

# COUNTY OF ADAMS, PENNSYLVANIA

## ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the year ended December 31, 2020



PREPARED BY THE OFFICE OF THE CONTROLLER

JOHN S. PHILLIPS, CONTROLLER

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ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2020

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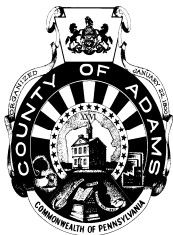
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## ADAMS COUNTY CONTROLLER

John S. Phillips, Controller

111 Baltimore St. Suite 3

Gettysburg, PA 17325

December 22, 2021

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

I am pleased to present the Annual Comprehensive Financial Report (Annual Report) of the County of Adams, Pennsylvania for the fiscal year ended December 31, 2020.

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

This Annual Report was prepared by the office of the County Controller with assistance from County and Court offices. County Management assumes full responsibility for the completeness and reliability of the information contained in this report. County Management is responsible for establishing and maintaining internal controls designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. The internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments 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, 2020. The auditor's report is located at the beginning of the financial section of this report.

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

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

This Annual Report includes all funds of the County. The County provides its residents with a variety of services in areas such as 911 emergency operations, prison, courts, probation, domestic relations, bridge maintenance, planning and conservation, and human services which include children services and mental health and intellectual and developmental disabilities. In addition to general County activities, the Commissioners have financial accountability for the Adams County Conservation District and the Adams County Industrial

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

### **Local Economy**

Adams County is located in one of the fastest growing regions in Pennsylvania. As of 2020, Adams County ranked 32<sup>nd</sup> in the state with a population of 103,852 people. The median age of a county resident is 44.3 years (Source: U.S. Census Bureau).

The unemployment rate in 2020 was 6.9% compared to the state unemployment rate of 9.1%. In addition to Agriculture, Manufacturing, Healthcare & Social Assistance, and Accommodation & Food Services are the County's top industries. Adams County's per capita personal income is \$50,182, ranking it 20<sup>th</sup> in the state and at 86 percent of the state average of \$58,032, and 89 percent of the national average, \$56,490. (Source: 2019 data from the U.S. Department of Commerce, Bureau of Economic Analysis).

In 2020, the County experienced its share of economic struggles due to the coronavirus pandemic. The tourism industry, which is usually very strong in Adams County, suffered along with many small companies and service industry businesses.

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 47% of total general fund revenues at December 31, 2020. 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 2022. In 2019, the County recognized that continuing to offer post-retirement health care benefits was driving an increase in the County’s specific and aggregate reinsurance premiums and a risk of high claims exposure based upon continued coverage of this group. On March 20, 2019, the Adams County Board of Commissioners exercised their right to rescind the Retiree Health Care Benefit that was approved by a previous Board of Commissioners in 1997. Active retirees who are currently participating in this program will continue to receive this benefit.

### **Budget**

The County of Adams is required to adopt an annual budget no later than December 31 of the previous year. Public meetings are conducted on the proposed budget and made available for 20 days prior to the final adoption. 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 2020, the County saw a minor decrease in general revenues and a larger decrease in expenditures. Program revenues increased significantly as COVID related funding was received for distribution to the community. The 2021 budget reflects expenses exceeding revenues and management’s ongoing efforts to innovate county services, add services where prudent, and keep a watchful eye on expenses while managing the fund balance.

## **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 2021. 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 an opioid and alcohol use disorder the opportunity to achieve recovery through the use of medication assisted treatment (MAT). The approved medication for this treatment is Naltrexone (Vivitrol).

The Transition to Recovery Program is comprised of two grants through the Pennsylvania Commission on Crime and Delinquency, specifically grant 30688 and 30877. The total award for both grants was \$409,965. The program officially began accepting participants in September of 2019 and 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 qualifying addiction reported, etc.), and 5 inmates chose to voluntarily withdraw from the program. Regarding the 2 inmates who remained on the program, one received the Vivitrol injection in February 2020 and was released into the community. The remaining individual voluntarily withdrew from the program prior to the Vivitrol injection being administered in 2020. From January 1, 2020 until December 31, 2020 the Transition to Recovery program had 23 inmates interested in participation who went through the initial eligibility meeting. Of those 23 inmates 2 voluntarily withdrew, 14 were disqualified due to not meeting eligibility criteria, and 3 were disqualified due to having a treatment recommendation of a higher care (inmates were sent to inpatient D&A rehabilitation centers that offered Vivitrol prior to discharge). In 2020 the Transition to Recovery program assisted 4 inmates with successful Vivitrol injections and arrangements for D&A treatment and medical appointments prior to their release into the community. Of those 4 inmates successfully released into the community, one returned to the jail with new charges and had relapsed on a non-opiate or alcohol substance, one had transferred to another jurisdiction and no further data could be collected, and the remaining two participants returned to the jail with Probation Violations of drug and alcohol use. The program continues to run in 2021 under the current grant funding and outcomes and data will be available in 2022.

### **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 \$106,815 from the ACT 13 funds to five (5) recreation projects. The County also allocated funding from 2020 and 2021 to two projects that will secure more than \$1.2 million in federal funding for local preservation efforts. This particular preservation project will enable the preservation of lands to sustain our equine industry which contributes more than \$49 million annually to the Adams County economy.

#### Adams County Economic Development Plan

During 2020, ACOPD experienced the departure of the grant administrator and began re-organizing the economic development strategy to incorporate grant administration into the economic development program.

Additionally, ACOPD was tasked with administering an additional grant program using funding provided by the CARES Act. This funding was provided to assist small businesses, tourism-related businesses, behavioral health and substance abuse disorder treatment providers, non-profit organizations and municipalities. Eligible uses of funds included the reimbursement for costs incurred due to the COVID-19 public health emergency. ACOPD awarded \$8,527,969.93 in non-repayable grant awards to 198 eligible applicants for the reimbursement of COVID-19 related costs. 69% of these awardees were for-profit businesses, while 31% were non-profit organizations.

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

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

#### Adams County Solid Waste and Recycling

Staff from ACOPD began the process to assist municipalities with securing trash hauling services for their residents. Electronics recycling has been provided for in the majority of the contracted services and will be required as part of the new contracts.

#### 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 2020, ACOPD assisted 7 recipients in securing \$853,106 and administered \$1.6M for projects benefiting residents throughout Adams County.

### **Information Technology**

The Information Technology Department completed numerous projects during 2020. 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 ACKNOWLEDGEMENTS**

#### **Distinguished Budget Presentation Award**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded its Distinguished Budget Presentation Award to the County of Adams for its annual budget document, prepared by the County Finance Office, for the fiscal year beginning January 1, 2020. 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 for the fiscal year ended December 31, 2019. This is the third 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 Annual Comprehensive Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

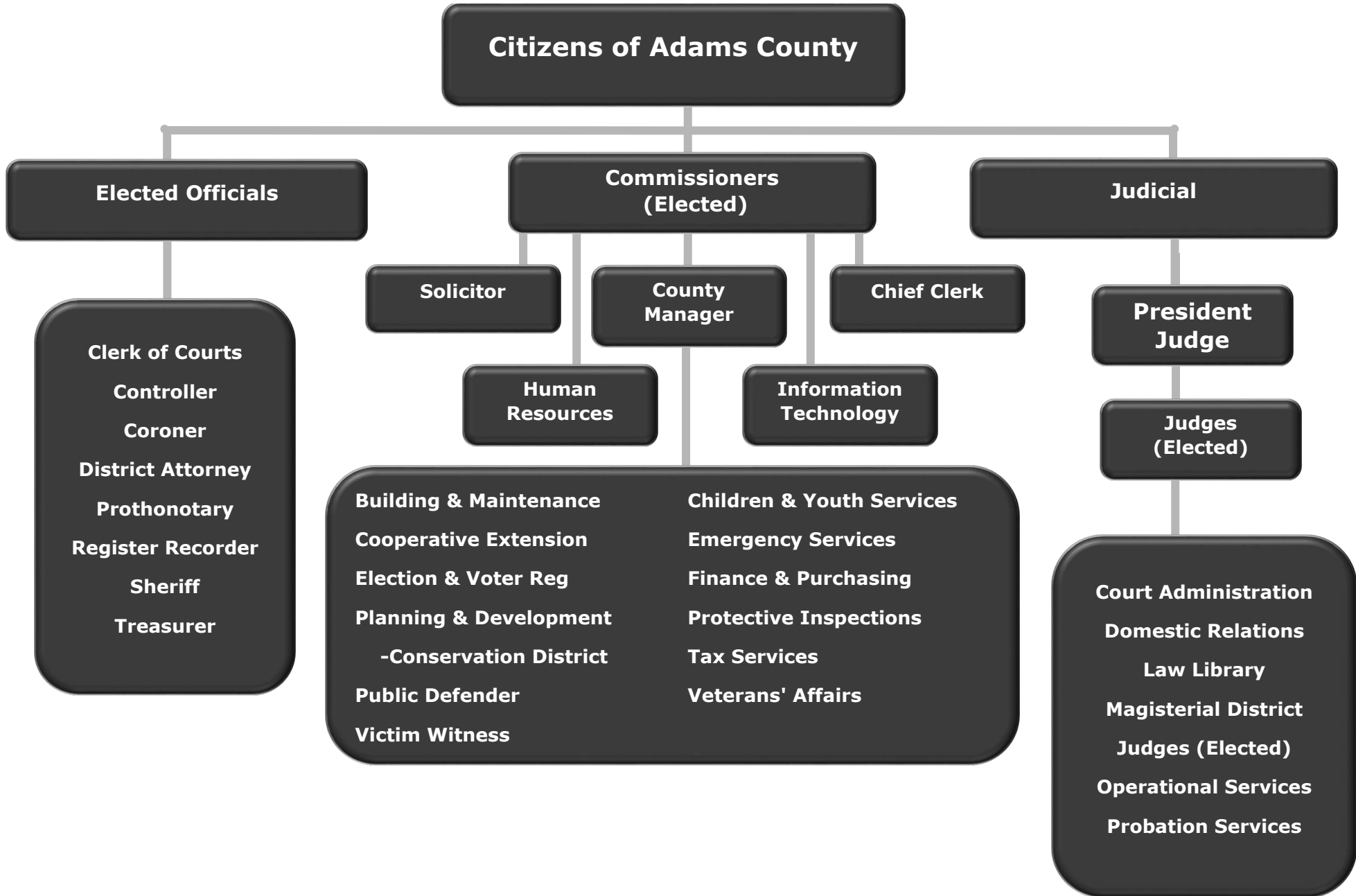
Sincerely,



John S. Phillips

Controller

# Adams County Organizational Chart



**COUNTY OF ADAMS, PENNSYLVANIA**  
**LIST OF ELECTED OFFICIALS**  
**AS OF DECEMBER 31, 2020**

**Judiciary**

Court of Common Pleas

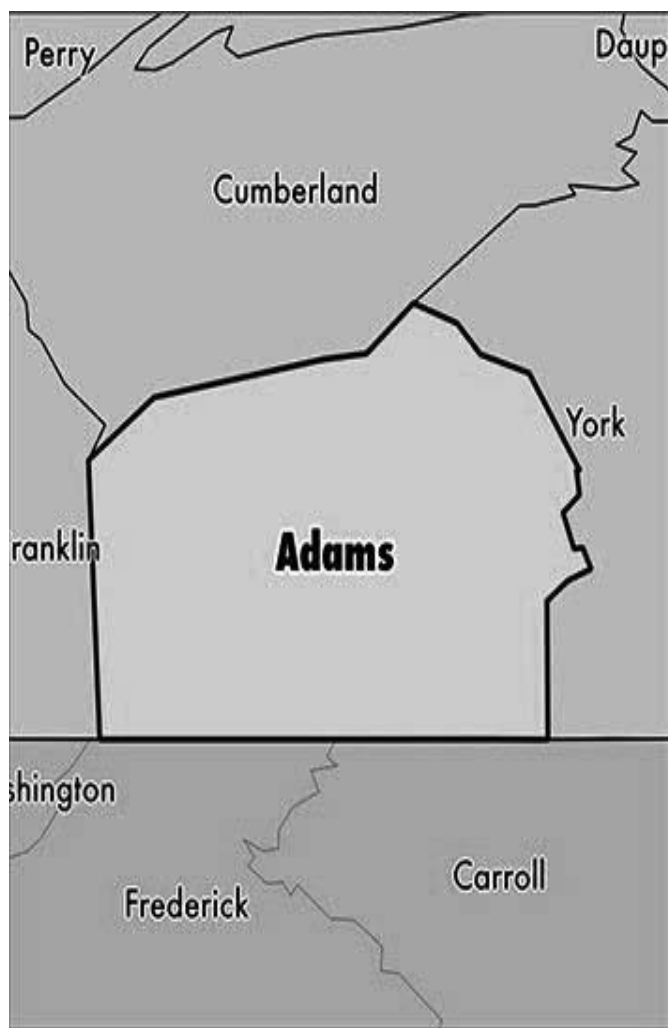
President Judge	Honorable Michael George
Judge	Honorable Thomas Campbell
Judge	Honorable Sean Wagner
Judge	Honorable Christina Simpson

**Elected County Officials**

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

# COUNTY OF ADAMS, PENNSYLVANIA

## MAP OF ADAMS COUNTY





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Adams County  
Pennsylvania**

For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

December 31, 2019

*Christopher P. Morill*

Executive Director/CEO



# Zelenkofske Axlerod LLC

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## INDEPENDENT AUDITOR'S REPORT

County Commissioners  
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### **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, 2020, 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%, 4.7%, and 1.8% of the assets, net position, and revenues, respectively, of the reported governmental activities and 15.1%, 23.7%, and 4.1% 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.

---

830 Sir Thomas Court, Suite 100, Harrisburg, PA 17109  
3800 McKnight East Drive, Suite 3805, Pittsburgh, PA 15237  
34745 Burbage Road, Frankford, DE 19945

2370 York Road, Suite A-5, Jamison, PA 18929  
420 Chinquapin Round Road, Suite 2-i, Annapolis, MD 21401  
210 Tollgate Hill Road, Greensburg, PA 15601





# *Zelenkofske Axlerod LLC*

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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, 2020, 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.

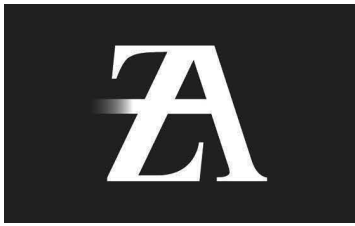
## **Adoption of Governmental Accounting Standards Board Pronouncements**

As discussed in Note 1 to the financial statements, in 2020 the COUNTY OF ADAMS adopted the provisions of Governmental Accounting Standards Board (“GASB”) Statement (“GASB”) No. 83, “*Certain Asset Retirement Obligations*”, Statement (“GASB”) No. 84, “*Fiduciary Activities*”, Statement No. 88, “*Certain Disclosures Related to Debt*”, and Statement No. 98, “*The Annual Comprehensive Financial Report*”. Our opinion is not modified with respect to these matters.

## **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 Axlerod LLC*

**CERTIFIED PUBLIC ACCOUNTANTS**

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

County Commissioners  
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## *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 December 22, 2021 on our consideration of the COUNTY OF ADAMS's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the COUNTY OF ADAMS's internal control over financial reporting and compliance.

*Zelenkofske Axlerod LLC*

ZELENKOSKE AXELROD LLC

Harrisburg, Pennsylvania  
December 22, 2021

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, 2020. Please read it in conjunction with the County's financial statements that follow this section.

**Financial Highlights:**

- Total assessed taxable property values in 2020 were \$9,534,255,300. The 2020 tax rate for general County purposes was 4.1893 mills.
- The County's general fund balance was \$27.3 million with an unassigned portion of \$22.8 million or 47% 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) increased by \$22.8 million in 2020.
- The County maintained its Moody's bond rating of Aa2 with a stable outlook.
- The County had \$77,317,373 of governmental activities general obligation debt outstanding as of December 31, 2020. The County issued the General Obligation Bonds, Series 2020 in the amount of \$33,290,000. Of this, \$23,620,000 was to refund, as an advance refunding, General Obligation Bonds, Series 2012. The remainder was to fund various capital projects.
- In March 2020, the CARES Act was signed into law. It established the Coronavirus Relief Fund which offsets necessary expenditures incurred due to the COVID-19 public health emergency. The County of Adams was awarded \$9.3 million. These funds were allocated to small businesses, non-profit assistance programs, behavioral health and substance use treatment services, municipalities, and the County.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This report consists of the following four parts:

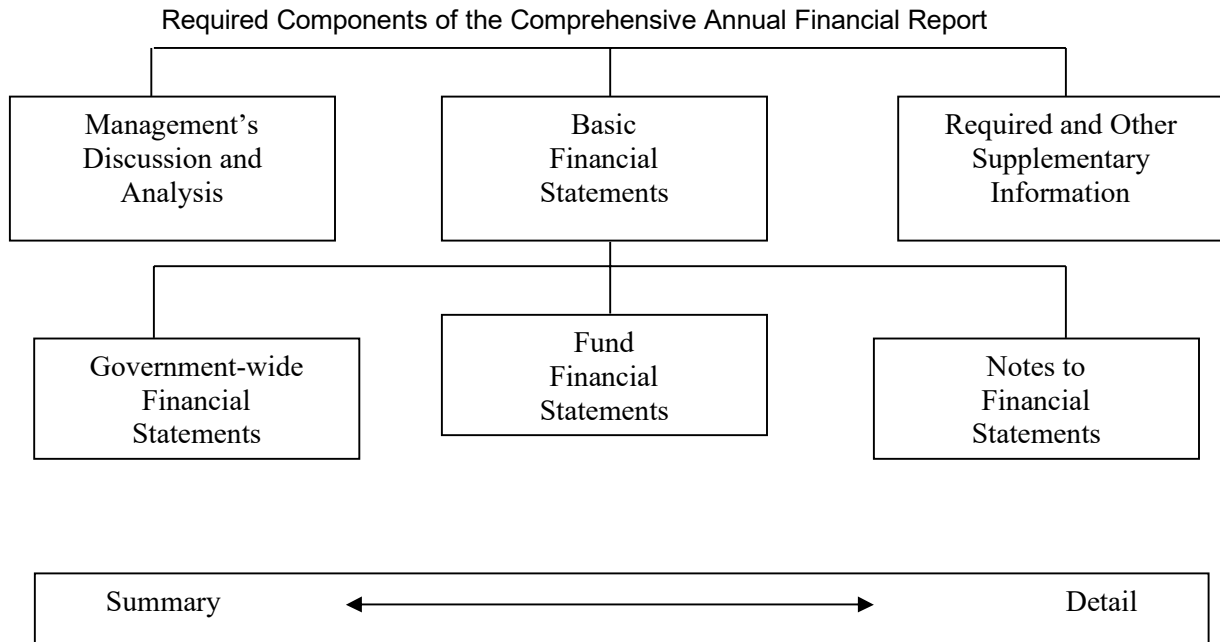
- Management's discussion and analysis (this section)
- Basic financial statements (including notes)
- Required supplementary information
- Other supplementary information

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, 2020**

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

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

	Government-wide Statements	Fund Financial Statements		
		Governmental	Proprietary	Fiduciary
Scope	Entire entity and component units (except fiduciary funds)	The day-to-day operating activities of the County, such as public safety and courts	The activities of the County, such as the Adams County Industrial Development Authority	Instances in which the County administers resources on behalf of others
Required Financial Statements	Statement of net position  Statement of activities	Balance Sheet  Statement of revenues, expenditures, and changes in fund balance	Statement of net position Statement of revenues, expenses, and changes in net position Statement of cash flows	Statement of fiduciary net position  Statement of changes in fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources measurement focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset, deferred outflow of resources, liability, and deferred inflows of resources information	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources both financial and capital, short-term and long-term	Current assets and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources both financial and capital, short-term and long-term	All assets and liabilities
Type of inflow and outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during the year or soon thereafter; expenditures when goods or services have been received and the related liability is due and payable	All revenues and expenses during the year; regardless of when cash is received or paid	All additions and deductions during the year, regardless of when cash is received or paid

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

**Government-wide financial statements**

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

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

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

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

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

There are two categories of activities for the primary government:

- *Governmental activities* include the County's basic services such as general government, judicial, public safety, public works, human services, culture and recreation, and conservation and development.
- *Business-type activities* such as the Adams County Industrial Development Authority.

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

**Government-wide financial statements (continued)**

Government-wide statements are reported using an economic resources measurement focus and full accrual basis of accounting that involves the following steps to format the statement of net position:

- Capitalize current outlays for capital assets
- Report long-term debt as a liability
- Depreciate capital assets and allocate the depreciation to the proper program/activities
- Calculate revenue and expense using the economic resources measurement focus and the accrual basis of accounting
- Allocate net position balances as follows:
  - Net Investment in capital assets
  - Restricted net positions are those with constraints placed on the use by external sources (creditors, grantors, contributors, or laws or regulations of governments) or imposed by law through constitutional provisions or enabling legislation
  - Unrestricted net position are assets that do not have any of the above restrictions

**Fund Financial Statements**

Fund financial statements provide more detailed information on the County's most significant funds, not the County as a whole. Funds are groups of related accounts that the County uses to keep track of specific sources of funding and spending for particular purposes. Some funds are required by state law. Other funds are established by the County to control and manage resources designated for specific purposes. Fund financial statements are reported using current financial resources and modified accrual accounting established by the Government Accounting Standards Board (GASB) for governments.

The County has three kinds of funds:

- *Governmental funds* include most of the County's basic services and focus on: (1) the flow in and out of cash and other financial assets that can readily be converted into cash, and: (2) the balances left at year-end that are available for spending. These funds are reported using the modified accrual accounting basis, and a current financial resources measurement focus. Consequently, the governmental funds statements provide a detailed short-term view for the financial resources available in the near future to finance the County's programs.

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

The County adopts an annual budget for the general fund, as required by state law. A budgetary comparison of the County's general fund and other budgeted major governmental funds is presented as required supplementary information.

**Fund Financial Statements (Continued)**

- *Proprietary Funds* report business-type programs and activities that charge fees designed to recover the cost of providing services. The proprietary funds report using full accrual accounting. The County maintains two different types of proprietary funds: enterprise funds and internal service funds. Enterprise funds are those focused on providing County services to the public. Internal service funds are used to accumulate costs and properly allocate those costs internally among the County's various functions. The County uses an internal service fund to account for its Health Insurance program which is a self-insured model.
- *Fiduciary Funds* are for which the County is the trustee or fiduciary. These include certain agency funds or clearing accounts for assets held by the County in its role as custodian until the funds are allocated to the private parties, organizations, or government agencies to which they belong. The County is responsible to ensure the assets reported in these funds are used for their intended purposes. This fiduciary activity is reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. These funds are excluded from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**Net Position**

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

The County's total assets were \$142,581,043 as of December 31, 2020. Of this amount, \$79,990,921 were capital assets. Assets and deferred outflow of resources exceeded liabilities and deferred inflows of resources by \$72,178,271. Total governmental activities net capital assets decreased slightly due in part to depreciation of existing capital assets and a County-wide inventory performed in 2020 which resulted in a restatement of beginning balances. Other assets increased by \$17.8 million mainly due to a \$7.7 million increase in the net pension asset as a result of a positive net change in the plan fiduciary net position and \$8.6 million in the 2020 Capital Projects fund restricted for capital projects.

The County's current liabilities increased slightly as did long term liabilities. Contributing to this increase was the issuance of General Obligation Bonds, Series A in the amount of \$9.7 million and a reduction of the net pension liability.

Deferred inflows of resources increased \$7.4 million. The main increase is due to the increase in the net difference between projected and actual earnings on pension plan investments increased \$6.7 million from 2019. Refer to Notes 1 and 7.

Eight percent of the County's net position is its net investment in capital assets. Thirty-nine percent of the County's net position is legally restricted. Restricted net position increased \$14.6 million primarily due to the county reporting a net pension asset and net position restricted for capital projects. The unrestricted net position balance as of the end of the year was \$38.5 million which represents an increase of \$17.6 million from 2019.

Net position of the County's business-type activities increased 51%. The unrestricted net position balance at year-end was \$781,316, which represents an increase of \$263,985 from 2019.



**ADAMS COUNTY, PENNSYLVANIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2020**

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

County of Adams Net Position

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Capital Assets	\$ 79,990,921	\$ 81,054,133	\$ -	\$ -	\$ 79,990,921	\$ 81,054,133
Other Assets	<u>60,999,441</u>	<u>43,187,483</u>	<u>1,590,681</u>	<u>1,571,923</u>	<u>62,590,122</u>	<u>44,759,406</u>
Total Assets	<u>140,990,362</u>	<u>124,241,616</u>	<u>1,590,681</u>	<u>1,571,923</u>	<u>142,581,043</u>	<u>125,813,539</u>
Deferred Outflows of Resources	17,481,147	9,289,339	-	-	17,481,147	9,289,339
Current Liabilities	8,156,521	7,964,376	36,000	157,736	8,192,521	8,122,112
Long-term Liabilities	<u>77,999,924</u>	<u>74,945,465</u>	<u>773,365</u>	<u>896,856</u>	<u>78,773,289</u>	<u>75,842,321</u>
Total Liabilities	<u>86,156,445</u>	<u>82,909,841</u>	<u>809,365</u>	<u>1,054,592</u>	<u>86,965,810</u>	<u>83,964,433</u>
Deferred Inflows of Resources	918,109	2,050,898	-	-	918,109	2,050,898
Net Position:						
Net Investment in capital assets	5,453,558	14,617,746	-	-	5,453,558	14,617,746
Restricted	27,397,371	12,790,395	-	-	27,397,371	12,790,395
Unrestricted	<u>38,546,026</u>	<u>21,162,075</u>	<u>781,316</u>	<u>517,331</u>	<u>39,327,342</u>	<u>21,679,406</u>
Total Net Position	<u>\$ 71,396,955</u>	<u>\$ 48,570,216</u>	<u>\$ 781,316</u>	<u>\$ 517,331</u>	<u>\$ 72,178,271</u>	<u>\$ 49,087,547</u>

**ADAMS COUNTY, PENNSYLVANIA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2020**

**Changes in Net Position**

The table below summarizes the changes in net position for the County for the period ended December 31, 2020 and 2019.

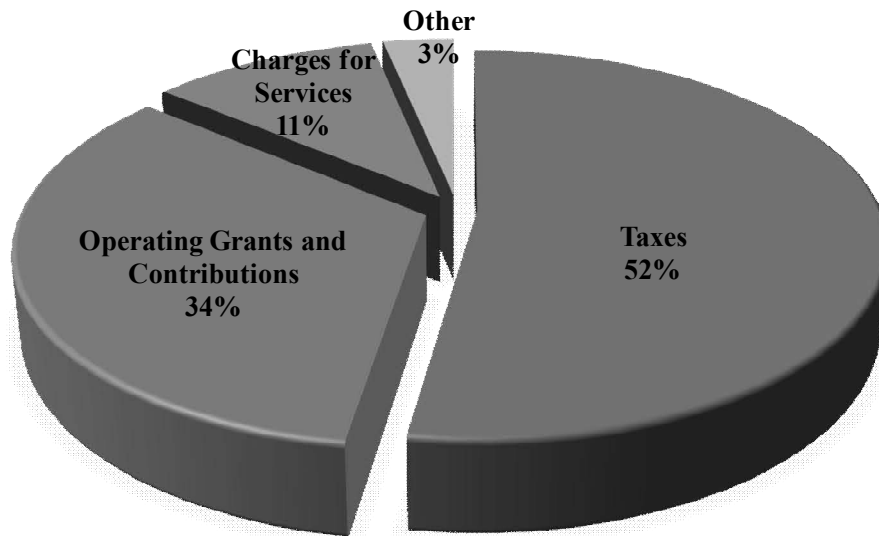
County of Adams Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
<b>Program Revenues:</b>						
Charges for Services	\$ 8,366,900	\$ 7,356,492	\$ 13,869	\$ 35,951	\$ 8,380,769	\$ 7,392,443
Operating Grants and Contributions	26,284,237	14,753,611	338,398	211,606	26,622,635	14,965,217
Capital Grants and Contributions	-	-	-	-	-	-
<b>General Revenues:</b>						
Property Taxes	39,488,280	39,323,307	-	-	39,488,280	39,323,307
Per Capita Taxes	321,279	320,676	-	-	321,279	320,676
Hotel Taxes	1,288,531	2,569,140	-	-	1,288,531	2,569,140
Unrestricted Investment Earnings/(Loss)	959,979	1,663,066	2,050	1,957	962,029	1,665,023
Miscellaneous	1,653,304	1,035,113	-	-	1,653,304	1,035,113
	<u>78,362,510</u>	<u>67,021,405</u>	<u>354,317</u>	<u>249,514</u>	<u>78,716,827</u>	<u>67,270,919</u>
<b>Expenses:</b>						
General Government-Administrative	5,532,586	8,913,176	-	-	5,532,586	8,913,176
General Government- Judicial	11,501,425	9,788,359	-	-	11,501,425	9,788,359
Public Safety	18,895,244	27,568,191	-	-	18,895,244	27,568,191
Public Works	283,660	957,164	-	-	283,660	957,164
Human Services	13,127,114	11,968,530	-	-	13,127,114	11,968,530
Culture and Recreation	1,794,312	2,811,702	-	-	1,794,312	2,811,702
Conservation and Development	1,698,703	2,264,884	-	-	1,698,703	2,264,884
Debt Service	2,702,727	2,736,056	-	-	2,702,727	2,736,056
Adams County IDA			90,332	118,810	90,332	118,810
	<u>55,535,771</u>	<u>67,008,062</u>	<u>90,332</u>	<u>118,810</u>	<u>55,626,103</u>	<u>67,126,872</u>
Change in Net Position	22,826,739	13,343	263,985	130,704	23,090,724	144,047
Net Position-Beginning (as restated Note 21)	<u>48,570,216</u>	<u>44,216,302</u>	<u>517,331</u>	<u>386,627</u>	<u>49,087,547</u>	<u>44,602,929</u>
Net Position-End of the Year	<u>\$ 71,396,955</u>	<u>\$ 44,229,645</u>	<u>\$ 781,316</u>	<u>\$ 517,331</u>	<u>\$ 72,178,271</u>	<u>\$ 44,746,976</u>

**Governmental activities**

The following chart illustrates the sources of revenues for governmental activities for the fiscal year ended December 31, 2020.

**REVENUES BY SOURCE-GOVERNMENTAL ACTIVITIES**

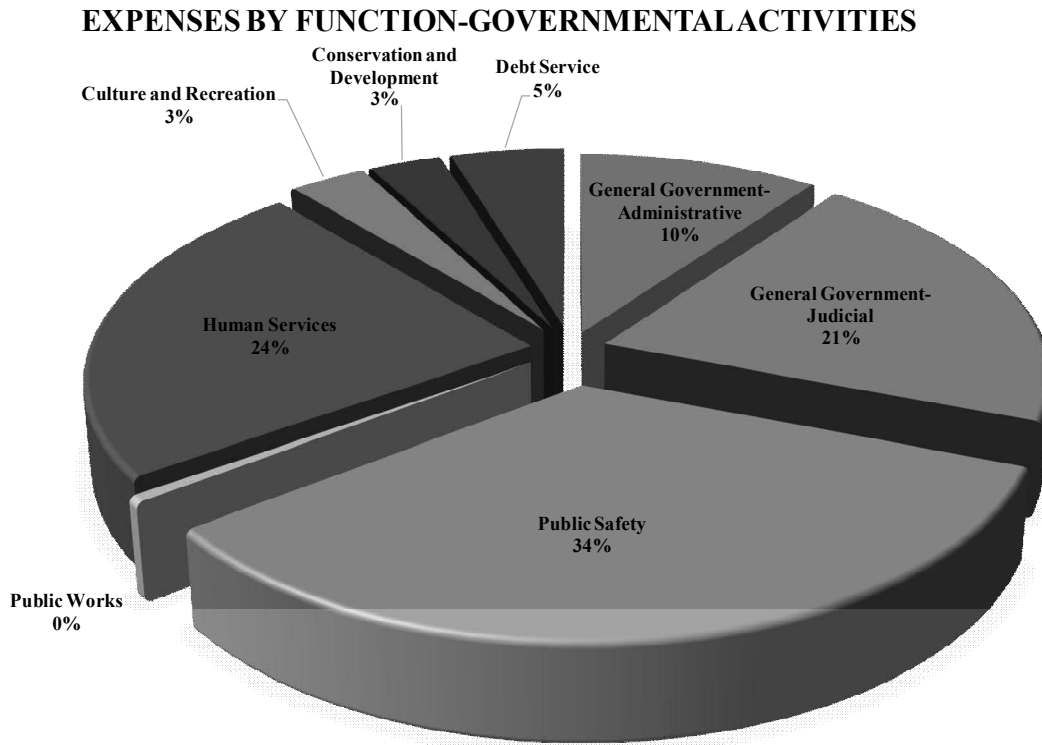


Taxes contributed 52% of the total revenues received by the County. Tax revenue decreased in 2020 as the County received \$41,098,090 in total taxes. In addition to real estate and per capita taxes, the County levies a 5% hotel lodging tax. By statute, proceeds from the hotel tax are used to assist in 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 2020, the hotel tax receipts dropped \$1 million from 2019. This decrease is attributed to the COVID-19 pandemic which had a significant impact on the travel and tourism industry.

Operating Grants and Contributions was the second largest source of revenue to the County at 34%. 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 received approximately \$9.3 million in CARES Act funding as a result of the COVID-19 public health crisis. This resulted in a 78% increase in this source of revenue in 2020. These funds provided grants to business, non-profit organizations, municipalities and funded eligible County expenditures.

Charges for services increased slightly in 2020 and remained 11% of the total revenues received by the County. 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, 2020.



In 2020, total expenses for governmental activities were \$55.5 million. Public Safety continues to have largest expense at \$18.9 million. Included in this function are Prison, Emergency Services, Coroner and Security.

The County's human services programs comprised the second largest portion of governmental activities expenses. They amounted to \$13.1 million or 24% for 2020. Children and Youth Services, Veteran's Affairs and Human Services Development are included in this function.

Public Works had the largest decrease over last year. This 233% decrease was due to the completion of several bridge rehabilitation and repair projects. The County continued to perform its standard maintenance repair of the 40 county-owned bridges.

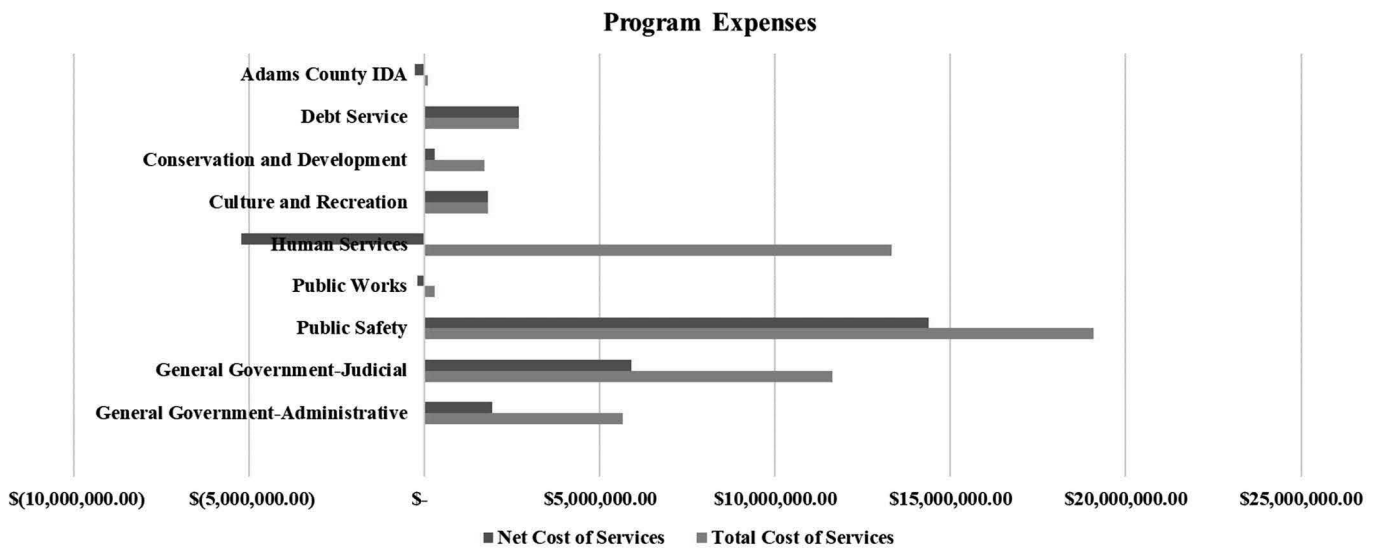
General government-judicial expenses increased 16% from 2019. Contributing to the increase was a restatement of the function. In 2019 this function included Court Administration, Magisterial District Justices, Operational Services, Clerk of Courts, Prothonotary, District Attorney, and Sheriff. For 2020, all departments under the direct control of the Courts (Court Administration, Operational Services, Magisterial District Justices, Probation, Domestic Relations, and Law Library) as well as other departments substantially related to the judicial process including the Clerk of Courts, Prothonotary, District Attorney, Public Defender, Victim Witness, and Sheriff are classified under this function.

**Business-Type Activities**

In 2020, total revenues increased 42% 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 2020 property, hotel, and per capita taxes brought in \$41,098,090.



The County relied on property taxes and other general revenues to fund 38% of its governmental and business-type activities in 2020. The property tax is based on 100% of the assessed value of real property. Changes in the assessed valuation affect tax revenues.

Thirty-four percent of the General Government Administrative expenses and 51% 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 75% of Public Safety costs with the remainder coming from grants and charges for services.

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

Property tax and other general revenues funded 100% of the cost of Culture and Recreation; 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 2020, the unassigned fund balance of the General Fund was \$22,859,838 while the total fund balance was \$27,309,148. 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 an increase of 52% in total governmental funds revenue and other financing sources. Intergovernmental Revenues increase 78% mainly due to the CARES Act grants received in 2020. Interests and rents had a 40% decrease compared to last year. Lower interest rates contributed to this decrease. The County Finance Governance Committee continued to work diligently to mitigate the impact of the interest rate decline. Miscellaneous revenues increased 60%. The County continued working on the Mercy House Recovery Project and received various grants and donations to help offset the costs of this project. The County issued the General Obligation Bonds, Series 2020 in the amount of \$33,290,000. Of this, \$23,620,000 was to refund, as an advance refunding, General Obligation Bonds, Series 2012 and the remaining \$9,670,000 was to fund various capital projects.

Governmental Fund expenditures and other financing uses totaled \$107.7 million. This is an increase of \$31.5 million from the prior year. Human Services saw an increase of 61%. This is mainly due to the CARES Act grant funds that the County received as a result of the COVID-19 public health crisis. These funds provided grants to business, non-profit organizations, municipalities and funded eligible County expenditures. The Children and Youth fund experienced a slight decrease over last year.

Capital Outlay also increased in 2020. The County began work on a Guaranteed Energy Savings Project which included energy conservation upgrades and replacement of old equipment nearing end of life. This project provides the County the opportunity to ensure efficient and lasting operation of vital infrastructure items at County facilities. The County also continued its work on the Mercy House Recovery Center which is expected to open in 2021. Other capital outlay included a chiller replacement and various IT projects.

General Government – Administrative decreased slightly, while Judicial expenditures increased mainly due to a change in the classification of departmental functions. Public Safety also decreased 12% after Probation Services was reclassified.

Operating Transfers Out decreased \$4.2 million in 2020. This decrease is a result of the final close out of the 911 Capital Projects fund and the close out of the 2017 Series C Capital Projects fund in 2019 and decreased contributions to the Children and Youth Fund in 2020.

**Capital Asset and Debt Administration**

**Capital Assets**

The County's investment in capital assets at December 31, 2020, net of accumulated depreciation, was \$79,990,921. Capital assets consist primarily of land, infrastructure, buildings, agricultural easements, and equipment. The following is a summary of capital assets at December 31, 2020:

**Governmental Activities**

	2020	2019
Land	\$ 1,306,312	\$ 1,306,312
Construction in Process	\$ 2,814,936	\$ -
Infrastructure	\$ 9,130,263	\$ 9,130,263
Building and Improvements	\$ 65,615,151	\$ 64,471,989
Equipment and Vehicles	\$ 39,345,353	\$ 38,997,937
Agricultural Easements	\$ 15,275,142	\$ 14,939,703
Accumulated Depreciation	\$ (53,496,236)	\$ (47,792,071)
Total Net Capital Assets	\$ 79,990,921	\$ 81,054,133

The County had several capital projects in process in 2020. The County began working with The Efficiency Network in 2019 and moved forward with the Guaranteed Energy Savings Project in 2020. Through the implementation of selected energy conservation measures and replacing old equipment nearing their end of life, this project provided an opportunity to ensure efficient and lasting operation of vital infrastructure at County facilities. The County also began work on the Mercy House Recovery Center. This 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. Equipment and vehicles had a very slight increase in 2020. This increase includes prison equipment and upgrades; Sheriff records management system; equipment needs for Building and Maintenance and Information Technology needs. Agricultural easements increased 2% as the County's Agricultural Land Preservation Program purchased three easements in 2020.

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

**Debt Administration**

At December 31, 2020, the County had \$77,317,373 of debt outstanding, excluding other long-term liabilities. Debt increased 11% from the previous year. The County issued the General Obligation Bonds, Series 2020 in the amount of \$33,290,000. Of this, \$23,620,000 was to refund, as an advance refunding, General Obligation Bonds, Series 2012. The remainder was to fund various capital projects. The following is a summary of general obligation bonds and notes payable for the 2020 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>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
General Obligation Bonds	\$ 77,317,373	\$ 69,334,939	\$ -	\$ 245,227	\$ 77,317,373	\$ 69,580,166
Total	\$ 77,317,373	\$ 69,334,939	\$ -	\$ 245,227	\$ 77,317,373	\$ 69,580,166

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 Budget and Purchasing 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 2020.

The County budgeted tax revenue at a 96% collection rate. During 2020 the County collected less than the budgeted amount with actual revenue received of \$39.8 million.

General Fund revenues were slightly below budget coming in at \$49.7 million. Though tax revenue was less than budgeted, there was an increase in intergovernmental revenues. The County received \$600,000 in CARES Act grant funding to offset eligible County expenditures incurred due to the COVID-19 pandemic. Charges for Services were 7% lower than budgeted. While the Register and Recorder's office collected almost 15% over the budgeted amount, Judicial revenue collected was nearly 31% less than budgeted. A significant portion of this was due to the below average collection of Re-entry fees. The Re-entry program was shut down in 2020 because of the pandemic. Interest and Rents had a negative variance in 2020. The decline in interest rates in 2020 contributed to this variance. The County's interest earnings were approximately 51% lower than budgeted. The County Finance Governance Committee played an active role in collaborating with financial institutions to obtain the best rates available to mitigate further losses.

General Fund expenditures were 6.75% under the budgeted amount for 2020. Contributing factors to this positive variance was a reduction in expenditures for salaries, benefits, and conferences. Most other expenditure categories remained flat.

Transfers into and out of the General Fund were both under budget. Transfers in were lower than budgeted as the transfer in from the Hotel Tax Fund was lower than expected. Transfers out were \$1.2 million lower than budgeted mainly due to a decrease in contributions to the 911 Fund and 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 2021 budget reflects a less than 1% increase in revenues and expenditures.
- The 2021 budget will utilize \$3.1 million of unrestricted fund balance to balance the budget.

The total budget for 2021 is \$71.3 million. General Administration, Public Safety, and Judicial are budgeted at \$14.2, \$20.1, and \$15.7 respectively. Total salaries and wages for 2021 are projected at \$26.8 million. Benefits including medical and retirement add an additional \$14.1 million.

On June 14, 2021, the County received \$10 million in federal ARPA funds to assist the County in dealing with the impact of the coronavirus pandemic. The County expects to receive approximately \$10 million additional ARPA funds in 2022.

**CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT**

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

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

Phone: 717-337-9805  
E-mail: [jphillips@adamscounty.us](mailto:jphillips@adamscounty.us)

## **BASIC FINANCIAL STATEMENTS**

COUNTY OF ADAMS, PENNSYLVANIA  
STATEMENT OF NET POSITION  
DECEMBER 31, 2020

<u>Assets</u>	Primary Government		
	Governmental <u>Activities</u>	Business-type <u>Activity</u>	<u>Total</u>
Cash and Cash Equivalents	\$ 35,006,687	\$ 124,525	\$ 35,131,212
Investments	969,066	-	969,066
Receivables (Net, Where Applicable, of Allowance for Uncollectibles) :			
Accounts	858,693	5,000	863,693
Taxes	1,401,028	-	1,401,028
Due From Other Governments	4,427,510	-	4,427,510
Notes Receivable	86,910	29,117	116,027
Loans Receivable , net	1,596,215	-	1,596,215
Other Assets	320,748	1,481	322,229
Restricted Assets			
Cash for Program Purposes	26,140	-	26,140
Cash for Construction	8,571,255	-	8,571,255
Land Held For Resale	-	1,430,558	1,430,558
Net Pension Asset	7,735,189	-	7,735,189
Capital Assets, Not Being Depreciated	19,396,390	-	19,396,390
Capital Assets Being Depreciated, Net	60,594,531	-	60,594,531
<b>Total Assets</b>	<b>140,990,362</b>	<b>1,590,681</b>	<b>142,581,043</b>
<u>Deferred Outflows of Resources</u>			
Deferred Loss on Refunding	4,703,031	-	4,703,031
Pensions	12,778,116	-	12,778,116
<b>Total Deferred Outflows of Resources</b>	<b>17,481,147</b>	<b>-</b>	<b>17,481,147</b>
<u>Liabilities</u>			
Liabilities			
Accounts Payable	3,452,091	-	3,452,091
Accrued Liabilities	1,076,642	-	1,076,642
Accrued Interest Payable	341,080	-	341,080
Unearned Revenues	642,332	-	642,332
Deposits	-	36,000	36,000
Long Term Liabilities:			
Due within one year:			
General Obligation Debt	2,516,146	-	2,516,146
Compensated Absences	128,230	-	128,230
Due in more than one year:			
General Obligation Debt	76,724,248	-	76,724,248
Accrued Compensated Absences	1,154,069	-	1,154,069
Due to Related Party - Long Term	-	773,365	773,365
Total OPEB Liability	121,607	-	121,607
<b>Total Liabilities</b>	<b>86,156,445</b>	<b>809,365</b>	<b>86,965,810</b>
<u>Deferred Inflows of Resources</u>			
Pensions	918,109	-	918,109
<b>Total Deferred Inflows of Resources</b>	<b>918,109</b>	<b>-</b>	<b>918,109</b>
<u>Net Position</u>			
Net Position			
Net Investment in Capital Assets	5,453,558	-	5,453,558
Restricted for:			
Capital Projects	6,627,876	-	6,627,876
Public Works	1,485,321	-	1,485,321
Judicial	2,412,300	-	2,412,300
Public Safety	427,605	-	427,605
Cultural and Recreation	2,299,157	-	2,299,157
Conservation and Development	5,425,869	-	5,425,869
General Government	586,919	-	586,919
Human Services	17,377	-	17,377
Healthcare Benefits	379,758	-	379,758
Net Pension Asset	7,735,189	-	7,735,189
Unrestricted	38,546,026	781,316	39,327,342
<b>Total Net Position</b>	<b>\$ 71,396,955</b>	<b>\$ 781,316</b>	<b>\$ 72,178,271</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, 2020

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	\$ 9,958,369	\$ (4,425,783)	\$ 2,257,559	\$ 1,469,640	\$ -	\$ (1,805,387)		\$ (1,805,387)
General Government - Judicial	9,570,674	1,930,751	3,242,035	2,507,276	-	(5,752,114)		(5,752,114)
Public Safety	17,023,843	1,871,401	2,111,907	2,601,523	-	(14,181,814)		(14,181,814)
Public Works	266,795	16,865	475	491,334	-	208,149		208,149
Human Services	12,626,801	500,313	295,728	18,244,434	-	5,413,048		5,413,048
Culture and Recreation	1,794,312	-	-	-	-	(1,794,312)		(1,794,312)
Conservation and Development	1,592,250	106,453	459,196	970,030	-	(269,477)		(269,477)
Interest on Debt Service	<u>2,702,727</u>	-	-	-	-	<u>(2,702,727)</u>		<u>(2,702,727)</u>
Total governmental activities	<u>55,535,771</u>	<u>-</u>	<u>8,366,900</u>	<u>26,284,237</u>	<u>-</u>	<u>(20,884,634)</u>		<u>(20,884,634)</u>
Business-type activity:								
Economic Development	<u>90,332</u>	<u>-</u>	<u>13,869</u>	<u>338,398</u>	<u>-</u>	<u>-</u>	<u>\$ 261,935</u>	<u>261,935</u>
Total business-type activities	<u>90,332</u>	<u>-</u>	<u>13,869</u>	<u>338,398</u>	<u>-</u>	<u>-</u>	<u>261,935</u>	<u>261,935</u>
Total Primary government	<u>\$ 55,626,103</u>	<u>\$ -</u>	<u>\$ 8,380,769</u>	<u>\$ 26,622,635</u>	<u>\$ -</u>	<u>(20,884,634)</u>	<u>261,935</u>	<u>(20,622,699)</u>
General revenues:								
Taxes:								
Property taxes, levied for general purposes						39,488,280	-	39,488,280
Per capita taxes						321,279	-	321,279
Hotel taxes						1,288,531	-	1,288,531
Unrestricted investment earnings						959,979	2,050	962,029
Miscellaneous						<u>1,653,304</u>	<u>-</u>	<u>1,653,304</u>
Total general revenues						<u>43,711,373</u>	<u>2,050</u>	<u>43,713,423</u>
Change in net position						<u>22,826,739</u>	<u>263,985</u>	<u>23,090,724</u>
Net position - beginning, as restated (Note 21)						<u>48,570,216</u>	<u>517,331</u>	<u>49,087,547</u>
Net position - ending						<u>\$ 71,396,955</u>	<u>\$ 781,316</u>	<u>\$ 72,178,271</u>

The accompanying notes are an integral part of the financial statements

COUNTY OF ADAMS, PENNSYLVANIA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2020

<u>Assets</u>	<u>General</u>	<u>Children &amp; Youth</u>	<u>911 Fund</u>	<u>CARES Fund</u>	<u>2020 Capital Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Cash and Cash Equivalents	\$ 20,033,131	\$ -	\$ 272,467	\$ 45,240	\$ -	12,258,199	\$ 32,609,037
Investments	200,000	-	-	-	-	769,066	969,066
Receivables							
Accounts, net	459,532	9,433	400	-	-	293,626	762,991
Taxes	1,401,028	-	-	-	-	-	1,401,028
Notes Receivable	-	-	-	-	-	86,910	86,910
Loans Receivable , net	1,596,215	-	-	-	-	-	1,596,215
Due From Other Funds	7,538,231	-	1,729,771	-	119,997	1,448,289	10,836,288
Due From Other Governments	352,269	2,833,198	505,625	-	-	736,418	4,427,510
Other Assets	55,774	700	254,148	-	-	10,126	320,748
Restricted Assets							
Cash for Construction	-	-	-	-	8,571,255	-	8,571,255
Cash for Program Purposes	26,140	-	-	-	-	-	26,140
<b>Total Assets</b>	<b>\$ 31,662,320</b>	<b>\$ 2,843,331</b>	<b>\$ 2,762,411</b>	<b>\$ 45,240</b>	<b>\$ 8,691,252</b>	<b>\$ 15,602,634</b>	<b>\$ 61,607,188</b>

The accompanying notes are an integral part of the financial statements

COUNTY OF ADAMS, PENNSYLVANIA  
BALANCE SHEET (CONTINUED)  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2020

<u>Liabilities and Fund Balances</u>	<u>General</u>	<u>Children &amp; Youth</u>	<u>911 Fund</u>	<u>CARES Fund</u>	<u>2020 Capital Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Liabilities							
Accounts Payable	\$ 716,014	\$ 572,289	\$ 33,879	\$ 27,863	\$ 852,411	\$ 378,164	\$ 2,580,620
Accrued Liabilities	894,725	93,685	65,776	-	-	22,301	1,076,487
Unearned Revenue	138,651	-	215,366	-	-	288,315	642,332
Due to Other Funds	1,658,218	2,177,357	2,447,390	-	1,210,965	2,100,390	9,594,320
<b>Total Liabilities</b>	<b>3,407,608</b>	<b>2,843,331</b>	<b>2,762,411</b>	<b>27,863</b>	<b>2,063,376</b>	<b>2,789,170</b>	<b>13,893,759</b>
Deferred Inflow of Resources							
Unavailable Revenue - Property Taxes	945,564	-	-	-	-	-	945,564
<b>Total Deferred Inflows of Resources</b>	<b>945,564</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>945,564</b>
Fund Balances							
Nonspendable	1,651,989	-	-	-	-	-	1,651,989
Restricted for:							
Capital Projects	-	-	-	-	6,627,876	-	6,627,876
Public Works	-	-	-	-	-	1,485,321	1,485,321
Judicial	-	-	-	-	-	2,412,300	2,412,300
Public Safety	-	-	-	-	-	427,605	427,605
Human Services	-	-	-	17,377	-	-	17,377
Cultural and Recreation	-	-	-	-	-	2,299,157	2,299,157
Conservation and Development	-	-	-	-	-	5,425,869	5,425,869
General Government	-	-	-	-	-	586,919	586,919
Assigned	2,797,321	-	-	-	-	-	2,797,321
Unassigned	22,859,838	-	-	-	-	176,293	23,036,131
<b>Total Fund Balances</b>	<b>27,309,148</b>	<b>-</b>	<b>-</b>	<b>17,377</b>	<b>6,627,876</b>	<b>12,813,464</b>	<b>46,767,865</b>
<b>Total Liabilities, Deferred Inflows, and Fund Balances</b>	<b>\$ 31,662,320</b>	<b>\$ 2,843,331</b>	<b>\$ 2,762,411</b>	<b>\$ 45,240</b>	<b>\$ 8,691,252</b>	<b>\$ 15,602,634</b>	<b>\$ 61,607,188</b>

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, 2020

Total fund balances for governmental funds		\$ 46,767,865
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	
Construction in Progress	2,814,936	
Agricultural Easements	15,275,142	
Infrastructure, net of \$4,392,994 accumulated depreciation	4,737,269	
Buildings and improvements, net of \$26,880,540 accumulated depreciation	38,734,611	
Equipment and vehicles, net of \$22,222,702 accumulated depreciation	17,122,651	
Total Capital Assets	79,990,921	79,990,921
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.		
		945,564
Net position of the Internal Service Fund is included in governmental activities since they primarily benefit the County's governmental activities		
		379,758
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, 2020 are:		
Accrued interest on bonds	(341,080)	
General obligation debt	(77,317,373)	
Compensated absences	(1,282,299)	
Deferred loss on refunding	4,703,031	
Deferred Outflow of Resources - Pensions	12,778,116	
Deferred Inflows of Resources - Pensions	(918,109)	
Total Postemployment Liability	(121,607)	
Net Pension Asset	7,735,189	
Bond Premium	(1,993,765)	
Bond Discount	70,744	
	(56,687,153)	(56,687,153)
Total net position of governmental activities		\$ 71,396,955

COUNTY OF ADAMS, PENNSYLVANIA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

	General	Children & Youth	911 Fund	CARES Fund	2020 Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Revenues							
Taxes	\$ 39,862,579	\$ -	\$ -	\$ -	\$ -	\$ 1,288,531	\$ 41,151,110
Intergovernmental Revenues	2,701,932	8,724,304	2,328,412	9,302,624	-	3,226,965	26,284,237
Charges for Services	4,611,488	-	28,074	-	-	1,322,024	5,961,586
Interest and Rents	480,366	446	2,734	17,377	20,174	438,882	959,979
License and Permits	135,444	-	-	-	-	-	135,444
Court Costs and Fines	1,223,347	-	-	-	-	-	1,223,347
Miscellaneous	703,341	97,634	-	-	30,003	822,326	1,653,304
<b>Total Revenues</b>	<b>49,718,497</b>	<b>8,822,384</b>	<b>2,359,220</b>	<b>9,320,001</b>	<b>50,177</b>	<b>7,098,728</b>	<b>77,369,007</b>
Expenditures							
Current:							
General Government - Administrative	12,835,412	-	-	-	-	151,948	12,987,360
General Government - Judicial	13,684,127	-	-	-	-	372,275	14,056,402
Public Safety	14,314,841	-	4,081,026	-	-	333,510	18,729,377
Public Works	-	-	-	-	-	393,215	393,215
Human Services	361,409	8,856,241	-	9,302,624	-	-	18,520,274
Culture and Recreation	661,009	-	-	-	-	1,983,538	2,644,547
Conservation and Development	574,274	-	-	-	-	1,551,745	2,126,019
Debt Service							
Principal	3,505,000	-	-	-	-	17,566	3,522,566
Interest	2,150,245	-	-	-	-	5,263	2,155,508
Capital Outlay	-	-	-	-	3,497,184	1,143,769	4,640,953
<b>Total Expenditures</b>	<b>48,086,317</b>	<b>8,856,241</b>	<b>4,081,026</b>	<b>9,302,624</b>	<b>3,497,184</b>	<b>5,952,829</b>	<b>79,776,221</b>
Excess/(Deficiency) of Revenues Over (Under) Expenditures	1,632,180	(33,857)	(1,721,806)	17,377	(3,447,007)	1,145,899	(2,407,214)
Other Financing Sources (Uses)							
Transfers In	1,840,802	33,857	1,721,806	-	-	878,248	4,474,713
Transfers (Out)	(2,630,884)	-	-	-	(2,600)	(1,841,229)	(4,474,713)
Issuance of Refunding Bonds	-	-	-	-	23,620,000	-	23,620,000
Issuance of Long Term Debt	-	-	-	-	9,670,000	-	9,670,000
Payment to Refunded Bonds Escrow Agent	-	-	-	-	(23,435,651)	-	(23,435,651)
Bond Premium	-	-	-	-	223,134	-	223,134
<b>Total Other Financing Sources (Uses)</b>	<b>(790,082)</b>	<b>33,857</b>	<b>1,721,806</b>	<b>-</b>	<b>10,074,883</b>	<b>(962,981)</b>	<b>10,077,483</b>
Net change in fund balances	842,098	-	-	17,377	6,627,876	182,918	7,670,269
Fund Balances - Beginning of Year	26,467,050	-	-	-	-	12,630,546	39,097,596
Fund Balances - End of Year	\$ 27,309,148	\$ -	\$ -	\$ 17,377	\$ 6,627,876	\$ 12,813,464	\$ 46,767,865

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, 2020

Net change in fund balances (deficit) - total governmental funds		\$ 7,670,269
<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 (\$5,704,165) exceeded capital outlays (\$4,640,953).</p>		
	(1,063,212)	
<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>		
Issuance of refunding bonds	(23,620,000)	
Issuance of long term debt	(9,670,000)	
Payment to Refunded Bonds Escrow Agent	21,785,000	
Payment of principal	<u>3,522,566</u>	
		(7,982,434)
<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	(39,940)	
Other Postemployment Benefits Expense	99,419	
Accrued interest on bonds	43,353	
Deferred Loss on Refunding	193,235	
Pension Expense	22,228,896	
Bond Discount	687,873	
Bond Premium	<u>(4,223)</u>	
Combined Adjustment:		23,208,613
<p>Change in the net position of the Internal Service Fund is included in governmental activities since it primarily benefits the County's governmental activities</p>		
		1,046,523
<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 12/31/19 to 12/31/20.</p>		
		<u>(53,020)</u>
Change in net position of governmental activities		<u>\$ 22,826,739</u>

The accompanying notes are an integral part of the financial statements

COUNTY OF ADAMS, PENNSYLVANIA  
STATEMENT OF FUND NET POSITION  
PROPRIETARY FUNDS  
DECEMBER 31, 2020

	<u>Business-Type Activity</u> Adams County IDA	<u>Governmental Activities</u> Internal Service Fund
<b>ASSETS</b>		
Current Assets:		
Cash and Cash Equivalents	\$ 124,525	\$ 2,397,650
Accounts Receivable	5,000	95,702
Notes Receivable	4,372	-
Due from Other Funds	-	748
Other Assets	1,481	-
Total current assets	<u>135,378</u>	<u>2,494,100</u>
Noncurrent Assets:		
Notes Receivable - Long Term	24,745	-
Land Held for Resale	1,430,558	-
Total noncurrent assets	<u>1,455,303</u>	<u>-</u>
Total assets	<u>1,590,681</u>	<u>2,494,100</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts Payable	-	871,471
Accrued Liabilities	-	155
Due to Other Funds	-	1,242,716
Deposits	36,000	-
Total current liabilities	<u>36,000</u>	<u>2,114,342</u>
Noncurrent liabilities:		
Due to Related Party - Long Term	773,365	-
Total noncurrent liabilities	<u>773,365</u>	<u>-</u>
Total liabilities	<u>809,365</u>	<u>2,114,342</u>
Net Position		
Unrestricted	781,316	379,758
Total Net Position	<u>\$ 781,316</u>	<u>\$ 379,758</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, 2020

	<u>Business-Type Activity</u> Adams County IDA	<u>Governmental Activities</u> Internal Service Fund
Operating Revenues		
Charges for Services	\$ 13,869	\$ 8,878,484
Insurance Refunds	-	1,061
Total Operating Revenues	<u>13,869</u>	<u>8,879,545</u>
Operating Expenses		
Self Insurance Claims	-	7,061,863
Management Fees	50,000	-
Rent	18,000	-
Professional Services	7,020	724,204
Other Services and Charges	49	82,511
Insurance	1,992	-
Advertising	313	-
Office Expense	5,787	-
Total Operating Expenses	<u>83,161</u>	<u>7,868,578</u>
Operating Income (Loss)	<u>(69,292)</u>	<u>1,010,967</u>
Nonoperating Revenues (Expenses)		
Interest Income	2,050	35,556
Nonrefundable deposits	20,000	-
Support Income	66,000	-
Project Support Income	252,398	-
Administrative Fees	-	-
Interest Expense	(7,171)	-
Total Nonoperating Revenues	<u>333,277</u>	<u>35,556</u>
Change in Net Position	263,985	1,046,523
Net Position - Beginning of Year	<u>517,331</u>	<u>(666,765)</u>
Net Position - End of Year	<u>\$ 781,316</u>	<u>\$ 379,758</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, 2020

	<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	\$ 15,872	\$ -
Receipts from Users	-	8,806,176
Receipts from Grants	12,645	-
Payments for Self-Insurance Claims and Professional Services	-	(7,475,752)
Payments for Operating Expenses	<u>(83,404)</u>	<u>-</u>
Net Cash (Used In)/Provided By Operating Activities	<u>(54,887)</u>	<u>1,330,424</u>
Cash Flows from Noncapital Financing Activities		
Payments on Interfund Borrowings	-	(1,453,702)
Proceeds from Related Party	<u>66,000</u>	<u>-</u>
Net Cash Provided by/(Used In) Noncapital Financing Activities	<u>66,000</u>	<u>(1,453,702)</u>
Cash Flows from Capital and Related Financing Activities:		
Deposit on Land Sale	<u>20,000</u>	<u>-</u>
Net Cash Provided By Capital and Related Financing Activities	<u>20,000</u>	<u>-</u>
Cash Flows from Investing Activities		
Payments on notes receivable	4,450	-
Interest Income	<u>2,050</u>	<u>35,556</u>
Net Cash Provided By Investing Activities	<u>6,500</u>	<u>35,556</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	37,613	(87,722)
Cash and Cash Equivalents, Beginning of Year	86,912	2,485,372
Cash and Cash Equivalents, End of Year	<u>\$ 124,525</u>	<u>\$ 2,397,650</u>
Reconciliation of operating income (loss) to net cash used in operating activities	\$ (69,292)	\$ 1,010,967
Adjustments to Reconcile Operating Income (Loss) to Net Cash Used in Operating Activities		
Change in assets and liabilities		
Other Assets	(243)	-
Accounts Receivable	2,003	(73,369)
Accounts Payable	-	392,671
Grants Receivable	12,645	-
Accrued Liabilities	-	155
Due to Related Party	<u>-</u>	<u>-</u>
Net cash Provided by/(used in) operating activities	<u>\$ (54,887)</u>	<u>\$ 1,330,424</u>
Noncash Transactions:		
Debt Principal and Interest Paid by Related Party	\$ 252,398	\$ -

The accompanying notes are an integral part of the financial statements

COUNTY OF ADAMS, PENNSYLVANIA  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
DECEMBER 31, 2020

<u>Assets</u>	<u>Custodial Funds</u>
Cash and Cash Equivalents	\$ 2,561,210
Delinquent Taxes Receivable on Behalf of Other Governments	4,239,622
Accounts Receivable	<u>1,173,642</u>
 Total Assets	 <u><u>\$ 7,974,474</u></u>
 <u>Liabilities</u>	
Liabilities	
Due to Other Governments	\$ 4,239,622
Other Liabilities	<u>2,583,143</u>
 Total Liabilities	 <u><u>\$ 6,822,765</u></u>
 <u>Net Position</u>	
Restricted for:	
Individuals, Organizations, and Other Governments	\$ 1,151,709
Total Net Position	<u><u>\$ 1,151,709</u></u>

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

COUNTY OF ADAMS, PENNSYLVANIA  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

	Custodial Funds
<b>Additions</b>	
Fees collected for other governments	\$ 14,643,178
Taxes collected for other governments	3,350,280
Fees and fines collected	4,402,325
Taxes collected	1,808,027
Inmate account collections	896,202
Interest	5,625
Miscellaneous income	2,441,668
Escheat	42,489
Total Additions	\$ 27,589,794
 <b>Deductions</b>	
Payments of fees collected to other governments	14,872,541
Payments of taxes collected to other governments	3,531,866
Payments of fees and fines collected	4,264,543
Payments of taxes collected	1,464,606
Payments of inmate funds	904,227
Interest	3,549
Miscellaneous	3,094,278
Escheat	43,267
Total Deductions	28,178,877
Change in Net Position	(589,083)
Net position - beginning of the year, as restated (Note 21)	1,740,792
Net position - end of year	\$ 1,151,709

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

COUNTY OF ADAMS, PENNSYLVANIA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2020

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, 2020

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, 2020

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	12/31/20	12/31/20	12/31/20
Total Assets	\$ 10,914,501	\$ 2,724,927	\$48,045,735
Equity	-	-	-
Operating Revenue	\$32,096,887	\$ 4,917,398	\$141,600,322
Net Income (Loss)	-	-	-
Adams County Contribution to Operations	\$ 253,146	\$ 53,233	\$ -

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, 2020

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

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

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

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

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues, to be available if they are collected within 365 days of the end of the current fiscal period with the exception of property taxes which must be received within 60 days of year end to be deemed available. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Licenses, operating grants, capital grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when the cash is received by the County.

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

COUNTY OF ADAMS, PENNSYLVANIA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 2020

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 CARES Fund is used to account for specific revenue sources related to the Coronavirus, Aid, Relief, and Economic Security Act that are restricted to expenditures as specified in the Act. Revenues in this fund are primarily derived from federal revenues.
- The 2020 Capital Projects Fund is used to account for for the issuance of the General Obligation Bonds, Series of 2020.

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

COUNTY OF ADAMS, PENNSYLVANIA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 2020

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

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

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

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

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

The County reports the following major proprietary fund:

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

Additionally, the County reports the following fund types:

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

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

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

1. Cash and Cash Equivalents

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

COUNTY OF ADAMS, PENNSYLVANIA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2020

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

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

2. Interfund Receivables and Payables

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

3. Investments

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

4. Restricted Assets

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

5. Deferred Inflows/Outflows

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net 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, 2020

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 \$1,212,708 and an allowance for uncollectible loan receivables of \$188,365 as of December 31, 2020.

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, 2020

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, 2020

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, 2020

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. 83, "*Certain Asset Retirement Obligations*". The adoption of this statement had no effect on previously reported amounts.

The County adopted the provisions of Governmental Accounting Standards Board Statement ("GASB") No. 84, "*Fiduciary Activities*". The adoption of this statement resulted in a restatement of previously reported amounts (Note 21) .

COUNTY OF ADAMS, PENNSYLVANIA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 2020

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

G) Adoption of Governmental Accounting Standards Board Statements

The County adopted the provisions of Governmental Accounting Standards Board Statement (“GASB”) No. 88, “*Certain Disclosures related to Debt*”. The adoption of this statement had no effect on previously reported amounts.

The County adopted the provisions of Governmental Accounting Standards Board Statements (“GASB”) No. 98, “*The Annual Comprehensive Financial Report*”. The adoption of this statement had no effect on previously reported amounts.

H) Pending Changes in Accounting Principles

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

In June of 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 the provisions of statement No. 89 for its calendar year 2021 financial statements.

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

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

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

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

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

The Governmental Accounting Standards Board has issued GASB Statement No. 97, “*Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*”. This Statement is required to be adopted by the County for the calendar year ending 2022 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, 2020

## NOTE 2: DEPOSIT AND INVESTMENT RISK

The County's investments at December 31, 2020 were as follows:

## Governmental Funds

## General Fund

CD's	\$ 200,000
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## Conservation District

CD's	174,493
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Fixed Income Mutual Funds	302,386
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Balanced Mutual Funds	50,890
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Equity Mutual Funds	<u>241,297</u>
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Total Governmental Funds	<u>969,066</u>
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Total Primary Government  
Investments

	<u>\$969,066</u>
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As of December 31, 2020, 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	\$ 374,493	\$ -	\$ 374,493	\$ -	\$ -
Fixed Income Mutual Funds	302,386	-	132,490	169,896	-
Mutual Funds	<u>292,187</u>	N/A	N/A	N/A	N/A
Total	<u>\$ 969,066</u>	<u>\$ -</u>	<u>\$ 506,983</u>	<u>\$ 169,896</u>	<u>\$ -</u>

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

**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, 2020 were rated AAA.

COUNTY OF ADAMS, PENNSYLVANIA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2020

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, 2020, \$47,563,286 of the County's bank deposits of \$49,115,363 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 \$374,493. 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, 2020, 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, 2020

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, 2020. All mutual funds of \$ 594,573 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	\$ 26,140
Cash Restricted for Construction	<u>8,571,255</u>
Total Restricted Assets	<u><u>\$ 8,597,395</u></u>

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 2020 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 2020 was 4.1893 mills for general purposes.

COUNTY OF ADAMS, PENNSYLVANIA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2020

## NOTE 5: CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020 was as follows:

	<u>Beginning Balance, as Restated (Note 21)</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>GOVERNMENTAL ACTIVITIES:</u>				
Capital Assets, Not Being Depreciated:				
Land	\$ 1,306,312	\$ -	\$ -	\$ 1,306,312
Agricultural Easements	14,939,703	335,439	-	15,275,142
Construction in Progress	-	2,814,936	-	2,814,936
Total Capital Assets, Not Being Depreciated	<u>16,246,015</u>	<u>3,150,375</u>	<u>-</u>	<u>19,396,390</u>
Capital Assets, Being Depreciated:				
Infrastructure	9,130,263	-	-	9,130,263
Buildings and Improvements	64,471,989	1,143,162	-	65,615,151
Equipment and Vehicles	38,997,937	347,416	-	39,345,353
Total Capital Assets Being Depreciated	<u>112,600,189</u>	<u>1,490,578</u>	<u>-</u>	<u>114,090,767</u>
Less Accumulated Depreciation For:				
Infrastructure	(4,221,267)	(171,727)	-	(4,392,994)
Buildings and Improvements	(25,054,865)	(1,825,675)	-	(26,880,540)
Equipment and Vehicles	(18,515,939)	(3,706,763)	-	(22,222,702)
Total Accumulated Depreciation	<u>(47,792,071)</u>	<u>(5,704,165)</u>	<u>-</u>	<u>(53,496,236)</u>
Total Capital Assets, Being Depreciated, Net	<u>64,808,118</u>	<u>(4,213,587)</u>	<u>-</u>	<u>60,594,531</u>
Governmental Activities Capital Assets, Net	<u>\$ 81,054,133</u>	<u>\$(1,063,212)</u>	<u>\$ -</u>	<u>\$ 79,990,921</u>

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

<u>GOVERNMENTAL ACTIVITIES:</u>	
General Government-Admin.	\$ 1,143,997
General Government-Judicial	33,474
Public Safety	4,316,051
Human Services	60,885
Conservation and Development	<u>149,757</u>
Total Depreciation Expense – Governmental Activities	<u>\$5,704,165</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, 2020, and have been capitalized. The property is recorded at net realizable value of \$725,000. A sales agreement for the property has been signed for \$1,000,000. The agreement has been extended several times. Currently, the interested party has paid \$76,000, all of which is non-refundable. Part of the deposit is available for use against the sales price of property, \$36,000. This is recorded as a deposit on the statement of net position. The remaining \$40,000 has been recorded as income and will not be applied to the sales price. This is recorded as nonrefundable deposits.

COUNTY OF ADAMS, PENNSYLVANIA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 2020

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, 2020

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, 2019, the following employees were covered by the benefit terms:

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

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

Payment shall be made by payroll deductions and transmitted to the System by the County in accordance with established System procedures. For the year ended December 31, 2020, the average active employee contribution rate was 6.0% of annual pay, and the County's average contribution rate was 7.63% of covered annual payroll.



COUNTY OF ADAMS, PENNSYLVANIA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 2020

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

*B. Net Pension Liability*

The County's net pension liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2019 with update procedures performed to roll forward the liabilities to December 31, 2019.

*Actuarial assumptions.* The total pension liability was measured as of December 31, 2019 and was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

The actuarial assumptions used in the December 31, 2019 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, 2020

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%	7.4%	4.7%
Domestic Equities (small capitalized firms)	15%	9.8%	7.1%
International Equities (international developed markets)	15%	5.5%	2.9%
International Equities (emerging markets)	10%	9.9%	7.6%
Real Estate	20%	8.4%	5.3%
Fixed Income	15%	2.2%	0.0%

Based on the three part analysis, the PMRS Board established the System's Long-Term Expected Rate of Return at 6.7%.

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, 2019, 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, 2020

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 fair value funding ratios, feedback from existing PMRS municipalities, and recommendations from the System's investment and actuarial consultants. The Regular Interest Rate / Discount Rate adopted by the Board and used to measure the individual participating municipalities' total pension liability was 5.25% as of December 31, 2019.

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, 2020

## 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, 2019 measurement period were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances at 12/31/2018	\$ 87,501,395	\$ 82,139,050	\$ 5,362,345
Changes for the year:			
Service cost	3,406,055	-	3,406,055
Interest	4,654,671	-	4,654,671
Changes of benefits	-	-	-
Differences between expected and actual experience	(1,515,188)	-	(1,515,188)
Contributions - employer	-	1,758,867	(1,758,867)
Contributions - member	-	1,568,156	(1,568,156)
Net investment income	-	16,494,738	(16,494,738)
Transfers	(26,297)	(26,297)	-
Benefit payments, including refunds of employee contributions	(4,359,741)	(4,359,741)	-
Administrative expense	-	(178,689)	178,689
Net changes	2,159,500	15,257,034	(13,097,534)
Balances at 12/31/19	<u>\$ 89,660,895</u>	<u>\$ 97,396,084</u>	<u>\$ (7,735,189)</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	\$277,816	\$(7,735,189)	\$(14,401,948)

*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, 2020

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

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

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,740,184	\$ -
Changes in assumption	-	918,109
Net difference between projected and actual earnings on pension plan investments	8,259,536	-
Contributions subsequent to the measurement date	1,778,396	-
	<u>\$ 12,778,116</u>	<u>\$ 918,109</u>

The \$1,778,396 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, 2021 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:	
2021	\$ (3,157,350)
2022	(2,797,775)
2023	(1,243,089)
2024	(2,630,864)
2025	(252,533)
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 2020 to 2033. Some of the agreements contain renewal provisions at the County's option. The County also has a lease with a related party as described in Note 19. The following is a schedule of the future minimum rental payments to be made under the various leases as of December 31, 2020:

<u>Years</u>	<u>Courts</u>	<u>Agencies</u>	<u>Total</u>
2021	\$ -	\$ 383,632	\$ 383,632
2022	-	353,042	353,042
2023	-	374,542	374,542
2024	-	385,779	385,779
2025	-	397,352	397,352
2026-2030	-	1,646,382	1,646,382
2031-2033	-	425,123	425,123
	<u>\$ -</u>	<u>\$ 3,976,443</u>	<u>\$ 3,976,443</u>

Rent expense for 2020 was \$372,458.

COUNTY OF ADAMS, PENNSYLVANIA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2020

## 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, 2020, the County was required to pay an insurance premium of \$746,742 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 2020 Trust audit, the County paid an additional premium of \$11,303.

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 \$7,386,010 in 2020. The County would have to fund any claims incurred in excess of the \$1,000,000 threshold. During the year ended December 31, 2020, the County received stop loss reimbursements for eight claimants in the amount of \$458,110.

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, 2020 and 2019 were:

	2020	2019
Liability at beginning of year	\$ 478,800	\$ 828,979
Add: incurred claims relating to:		
Prior years	670,060	(269,711)
Current year	7,061,863	7,098,782
Less: Payment of claims relating to:		
Prior years	558,764	559,268
Current year	6,780,488	6,619,982
Liability - end of year	<u>\$ 871,471</u>	<u>\$ 478,800</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, 2020

## NOTE 10: RISKS AND UNCERTAINTIES

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

## NOTE 11: LONG-TERM LIABILITIES

A summary of changes in long-term liabilities follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
<u>Governmental Activities:</u>					
Bonds and Note Payable:					
General obligation debt	\$69,334,939	\$ 33,290,000	\$25,307,566	\$77,317,373	\$2,368,373
Less: Bond Discount	(74,967)	-	(4,223)	(70,744)	(4,223)
Plus: Bond Premium	2,681,638	223,134	911,007	1,993,765	151,996
Total Bonds and Note Payable:	71,941,610	33,513,134	26,214,350	79,240,394	2,516,146
Other Long Term Liabilities:					
Compensated absences	1,242,359	174,977	135,037	1,282,299	128,230
Net Pension Liability	5,362,345	-	5,362,345	-	-
Total OPEB Liability	221,026	-	99,419	121,607	-
Total Other Long Term Liabilities	6,825,730	174,977	5,596,801	1,403,906	128,230
Governmental Activities: Long-Term Liabilities	\$78,767,340	\$33,688,111	\$31,811,151	\$80,644,300	\$2,644,376

\* - at December 31, 2020 the County reported a Net Pension Asset (Note 7)

Business-Type Activities:

Note Payable	\$ 245,227	\$ -	\$ 245,227	\$ -	\$ -
Total Note Payable	245,227	-	245,227	-	-
Business-Type Activities Long-Term Liabilities	\$ 245,227	\$ -	\$ 245,227	\$ -	\$ -

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, 2020

## 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, 2020, 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, 2020</u>
2012	\$37,135,000	General Obligation Bonds, Series of 2012 issued for the purpose of refunding the 2003 Bonds, 2007 Notes, 2009 Notes, and to fund an emergency management project. The bonds bear an interest rate between .30% and 4.0% (final maturity occurs in 2037). This issuance was partially refunded with the 2020 Series. Principal due in annual installments on May 15 <sup>th</sup> increasing from \$575,000 in 2021 to \$1,900,000 in 2022.	\$2,475,000
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.	12,965,000
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.	107,373
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.	28,480,000
2020	\$33,290,000	General Obligation Bonds, Series A & B, of 2020. Proceeds of Series A Bonds were used to fund various capital projects within the County and pay related costs of issuance. Proceeds of Series B Bonds were used to advance refund a portion of the outstanding General Obligation Bonds, Series of 2012 and pay related costs of issuance. The Series A bonds bear an interest rate ranging between 2.0% and 4.0%, while the Series B Bonds bear a rate ranging from .74% to 2.5%. Principal is due on May 15 <sup>th</sup> with installments ranging from \$410,000 to \$360,000 in 2040.	33,290,000
			\$77,317,373



COUNTY OF ADAMS, PENNSYLVANIA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 2020

## NOTE 11: LONG-TERM LIABILITIES (Continued)

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

<u>Governmental Activities:</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Debt Service Requirements</u>
Years Ended December 31:			
2021	\$ 2,368,373	\$ 2,038,299	\$ 4,406,672
2022	4,619,217	1,998,540	6,617,757
2023	4,755,099	1,840,269	6,595,368
2024	4,516,023	1,665,979	6,182,002
2025	4,656,989	1,525,178	6,182,167
2026-2030	24,461,672	5,995,920	30,457,592
2031-2035	22,045,000	3,030,409	25,075,409
2036-2040	9,340,000	600,441	9,940,441
2041+	555,000	16,650	571,650
	<u>\$77,317,373</u>	<u>\$18,711,685</u>	<u>\$96,029,058</u>

In July 2020, the County issued General Obligation Bonds, Series A of 2020, in the amount of \$9,670,000. The principal of these bonds is payable in installments from \$410,000 in 2022 to \$360,000 in 2040. The bonds bear interest rates ranging from 2.00% to 4.00% and included a premium of \$223,134. The issuance of the bonds were used to fund various capital projects at the County, and pay the costs of issuing the bonds. The County recorded issuance of long term debt of \$9,670,000 in the 2020 Capital Project Fund in the Statement of Revenues, Expenditures, and Changes in Fund Balance. The principal balance outstanding on the bonds at December 31, 2020 was \$9,670,000.

In July 2020 the District issued General Obligation Bonds, Series B of 2020, in the amount of \$23,620,000. The principal of these bonds is payable in installments from \$455,000 in 2032 to \$340,000 in 2037. The bonds bear interest rates ranging from .74% to 2.5%. The proceeds of the bonds were used to advance refund a portion of the General Obligation Notes, Series of 2012, and pay the costs of issuing the bonds. The County recorded issuance of refunding bonds of \$23,620,000 in the General Fund in the Statement of Revenues, Expenditures, and Changes in Fund Balance. The principal balance outstanding on the bonds at December 31, 2020 was \$23,620,000. The issuance of these bonds resulted in a decrease of debt service payments of \$2,091,399 and an economic gain of \$2,051,391.

COUNTY OF ADAMS, PENNSYLVANIA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 2020

## NOTE 12: INTERFUND TRANSFERS

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

	Transfers In	Transfers Out
General Fund	\$ 1,840,802	\$ 2,630,884
Children and Youth	33,857	-
911 Fund	1,721,806	-
2020 Capital Projects		2,600
Nonmajor Governmental Funds	878,248	1,841,229
	<u>\$4,474,713</u>	<u>\$4,474,713</u>
Total Governmental Fund Types	<u>\$4,474,713</u>	<u>\$4,474,713</u>

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.

## NOTE 13: INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables balances of each individual fund as of December 31, 2020, are as follows:

<u>Governmental Fund Types</u>	<u>Due From Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 7,538,231	\$ 1,658,218
Children and Youth Fund	-	2,177,357
911 Fund	1,729,771	2,447,390
2020 Capital Projects Fund	119,997	1,210,965
Nonmajor Governmental Funds	1,448,289	2,100,390
	<u>10,836,288</u>	<u>9,594,320</u>
Total Government Fund Types	<u>10,836,288</u>	<u>9,594,320</u>
 <u>Proprietary Fund Type</u>		
Internal Service Fund	748	1,242,716
	<u>748</u>	<u>1,242,716</u>
Total Proprietary Fund Type	<u>748</u>	<u>1,242,716</u>
	<u>\$ 10,837,036</u>	<u>\$ 10,837,036</u>
Total	<u>\$ 10,837,036</u>	<u>\$ 10,837,036</u>

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

COUNTY OF ADAMS, PENNSYLVANIA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2020

NOTE 14: COMMITMENTS AND CONTINGENCIES

- A) The County participates in a variety of federal and state assisted grant programs, which are subject to financial and compliance audits. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.
- B) The County is involved in various claims and legal actions arising in the ordinary course of business. In the opinion of management, the ultimate disposition of these matters will not have a material adverse effect on the County's financial position.

NOTE 15: COMPENSATED ABSENCES

Employees of the County are entitled to certain compensated absences, consisting of paid time off ("PTO") and sick leave. All full-time employees are eligible to accrue PTO, beginning the first day of employment. PTO hours are accrued based on the number of non-overtime hours paid. At year-end, employees may carry over a maximum of 260 hours of unused PTO. At year-end, any unused PTO in excess of 260 hours is placed in the sick leave reserves for employees. Sick leave reserves of up to 60 hours are eligible for reimbursement upon 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.

NOTE 16: FUND BALANCES/NET POSITION

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

COUNTY OF ADAMS, PENNSYLVANIA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 2020

## NOTE 16: FUND BALANCES/NET POSITION (CONTINUED)

General FundNonspendable

This line item represents amounts for prepaid expenses. \$ 55,774

This line item represents amounts for loans receivable \$ 1,596,215

Assigned

This line item represents amounts assigned for the subsequent years' budget. \$ 2,797,321

Major FundsRestricted

CARES Fund \$ 17,377

This line item represents amounts that are restricted for the Coronavirus Aid, Relief and Economic Securities Act.

2020 Capital Projects Fund \$ 6,627,876

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

Nonmajor FundsRestricted

Act 13 Fund (Public Works) \$ 891,806

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

Liquid Fuels Tax (Public Works) \$ 593,515

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.

Records Improvement (General Government) \$ 586,919

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.

Capital Reserve Fund \$ 176,293

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

COUNTY OF ADAMS, PENNSYLVANIA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 2020

## NOTE 16: FUND BALANCES/NET POSITION (CONTINUED)

Nonmajor Governmental Funds (Continued)Restricted (Continued)

<u>Home Fund (Conservation and Development)</u>	<u>\$ 298</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>\$ 1,285,230</u>
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This line item represents amounts collected from the recording of fees for mortgages and deeds to enhance local affordable housing efforts.

<u>Hotel Tax (Culture and Recreation)</u>	<u>\$ 1,657,171</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>\$ 908,382</u>
---------------------------------------	-------------------

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

<u>Conservation District (Conservation and Development)</u>	<u>\$ 3,315,434</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>\$ 31,427</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>\$ 86,065</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>\$ 65,473</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, 2020

## NOTE 16: FUND BALANCES/NET POSITION (CONTINUED)

Nonmajor Governmental Funds (Continued)Restricted (Continued)

<u>Ag Land Preservation (Conservation and Development)</u>	<u>\$ 824,907</u>
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This line item represents amounts that are restricted for land preservation.

<u>Domestic Relations (Judicial)</u>	<u>\$ 1,472,491</u>
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This line item represents IV-D incentives funding restricted for program use.

<u>Prison Commissary (Public Safety)</u>	<u>\$ 276,067</u>
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This line item represents amounts restricted for the Prison Commissary fund.

<u>Parks and Recreation's Green Space Program (Culture and Recreation)</u>	<u>\$ 641,986</u>
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This line item represents amounts restricted for the Green Space Program.

## NOTE 17: NOTES RECEIVABLE

Notes receivable represent amounts loaned to qualified County residents for Affordable Housing that are to be repaid to the County. The County has various loans that extend to different time periods with respective residents. The balance of the notes receivable at December 31, 2020 was \$86,910.

## NOTE 18: LOANS RECEIVABLE

The County loaned or paid funds to/on behalf of the Adams County Industrial Development Authority in which the Authority was able to purchase four properties. Upon sale of these lots, proceeds will be transferred to the County until the loan is satisfied. The balance outstanding as of December 31, 2020 was \$585,000. The County also loaned an additional \$1,011,215 to the Adams County Industrial Development Authority (IDA). The County guaranteed and is paying all the required debt service payments on a Note Payable on behalf of the IDA. The County 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.

COUNTY OF ADAMS, PENNSYLVANIA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2020

NOTE 19: RELATED PARTY TRANSACTIONS

Effective September 3, 2014 the County entered into a lease agreement in which the County leases 19,459 square feet of the Agricultural Center Building from the Adams County Conservation District. The lease ran through June 30, 2017 and was renewed during 2017, with rent being due on or about the first day of each month. The lease automatically renews for subsequent three year periods; provided that either party may cancel the at the end of the rental period by providing written notice to the other party at least 90 days prior to the end of any period. After the first year and each successive year, the rent may be increased or decreased based on the changes in costs associated with the operation and maintenance of the Center or changes in debt service requirements. Rent expense for 2020 was \$165,402. Rent expense for 2021 will be \$194,590.

NOTE 20: OTHER POST-EMPLOYMENT BENEFITS

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

*Plan Description:*

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

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

COUNTY OF ADAMS, PENNSYLVANIA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2020

NOTE 20: OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

*Benefits Provided (Continued)*

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

*Employees covered by benefit terms.* At December 31, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	4
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	-
	<u>4</u>

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

*Total OPEB Liability.* The County's total OPEB liability of \$121,607 was measured as of December 31, 2020.

*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. 5.3% in 2020 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, 2020

## NOTE 20: OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

*Actuarial assumptions and other inputs (Continued)*

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

The actuarial assumptions used in the January 1, 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, 2020 was as follows:

	Governmental Activities
Interest	\$ 6,718
Changes of benefit terms	-
Differences between expected and actual experience	-
Benefit payments	(106,137)
Net change in total OPEB liability	(99,419)
Total OPEB liability - January 1, 2020	221,026
Total OPEB liability - December 31, 2020	\$ 121,607

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

For the year ended December 31, 2020, the County recognized OPEB expense of \$6,718. At December 31, 2020, 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	\$ 122,035	\$ 121,607	\$ 121,221

COUNTY OF ADAMS, PENNSYLVANIA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2020

NOTE 20: OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

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

	<u>1% Decrease (4.3%) decreasing to 2.9%</u>	<u>Current Trend Rate (5.3%) decreasing to 3.9%</u>	<u>1% Increase (6.3%) decreasing to 4.9%</u>
Total OPEB liability	\$ 118,485	\$ 121,607	\$ 124,786

NOTE 21: RESTATEMENT OF NET POSITION

Beginning governmental activities net position was restated due to an understatement in capital assets, when the County performed an inventory during the 2020 year. Also, due to the adoption of GASB 84, certain amounts in the Statement of Changes in Fiduciary Net Position – Custodial Funds were restated.

	<u>Governmental Activities</u>	<u>Custodial Funds</u>
Beginning Net Position, previously reported	\$ 44,229,645	\$ -
Adoption of GASB 84	-	1,740,792
Understatement of capital assets	<u>4,340,571</u>	<u>-</u>
Beginning Net Position, as restated	<u>\$ 48,570,216</u>	<u>\$ 1,740,792</u>

NOTE 22: SUBSEQUENT EVENTS

In February 2021, the County of Adams received approximately \$1.1 million from the Commonwealth of Pennsylvania under the COVID-19 Hospitality Recovery Program (CHIRP) to alleviate revenue losses and pay eligible operating expenses for certain businesses in the hospitality industry impacted by the pandemic in the County.

In June 2021, the County of Adams received the first installment of approximately \$20 million from the American Rescue Plan Act of 2021. The County will use these funds to help mitigate the impacts of the pandemic in the County.

During 2021, the County of Adams received or is scheduled to receive approximately \$8.9 million from the Emergency Rent Assistance Programs. The County received funds for the ERA1 program under the Consolidated Appropriations Act, 2021 and the ERA2 program under the American Rescue Plan Act of 2021. The proceeds will be used to help mitigate the impacts of the pandemic in the County.

**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>	<u>2020</u>
<b>Total OPEB liability</b>			
Service cost	\$ 71,325	\$ -	\$ -
Interest	72,038	8,519	6,718
Changes of Benefit Terms	-	(1,434,697)	-
Differences between expected and actual experience	-	(210,009)	-
Benefit payments	<u>(29,615)</u>	<u>(958)</u>	<u>(106,137)</u>
Net change in total OPEB liability	113,748	(1,637,145)	(99,419)
Total OPEB liability - beginning	<u>1,744,423</u>	<u>1,858,171</u>	<u>221,026</u>
Total OPEB liability - ending	<u>\$ 1,858,171</u>	<u>\$ 221,026</u>	<u>\$ 121,607</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%	0.00%

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

Notes to Schedule:

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

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

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

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

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

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

	*	*	*	*	*	*	*
	2014	2015	2016	2017	2018	2019	2020
Actuarially Determined Contribution	\$ 1,345,330	\$ 1,311,774	\$ 1,660,673	\$ 1,634,944	\$ 1,603,306	\$ 1,756,967	\$ 1,778,396
Contribution in Relation to the Actuarially Determined Contribution	1,363,234	1,312,841	1,661,282	1,636,929	1,604,926	1,758,867	1,778,396
Contribution Deficiency/(Excess)	<u>\$ (17,904)</u>	<u>\$ (1,067)</u>	<u>\$ (609)</u>	<u>\$ (1,985)</u>	<u>\$ (1,620)</u>	<u>\$ (1,900)</u>	<u>\$ -</u>
Covered Payroll	\$ 20,844,661	\$ 20,512,956	\$ 20,221,404	\$ 20,957,087	\$ 22,555,349	\$ 23,507,330	\$ 23,316,841
Contribution as a percentage of Covered Payroll	6.54%	6.40%	8.22%	7.81%	7.12%	7.48%	7.63%

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	5.50%
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 seven 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, 2020

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 40,824,500	\$ 40,824,500	\$ 39,862,579	\$ (961,921)
Intergovernmental Revenues	2,307,197	2,307,197	2,701,932	394,735
Charges for Services	4,960,146	4,960,146	4,611,488	(348,658)
Interest and Rents	666,550	666,550	480,366	(186,184)
License and Permits	132,810	132,810	135,444	2,634
Court Costs and Fines	1,265,300	1,265,300	1,223,347	(41,953)
Other	235,000	235,000	703,341	468,341
	<hr/>			
Total Revenues	50,391,503	50,391,503	49,718,497	(673,006)
	<hr/>			
Expenditures				
Current:				
General Government - Administrative	13,595,577	13,595,577	12,835,412	760,165
General Government - Judicial	14,654,747	14,654,747	13,684,127	970,620
Public Safety	15,110,726	15,110,726	14,314,841	795,885
Public Works	5,000	5,000	-	5,000
Human Services	350,182	350,182	361,409	(11,227)
Culture and Recreation	413,699	413,699	661,009	(247,310)
Conservation and Development	1,498,248	1,498,248	574,274	923,974
Debt Service				
Principal	3,505,000	3,505,000	3,505,000	-
Interest	2,439,121	2,439,121	2,150,245	288,876
	<hr/>			
Total Expenditures	51,572,300	51,572,300	48,086,317	3,485,983
	<hr/>			
Excess of Revenues Over (Under) Expenditures	(1,180,797)	(1,180,797)	1,632,180	2,812,977
	<hr/>			
Other Financing Sources (Uses)				
Transfers In	3,053,300	3,053,300	1,840,802	(1,212,498)
Transfers (Out)	(3,872,503)	(3,872,503)	(2,630,884)	1,241,619
	<hr/>			
Total Other Financing Sources (Uses)	(819,203)	(819,203)	(790,082)	29,121
	<hr/>			
Net change in fund balances	(2,000,000)	(2,000,000)	842,098	2,842,098
	<hr/>			
Fund Balances - Beginning of Year	2,000,000	2,000,000	26,467,050	24,467,050
	<hr/>			
Fund Balances - End of Year	\$ -	\$ -	\$ 27,309,148	\$ 27,309,148
	<hr/>			

COUNTY OF ADAMS, PENNSYLVANIA  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 CHILDREN AND YOUTH FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental Revenues	\$ 8,782,648	\$ 8,782,648	\$ 8,724,304	\$ (58,344)
Interest and Rents	200	200	446	246
Miscellaneous	117,800	117,800	97,634	(20,166)
Total Revenues	8,900,648	8,900,648	8,822,384	(78,264)
Expenditures				
Current:				
Human Services	10,081,204	10,081,204	8,856,241	1,224,963
Total Expenditures	10,081,204	10,081,204	8,856,241	1,224,963
Deficiency of Revenues Under Expenditures	(1,180,556)	(1,180,556)	(33,857)	1,146,699
Other Financing Sources				
Transfers In	1,180,556	1,180,556	33,857	(1,146,699)
Total Other Financing Sources	1,180,556	1,180,556	33,857	(1,146,699)
Net change in fund balances	-	-	-	-
Fund Balances - Beginning of Year	-	-	-	-
Fund Balances - End of Year	\$ -	\$ -	\$ -	\$ -



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, 2020

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental Revenues	\$ 2,154,859	\$ 2,154,859	\$ 2,328,412	\$ 173,553
Charges for Services	27,000	27,000	28,074	1,074
Interest and Rents	300	300	2,734	2,434
Total Revenues	<u>2,182,159</u>	<u>2,182,159</u>	<u>2,359,220</u>	<u>177,061</u>
Expenditures				
Current:				
Public Safety	<u>4,096,961</u>	<u>4,096,961</u>	<u>4,081,026</u>	<u>15,935</u>
Total Expenditures	<u>4,096,961</u>	<u>4,096,961</u>	<u>4,081,026</u>	<u>15,935</u>
Deficiency of Revenues Under Expenditures	<u>(1,914,802)</u>	<u>(1,914,802)</u>	<u>(1,721,806)</u>	<u>192,996</u>
Other Financing Sources				
Transfers In	<u>1,914,802</u>	<u>1,914,802</u>	<u>1,721,806</u>	<u>(192,996)</u>
Total Other Financing Sources	<u>1,914,802</u>	<u>1,914,802</u>	<u>1,721,806</u>	<u>(192,996)</u>
Net change in fund balances	-	-	-	-
Fund Balances - Beginning of Year	-	-	-	-
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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, 2020

Budgets and Budgetary Accounting (Continued)

Management Authority

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

**OTHER  
SUPPLEMENTARY  
INFORMATION**

COUNTY OF ADAMS, PENNSYLVANIA  
NOTES TO COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES  
DECEMBER 31, 2020

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

COUNTY OF ADAMS, PENNSYLVANIA  
COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES  
(CONTINUED)  
DECEMBER 31, 2020

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 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, 2020

SPECIAL REVENUE FUNDS											
<u>Assets</u>	<u>Juvenile Restitution</u>	<u>Liquid Fuels</u>	<u>Domestic Relations</u>	<u>Hazardous Materials</u>	<u>Community Development Block Grant</u>	<u>Ag Land Administration</u>	<u>Law Enforcement</u>	<u>Commissary Fund</u>	<u>Records Improvement</u>	<u>Home</u>	<u>Affordable Housing (Act 137)</u>
Cash and Cash Equivalents	\$ 65,473	\$ 596,627	\$ 1,555,454	\$ -	\$ -	\$ 812,639	\$ 84,815	\$ 296,612	\$ 633,076	\$ 298	\$ 1,233,150
Restricted Cash	-	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-
Accounts, net	-	-	1,081	174	-	12,268	1,250	21,036	10,233	-	26,065
Notes Receivable	-	-	-	-	-	-	-	-	-	-	86,910
Due From Other Funds	-	-	-	51,366	-	-	-	115	-	-	-
Due From Other Governments	-	2,434	496,896	13,201	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 65,473</b>	<b>\$ 599,061</b>	<b>\$ 2,053,431</b>	<b>\$ 64,741</b>	<b>\$ -</b>	<b>\$ 824,907</b>	<b>\$ 86,065</b>	<b>\$ 317,763</b>	<b>\$ 643,309</b>	<b>\$ 298</b>	<b>\$ 1,346,125</b>
<u>Liabilities</u>											
Accounts Payable	\$ -	\$ 1,546	\$ -	\$ 9,871	\$ -	\$ -	\$ -	\$ 41,696	\$ 11,530	\$ -	\$ -
Accrued Liabilities	-	-	-	1,988	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-	-	-	-	46,698
Due To Other Funds	-	4,000	580,940	52,882	-	-	-	-	44,860	-	14,197
<b>Total Liabilities</b>	<b>-</b>	<b>5,546</b>	<b>580,940</b>	<b>64,741</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,696</b>	<b>56,390</b>	<b>-</b>	<b>60,895</b>
<u>Fund Balances</u>											
Restricted:											
Capital Projects	-	-	-	-	-	-	-	-	-	-	-
Public Works	-	593,515	-	-	-	-	-	-	-	-	-
Judicial	-	-	1,472,491	-	-	-	-	-	-	-	-
Public Safety	65,473	-	-	-	-	-	86,065	276,067	-	-	-
Cultural and Recreation	-	-	-	-	-	-	-	-	-	-	-
Conservation and Development	-	-	-	-	-	824,907	-	-	-	298	1,285,230
General Government	-	-	-	-	-	-	-	-	586,919	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>65,473</b>	<b>593,515</b>	<b>1,472,491</b>	<b>-</b>	<b>-</b>	<b>824,907</b>	<b>86,065</b>	<b>276,067</b>	<b>586,919</b>	<b>298</b>	<b>1,285,230</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 65,473</b>	<b>\$ 599,061</b>	<b>\$ 2,053,431</b>	<b>\$ 64,741</b>	<b>\$ -</b>	<b>\$ 824,907</b>	<b>\$ 86,065</b>	<b>\$ 317,763</b>	<b>\$ 643,309</b>	<b>\$ 298</b>	<b>\$ 1,346,125</b>

COUNTY OF ADAMS, PENNSYLVANIA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
DECEMBER 31, 2020

<u>Assets</u>	<u>SPECIAL REVENUE FUNDS</u>								Total Nonmajor Governmental Funds
	<u>Hotel Tax</u>	<u>Court Reserved Fund</u>	<u>Coroner's VSIA</u>	<u>Act 13 Bridge Improvements</u>	<u>Parks and Recreation Green Space</u>	<u>Conservation District</u>	<u>Capital Reserve</u>	<u>2017 Capital Projects</u>	
Cash and Cash Equivalents	\$ 1,917,731	\$ 908,382	\$ 31,427	\$ 906,138	\$ 641,986	\$ 2,574,391	\$ -	\$ -	\$ 12,258,199
Restricted Cash	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	769,066	-	-	769,066
Receivables									
Accounts, net	78,707	-	-	-	-	-	142,812	-	293,626
Notes Receivable	-	-	-	-	-	-	-	-	86,910
Due From Other Funds	-	-	-	-	-	-	1,396,808	-	1,448,289
Due From Other Governments	-	-	-	-	-	223,887	-	-	736,418
Other Assets	-	-	-	-	-	10,126	-	-	10,126
<b>Total Assets</b>	<b>\$ 1,996,438</b>	<b>\$ 908,382</b>	<b>\$ 31,427</b>	<b>\$ 906,138</b>	<b>\$ 641,986</b>	<b>\$ 3,577,470</b>	<b>\$ 1,539,620</b>	<b>\$ -</b>	<b>\$ 15,602,634</b>
 <u>Liabilities</u>									
Accounts Payable	\$ 147,339	\$ -	\$ -	\$ 14,332	\$ -	\$ 106	\$ 151,744	\$ -	\$ 378,164
Accrued Liabilities	-	-	-	-	-	20,313	-	-	22,301
Unearned Revenue	-	-	-	-	-	241,617	-	-	288,315
Due To Other Funds	191,928	-	-	-	-	-	1,211,583	-	2,100,390
<b>Total Liabilities</b>	<b>339,267</b>	<b>-</b>	<b>-</b>	<b>14,332</b>	<b>-</b>	<b>262,036</b>	<b>1,363,327</b>	<b>-</b>	<b>2,789,170</b>
 <u>Fund Balances</u>									
Restricted:									
Capital Projects	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	891,806	-	-	-	-	1,485,321
Judicial	-	908,382	31,427	-	-	-	-	-	2,412,300
Public Safety	-	-	-	-	-	-	-	-	427,605
Cultural and Recreation	1,657,171	-	-	-	641,986	-	-	-	2,299,157
Conservation and Development	-	-	-	-	-	3,315,434	-	-	5,425,869
General Government	-	-	-	-	-	-	-	-	586,919
Unassigned	-	-	-	-	-	-	176,293	-	176,293
<b>Total Fund Balance</b>	<b>1,657,171</b>	<b>908,382</b>	<b>31,427</b>	<b>891,806</b>	<b>641,986</b>	<b>3,315,434</b>	<b>176,293</b>	<b>-</b>	<b>12,813,464</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,996,438</b>	<b>\$ 908,382</b>	<b>\$ 31,427</b>	<b>\$ 906,138</b>	<b>\$ 641,986</b>	<b>\$ 3,577,470</b>	<b>\$ 1,539,620</b>	<b>\$ -</b>	<b>\$ 15,602,634</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, 2020

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	-	346,147	1,330,054	29,149	262,465	-	-	3,194	-	-	-
Charges for Services	-	400	22,012	37,946	-	-	20,472	244,920	107,361	-	249,235
Interest and Rents	356	2,372	12,280	13	-	46,791	523	1,906	4,558	2	7,820
Miscellaneous	2,848	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>3,204</b>	<b>348,919</b>	<b>1,364,346</b>	<b>67,108</b>	<b>262,465</b>	<b>46,791</b>	<b>20,995</b>	<b>250,020</b>	<b>111,919</b>	<b>2</b>	<b>257,055</b>
<b>Expenditures</b>											
<b>Current:</b>											
General Government - Administrative	-	-	-	-	-	-	-	-	105,433	-	-
General Government - Judicial	1,074	-	276,192	-	-	-	-	-	-	-	-
Public Safety	-	-	-	118,112	-	-	591	120,840	-	-	-
Public Works	-	314,167	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-	-	-
Conservation and Development	-	-	-	-	262,465	-	-	-	-	-	14,188
<b>Debt Service</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	288,438	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,074</b>	<b>314,167</b>	<b>276,192</b>	<b>118,112</b>	<b>262,465</b>	<b>288,438</b>	<b>591</b>	<b>120,840</b>	<b>105,433</b>	<b>-</b>	<b>14,188</b>
Excess of Revenues Over (Under) Expenditures	2,130	34,752	1,088,154	(51,004)	-	(241,647)	20,404	129,180	6,486	2	242,867
<b>Other Financing Sources (Uses)</b>											
Transfers In	-	-	276,191	51,004	-	-	-	-	-	-	-
Transfers (Out)	-	(8,000)	(1,392,099)	-	-	-	-	-	(44,860)	-	(34,019)
<b>Total Other Financing Sources(Uses)</b>	<b>-</b>	<b>(8,000)</b>	<b>(1,115,908)</b>	<b>51,004</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(44,860)</b>	<b>-</b>	<b>(34,019)</b>
Net change in fund balances	2,130	26,752	(27,754)	-	-	(241,647)	20,404	129,180	(38,374)	2	208,848
Fund Balances - Beginning of Year (Deficit)	63,343	566,763	1,500,245	-	-	1,066,554	65,661	146,887	625,293	296	1,076,382
Fund Balances - End of Year (Deficit)	\$ 65,473	\$ 593,515	\$ 1,472,491	\$ -	\$ -	\$ 824,907	\$ 86,065	\$ 276,067	\$ 586,919	\$ 298	\$ 1,285,230

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, 2020

	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	2017 Capital Projects	
<u>Revenues</u>									
Taxes	\$ 1,288,531	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,288,531
Intergovernmental Revenues	-	-	5,742	145,187	86,848	707,565	310,614	-	3,226,965
Charges for Services	26,576	226,097	-	-	-	387,005	-	-	1,322,024
Interest and Rents	22,668	4,734	-	6,007	4,449	324,403	-	-	438,882
Miscellaneous	-	-	-	-	-	10,101	809,377	-	822,326
<b>Total Revenues</b>	<b>1,337,775</b>	<b>230,831</b>	<b>5,742</b>	<b>151,194</b>	<b>91,297</b>	<b>1,429,074</b>	<b>1,119,991</b>	<b>-</b>	<b>7,098,728</b>
<u>Expenditures</u>									
Current:									
General Government - Administrative	-	-	-	-	-	-	46,515	-	151,948
General Government - Judicial	-	94,914	-	-	-	-	95	-	372,275
Public Safety	-	-	603	-	-	-	93,364	-	333,510
Public Works	-	-	-	79,048	-	-	-	-	393,215
Culture and Recreation	1,926,308	-	-	-	57,230	-	-	-	1,983,538
Conservation and Development	-	-	-	-	-	1,275,092	-	-	1,551,745
Debt Service									
Principal	-	-	-	-	-	17,566	-	-	17,566
Interest	-	-	-	-	-	5,263	-	-	5,263
Capital Outlay	-	-	-	-	-	-	855,331	-	1,143,769
<b>Total Expenditures</b>	<b>1,926,308</b>	<b>94,914</b>	<b>603</b>	<b>79,048</b>	<b>57,230</b>	<b>1,297,921</b>	<b>995,305</b>	<b>-</b>	<b>5,952,829</b>
Excess of Revenues Over (Under) Expenditures	(588,533)	135,917	5,139	72,146	34,067	131,153	124,686	-	1,145,899
Other Financing Sources (Uses)									
Transfers In	-	-	-	-	-	375,892	175,161	-	878,248
Transfers (Out)	(361,824)	-	-	-	-	-	-	(427)	(1,841,229)
<b>Total Other Financing Sources(Uses)</b>	<b>(361,824)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>375,892</b>	<b>175,161</b>	<b>(427)</b>	<b>(962,981)</b>
Net change in fund balances	(950,357)	135,917	5,139	72,146	34,067	507,045	299,847	(427)	182,918
Fund Balances - Beginning of Year (Deficit)	2,607,528	772,465	26,288	819,660	607,919	2,808,389	(123,554)	427	12,630,546
<b>Fund Balances - End of Year (Deficit)</b>	<b>\$ 1,657,171</b>	<b>\$ 908,382</b>	<b>\$ 31,427</b>	<b>\$ 891,806</b>	<b>\$ 641,986</b>	<b>\$ 3,315,434</b>	<b>\$ 176,293</b>	<b>\$ -</b>	<b>\$ 12,813,464</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, 2020

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental Revenues	\$ 773,000	\$ 773,000	\$ 346,147	\$ (426,853)
Charges for Services	-	-	400	400
Interest and Rents	2,000	2,000	2,372	372
Other	-	-	-	-
Total Revenues	<u>775,000</u>	<u>775,000</u>	<u>348,919</u>	<u>(426,081)</u>
Expenditures				
Current:				
Public Works	<u>775,000</u>	<u>775,000</u>	<u>314,167</u>	<u>460,833</u>
Total Expenditures	<u>775,000</u>	<u>775,000</u>	<u>314,167</u>	<u>460,833</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>34,752</u>	<u>34,752</u>
Other Financing Uses				
Transfers Out	<u>(8,000)</u>	<u>(8,000)</u>	<u>(8,000)</u>	<u>-</u>
Net change in fund balances	<u>(8,000)</u>	<u>(8,000)</u>	<u>26,752</u>	<u>34,752</u>
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>566,763</u>	<u>566,763</u>
Fund Balances - End of Year	<u>\$ (8,000)</u>	<u>\$ (8,000)</u>	<u>\$ 593,515</u>	<u>\$ 601,515</u>

COUNTY OF ADAMS, PENNSYLVANIA  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 HAZARDOUS MATERIALS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental Revenues	\$ 32,898	\$ 32,898	\$ 29,149	\$ (3,749)
Charges for Services	31,000	31,000	37,946	6,946
Interest and Rents	1	1	13	12
Total Revenues	<u>63,899</u>	<u>63,899</u>	<u>67,108</u>	<u>3,209</u>
Expenditures				
Current:				
Public Safety	118,910	118,910	118,112	798
Total Expenditures	<u>118,910</u>	<u>118,910</u>	<u>118,112</u>	<u>798</u>
Excess of Revenues Under Expenditures	<u>(55,011)</u>	<u>(55,011)</u>	<u>(51,004)</u>	<u>4,007</u>
Other Financing Sources				
Transfers In	55,011	55,011	51,004	(4,007)
Total Other Financing Sources	<u>55,011</u>	<u>55,011</u>	<u>51,004</u>	<u>(4,007)</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, 2020

	<u>Budget Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental Revenues	\$ 350,000	\$ 350,000	\$ 145,187	\$ (204,813)
Interest and Rents	5,000	5,000	6,007	1,007
Total Revenues	<u>355,000</u>	<u>355,000</u>	<u>151,194</u>	<u>(203,806)</u>
Expenditures				
Current:				
Public Works	355,000	355,000	79,048	275,952
Total Expenditures	<u>355,000</u>	<u>355,000</u>	<u>79,048</u>	<u>275,952</u>
Net change in fund balances	-	-	72,146	72,146
Fund Balances - Beginning of Year	-	-	819,660	819,660
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 891,806</u>	<u>\$ 891,806</u>

COUNTY OF ADAMS  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 DECEMBER 31, 2020

	<u>Unclaimed</u> <u>Money</u>	<u>Prison Inmate</u> <u>Cash Account</u>	<u>Clerk of Courts</u> <u>General</u>	<u>Clerk of Courts</u> <u>Bail/Computer</u>	<u>Prothonotary</u> <u>General</u>	<u>Register &amp; Recorder</u> <u>Special Resolution &amp;</u> <u>General</u>	<u>Sheriff General</u>	<u>Sheriff REPP</u>	<u>Sheriff New</u> <u>Escheat</u>	<u>Treasurer Agent</u> <u>of Comm</u>
Assets:										
Cash and Cash Equivalents	\$ 65,098	\$ 87,415	\$ 6,099	\$ 347,313	\$ 126,736	\$ 703,690	\$ 233,128	\$ 23,233	\$ 36,434	\$ 4,331
Accounts Receivable	171	-	-	-	-	-	-	-	-	-
Delinquent taxes receivable on behalf of other governments	-	-	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 65,269</b>	<b>\$ 87,415</b>	<b>\$ 6,099</b>	<b>\$ 347,313</b>	<b>\$ 126,736</b>	<b>\$ 703,690</b>	<b>\$ 233,128</b>	<b>\$ 23,233</b>	<b>\$ 36,434</b>	<b>\$ 4,331</b>
Liabilities:										
Due to other Governments	-	-	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	703,690	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>703,690</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Position - Restricted</b>	<b>\$ 65,269</b>	<b>\$ 87,415</b>	<b>\$ 6,099</b>	<b>\$ 347,313</b>	<b>\$ 126,736</b>	<b>\$ -</b>	<b>\$ 233,128</b>	<b>\$ 23,233</b>	<b>\$ 36,434</b>	<b>\$ 4,331</b>

COUNTY OF ADAMS  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION (CONTINUED)  
 DECEMBER 31, 2020

	<u>MDJ</u>				<u>DA Drug</u>	<u>DA Common</u>	<u>DA Drug</u>	<u>DA Task Force</u>				<b>TOTAL</b>
	<u>Harvey</u>	<u>MDJ Bowman</u>	<u>MDJ Little</u>	<u>MDJ Beauchat</u>	<u>Forfeiture</u>	<u>Law Forfeiture</u>	<u>Task Force</u>	<u>Training</u>	<u>Tax Claim Bureau</u>			
<b>Assets:</b>												
Cash and Cash Equivalents	\$ 31,535	\$ 25,874	\$ 22,859	\$ 30,104	\$ 91,476	\$ 4,129	\$ 20	\$ 15,754	\$ 705,982	\$		\$ 2,561,210
Accounts Receivable	-	-	-	-	-	-	-	-	1,173,471			1,173,642
Delinquent taxes receivable on behalf of other governments	-	-	-	-	-	-	-	-	4,239,622			4,239,622
<b>Total assets</b>	<b>\$ 31,535</b>	<b>\$ 25,874</b>	<b>\$ 22,859</b>	<b>\$ 30,104</b>	<b>\$ 91,476</b>	<b>\$ 4,129</b>	<b>\$ 20</b>	<b>\$ 15,754</b>	<b>\$ 6,119,075</b>	<b>\$</b>		<b>\$ 7,974,474</b>
<b>Liabilities:</b>												
Due to other Governments	-	-	-	-	-	-	-	-	4,239,622			4,239,622
Other Liabilities	-	-	-	-	-	-	-	-	1,879,453			2,583,143
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,119,075</b>	<b>\$</b>		<b>6,822,765</b>
<b>Net Position - Restricted</b>	<b>\$ 31,535</b>	<b>\$ 25,874</b>	<b>\$ 22,859</b>	<b>\$ 30,104</b>	<b>\$ 91,476</b>	<b>\$ 4,129</b>	<b>\$ 20</b>	<b>\$ 15,754</b>	<b>\$ -</b>	<b>\$</b>		<b>\$ 1,151,709</b>

COUNTY OF ADAMS  
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Unclaimed Money</u>	<u>Prison Inmate Cash Account</u>	<u>Clerk of Courts General</u>	<u>Clerk of Courts Bail/Computer</u>	<u>Prothonotary General</u>	<u>Register &amp; Recorder Special Resolution &amp; General</u>	<u>Sheriff General</u>	<u>Sheriff REPP</u>	<u>Sheriff New Escheat</u>	<u>Treasurer Agent of Comm</u>
<b>Additions:</b>										
Fees collected for other governments	\$ -	\$ -	\$ 14,314	\$ 1,390,311	\$ 50,340	\$ 10,903,003	\$ 3,144	\$ -	\$ -	\$ 137,110
Taxes collected for other governments	-	-	-	-	-	-	-	-	-	-
Fees and fines collected	-	-	67,106	2,011,689	283,816	1,265,948	143,498	-	-	35,869
Taxes collected	-	-	-	-	-	-	-	-	-	-
Inmate account collections	-	896,202	-	-	-	-	-	-	-	-
Interest	458	756	2	278	133	-	-	-	-	-
Miscellaneous income	5,211	4,706	6,162	122,200	81,622	11,924	1,801,877	-	31,447	783
Escheat	-	-	-	42,489	-	-	-	-	-	-
<b>Total additions</b>	<b>5,669</b>	<b>901,664</b>	<b>87,584</b>	<b>3,566,967</b>	<b>415,911</b>	<b>12,180,875</b>	<b>1,948,519</b>	<b>-</b>	<b>31,447</b>	<b>173,762</b>
<b>Deductions:</b>										
Payments of fees collected to other governments	-	-	14,626	1,404,863	52,513	11,033,989	3,144	-	-	137,517
Payments of taxes collected to other governments	-	-	-	-	-	-	-	-	-	-
Payments of fees and fines collected	-	42,371	66,119	1,994,294	296,041	1,146,886	143,498	-	-	36,063
Payments of taxes collected	-	-	-	-	-	-	-	-	-	-
Payments of inmate funds	-	904,227	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Miscellaneous	1,181	89,424	5,903	345,258	109,000	-	2,036,449	-	19	-
Escheat	778	-	-	42,489	-	-	-	-	-	-
<b>Total Deductions</b>	<b>1,959</b>	<b>1,036,022</b>	<b>86,648</b>	<b>3,786,904</b>	<b>457,554</b>	<b>12,180,875</b>	<b>2,183,091</b>	<b>-</b>	<b>19</b>	<b>173,580</b>
Change in net position	3,710	(134,358)	936	(219,937)	(41,643)	-	(234,572)	-	31,428	182
Net Position, beginning of year, as restated (Note 21)	61,559	221,773	5,163	567,250	168,379	-	467,700	23,233	5,006	4,149
Net Position, end of year	\$ 65,269	\$ 87,415	\$ 6,099	\$ 347,313	\$ 126,736	\$ -	\$ 233,128	\$ 23,233	\$ 36,434	\$ 4,331



COUNTY OF ADAMS  
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>MDJ Harvey</u>	<u>MDJ Bowman</u>	<u>MDJ Little</u>	<u>MDJ Beauchat</u>	<u>DA Drug Forfeiture</u>	<u>DA Common Law Forfeiture</u>	<u>DA Drug Task Force</u>	<u>DA Task Force Training</u>	<u>Tax Claim Bureau</u>	<u>TOTAL</u>
<b>Additions:</b>										
Fees collected for other governments	\$ 521,004	\$ 517,592	\$ 552,735	\$ 553,625	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,643,178
Taxes collected for other governments	-	-	-	-	-	-	-	-	3,350,280	3,350,280
Fees and fines collected	169,928	104,971	144,589	114,593	57,323	-	2,995	-	-	4,402,325
Taxes collected	-	-	-	-	-	-	-	-	1,808,027	1,808,027
Inmate account collections	-	-	-	-	-	-	-	-	-	896,202
Interest	-	-	-	-	448	-	-	-	3,550	5,625
Miscellaneous income	51,345	61,353	79,606	61,275	-	13	41,805	14,267	66,072	2,441,668
Escheat	-	-	-	-	-	-	-	-	-	42,489
<b>Total additions</b>	<b>742,277</b>	<b>683,916</b>	<b>776,930</b>	<b>729,493</b>	<b>57,771</b>	<b>13</b>	<b>44,800</b>	<b>14,267</b>	<b>5,227,929</b>	<b>27,589,794</b>
<b>Deductions:</b>										
Payments of fees collected to other governments	530,965	538,923	579,274	563,431	13,296	-	-	-	-	14,872,541
Payments of taxes collected to other governments	-	-	-	-	-	-	-	-	3,531,866	3,531,866
Payments of fees and fines collected	170,616	109,249	144,589	114,817	-	-	-	-	-	4,264,543
Payments of taxes collected	-	-	-	-	-	-	-	-	1,464,606	1,464,606
Payments of inmate funds	-	-	-	-	-	-	-	-	-	904,227
Interest	-	-	-	-	-	-	-	-	3,549	3,549
Miscellaneous	56,456	39,077	71,819	45,263	10,393	22	44,789	11,317	227,908	3,094,278
Escheat	-	-	-	-	-	-	-	-	-	43,267
<b>Total Deductions</b>	<b>758,037</b>	<b>687,249</b>	<b>795,682</b>	<b>723,511</b>	<b>23,689</b>	<b>22</b>	<b>44,789</b>	<b>11,317</b>	<b>5,227,929</b>	<b>28,178,877</b>
<b>Change in net position</b>	<b>(15,760)</b>	<b>(3,333)</b>	<b>(18,752)</b>	<b>5,982</b>	<b>34,082</b>	<b>(9)</b>	<b>11</b>	<b>2,950</b>	<b>-</b>	<b>(589,083)</b>
Net Position, beginning of year, as restated (Note 21)	47,295	29,207	41,611	24,122	57,394	4,138	9	12,804	-	1,740,792
<b>Net Position, end of year</b>	<b>\$ 31,535</b>	<b>\$ 25,874</b>	<b>\$ 22,859</b>	<b>\$ 30,104</b>	<b>\$ 91,476</b>	<b>\$ 4,129</b>	<b>\$ 20</b>	<b>\$ 15,754</b>	<b>\$ -</b>	<b>\$ 1,151,709</b>

Adams County  
Schedule of County Functions  
December 31, 2020

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

Adams County reports the following functional categories:

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

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

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

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

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

**Human Services** includes Children & Youth Services, Coroner, and Veteran’s Affairs.

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

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

County of Adams, Pennsylvania  
 Statistical Section

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

CONTENTS

Financial Trends.....103  
*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.....114  
*These schedules contain information to help the reader assess the County’s most significant local revenue source, the property tax.*

Debt Capacity.....121  
*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.....128  
*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.....130  
*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 Nine Fiscal Years  
(accrual basis of accounting)

	Fiscal Year								
	2012	2013	2014	2015	2016	2017	2018	2019	2020
<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	\$ 5,453,558
Restricted	3,609,238	6,141,694	6,078,901	9,260,575	9,670,625	10,755,283	16,064,940	12,790,395	27,397,371
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	38,546,026
<b>Total Net Position</b>	<b>\$ 26,840,094</b>	<b>\$ 29,046,422</b>	<b>\$ 35,315,496</b>	<b>\$ 40,879,751</b>	<b>\$ 37,751,275</b>	<b>\$ 42,126,208</b>	<b>\$ 44,216,302</b>	<b>\$ 44,229,645</b>	<b>\$ 71,396,955</b>
<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	781,316
<b>Total Net Position</b>	<b>\$ 3,482,268</b>	<b>\$ 3,342,824</b>	<b>\$ 1,665,959</b>	<b>\$ 133,616</b>	<b>\$ 209,249</b>	<b>\$ 321,010</b>	<b>\$ 386,627</b>	<b>\$ 517,331</b>	<b>\$ 781,316</b>
<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	\$ 5,453,558
Restricted	3,609,238	7,645,025	6,078,901	9,260,575	9,670,625	10,755,283	16,064,940	12,790,395	27,397,371
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	39,327,342
<b>Total Net Position</b>	<b>\$ 30,322,362</b>	<b>\$ 32,389,246</b>	<b>\$ 36,981,455</b>	<b>\$ 41,013,367</b>	<b>\$ 37,960,524</b>	<b>\$ 42,447,218</b>	<b>\$ 44,602,929</b>	<b>\$ 44,746,976</b>	<b>\$ 72,178,271</b>

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 and GASB Statement 68 in 2015; and, therefore, prior years have not been adjusted to reflect the implementation of these standards.

Note 3: The County implemented GASB Statement 75 in 2018, therefore, 2017 net position in governmental activities has been restated.

Source: Statement of Net Position, Financial Statements

**COUNTY OF ADAMS, PENNSYLVANIA**

Net Position by Component  
Previous Fiscal Year  
(accrual basis of accounting)

	<u>2011</u>
<b><u>Governmental activities</u></b>	
Invested in capital assets, net of related debt	\$ 11,291,237
Restricted	3,089,893
Unrestricted	<u>10,231,820</u>
Total Net Assets	<u>\$ 24,612,950</u>
<b><u>Business-type activities</u></b>	
Invested in capital assets, net of related debt	\$ 1,857,719
Restricted	-
Unrestricted	<u>(568,578)</u>
Total Net Assets	<u>\$ 1,289,141</u>
<b><u>Primary government</u></b>	
Invested in capital assets, net of related debt	\$ 13,148,956
Restricted	3,089,893
Unrestricted	<u>9,663,242</u>
Total Net Assets	<u>\$ 25,902,091</u>

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 Position, Financial Statements

**COUNTY OF ADAMS, PENNSYLVANIA**

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

	Fiscal Year								
	2012	2013	2014	2015	2016	2017	2018	2019	2020
<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	\$ 5,532,586
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	11,501,425
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	18,895,244
Public Works	325,657	652,486	812,749	344,130	352,043	852,987	365,289	957,164	283,660
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	13,127,114
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	1,794,312
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	1,698,703
Bond Issuance Costs	-	-	-	-	-	267,161	-	-	-
Interest on Debt Service	1,893,270	2,036,769	2,023,900	2,608,915	2,743,128	2,854,045	2,838,727	2,736,056	2,702,727
Total governmental activities expenses	<u>62,046,062</u>	<u>64,171,450</u>	<u>63,662,506</u>	<u>69,312,883</u>	<u>78,981,483</u>	<u>73,399,358</u>	<u>62,906,668</u>	<u>67,008,062</u>	<u>55,535,771</u>
Business-type activities:									
911 Operations	3,288,224	3,204,519	3,022,501	-	-	-	-	-	-
Economic Development	-	74,638	120,721	1,758,934	180,362	101,587	147,591	118,810	90,332
Total business-type activities expenses	<u>3,288,224</u>	<u>3,279,157</u>	<u>3,143,222</u>	<u>1,758,934</u>	<u>180,362</u>	<u>101,587</u>	<u>147,591</u>	<u>118,810</u>	<u>90,332</u>
Total Expenses	<u>\$ 65,334,286</u>	<u>\$ 67,450,607</u>	<u>\$ 66,805,728</u>	<u>\$ 71,071,817</u>	<u>\$ 79,161,845</u>	<u>\$ 73,500,945</u>	<u>\$ 63,054,259</u>	<u>\$ 67,126,872</u>	<u>\$ 55,626,103</u>
<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	\$ 2,257,559
General Government-Judicial	2,280,873	1,779,128	2,061,396	1,983,665	2,108,530	1,266,861	2,913,359	2,657,718	3,242,035
Public Safety	2,206,816	2,240,339	2,282,153	3,109,753	2,559,984	1,915,463	1,985,823	2,545,257	2,111,907
Public Works	-	-	-	-	-	350	100	265	475
Human Services	852,372	355,646	318,997	183,277	205,015	-	242,151	-	295,728
Culture and Recreation	-	-	-	-	-	268,815	-	-	-
Conservation and Development	658,109	749,191	634,828	223,738	227,817	176,379	240,065	525,340	459,196
Operating grants and contributions									
General Government-Administrative	874,936	406,898	844,676	176,970	205,917	306,235	454,403	542,603	1,469,640
General Government-Judicial	1,570,770	1,706,503	1,631,748	1,859,129	1,864,306	1,710,320	1,799,004	1,881,759	2,507,276
Public Safety	469,523	447,526	250,685	1,426,668	2,428,007	3,003,057	2,767,766	2,830,972	2,601,523
Public Works	325,091	730,007	1,134,655	969,726	757,158	467,614	692,761	698,821	491,334
Human Services	18,963,099	20,729,496	18,194,465	19,948,654	23,067,337	16,078,254	8,398,260	7,933,246	18,244,434
Culture and Recreation	1,086	1,915	3,172	5,196	-	927,872	-	-	-
Conservation and Development	540,699	762,649	851,888	994,108	1,087,484	729,790	1,110,728	866,210	970,030
Capital grants and contributions	1,088,202	-	-	-	-	4,878,891	-	-	-
Total governmental activities program revenues	<u>31,433,393</u>	<u>31,604,322</u>	<u>30,318,391</u>	<u>32,817,645</u>	<u>36,160,609</u>	<u>35,167,105</u>	<u>22,321,709</u>	<u>22,110,103</u>	<u>34,651,137</u>
Business-type activities:									
Charges for services:									
Public Safety	1,921,854	1,368,077	1,268,313	-	-	-	-	-	-
Economic Development	-	54,433	22,944	1,525,750	56,603	19,401	19,251	35,951	13,869
Operating grants and contributions									
Economic Development	-	-	124,769	177,613	195,446	191,606	191,606	211,606	338,398
Total business-type activities program revenues	<u>1,921,854</u>	<u>1,422,510</u>	<u>1,416,026</u>	<u>1,703,363</u>	<u>252,049</u>	<u>211,007</u>	<u>210,857</u>	<u>247,557</u>	<u>352,267</u>
Total primary government program revenues	<u>\$ 33,355,247</u>	<u>\$ 33,026,832</u>	<u>\$ 31,734,417</u>	<u>\$ 34,521,008</u>	<u>\$ 36,412,658</u>	<u>\$ 35,378,112</u>	<u>\$ 22,532,566</u>	<u>\$ 22,357,660</u>	<u>\$ 35,003,404</u>
Net (expense)/revenue									
Governmental activities	\$ (30,612,669)	\$ (32,567,128)	\$ (33,344,115)	\$ (36,495,238)	\$ (42,820,874)	\$ (38,232,253)	\$ (40,584,959)	\$ (44,897,959)	\$ (20,884,634)
Business-type activities	(1,366,370)	(1,856,647)	(1,727,196)	(55,571)	71,687	109,420	63,266	128,747	261,935
Total primary government net expense	<u>\$ (31,979,039)</u>	<u>\$ (34,423,775)</u>	<u>\$ (35,071,311)</u>	<u>\$ (36,550,809)</u>	<u>\$ (42,749,187)</u>	<u>\$ (38,122,833)</u>	<u>\$ (40,521,693)</u>	<u>\$ (44,769,212)</u>	<u>\$ (20,622,699)</u>

**COUNTY OF ADAMS, PENNSYLVANIA**

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

	Fiscal Year								
	2012	2013	2014	2015	2016	2017	2018	2019	2020
<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	\$ 39,488,280
Per Capita	338,921	350,655	326,466	327,138	304,515	344,893	343,120	320,676	321,279
Hotel Tax	1,474,084	2,479,651	2,343,980	2,339,744	2,509,580	2,790,732	2,561,955	2,569,140	1,288,531
Unrestricted investment earnings	691,297	(280,054)	755,469	449,728	118,413	1,019,777	1,092,752	1,663,066	959,979
Miscellaneous	635,745	763,434	1,104,057	493,430	571,237	2,106,964	568,792	1,035,113	1,653,304
Transfers	(1,858,740)	(36,580)	(32,337)	1,479,782	-	-	-	-	-
<b>Total governmental activities</b>	<b>32,839,813</b>	<b>35,114,216</b>	<b>39,613,189</b>	<b>40,989,000</b>	<b>39,692,398</b>	<b>42,607,186</b>	<b>43,899,209</b>	<b>44,911,302</b>	<b>43,711,373</b>
Business-type activities									
Property Taxes	1,676,617	1,744,739	-	-	-	-	-	-	-
Unrestricted investment earnings	12,590	52,645	17,994	3,010	3,946	2,341	2,351	1,957	2,050
Miscellaneous	11,550	18,735	-	-	-	-	-	-	-
Transfers	1,858,740	36,580	32,337	(1,479,782)	-	-	-	-	-
<b>Total business-type activities</b>	<b>3,559,497</b>	<b>1,852,699</b>	<b>50,331</b>	<b>(1,476,772)</b>	<b>3,946</b>	<b>2,341</b>	<b>2,351</b>	<b>1,957</b>	<b>2,050</b>
<b>Total primary government</b>	<b>\$ 36,399,310</b>	<b>\$ 36,966,915</b>	<b>\$ 39,663,520</b>	<b>\$ 39,512,228</b>	<b>\$ 39,696,344</b>	<b>\$ 42,609,527</b>	<b>\$ 43,901,560</b>	<b>\$ 44,913,259</b>	<b>\$ 43,713,423</b>
<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	\$ 22,826,739
Business-type activities	2,193,127	(3,948)	(1,676,865)	(1,532,343)	75,633	111,761	65,617	130,704	263,985
<b>Total Primary government</b>	<b>\$ 4,420,271</b>	<b>\$ 2,543,140</b>	<b>\$ 4,592,209</b>	<b>\$ 2,961,419</b>	<b>\$ (3,052,843)</b>	<b>\$ 4,486,694</b>	<b>\$ 3,379,867</b>	<b>\$ 144,047</b>	<b>\$ 23,090,724</b>

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 and GASB Statement 68 in 2015; 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 Activities, Financial Statements

**COUNTY OF ADAMS, PENNSYLVANIA**

Changes in Net Position  
 Previous Fiscal Year  
 (accrual basis of accounting)

	<u>2011</u>
<b>Program Expenses</b>	
Governmental activities:	
General Government-Administrative	\$ 7,063,395
General Government-Judicial	8,249,830
Public Safety	16,800,410
Public Works	587,089
Human Services	22,817,631
Culture and Recreation	1,635,834
Conservation and Development	3,275,883
Interest on Debt Service	1,670,677
Total governmental activities expenses	<u>62,100,749</u>
Business-type activities:	
Nursing Home	7,985,345
911 Operations	2,734,068
Economic Development	-
Total business-type activities expenses	<u>10,719,413</u>
Total Expenses	<u>\$ 72,820,162</u>
<b>Program Revenues</b>	
Governmental activities:	
Charges for services:	
General Government-Administrative	1,475,295
General Government-Judicial	2,395,703
Public Safety	2,575,753
Public Works	-
Human Services	865,667
Culture and Recreation	-
Conservation and Development	528,391
Operating grants and contributions	
General Government-Administrative	845,213
General Government-Judicial	1,760,560
Public Safety	669,961
Public Works	310,083
Human Services	20,169,436
Culture and Recreation	1,021
Conservation and Development	710,738
Capital grants and contributions	-
Total governmental activities program revenues	<u>32,307,821</u>
Business-type activities:	
Patient Care	5,711,770
Public Safety	1,522,546
Economic Development	-
Total business-type activities program revenues	<u>7,234,316</u>
Total primary government program revenues	<u>\$ 39,542,137</u>
Net (expense)/revenue	
Governmental activities	\$ (29,792,928)
Business-type activities	<u>(3,485,097)</u>
Total primary government net expense	<u>\$ (33,278,025)</u>



**COUNTY OF ADAMS, PENNSYLVANIA**

## Changes in Net Position (Continued)

Previous Fiscal Year

(accrual basis of accounting)

	<u>2011</u>
<b>General Revenues and Other</b>	
<b>Changes in Net Position</b>	
Governmental activities:	
Property Taxes	\$ 31,982,897
Per Capita	338,035
Hotel Tax	1,299,446
Unrestricted investment earnings	938,080
Swap proceeds	-
Miscellaneous	941,113
Transfers	<u>(1,354,300)</u>
Total governmental activities	<u>34,145,271</u>
Business-type activities	
Property Taxes	-
Unrestricted investment earnings	2,009
Miscellaneous	2,809,992
Transfers	<u>1,354,300</u>
Total business-type activities	<u>4,166,301</u>
Total primary government	<u>\$ 38,311,572</u>
<b>Change in Net Position</b>	
Governmental activities	\$ 4,352,343
Business-type activities	<u>681,204</u>
Total Primary government	<u>\$ 5,033,547</u>

Note: In 2010 the County implemented GASB Statements 51 and 53.  
Prior years have not been adjusted to reflect the implementation of these standards.

Source: Statement of Net Position, 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>
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
2020	39,488,280	321,279	1,288,531	41,098,090

Source: Statement of Activities, Financial Statements

**COUNTY OF ADAMS, PENNSYLVANIA**

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Fund</b>										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
Nonspendable	822,441	901,806	598,255	680,101	178,640	967,115	1,928,024	2,389,202	1,984,749	1,651,989
Restricted	-	-	-	1,155,443	1,141,339	1,094,701	58,268	47,505	36,722	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	2,206,747	-	1,381,639	-	2,000,000	2,797,321
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	22,859,838
<b>Total General Fund</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>\$ 27,309,148</b>
<b>All other-governmental funds</b>										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
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	19,282,424
Committed	-	-	-	-	300,656	301,601	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	(183,350)	-	-	(392,040)	(8,538,274)	(4,565,745)	(1,790,023)	(854,733)	(123,554)	176,293
<b>Total all other governmental funds</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>\$ 19,458,717</b>
<b>Total fund balances of all governmental funds</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>	<b>\$ 46,767,865</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)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Revenues</b>										
Taxes	\$ 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	\$ 41,151,110
Intergovernmental Revenues	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	26,284,237
Charges for Services	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	5,961,586
Interest and Rents	628,491	237,551	233,862	212,754	478,031	479,090	757,105	1,019,710	1,608,004	959,979
License and Permits	91,466	110,679	119,813	111,694	108,591	138,165	142,686	59,792	129,346	135,444
Court Costs and Fines	262,252	270,756	605,499	615,180	642,858	694,304	69,250	94,726	1,302,076	1,223,347
Miscellaneous	1,297,551	768,570	1,061,016	1,326,208	609,189	571,237	2,106,964	568,792	1,035,113	1,653,304
<b>Total Revenues</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>77,369,007</b>
<b>Expenditures</b>										
Current:										
General Government-Administrative	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	12,987,360
General Government-Judicial	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	14,056,402
Public Safety	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	18,729,377
Public Works	539,938	163,466	503,958	678,813	210,194	190,348	674,438	246,900	957,389	393,215
Human Services	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	18,520,274
Culture and Recreation	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	2,644,547
Conservation and Development	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	2,126,019
Debt Service										
Principal	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	3,522,566
Interest	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	2,155,508
Bond Interest Costs	-	-	-	-	-	-	267,161	-	-	-
Capital Outlay	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	4,640,953
<b>Total Expenditures</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>79,776,221</b>
<b>Other Financing Sources (uses)</b>										
Sale of an Asset	-	-	-	-	-	-	-	-	-	-
Transfers In	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	4,474,713
Transfers Out	(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)	(4,474,713)
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	-	-	23,620,000
Payments to redeem bonds	(29,658,898)	-	-	-	-	-	-	-	-	(23,435,651)
Proceeds From Issuance of Long Term Debt	-	4,140,924	62,195	28,758,891	2,759,527	10,796,279	10,660,000	-	-	9,670,000
Bond Discount	-	-	-	-	-	-	(84,469)	-	-	-
Bond Premium	-	434,826	-	-	-	883,714	1,424,807	-	-	223,134
<b>Total Other Financing Sources (uses)</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>10,077,483</b>
<b>Net Change in Fund Balances</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>\$ 7,670,269</b>
<b>Debt service as a percentage of noncapital expenditures</b>	5.9%	24.8%	6.3%	35.0%	9.1%	17.2%	31.1%	9.7%	9.0%	7.6%

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
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
2020	12,987,360	14,056,402	18,729,377	393,215	18,520,274	2,644,547	2,126,019	5,678,074	4,640,953	79,776,221

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
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
2020	41,151,110	26,284,237	5,961,586	959,979	135,444	1,223,347	1,653,304	77,369,007

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>
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
2020	39,862,579	1,288,531	41,151,110

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>
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
2020	6,728,423,600	1,265,506,200	1,110,428,900	260,701,700	169,194,900	1,201,706,700	10,735,962,000

Notes:

(1) County-wide reassessment

N/A: Not Available

Source: Adams County Tax Services Department  
PA State Tax Equalization 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>
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
2020	9,534,255,300	132%	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	
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
2020	4.189	-	4.189	1.438	12.694	18.321

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>(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>	<u>2020</u>
<b>County Direct Rate</b>	3.552	3.733	3.733	3.919	3.919	3.919	3.919	4.189	4.189	4.189
<b>School District Rates</b>										
Bermudian Springs	9.768	9.992	10.107	10.310	10.578	10.927	11.298	11.671	11.671	12.466
Conewago Valley	9.990	10.210	10.712	11.181	11.625	12.135	12.612	13.046	13.046	13.921
Fairfield	9.295	9.491	9.690	9.690	9.690	9.971	10.280	10.460	10.460	10.903
Gettysburg	10.185	10.307	10.307	10.485	10.485	10.553	10.817	10.910	10.910	11.019
Littlestown	9.821	10.037	10.258	10.535	10.798	11.351	11.578	11.937	11.937	12.541
Upper Adams	11.885	12.155	12.434	12.894	13.229	13.666	14.466	14.943	14.943	15.317
	10.157	10.365	10.585	10.849	11.067	11.434	11.842	12.161	12.161	12.694
<b>Borough Rates</b>										
Abbottstown	1.416	1.416	1.416	1.416	1.416	1.666	1.916	1.666	2.666	2.666
Arendtsville	1.430	1.430	1.430	1.430	1.430	1.430	1.430	1.430	1.430	1.430
Bendersville	1.049	1.049	1.049	1.049	1.049	1.049	1.049	1.049	1.049	1.049
Biglerville	1.584	2.100	2.600	2.850	2.850	3.350	3.350	3.350	3.350	3.350
Bonneauville	0.920	0.920	1.920	2.170	2.170	2.170	2.170	2.170	2.170	2.170
Carroll Valley	1.746	2.450	2.450	2.700	2.011	2.700	2.700	2.700	2.700	2.700
East Berlin	1.300	1.300	1.300	1.300	1.300	1.300	1.800	1.800	1.800	1.800
Fairfield	1.158	1.158	1.158	1.408	1.408	1.408	1.525	1.525	1.582	1.782
Gettysburg	3.520	3.520	3.520	3.870	3.870	4.020	4.020	4.182	4.082	4.082
Littlestown	2.309	2.309	2.309	3.309	3.309	3.309	3.809	3.809	3.809	4.059
McSherrystown	3.126	3.126	3.126	3.626	3.626	3.626	3.626	3.626	3.626	3.626
New Oxford	1.018	1.018	1.320	1.450	1.450	2.000	2.350	2.350	2.390	2.700
York Springs	1.637	1.637	1.637	1.637	1.637	1.637	1.637	1.637	1.637	1.637
<b>Townships</b>										
Berwick	1.230	1.230	0.950	0.850	0.650	0.550	0.400	0.400	0.400	0.400
Butler	0.497	0.497	0.497	0.747	0.747	0.747	0.747	0.747	0.747	0.747
Conewago	1.125	1.425	2.011	2.011	2.011	2.011	2.011	2.011	2.011	2.511
Cumberland	1.500	1.500	1.500	1.750	1.750	1.750	1.750	2.150	2.150	2.150
Franklin	0.226	0.526	0.526	0.776	0.776	0.776	0.776	0.776	0.776	0.776
Freedom	0.156	0.456	0.456	0.456	0.456	0.606	0.606	0.606	0.606	0.606
Germany	0.063	0.122	0.122	0.122	0.122	0.122	0.122	0.222	0.350	0.350
Hamiltonban	1.236	1.236	1.236	1.486	1.486	1.486	1.486	1.736	1.736	1.736
Hamilton	0.735	0.735	0.735	0.735	0.735	0.735	0.735	0.735	0.735	0.735
Highland	0.209	0.209	0.209	0.209	0.209	0.209	0.209	0.209	0.209	0.209
Huntington	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Latimore	0.620	0.620	0.620	0.620	0.620	0.620	0.620	0.620	0.620	0.620
Liberty	0.576	0.576	0.576	0.576	0.826	0.828	0.828	0.828	0.940	1.065
Menallen	0.193	0.193	0.193	0.443	0.443	0.443	0.443	0.443	0.443	0.443
Mt. Joy	0.440	0.350	0.170	0.150	0.150	0.150	0.150	0.150	0.150	0.150
Mt. Pleasant	0.155	0.155	0.155	0.405	0.405	0.705	0.705	0.705	0.705	0.705
Oxford	0.983	0.983	0.983	0.983	0.983	0.983	0.983	0.983	0.983	0.983
Reading	0.258	0.258	0.258	0.258	0.258	0.258	0.258	0.258	0.258	0.258
Straban	0.101	0.101	0.101	0.351	0.351	0.351	0.351	0.351	0.351	0.351
Tyrone	0.673	0.673	0.673	0.673	0.673	0.673	0.673	0.673	0.673	0.673
Union	0.123	0.123	0.123	0.123	0.180	0.250	0.310	0.370	0.370	0.370
	0.980	1.041	1.098	1.233	1.216	1.292	1.339	1.361	1.397	1.438

(1) County-wide reassessment

Source: Adams County Tax Services Department

**COUNTY OF ADAMS, PENNSYLVANIA**

Principal Property Taxpayers

December 31

Taxpayer	2020			2011		
	Taxable Assessed Value	Rank	Percentage of Total Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total Assessed Valuation
The Brethren Home Community	\$ 39,978,200	1	0.42%	\$ 28,712,500	3	0.31%
Gateway Gettysburg Hotel/Conference Center Partners LP	32,271,400	2	0.34%	\$ 27,313,800	4	0.30%
Knouse Foods Cooperative, Inc	31,666,800	3	0.33%	\$ 33,893,100	1	0.37%
Delancey Gettysburg Associates LP	28,948,800	4	0.30%	\$ 27,239,300	5	0.30%
Ski Roundtop/Ski America Inc/Snow Time Inc	26,975,100	5	0.28%			0.00%
Wellspring Properties Inc	26,539,000	6	0.28%	\$ 25,713,200	6	0.28%
Gettysburg College	24,758,600	7	0.26%	\$ 21,790,500	7	0.24%
C&J Clark America Inc	23,245,900	8	0.24%			0.00%
Broyhill and Associates, Inc/Vulcan Materials Co	20,202,400	9	0.21%	\$ 30,547,500	2	0.33%
Kestrel Acquisitions	17,080,900	10	0.18%			
Adams County National Bank				\$ 20,646,100	8	0.23%
Timeless Towns of the Americas				\$ 20,290,800	9	0.22%
Utz Potato Chip Company, Inc/Utz Quality Foods, Inc				\$ 19,485,100	10	0.21%
<b>Total</b>	<u>\$ 271,667,100</u>		<u>2.86%</u>	<u>\$ 255,631,900</u>		<u>2.81%</u>

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
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%	577,990	38,845,579	98.0%
2020	40,059,525	38,498,277	96.1%	-	39,166,152	97.8%

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			
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	72,746,733	-	359,294	-	73,106,027	1.45%	711.07
2019	69,334,939	-	245,227	-	69,580,166	1.35%	675.16
2020	77,317,373	-	-	-	77,317,373	1.45%	749.28

Source: Adams County Office of Budget and Purchasing

Note: In 2015, the County reclassified the 911 Fund as a Governmental Activity whereas in prior years the 911 Fund was classified as a Business-Type activity.  
 Note: The Total Personal Income amount used to calculate the Personal Income percentage is projected for the year of 2020.

**COUNTY OF ADAMS, PENNSYLVANIA**

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

<b>Year</b>	<b>(1) Population</b>	<b>(2) Assessed Value</b>	<b>General Obligation Debt</b>	<b>(3) Ratio of General Obligation Debt to Assessed Value</b>	<b>General Obligation Debt Per Capita</b>
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	72,746,733	0.77%	707.58
2019	103,009	9,457,957,100	69,334,939	0.73%	673.10
2020	103,189	9,534,255,300	77,317,373	0.81%	749.28

## Sources:

(1) Bureau of Economic Analysis

(2) Adams County Tax Services

(3) Adams County Office of Budget and Purchasing

**COUNTY OF ADAMS, PENNSYLVANIA**  
 Direct and Overlapping Governmental Activities Debt  
 As of December 31, 2020

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
<b>School Districts</b>			
Bermudian Springs School District	\$ 53,655,000	100%	\$ 53,655,000
Conewago School District	46,865,000	100%	46,865,000
Fairfield School District	23,510,000	100%	23,510,000
Gettysburg Area School District	31,523,000	100%	31,523,000
Littlestown Area School District	23,955,000	100%	23,955,000
Upper Adams School District	35,425,000	100%	35,425,000

Source: Each individual governmental unit



**COUNTY OF ADAMS, PENNSYLVANIA**  
 Direct and Overlapping Governmental Activities Debt  
 As of December 31, 2020

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
<b>Boroughs</b>			
Abbottstown	\$ 276,586	100%	\$ 276,586
Arendtsville	N/A	100%	N/A
Bendersville	38,691	100%	38,691
Biglerville	1,072,222	100%	1,072,222
Bonneauville	6,735,000	100%	6,735,000
Carroll Valley	1,483,467	100%	1,483,467
East Berlin	N/A	100%	N/A
Fairfield	N/A	100%	N/A
Gettysburg	4,955,000	100%	4,955,000
Littlestown	10,052,807	100%	10,052,807
McSherrystown	242,094	100%	242,094
New Oxford	198,930	100%	198,930
York Springs	N/A	100%	N/A

Source: Each individual governmental unit

**COUNTY OF ADAMS, PENNSYLVANIA**  
 Direct and Overlapping Governmental Activities Debt  
 As of December 31, 2020

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
<b>Townships</b>			
Berwick	\$ 143,374	100%	\$ 143,374
Butler	-	100%	-
Conewago	501,481	100%	501,481
Cumberland	982,180	100%	982,180
Franklin	210,321	100%	210,321
Freedom	-	100%	-
Germany	188,539	100%	188,539
Hamilton	61,842	100%	61,842
Hamiltonban	1,005,910	100%	1,005,910
Highland	N/A	100%	N/A
Huntington	-	100%	-
Latimore	-	100%	-
Liberty	23,476	100%	23,476
Menallen	-	100%	-
Mount Joy	-	100%	-
Mount Pleasant	95,109	100%	95,109
Oxford	-	100%	-
Reading	-	100%	-
Straban	-	100%	-
Tyrone	-	100%	-
Union	25,939	100%	25,939
Subtotal, Overlapping Debt			243,225,967
County of Adams direct debt			<u>77,317,373</u>
Total direct and overlapping debt			<u><u>\$ 320,543,340</u></u>

Source: Each individual governmental unit

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

	Year				
	2011	2012	2013	2014	2015
<b>Borrowing Base Revenues</b>					
Two Years Prior	\$ 64,705,046	\$ 65,703,423	\$ 66,831,066	\$ 65,608,571	\$ 67,026,686
Prior Year	65,703,423	66,831,066	65,608,571	67,026,686	69,742,605
Current Year	66,831,066	65,608,571	67,026,686	69,742,605	71,823,349
<b>Total Revenues</b>	<b>\$ 197,239,535</b>	<b>\$ 198,143,060</b>	<b>\$ 199,466,323</b>	<b>\$ 202,377,862</b>	<b>\$ 208,592,640</b>
<b>Debt Limit For General Obligation Bonds</b>					
Average Borrowing Base Revenues	\$ 65,746,512	\$ 66,047,687	\$ 66,488,774	\$ 67,459,287	\$ 69,530,880
Debt Limit Percentage	x 300%	x 300%	x 300%	x 300%	x 300%
Debt Limit	197,239,535	198,143,060	199,466,323	202,377,862	208,592,640
Total Outstanding Bonded Debt	45,680,284	68,642,496	67,299,464	64,299,239	63,315,748
<b>Legal Debt Margin</b>	<b>\$ 151,559,251</b>	<b>\$ 129,500,564</b>	<b>\$ 132,166,859</b>	<b>\$ 138,078,623</b>	<b>\$ 145,276,892</b>
Total Outstanding Bonded Debt As A Percentage Of Debt Limit	23.16%	34.64%	33.74%	31.77%	30.35%
<b>Debt Limit For General Obligation Bonds And Lease Rental Debt</b>					
Average Borrowing Base Revenues	\$ 65,746,512	\$ 66,047,687	\$ 66,488,774	\$ 67,459,287	\$ 69,530,880
Debt Limit Percentage	x 400%	x 400%	x 400%	x 400%	x 400%
Debt Limit	262,986,047	264,190,747	265,955,097	269,837,149	278,123,520
Total Amount Of Debt Applicable To Debt Limit	45,680,284	68,642,496	67,299,464	64,299,239	63,315,748
<b>Legal Debt Margin</b>	<b>\$ 217,305,763</b>	<b>\$ 195,548,251</b>	<b>\$ 198,655,633</b>	<b>\$ 205,537,910</b>	<b>\$ 214,807,772</b>
Total Amount Of Debt Applicable To Debt Limit As A Percentage of Debt Limit	17.37%	25.98%	25.30%	23.83%	22.77%

**COUNTY OF ADAMS,  
PENNSYLVANIA**

Computation of Legal Debt Margin (Continued)  
Last Ten Years

	<b>Year</b>				
	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
<b>Borrowing Base Revenues</b>					
Two Years Prior	\$ 69,742,605	\$ 71,823,349	\$ 76,042,013	\$ 77,771,087	\$ 65,914,620
Prior Year	71,823,349	76,042,013	77,771,087	65,914,620	66,532,540
Current Year	76,042,013	77,771,087	65,914,620	66,532,540	66,181,277
<b>Total Revenues</b>	<b>\$ 217,607,967</b>	<b>\$ 225,636,449</b>	<b>\$ 219,727,720</b>	<b>\$ 210,218,247</b>	<b>\$ 198,628,437</b>
<b>Debt Limit For General Obligation Bonds</b>					
Average Borrowing Base Revenues	\$ 72,535,989	\$ 75,212,150	\$ 73,242,573	\$ 70,072,749	\$ 66,209,479
Debt Limit Percentage	x 300%	x 300%	x 300%	x 300%	x 300%
Debt Limit	217,607,967	225,636,449	219,727,720	210,218,247	198,628,437
Total Outstanding Bonded Debt	70,366,890	76,553,249	73,106,027	69,334,939	77,317,373
<b>Legal Debt Margin</b>	<b>\$ 147,241,077</b>	<b>\$ 149,083,200</b>	<b>\$ 146,621,693</b>	<b>\$ 140,883,308</b>	<b>\$ 121,311,064</b>
Total Outstanding Bonded Debt As A Percentage Of Debt Limit	32.34%	33.93%	33.27%	32.98%	38.93%
<b>Debt Limit For General Obligation Bonds And Lease Rental Debt</b>					
Average Borrowing Base Revenues	\$ 72,535,989	\$ 75,212,150	\$ 73,242,573	\$ 70,072,749	\$ 66,209,479
Debt Limit Percentage	x 400%	x 400%	400%	400%	400%
Debt Limit	290,143,956	300,848,599	292,970,293	280,290,996	264,837,916
Total Amount of Debt Applicable to Debt Limit	70,366,890	76,553,249	73,106,027	69,334,939	77,317,373
<b>Legal Debt Margin</b>	<b>\$ 219,777,066</b>	<b>\$ 224,295,350</b>	<b>\$ 219,864,266</b>	<b>\$ 210,956,057</b>	<b>\$ 187,520,543</b>
Total Amount Of Debt Applicable To Debt Limit As a Percentage Of Debt Limit	24.25%	25.45%	24.95%	24.74%	29.19%

**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>
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	5,169,186	50,182	13,556	3.3%
2020	103,189	N/A	N/A	13,457	6.9%

(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	2020			2011		
		Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Gettysburg College	Gettysburg	N/A	1		N/A	2	
The Gettysburg Hospital	Gettysburg	N/A	2		N/A	3	
Knouse Foods Cooperative Inc	Peach Glen	N/A	3		N/A	1	
Federal Government	Gettysburg	N/A	4		N/A	4	
PCA Corrugated and Display LLC	New Oxford	N/A	5		N/A		
Adams County	Gettysburg	604	6	1.2%	459	8	
Cross Keys Vlg-The Brethern	New Oxford	N/A	7		N/A	5	
Pella Corporation	Gettysburg	N/A	8				
Wellspan Medical Group	Gettysburg	N/A	9		N/A		
Plainville Farms	New Oxford	N/A	10		N/A		
C&J Clark America	Hanover				N/A	6	
Gettysburg Area School District	Gettysburg				N/A	7	
Conewago Valley School District					N/A	9	
Hain Pure Protein Corporation					N/A	10	
Total		<u>N/A</u>		<u>1.2%</u>	<u>N/A</u>		
Total Employees in County (2)		<u>50,293</u>			<u>N/A</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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Fund Departments</b>										
Commissioners	7	7	6	6	7	7	7	8	8	8
Solicitor	2	2	3	4	3	3	3	3	4	4
Finance/Purchasing	4	4	4	5	5	5	6	6	6	5
Human Resources	5	5	5	5	6	6	5	6	6	6
IT-Information Systems	4	3	4	5	6	10	11	15	17	13
Building and Maintenance	21	21	21	20	21	24	24	24	27	27
Tax Services	0	19	19	18	18	18	17	19	19	19
Tax Assessment	10	0	0	0	0	0	0	0	0	0
Tax Appraising	5	0	0	0	0	0	0	0	0	0
Tax Claim Bureau	2	0	0	0	0	0	0	0	0	0
GIS Mapping	3	0	0	0	0	0	0	0	0	0
Elections/Voter Registration	2	2	2	2	2	2	2	3	3	3
Planning	13	14	14	16	16	17	16	16	16	16
Public Defender	8	8	9	7	7	7	7	7	7	7
Victim Witness	4	4	4	5	5	5	6	6	7	6
Security	5	5	6	5	5	5	10	10	10	8
Prison	122	123	122	124	125	123	128	136	137	137
Emergency Services	21	21	20	23	27	26	36	39	39	29
Veteran's Affairs	1	1	1	1	1	2	2	2	2	2
Cooperative Extension	7	7	7	5	5	5	5	5	5	5
Conservation District	11	11	11	10	10	10	8	11	12	12
Controller	0	4	4	6	6	6	6	6	7	7
Treasurer	4	4	4	4	4	4	4	4	6	4
Register & Recorder	7	7	7	6	6	5	6	6	6	8
Clerk of Courts	14	13	12	12	11	11	11	11	11	11
Prothonotary	6	6	6	6	6	5	6	6	6	6
District Attorney	13	13	13	14	14	14	14	17	17	15
Sheriff	12	14	14	14	14	15	19	20	20	18
Coroner	1	1	1	1	1	1	5	6	7	1
Court Administration	16	16	16	14	14	14	14	18	13	14
Criminal Justice Advisory	1	1	1	0	0	0	0	0	0	0
Magisterial District Justice	13	12	12	12	12	13	13	13	13	14
Probation Services	46	46	46	46	47	47	45	49	49	49
Community Re-entry Center	0	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	4	4	4	4	4	4	4
<b>Total General Fund Departments</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>459</b>
<b>Non General Fund Departments</b>										
Children & Youth Services	43	45	42	44	48	50	52	52	56	56
Domestic Relations	22	19	20	21	21	22	22	22	25	25
<b>Total Non General Fund Departments</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>81</b>
<b>Total</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>	<b>540</b>

Source: Adams County Human Resource Department

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

<b>FUNCTION</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>2020</b>
<b>Administration</b>										
<b>Treasurer</b>										
Dog Licenses	9,464	9,750	11,017	11,564	10,678	10,267	10,023	9,809	8,334	6,567
Fishing Licenses	67	103	72	92	70	85	71	59	53	41
Hunting Licenses	9,816	10,291	9,656	9,887	9,850	9,519	10,679	11,319	11,774	12,965
Sportsmen Firearms	21	23	32	21	39	25	11	14	31	29
<b>Tax Services</b>										
New Single Family Building Permits	122	122	160	230	203	346	274	243	227	226
Number of Parcels	43,974	43,723	43,754	43,819	43,913	44,050	44,142	44,167	44,287	44,408
Appeals Processed	2,747	859	562	556	445	368	285	260	190	120
<b>Elections</b>										
Registered Voters	58,869	61,156	59,993	61,151	60,950	66,718	65,225	67,025	66,514	72,388
Votes Cast	15,296	42,798	15,401	28,116	17,468	48,253	14,840	39,150	17,469	56,930
Percent of votes cast	26%	70%	26%	46%	29%	72%	23%	58%	26%	79%
<b>Recorder of Deeds</b>										
Deeds recorded	2,278	2,496	2,698	2,680	2,827	2,952	3,078	2,951	2,840	2,840
Mortgages	4,273	4,783	4,685	3,364	3,767	4,111	3,887	3,667	3,746	3,746
Subdivisions	99	84	106	105	99	101	93	83	98	98
Military Discharges	24	15	17	9	14	11	19	12	6	6
<b>Register of Wills</b>										
Estates Probated	386	359	422	420	385	399	373	343	409	409
Misc. Estate Docs.	125	106	109	126	119	119	131	167	132	132
<b>Judicial</b>										
<b>Courts</b>										
<b>Criminal Filings</b>										
New Criminal Cases Filed	1,212	1,253	1,255	1,280	1,382	1,526	1,449	1,409	1,526	N/A
Jury Trials	13	7	5	8	8	18	14	10	18	N/A
Bench trials	10	9	14	19	16	20	24	15	9	N/A
Guilty pleas	815	951	953	996	972	1,018	1,100	1,067	1,066	N/A
ARD's /Diversionary Disposition	191	91	228	235	258	295	291	300	316	N/A
Withdrawn/dismitted	65	84	70	61	91	102	89	105	89	N/A
Inactive trials	32	28	37	34	34	34	31	71	31	N/A
Other	79	93	7	0	23	9	6	0	5	N/A
<b>Civil filings</b>										
New civil cases docketed	1,160	1,010	849	735	729	669	731	640	829	N/A
Jury trials	3	4	0	0	1	0	3	0	2	N/A
Bench trials	8	4	2	3	1	2	9	0	5	N/A
Settlements	487	251	278	548	252	264	265	287	249	N/A
Arbitration filings	20	22	13	12	14	10	16	10	1	N/A
Civil cases pending	1,474	1,370	964	276	316	473	465	459	382	N/A
Protection from abuse	96	83	70	54	69	66	90	115	138	N/A
New child support filings	1,969	1,819	1,813	1,706	1,657	1,436	1,418	1,531	1,499	N/A
Custody filings	669	656	601	590	665	559	502	486	458	N/A
Divorce filings	433	424	378	395	357	329	326	336	326	N/A
Dependency abuse/neglect	74	52	43	21	37	63	62	64	78	N/A
Dependency status filings	63	25	10	1	2	3	0	0	0	N/A
Delinquency filings	272	241	237	206	188	248	159	149	129	N/A
Estates filed	21	22	30	26	23	14	24	32	12	N/A
Adoptions	28	29	21	33	36	20	34	26	29	N/A
Termination filings	15	31	35	35	12	16	18	17	27	N/A
Guardian filings	10	15	24	21	23	20	23	30	19	N/A
<b>Coroner</b>										
Cremations	327	316	350	375	466	433	467	495	471	605
Drug Overdoses	5	5	8	7	9	29	19	14	8	20
Heroin Related	1	1	3	3	4	10	13	8	6	16
Motor Vehicle Accidents	14	12	3	4	8	7	3	10	6	11
Motor Vehicle Accidents with Alcohol	3	5	1	2	3	4	1	4	1	3
Homicides	0	4	0	0	0	2	1	2	2	1
Suicides	11	19	19	7	10	16	17	15	12	16
Fire Related Deaths	0	1	1	0	2	2	0	0	0	3
Undetermined	0	0	0	1	0	1	1	1	1	0
Autopsies	24	43	38	29	38	58	45	48	39	35
Total Incidents Referred and Investigated	422	423	476	531	906	864	924	1,006	873	1,130



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

FUNCTION	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Human Services										
Children and Youth										
Children Served	N/A	N/A	1,343	1,272	2,230	2,302	2,751	3,191	2,144	1,467
Abuse Reported	N/A	N/A	1,010	981	2,013	2,142	2,535	2,312	1,456	1,090
Adoptions	N/A	N/A	11	33	14	6	7	8	8	6
Placement Days of Care	N/A	N/A	21,426	17,096	11,619	10,755	12,820	19,808	14,111	13,458
Public Safety										
Emergency Services										
Police Calls for Service	194,926	192,020	177,900	180,266	192,161	200,936	226,706	229,507	241,498	202,021
Police Incidents	61,010	50,653	37,356	36,614	40,087	41,883	44,931	45,089	48,387	42,845
Fire/EMS Incidents	16,687	14,271	10,965	10,875	11,436	11,963	12,229	12,483	12,965	11,794
9-1-1 Calls	36,882	34,882	34,407	34,687	34,429	34,963	33,792	33,633	34,424	29,158
Administrative 9-1-1 Calls	118,515	113,961	103,620	96,431	90,856	88,252	85,963	83,437	82,827	78,469
Hazardous Materials										
Hazardous Materials Incidents	21	19	23	6	12	11	22	15	19	11
PEIRS Reported Incidents	25	16	22	33	74	71	73	57	83	92
County Prison										
Average Daily Population	304	294	315	316	287	325	319	327	325	261
Admissions	2,003	1,860	1,885	1,927	1,742	2,138	2,049	2,175	2,072	1,160
Releases	2,023	1,860	1,853	1,966	1,706	2,131	2,068	2,086	2,090	1,245
Conservation and Development										
Planning										
Subdivision and Land Development Plans Reviewed	91	98	98	83	134	89	105	89	131	128
New Residential Lots Proposed	78	56	206	3	272	72	212	298	229	941
Average Proposed Residential Lot Sizes (Acres)	2	1	2	1	1	3	3	1	1	1
Acreage in Active Agriculture Proposed for Conversion to New Development	78	49	76	42	72	120	181	53	136	352

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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b><u>GENERAL GOVERNMENT-ADMIN</u></b>										
<b>Automobiles</b>										
Commissioners	0	0	0	0	0	0	1	1	1	1
IT-Information Systems	0	0	0	0	0	0	1	1	0	0
Building & Maintenance	7	8	8	8	9	11	11	11	11	12
Tax Services	2	2	2	2	2	2	2	2	2	2
Planning	0	1	1	1	1	2	2	2	1	2
<b>Buildings</b>	9	9	9	9	9	9	9	9	9	7
<b><u>GENERAL GOVERNMENT-JUDICIAL</u></b>										
<b>Automobiles</b>										
District Attorney	0	0	0	0	0	0	1	1	1	1
Sheriff	8	7	10	11	13	10	9	9	8	11
Probation Services	13	12	13	13	15	12	12	12	8	13
<b>Buildings</b>	1	1	1	1	1	1	1	1	1	2
<b><u>PUBLIC SAFETY</u></b>										
<b>Automobiles</b>										
Prison	3	7	8	8	8	5	5	5	6	6
Emergency Services	3	2	2	2	2	2	2	2	2	2
Protective Inspections	1	1	1	1	1	1	1	1	1	1
<b>Buildings</b>	3	3	3	3	3	3	3	3	3	2
<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	4	5	5	5	5	5	5	6
Coroner	1	1	1	1	1	1	2	2	2	2
<b>Buildings</b>	0	0	0	0	0	0	1	1	1	2
<b><u>CONSERVATION/DEVELOPMENT</u></b>										
<b>Automobiles</b>										
Conservation District	5	5	6	6	6	6	6	6	6	7
<b>Buildings</b>	1	1	1	1	1	1	1	1	1	1

Source: Adams County Finance Department