of Debt Limit	22.77%	24.25%	25.45%	24.95%	24.74%

**COUNTY OF ADAMS, PENNSYLVANIA**Demographic and Economic Statistics  
Last Ten Years

<b>Year</b>	<b>Population (4)</b>	<b>Personal Income \$000</b>	<b>Per Capita Personal Income (1)</b>	<b>Public School Enrollment (2)</b>	<b>Local Unemployment Rate (3)</b>
2010	101,472	\$ 3,817,169	\$ 37,618	14,401	7.7%
2011	101,657	3,964,156	38,995	14,213	6.7%
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	N/A	N/A	13,371	3.3%

(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

Principal Employers  
Current Year and Nine Years Ago

Employer (1)	Location	2019			2010		
		Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Gettysburg College	Gettysburg	N/A	1		N/A	1	
Knouse Foods Cooperative Inc	Peach Glen	N/A	2		N/A	2	
Gettysburg Hospital	Gettysburg	N/A	3		N/A	9	
Ski Liberty	Fairfield	N/A	4		N/A	3	
Federal Government	Gettysburg	N/A	5		N/A	4	
Cross Keys Vlg-The Brethern	New Oxford	N/A	6		N/A	5	
PCA Corrugated and Display LLC	New Oxford	N/A	7		N/A	7	
Plainville Farms	New Oxford	N/A	8		N/A	0	
Adams County	Gettysburg	566	9	1.1%	701	8	1.4%
Pella Corporation	Gettysburg	N/A	10		N/A	6	
					N/A	10	
Total		<u>N/A</u>		<u>1.1%</u>	<u>N/A</u>		<u>1.4%</u>
Total Employees in County (2)		<u>53,700</u>			<u>50,600</u>		

Source: (1) PA Dept of Labor and Industry; Center for Workforce Information and Analysis

(2) [www.workstats.dli.pa.gov](http://www.workstats.dli.pa.gov)

N/A - Information not available

**COUNTY OF ADAMS, PENNSYLVANIA**

Employees by Function/Program  
Last Ten Years

	Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>General Fund Departments</b>										
Commissioners	6	7	7	6	6	7	7	7	8	8
Solicitor	2	2	2	3	4	3	3	3	3	4
Finance/Purchasing	5	4	4	4	5	5	5	6	6	6
Human Resources	6	5	5	5	5	6	6	5	6	6
IT-Information Systems	4	4	3	4	5	6	10	11	15	17
Building and Maintenance	21	21	21	21	20	21	24	24	24	27
Tax Services	0	0	19	19	18	18	18	17	19	19
Tax Assessment	11	10	0	0	0	0	0	0	0	0
Tax Appraising	5	5	0	0	0	0	0	0	0	0
Tax Claim Bureau	2	2	0	0	0	0	0	0	0	0
GIS Mapping	4	3	0	0	0	0	0	0	0	0
Elections/Voter Registration	3	2	2	2	2	2	2	2	3	3
Planning	13	13	14	14	16	16	17	16	16	16
Public Defender	8	8	8	9	7	7	7	7	7	7
Victim Witness	4	4	4	4	5	5	5	6	6	7
Security	5	5	5	6	5	5	5	10	10	10
Prison	126	122	123	122	124	125	123	128	136	137
Emergency Services	20	21	21	20	23	27	26	36	39	39
Veteran's Affairs	1	1	1	1	1	1	2	2	2	2
Cooperative Extension	7	7	7	7	5	5	5	5	5	5
Conservation District	11	11	11	11	10	10	10	8	11	12
Controller	0	0	4	4	6	6	6	6	6	7
Treasurer	4	4	4	4	4	4	4	4	4	6
Register & Recorder	7	7	7	7	6	6	5	6	6	6
Clerk of Courts	14	14	13	12	12	11	11	11	11	11
Prothonotary	6	6	6	6	6	6	5	6	6	6
District Attorney	12	13	13	13	14	14	14	14	17	17
Sheriff	12	12	14	14	14	14	15	19	20	20
Coroner	1	1	1	1	1	1	1	5	6	7
Court Administration	17	16	16	16	14	14	14	14	18	13
Criminal Justice Advisory	1	1	1	1	0	0	0	0	0	0
Magisterial District Justice	13	13	12	12	12	12	13	13	13	13
Probation Services	41	46	46	46	46	47	47	45	49	49
Community Re-entry Center	7	0	0	0	0	0	0	0	0	0
Law Library	1	1	1	1	1	1	1	1	1	1
Operational Services	0	0	0	0	4	4	4	4	4	4
<b>Total General Fund Departments</b>	<b>400</b>	<b>391</b>	<b>395</b>	<b>395</b>	<b>401</b>	<b>409</b>	<b>415</b>	<b>441</b>	<b>477</b>	<b>485</b>
<b>Non General Fund Departments</b>										
Nursing Home	236	0	0	0	0	0	0	0	0	0
Children & Youth Services	43	43	45	42	44	48	50	52	52	56
Domestic Relations	22	22	19	20	21	21	22	22	22	25
<b>Total Non General Fund Departments</b>	<b>301</b>	<b>65</b>	<b>64</b>	<b>62</b>	<b>65</b>	<b>69</b>	<b>72</b>	<b>74</b>	<b>74</b>	<b>81</b>
<b>Total</b>	<b>701</b>	<b>456</b>	<b>459</b>	<b>457</b>	<b>466</b>	<b>478</b>	<b>487</b>	<b>515</b>	<b>551</b>	<b>566</b>

Source: Adams County Human Resource Department

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

<b>FUNCTION</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>Administration</b>										
<b>Treasurer</b>										
Dog Licenses	10,645	9,464	9,750	11,017	11,564	10,678	10,267	10,023	9,809	8,334
Fishing Licenses	111	67	103	72	92	70	85	71	59	53
Hunting Licenses	9,153	9,816	10,291	9,656	9,887	9,850	9,519	10,679	11,319	11,774
Sportsmen Firearms	47	21	23	32	21	39	25	11	14	31
<b>Tax Services</b>										
New Single Family Building Permits	171	122	122	160	230	203	346	274	243	227
Number of Parcels	44,109	43,974	43,723	43,754	43,819	43,913	44,050	44,142	44,167	44,287
Appeals Processed	N/A	2,747	859	562	556	445	368	285	260	190
<b>Elections</b>										
Registered Voters	60,197	58,869	61,156	59,993	61,151	60,950	66,718	65,225	67,025	66,514
Votes Cast	31,382	15,296	42,798	15,401	28,116	17,468	48,253	14,840	39,150	17,469
Percent of votes cast	52%	26%	70%	26%	46%	29%	72%	23%	58%	26%
<b>Recorder of Deeds</b>										
Deeds recorded	2,444	2,278	2,496	2,698	2,680	2,827	2,952	3,078	2,951	2,840
Mortgages	4,508	4,273	4,783	4,685	3,364	3,767	4,111	3,887	3,667	3,746
Subdivisions	112	99	84	106	105	99	101	93	83	98
Military Discharges	38	24	15	17	9	14	11	19	12	6
<b>Register of Wills</b>										
Estates Probated	389	386	359	422	420	385	399	373	343	409
Misc. Estate Docs.	91	125	106	109	126	119	119	131	167	132
<b>Judicial</b>										
<b>Courts</b>										
<b>Criminal Filings</b>										
New Criminal Cases Filed	1,220	1,212	1,253	1,255	1,280	1,382	1,526	1,449	1,409	N/A
Jury Trials	13	13	7	5	8	8	18	14	10	N/A
Bench trials	16	10	9	14	19	16	20	24	15	N/A
Guilty pleas	821	815	951	953	996	972	1,018	1,100	1,067	N/A
ARD's /Diversionary Disposition	239	191	91	228	235	258	295	291	300	N/A
Withdrawn/dismitted	87	65	84	70	61	91	102	89	105	N/A
Inactive trials	29	32	28	37	34	34	34	31	71	N/A
Other	91	79	93	7	0	23	9	6	0	N/A
<b>Civil filings</b>										
New civil cases docketed	815	1,160	1,010	849	735	729	669	731	640	N/A
Jury trials	N/A	3	4	0	0	1	0	3	0	N/A
Bench trials	N/A	8	4	2	3	1	2	9	0	N/A
Settlements	N/A	487	251	278	548	252	264	265	287	N/A
Arbitration filings	N/A	20	22	13	12	14	10	16	10	N/A
Civil cases pending	N/A	1,474	1,370	964	276	316	473	465	459	N/A
Protection from abuse	104	96	83	70	54	69	66	90	115	N/A
New child support filings	2,127	1,969	1,819	1,813	1,706	1,657	1,436	1,418	1,531	N/A
Custody filings	629	669	656	601	590	665	559	502	486	N/A
Divorce filings	412	433	424	378	395	357	329	326	336	N/A
Dependency abuse/neglect	33	74	52	43	21	37	63	62	64	N/A
Dependency status filings	30	63	25	10	1	2	3	0	0	N/A
Delinquency filings	310	272	241	237	206	188	248	159	149	N/A
Estates filed	26	21	22	30	26	23	14	24	32	N/A
Adoptions	31	28	29	21	33	36	20	34	26	N/A
Termination filings	32	15	31	35	35	12	16	18	17	N/A
Guardian filings	17	10	15	24	21	23	20	23	30	N/A
<b>Coroner</b>										
Cremations	293	327	316	350	375	466	433	467	495	471
Drug Overdoses	5	5	5	8	7	9	29	19	14	8
Heroin Related	1	1	1	3	3	4	10	13	8	6
Motor Vehicle Accidents	12	14	12	3	4	8	7	3	10	6
Motor Vehicle Accidents with Alcohol	7	3	5	1	2	3	4	1	4	1
Homicides	3	0	4	0	0	0	2	1	2	2
Suicides	11	11	19	19	7	10	16	17	15	12
Fire Related Deaths	0	0	1	1	0	2	2	0	0	0
Undetermined	1	0	0	0	1	0	1	1	1	1
Autopsies	23	24	43	38	29	38	58	45	48	39
Total Incidents Referred and Investigated	386	422	423	476	531	906	864	924	1,006	873

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

<b>FUNCTION</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>Human Services</b>										
Children and Youth										
Children Served	N/A	N/A	N/A	1,343	1,272	2,230	2,302	2,751	3,191	2,144
Abuse Reported	N/A	N/A	N/A	1,010	981	2,013	2,142	2,535	2,312	1,456
Adoptions	N/A	N/A	N/A	11	33	14	6	7	8	8
Placement Days of Care	N/A	N/A	N/A	21,426	17,096	11,619	10,755	12,820	19,808	14,111
<b>Public Safety</b>										
Emergency Services										
Police Calls for Service	202,457	194,926	192,020	177,900	180,266	192,161	200,936	226,706	229,507	241,498
Police Incidents	60,122	61,010	50,653	37,356	36,614	40,087	41,883	44,931	45,089	48,387
Fire/EMS Incidents	17,069	16,687	14,271	10,965	10,875	11,436	11,963	12,229	12,483	12,965
9-1-1 Calls	34,264	36,882	34,882	34,407	34,687	34,429	34,963	33,792	33,633	34,424
Administrative 9-1-1 Calls	93,948	118,515	113,961	103,620	96,431	90,856	88,252	85,963	83,437	82,827
Hazardous Materials										
Hazardous Materials Incidents	19	21	19	23	6	12	11	22	15	19
PEIRS Reported Incidents	21	25	16	22	33	74	71	73	57	83
County Prison										
Average Daily Population	332	304	294	315	316	287	325	319	327	325
Admissions	1,919	2,003	1,860	1,885	1,927	1,742	2,138	2,049	2,175	2,072
Releases	1,951	2,023	1,860	1,853	1,966	1,706	2,131	2,068	2,086	2,090
<b>Conservation and Development</b>										
Planning										
Subdivision and Land Development Plans Reviewed	102	91	98	98	83	134	89	105	89	131
New Residential Lots Proposed	143	78	56	206	3	272	72	212	298	229
Average Proposed Residential Lot Sizes (Acres)	2	2	1	2	1	1	3	3	1	1
Acreage in Active Agriculture Proposed for Conversion to New Development	195	78	49	76	42	72	120	181	53	136

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	Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b><u>GENERAL GOVERNMENT-ADMIN</u></b>										
<b>Automobiles</b>										
Commissioners	0	0	0	0	0	0	0	1	1	1
IT-Information Systems	0	0	0	0	0	0	0	1	1	0
Building & Maintenance	8	7	8	8	8	9	11	11	11	11
Tax Services	2	2	2	2	2	2	2	2	2	2
Planning	0	0	1	1	1	1	2	2	2	1
<b>Buildings</b>	5	9	9	9	9	9	9	9	9	9
<b><u>GENERAL GOVERNMENT-JUDICIAL</u></b>										
<b>Automobiles</b>										
Coroner	0	1	1	1	1	1	1	2	2	2
District Attorney	0	0	0	0	0	0	0	1	1	1
<b>Buildings</b>	1	1	1	1	1	1	1	1	1	1
<b><u>PUBLIC SAFETY</u></b>										
<b>Automobiles</b>										
Prison	3	3	7	8	8	8	5	5	5	6
Emergency Services	3	3	2	2	2	2	2	2	2	2
Protective Inspections	1	1	1	1	1	1	1	1	1	1
Sheriff	7	8	7	10	11	13	10	9	9	8
Probation Services	12	13	12	13	13	15	12	12	12	8
<b>Buildings</b>	3	3	3	3	3	3	3	3	3	3
<b><u>PUBLIC WORKS</u></b>										
<b>Bridges</b>										
Commissioners	42	42	42	42	42	42	42	42	42	42
<b><u>HUMAN SERVICES</u></b>										
<b>Automobiles</b>										
Children & Youth Services	3	3	3	4	5	5	5	5	5	5
<b>Buildings</b>	1	0	0	0	0	0	0	1	1	1
<b><u>CONSERVATION/DEVELOPMENT</u></b>										
<b>Automobiles</b>										
Conservation District	5	5	5	6	6	6	6	6	6	6

Source: Adams County Finance Department