

County of Dauphin, Pennsylvania

ANNUAL COMPREHENSIVE FINANCIAL REPORT

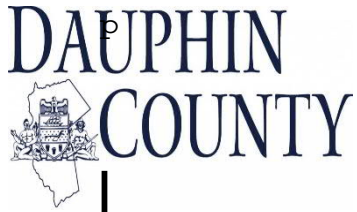
For The Year Ended December 31, 2021



Historic Walnut Street Bridge

Photo Credit: Matthew Krupp

PREPARED BY THE OFFICE OF THE CONTROLLER
MARY K. BATEMAN, CONTROLLER



COUNTY OF DAUPHIN, PENNSYLVANIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2021

PREPARED BY THE OFFICE OF THE CONTROLLER

MARY K. BATEMAN



Mary K. Bateman
Controller

COUNTY OF DAUPHIN, PENNSYLVANIA

YEAR ENDED DECEMBER 31, 2021

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PHOTOGRAPHY CREDITS

The cover photograph is of the historic Walnut Street Bridge. The photography is courtesy of Matthew Krupp.



DAUPHIN COUNTY

OFFICE OF COUNTY CONTROLLER
DAUPHIN COUNTY COURTHOUSE
101 Market Street, Room 106
Harrisburg, PA 17101-2091
(717) 780-6570

CONTROLLER
Mary K. Bateman

CHIEF DEPUTY CONTROLLER
James E. Markel

SOLICITOR
Joseph D. Kerwin, Esquire

July 22, 2022

TO THE CITIZENS AND COMMISSIONERS OF DAUPHIN COUNTY:

The Annual Comprehensive Financial Report representing the County of Dauphin, Pennsylvania, for the year ended December 31, 2021, is hereby submitted. The Annual Comprehensive Financial Report was prepared by the Office of the Dauphin County Controller.

The Annual Comprehensive Financial Report contains Dauphin County's management's representation of County finances. All the County funds and financial activities are included in this report, as well as a reflection of the countywide services provided for our citizens. Therefore, County management claims full responsibility for the accurateness of the data presented and the reliability of the information. Our goal is to fairly present the County's financial position, and changes in financial position, and to allow the reader to clearly understand the County's financial affairs.

The County's Annual Comprehensive Financial Report is prepared in accordance with the U.S. Generally Accepted Accounting Principles (GAAP) and the requirements of the Government Finance Officers Association. Because the cost of internal control should not outweigh its benefits, the County's internal control has been designed to provide reasonable assurance that the financial statements will not contain material misstatements.

Commonwealth statutes require an audit to be performed by independent certified public accountants. The County's management selected Zelenkofske Axelrod, LLC, a group of licensed certified public accountants to perform this task. The goal of the audit is to ensure the accuracy of the basic financial statements as of and for the year ended December 31, 2021. The independent auditor's report is presented at the front of the financial section of this report.

The independent audit of the basic financial statements of the County complies with the federally mandated Uniform Guidance (Single Audit) Standards that require the independent auditor to report on the government's internal controls and compliance with legal requirements. These reports are available in the separately issued Single Audit Report.

To comply with GAAP, management has provided an introduction, overview, and analysis of the basic financial statements in the form of Management's Discussion and Analysis (MD&A). The letter of transmittal complements the MD&A section and is to be read together. The County's MD&A can be found following the independent auditor's report.

Dauphin County Profile

Dauphin County is a third-class county located in south-central Pennsylvania, approximately 100 miles west of Philadelphia and 200 miles east of Pittsburgh. The County was founded in 1785 by John Harris, Jr. who named it “Dauphin” to honor the eldest son (Louis Joseph, Dauphin of France) of the King of France, King Louis XVI after France came to the aid of the American colonies during the American Revolution. Today, Dauphin County covers 525 square miles and is home to over 286,000 residents in forty (40) municipalities, including the state capital, Harrisburg. Dauphin County ranks 44th and 14th, respectively, in total area and population among counties within the State of Pennsylvania.

Registered voters in Dauphin County elect the following public officials to four-year terms: three (3) County Commissioners, District Attorney, Treasurer, Prothonotary, Coroner, Clerk of Courts, Register of Wills and Clerk of the Orphans’ Court, Sheriff, Controller, and Recorder of Deeds. These public officials, except for the Commissioners, are frequently referred to as "row officers." The Commissioners act as the managers and administrators of county government. Each row officer is tasked with various responsibilities, which include maintaining official public records, collecting taxes, fees, and court-imposed fines, aiding in the administration of justice, supervising fiscal affairs, and many other county-related public service functions pursuant to the Pennsylvania County Code. Each year the County Commissioners shall adopt a budget no later than December 31st for the following year. The adopted budget shall be made available for public inspection at least twenty (20) days prior to the date set for adoption. In December 2020, the Dauphin County Commissioners passed a \$260 million budget for 2021 that held the line on taxes for a 17th consecutive year. Commonwealth of Pennsylvania statute requires the County’s legal level of budgetary control to be at the fund level and the County maintains budgetary control at the fund level. During the year, departmental needs may change, emergencies may occur, or additional revenue sources may arise. As a result, funds are occasionally transferred between line items of a department’s budget or additional revenue may need to be budgeted for a specific project or grant. County’s management can overspend at the department level and make transfers between the departments without the approval of the Commissioners.

As part of the County structure, the Dauphin County Department of Community & Economic Development (DCDCED) assists county-wide businesses and municipalities in the areas of both economic and community development. The Dauphin County Industrial Development Authority (DCIDA) was organized in 1967 as the finance arm of the DCDCED. The DCIDA’s work includes providing tax-exempt and taxable bonds, as well as mortgage financing for manufacturing companies and non-profit organizations to establish corporate headquarters in Dauphin County. The Dauphin County Economic Development Corporation assists in channeling grant funding to municipalities and organizations in need of economic development assistance and support, promotes tourism within the County, and serves as a bridge between communities and local government. The Dauphin County Redevelopment Authority’s mission is to revitalize blighted areas for residential, recreational, commercial, or industrial uses, and to provide affordable housing and improved quality of life for the citizens of Dauphin County. The Dauphin County Land Bank Authority’s purpose is to facilitate the return of vacant, blighted, abandoned, and tax-delinquent properties to productive use, thereby combating community deterioration, creating economic

growth, and stabilizing the housing and job market. The Dauphin County Infrastructure Bank, the first of its kind in the country, is a revolving loan program established in partnership with the Pennsylvania Department of Transportation to provide low-interest loans to local municipalities within the County for infrastructure improvement projects. Completed infrastructure projects have included storm sewer improvements, bridge replacements, and intersection upgrades.

Factors Affecting Financial Conditions

According to the U.S. Census Bureau, Dauphin County is home to an estimated 287,400 people. Dauphin County is located within a few hours commute of Baltimore, MD, Washington, D.C., New York City, NY, Pittsburgh, PA, and Philadelphia, PA. Harrisburg, PA (Dauphin County) is currently listed as the 35th “Best Place to Live” in the country by U.S. News and World Report. There are currently over 18,000 businesses established in Dauphin County, with a labor force of 152,895 people. The average unemployment rate in Dauphin County for the year ended December 31, 2021, was 6.3%, which was the same as the Pennsylvania average of 6.3% and above the national average of 5.3% as reported by the U.S. Bureau of Labor Statistics.

The top industries in Dauphin County are health care, social services, retail, accommodation, food services, and public administration. The top employers are the Pennsylvania State Government, Milton S. Hershey Medical Center, The Hershey Company, Hershey Entertainment & Resorts Co., UPMC Pinnacle Hospitals, and the Federal Government. These booming businesses are key factors in keeping the County’s unemployment rate equal to or below the state average.

Dauphin County is also a popular tourist destination with attractions such as the Pennsylvania Farm Show Complex & Expo Center, National Civil War Museum, Hershey Park and Hershey’s Chocolate World, City Island, Indian Echo Caverns, Hollywood Casino at Penn National Racecourse, ZooAmerica, Lake Tobias Wildlife Park, the Appalachian Trail, and numerous breweries and vineyards. Dauphin County ranked second in traveler spending in its region as reported by the Pennsylvania Tourism Office at \$1.48 billion for 2020, making it the fifth (#5) largest tourist destination in Pennsylvania. The most recent Pennsylvania Tourism Economic Impact Report for 2020 estimated that travel and tourism in Dauphin County supported 21,597 jobs, \$1.09 billion in wages, \$196 million in state and local taxes, and \$227 million in federal tax revenue. The coronavirus pandemic had a major impact on tourism in Dauphin County as reported for 2020 when compared to 2019.

Education is valued in Dauphin County, with forty-six colleges and thirty-nine universities located within fifty miles. Six colleges and universities including Harrisburg Area Community College, Harrisburg University of Science and Technology, Penn State Harrisburg, Temple University Harrisburg, Widener University School of Law, and Penn State College of Medicine, are located within the County. Pennsylvania State University is ranked in the top ten employers in the County for the number of employees.

Many first-time homebuyers benefited from Dauphin County’s First-Time Homebuyers Program helping them achieve the dream of home ownership. The program provides qualified homebuyers loan assistance of up to \$3,000 to put toward the price of a home or closing costs. The program helped 56 residents realize their dream of home ownership in 2021, which was down from the 85

residents in 2020. The program is primarily funded through a \$13 Affordable Housing fee added to all mortgages and deeds recorded in the county. When a home is sold or refinanced, the loan is recouped. In 2021, home sales resulted in \$404,138 being repaid to the program. From 2010 to 2021, the program has helped approximately 1,041 County residents buy their first homes.

The Dauphin County Commissioners awarded \$6.1 million in grants from its share of gaming revenue generated from Hollywood Casino at Penn National Racecourse. Some of the projects receiving funding were:

- \$500,000 to East Hanover Township for road maintenance and fire company self-contained breathing apparatus.
- \$126,300 to Dauphin Middle Paxton Joint Park authority site development plan and ADA improvements.
- \$74,236 to Rush Township for a skid steer vehicle.
- \$150,000 to Swatara Township for Bishop Park multi-purpose trail construction project.

In addition to the independent audit of the basic financial statements, Dauphin County has the following reports and audits performed to assure fiscal responsibility and adequate internal controls:

- Cost Allocation Plan, which is used to establish cost allocations and billings for each County department.
- Dauphin County Pension Plan Report and Investment Performance Report, which are used to evaluate the County's pension plan and fund.
- Dauphin County Employees' Retirement System Financial Accounting Report on Governmental Accounting Standards Board No. 67 & 68.
- Dauphin County Employees' Retirement System Report on Actuarial Valuation Including Determination of County Actuarially Determined Contribution.
- Dauphin County Employees' Retirement System Actuarial Experience Study

Financial Reporting Awards

Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Dauphin County for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2020. This was the fifth year that the County achieved this prestigious award. 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 U.S. generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Award for Outstanding Achievement in Popular Annual Financial Reporting

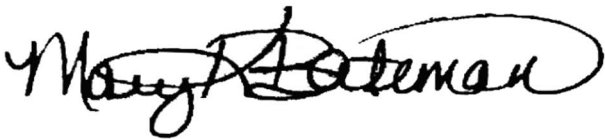
The GFOA has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Dauphin County for its popular annual financial report for the year ended December 31, 2020. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for the preparation of state and local government popular reports. To receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a governmental unit must publish a popular annual financial report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. Dauphin County received a Popular Award for the last five consecutive years (fiscal years ended 2016-2020). We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to the GFOA to determine its eligibility for another award.

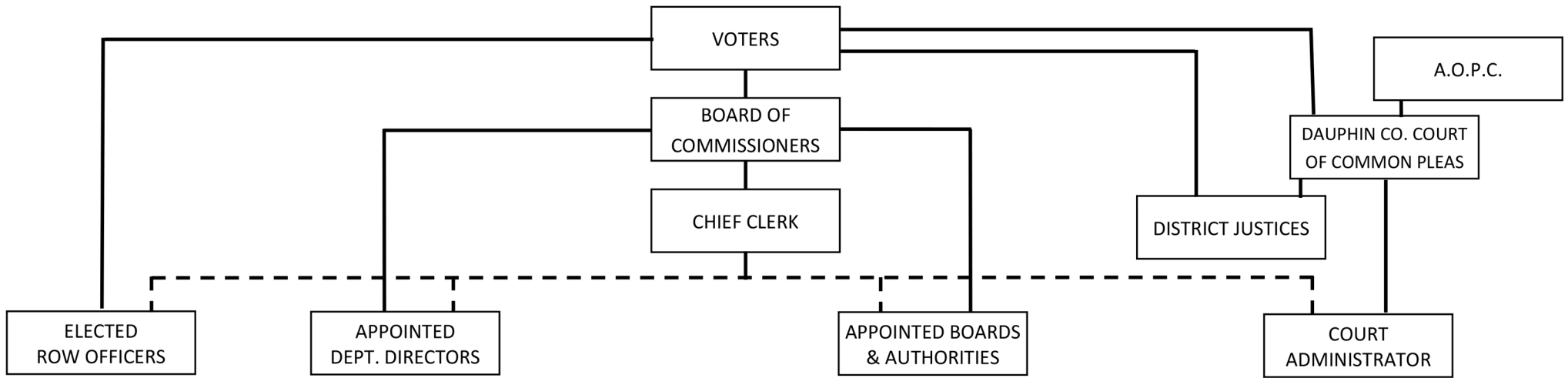
Acknowledgments

This Annual Comprehensive Financial Report was made possible due to the cooperation of the Dauphin County Controller's Office staff, the Dauphin County Commissioners, and all County offices and departments. I would also like to acknowledge the efforts of my staff and our independent auditors, Zelenkofske Axelrod, LLC for the successful submission of Dauphin County's Annual Comprehensive Financial Report for the fiscal year ended December 31, 2021, and their continued efforts to improve upon the County's financial reporting.

Sincerely,

A handwritten signature in black ink, appearing to read "Mary K. Bateman". The signature is fluid and cursive, with a large loop at the end.

Mary K. Bateman
Dauphin County Controller



ELECTED ROW OFFICERS

- Clerk of Courts
- Controller
- Coroner
- District Attorney
- Prothonotary
- Recorder of Deeds
- Register of Wills
- Sheriff
- Treasurer

APPOINTED DEPT. DIRECTORS

- Area Agency on Aging
- Budget & Finance
- Children & Youth
- Community & Economic Dev. Conservation
- Criminal Investigations Div.
- Dauphin Co. Cooperative Ext.
- Facilities Maintenance
- Human Resources
- Human Services
- Information Technology
- MH/A/DP
- Parks & Recreation
- Prison
- Public Defender
- Public Safety
- Purchasing
- Registration & Elections
- Solicitor
- Solid Waste Mgmt. & Recycling
- Tax Assessment/Tax Claim
- Veterans Affairs

APPOINTED BOARDS & AUTHORITIES

- Affordable Housing
- Ag Land Preservation Board
- Assessment Appeals Board
- Bd. of Trustees for Fort Hunter
- Capital Area Behavior Health Collaborative
- Capital Area Transit
- Children & Youth Adv. Board
- Conservation District Board
- Council on Aging
- Dauphin Co. Economic Development Corporation
- Dauphin Co. General Authority
- Dauphin Co. Hospital Authority
- Dauphin Co. Housing Authority
- Dauphin Co. Infrastructure Bank
- Dauphin Co. Prison Board
- Dauphin Co. Redevelopment Authority
- Dauphin Co. Industrial Dev. Authority

APPOINTED BOARDS & AUTHORITIES

- Dauphin Co. Land Bank
- Dauphin Co. Library Board of Trustees
- Dauphin Co. Planning Comm.
- Dauphin Co. Retirement Board
- Dauphin Co. Solid Waste Advisory Board
- Drug & Alcohol Advisory Board
- Gaming Advisory Board
- Human Services Block Grant Advisory Committee
- LEPC
- MH/A/DP Advisory Board
- Susquehanna Area Regional Airport Auth.
- Tri-County Regional Planning Committee
- South Central Workforce Investment Board

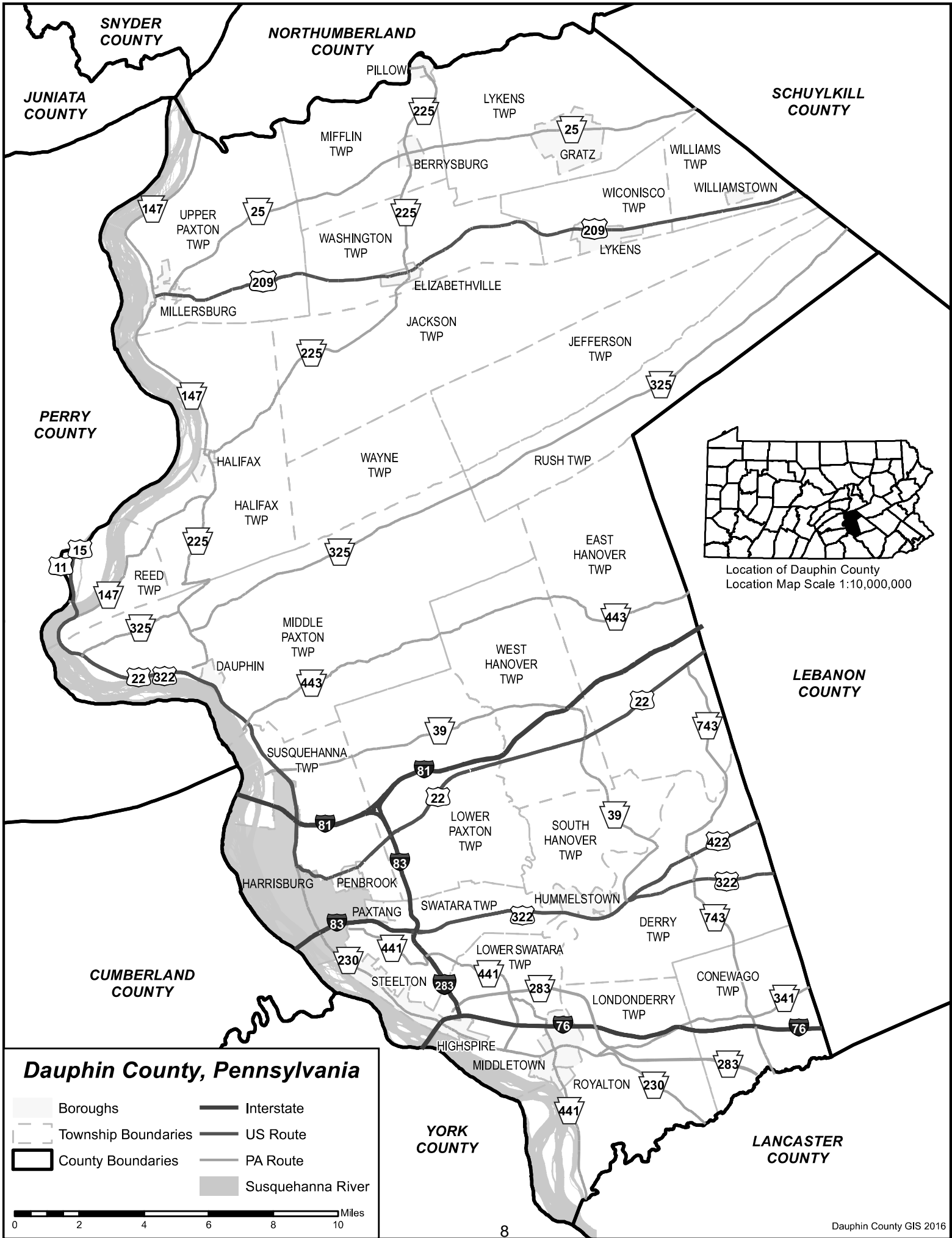
COURT ADMINISTRATOR

- Court Reporters
- Domestic Relations
- Fines & Costs
- Law Library
- Probation Services



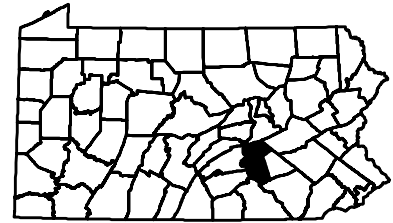
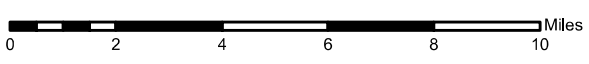
ELECTED OFFICIALS

Commissioners.....	Mike Pries, Chairman Chad Saylor, Vice Chairman George P. Hartwick, III, Secretary
Clerk of Court.....	Dale Klein
Acting Controller.....	James Markel
Coroner.....	Graham Hetrick
District Attorney.....	Francis Chardo
Judges of Court.....	Honorable John F. Cherry, President Judge Honorable Richard A. Lewis Honorable Scott Arthur Evans Honorable Deborah E. Curcillo Honorable Andrew H. Dowling Honorable William T. Tully Honorable Edward M. Marsico, Jr. Honorable John Joseph McNally Honorable Royce L. Morris
Prothonotary.....	Matthew Krupp
Recorder of Deeds.....	James Zugay
Register of Wills.....	Jean Marfizo King, MBA
Sheriff.....	Nicholas Chimienti Jr.
Treasurer.....	Janis Creason



Dauphin County, Pennsylvania

- Boroughs
- Township Boundaries
- County Boundaries
- Interstate
- US Route
- PA Route
- Susquehanna River



Location of Dauphin County
Location Map Scale 1:10,000,000



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**County of Dauphin
Pennsylvania**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO



Zelenkofske Axelrod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Independent Auditor's Report

Board of Commissioners
County Controller
County of Dauphin
Harrisburg, Pennsylvania

Report on the Audit of the Financial Statements

Opinions

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

In our opinion, based on our audit and the reports of other auditors, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of, as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the discretely presented component unit financial statements of the Dauphin County General Authority, which represent 39.65 percent, (216.10) percent and 19.25 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. We also did not audit the financial statements of the Pension Trust Fund, which represents 92.26 percent, 94.27 percent, and 26.43 percent of the assets, fund balances/net position, and revenues of the aggregate remaining fund information. These financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Dauphin County General Authority and the Pension Trust Fund is based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Dauphin County General Authority and the Dauphin County Industrial Development Authority were not audited in accordance with *Government Auditing Standards*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County of Dauphin and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The County of Dauphin's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of



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America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County of Dauphin's ability to continue as a going concern for one year after the financial statements dates are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Adoption of Governmental Accounting Standards Board Pronouncements

As discussed in Note 1 to the financial statements, in 2021 the County of Dauphin adopted the provisions of Governmental Accounting Standards Board ("GASB") Statement No. 89, "*Accounting for Interest Cost Incurred before the End of a Construction Period*", Statement No. 97, "*Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation*



Zelenkofske Axelrod LLC

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Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32, Statement No. 98, “*The Annual Comprehensive Financial Report*”, and certain provisions of Statement No. 99, “*Omnibus 2022*”. Our opinion is not modified with respect to these matters.

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 net pension liability and related ratios, schedule of employer contributions, schedule of investment returns, schedule of changes in the total OPEB liability and related ratios, and budgetary comparison information on pages 14 through 30, 151, 152, 153, 154, and 155 through 161 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

The combining and individual nonmajor fund financial statements, capital projects fund budgetary comparison schedule, nonmajor calendar year fund budgetary comparison schedules, and schedule of departmental expenditures are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, capital projects fund budgetary comparison schedule, nonmajor calendar year fund budgetary comparison schedules, and schedule of departmental expenditures are fairly stated in all material respects in relation to the basic financial statements as a whole.

The nonmajor fiscal year budgetary comparison information has 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 it.



Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Other Information Included in the Annual Comprehensive Financial Report

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 22, 2022 on our consideration of the County of Dauphin'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 Dauphin's internal control over financial reporting and compliance.

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
July 22, 2022

Management's Discussion & Analysis

Introduction

This section of the financial statements for the County of Dauphin (the County) presents a narrative overview and analysis of the County's financial performance for the fiscal year ended December 31, 2021. We recommend that it be read in conjunction with the accompanying basic financial statements and notes to financial statements in order to obtain a thorough understanding of the County's financial condition on December 31, 2021.

Financial Highlights

- Dauphin County's property tax rate of 6.876 mills was not raised in 2021.
- On December 16, 2020, the Board of Commissioners approved the \$187,742,301 General Fund Budget for 2021 maintaining the 6.876 millage rate for the seventeenth straight year. A \$16,106,097 drawdown on fund balance was necessary to cover the initial expenditure budget. No new positions were approved for the 2021 budget. The approved 2021 budget was approximately \$400,000 or 0.21% less than the final 2020 budget.
- The County guarantees on the Harrisburg Incinerator Debt were eliminated with the December 2013 incinerator sale and parking asset lease agreement settled by the city. Dauphin County has some limited guarantees on the parking deal that are explained in more detail in the footnotes to the audit. The County is obligated, however, to pay 4% interest annually on a \$24 million bond issue that was part of the incinerator sale. These \$480,000 payments are due semi-annually on 6/15 and 12/15 of each year through 2033, at which time the entire principal amount is due. The County made the 15th and 16th of these payments in 2021.
- The 2013 incinerator sale agreement requires the County to pay for ash disposal costs starting July 1, 2018. Approximately \$1.643 million was paid to the Lancaster County Solid Waste Management Authority (LCSWMA) for ash disposal costs in 2021. LCSWMA bought the Harrisburg Incinerator in 2013 and has been operating it ever since.
- On June 23, 2021, the County received \$27,028,159 as part of the American Rescue Plan Act. The County is expecting to receive an additional \$27 million in American Rescue Plan Act funds in 2022.
- During 2021, the County received \$24,104,810 for emergency rental assistance programs from the Commonwealth of Pennsylvania and the Federal Government, of which 15.9 million was recognized as revenue during 2021 and the remaining piece was in unearned revenue.
- On June 3, 2021, the County settled on the Series of 2021 Pension Obligation Bonds totaling \$54.705 million. The Pension Obligation Bonds covered the unfunded liability in the County's pension plan and are expected to save the County approximately \$850,000 annually.
- At December 31, 2021, the General Fund's Unassigned Fund Balance was \$35,518,036. This is up from the \$20,171,437 balance at the end of 2020.
- The County's total governmental activities unrestricted net position increased by \$3,064,731 in 2021. Unrestricted net position at year-end was (\$59,428,360).

Overview of the Financial Statements

The financial section of this report consists of 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 government. The basic financial statements include notes that provide additional information essential to a full understanding of the financial data provided in the government-wide and fund financial statements. Required supplementary information is provided on the County's pension plan and budget to actual figures for major funds. In addition to these required elements, another supplementary section is included with combining and other statements that provide particulars about non-major funds.

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 County government. They provide more detail on operations than the government-wide statements. There are three types of fund financial statements:
 - o Governmental funds statements show how general government services such as public safety were financed in the short term, as well as what remains for future spending.
 - o Proprietary fund statements offer short-term and long-term financial information about the activities the county operates like a business, such as the County's parking garage.
 - o Fiduciary funds statements reflect activities involving resources that are held by the County as a trustee or agent for the benefit of others, including employees of the County like the pension plan, a fiduciary component unit, and the County's custodial funds. Fiduciary funds are not reflected in the government-wide statements because the resources cannot be used to support the County's programs.

Table A-1 shows how the various parts of this annual report are arranged and how they are related to one another.

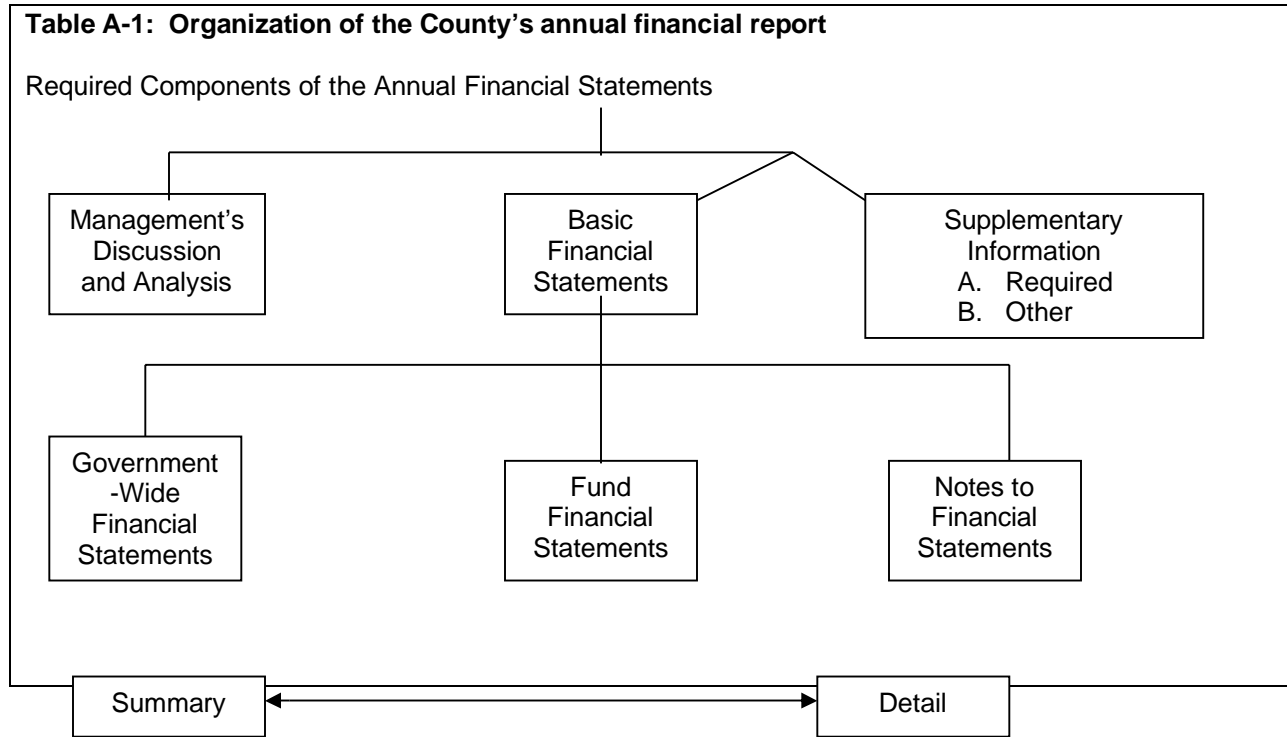


Table A-2 summarizes the major features of the County's financial statements, including the area of the County's activities they cover and the types of information they contain.

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

	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 Parking Garage.	Instances in which the County administers resources on behalf of others, such as the employee pension plan
Required Financial Statements	<ul style="list-style-type: none"> - Statement of net position - Statement of activities 	<ul style="list-style-type: none"> - Balance Sheet - Statement of revenues, expenditures, and changes in fund balance 	<ul style="list-style-type: none"> - Statement of net position -Statement of revenues, expenses, and changes in net position -Statement of cash flows 	<ul style="list-style-type: none"> - 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 and liability information	All assets and liabilities, 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 and liabilities, both financial and capital, short-term and long-term	All assets and liabilities, both financial and capital short-term and long-term; funds do not currently contain capital assets, although they can
Type of inflow and outflow information	All revenues and expenses during the 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 of the County's assets and liabilities, except fiduciary funds, with the difference between the two reported as net position. This statement serves a purpose similar to that of the balance sheet of a private-sector business.
- The statement of activities focuses on how the County's net position changed during the year. Because it separates program revenue (revenue generated by specific programs through charges for services, grants, and contributions) from general revenue (revenue provided by taxes and other sources not tied to a particular program), it shows to what extent each program has to rely on local taxes for funding.

All changes to net position are reported using the accrual method of accounting, which requires that revenues be reported when they are earned and expenses are 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 are 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 real 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 five discretely presented component units including the Conservation District; the General Authority; MH/A/DP Case Management Unit; Industrial Development Authority; and the Economic Development Corporation. Complete and detailed financial statements for the individual component units are available for public inspection in the County Controller's Office. (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 and judicial administration, corrections, public safety, public works, and human services. Property taxes, and state, and federal grants finance most of these activities.
- Business-type activities such as the County's parking facility charges a fee to customers to help cover the costs of services, admin fees charged to run the HealthChoices program, solid waste fees, and fiscal activities of the County's Human Service Building.

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 are reported as expenditures when financial resources (money) are expensed to purchase or build said 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 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 of 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:
 - o Net investment in capital assets
 - o Restricted net position balances 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
 - o Unrestricted net position balances are those that do not meet any of the above restrictions

Fund Financial Statements

Fund financial statements provide more detailed information on the County's most significant funds, *not the County as a whole*. Funds are accounting devices, i.e., a group of related accounts 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 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 that helps determine 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, certain special revenue, and capital project funds, as required by the state law. Budgetary comparisons of the County's major funds are presented as required supplementary information.

- Proprietary Funds report business-type programs and activities that charge fees designed to recover the cost of providing services. They report using full accrual accounting.
- Fiduciary Funds are funds for which the County is the trustee or fiduciary. These include the Employee Retirement Fund and certain custodial funds, or clearing accounts for assets held by the County in its role as fiduciary 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.

Implementation of GASB No. 34

The year ending December 31, 2002, marked the first year that the County reported its financial statements in accordance with GASB No. 34.

Government-Wide Financial Statements

Net Position

The County's total assets and deferred outflows of resources were \$373,654,069 at December 31, 2021. Of this amount, \$122,336,458 were capital assets and construction-in-progress.

GASB Statement No. 34 requires that all capital assets, including infrastructure, be valued and reported within the governmental activities column of the government-wide financial statements, but allows infrastructure to be added over several years. In 2002, the County fully adopted the provisions of GASB Statement No. 34.

	Governmental Activities		Business-Type Activities		Total		Total % Change
	2020	2021	2020	2021	2020	2021	
Current & Other Assets	\$ 145,698,887	\$ 229,723,860	\$ 2,544,980	\$ 2,761,304	\$ 148,243,867	\$ 232,485,164	56.8%
Capital Assets	114,210,049	117,919,123	4,571,097	4,417,335	118,781,146	122,336,458	3.0%
Total Assets	259,908,936	347,642,983	7,116,077	7,178,639	267,025,013	354,821,622	32.88%
Deferred Outflows of Resources	26,562,612	18,832,447	-	-	26,562,612	18,832,447	-29.1%
Total Deferred Outflows of Resources	26,562,612	18,832,447	-	-	26,562,612	18,832,447	-29.1%
Long-Term Debt Outstanding	184,579,366	197,517,779	4,723,046	4,462,748	189,302,412	201,980,527	6.7%
Other Liabilities	33,135,176	42,137,808	392,365	647,949	33,527,541	42,785,757	27.6%
Total Liabilities	217,714,542	239,655,587	5,115,411	5,110,697	222,829,953	244,766,284	9.8%
Deferred Inflows of Resources	23,737,869	47,217,600	-	-	23,737,869	47,217,600	98.9%
Total Deferred Inflows of Resources	23,737,869	47,217,600	-	-	23,737,869	47,217,600	98.9%
Net Position:							
Net Investment in Capital Assets	58,258,265	50,357,039	986,360	943,006	59,244,625	51,300,045	-13.4%
Restricted	43,124,501	88,673,564	-	-	43,124,501	88,673,564	105.6%
Unrestricted	(56,363,629)	(59,428,360)	1,014,306	1,124,936	(55,349,323)	(58,303,424)	5.3%
Total Net Position	\$ 45,019,137	\$ 79,602,243	\$ 2,000,666	\$ 2,067,942	\$ 47,019,803	\$ 81,670,185	73.7%

The following statement of activities represents changes in net position for the year ended December 31, 2021. It shows revenues by source and expenses by function for governmental activities, business-type activities, and the government as a whole.

Table A-4
County of Dauphin's
Condensed Statement of Activities

	Governmental Activities		Business-Type Activities		Total Primary Government		Total % Change
	2020	2021	2020	2021	2020	2021	
Revenues							
Program Revenues							
Charges for Services	\$ 27,006,262	\$ 28,822,649	\$ 2,665,102	\$ 2,106,814	\$ 29,671,364	\$ 30,929,463	4.2%
Operating Grants & Contributions	137,159,457	162,553,617	227,304	219,774	137,386,761	162,773,391	18.5%
Capital Grants & Contributions	3,784,032	3,055,001	-	-	3,784,032	3,055,001	-19.3%
General Revenues							
Property Taxes	106,236,115	108,348,346	-	-	106,236,115	108,348,346	2.0%
Hotel Taxes	6,101,215	9,984,569	-	-	6,101,215	9,984,569	63.6%
In Lieu of Taxes	1,808,584	1,691,726	-	-	1,808,584	1,691,726	-6.5%
Unrestricted Investment Income	1,051,834	344,700	15,240	3,017	1,067,074	347,717	-67.4%
Gain/(Loss) on Asset Disposal	(70,924)	-	-	-	(70,924)	-	-100.0%
Miscellaneous	2,177,077	1,909,390	-	-	2,177,077	1,909,390	-12.3%
Total Revenues	285,253,652	316,709,998	2,907,646	2,329,605	288,161,298	319,039,603	10.7%
Program Expenses							
General Government	18,356,530	63,240,043	-	-	18,356,530	63,240,043	244.5%
Judicial	64,336,493	45,876,443	-	-	64,336,493	45,876,443	-28.7%
Public Safety	54,948,981	39,267,733	-	-	54,948,981	39,267,733	-28.5%
Public Works	1,127,847	1,270,184	1,345,574	1,260,120	2,473,421	2,530,304	2.3%
Human Services	90,613,632	97,603,745	1,165,517	532,397	91,779,149	98,136,142	6.9%
Culture & Recreation	9,971,883	11,855,853	-	-	9,971,883	11,855,853	18.9%
Conservation & Development*	33,746,737	16,540,999	-	-	33,746,737	16,540,999	-51.0%
Interest on Long Term Debt	3,801,099	4,358,554	-	-	3,801,099	4,358,554	14.7%
Other Programs	-	-	2,419,754	2,583,150	2,419,754	2,583,150	6.8%
Total Program Expenses	276,903,202	280,013,554	4,930,845	4,375,667	281,834,047	284,389,221	0.9%
Change in Net Position before Transfers	8,350,450	36,696,444	(2,023,199)	(2,046,062)	6,327,251	34,650,382	447.6%
Transfers							
Transfers In/(Out)	(2,037,483)	(2,113,338)	2,037,483	2,113,338	-	-	
Change in Net Position	6,312,967	34,583,106	14,284	67,276	6,327,251	34,650,382	447.6%
Net Position at beginning of year, before	38,458,027	45,019,137	1,986,382	2,000,666	40,444,409	47,019,803	16.3%
Cumulative effect of change in accounting principle	248,143	-	-	-	248,143	-	-100.0%
Net position at beginning of year, as restated	38,706,170	45,019,137	1,986,382	2,000,666	40,692,552	47,019,803	15.5%
Net Position - Ending	\$ 45,019,137	\$ 79,602,243	\$ 2,000,666	\$ 2,067,942	\$ 47,019,803	\$ 81,670,185	73.7%

*Certain prior year amounts have been reclassified to conform to the current year's presentation.

'Operating Grants & Contributions' revenue is showing a large increase of \$25.4 million for 2021 due primarily to receiving an increase in gaming grants of \$4.2 million; receiving new Emergency Rental Assistance Program grants of \$15.9 million; receiving new Covid-19 Hospitality Industry Recovery Program grants of \$3.1 million; and receiving an additional \$2 million from the American Rescue Plan Act grants over the grant amounts received in 2020 for the CARES Act.

'Property Taxes' revenue increased by \$2.0 million for 2021 due primarily to improved collections. Delinquent tax collections in 2021 increased by 4% and current tax collections improved by 1.4% in 2021, which were aided by taxable parcels and taxable assessed values increasing by .4% which added approximately \$1.3 million to current collections. Property Tax collections were reduced in 2020 due to the COVID-19 pandemic.

'Hotel Taxes' revenue increased by \$3.8 million for 2021 due primarily to travel and tourism starting to recover from the COVID-19 pandemic resulting in increased hotel occupancy taxes being collected.

In 2021, the County issued the General Obligation Bonds, Series of 2021 in the amount of \$54.7 million. The issuance was used to fund the County's unfunded actuarial accrued liability in the County's Retirement System, and at December 31, 2021 the County had a net position asset of \$56.9 million as compared to a liability in previous years. This change was accounted for at the respective expense functions in the statement of activities. The contribution of \$49.1 million was accounted for as a general government expense, attributing to the large increase from prior years.

'Human Services' expenditures increased by \$7 million for 2021 due primarily to emergency rental assistance program payments.

Net Program Expenses

Net program expenses indicate the amount of support required from taxes and other general revenues for a program of the government. In 2021, general property taxes brought in \$108,348,346. Table A-5 depicts the net program expenses for the year ended December 31, 2021.

Table A-5: 2021 Net Cost of Governmental and Business-Type Activities			
Program	Total Cost of Services		Net Cost of Services
<u>Governmental Activities</u>			
General Government	\$	63,240,043	\$ 28,503,756
Judicial		45,876,443	25,624,268
Public Safety		39,267,733	24,784,684
Public Works		1,270,184	(1,795,922)
Human Services		97,603,745	2,330,658
Culture & Recreation		11,855,853	11,315,506
Conservation & Development		16,540,999	(9,539,217)
Interest on Long Term Debt		4,358,554	4,358,554
Total Governmental Activities	\$	280,013,554	\$ 85,582,287
<u>Business-Type Activities</u>			
Public Works	\$	3,794,666	\$ 2,196,153
Human Services		532,397	\$ (169,996)
Culture and Recreation		48,604	22,922
Total Business-Type Activities	\$	4,375,667	\$ 2,049,079
Total Primary Government	\$	284,389,221	\$ 87,631,366

The County relied on property taxes and other general revenues to fund 16.4% of its governmental and business-type activities in 2021 compared to 39.4% in 2020. This is due primarily to the combination of the total cost of services being \$46.6 million higher and program revenues being \$26.4 million lower in 2020 requiring more property tax dollars to cover the cost of services in 2020.

The property tax is based on the assessed value of real property. The County's 2021 millage rate of 6.876 is unchanged from 2020 and is well below the Commonwealth-set cap of 25 mills for operating costs. Property taxes and other general revenues covered 45.1% of 'General Government'. Property taxes and other general revenues covered 55.9% of 'Judicial' system spending with the remainder coming from grants, fines, and court costs. This is a decrease from the 69.3% of property taxes needed in 2020. Property taxes and other general revenue covered 63.1% of 'Public Safety' costs with the remainder coming from

grants and fees covering room and board at the County Prison, which is a decrease from the 75.4% needed in 2020.

'Public Works' required no tax or other general revenue dollars to cover its expenses in 2021. This area of the County's operations includes the management of a parking garage; the maintenance and replacement of county bridges; and the solid waste and recycling programs.

Program expenses for 'Culture & Recreation' and 'Interest on Long-Term Debt' were 95.4% and 100%, respectively, funded by property taxes and other general revenues, while 'Human Services' expenses required only 2.4% from these sources, with most of the remainder being picked up by state and federal grants, which is a decrease from the 12.5% needed in 2020.

'Conservation and Development' program expenses required no tax dollars in 2021. This area of the County government includes gaming monies from the Hollywood Casino located in Dauphin County.

Financial Analysis of the County's Funds

As mentioned 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 resources available for spending. Such information is useful in assessing the County's financing requirements. In particular, unreserved/undesignated fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

The General Fund is the primary operating fund of the County. The General Fund had a fund balance of \$76.4 million in 2021, an increase in fund balance of \$19.9 million from 2020. Although revenues increased in 2021 compared to 2020 by \$21.2 million, the General Fund had excess expenditures over revenues of \$55.6 million in 2021 before other financing sources/(uses). This excess in expenditures is primarily due to increases in expenditures in the General Government, Judicial, Public Safety, and Human Services functions.

The Children and Youth Fund had expenditures of \$47.0 million in 2021 and \$45.5 million in 2020. This increase is primarily due to the increase in client services provided by Children and Youth as the COVID-19 pandemic eased in 2021.

The Low Income Housing Fund had total assets and liabilities of \$7.3 million and \$5.3 million, respectively, in 2021, compared to \$7.0 million and \$5.4 million, respectively, in 2020. These changes are the result of more housing loans being paid off than there were new loans issued in 2021.

The Gaming Fund had expenditures of \$7.8 million in 2021, compared to \$12.0 million in 2020. The decrease in expenditures can be attributed to lower payments to the Dauphin County Industrial Development Authority for Gaming projects.

The MH/A/DP Fund had expenditures of \$28.0 million in 2021 and \$29.1 million in 2020. Services provided to clients decreased in 2021, as well as, other operating expenses of MH/A/DP.

The Capital Projects Fund had expenditures of \$5.8 million in 2021, compared to \$18.1 million in 2020. The decrease in expenditures can be attributed primarily to purchasing new voting machines and beginning projects to enhance the energy efficiency of County buildings in 2020.

The COVID Grant Fund had revenues of \$27.0 million and expenditures of \$1.8 million in 2021 before other financing sources/(uses).

Governmental Fund Revenues

Governmental fund revenues by source at December 31, 2021, and December 31, 2020, were as follows. Table A-6 also presents changes from 2020 to 2021.

Table A-6 County of Dauphin's Revenues by Source, Governmental Funds			
Source	2021	2020	Changes from 2020 to 2021
Property Taxes	\$ 108,001,032	\$ 105,996,619	\$ 2,004,413
Hotel Taxes	9,984,569	6,101,215	3,883,354
Intergovernmental	167,300,344	142,752,078	24,548,266
Charges for Services	24,021,485	22,087,258	1,934,227
License and Permits	152,144	192,463	(40,319)
Court Costs and Fines	4,649,020	4,726,536	(77,516)
Interest and Rents	344,700	1,035,242	(690,542)
Miscellaneous Revenue	1,909,390	2,177,077	(267,687)
Bond Premium	-	8,384,551	(8,384,551)
Issuance of Infrastructure Loan	1,200,000	5,822,550	(4,622,550)
Issuance of Capital Lease Debt	4,082,204	-	4,082,204
Issuance of General Obligation Debt	54,885,000	40,000,000	14,885,000
Transfers In	52,302,812	56,137,208	(3,834,396)
Total Revenues	\$ 428,832,700	\$ 395,412,797	\$ 33,419,903

Governmental fund revenues totaled \$428,832,700 for the year ended December 31, 2021. This is an increase of \$33,419,903 from the revenue total in 2020.

The 'Property Taxes' revenue increased by \$2.0 million for 2021 due primarily to improved collections during 2021. Delinquent tax collections in 2021 increased by 4% and current tax collections improved by 1.4% in 2021. Property Tax collections were reduced in 2020 due to the COVID-19 pandemic.

The 'Hotel Taxes' revenue increased 63.6% for 2021 due primarily to increased tourism and travel in 2021 compared to the COVID-19 pandemic affecting travel and tourism in 2020.

The 'Intergovernmental' revenue is showing a large increase of \$24.5 million for 2021 due primarily to receiving an increase in gaming grants of \$4.2 million; receiving new Emergency Rental Assistance Program grants of \$15.9 million; receiving new Covid-19 Hospitality Industry Recovery Program grants of \$3.1 million; and receiving an additional \$2 million from the American Rescue Plan Act grants over the grant amounts received in 2020 for the CARES Act.

The 'Charges for Services' revenue line shows an increase over 2020 of \$1.9 million due to more services provided by County departments in 2021 due to reduced effects of the COVID-19 pandemic.

The 'Issuance of General Obligation Debt' line shows an increase as the County issued a Pension Obligation Bond in 2021 to satisfy the unfunded pension liability.

Governmental Fund Expenditures

Governmental fund expenditures by function at December 31, 2021, and December 31, 2020, were as follows. Table A-7 also presents changes from 2020 to 2021.

Table A-7 County of Dauphin's Expenditures by Function, Governmental Funds			
Function	2021	2020	Changes from 2020 to 2021
General Government	\$ 67,581,519	\$ 17,151,149	\$ 50,430,370
Judicial	65,521,881	61,546,923	3,974,958
Public Safety	54,198,573	51,071,654	3,126,919
Public Works	732,238	586,260	145,978
Human Services	107,076,576	90,347,254	16,729,322
Culture & Recreation	12,235,832	9,762,716	2,473,116
Conservation & Development*	17,324,440	34,481,993	(17,157,553)
Debt Service Principal	13,127,910	12,343,206	784,704
Debt Service Interest	6,096,716	5,280,716	816,000
Capital Outlay	12,707,877	19,787,305	(7,079,428)
Payment to Refunding Bond Escrow Agent	-	15,375,000	(15,375,000)
Transfers out	54,416,150	58,174,691	(3,758,541)
Total Expenditures	\$ 411,019,712	\$ 375,908,867	\$ 35,110,845

* Certain prior year amounts have been reclassified to conform to the current year's presentation.

Governmental fund expenditures totaled \$411,019,712 for the year ended December 31, 2021. This represents an increase of \$35,110,845 from 2020.

The 'General Government' category shows an increase in expenditures of \$50.4 million primarily due to a contribution to the Pension fund of \$49.1 million.

The 'Judicial' category shows an increase in expenditures of \$4.0 million in 2021 due primarily to increased expenditures associated with courts back in session due to the COVID-19 pandemic restrictions being eased.

The 'Public Safety' category shows an increase in expenditures of \$3.1 million in 2021 due primarily to increased expenditures associated with the operation of the prison.

The 'Human Services' category is showing a large increase in expenditures of \$16.7 million in 2021 due primarily to issuing approximately \$16 million in Emergency Rental Assistance Program payments and increased costs associated with providing existing client services.

The 'Culture & Recreation' category is showing an increase in expenditures of \$2.5 million in 2021 due to increased hotel tax revenue payments going out to various recipients.

The 'Capital Outlay' category shows a large decrease in expenditures of \$7.1 million in 2021 due primarily to purchasing new voting machines and beginning projects to enhance the energy efficiency of County buildings in 2020.

The 'Conservation & Development' line shows a large decrease in expenditures of \$17.2 million in 2021 due primarily to CARES Act expenditures in 2020.

Enterprise Funds

The Health Choices Fund had revenues and expenses of \$0.7 million and \$0.5 million, respectively, in 2021, compared to \$1.3 million and \$1.2 million, in 2020. These decreases were the result of the Commonwealth of Pennsylvania restructuring the administration of the Health Choices Fund as of July 1, 2019.

The Human Services Building Fund had total assets and liabilities of \$4.4 million and \$4.6 million, respectively, in 2021, compared to \$4.5 million and \$4.8 million, respectively, in 2020. These decreases can be attributed to the County making debt service payments on the General Obligation Bond, Series C of 2016.

Governmental Fund Balances

Table A-8 reflects ending fund balances for governmental funds and net position for proprietary funds at December 31, 2021.

Table A-8		
Fund	Governmental Funds	Proprietary Funds
General Fund	\$ 76,409,926	\$ -
Low Income Housing	2,087,193	-
Gaming Fund	16,123,179	-
Capital Projects Fund	11,758,172	-
Other Governmental Funds	19,027,545	-
Health Choices Fund	-	244,430
Human Services Building Fund	-	(237,294)
Other Enterprise Funds	-	2,060,806
Total	\$ 125,406,015	\$ 2,067,942

The County's governmental funds reported a combined fund balance of \$125,406,015 at December 31, 2021. Of that total, \$35,518,036 was unassigned in the General Fund and is available to meet the County's current and future needs. This unassigned portion is an increase of \$15,346,599 from the unassigned fund balance at the end of 2020. The Proprietary Funds are showing a combined net position of \$2,067,942 at the current year-end, which is an increase of \$67,276 from the prior year's balance.

A detailed breakdown of ending fund balance for the \$19,027,545 in 'Other Governmental Funds' and the \$2,060,806 in 'Other Enterprise Funds' can be found in the 'Other Supplementary Information' section of the financial statements. (See Other Supplementary Information, pages 165 and 185.)

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets at December 31, 2021, net of accumulated depreciation, was \$122,336,456, which is an increase of \$3,555,310 from 2020. Capital assets consist primarily of land, buildings, and equipment. Table A-9 is a summary of capital assets at December 31, 2021.

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>		<u>Total % Change</u>
	2020	2021	2020	2021	2020	2021	
Construction in Progress	\$ 13,130,380	\$ 948,575	\$ 2,085,449	\$ 2,177,183	\$ 15,215,829	\$ 3,125,758	-79.5%
Infrastructure - Construction- in-Progress	2,050,814	5,387,379	-	-	2,050,814	5,387,379	162.7%
Intangibles	837,419	1,017,419	-	-	837,419	1,017,419	21.5%
Land	2,465,236	2,502,807	111,492	111,492	2,576,728	2,614,299	1.5%
Infrastructure	23,327,523	23,327,523	-	-	23,327,523	23,327,523	0.0%
Buildings & Improvements	109,424,130	126,191,982	19,634,360	19,634,360	129,058,490	145,826,342	13.0%
Machinery & Equipment	67,731,715	68,217,205	1,978,944	2,243,483	69,710,659	70,460,688	1.1%
Leasehold Assets	29,885,608	33,967,812	30,069	30,069	29,915,677	33,997,881	13.6%
Accumulated Depreciation	(134,642,776)	(143,641,579)	(19,269,217)	(19,779,252)	(153,911,993)	(163,420,831)	-6.2%
Total Capital Assets	\$ 114,210,049	\$ 117,919,123	\$ 4,571,097	\$ 4,417,335	\$ 118,781,146	\$ 122,336,458	3.0%

'Construction in Progress' decreased by approximately \$12.1 million in 2021, the bulk of which was due to the completion of energy-saving construction projects at various County buildings started in 2020.

'Infrastructure Construction in Progress' increased by approximately \$3.3 million in 2021 due to bridge projects starting in 2021.

'Buildings & Improvements' increased by approximately \$16.8 million in 2021 due primarily to the completion of energy-saving projects and building renovations started in 2020 and the purchase of a building to house hazardous materials response vehicles and equipment.

The major capital assets in the 'Buildings & Improvements' section above consisted of the Courthouse, Administration Building, Probation Complex, EMA Center, Judicial Center, County Warehouse, and the County Prison. Smaller buildings are located at the County Park sites, Voter Registration office, Hazmat response site, and the various MDJ Offices.

Other detailed information about the County's capital assets can be found in Notes to Financial Statements, Capital Assets, Note 5, page 86.

Debt Administration. At December 31, 2021, the County had \$201,980,527 of long-term liabilities outstanding. This was an increase of \$43,510,160 from the prior year ending balance of \$158,470,367, which is due primarily to the issuance of new general obligation bonds. Table A-10 details activity related to the long-term debt.

Type	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt	\$ 83,873,900	\$ 55,905,000	\$ (10,303,000)	\$ 129,475,900
Unamortized Bond Premium/Discount (Net)	9,400,893	-	(1,957,907)	7,442,986
Notes Payable	11,743,821	180,000	(1,825,128)	10,098,693
Compensated Absences	11,319,181	9,950,037	(10,812,206)	10,457,012
Estimated Workers Comp. Claims	1,236,883	897,223	(709,637)	1,424,469
OPEB Liability	28,028,194	1,290,389	(1,942,031)	27,376,552
Capital Leases	12,867,495	4,082,204	(1,244,784)	15,704,915
Total Long Term Debt & Capital Leases	\$ 158,470,367	\$ 72,304,853	\$ (28,794,693)	\$ 201,980,527

The amount of indebtedness a county may incur is limited by Pennsylvania law to 300 percent (non-electoral) and 400 percent (net non-electoral and lease rental) of a three-year average of the total revenue received, exclusive of governmental grants for a specific purpose. The County's non-electoral debt limit at December 31, 2021, was over \$920 million, and the total non-electoral debt outstanding was approximately \$129 million, which is well below the limit. The current combined net non-electoral and net lease rental debt limit is approximately \$1.1 billion.

At year-end, the County had \$129,475,900 in general obligation bonds and notes outstanding. This figure is an increase from 2020 due primarily to the issuance of a pension obligation bond in the amount of \$54.7 million in 2021 to fully fund the amount of the unfunded pension liability.

More detailed information about the County's long-term liabilities is presented in the notes to the financial statements. (See Notes to Financial Statements, Long-term Liabilities, Note 7, page 95.)

Bond Rating. The County's bond rating through Standard & Poor's is 'AA/Stable Outlook' as of December 31, 2021.

Budgetary Highlights

The County budget director revises the budget on an ongoing basis. These revisions include common budget transfers from one line item to another and amendments to the bottom line of individual funds. The line-item transfers are submitted by department directors and, if reasonable, are entered into the system. No commissioner approval is required for these types of budget revisions. Budget Amendments, which represent increases or decreases to the bottom-line of an individual fund, are entered as new sources of revenue are identified or unplanned operating expenditures become evident. New grants are a common source of budget amendments. The County Board of Commissioners approves these amendments on a quarterly basis.

On December 16, 2020, the Board of Commissioners approved the \$187,742,301 General Fund Budget for 2021 maintaining the 6.876 millage rate for the seventeenth straight year. A \$16,106,097 drawdown on fund balance was necessary to cover the initial expenditure budget. No new positions were approved for the 2021 budget. The approved 2021 budget was approximately \$400,000 or 0.21% less than the final 2020 budget. The original budget was amended and the final budget for 2021 was \$213,260,777, an increase of roughly 13.6% from the original budget. The 2022 approved budget was approved for \$211,356,328 approximately a \$1.9 million decrease from the 2021 final budget.

Economic Factors and Next Year's Budget

Economic Conditions

Average unemployment in Dauphin County for the year ended December 2021 stands at approximately 6.3%. Pennsylvania's average unemployment rate for the year ended December 2021 was 6.3% and the national unemployment rate was 5.3%.

According to the most recent statistics available as of 2020, homeownership in Dauphin County is 63.4% with the median value of owner-occupied housing units being \$175,700. The 2020 estimated median household income is \$63,123. There are currently an estimated 287,400 residents within Dauphin County as of July 2021.

The County houses many institutions of higher education. Penn State University has a four-year campus in Middletown and Harrisburg University is in the heart of downtown Harrisburg. Harrisburg Area Community College (HACC) is also located in Harrisburg, while Widener University is in Dauphin County.

Situated in the south-central region of Pennsylvania, Dauphin County is strategically located close to major domestic and international markets. Within a 500-mile radius of the region lies 40% of the United States population and more than 60% of Canada's population. This fact makes Dauphin County a major distribution hub for the movement of goods. It is estimated that approximately 61,000 freight carriers pass through the County daily and 10% of the nation's gross national product moves through Dauphin County.

These details have come together earning the Harrisburg-Carlisle MSA region many distinctions. According to fox43.com, Harrisburg was ranked #35 as the best place to live in the country (2022); Pennlive.com ranked Harrisburg #7 on its best real estate market in the country list; Pennlive.com also ranked Harrisburg #13 as the best place to retire in the country (2021); according to Niche.com, the Harrisburg area ranks in the top 5% most diverse places to live in America (2022); and according to cnbc.com, the Harrisburg-Carlisle area ranks #9 as the best city for millennial homebuyers. These lists consider numerous factors such as low unemployment rates, shorter commute times, plentiful entertainment and recreation opportunities, etc.

To support these growth patterns, new economic development projects continue to evolve such as the expansion of Susquehanna Union Green, Blue Ridge Commons, Steelworks Complex, and other ongoing developments and redevelopments of commercial space throughout the County. There are also proposals for the continued development of the mid-town and downtown sections of Harrisburg, including the construction of additional retail/office space, and the Federal Building being relocated to the Mid-Town area, which is scheduled to be completed in Fall 2022. Advances also exist for the proposed Middletown Inter-Modal Center, and many alternative energy projects. The expansion of two Rail Intermodal Centers (one in Harrisburg and one in Swatara Township) to help serve the expanding Crescent Corridor. Harrisburg International Airport continues to increase freight traffic and 2021 shows a strong recovery from the historic lows of 2020 in passenger flow due to the pandemic. The County Commissioners along with the Dauphin County Redevelopment Authority and the Housing Authority of Dauphin County partnered with the NRP Group, the Vartan Group, Susquehanna Township, the Commonwealth of PA, and the Pennsylvania Housing Finance Agency to complete the Cherry Orchard Place project in 2021 which provides affordable housing to seniors with income at or below the 60% area median income.

Next Year's Budget

On December 15, 2021, the Board of Commissioners approved the \$211,356,328 General Fund Budget for 2022 maintaining the 6.876 millage rate for the eighteenth straight year. A \$23,158,040 drawdown on fund balance was necessary to cover the initial expenditure budget. Included in the drawdown is \$15,353,156 in unexpended emergency rental assistance funds that will be expended in 2022 for those programs. Three new positions were approved for the 2022 budget.

As stated previously in this discussion, the existing County guarantees on the Harrisburg Incinerator Debt went away with the December 2013 incinerator sale and parking asset lease agreement settled by the city. Dauphin County has some limited guarantees on the parking deal that are explained in more detail in the footnotes to the audit. The County is obligated however to pay 4% interest annually on a \$24 million bond issue that was part of the incinerator sale. These \$480,000 payments are due semi-annually on 6/15 and 12/15 of each year through 2033, at which time the entire principal amount is due. To date, the County has made sixteen of these payments.

Also, as part of the incinerator deal, the County is required to cover the ash disposal costs for the facility. The County's obligation started on July 1, 2018, and direct payments have been made since January 2019. To date, these payments have been averaging approximately \$145,000 per month.

It is anticipated the County will receive another \$27 million from the American Rescue Plan Act of 2021 in June 2022, the first installment was received in June 2021.

Contacting the County's Financial Management

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

County of Dauphin
Controller's Office
101 Market Street, Room 106
Harrisburg, PA 17101

COUNTY OF DAUPHIN
STATEMENT OF NET POSITION
DECEMBER 31, 2021

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<u>Assets</u>				
Cash and Cash Equivalents	\$ 87,519,379	\$ 1,752,055	\$ 89,271,434	\$ 8,766,064
Investments	1,606,411	-	1,606,411	-
Inventory	-	-	-	51,210
Receivables:				
Accounts, Net of Allowance	10,910,887	10,232	10,921,119	39,543
Taxes	7,850,993	-	7,850,993	-
Notes	8,028,700	-	8,028,700	-
Interest and Dividends	-	-	-	160,188
Program Loans	-	-	-	1,814,256
Other Loans	5,166,651	-	5,166,651	-
Internal Balances	23,352	(23,352)	-	-
Due From Other Governments	21,977,951	62,015	22,039,966	1,170,520
Due From Primary Government	-	-	-	165,865
Due From Component Units	9,972,695	-	9,972,695	-
Investment in Direct Financing Leases, Current	-	-	-	634,619
Prepaid Items	2,947,517	-	2,947,517	319,713
Other Assets	26,542	332	26,874	-
Due From Related Party	-	-	-	741,500
Loans Receivable, Net of Current Portion	-	-	-	3,599,727
Investment in Direct Financing Leases, Net of Current Portion	-	-	-	10,536,858
Restricted Cash	16,769,710	960,022	17,729,732	27,766,312
Restricted Investments	-	-	-	1,417,441
Restricted Due From Related Party	-	-	-	1,058,689
Net Pension Asset	56,923,072	-	56,923,072	-
Capital Assets, Not Being Depreciated	9,856,180	2,288,675	12,144,855	2,301,463
Capital Assets Being Depreciated, Net	108,062,943	2,128,660	110,191,603	22,524,143
Total Assets	347,642,983	7,178,639	354,821,622	83,068,111
<u>Deferred Outflows of Resources</u>				
Pensions	15,074,623	-	15,074,623	-
OPEB	3,408,099	-	3,408,099	-
Deferred Loss on Refunding	349,725	-	349,725	37,111
Total Deferred Outflows of Resources	18,832,447	-	18,832,447	37,111
<u>Liabilities</u>				
Accounts Payable	11,508,100	609,123	12,117,223	915,338
Accrued Liabilities	2,547,178	38,826	2,586,004	2,318,308
Unearned Revenues	22,138,319	-	22,138,319	2,883,505
Obligation to Construct	-	-	-	-
Due to Primary Government	-	-	-	175,959
Due to Related Party	-	-	-	11,828,938
Due to Other Governments	-	-	-	2,856,177
Funds Held in Escrow	1,839,632	-	1,839,632	-
Funds Held in Fiduciary Capacity	1,972,106	-	1,972,106	-
Security Deposits	-	-	-	-
Other Liabilities	2,132,473	-	2,132,473	-
Long-term liabilities				
Portion Due or payable within one year:				
Obligation Under Capital Lease	1,725,050	-	1,725,050	-
General Obligation Debt	14,700,025	254,559	14,954,584	3,502,365
Notes Payable	1,859,982	-	1,859,982	456,541
Loans Payable	-	-	-	-
Accrued Compensated Absences	646,230	7,369	653,599	-
Liability for Workers' Compensation Claims	466,555	-	466,555	-
Portion Due or payable after one year:				
Obligation Under Capital Lease	13,979,865	-	13,979,865	-
General Obligation Debt	117,784,510	4,179,792	121,964,302	42,802,629
Notes Payable	8,238,711	-	8,238,711	7,683,043
Loans Payable	-	-	-	-
Accrued Compensated Absences	9,782,385	21,028	9,803,413	-
Liability for Workers' Compensation Claims	957,914	-	957,914	-
OPEB Liability	27,376,552	-	27,376,552	-
Total Liabilities	239,655,587	5,110,697	244,766,284	75,422,803
<u>Deferred Inflows of Resources</u>				
Pensions	42,248,560	-	42,248,560	-
OPEB	4,969,040	-	4,969,040	-
Deferred Gain on Refunding	-	-	-	906,361
Total Deferred Inflows of Resources	47,217,600	-	47,217,600	906,361
<u>Net Position</u>				
Net Investment in Capital Assets	50,357,039	943,006	51,300,045	(19,409,016)
Restricted for:				
Judicial	4,369,335	-	4,369,335	-
Public Safety	4,578,195	-	4,578,195	-
Public Works	7,221,849	-	7,221,849	-
Human Service	212,714	-	212,714	1,203,010
Conservation and Development	12,747,857	-	12,747,857	9,152,336
Debt Service	1,000,000	-	1,000,000	-
Gaming Program	-	-	-	5,318,778
Revolving Loan Program	-	-	-	681,119
Infrastructure Bank Program	-	-	-	1,315,302
Net Pension Asset	56,923,072	-	56,923,072	-
Permanent Fund, nonexpendable	1,620,542	-	1,620,542	-
Unrestricted	(59,428,360)	1,124,936	(58,303,424)	8,514,529
Total Net Position	\$ 79,602,243	\$ 2,067,942	\$ 81,670,185	\$ 6,776,058

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

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

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Units
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Primary Government Business-type Activities	Total	
Primary government:								
Governmental activities:								
General Government	\$ 63,240,043	\$ 7,225,963	\$ 27,510,324	\$ -	\$ (28,503,756)	\$ -	\$ (28,503,756)	
Judicial	45,876,443	12,485,891	7,766,284	-	(25,624,268)	-	(25,624,268)	
Public Safety	39,267,733	5,852,982	8,630,067	-	(24,784,684)	-	(24,784,684)	
Public Works	1,270,184	-	272,413	2,793,693	1,795,922	-	1,795,922	
Human Services	97,603,745	1,675,464	93,597,623	-	(2,330,658)	-	(2,330,658)	
Culture and Recreation	11,855,853	95,574	183,465	261,308	(11,315,506)	-	(11,315,506)	
Conservation and Development	16,540,999	1,486,775	24,593,441	-	9,539,217	-	9,539,217	
Interest Expense	4,358,554	-	-	-	(4,358,554)	-	(4,358,554)	
Total governmental activities	280,013,554	28,822,649	162,553,617	3,055,001	(85,582,287)	-	(85,582,287)	
Business-type activities:								
Human Services - Health Choices Fund	532,397	702,393	-	-	-	169,996	169,996	
Public Works - Human Service Building	1,260,120	1,259,498	-	-	-	(622)	(622)	
Other Nonmajor Funds:								
Public Works	2,534,546	119,241	219,774	-	-	(2,195,531)	(2,195,531)	
Culture and Recreation	48,604	25,682	-	-	-	(22,922)	(22,922)	
Total Nonmajor Funds	2,583,150	144,923	219,774	-	-	(2,218,453)	(2,218,453)	
Total business-type activities	4,375,667	2,106,814	219,774	-	-	(2,049,079)	(2,049,079)	
Total Primary government	\$ 284,389,221	\$ 30,929,463	\$ 162,773,391	\$ 3,055,001	\$ (85,582,287)	\$ (2,049,079)	\$ (87,631,366)	
Component Units:								
Conservation District	\$ 991,905	\$ 558,060	\$ 643,312	\$ -				\$ 209,467
General Authority	8,582,554	9,199,482	-	-				616,928
Mental Health/Mental Retardation Case Management Unit	11,250,002	-	11,250,002	-				-
Industrial Development Authority	8,440,296	1,545,062	10,469,258	-				3,574,024
Dauphin County Economic Development Corporation	8,138,337	351,669	10,090,168	-				2,303,500
Total Component Units	\$ 37,403,094	\$ 11,654,273	\$ 32,452,740	\$ -				6,703,919
General revenues:								
Taxes:								
Property taxes, levied for general purposes					108,348,346	-	108,348,346	-
Hotel taxes					9,984,569	-	9,984,569	-
In-lieu of taxes					1,691,726	-	1,691,726	-
Investment income					344,700	3,017	347,717	193,340
Miscellaneous					1,909,390	-	1,909,390	-
Transfers in/(out)					(2,113,338)	2,113,338	-	-
Total general revenues and transfers					120,165,393	2,116,355	122,281,748	193,340
Change in net position					34,583,106	67,276	34,650,382	6,897,259
Net position - beginning					45,019,137	2,000,666	47,019,803	(121,201)
Net position - ending					\$ 79,602,243	\$ 2,067,942	\$ 81,670,185	\$ 6,776,058

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

COUNTY OF DAUPHIN
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2021

<u>Assets</u>	<u>General</u>	<u>Children and Youth</u>	<u>Low Income Housing</u>	<u>Gaming</u>	<u>MH/A/DP</u>	<u>Capital Projects Fund</u>	<u>COVID Grant Fund</u>	<u>Other Nonmajor Funds</u>	<u>Total Governmental Funds</u>
Cash and Cash Equivalents	\$ 19,593,569	\$ 2,500	\$ 2,136,875	\$ 11,792,825	\$ 4,432,009	\$ 4,799,495	\$ 25,298,186	\$ 19,463,920	\$ 87,519,379
Investments	-	-	-	-	-	-	-	1,606,411	1,606,411
Receivables									
Accounts, net	8,481,256	187,321	28,964	2,610	97,503	-	-	2,113,233	10,910,887
Taxes, net	7,850,993	-	-	-	-	-	-	-	7,850,993
Note	8,028,700	-	-	-	-	-	-	-	8,028,700
Other Loans	-	-	5,166,651	-	-	-	-	-	5,166,651
Due From Other Funds	36,930,143	-	-	112	37,386	-	-	428,671	37,396,312
Due From Other Governments	759,450	14,462,482	-	4,656,213	137,826	-	-	1,961,980	21,977,951
Due From Component Units	9,954,695	-	18,000	-	-	-	-	-	9,972,695
Prepaid Items	2,798,480	125,241	-	-	15,844	-	-	7,952	2,947,517
Other Assets	15,854	-	353	3,014	1,161	647	2,979	2,534	26,542
Restricted Assets									
Cash	9,313,787	-	-	-	-	7,441,792	-	14,131	16,769,710
Total Assets	\$ 103,726,927	\$ 14,777,544	\$ 7,350,843	\$ 16,454,774	\$ 4,721,729	\$ 12,241,934	\$ 25,301,165	\$ 25,598,832	\$ 210,173,748

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

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

Liabilities and Fund Balances	General	Children and Youth	Low Income Housing	Gaming	MH/A/DP	Capital Projects Fund	COVID Grant Fund	Other Nonmajor Funds	Total Governmental Funds
Liabilities									
Accounts Payable	\$ 4,426,173	\$ 3,717,369	\$ 96,999	\$ 77,088	\$ 516,856	\$ 320,697	\$ -	\$ 2,352,918	\$ 11,508,100
Accrued Liabilities	1,687,730	144,205	-	-	35,397	-	-	186,691	2,054,023
Unearned Revenues - Other	9,024,950	-	5,166,651	253,399	4,084,151	-	-	3,609,168	22,138,319
Due to Other Funds	483,817	10,915,970	-	1,108	85,325	163,065	25,301,165	422,510	37,372,960
Funds Held in Escrow	1,839,632	-	-	-	-	-	-	-	1,839,632
Funds Held in Fiduciary Capacity	1,972,106	-	-	-	-	-	-	-	1,972,106
Other Liabilities	2,132,473	-	-	-	-	-	-	-	2,132,473
Total Liabilities	21,566,881	14,777,544	5,263,650	331,595	4,721,729	483,762	25,301,165	6,571,287	79,017,613
Deferred Inflows of Resources									
Unavailable Revenue - Property Taxes	5,750,120	-	-	-	-	-	-	-	5,750,120
Total Deferred Inflows of Resources	5,750,120	-	-	-	-	-	-	-	5,750,120
Fund Balances:									
Nonspendable	16,733,850	-	-	-	-	-	-	1,620,542	18,354,392
Restricted	1,000,000	-	2,087,193	10,660,664	-	7,278,727	-	17,407,003	38,433,587
Assigned	23,158,040	-	-	5,462,515	-	4,479,445	-	-	33,100,000
Unassigned	35,518,036	-	-	-	-	-	-	-	35,518,036
Total Fund Balances	76,409,926	-	2,087,193	16,123,179	-	11,758,172	-	19,027,545	125,406,015
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 103,726,927	\$ 14,777,544	\$ 7,350,843	\$ 16,454,774	\$ 4,721,729	\$ 12,241,934	\$ 25,301,165	\$ 25,598,832	\$ 210,173,748

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

COUNTY OF DAUPHIN
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2021

Total fund balances for governmental funds \$ 125,406,015

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	2,502,807
Intangible Assets	1,017,419
Construction in progress - Infrastructure	5,387,379
Construction in progress	948,575
Infrastructure, net of \$10,521,282 accumulated depreciation	12,806,241
Buildings and improvements, net of \$60,673,811 accumulated depreciation	65,518,171
Machinery and Tools, net of \$51,571,708 accumulated depreciation	16,645,497
Leasehold assets, net of \$20,874,778 accumulated amortization	<u>13,093,034</u>

Total capital assets 117,919,123

The County is self insured for the costs of worker's compensation. The liability for workers' compensation is included in the statement of net position in the following amount:

(1,424,469)

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 unavailable revenue - property taxes in the funds.

5,750,120

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 governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the statement of net position.

Balances at December 31, 2021 are:

Accrued interest on bonds	(493,155)
General obligation debt	(125,135,900)
Less: Deferred loss on refunding	349,725
Notes Payable	(10,098,693)
Capital leases payable	(15,704,915)
Compensated absences	(10,428,615)
Unamortized bond premium/discount (net)	(7,348,635)
Net Pension Asset	56,923,072
Less: Deferred outflows of resources - Pensions	15,074,623
Plus: Deferred inflows of resources - Pensions	(42,248,560)
OPEB Liability	(27,376,552)
Less: Deferred outflows of resources - OPEB	3,408,099
Plus: Deferred inflows of resources - OPEB	<u>(4,969,040)</u>

(168,048,546)

Total net position of governmental activities

\$ 79,602,243

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

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

	General	Children and Youth	Low Income Housing	Gaming	MH/A/DP	Capital Projects Fund	COVID Grant Fund	Other Nonmajor Funds	Total Governmental Funds
Revenues									
Property Taxes	\$ 108,001,032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108,001,032
Hotel Taxes	-	-	-	-	-	-	-	9,984,569	9,984,569
Intergovernmental	33,472,612	37,607,755	64,000	17,836,225	26,397,356	554,121	27,028,159	24,340,116	167,300,344
Charges for Services	20,394,377	683,227	716,041	-	980,628	-	-	1,247,212	24,021,485
License and Permits	152,144	-	-	-	-	-	-	-	152,144
Court Costs and Fines	3,096,619	-	-	-	-	-	-	1,552,401	4,649,020
Interest and Rents	114,196	-	2,651	22,433	8,522	10,658	-	186,240	344,700
Miscellaneous Revenue	315,344	-	-	-	-	5,000	-	1,589,046	1,909,390
Total Revenues	165,546,324	38,290,982	782,692	17,858,658	27,386,506	569,779	27,028,159	38,899,584	316,362,684
Expenditures									
Current:									
General Government	64,692,291	-	-	-	-	1,105,607	1,783,621	-	67,581,519
Judicial	57,723,926	-	-	416,070	-	-	-	7,381,885	65,521,881
Public Safety	45,539,508	-	-	-	-	-	-	8,659,065	54,198,573
Public Works	-	-	-	-	-	-	-	732,238	732,238
Human Services	20,992,456	46,848,619	-	-	27,903,107	-	-	11,332,394	107,076,576
Culture and Recreation	2,181,181	-	-	-	-	69,286	-	9,985,365	12,235,832
Conservation and Development	9,601,536	-	320,153	7,402,751	-	-	-	-	17,324,440
Debt Service									
Principal	12,186,019	13,209	-	-	-	-	-	928,682	13,127,910
Interest	5,969,495	8,893	-	-	-	-	-	118,328	6,096,716
Capital Outlay	2,225,943	38,147	-	-	-	4,612,252	33,409	5,798,126	12,707,877
Total Expenditures	221,112,355	46,908,868	320,153	7,818,821	27,903,107	5,787,145	1,817,030	44,936,083	356,603,562
Excess of Revenues Over (Under)									
Expenditures	(55,566,031)	(8,617,886)	462,539	10,039,837	(516,601)	(5,217,366)	25,211,129	(6,036,499)	(40,240,878)
Other Financing Sources (Uses)									
Transfers In	34,709,931	8,697,023	-	-	1,158,294	15,000	873,100	6,849,464	52,302,812
Transfers Out	(17,097,615)	(79,137)	-	(8,046,081)	(641,693)	(1,292,603)	(25,301,165)	(1,957,856)	(54,416,150)
Issuance of General Obligation Bonds	54,885,000	-	-	-	-	-	-	-	54,885,000
Issuance of Infrastructure Loan	1,200,000	-	-	-	-	-	-	-	1,200,000
Issuance of Capital Lease Debt	1,745,006	-	-	-	-	-	-	2,337,198	4,082,204
Total Other Financing Sources (Uses)	75,442,322	8,617,886	-	(8,046,081)	516,601	(1,277,603)	(24,428,065)	7,228,806	58,053,866
Net change in fund balances	19,876,291	-	462,539	1,993,756	-	(6,494,969)	783,064	1,192,307	17,812,988
Fund Balances - Beginning of Year	56,533,635	-	1,624,654	14,129,423	-	18,253,141	(783,064)	17,835,238	107,593,027
Fund Balances - End of Year	\$ 76,409,926	\$ -	\$ 2,087,193	\$ 16,123,179	\$ -	\$ 11,758,172	\$ -	\$ 19,027,545	\$ 125,406,015

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

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

Net change in fund balances - total governmental funds \$ 17,812,988

The change in net position reported for governmental activities in the statement of activities is different because:

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 capital outlays (\$12,707,877) is exceeded by depreciation (\$8,998,803) in the current period. 3,709,074

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.

Debt issued:

Capital Leases	(4,082,204)
General Obligation Debt	(54,885,000)
Infrastructure Loan	(1,200,000)

Repayments:

Capital Leases	1,244,783
General Obligation Debt	10,058,000
Liquid Fuels Notes/Notes Payable	<u>1,825,128</u>

(47,039,293)

Under the modified accrual basis of accounting used in the 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. The differences for the items discussed above are:

Compensated absences expense	860,008
Other postemployment benefits expense	(1,136,114)
Pension Expense	58,478,554
Bond Premium	1,944,770
Amortization of deferred loss on refunding	(145,576)
Accrued interest on long-term debt	<u>(61,033)</u>

59,940,609

Under the modified accrual basis of accounting used in governmental funds, revenues are not reported until they become available. In the statement of activities, however, revenues are recorded regardless of when financial resources are available. This is the change in unearned real estate tax revenue from 12/31/20 to 12/31/21. 347,314

The County is self insured for the costs of worker's compensation. The increase in liability related to the worker's compensation is reported as an increase in expenditures of the governmental activities. (187,586)

Change in net position of governmental activities \$ 34,583,106

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

COUNTY OF DAUPHIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2021

	Health Choices Fund	Human Service Building	Other Nonmajor Funds	Total
ASSETS				
Current Assets:				
Cash and cash equivalents	\$ 395,297	\$ 848,641	\$ 508,117	\$ 1,752,055
Accounts Receivables	-	920	9,312	10,232
Due From Other Funds	-	16,500	1,143	17,643
Due From Other Governments	62,015	-	-	62,015
Other Assets	95	237	-	332
Restricted Assets	-	960,022	-	960,022
Total current assets	<u>457,407</u>	<u>1,826,320</u>	<u>518,572</u>	<u>2,802,299</u>
Noncurrent Assets				
Capital Assets, Not Being Depreciated	-	2,177,183	111,492	2,288,675
Capital Assets, Being Depreciated (Net)	-	362,828	1,765,832	2,128,660
Total noncurrent assets	<u>-</u>	<u>2,540,011</u>	<u>1,877,324</u>	<u>4,417,335</u>
Total assets	<u>457,407</u>	<u>4,366,331</u>	<u>2,395,896</u>	<u>7,219,634</u>
LIABILITIES				
Current liabilities:				
Accounts Payable	176,203	135,067	297,853	609,123
Accrued Liabilities	-	32,986	5,840	38,826
Accrued Compensated Absences	-	-	7,369	7,369
Due to Other Funds	36,774	1,221	3,000	40,995
General Obligation Debt	-	254,559	-	254,559
Total current liabilities	<u>212,977</u>	<u>423,833</u>	<u>314,062</u>	<u>950,872</u>
Noncurrent liabilities:				
General Obligation Debt	-	4,179,792	-	4,179,792
Accrued Compensated Absences	-	-	21,028	21,028
Total noncurrent liabilities	<u>-</u>	<u>4,179,792</u>	<u>21,028</u>	<u>4,200,820</u>
Total liabilities	<u>212,977</u>	<u>4,603,625</u>	<u>335,090</u>	<u>5,151,692</u>
NET POSITION				
Net Investment in Capital Assets	-	(934,318)	1,877,324	943,006
Unrestricted	244,430	697,024	183,482	1,124,936
Total net position	<u>\$ 244,430</u>	<u>\$ (237,294)</u>	<u>\$ 2,060,806</u>	<u>\$ 2,067,942</u>

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

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

	Health Choices Fund	Human Service Building	Other Nonmajor Funds	Total
Operating Revenues				
Charges for Services	\$ 702,393	\$ 1,259,498	\$ 144,923	\$ 2,106,814
Total Operating Revenues	<u>702,393</u>	<u>1,259,498</u>	<u>144,923</u>	<u>2,106,814</u>
Operating Expenses				
Personnel Services	166,220	-	389,354	555,574
Contracted Services	8,578	91,336	134,207	234,121
Supplies and Materials	315	1,398	15,755	17,468
Repairs and Maintenance	3,407	95,234	89,899	188,540
Utilities	497	120,068	21,007	141,572
Other Services and Charges	19,785	510,191	1,743,223	2,273,199
Claims Expense	333,595	-	-	333,595
Depreciation and Amortization	-	320,330	189,705	510,035
Total Operating Expenses	<u>532,397</u>	<u>1,138,557</u>	<u>2,583,150</u>	<u>4,254,104</u>
Operating Income/(Loss)	<u>169,996</u>	<u>120,941</u>	<u>(2,438,227)</u>	<u>(2,147,290)</u>
Nonoperating Revenues (Expenses)				
Interest Income	704	2,245	68	3,017
Interest Expense	-	(121,563)	-	(121,563)
Grants	-	-	219,774	219,774
Total Nonoperating Revenues (Expenses)	<u>704</u>	<u>(119,318)</u>	<u>219,842</u>	<u>101,228</u>
Income (Loss) Before Transfers	<u>170,700</u>	<u>1,623</u>	<u>(2,218,385)</u>	<u>(2,046,062)</u>
Transfers In	-	-	2,197,000	2,197,000
Transfers Out	(83,662)	-	-	(83,662)
Total Transfers In (Out)	<u>(83,662)</u>	<u>-</u>	<u>2,197,000</u>	<u>2,113,338</u>
Change In Net Position	87,038	1,623	(21,385)	67,276
Total Net Position - Beginning of Year	<u>157,392</u>	<u>(238,917)</u>	<u>2,082,191</u>	<u>2,000,666</u>
Total Net Position - End of Year	<u>\$ 244,430</u>	<u>\$ (237,294)</u>	<u>\$ 2,060,806</u>	<u>\$ 2,067,942</u>

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

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

	Health Choices Fund	Human Service Building	Nonmajor Enterprise Funds	Totals
Cash Flows From Operating Activities				
Receipts from Health Choices Services	\$ 695,844	\$ -	\$ -	\$ 695,844
Receipts from Recycling Services	-	-	125,961	125,961
Receipts from Recreational Activities	-	-	25,682	25,682
Receipts from Space and Parking Rentals	-	1,294,248	-	1,294,248
Payments to Employees	(144,639)	-	(389,744)	(534,383)
Payments to Suppliers	(32,677)	(684,694)	(1,850,757)	(2,568,128)
Payments for Claims	(333,595)	-	-	(333,595)
Internal Activity - Payments to other funds	(48,147)	580	681	(46,886)
	<u>136,786</u>	<u>610,134</u>	<u>(2,088,177)</u>	<u>(1,341,257)</u>
Net Cash Provided by (Used in) Operating Activities				
Cash Flow From Noncapital Financing Activities				
Grants	-	-	219,774	219,774
Transfers In (Out)	(83,662)	-	2,197,000	2,113,338
	<u>(83,662)</u>	<u>-</u>	<u>2,416,774</u>	<u>2,333,112</u>
Net Cash Provided by (Used in) Noncapital Financing Activities				
Cash Flows from Capital and Related Financing Activities				
Purchase of Capital Assets	-	(91,734)	(264,539)	(356,273)
Interest Paid	-	(121,563)	-	(121,563)
Principal Payments on General Obligation Debt	-	(258,137)	-	(258,137)
	<u>-</u>	<u>(471,434)</u>	<u>(264,539)</u>	<u>(735,973)</u>
Net Cash Provided by (Used in) Capital and Related Financing Activities				
Cash Flows from Investing Activities				
Interest Income	704	2,245	68	3,017
	<u>704</u>	<u>2,245</u>	<u>68</u>	<u>3,017</u>
Net Cash Provided by Investing Activities				
Net Increase in Cash and Cash Equivalents	53,828	140,945	64,126	258,899
Cash and Cash Equivalents, Beginning of Year	341,469	1,667,718	443,991	2,453,178
Cash and Cash Equivalents, End of Year	<u>\$ 395,297</u>	<u>\$ 1,808,663</u>	<u>\$ 508,117</u>	<u>\$ 2,712,077</u>

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

COUNTY OF DAUPHIN
STATEMENT OF CASH FLOWS (CONTINUED)
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Health Choice Fund	Human Service Building	Nonmajor Enterprise Funds	Totals
Reconciliation of Operating income (loss) to net cash provided by (used in) operating activities				
Operating Income (Loss)	\$ 169,996	\$ 120,941	\$ (2,438,227)	\$ (2,147,290)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities				
Depreciation and Amortization Expense	-	320,330	189,705	510,035
Change in assets and liabilities				
Accounts Receivable	-	34,750	(5,517)	29,233
Accounts Payable	21,581	79,817	153,334	254,732
Accrued Expenses	-	(919)	1,771	852
Accrued Compensated Absences	-	-	(2,161)	(2,161)
Due To/Due From Other Funds	(48,147)	580	12,918	(34,649)
Prepaid Expenses	(95)	1,023	-	928
Due To Other Governments	(6,549)	53,612	-	47,063
Net Cash Provided by (Used In) Operating Activities	<u>\$ 136,786</u>	<u>\$ 610,134</u>	<u>\$ (2,088,177)</u>	<u>\$ (1,341,257)</u>

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

COUNTY OF DAUPHIN
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2021

	Retirement Trust Fund (Fiduciary Component Unit)	Custodial Funds
ASSETS		
Cash and Cash Equivalents	\$ 4,857,857	\$ 15,931,593
Investments, at fair value:		
Bond Mutual Funds	61,028,750	-
Equity Funds - Domestic	233,875,951	-
Equity Funds - Global	113,549,801	-
Other	81,696,772	-
Interest and Dividends Receivable	83	-
Employee Contributions Receivable	1,181	-
	<u>\$ 495,010,395</u>	<u>\$ 15,931,593</u>
LIABILITIES		
Benefits Payable	\$ 1,466,056	\$ -
Due To Other Governments	-	4,946,109
	<u>1,466,056</u>	<u>4,946,109</u>
NET POSITION		
Net Position Restricted	<u>\$ 493,544,339</u>	<u>\$ 10,985,484</u>

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

COUNTY OF DAUPHIN
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
DECEMBER 31, 2021

<u>Assets</u>	Conservation District	General Authority	Case Management Unit	Industrial Development Authority	Dauphin County Economic Development Corporation	<u>Total</u>
Cash and Cash Equivalents	\$ 2,946,945	\$ 3,107,981	\$ 1,582,633	\$ 974,051	\$ 154,454	\$ 8,766,064
Investments	-	-	-	-	-	-
Inventory	-	51,210	-	-	-	51,210
Receivables:						
Accounts, Net of Allowance	3,036	35,507	-	1,000	-	39,543
Interest and Dividends	-	30	-	160,158	-	160,188
Loans, Current	-	-	-	1,814,256	-	1,814,256
Due from Other Governments	144,254	-	816,911	-	209,355	1,170,520
Investment in Direct Financing Leases, Current	-	239,184	-	395,435	-	634,619
Prepaid Items	2,120	264,503	52,836	254	-	319,713
Due from Primary Government	707	-	-	-	165,158	165,865
Due from Related Party	-	-	-	711,000	30,500	741,500
Loans Receivable, Net of Current Portion	-	-	-	3,599,727	-	3,599,727
Investment in Direct Financing Leases, net of Current Portion	-	4,789,554	-	5,747,304	-	10,536,858
Restricted Cash	364,853	5,922,046	-	15,886,303	5,593,110	27,766,312
Restricted Investments	-	1,417,441	-	-	-	1,417,441
Restricted Due From Related Party	-	-	-	-	1,058,689	1,058,689
Capital Assets, Not Being Depreciated	-	2,088,666	-	212,797	-	2,301,463
Capital Assets, Being Depreciated, Net	537,808	15,019,604	191,882	5,561,524	1,213,325	22,524,143
Total Assets	3,999,723	32,935,726	2,644,262	35,063,809	8,424,591	83,068,111
<u>Deferred Outflows of Resources</u>						
Deferred Charge on Refunding	-	37,111	-	-	-	37,111
Total Deferred Outflows of Resources	-	37,111	-	-	-	37,111
<u>Liabilities</u>						
Accounts Payable	4,441	187,339	43,160	186,472	493,926	915,338
Accrued Liabilities	-	1,180,878	1,107,741	22,952	6,737	2,318,308
Unearned Revenues - Other	440,252	710,476	98,469	-	1,634,308	2,883,505
Obligation to Construct	-	-	-	-	-	-
Due to Primary Government	163,837	-	-	-	12,122	175,959
Due to Related Party	-	-	-	11,828,938	-	11,828,938
Due to Other Governments	-	-	-	2,805,289	50,888	2,856,177
Security Deposits	-	-	-	-	-	-
Long-term liabilities						
Portion Due or payable within one year:						
General Obligation Debt	-	1,835,365	-	-	1,667,000	3,502,365
Notes Payable	-	-	-	456,541	-	456,541
Loans Payable	-	-	-	-	-	-
Portion Due or payable after one year:						
General Obligation Debt	-	42,795,629	-	-	7,000	42,802,629
Notes Payable	-	-	-	7,683,043	-	7,683,043
Loans Payable	-	-	-	-	-	-
Total Liabilities	608,530	46,709,687	1,249,370	22,983,235	3,871,981	75,422,803
<u>Deferred Inflows of Resources</u>						
Deferred Charge on Refunding	-	906,361	-	-	-	906,361
Total Deferred Inflows of Resources	-	906,361	-	-	-	906,361
<u>Net Position</u>						
Net Investment in Capital Assets	537,808	(23,634,507)	191,882	3,777,476	(281,675)	(19,409,016)
Restricted for:						
Human Service	-	-	1,203,010	-	-	1,203,010
Conservation and Development	11,118	4,320,045	-	-	4,821,173	9,152,336
Gaming Program	-	-	-	5,318,778	-	5,318,778
Revolving Loan Program	-	-	-	681,119	-	681,119
Lease Operations	-	-	-	-	-	-
Infrastructure Bank Program	-	-	-	1,315,302	-	1,315,302
Unrestricted	2,842,267	4,671,251	-	987,899	13,112	8,514,529
Total Net Position	\$ 3,391,193	\$ (14,643,211)	\$ 1,394,892	\$ 12,080,574	\$ 4,552,610	\$ 6,776,058

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

COUNTY OF DAUPHIN
COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Program Revenues				Net (Expense) Revenue and Changes in Net Position					
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Conservation District	General Authority	Case Management Unit	Industrial Development Authority	Economic Development Corporation	Total
<u>Conservation District</u>										
Conservation and Development	\$ 991,905	\$ 558,060	\$ 643,312	\$ -	\$ 209,467	\$ -	\$ -	\$ -	\$ -	\$ 209,467
<u>General Authority</u>										
General Authority Operations	8,582,554	9,199,482	-	-	-	616,928	-	-	-	616,928
<u>Case Management Unit</u>										
Human Services	11,250,002	-	11,250,002	-	-	-	-	-	-	-
<u>Industrial Development Authority</u>										
Conservation and Development	8,440,296	1,545,062	10,469,258	-	-	-	3,574,024	-	-	3,574,024
<u>Economic Development Corporation</u>										
Tourism and Economic Development	8,138,337	351,669	10,090,168	-	-	-	-	-	2,303,500	2,303,500
Total Component Units	\$ 37,403,094	\$ 11,654,273	\$ 32,452,740	\$ -	\$ 209,467	\$ 616,928	\$ -	\$ 3,574,024	\$ 2,303,500	\$ 6,703,919
General revenues:										
Unrestricted investment earnings					6,981	-	-	178,439	7,920	193,340
Total general revenues and transfers					6,981	-	-	178,439	7,920	193,340
Change in net position					216,448	616,928	-	3,752,463	2,311,420	6,897,259
Net position - beginning					3,174,745	(15,260,139)	1,394,892	8,328,111	2,241,190	(121,201)
Net position - ending					<u>\$ 3,391,193</u>	<u>\$ (14,643,211)</u>	<u>\$ 1,394,892</u>	<u>\$ 12,080,574</u>	<u>\$ 4,552,610</u>	<u>\$ 6,776,058</u>

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

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of significant accounting policies follows:

A. Reporting Entity

The County of Dauphin (the “County”) operates under the direction of an elected Board of Commissioners, and provides the following services: general administrative services, tax assessments and collections, judicial, public improvements, public safety and human services programs.

Consistent with the guidance contained in Governmental Accounting Standards Board (GASB) Statement GASB Statement No. 61, *The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34*, the criteria used by the County to evaluate the possible inclusion of related entities (Authorities, Boards, Councils, etc.) within its reporting entity are financial accountability and the nature and significance of the relationship. In determining financial accountability in a given case, the County reviews the applicability of the following criteria.

The County is financially accountable for:

- Organizations that make up the legal County entity.
- Legally separate organizations if County officials appoint a voting majority of the organization’s governing body and the County is able to impose its will on the organization or if there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County as defined below.

Impose Its Will — If the County can significantly influence the programs, projects, or activities of, or the level of services performed or provided by, the organization.

Financial Benefit or Burden—Exists if the County (1) is entitled to the organization’s resources or (2) is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide support to, the organization or (3) is obligated in some manner for the debt of the organization.

- Organizations that are fiscally dependent on the County and there is a potential for the organization to provide a specific financial benefits to or impose specific financial burdens on the County.

Based on the foregoing criteria, the reporting entity has been defined to include all the funds for which the County is financially accountable or for which there is a significant relationship. Specific information on the nature of the various potential component units and a description of how the aforementioned criteria have been considered in determining whether or not to include or exclude such units in the County’s financial statements are provided in the following paragraphs.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

Fiduciary Component Unit

The County's Pension Trust Fund was established to provide retirement, disability, and death benefits to eligible retirees of the County. The Plan is included in the financial reporting entity as a fiduciary fund because the Plan is (1) considered to be a separate legal entity, (2) the Retirement Board functions as the governing board of the plan, and (3) the plan imposes a financial burden on the County as it is legally obligated to make contributions to the Plan.

Discretely Presented Component Units

Component units that are not blended as part of the primary government are discretely presented, which entails reporting component unit financial data in a column separate from the financial data of the primary government. The component units presented in this way are the following:

Dauphin County Conservation District ("District"): The District was formed by the County Commissioners in 1952 pursuant to the Conservation District Law ("Law"). The seven-member board is made up of one County Commissioner and six members appointed by the County Commissioners from a list of nominees received from organizations approved by the Commonwealth of Pennsylvania. The District was formed to manage the conservation of natural resources in the County. The Law gives the Commonwealth certain powers to supervise and direct the operations of the District. Employees of the District are County employees subject to the County Salary Board. The Law also gives the County Commissioners the ability to unilaterally disband the District if they believe a substantial portion of landowners desire such action.

The District operates and reports on a calendar year basis. The separate audited financial statements of the District may be obtained by contacting the District at 1451 Peters Mountain Road, Dauphin, Pennsylvania 17018.

Dauphin County General Authority ("General Authority"):

The Dauphin County General Authority (Authority) was incorporated on March 7, 1984, by the County. The five-member board is appointed by the County Commissioners. The Authority was created for the purpose of acquiring, financing, holding, constructing, improving, maintaining and operating, owning, and leasing, either in the capacity of lessor or lessee, projects of the kind and character contemplated by law for a general purpose authority, as authorized and permitted by, and also as limited by, provisions of the Pennsylvania Municipality Authorities Act, the Act of May 2, 1945, P.L. 382, as amended. Accordingly, the Authority is not subject to income taxes. The Authority is a special purpose government engaged in business-type activities.

The County guarantees the full payment of the principal and interest on the 1993 Bonds and subsequent refunding bond issues, which funded the golf course construction, in the event that the Authority fails to pay the amount of principal and interest due. The Authority has agreed to pay the County 90% of the revenues, net of operating expenses and debt service, earned by the Authority in connection with the golf course. The County Commissioners must approve all of the General Authority's bond issues, but neither the County nor the General Authority has an ongoing liability for these bond issues other than the golf course debt.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

Discretely Presented Component Units (Continued)

Dauphin County General Authority ("General Authority") (Continued):

The General Authority reports on a calendar year basis. The separate audited financial statements of the General Authority may be obtained by contacting the General Authority at 530 South Harrisburg Street, Harrisburg, Pennsylvania 17113.

Case Management Unit ("CMU"): CMU was established to provide case management services to persons with mental illness and intellectual disabilities in the County of Dauphin. CMU performs initial intake and evaluation for all clients served by the Dauphin County Mental Health/Autism/Developmental Programs, plans and coordinates services for clients with direct service providers and monitors the progress of clients within the Dauphin County system. CMU grants credit to its funding sources without collateral.

The eleven-member board is appointed by the County Commissioners. In addition, the County Commissioners have the ability to significantly influence the programs, projects, activities, and level of services performed by CMU.

CMU operates on a fiscal year ending June 30. The separate audited financial statements of CMU may be obtained by contacting CMU at 1100 South Cameron Street, Harrisburg, Pennsylvania 17104.

Dauphin County Industrial Development Authority ("IDA"): The IDA was organized in 1967 as a standing authority of Dauphin County. It operates in compliance with the Industrial Development Authority Law, Act No. 102, August 23, 1967. The five-member board is appointed by the County Commissioners. The IDA serves as a financing vehicle for industrial development in Dauphin County. The IDA arranges financing through tax exempt and taxable bonds as well as mortgages for manufacturers, non-profits and companies establishing corporate headquarters in the County. The IDA participates in new construction and rehabilitation each year through its industrial recruitment and expansion projects. The IDA also owns several commercial properties which it leases. The County pays for all significant management and administrative costs required to operate the IDA on a day-to-day basis. IDA's management and support staff are employees of the County. In addition, the County guarantees the IDA's debts.

The IDA operates on a fiscal year ending September 30. The separate audited financial statements of the IDA may be obtained by contacting the IDA at 3211 North Front Street, Suite 301-C, Harrisburg, Pennsylvania 17110.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

Discretely Presented Component Units (Continued)

Dauphin County Economic Development Corporation ("DCEDC"): The DCEDC is a nonprofit organization which operates in compliance with Section 7502 of the Nonprofit Corporation Law of 1972 and Section 501(c)(3) of the Internal Revenue Code of 1986, as amended. The five-member board is appointed by the County Commissioners. The DCEDC, an economic development corporation, was established to partner in real estate development projects and to channel grant funding to communities and organizations in need of community and economic development assistance. The DCEDC also administers programs to promote tourism and regional development.

The DCEDC is administered by the County of Dauphin through the Dauphin County Department of Community and Economic Development. The County pays for all significant management and administrative costs required to operate the DCEDC on a day-to-day basis as the DCEDC's management and support staff are employees of the County. The County also provides significant operating revenue to the DCEDC, primarily through distributions of hotel tax collections.

The DCEDC operates and reports on a calendar year end basis. The separate audited financial statements of the DCEDC may be obtained by contacting the DCEDC at 3211 North Front Street, Suite 301-C, Harrisburg, Pennsylvania 17110.

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 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 does not supply any funding (either directly or as a result of special financing relationships) and 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:

Authorities

Dauphin County Housing Authority
Dauphin County Redevelopment Authority
Dauphin County Hospital Authority
Dauphin County Library System
Dauphin County Land Bank Authority

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Related Organizations (Continued)

Advisory Boards

Dauphin County Parks and Recreation
Dauphin County Planning Commission
Council on Aging Board
Child Care Advisory Committee
Children and Youth Advisory Board
Mental Health/Autism/Developmental Programs Advisory Board
Woodside Juvenile Detention Center Advisory Board
Drugs and Alcohol Advisory Board
Fort Hunter Board

C. Joint Ventures

The County is a participant with other municipalities 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 they should not be included in its financial reporting entity. Separately published audit reports of the Joint Ventures are available for public inspection in the Controller's Office. Condensed financial information relative to these entities is included in the notes herein:

<u>Name of Organization</u>	<u>Cumberland, Dauphin Harrisburg Transit Authority</u>	<u>Tri-County Regional Planning Commission</u>
Services Provided	Bus Services	Regional Planning
Dauphin County Board Representation	3 of 7 Members	9 of 19 Members
Fiscal Year	June 30, 2021	December 31, 2021
Current Assets	\$ 12,167,356	\$ 1,669,338
Total Assets/Deferred Outflows of Resources	\$ 43,666,663	\$ 1,669,338
Net Position/Fund Balance	\$ 26,343,811	\$ 920,301
Operating Revenues	\$ 4,248,222	\$ 3,511,667
Operating Income (Loss)	\$ (19,512,278)	\$ 303,921
Net Income (Loss)	\$ 6,899,260	\$ 307,329
Dauphin County Contribution to Operations	\$ 422,316	\$ 334,060
Dauphin County Working Capital Advances	None	None

D. Basis of Presentation

The basic financial statements of the County have been prepared in accordance with accounting principles generally accepted in the United States applicable to governments. The Governmental Accounting Standards Board ("GASB") establishes accounting and financial reporting requirements for governments.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The basic financial statements include both government-wide financial statements, which are based on the County as a whole, and fund financial statements. GASB Statement No. 34 focuses on the County as a whole and on major individual funds (within the fund financial statements).

Government-Wide Financial Statements

The government-wide financial statements (statement of net position and statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. The focus of the government-wide financial statements is more on sustainability of the County as an entity and the change in aggregate financial position resulting from activities of the fiscal period. As a general rule, the effect of interfund activity has been eliminated from these statements except certain interfund services provided and used between functions. The County's policy is to eliminate internal activity by distinguishing overhead costs which are eliminated during consolidation from interfund services provided and used. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent, on fees and other charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

In the government-wide statement of net position, the governmental and business-type activities columns are presented on a consolidated basis by column and are presented using the economic resources measurement focus and the accrual basis of accounting, which incorporates noncurrent assets as well as long-term debt and obligations. Interfund balances between governmental funds and interfund balances between enterprise funds are not included in the total primary government column of the government-wide statement of net position.

The government-wide statement of activities demonstrates the degree to which the direct expenses of a given functional category (public safety, general government, etc.) or business-type activity (health choices, human service building, etc.) are offset by program revenues. Indirect expenses are allocated to specific functions based on the County's approved Central Services Cost Allocation Plan. Direct expenses are those that are clearly identifiable with a specific functional category or business-type activity. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given functional category or business-type activity and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular functional category or business-type activity. Taxes and other items that are not properly included among program revenues are reported instead as general revenues.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Fund Financial Statements

The financial transactions of the County are recorded in individual funds. Each fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, reserves, fund balance/net position, revenues and expenditures/expenses. Emphasis under GASB Statement No. 34 is on major funds in the governmental or enterprise categories. GASB Statement No. 34 sets forth minimum criteria for the determination of major funds. The nonmajor funds in each category are combined in a column in the fund financial statements and detailed in the combining nonmajor fund financial statements.

The governmental fund financial statements are presented using a current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers property taxes as available if collected within 60 days after year-end. The availability period for all other significant revenue sources in governmental funds is 180 days. Property taxes due but not collected within 60 days after year-end are considered unavailable revenue and recorded as a deferred inflow of resources. Licenses, permits, and fines and costs are recorded as revenues when received. Intergovernmental revenues, consisting primarily of Federal, State and other grants for the purpose of funding specific expenditures, are recognized when earned or at the time of the specific expenditure. Interest earnings are recorded as earned.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt are recognized as fund liabilities when due. As the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental activities column, reconciliations are presented which briefly explain the adjustments necessary to reconcile the governmental fund financial statements to the government-wide financial statements.

The County's enterprise funds, presented in the enterprise fund financial statements, are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Fund Financial Statements (Continued)

Enterprise funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the fund's principal ongoing operations. Non-operating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities. Operating expenses of the enterprise funds include the costs of providing services, such as personnel, contracting and supplies as well as depreciation. All revenues and expenses not meeting this definition are reported as nonoperating revenues.

The County's fiduciary funds are presented in the fund financial statements by type (retirement trust fund and custodial funds). Since, by definition, the assets of these funds are held for the benefit of a third party (individuals, private organizations, and/or other governments) and cannot be used to satisfy obligations of the County, these funds are not incorporated into the government-wide financial statements. The County's fiduciary funds are presented on the accrual basis of accounting.

The following governmental major funds are used by the County:

- The General Fund is the government's primary operating fund. It accounts for all financial revenues 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 systems, and health and welfare services.
- The Children and Youth Families Fund is used to account for amounts received from various federal, state, and local sources. These funds are restricted to provide support services to at-risk juveniles.
- The Low Income Housing Fund is used to account for specific revenues related to improving economic development opportunities and expanding the supply of low and middle income housing. Revenues are restricted for those specific purposes.
- The Gaming Fund is used to account for revenue received from the operation of Hollywood Casino in East Hanover Township. These funds are to be used at the sole discretion of the Dauphin County Commissioners. The Gaming Advisory Committee advises the County on the need for municipal grants for health, safety, transportation, and other projects in the public interest generated as a result of gaming.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Fund Financial Statements (Continued)

- The MH/A/DP Fund is used to account for amounts received from various federal, state, and local sources. These funds are restricted to provide support services for mental health, autism, and developmental programs.
- The COVID Grant Fund is used to account for amounts received from federal sources. Revenues are restricted for specific purposes outlined by the federal government.
- The Capital Projects Fund is used to account for specific revenues related to improving existing or initiating new capital projects within Dauphin County. Revenues are restricted for those specific purposes.

The following major proprietary funds are used by the County:

- Health Choices Fund accounts for the fiscal activities of the County Behavioral Health Program.
- Human Services Building Fund accounts for the fiscal activities of the County's Human Services Building.

These proprietary funds are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges and cost reimbursement plans.

In addition to the major funds discussed above, the County also reports fiduciary funds. Fiduciary Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include the Retirement Trust Fund and Custodial Funds. The Retirement Trust Fund, a fiduciary component unit, is accounted for in essentially the same manner as the proprietary funds since capital maintenance is critical. The Retirement Trust Fund's financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Custodial funds are fiduciary in nature and do not involve measurement of results of operations.

- The Retirement Trust Fund is used to account for the retirement pension plan contributions of the County and its employees.
- Custodial funds are used to account for resources held for the benefit of parties outside the government. The County is responsible for ensuring that the assets of these funds are used for their intended purposes.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

1. Cash and Cash Equivalents

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

2. Receivables and Payables

• Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are 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." All receivables are shown net of an allowance for doubtful accounts.

3. Investments

The County invests its idle funds in various instruments, including external investment pools. The County's investments are reported at fair value or net asset value, except the investments in external investment pools, as discussed in Note 2, which are valued at amortized cost and are classified as cash and cash equivalents in the financial statements.

4. Prepaid Items

Prepaid items consist primarily of contracts longer than one year and certain payment to vendors that reflect costs applicable to future accounting periods. Prepaid items in the governmental fund types are recorded as expenditures monthly (consumption method) and are classified as nonspendable in fund balance.

5. Restricted Assets

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

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 activities columns in the government-wide financial statements. Capital assets with initial, individual costs that equal or exceed \$5,000 and estimated useful lives of over one year are recorded as capital assets. Capital assets are recorded at historical costs or estimated costs if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. 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.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

6. Capital Assets (continued)

Depreciation is not recognized for intangible (e.g. easements) assets since they have an indefinite life.

Major outlays for 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 estimated useful lives:

<u>Asset</u>	<u>Years</u>
Infrastructure	40
Buildings and Improvements	5 - 40
Machinery and Equipment	3 - 20
Leasehold Assets	5 - 20

The County evaluates long-lived assets for impairment whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. The estimated future undiscounted cash flows associated with the asset would be compared to the asset's carrying amount to determine if a write down to a new depreciable basis is required. If required, an impairment charge is measured by the difference between the carrying value and the estimated fair value of the assets. There were no identified impairment charges.

7. Allowance for Doubtful Accounts

Accounts receivable have been reported net of allowance for doubtful accounts.

8. Compensated Absences

County policy permits employees to accumulate a limited amount of earned, but unused, vacation and sick leave. These benefits are payable to employees upon separation of services, with the exception of sick time meeting the requirements for the Sick Leave Sell Back Program. Employees who have in excess of thirty six (36) days of accumulated sick leave may sell up to twenty (20) days per year back to the County. The Sick Leave Sell Back Program is contingent upon approval of the Board annually and payment is made in November. All leave 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*.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

9. 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 and issuance costs are expensed as incurred.

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

10. Unearned Revenues

Revenues that are received but not earned are unearned 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.

11. Interfund Transactions

Quasi-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.

12. Net Position/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 which 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:

- *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)

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

12. Net Position/Fund Balances (Continued)

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 Board of Commissioners remove or change the specific 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 the responsibility to approve/or remove assigned fund balance that reflect the Commissioner’s intended use of the resources to the Budget Director.
- *Unassigned Fund Balance* – This classification represents amounts that are available for any purpose.

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.

In the General Fund, the County strives to maintain an unassigned fund balance sufficient to cover operating expenditures for 45 days.

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.
- *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.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

12. Net Position/Fund Balances (Continued)

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the County's policy is to apply restricted net position first, then unrestricted net position as they are needed.

13. Deferred Outflows / Inflows of Resources

In addition to assets, the statement of net 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. The government has three items that qualify for reporting in this category: deferred outflows related to pensions, deferred outflows relating to Other Postemployment Benefits and deferred outflows on refunding bonds. Deferred outflows related to pensions are described further in Note 16. The components of deferred outflows of resources, other than the difference between the projected and actual investments earnings on investments, are amortized into pension expense over the weighted average remaining service life of all members of the plan beginning the year in which the deferred amount occurs (current year). The annual difference between the projected and actual earnings on plan investments is amortized over a five-year closed period beginning the year in which the difference occurs (current year). Deferred outflows related to Other Postemployment Benefits are described further in Note 17. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of net 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. The government has four items that qualifies for reporting in this category. Deferred inflows related to pensions are described further in Note 16. The components of deferred inflows of resources, other than the difference between the projected and actual investments earnings on investments, are amortized into pension expense over the weighted average remaining service life of all members of the plan beginning the year in which the deferred amount occurs (current year). The annual difference between the projected and actual earnings on plan investments is amortized over a five-year closed period beginning the year in which the difference occurs (current year). Deferred inflows of resources relating to Other Postemployment Benefits are described further in Note 17. A deferred charge ("gain") on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Under the modified accrual basis of accounting, the governmental funds report unavailable revenue from property taxes as a deferred inflow of resources. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

14. Accounting Estimates

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

G. Adoption of Governmental Accounting Standards Board Statements

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

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

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

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

H. Pending Changes in Accounting Principles

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

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

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

In March 2020, the GASB issued Statement No. 93, *“Replacement of Interbank Offered Rates”*. The County is required to adopt the provisions of Statement No. 93 for its calendar year 2022 financial statements, except for the requirements of paragraphs 11b, 13, and 14, which are effective for the County’s calendar year 2023 financial statements.

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Pending Changes in Accounting Principles (Continued)

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

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

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

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

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

I. Component Units – Summary of Significant Accounting Principles

Dauphin County Conservation District

Basis of Accounting

The financial statements of the District are reported using the economic resources measurement focus and the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Cash and Cash Equivalents

The District considers all highly liquid investments, including investments in external investment pools, with a maturity of three months or less when purchased to be cash equivalents.

Restricted Assets

Restricted assets represent revenues set aside for the liquidation of specific obligations.

Investments

The District invests its idle funds in various instruments, including in external investment pools. The District's investments in external investment pools are valued at amortized cost and are classified as cash and cash equivalents in the financial statements. The District invests in non-negotiable certificates of deposit through the Certificate of Deposit Account Registry Service. The certificates of deposit are valued at cost, plus interest, as they are considered to be non-

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Component Units – Summary of Significant Accounting Principles (Continued)

Dauphin County Conservation District (Continued)

Investments (Continued)

participating contracts for which redemption terms do not consider market rates.

Capital Assets

Capital assets, which include buildings and building improvements, land improvements, machinery and equipment, and leasehold assets, are recorded on the statement of net position. Capital assets are defined by the District as assets with a value of \$5,000 or more and have a useful life longer than one year. Capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their estimated acquisition value on the date donated. 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. Capital assets of the District are depreciated using the straight-line method.

Unearned Revenues

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

Deferred Outflows and Deferred Inflows of Resources

In addition to assets, the statement of net 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. The District did not have any items that qualified for reporting in this category.

In addition to liabilities, the statement of net 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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Component Units – Summary of Significant Accounting Principles (Continued)

Dauphin County Conservation District (Continued)

Deferred Outflows and Deferred Inflows of Resources (Continued)

(revenue) until that time. The District did not have any items that qualified for reporting in this category.

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 in the financial statements. Accordingly, actual results could differ from those amounts.

Compensated Absences

The employees of the District are County employees. The District reimburses the County for a portion of salaries and fringe benefits during the year. Therefore, the amount related to compensated absences is recorded on the County's financial statements.

Net Position / Fund Balance

The government-wide 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 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.
- *Restricted Net Position* – This category presents external restrictions imposed by creditors, grantors, contributors, or laws and 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 District, not restricted for any project or other purpose.

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

The following classifications describe the relative strength of the spending constraints in the governmental fund financial statements:

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Component Units – Summary of Significant Accounting Principles (Continued)

Dauphin County Conservation District (Continued)

Net Position / Fund Balance (Continued)

- *Nonspendable Fund Balance* – Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact.
- *Restricted Fund Balance* – Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- *Committed Fund Balance* – Amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority (i.e. the Board of Directors). To be reported as committed, amounts cannot be used for any other purpose unless the District takes the same level of action to remove or change the constraint.
- *Assigned Fund Balance* – Amounts the District intends to be used for a specific purpose, but are neither restricted nor committed. Assignments of fund balance are created by the Financial Coordinator pursuant to authorization established by the Board of Directors.
- *Unassigned Fund Balance* – Amounts that are available for any purpose.

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.

On March 1, 2012, the District developed and adopted an assigned fund balance policy, under which the District's policy is to maintain an assigned fund balance sufficient to cover 90 days of operating expenses during a period of economic downturn. Periodically, the amount of fund balance assigned is adjusted by the Board of Directors. The assigned fund balance can only be spent based on action by the Board of Directors.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Component Units - Summary of Significant Accounting Policies (Continued)

Dauphin County General Authority

Measurement Focus and Basis of Accounting

The financial statements are reported using the economic resources measurement focus. This means that all assets, deferred outflows of resources, liabilities, and deferred inflows of resources (whether current or noncurrent) associated with their activities are included on their balance sheet.

The financial statements are reported using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Conduit Debt Issues

The Authority participates in various Bond issues for which it has limited liability. Acting solely in an agency capacity, the Authority serves as a financing conduit, bringing the ultimate borrower and the ultimate lender together for which it receives an administrative fee.

Although the Authority is a party to the Trust indenture with the trustee, the agreements are structured such that there is no recourse against the Authority in the case of default. As such, the corresponding debt is not reflected on the Authority's balance sheet but is summarized in Note 6.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts and disclosures. Actual results could differ from those estimates.

Cash and Cash Equivalents

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

Investments

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Component Units - Summary of Significant Accounting Policies (Continued)

Dauphin County General Authority (Continued)

Direct Financing Lease Transactions

The Authority accounts for its leases with various agencies as direct financing leases (See Note 8).

Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses on the balance sheet.

Capital Assets

Capital assets are recorded at cost. The Authority provides for depreciation and amortization over the estimated useful lives of the assets using the straight-line method. Upon sale or retirement, the cost and related accumulated depreciation or amortization of such assets are removed from the accounts and any resulting gain or loss is credited or charged to income for the period.

Expenditures for maintenance and repairs are charged to income as incurred. Capital assets are defined by the Authority as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of two years.

Depreciation and amortization were calculated on the straight-line method using the following useful lives:

	<u>Estimated Useful Lives</u>
Land Improvements	7-30 years
Buildings	30 years
Building Improvements	15 years
Golf Course Equipment	5-7 years
Other Equipment	7-10 years

Inventory

Inventory is valued at the lower of cost or market. Cost is determined on the first-in, first-out method. Inventory consists of consumable supplies used for operations and maintenance and also represents items for sale. Inventory is expensed when the items are used or sold.

Unearned Revenue

Unearned revenue consists of unredeemed gift certificates and unearned membership revenue. The Authority sells gift cards with no expiration dates or administration fees. Revenue is recognized from gift cards when they are redeemed by the customer. Additionally, the Authority sells annual memberships for the golf course. Revenue is

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Component Units - Summary of Significant Accounting Policies (Continued)

Dauphin County General Authority (Continued)

Unearned Revenue (Continued)

recognized evenly each month between the period of April through October based upon the date the memberships was sold. Unearned membership revenue consists of those memberships sold from September through December that will not be utilized until the subsequent golf season.

Restricted Assets

Restricted assets represent cash, cash equivalents, and investments maintained in accordance with bond resolutions, loan agreements, grant awards, and other resolutions and formal actions of the Authority or by agreement for the purpose of funding certain debt service payments, depreciation, and contingency activities.

Net Position

Net position is classified in the following three components: net investment in capital assets, restricted, and unrestricted net position. Net investment in capital assets, consists of all capital assets, net of accumulated depreciation and reduced by outstanding debt that is attributable to the acquisition, construction, and improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position. If there are significant unspent proceeds at the end of the reporting period, the portion of the debt attributable to the unspent amount is not included in the calculation of net investment in capital assets. Instead, that portion of the debt is included in the same net position component (restricted or unrestricted) as the unspent amount. Restricted consists of net position for which constraints are placed thereon by external parties, such as lenders, grantors, contributors, laws, regulations and enabling legislation, including self-imposed legal mandates, less any related liabilities. Unrestricted consists of all other net position which is not restricted for any project or other purpose.

For the time period that the revenue bonds are outstanding and the trust indenture is in effect in each fund, the net position of the fund is presented as restricted for fund operations.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from primary activities. For the Authority, these revenues are charges for services, investment income and miscellaneous revenues. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of the Authority.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Component Units - Summary of Significant Accounting Policies (Continued)

Case Management Unit

Basis of Presentation

CMU's financial statements are presented on the accrual basis of accounting in accordance with the accounting principles generally accepted in the United States of America. CMU applies all applicable Governmental Accounting Standards Board (GASB) pronouncements.

Use of Estimates

The preparation of 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 could differ from those estimates.

Revenue Recognition

Revenue from county program funded contracts is recognized as reimbursable costs are incurred as established by regulations promulgated by the Pennsylvania Department of Human Services. Reimbursable costs are reduced by other program income including third-party reimbursements, private payments and interest income.

Net patient service revenue consists of Healthchoices, medical assistance and client fees. These revenues are reported at the estimated net realizable amounts from patients, third-party payers and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payers. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and are adjusted in future periods, as final settlements are determined.

Capital Assets

Capital assets of CMU include furniture and equipment and leasehold improvements and are reported in the financial statements at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Capital assets are defined as assets with an initial, individual cost of more than \$1,500 and an estimated useful life in excess of 3 years. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized. Capital assets of CMU are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Furniture and Equipment	3-10
Leasehold Improvements	10

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Component Units - Summary of Significant Accounting Policies (Continued)

Case Management Unit (Continued)

Income Taxes

CMU qualifies as a tax-exempt Organization under Section 501c (3) of the Internal Revenue Code; therefore, no provision for federal income taxes has been established. Further CMU annually files a Form 990, as applicable. The form filed is subject to examination by the Internal Revenue Service generally for three years after it is filed. Management asserts that they have no uncertain tax positions requiring the establishment of a liability or disclosure in the financial statements. Management believes it is no longer subject to income tax examinations for year ends prior to June 30, 2018.

Compensated Absences

CMU policy permits employees to accumulate a limited amount of earned, but unused vacation and sick leave. These benefits are payable to employees upon separation of services. All leave pay is accrued when incurred in the financial statements. CMU allows employees to buy back a portion of their unused vacation time during two specified times during the year.

Dauphin County Industrial Development Authority ("IDA")

Basis of Accounting

The IDA operations are reported as a proprietary fund. Proprietary funds are used to account for operations that are (a) financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Cash and Cash Equivalents

The IDA considers all highly-liquid debt instruments with a maturity date of three months or less when purchased, to be cash equivalents. Cash and cash equivalents at September 30, 2021 consist of cash held in bank accounts.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Component Units - Summary of Significant Accounting Policies (Continued)

Dauphin County Industrial Development Authority ("IDA") (Continued)

Loans Receivable

Loans receivable that management has the intent and ability to hold for the foreseeable future or until maturity or payoff are reported at outstanding principal. Account balances generally are written off when management judges such balances uncollectible, such as an account in bankruptcy. Management continually monitors and reviews loan receivable balances. Interest at rates ranging from 2.5 - 3.5% is charged on unpaid balances and is recognized in revenue upon receipt. The IDA's management evaluates this risk and, when determined to be necessary, provides an allowance for loans which may become uncollectible. Loans receivable in the financing fund are shown net of an allowance of \$32,490 and loans receivable in the revolving loan fund are shown net of an allowance of \$33,345.

Direct Financing Lease Transactions

The IDA accounts for its leases with the County of Dauphin as direct financing leases in accordance with GASB No. 62.

Use of 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 the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Significant estimates and assumptions in the IDA's financial statements related to the collectability of loans and other receivables and the useful lives of capital assets. Actual results could differ from those estimates.

Capital Assets

Capital Assets which include office equipment and furnishings and buildings and building improvements, are recorded at original cost at the time title reverts to the IDA and said assets are in operating condition. The IDA records all capital outlays as capital assets. Capital assets are depreciated using the straight-line method over their estimated useful lives as follows:

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Component Units - Summary of Significant Accounting Policies (Continued)

Dauphin County Industrial Development Authority ("IDA") (Continued)

Capital Assets (Continued)

<u>Assets</u>	<u>Years</u>
Office Equipment and Furnishings	3 - 7
Solar Farm Project	25

Long-Term Obligations

Long-term debt and other obligations are reported as noncurrent liabilities in the statement of net position.

Net Position

Net position is categorized as net investment in capital assets, restricted and unrestricted.

- a. *Net Investment in Capital Assets* – This category groups all capital assets 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.
- b. *Restricted Net Position* – This category represents net position of the IDA that is restricted for project or other purposes.
- c. *Unrestricted Net Position* – This category represents net position of the IDA that is not restricted for any project or other purpose.

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

Deferred Outflows / Inflows of Resources

In addition to assets, the financial statements 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. The IDA did not have an item that qualifies for reporting in this category.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Component Units - Summary of Significant Accounting Policies (Continued)

Dauphin County Industrial Development Authority ("IDA") (Continued)

Deferred Outflows / Inflows of Resources (Continued)

In addition to liabilities, the financial statements 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. The IDA did not have an item that qualifies for reporting in this category.

Dauphin County Economic Development Corporation ("DCEDC")

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

DCEDC's financial statements are presented on the accrual basis of accounting in accordance with the accounting principles generally accepted in the United States of America. Under this basis, revenues are recorded when they are earned and expenses are recorded when the liability is incurred, regardless of the timing of the related cash flows. The DCEDC applies Governmental Accounting Standard Board (GASB) pronouncements.

All activities of the DCEDC are accounted for within one proprietary (enterprise) fund. Proprietary funds are used to account for operations that are (a) financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The accounting and financial reporting treatment applied to the DCEDC is determined by its measurement focus. The transactions of the DCEDC are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations are included on the balance sheet. Net Position (i.e., total assets and deferred outflows of resources net of total liabilities and deferred inflows of resources) is segregated into "net investment in capital assets"; "restricted"; and "unrestricted" components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in total net position.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Component Units - Summary of Significant Accounting Policies (Continued)

Dauphin County Economic Development Corporation ("DCEDC") (Continued)

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

Operating revenues, such as charges for services, result from exchange transactions associated with the principal activities of the DCEDC. 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. When both restricted and unrestricted resources are available for use, it is the DCEDC's policy to use restricted resources, and then unrestricted resources as they are needed for their intended purposes.

Cash

DCEDC considers all highly-liquid debt instruments purchased with maturity of three months or less when purchased to be cash equivalents.

Capital Assets

Capital assets are recorded at their original cost and are depreciated on a straight-line basis over their estimated useful lives. Donated capital assets are recorded at the acquisition value at the date of donation. Assets with an initial, individual cost that equal or exceed \$5,000 and estimated useful lives of over one year are recorded as capital assets and depreciated. Estimated useful lives are as follows:

Buildings	39 years
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Long-Term Liabilities

In the financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

Net Position

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

- a. *Net Investment in Capital Assets* – This category groups all capital assets 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 DAUPHIN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Component Units - Summary of Significant Accounting Policies (Continued)

Dauphin County Economic Development Corporation ("DCEDC") (Continued)

Net Position (Continued)

- b. *Restricted Net Position* – This category presents external restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- c. *Unrestricted Net Position* – This category represents net position of the DCEDC, not restricted for any project or other purpose.

When an expenditure is incurred for purpose for which both restricted and unrestricted resources are available, it is the DCEDC's policy to use restricted resources first.

Deferred Outflows and Deferred Inflows of Resources

In addition to assets, the Statement of Net 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. The DCEDC did not have an item that qualifies for reporting in this category.

In addition to liabilities, the Statement of Net 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. The DCEDC did not have an item that qualifies for reporting in this category.

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 in the financial statements. Accordingly, actual results could differ from those amounts.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Component Units - Summary of Significant Accounting Policies (Continued)

Dauphin County Economic Development Corporation ("DCEDC") (Continued)

Income Taxes

The DCEDC is exempt from the federal income under Section 501(c)(3) of the Internal Revenue Code. Certain revenue deemed to be unrelated to a nonprofit corporation's tax-exempt purpose could be subject to federal income taxes, however DCEDC management believes that there is no tax liability as of December 31, 2021.

NOTE 2: DEPOSITS, INVESTMENTS, AND FAIR VALUE MEASUREMENT

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

Governmental Funds

Fort Hunter Permanent Fund

Fixed Income Mutual Funds - Bonds	\$ 786,434
Equity Mutual Funds - Stocks	819,977
Total Permanent Fund	1,606,411
Total Governmental Funds	1,606,411

Fiduciary Funds

Retirement Fund

Bond Mutual Fund	61,028,750
Equity Funds	347,425,752
Other	81,696,772
Total Retirement Fund	490,151,274
Total Fiduciary Funds	490,151,274
Total Investments	\$ 491,757,685

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

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	More Than 10
Fixed Income Mutual Funds - Bonds	\$ 786,434	\$ -	\$ -	\$ 786,434	\$ -
Total	\$ 786,434	\$ -	\$ -	\$ 786,434	\$ -

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

NOTE 2: DEPOSITS, INVESTMENTS, AND FAIR VALUE MEASUREMENT (CONTINUED)

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the County's Operating Funds Investment Policy states that maturities shall be set to generally match the projected cash flow requirements for the County as determined by the County Controller.

The County's Retirement Plan Investment Policy Statement ("Retirement Investment Policy") states that emphasis shall be placed on providing adequate and timely investment cash flow to permit benefit payments from the Retirement Plan when due and sufficient reserves to meet unanticipated benefit payments. The average effective duration of fixed income securities shall be no more than 25 percent greater or 50 percent less than the effective duration of Barclays 5-10 Year Treasury Index for Treasuries or Barclays 1-3 Government/Credit Index for bonds. The plan is in conformity with established guidelines.

Credit Risk. The County's Operating Investment Policy limits investments to direct obligations of the United States Government or its agencies or instrumentalities; other obligations that are either insured or guaranteed by the United States Government; deposits with banks within the Commonwealth of Pennsylvania properly insured in accordance with the requirements of the County Code or properly collateralized in accordance with the County Code and Act 72 of 1971 P.S. Section 3836-1, et seq.; or investments with the Pennsylvania Local Government Investment Trust ("PLGIT").

The Retirement Investment Policy limits the average quality of fixed income securities to a minimum rating of investment grade as determined by the rating of on Nationally Recognized Statistical Rating Organization.

Custodial Credit Risk. For deposits and investments, custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At December 31, 2021, \$87,178,046 of the County's deposits were exposed to custodial credit risk, as they are collateralized with securities held by the pledging financial institution and uninsured. At December 31, 2021, \$415,679 of the County's retirement or governmental fund investments were exposed to custodial credit risk. The County does not have a written policy to limit its exposure to custodial credit risk.

The County's cash equivalents of \$8,470,247 were not subject to custodial credit risk as they were invested with the Pennsylvania Local Government Investment Trust ("PLGIT"), a 2a7-like external investment pool. PLGIT does not place any limitations or restrictions on withdrawals from the pool. The County's investment in PLGIT is measured at amortized cost, which approximates fair value. The County has no regulatory oversight for the pool, which is governed by a Board of Trustees and is administered by PFM Asset Management, LLC. PLGIT is audited annually by Ernst & Young, LLP. The pool is rated AAAM by Standard & Poor's. Separately issued financial statements of PLGIT are available to the public via its website. For the year ended December 31, 2021, all of the County's investments in PLGIT were rated AAAM by Standard and Poor's.

Concentration of Credit Risk. The County's Operating Investment Policy does not allow a single issuer or guarantor to represent more than 10% of the total value of holdings at the time of acquisition.

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

NOTE 2: DEPOSITS, INVESTMENTS, AND FAIR VALUE MEASUREMENT (CONTINUED)

Concentration of Credit Risk (Continued)

The Retirement Fund's Investment Policy states that no issuer, other than the U.S. Government or other Federal agencies, may represent more than 5% of the total bond portfolio at time of purchase. The 5% limitation does not apply to issues of the U.S. Treasury securities or other Federal Agencies. No more than the greater of 5% or weighting in the relevant index of the total equity portfolio at market value may be invested in equity of any one corporation. Ownership of the shares of one company are limited to no more than 5% and no more than 40% of equity at market value may be held in any one sector.

At December 31, 2021, the County is not subject to concentration of credit risk.

Fair Value Measurement

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

The County had the following recurring fair value measurements for its operating accounts as of December 31, 2021:

- Fixed income mutual funds – bonds of \$786,434 and equity mutual funds – stocks of \$819,977 are valued using quotes market prices (Level 1 inputs).

The County had the following recurring fair value measurements for its retirement accounts as of December 31, 2021:

Investments by Fair Value Level	12/31/21	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Bond Mutual Funds	61,028,750	\$ 61,028,750	\$ -	\$ -
Equity Funds				
Global	113,549,801	113,549,801	-	-
Domestic	233,875,951	233,875,951	-	-
Total Investments by Fair Value Level	408,454,502	408,454,502	-	-
Investments Measured at the Net Asset Value				
Limited Partnership	15,141,471			
CCA Life Settlements II Fund	28,347,579			
Hancock Timberland and Farmland Trust LP	6,608,415			
IFM Global Infrastructure LP Class A Interests	12,771,358			
JPNCB Strategic Property Fund	18,827,949			
Total Investments Measured at the Net Asset Value	81,696,772			
Total Investments	\$ 490,151,274			

Bond mutual funds and equity funds are valued using prices quoted in active markets for those securities.

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

NOTE 2: DEPOSITS, INVESTMENTS, AND FAIR VALUE MEASUREMENT (CONTINUED)

Fair Value Measurement (Continued)

Limited Partnership. This investment is in a limited partnership that invests in in-force, non-variable universal life insurance policies insuring the lives of individuals of at least seventy years of age who have a life expectancy as of the date of purchase of between three and fifteen years at a price greater than the cash surrender value offered by the life insurance companies but less than the face amount of or the death benefit payable under such policies. The fair value of this investment has been determined using the net asset value per share of the investments. Redemptions can be made quarterly upon 120 days advance notice; however, redemptions can only be made within 12 months of a contribution to the limited partnership with approval by the General Partner. Redemptions within 12 months of a contribution to the limited partnership may be assessed a charge of 5 percent of the redemption amount. As of December 31, 2021, this investment was not within the 12 month redemption restriction period.

CCA Life Settlements II Fund - The principal investment objective of the Fund is to seek to achieve long term capital appreciation, substantially through investment in policies and usually by holding such policies until maturity (the death of the insured). The fair value of this investment has been determined using the net asset value per share of the investments. Shares in the Fund may not be redeemed or repurchased at the initiative of shareholders. Notwithstanding the above, the Directors may determine, at any time, in their absolute discretion, where the Fund has received the proceeds of realization of some or all of its underlying investments, to distribute such amount of those proceeds and of any other assets or cash of the Fund as they think appropriate to the shareholders by repurchasing shares at the most recently available net asset value per share for the relevant class as at the valuation point on the relevant dealing day. At least five business days' written notice of the intention of the Directors to repurchase shares in this manner shall be given to shareholders and shareholders shall be obliged to accept such repurchases. The Irish Collective Asset-Management Vehicle may, in calculating the repurchase price, deduct applicable duties and charges from the net asset value per share. No repurchase fee will be payable in respect of any such repurchase.

Hancock Timberland and Farmland Fund LP - The Partnership is organized for the object and purpose of making investments, directly or through one or more subsidiaries or other entities, in real estate assets, of any kind, in accordance with the investment guidelines, owning, operating, developing, leasing, maintaining, managing, supervising, exchanging and or disposing of such investments directly or through sun entities. The fair value of this investment has been determined using the net asset value per share of the investments. Upon any voluntary or involuntary liquidation, dissolution or winding up of the affairs of the HTFF Inc., the holders of the preferred shares shall be entitled to receive, out of the assets of HTFF Inc. legally available for distribution to its stockholders, a distribution in cash in the amount of \$1,000 plus an amount equal to all dividends accrued and unpaid thereon to the date of payment, plus, if applicable, the redemption premium then in effect, before any distribution of assets is made to holders of the common stock or any other class or series of stock of HTFF Inc. that ranks junior to the preferred shares as to liquidation rights. The redemption premium is \$50.00 per share until December 31, 2021 and \$-0- thereafter.

IFM Global Infrastructure LP Class A Interests - This investment is in an investment trust fund whose objective is to seek maximum long-term capital appreciation by investing in a diversified portfolio of global infrastructure assets in the energy sector. The fair value of this investment has been determined using the net asset value per share of the investments. Redemptions of this investment are governed by the terms of the limited partnership agreement.

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

NOTE 2: DEPOSITS, INVESTMENTS, AND FAIR VALUE MEASUREMENT (CONTINUED)

Fair Value Measurement (Continued)

JPNCB Strategic Property Fund - Strategic Property Fund (SPF or the Fund) is an open-end investment fund that seeks to make equity and debt investments in various interests in core real properties located in the United States. The fair value of this investment has been determined using the net asset value per share of the investments. Redemptions of this investment can be made by Fund investors from the Fund once per quarter subject to available cash, as determined by the Investment Adviser. To the extent that withdrawal/repurchase requests exceed available cash, distributions are made on a pro rata basis. Available cash is defined as excess cash after provision for outstanding future capital commitments and other operating reserves.

Component Units – Deposit and Investment Risk

Dauphin County Conservation District

Deposits and Investments

Custodial Credit Risk. For deposits and investments of the District, custodial credit risk is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District does not have a formal deposit policy for custodial credit risk.

At December 31, 2021, the District's cash balance was \$597,612 and its bank balance was \$651,012. Of this bank balance, \$401,012 was exposed to custodial credit risk, as it was collateralized with securities held by the pledging financial institution and uninsured.

The District's cash equivalents of \$1,464,111 were not subject to custodial credit risk, as they were invested with the Pennsylvania Treasurer's INVEST Program for Local Governments and Nonprofits ("INVEST"), an external investment pool. The District's fair value of its position in the pool is measured at amortized cost and is the same as the value of the pool shares. The INVEST program does not place any limitations or restrictions on withdrawals from the program. The Commonwealth of Pennsylvania provides external regulatory oversight of the INVEST program. Separately issued financial statements of the INVEST program are available to the public via its website.

The District's cash equivalents of \$1,250,075 were not subject to custodial credit risk, as they were invested in insured cash sweep (ICS) accounts. Under an ICS service the financial institution receiving the customer deposit distributes the funds to other savings accounts at FDIC-Insured network banks. As the amount deposited at each institution remains under the FDIC insurance limit, the total balance of the deposit is deemed insured. The ICS program limits withdrawals to a maximum of six per month.

Dauphin County General Authority

Deposits and Investments

Cash and investments are held by trustees, pursuant to provisions of various Trust Indentures, except for the Administrative Fund cash account, and the Dauphin Highlands Golf Course cash account, which are administered by the Authority's Financial Administrator.

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

NOTE 2: DEPOSITS, INVESTMENTS, AND FAIR VALUE MEASUREMENT (CONTINUED)

Component Units – Deposit and Investment Risk (Continued)

Dauphin County General Authority (Continued)

Deposits and Investments (Continued)

The Municipality Authorities Act (the “Act”) provides for investment of governmental funds into certain authorized investment types, including U.S. Treasury bills, other short-term U.S. government obligations, short-term commercial paper issued by a public corporation, banker’s acceptances, insured or collateralized time deposits, and certificates of deposits. The Act allows pooling of governmental funds for investment purposes. The Act does not prescribe regulations relating to demand deposits.

Deposits

Custodial credit risk. Custodial credit risk is the risk that in the event of a bank failure, the government’s deposits may not be returned to it. The Authority does not have a deposit policy for custodial credit risk. At December 31, 2021, the book balance of the Authority’s unrestricted deposits was \$3,107,981 and the bank balance was \$3,107,986. Of the unrestricted bank balance, \$250,000 was covered by federal depository insurance, and \$2,857,986 was collateralized under Act 72 of the 1971 session of the Pennsylvania General Assembly for the protection of public depositors. At December 31, 2021, the book balance of the Authority’s restricted deposits was \$5,922,046 and the bank balance was \$5,922,045. Of the restricted bank balance, \$27,414 was covered by federal depository insurance, and \$5,894,631 was collateralized under Act 72.

Investments

The Authority’s Level 1 investments reported at December 31, 2021 are as follows:

	Fair Value
Restricted	
Money market funds	\$ 1,417,441

Custodial Credit Risk. Custodial credit risk is the risk that the counterparty to an investment transaction will fail and the government will not recover the value of the investment or collateral securities that are in possession of an outside party. The Authority does not have an investment policy for custodial credit risk. The Authority’s investments in money market funds are not exposed to custodial credit risk because they are not evidenced by securities in book entry or paper form.

Concentration of credit risk. The Authority places no limit on the amount the Authority may invest in any one issuer.

Credit Risk. The Authority does not have a formal policy that would limit investment choices with regard to credit risk. The Authority’s money market funds are unrated as of December 31, 2021.

Interest rate risk. The Authority does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The Authority’s money market funds have an average maturity of less than one year.

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

NOTE 2: DEPOSITS, INVESTMENTS, AND FAIR VALUE MEASUREMENT (CONTINUED)

Component Units – Deposit and Investment Risk (Continued)

Case Management Unit

Cash Concentrations

Custodial Credit Risk – For deposits, custodial credit risk is the risk that in the event of the failure of the counterparty, CMU will not be able to recover the value of its deposits that are in the possession of an outside party. As of June 30, 2021, CMU's cash balance was \$3,831,462 and its bank balance was \$3,950,428. Of this bank balance for June 30, 2021, \$3,661,723 of CMU's deposits were exposed to custodial credit risk. CMU does not have a written policy to limit its exposure to custodial credit risk.

Dauphin County Industrial Development Authority ("IDA")

The IDA's deposit policy adheres to State Statutes and prudent business practice.

Deposits

Custodial Credit Risk. For deposits, custodial credit risk is the risk that in the event of failure of the counterparty, the IDA will not be able to recover the value of its deposits or collateral securities that are in the possession of an outside party. As of September 30, 2021, the IDA's cash balance was \$16,860,354, and its bank balance was \$17,478,288. At September 30, 2021, \$16,184,983 of the IDA's deposits were subject to custodial credit risk and collateralized under Act 72 of the 1971 session of the Pennsylvania General Assembly for the protection of public depositors. The IDA does not have a formal policy to limit its exposure to custodial credit risk.

Dauphin County Economic Development Corporation ("DCEDC")

Deposits

Custodial Credit Risk. For deposits, custodial credit risk is the risk that in the event of failure of the counterparty, the DCEDC will not be able to recover the value of its deposits or collateral securities that are in the possession of an outside party. As of December 31, 2021, the DCEDC's cash balance was \$5,747,564, and its bank balance was \$6,119,376. At December 31, 2021, \$4,897,991 of the DCEDC's deposits were subject to custodial credit risk and were collateralized under Act 72 of the 1971 session of the Pennsylvania General Assembly for the protection of public depositors. The DCEDC does not have a formal policy to limit its exposure to custodial credit risk.

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

NOTE 3: RESTRICTED ASSETS

Assets whose use is limited to a specific purpose have been classified as “restricted” in the balance sheet. Restricted assets are composed of the following:

	<u>Cash</u>
Governmental Funds	
General Fund	
Amounts held in escrow for various purposes including escheatable funds	\$ 1,839,632
Amounts held in fiduciary capacity	
District Attorney’s Office	1,972,106
Amounts held for Emergency Rental Assistance Program payments	3,685,053
Amounts held for Harrisburg City Trash deposits	468,329
Amounts held in Sinking Fund to fund debt Interest payments	1,000,000
Amounts Reserved for Workers’ Compensation Liabilities	<u>348,667</u>
Total General Fund	<u>9,313,787</u>
Capital Projects Fund	<u>7,441,792</u>
Fort Hunter Permanent Fund	<u>14,131</u>
Total Governmental Funds	<u>\$ 16,769,710</u>

Component Units – Restricted Assets

Dauphin County Conservation District

Assets whose use is limited to a specific purpose has been classified as restricted in the statement of net position. Restricted cash and cash equivalents of \$364,853 at December 31, 2021 are comprised of cash held with a financial institution for various state and local grant programs.

Dauphin County Economic Development Corporation (“DCEDC”)

Restricted assets represent cash balances from hotel tax and grant program distributions received from Dauphin County. These distributions are restricted for the purpose of promoting tourism and regional development and for the CDBG and HOME programs. A portion of the asset has been transferred to a related party to invest funds at a higher interest rate. At December 31, 2021 the restricted cash balance was \$5,593,110 and the restricted due from related party was \$1,058,689.

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

NOTE 3: RESTRICTED ASSETS (CONTINUED)

Component Units – Restricted Assets (Continued)

Dauphin County Industrial Development Authority (“IDA”)

Restricted assets represent cash balances from gaming revenues which are restricted for the purpose of providing municipal grants; cash related to the revolving loan program which is restricted for the purpose of providing loans to businesses; security deposits for the property management fund; cash held for municipality loan draws within the infrastructure bank fund; and cash drawn down on the MDJ project within the financing fund which was unexpended at year end. At September 30, 2021, the restricted cash balance was \$15,886,303.

Dauphin County General Authority (“Authority”)

Restricted assets represent cash, cash equivalents, and investments maintained in accordance with bond resolutions, loan agreements, grant awards, and other resolutions and formal actions of the Authority or by agreement for the purpose of funding certain debt service payments, depreciation and contingency activities. At December 31, 2021, the Authority had restricted cash and cash equivalents of \$5,922,046 and restricted investments of \$1,417,441.

NOTE 4: RISK MANAGEMENT

The County is exposed to risk of loss related to self-insurance activities for workers’ compensation. The County records the liability for the risk associated with the workers’ compensation. The County has excess workers’ compensation insurance with a self-insured retention per occurrence of \$850,000, and a maximum indemnity per occurrence of \$1,000,000.

As required by the Pennsylvania Department of Labor and Industry, the County has established a trust amount for workers’ compensation. The cash balance on December 31, 2021, was \$348,667 and is included in the restricted cash amount in the General Fund. The purpose of the account is to provide a source of funds for claimants entitled to benefits under Article III Section 305 of the Pennsylvania Workers’ Compensation Act in case the County could not pay claims.

The County maintains workers’ compensation reserves for claims incurred and claims incurred but not reported on the funds to which, per the County’s estimate, they apply. Independent of these reserves, the County maintains a \$189,000 deposit with a third-party administrator to facilitate claim processing. This amount is recorded in the General Fund.

The accrued liability for workers’ compensation claims represents the expected reserve level needed to provide for the ultimate payment of benefits for workers’ compensation claims. The liability is determined by an actuary in accordance with actuarial principles based on past loss experience; such claims are discounted at 2.0% for workers’ compensation. The accrued liability includes allocated loss adjustment expense, but it does not include any provision for other expenses.

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

NOTE 4: RISK MANAGEMENT (CONTINUED)

The following summary provides aggregate information on the workers' compensation self-insurance liability, incurred claims, and payments during the years ended December 31, 2021 and 2020.

	2021	2020
Balances as of January 1	\$ 1,236,883	\$ 1,248,967
Add: Incurred Claims and Changes in Estimates Related to:		
Prior Years	451,277	112,179
Current Year	445,946	154,168
	897,223	266,347
Less: Payment of Claims Related to:		
Prior Years	448,735	217,599
Current Year	260,902	60,832
	709,637	278,431
Balances as of December 31	\$ 1,424,469	\$ 1,236,883

The foregoing reconciliation reflects a deficiency in the December 31, 2020 liability for workers' compensation self-insurance of \$451,277. The changes in these liabilities were primarily the result of changes in estimates as more information became available.

As of December 31, 2021 the accrued liability for workers' compensation claims on an undiscounted basis was \$1,491,966. The balance is intended to be sufficient to provide for the ultimate payment of benefits for outstanding incurred losses as of December 31, 2021.

There have been no significant reductions in insurance coverage from coverage in the prior year and the amount of settlements have not exceeded insurance coverage for each of the past three years.

The County participates in a claims-servicing public entity risk pool (the Pool) for health insurance. Under an agreement with the Pool, the County pays monthly premiums to the Pool based on past loss experience. Based on the County's favorable loss experience in 2021, no liability has been recorded for claims incurred, but not paid as of December 31, 2021.

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

NOTE 4: RISK MANAGEMENT (CONTINUED)

Component Units – Risk Management

Case Management Unit

CMU has elected to self-insure itself for medical insurance for certain employees. As of June 30, 2021, CMU is liable for all claims up to an aggregate of \$2,840,536 and \$95,000 per individual for any one plan year. Once the deductible has been met, all future stop loss reimbursements for that contract year are payable. CMU purchased stop loss insurance to cover all claims incurred in excess of these deductible points. As of June 30, 2021, CMU has recorded a liability for claims incurred but not yet paid. During 2021, four individuals exceeded \$95,000 in settlements. One individual exceeded insurance coverage in the prior year. The claims liability is included in Accrued Expenses on the Statement of Net Position.

	<u>2021</u>	<u>2020</u>
Balance as of July 1	\$ 195,229	\$ 250,465
Add: Incurred claims relating to:		
Current year	1,980,949	2,021,964
	2,176,178	2,272,429
Less: Payment of claims relating to:		
Prior years	448,203	195,229
Current year	1,279,772	1,881,971
	1,727,975	2,077,200
Balance as of June 30	\$ 448,203	\$ 195,229

Dauphin County Industrial Development Authority (“IDA”)

The IDA is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Significant losses are covered by commercial insurance. There were no significant reductions in insurance coverages during 2021. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

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

NOTE 5: CAPITAL ASSETS

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

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Governmental Activities:</u>				
Capital Assets, Not Being Depreciated:				
Land	\$ 2,465,236	\$ 37,571	\$ -	\$ 2,502,807
Intangible Assets	837,419	180,000	-	1,017,419
Construction in Progress - Infrastructure	2,050,814	3,336,565	-	5,387,379
Construction in Progress	13,130,380	4,348,814	(16,530,619)	948,575
Total Capital Assets, Not Being Depreciated	18,483,849	7,902,950	(16,530,619)	9,856,180
Capital Assets, Being Depreciated				
Infrastructure	23,327,523	-	-	23,327,523
Buildings and Improvements	109,424,130	16,767,852	-	126,191,982
Machinery and Equipment	67,731,715	485,490	-	68,217,205
Leasehold Assets	29,885,608	4,082,204	-	33,967,812
Total Capital Assets, Being Depreciated	230,368,976	21,335,546	-	251,704,522
Less Accumulated Depreciation and Amortization For:				
Infrastructure	(9,983,336)	(537,946)	-	(10,521,282)
Buildings and Improvements	(58,058,335)	(2,615,476)	-	(60,673,811)
Machinery and Equipment	(47,328,506)	(4,243,202)	-	(51,571,708)
Leasehold Assets	(19,272,599)	(1,602,179)	-	(20,874,778)
Total Accumulated Depreciation and Amortization	(134,642,776)	(8,998,803)	-	(143,641,579)
Total Capital Assets, Being Depreciated, Net	95,726,200	12,336,743	-	108,062,943
Governmental Activities Capital Assets, Net	\$ 114,210,049	\$ 20,239,693	\$ (16,530,619)	\$ 117,919,123
<u>Business-Type Activities:</u>				
Capital Assets, Not Being Depreciated:				
Land	\$ 111,492	\$ -	\$ -	\$ 111,492
Construction in Progress	2,085,449	91,734	-	2,177,183
Total Capital Assets, Not Being Depreciated	2,196,941	91,734	-	2,288,675
Capital Assets, Being Depreciated				
Buildings and Improvements	19,634,360	-	-	19,634,360
Machinery and Equipment	1,978,944	264,539	-	2,243,483
Furniture and Fixtures	30,069	-	-	30,069
Total Capital Assets, Being Depreciated	21,643,373	264,539	-	21,907,912
Less Accumulated Depreciation and Amortization For:				
Buildings and Improvements	(17,565,746)	(394,956)	-	(17,960,702)
Machinery and Equipment	(1,676,314)	(114,394)	-	(1,790,708)
Furniture and Fixtures	(27,157)	(685)	-	(27,842)
Total Accumulated Depreciation and Amortization	(19,269,217)	(510,035)	-	(19,779,252)
Total Capital Assets, Being Depreciated, Net	2,374,156	(245,496)	-	2,128,660
Business-Type Activities Capital Assets, Net	\$ 4,571,097	\$ (153,762)	\$ -	\$ 4,417,335

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

NOTE 5: CAPITAL ASSETS (CONTINUED)

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

<u>Governmental Activities:</u>	
General Government	\$ 2,585,321
Judiciary	1,813,348
Conservation and Development	20,980
Human Services	171,390
Culture and Recreation	186,184
Public Safety	3,683,634
Public Works	<u>537,946</u>
Total Depreciation Expense – Governmental Activities	<u>\$ 8,998,803</u>
<u>Business-Type Activities:</u>	
Public Works	\$ 153,547
Human Services	320,330
Culture and Recreation	<u>36,158</u>
Total Depreciation Expense – Business-Type Activities	<u>\$ 510,035</u>

Component Units – Capital Assets

Dauphin County Conservation District

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

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, Being Depreciated				
Land Improvements	\$ 202,495	\$ -	\$ -	\$ 202,495
Building & Improvements	1,260,803	7,695	-	1,268,498
Machinery & Equipment	308,348	18,148	(27,244)	299,252
Leasehold Assets	15,241	-	-	15,241
Total Capital Assets, Being Depreciated	<u>1,786,887</u>	<u>25,843</u>	<u>(27,244)</u>	<u>1,785,486</u>
Less Accumulated Depreciation and Amortization for:				
Land Improvements	(109,195)	(10,125)	-	(119,320)
Building & Improvements	(810,550)	(33,231)	-	(843,781)
Machinery & Equipment	(277,019)	(19,561)	27,244	(269,336)
Leasehold Assets	(15,241)	-	-	(15,241)
Total Accumulated Depreciation and Amortization	<u>(1,212,005)</u>	<u>(62,917)</u>	<u>27,244</u>	<u>(1,247,678)</u>
Capital Assets, Being Depreciated, net	<u>\$ 574,882</u>	<u>\$ (37,074)</u>	<u>\$ -</u>	<u>\$ 537,808</u>

Depreciation expense for the year ended December 31, 2021 was \$62,917.

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

NOTE 5: CAPITAL ASSETS (CONTINUED)

Component Units – Capital Assets (Continued)

Dauphin County General Authority

Changes in Capital Assets of the business-type activities at December 31, 2021 consist of the following:

	<u>Beginning Balance</u>	<u>Transfers in/ Increases</u>	<u>Transfers out/ Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated				
Land	\$ 2,015,951	\$ -	\$ -	\$ 2,015,951
Construction in progress	72,715	-	-	72,715
	<hr/>	<hr/>	<hr/>	<hr/>
Total capital assets, not being depreciated	2,088,666	-	-	2,088,666
Capital assets, being depreciated				
Land improvements	7,153,890	20,978	-	7,174,868
Buildings	49,096,691	13,829	-	49,110,520
Building improvements	600,129	10,800	-	610,929
Golf course equipment	1,868,349	111,990	-	1,980,339
Other equipment	37,615	6,158	-	43,773
	<hr/>	<hr/>	<hr/>	<hr/>
Total capital assets, being depreciated	58,756,674	163,755	-	58,920,429
Less accumulated depreciation and amortization for:				
Land improvements	4,886,299	332,857	-	5,219,156
Buildings	34,377,469	2,053,158	-	36,430,627
Building improvements	441,305	19,810	-	461,115
Golf course equipment	1,648,600	102,833	-	1,751,433
Other equipment	36,597	1,897	-	38,494
	<hr/>	<hr/>	<hr/>	<hr/>
Total accumulated depreciation and amortization	41,390,270	2,510,555	-	43,900,825
Capital assets, being depreciated, net	17,366,404	(2,346,800)	-	15,019,604
Capital assets, net	<u>\$ 19,455,070</u>	<u>\$ (2,346,800)</u>	<u>\$ -</u>	<u>\$17,108,270</u>

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

NOTE 5: CAPITAL ASSETS (CONTINUED)

Component Units – Capital Assets (Continued)

Case Management Unit

Capital assets activity for the year ended June 30, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets being depreciated:				
Furniture and Equipment	\$1,563,225	\$ 17,242	\$ 76,436	\$ 1,504,031
Leasehold Improvements	164,191	-	-	164,191
	<u>1,727,416</u>	<u>17,242</u>	<u>76,436</u>	<u>1,668,222</u>
Total Capital Assets, Being Depreciated				
Less Accumulated Depreciation for:				
Furniture and Equipment	(1,324,451)	(92,101)	(76,436)	(1,340,116)
Leasehold Improvements	(128,074)	(8,150)	-	(136,224)
	<u>(1,452,525)</u>	<u>(100,251)</u>	<u>(76,436)</u>	<u>(1,476,340)</u>
Total Accumulated Depreciation				
Total Capital Assets, net	<u>\$ 274,891</u>	<u>\$ (83,009)</u>	<u>\$ -</u>	<u>\$ 191,882</u>

CMU functions solely as designee in possession of the assets for the purpose of providing services under all MH/A/DP contracts. Capital assets purchased are capitalized and depreciated over their estimated useful life for financial statement purposes.

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

NOTE 5: CAPITAL ASSETS (CONTINUED)

Component Units – Capital Assets (Continued)

Dauphin County Industrial Development Authority (“IDA”)

The following is a summary of changes in capital assets for business-type activities for the year ended September 30, 2021:

	Balance October 1, 2020	Additions	Disposals	Balance September 30, 2021
Capital assets, not being Depreciated:				
Land	\$ 263,697	\$ -	\$ (50,900)	\$ 212,797
Total capital assets, not Depreciated	263,697	-	(50,900)	212,797
Capital assets, being depreciated:				
Buildings held for lease	474,354	-	(474,354)	-
Building improvements	2,133,189	-	(2,133,189)	-
Office furniture and equipment	14,521	-	-	14,521
Equipment - Solar farm phase I	4,829,816	-	-	4,829,816
Equipment –Solar farm phase II	3,967,771	-	-	3,967,771
Total capital assets, being depreciated	11,419,651	-	(2,607,543)	8,812,108
Less accumulated depreciation for:				
Buildings held for lease	(183,814)	-	183,814	-
Building improvements	(1,575,637)	-	1,575,637	-
Office furniture and equipment	(14,521)	-	-	(14,521)
Equipment – Solar farm phase I	(1,747,247)	(193,193)	-	(1,940,440)
Equipment – Solar farm phase II	(1,136,912)	(158,711)	-	(1,295,623)
Total accumulated depreciation	(4,658,131)	(351,904)	1,759,451	(3,250,584)
Total capital assets, being depreciated, net	6,761,520	(351,904)	(848,092)	5,561,524
Total capital assets, net	\$ 7,025,217	\$ (351,904)	\$ (898,992)	\$ 5,774,321

Depreciation expense was \$351,904 in the Financing Fund for the year ended September 30, 2021.

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

NOTE 5: CAPITAL ASSETS (CONTINUED)

Component Units – Capital Assets (Continued)

Dauphin County Economic Development Corporation (“DCEDC”)

The following is a summary of changes in capital assets for business-type activities for the year ended December 31, 2021:

	Balance January 1, 2021	Additions	Deletions	Balance December 31, 2021
Capital assets, being depreciated:				
Furniture and Equipment	\$ 19,927	\$ -	\$ (19,927)	\$ -
Works of Art	8,011	-	(8,011)	-
Buildings	2,068,611	-	-	2,068,611
Total capital assets, being depreciated	2,096,549	-	(27,938)	2,068,611
Less accumulated depreciation for:				
Furniture and Equipment	(19,927)	-	19,927	-
Works of Art	(8,011)	-	8,011	-
Buildings	(802,245)	(53,041)	-	(855,286)
Total accumulated depreciation	(830,183)	(53,041)	27,938	(855,286)
Total capital assets, being depreciated, net	1,266,366	(53,041)	-	1,213,325
Total capital assets, net	<u>\$ 1,266,366</u>	<u>\$ (53,041)</u>	<u>\$ -</u>	<u>\$ 1,213,325</u>

Depreciation expense was \$53,041 for the year ended December 31, 2021.

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

NOTE 6: CONDUIT DEBT ISSUES

Component Unit - Conduit Debt Issues

Dauphin County General Authority

The following Conduit debt issues were outstanding at December 31, 2021:

University of Pittsburgh Medical Center	\$ 128,210,000
University of Pittsburgh Medical Center	88,620,000
University of Pittsburgh Medical Center	82,950,000
Elizabethtown College	12,683,000
Elizabethtown College	4,000,000
Elizabethtown College	10,000,000
Elizabethtown College	7,000,000
Harrisburg University	100,000,000
Harrisburg University	52,340,000
	\$ 485,803,000

Dauphin County Industrial Development Authority ("IDA")

Variable Rate Demand Revenue Bonds (WITF, Inc. Project), Series of 2005

On September 23, 2005, the IDA issued Variable Rate Demand Revenue Bonds, Series of 2005 (the Bonds) in the aggregate principal amount of \$19,000,000. The IDA appointed Fulton Financial Advisors, N.A., to serve as trustee, bond registrar and paying agent for the Bonds. The bonds are limited obligations of the IDA, payable solely from the payments required to be made by WITF, Inc. (the Borrower) under a loan agreement by and between IDA and the Borrower (the Agreement.)

Pursuant to the Agreement, the IDA lent the full proceeds of the Bonds to the Borrower for the acquisition and construction of a public media center to be occupied and used by the Borrower, and payment of related costs and expenses, including a portion of the costs incurred to issue the Bonds. The Borrower is obligated to make payments in amounts equal to scheduled principal and interest on the Bonds, along with certain annual administrative expenses of the IDA, until the Bonds mature in 2026.

The IDA assigned all of its rights under the Agreement to the Trustee. Under the bond indenture and the Agreement, the Borrower is obligated to make the payments directly to the Trustee in amounts necessary to satisfy the debt service requirements of the Bonds. Accordingly, no recourse can be made against the IDA for payment of principal or interest on the Bonds.

In 2009 the IDA approved the refinancing of these bonds into a tax exempt private loan. The refinanced aggregate principal is \$18,000,000.

Taxable Mortgage Revenue Bonds, Series 2006 (Bentley Harrisburg Senior Living Facility)

On April 6, 2006, the Authority issued Taxable Mortgage Revenue Bonds, Series 2006 (the Bonds) in the aggregate principal amount of \$2,720,000. The IDA appointed Wells Fargo Bank, N.A. to serve as trustee, bond registrar and paying agent for the Bonds. The bonds are limited obligations of the Authority, payable solely from the payments

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

NOTE 6: CONDUIT DEBT ISSUES (CONTINUED)

Component Unit - Conduit Debt Issues (Continued)

Dauphin County Industrial Development Authority ("IDA") (Continued)

Taxable Mortgage Revenue Bonds, Series 2006 (Bentley Harrisburg Senior Living Facility) (Continued)

required to be made by Harrisburg Senior Living, LLC and Bentley Harrisburg Senior Center, LLC (the Borrowers) under the loan agreement by and between IDA and the Borrowers (the Agreement). Pursuant to the Agreement, the IDA lent the full proceeds of the Bonds to the Borrowers to refinance certain short-term debt incurred by the Borrowers to acquire the facility, to fund certain working capital needs for the facility, and to pay Bond issuance costs.

The Borrower is obligated to make payments in amounts equal to scheduled principal and interest on the Bonds, along with certain annual administrative expenses of the IDA, until the Bonds mature in 2039.

The IDA assigned all of its rights under the Agreement to the Trustee. Under the bond indenture and the Agreement, the Borrower is obligated to make timely payments directly to the Trustee in amounts necessary to satisfy the debt service requirements of the Bonds. Accordingly, no recourse can be made against the IDA for payment of principal or interest on the Bonds.

Mortgage Revenue Notes, Series of 2006 and 2007 (Hershey Christian School Association Project)

In November 2006, the IDA authorized the issuance of a Mortgage Revenue Note (Note) totaling \$6,000,000. Pursuant to a Loan Agreement, the IDA lent the full proceeds of the Note to a Pennsylvania non-profit corporation (Corporation) for the acquisition and construction of an educational facility. Final maturity on the Note is November 2030. The Note is secured by an Open-End Mortgage and Security Agreement from the Corporation. Accordingly, no recourse can be made against the IDA for payment of principal or interest on the note.

In January 2007, the IDA issued a series of additional Mortgage Revenue Notes (2007 Notes) totaling \$700,000. Pursuant to the Supplemental Loan Agreement, the IDA lent the proceeds of the notes to the Corporation for the acquisition and construction of an educational facility. Final maturity on the Notes is November 2030. The Notes are secured by an Open-End Mortgage and Security Agreement from the Corporation. Accordingly, no recourse can be made against the IDA for payment of principal or interest on the notes.

Mortgage Revenue Note, Series of 2007 (Yellow Breeches Educational Center, Inc. Project)

In December 2007, the IDA authorized the issuance of a Mortgage Revenue Note (Note) totaling \$437,000 for the purpose of assisting a Pennsylvania non-profit corporation in the acquisition of an existing educational facility, and the acquisition of the sewer treatment plant which serves said educational facility. Final maturity on the Note is December 2023. The note is secured by various assets of the borrower; accordingly, no recourse can be made against the IDA for payment of principal or interest on the note.

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

NOTE 6: CONDUIT DEBT ISSUES (CONTINUED)

Component Unit - Conduit Debt Issues (Continued)

Dauphin County Industrial Development Authority ("IDA") (Continued)

Multifamily Housing Revenue Bonds, Series of 2008 (Central Pennsylvania MHA Associates LP Project)

In November 2008, the IDA authorized the issuance of Multifamily Housing Revenue Bonds (Bonds) totaling \$13,000,000. Pursuant to a Loan Agreement, the IDA lent the full proceeds of the Bond to a limited partnership (LP) for the acquisition, rehabilitation and equipping of land and land improvements and the marketing and leasing of leasable space in the improvements. Final maturity on the Bonds is December 2040. The Bonds are secured by an Open-End Mortgage, Assignment of Leases and Rents, and Security Agreement and from the LP. Accordingly, no recourse can be made against the IDA for payment of principal or interest on the note.

Mortgage Revenue Note, Series of 2008 (Visiting Nurse Association)

In December 2008, the IDA authorized the issuance of a Mortgage Revenue Note (Note) totaling \$766,000 for the purpose of assisting a Pennsylvania non-profit corporation (Corporation) in the acquisition and renovation of a facility and in refinancing of a line of credit of the Corporation. Final maturity on the Note is December 2023. The Note is secured by a mortgage of the Corporation; accordingly, no recourse can be made against the IDA for payment of principal or interest on the note.

Commercial Mortgage Revenue Loan, Series of 2012 (Next Generation Farmer Loan Program)

In February 2012, the IDA authorized the issuance of a Commercial Mortgage Revenue Loan (Loan) totaling \$488,000 for the purpose of financing the purchase price being paid by the Beginning Farmer to the Seller for the Project, which is the fair value of the property identified in the acquisition to be used for farming purposes only. Final maturity on the Loan is December 2032. The note is secured by various assets of the borrower; accordingly, no recourse can be made against the IDA for payment of principal or interest on the note.

Next Generation Farmer Loan Note, Series of 2014

In July 2014, the IDA authorized the issuance of a Next Generation Farmer Loan Note, Series of 2014, totaling \$300,000 for the purpose of financing a portion of the acquisition of an approximately 103 acre farm and related buildings, equipment, and improvements, situated in the Township of Wayne, Dauphin County, and paying the costs of financing. Final maturity on the Note is August 2044. The note is secured by an Open-End Mortgage and Security Agreement, and accordingly, no recourse can be made against the IDA for payment of principal or interest on the note.

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

NOTE 7: LONG-TERM LIABILITIES

A summary of changes in long-term obligations excluding obligations under capital lease follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Bonds and notes payable:					
General obligation debt	\$ 79,288,900	\$ 55,905,000	\$ (10,058,000)	\$ 125,135,900	\$ 12,871,152
Unamortized bond premium/discount (net)	9,293,405	-	(1,944,770)	7,348,635	1,828,873
Notes Payable:					
PIB loans	11,743,821	-	(1,789,127)	9,954,694	1,823,981
Notes payable	-	180,000	(36,001)	143,999	36,001
Total notes payable	<u>11,743,821</u>	<u>180,000</u>	<u>(1,825,128)</u>	<u>10,098,693</u>	<u>1,859,982</u>
Total bonds and notes payable	<u>100,326,126</u>	<u>56,085,000</u>	<u>(13,827,898)</u>	<u>142,583,228</u>	<u>16,560,007</u>
Other liabilities:					
Compensated absences	11,288,623	9,920,749	(10,780,757)	10,428,615	646,230
Estimated liability for workers compensation claims	1,236,883	897,223	(709,637)	1,424,469	466,555
OPEB obligation	<u>28,028,194</u>	<u>1,290,389</u>	<u>(1,942,031)</u>	<u>27,376,552</u>	<u>-</u>
Total other liabilities	<u>40,553,700</u>	<u>12,108,361</u>	<u>(13,432,425)</u>	<u>39,229,636</u>	<u>1,112,785</u>
Governmental Activities Long-Term Liabilities	<u>\$ 140,879,826</u>	<u>\$ 68,193,361</u>	<u>\$ (27,260,323)</u>	<u>\$ 181,812,864</u>	<u>\$ 17,672,792</u>
Business-Type Activities:					
Bonds payable:					
General obligation debt	\$ 4,585,000	\$ -	\$ (245,000)	\$ 4,340,000	\$ 250,000
Unamortized bond premium	107,488	-	(13,137)	94,351	4,559
Total bonds and notes payable	<u>4,692,488</u>	<u>-</u>	<u>(258,137)</u>	<u>4,434,351</u>	<u>254,559</u>
Other liabilities:					
Compensated absences	30,558	29,288	(31,449)	28,397	7,369
Total other liabilities	<u>30,558</u>	<u>29,288</u>	<u>(31,449)</u>	<u>28,397</u>	<u>7,369</u>
Business-Type Activities Long-Term Liabilities	<u>\$ 4,723,046</u>	<u>\$ 29,288</u>	<u>\$ (289,586)</u>	<u>\$ 4,462,748</u>	<u>\$ 261,928</u>

Compensated absences, the liability for workers' compensation, the net pension liability, and the postemployment benefit obligation are liquidated by the General Fund, Children and Youth Fund, and certain Other Nonmajor Funds.

Pertinent information regarding the Governmental Activities long-term debt obligations outstanding is as follows (General Obligation Bonds and Notes Payable are payable from General Fund tax revenues; the Pennsylvania Infrastructure Bank Loans are paid from Liquid Fuels Tax Funds).

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

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Purpose</u>	<u>Balance Outstanding at December 31, 2021</u>
2014	\$ 4,272,723	Pennsylvania Infrastructure Bank (PIB) Loan issued for the establishment of the Dauphin County Infrastructure Bank at an interest rate of 1.625% (Final Maturity 2024)	\$ 1,028,033
2015	18,475,000	General Obligation Bonds, Series of 2015 issued to currently refund General Obligation Bonds, Series B and Series C of 2005, to partially fund a termination payment associated with the 2015 Swap, and to pay the cost of issuance at an interest rate of 1.00% - 5.00% (Final Maturity 2024)	6,435,000
2015	7,034,518	Pennsylvania Infrastructure Bank (PIB) Loan issued to fund the Dauphin County Infrastructure Bank at an interest rate of 1.625% (Final Maturity 2025)	2,952,505
2016	14,690,000	General Obligation Bonds, Series A and B of 2016 issued to currently refund the General Obligation Bonds, Series of 2006, to partially fund a termination payment associated with the 2016 Swap (see Note 8), and to pay the cost of issuance at an interest rate of 1.00% - 4.00% (Final Maturity 2023)	5,690,000
2016	1,279,250	Pennsylvania Infrastructure Bank (PIB) Loan issued to fund the Dauphin County Infrastructure Bank at an interest rate of 1.625% (Final Maturity 2026)	665,387
2017	16,775,000	General Obligation Bonds, Series of 2017 issued to advance refund portions of the General Obligation Bonds, 2010 Series D and 2011 Series, and to pay the cost of issuance at an interest rate of 3.00% - 5.00% (Final Maturity 2024)	8,080,000
2017	4,355,000	General Obligation Bonds, Series A of 2017 issued to fund municipal projects through the Dauphin County Infrastructure Bank and to pay the cost of issuance at an interest rate of 1.30% - 4.00% (Final Maturity 2037)	3,550,000
2019	3,625,000	General Obligation Note Series A issued to fund the Dauphin County Infrastructure Bank at an interest rate of 1.77% (Final Maturity 2024)	2,212,200
2019	700,000	General Obligation Note Series B issued to fund the Dauphin County Infrastructure Bank at an interest rate of 2.48% (Final Maturity 2034)	619,800
2019	1,550,000	General Obligation Note Series C issued to fund the Dauphin County Infrastructure Bank at an interest rate of 2.33% (Final Maturity 2029)	1,246,700
2019	1,818,000	General Obligation Note Series D issued to fund the Dauphin County Infrastructure Bank at an interest rate of 2.33% (Final Maturity 2029)	1,462,200
2020	30,605,000	General Obligation Bonds Series A issued to currently refund the General Obligation Bonds, Series of 2014, to finance various capital projects for the County, to provide for capitalized interest on the Series A Bonds and to pay the cost of issuance at an interest rate of 1.00% - 5.00% (Final Maturity 2028)	30,600,000
2020	3,570,000	General Obligation Bonds Series B issued to currently refund the General Obligation Bonds, Series of 2013 and to pay the cost of issuance at an interest rate of 1.94% - 2.18% (Final Maturity 2028)	3,570,000
2020	5,825,000	General Obligation Bonds Series C issued to currently refund the General Obligation Bonds, Series A of 2014 and to pay the cost of issuance at an interest rate of 1.00% - 4.00% (Final Maturity 2024)	5,815,000

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

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

2020	\$ 5,822,550	Pennsylvania Infrastructure Bank (PIB) Loan issued to fund the Dauphin County Infrastructure Bank at an interest rate of 2.75% (Final Maturity 2030)	\$ 5,308,770
2021	54,705,000	General Obligation Bonds, Series of 2021 issued to fund the Dauphin County Retirement Fund unfunded liability.	54,705,000
2021	387,217	General Obligation Note Series A issued to fund the Dauphin County Infrastructure Bank at an interest rate of 2.15% (Final Maturity 2031)	387,217
2021	287,400	General Obligation Note Series B issued to fund the Dauphin County Infrastructure Bank at an interest rate of 2.15% (Final Maturity 2031)	237,400
2021	198,426	General Obligation Note Series C issued to fund the Dauphin County Infrastructure Bank at an interest rate of 2.15% (Final Maturity 2031)	198,426
2021	326,956	General Obligation Note Series D issued to fund the Dauphin County Infrastructure Bank at an interest rate of 2.15% (Final Maturity 2031)	326,956
2021	180,000	Installment agreement issued to purchase an agricultural conservation easement in conjunction with the Commonwealth of Pennsylvania at an interest rate of 2.0% (Final Maturity 2025)	143,999
			\$ 135,234,593

Interest rates on the above obligations range from 1.00% to 5.00%. The County has pledged its taxing power as security for outstanding general obligation debt.

In May 2017, the County issued \$16,775,000 in General Obligation Bonds, Series of 2017. The County recognized a bond premium of \$2,044,276 as a result of this refunding. In addition, the County paid \$168,534 in bond issuance costs. The County used \$17,765,000 of the proceeds to advance refund a portion of the 2010 Series D Bonds and the 2011 Bonds. The bonds final maturity is on November 15, 2024 and carries an interest rate between 3.00% and 5.00%. As a result of the transaction, the County recognized a deferred loss on refunding in the amount of \$656,721. The deferred loss is being amortized over the shorter of the life of the refunded or refunding debt. This refunding transaction resulted in an estimated cash flow savings of approximately \$755,000 for the County.

In December 2017, the County issued the General Obligation Bonds, Series A of 2017 in the amount of \$4,355,000 to fund municipal projects through the Dauphin County Infrastructure Bank. The County recognized a bond premium in the amount of \$60,091 through the issuances of the Bond. In addition, the County paid \$256,091 in bond issuance costs. The Bonds final maturity is on October 1, 2037 and carry an interest rate of 1.30% - 4.00%.

In October 2019, the County issued the General Obligation Note, Series A of 2019 in the amount of \$3,625,000 to fund the Dauphin County Infrastructure Bank. The Notes final maturity is on June 1, 2024 and carries an interest rate of 1.77%.

In October 2019, the County issued the General Obligation Note, Series B of 2019 in the amount of \$700,000 to fund the Dauphin County Infrastructure Bank. The Notes final maturity is on June 1, 2034 and carries an interest rate of 2.48%.

In December 2019, the County issued the General Obligation Note, Series C of 2019 in the amount of \$1,550,000 to fund the Dauphin County Infrastructure Bank. The Notes final maturity is on December 1, 2029 and carries an interest rate of 2.33%.

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

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

In December 2019, the County issued the General Obligation Note, Series D of 2019 in the amount of \$1,818,000 to fund the Dauphin County Infrastructure Bank. The Notes final maturity is on December 1, 2029 and carries an interest rate of 2.33%.

In March 2020, the County issued the General Obligation Bonds, Series A of 2020 in the amount of \$30,605,000. The County recognized a bond premium of \$7,633,571 through the issuance of the Bond. In addition, the County paid \$323,516 in issuance costs. The County used \$5,440,055 to currently refund the General Obligation Bonds, Series of 2014, \$30,000,000 to finance various capital projects for the County and \$2,475,000 to provide for capitalized interest on the Series A Bonds. The Bonds final maturity is November 15, 2028 and carries an interest rate of 1.00% - 5.00%.

In March 2020, the County issued the General Obligation Bonds, Series B of 2020 in the amount of \$3,570,000. The County paid \$38,906 in issuance costs. The County used \$3,531,094 to currently refund the General Obligation Bonds, Series of 2013. The Bonds final maturity is November 15, 2028 and carries an interest rate of 1.94% - 2.18%.

In March 2020, the County issued the General Obligation Bonds, Series C of 2020 in the amount of \$5,825,000. The County recognized a bond premium of \$750,980 through the issuance of the Bond. In addition, the County paid \$64,039 in issuance costs. The County used \$6,511,941 to currently refund the General Obligation Bonds, Series A of 2014. The Bonds final maturity is November 15, 2024 and carries an interest rate of 1.00% - 4.00%.

In April 2021, the County issued the General Obligation Note, Series A of 2021 in the amount of \$387,217.33 to fund the Dauphin County Infrastructure Bank. The Notes final maturity is on April 1, 2031 and carries an interest rate of 2.15%.

In April 2021, the County issued the General Obligation Note, Series B of 2021 in the amount of \$287,400.17 to fund the Dauphin County Infrastructure Bank. The Notes final maturity is on April 1, 2031 and carries an interest rate of 2.15%.

In April 2021, the County issued the General Obligation Note, Series C of 2021 in the amount of \$198,426.34 to fund the Dauphin County Infrastructure Bank. The Notes final maturity is on April 1, 2031 and carries an interest rate of 2.15%.

In April 2021, the County issued the General Obligation Note, Series D of 2021 in the amount of \$326,956.16 to fund the Dauphin County Infrastructure Bank. The Notes final maturity is on April 1, 2031 and carries an interest rate of 2.15%.

In April 2021, the County entered into an installment agreement in the amount of \$180,000 for the purchase of an agricultural conservation easement in conjunction with the Commonwealth of Pennsylvania. The County is a 78.23 percent joint owner with the Commonwealth of Pennsylvania. The Agreements final maturity is on February 1, 2025, and carries an interest rate of 2.0%.

In June 2021, the County issued the General Obligation Bonds, Series of 2021 in the amount of \$54,705,000. The County paid \$539,784 in issuance costs. The County used \$54,165,217 to currently finance the Dauphin County Retirement Fund unfunded liability. The Bonds final maturity is November 15, 2041.

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

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

An analysis of debt service requirements to maturity on the Governmental Activities obligations follows:

Years Ended December 31:	General Obligation Principal Requirements	Notes Payable Principal Requirements	Total Principal Requirements	General Obligation Interest Requirements	Notes Payable Interest Requirements	Total Interest Requirements	Total Debt Service Requirements
2022	\$ 12,871,152	\$ 1,859,982	\$ 14,731,134	\$ 4,126,659	\$ 222,087	\$ 4,348,746	\$ 19,079,880
2023	12,287,224	1,895,561	14,182,785	3,692,992	188,069	3,881,061	18,063,846
2024	12,660,098	1,595,828	14,255,926	3,298,463	151,029	3,449,492	17,705,418
2025	12,319,874	1,501,499	13,821,373	2,867,511	118,699	2,986,210	16,807,583
2026	12,778,252	725,821	13,504,073	2,385,485	87,714	2,473,199	15,977,272
2027-2031	30,569,300	2,520,002	33,089,302	6,135,389	175,600	6,310,989	39,400,291
2032-2036	15,415,000	-	15,415,000	3,501,383	-	3,501,383	18,916,383
2037-2041	16,235,000	-	16,235,000	1,415,255	-	1,415,255	17,650,255
	<u>\$ 125,135,900</u>	<u>\$ 10,098,693</u>	<u>\$ 135,234,593</u>	<u>\$ 27,423,137</u>	<u>\$ 943,198</u>	<u>\$ 28,366,335</u>	<u>\$ 163,600,928</u>

An analysis of the debt service requirements to maturity on the Business-Type Activities obligations follows:

Years Ended December 31:	General Obligation Principal Requirements	General Obligation Interest Requirements	Total Debt Service Requirements
2022	\$ 250,000	\$ 131,944	\$ 381,944
2023	260,000	121,944	381,944
2024	270,000	111,544	381,544
2025	280,000	100,747	380,747
2026	290,000	89,543	379,543
2027-2031	1,570,000	336,669	1,906,669
2032-2036	1,420,000	108,000	1,528,000
	<u>\$ 4,340,000</u>	<u>\$ 1,000,391</u>	<u>\$ 5,340,391</u>

The Business-Type Activities General Obligation Bonds are payable from the Human Service Building Fund charges for service.

In November 2016, the County issued \$5,535,000 in General Obligation Bonds, Series C of 2016. The bonds final maturity is on October 1, 2035 and carries an interest rate between 0.80% and 4.00%. As of December 31, 2021, \$4,340,000 of the General Obligation Bonds, Series C of 2016 were outstanding.

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

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

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Component Units - Long-term Debt

Dauphin County General Authority

Long-term debt outstanding at December 31, 2021 is as follows:

Office and Parking Revenue Bonds (Riverfront Office Center):		
Series C of 1998 - Capital Appreciation Bonds		\$ 7,366,640
Series of 2019		1,323,800
Series of 2020		22,135,000
Dauphin County Guaranteed Lease Revenue Note (Magisterial District Justice Fund):		
Series of 2017		5,028,742
Dauphin County Guaranteed Revenue Bonds (Dauphin Highlands):		
Series A of 2016		7,630,512
Series of 2020		1,146,300
		<u>\$ 44,630,994</u>

Long-term debt is shown on the balance sheet as follows:

Current portion of long-term debt	\$ 1,835,365
Long-term debt, net of current portion	42,795,629
	<u>\$ 44,630,994</u>

Long-term liability activity for the Authority's business-type activities for the year ended December 31, 2021, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds Payable	\$ 6,876,848	\$ 489,792	\$ -	\$ 7,366,640	\$ -
Direct Placement:					
Bonds Payable	33,831,972	-	(1,596,360)	32,235,612	1,596,181
Note Payable	5,260,879	-	(232,137)	5,028,742	239,184
	<u>\$ 45,969,699</u>	<u>\$ 489,792</u>	<u>\$ (1,828,497)</u>	<u>\$ 44,630,994</u>	<u>\$ 1,835,365</u>

Each of the Authority's financing programs is described below. The Authority has complied with the significant covenants contained in its debt agreements for the year ended December 31, 2021, except for those as described in Note 21.

Office and Parking Revenue Bonds – Series A, B and C of 1998, Series of 2019, and Series of 2020 (Riverfront Office Center)

On June 30, 1998, the Authority issued Office and Parking Revenue Bonds Series A, B, and C in the principal amounts of \$38,950,000, \$1,120,000, and \$5,235,436 respectively. The bond proceeds were used to acquire certain real estate and parking facilities in the City of Harrisburg, known as the Riverfront Office Center, to fund a debt service reserve, and to pay the cost of issuance. The bonds were issued without a municipal bond guaranty insurance policy.

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

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Component Units - Long-term Debt (Continued)

Dauphin County General Authority (Continued)

Office and Parking Revenue Bonds – Series A, B and C of 1998, Series of 2019, and Series of 2020 (Riverfront Office Center) (Continued)

The 1998 bonds, as issued, consisted of Current Interest and Capital Appreciation Bonds. The Series A and B are Current Interest Bonds, and the Series C are Capital Appreciation Bonds. During the year ended December 31, 2015, the Authority refunded Series A of 1998 Bonds and partially refunded Series C of 1998 Bonds with the issuance of Office and Parking Revenue Bonds, Series of 2015 (Series of 2015 Bonds). The proceeds from the issuance of the Series of 2015 Bonds totaled \$32,000,000. The Series of 2015 Bonds were issued without a municipal bond guaranty insurance policy. Principal was paid annually on January 1 and interest is paid biannually on July 1 and January 1. This issue was currently refunded by the Series of 2020 Bonds.

During 2020, the Authority issued the Series of 2020 Bonds in the principal amount of \$23,475,000. The Series of 2020 Bonds were issued without a municipal bond guaranty insurance policy. The proceeds of the bonds were used to currently refund the Series of 2015 Bonds in full.

Series A of 1998

There was no balance remaining on the Series A of 1998 Bonds at December 31, 2021.

Series B of 1998

There was no balance remaining on the Series B of 1998 bonds at December 31, 2021.

Series C of 1998

During the year ended December 31, 2015, the Authority partially currently refunded the Series C of 1998 Bonds in the amount of \$15,500,000 with the Series of 2015 Bond proceeds. The refunding was for a portion of Series C of 1998 Bonds set to mature in 2028. During the year ended December 31, 2017, the Authority repurchased a portion of the Series C of 1998, totaling \$9,660,000. During the year ended December 31, 2019, the Authority repurchased a portion of the Series C of 1998, totaling \$2,195,000. The remaining Series C of 1998 Capital Appreciation Bonds, which have an effective yield of 7%, bear no stated interest and have stated initial principal values as follows:

<u>Maturity Dates</u>	<u>Stated Values at Issuance</u>	<u>Maturity Values</u>	<u>Discount</u>	<u>Accreted Value</u>
July 1, 2024	\$ 304,140	\$ 700,000	\$ 110,621	\$ 589,379
July 1, 2026	265,047	1,450,000	386,091	1,063,909
January 1, 2027	256,074	1,820,000	529,784	1,290,216
July 1, 2027	247,411	1,820,000	573,409	1,246,591
January 1, 2028	3,310,677	4,800,000	1,623,455	3,176,545
	<u>\$ 4,383,349</u>	<u>\$10,590,000</u>	<u>\$3,223,360</u>	<u>\$7,366,640</u>

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

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Component Units - Long-term Debt (Continued)

Dauphin County General Authority (Continued)

Series C of 1998 (Continued)

If there is an event of default, the Trustee may, at the written request of Registered Owners, declare the outstanding amounts become due immediately.

Series of 2019

On June 7, 2019, the Authority issued a Federally Taxable Office and Parking Revenue Bond, Series of 2019, in the principal amount of \$4,000,000. The Series of 2019 Bond is structured as a draw down loan with proceeds to be used to retire portions of the Series C of 1998 debt as well as costs of issuance. In 2019, \$1,458,000 was drawn to retire a portion of the Series C of 1998 debt. The remainder of the Series of 2019 Bond may be drawn as of or before June 1, 2021, upon request of the Authority.

The interest rate on Series of 2019 Bonds is fixed at 4.70% for the first five years and then it is variable. Per the bond agreement, after the first five years, the interest rates will change monthly and be calculated based on London Interbank Offered Rate (LIBOR) plus 2%, not to exceed 6%. The collateral for the Bond is secured by the revenues from the Riverfront Office Complex as outlined in the Series 2015 Indenture.

The Series of 2019 Bonds mature as follows, assuming a fixed rate of 4.70% through December 31, 2024 and 6.00% thereafter.

Years	Interest Rate	Principal	Interest	Total
2022	4.70%	\$ 44,400	\$ 58,555	\$ 102,955
2023	4.70%	67,100	55,503	122,603
2024	4.70%	71,200	51,855	123,055
2025	4.70%	75,600	67,258	142,858
2026	6.00%	80,300	62,517	142,817
2027-2031	6.00%	482,300	230,708	713,008
2032-2035	6.00%	502,900	63,923	566,823
		\$ 1,323,800	\$ 590,319	\$ 1,914,119

If there is an event of default, the Bank may declare the outstanding amounts become due immediately.

Series of 2020

On May 28, 2020, the Authority issued a Federally Taxable Office and Parking Revenue Bond, Series of 2020, in the principal amount of \$23,475,000. The Series of 2020 Bond is structured as a refinancing of the Series of 2015 Bonds. As such, all proceeds from the Series of 2020 were applied to currently refund the Series of 2015 Bonds.

The interest rate on the Series of 2020 Bonds is fixed at 2.90% for 10 years. At that time, interest will be variable and calculated monthly at 80% of LIBOR plus 2.50%, not to exceed 6%, through the date of maturity. The collateral for the Bond is secured by

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

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Component Units - Long-term Debt (Continued)

Dauphin County General Authority (Continued)

Series of 2020 (Continued)

the revenues from the Riverfront Office Complex as outlined in the Series of 2020 Indenture.

The Series of 2020 Bonds mature as follows, assuming a fixed rate of 2.9% through January 1, 2031, and 6.00% thereafter.

Years	Interest Rate	Principal	Interest	Total
2022	2.90%	\$ 1,355,000	\$ 641,062	\$ 1,996,062
2023	2.90%	1,400,000	600,929	\$ 2,000,929
2024	2.90%	1,435,000	560,978	\$ 1,995,978
2025	2.90%	1,490,000	516,916	\$ 2,006,916
2026	2.90%	1,525,000	472,878	\$ 1,997,878
2027-2031	2.9%-6.0%	8,335,000	1,775,539	\$ 10,110,539
2032-2035	6.00%	6,595,000	802,950	\$ 7,397,950
		<u>\$ 22,135,000</u>	<u>\$ 5,371,252</u>	<u>\$ 27,506,252</u>

If there is an event of default, the Bank may declare the outstanding amounts become due immediately.

Dauphin County Guaranteed Lease Revenue Note-Series of 2017 (Magisterial District Justice Fund)

On December 28, 2017, the Authority issued a Tax Exempt County Guaranteed Lease Revenue Note, Series of 2017 (2017 Note), in the principal amount of \$5,917,000. The 2017 Note proceeds were used to finance the purchase, acquisition, and construction of a new magisterial district justice office and courtroom to be located in the Township of Swatara, Dauphin County, Pennsylvania. In addition, a portion of the proceeds were used to refund the County and the Dauphin County Industrial Development Authority's (IDA) debt of other magisterial district justice projects previously undertaken by the County and IDA. Upon refunding these projects, the deeds for the properties were passed to the Authority. Pursuant to the direct financing lease between the Authority and the County, the County is responsible for making the annual debt service payments.

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

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Component Units - Long-term Debt (Continued)

Dauphin County General Authority (Continued)

Dauphin County Guaranteed Lease Revenue Note-Series of 2017 (Magisterial District Justice Fund) (Continued)

The 2017 Notes bear interest and mature as follows:

<u>Years</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	3.00%	\$ 239,184	\$ 147,592	\$ 386,776
2023	3.00%	246,459	140,317	386,776
2024	3.00%	253,955	132,820	386,775
2025	3.00%	261,679	125,096	386,775
2026	3.00%	269,638	117,137	386,775
2027-2031	3.00%-5.00%	1,476,316	689,977	2,166,293
2032-2036	5.00%	1,714,913	364,938	2,079,851
2037-2038	5.00%	566,598	22,587	589,185
Total		<u>\$ 5,028,742</u>	<u>\$ 1,740,464</u>	<u>\$ 6,769,206</u>

If there is an event of default, the Bank may declare the outstanding amounts become due immediately.

Dauphin County Guaranteed Revenue Bonds – Series A and B of 2016 and Series 2020 (Dauphin Highlands)

On January 6, 2005, the Authority issued Tax Exempt County Guaranteed Revenue Refunding Bonds, Series A of 2005 (Series A of 2005) and Taxable County Guaranteed Revenue Refunding Bonds, Series B of 2005 (Series B of 2005) in the principal amount of \$8,565,000 and \$2,435,000, respectively. The bonds were insured by a municipal bond guaranty insurance policy. The net proceeds were used to advance refund the 1993 Series Capital Appreciation Bonds, advance refund the County Guaranteed Revenue Bonds, Series of 2003, and pay the costs of issuing the bonds. At December 31, 2021, the maturity value and accreted value of the bonds outstanding on the 1993 Series Capital Appreciation Bonds are \$2,190,000 and \$2,030,882, respectively. There is no balance outstanding on the County Guaranteed Revenue Bonds, Series of 2003, at December 31, 2021.

On September 30, 2011, the Authority issued Taxable County Guaranteed Revenue Refunding Bond, Series A of 2011 (Series A of 2011) and Taxable County Guaranteed Revenue Refunding Bond, Series B of 2011 (Series B of 2011), in the principal amounts of \$8,796,927 and \$2,355,154, respectively. The Series A and B of 2011 Bonds were issued without a municipal bond guaranty insurance policy. The Authority used the proceeds of Series A of 2011 to currently refund the Series A of 2005 and pay the cost of issuance. The net proceeds of Series B of 2011 were used to advance refund the Series B of 2005 and pay issuance costs. There is no balance outstanding on the County Guaranteed Revenue Bonds, Series B of 2005, at December 31, 2021.

On February 10, 2016, the Authority issued Taxable County Guaranteed Revenue Refunding Bond, Series A of 2016 (Series A of 2016) and Tax-Exempt County Guaranteed Revenue Refunding Bond, Series B of 2016 (Series B of 2016), in the

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

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Component Units - Long-term Debt (Continued)

Dauphin County General Authority (Continued)

Dauphin County Guaranteed Revenue Bonds – Series A and B of 2016 and Series 2020 (Dauphin Highlands) (Continued)

principal amounts of \$8,479,511 and \$1,708,775, respectively. The Series A and B of 2016 Bonds were issued without a municipal bond guaranty insurance policy. The net proceeds of Series A of 2016 Bonds were used to currently refund the Series A of 2011 Bonds and pay the cost of issuance. The net proceeds of Series B of 2016 Bonds were used to currently refund the Series B of 2011 Bonds and pay issuance costs. As a result, the liability for those bonds has been removed from the Authority. During the year ended December 31, 2019, the Series B of 2016 Bonds were paid in full.

The interest rate on Series A of 2016 Bonds is variable. Per the bond agreements, the interest rates will change monthly and be calculated based on LIBOR plus 1.55% not to exceed 12%. The interest rate on these bonds as of December 31, 2021 was 1.65%. The County has pledged its full faith, credit, and taxing power to guarantee the debt service payments related to both principal and interest due on the Series A of 2016 Bonds.

Using the interest rate in effect at December 31, 2021, these bonds mature as follows:

<u>Years</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	<u>\$ 7,630,512</u>	<u>\$ 126,620</u>	<u>\$ 7,757,132</u>
Total	<u>\$ 7,630,512</u>	<u>\$ 126,620</u>	<u>\$ 7,757,132</u>

If the Authority fails to generate sufficient revenues to pay debt service on the Series A of 2016, or ceases revenue generating operations, or if other monies set aside for such purposes are insufficient, the County will be required to pay principal and interest on such bonds when due pursuant to the County Bond Guaranty Agreement among the County, the Authority, and the trustee for the bonds. In accordance with the County Bond Guaranty Agreement, if such payments are made by the County, the Authority is required to reimburse the County from any monies available for that purpose under the Trust Indenture. Dauphin Highlands has incurred substantial accumulated losses, which have resulted in cash flow difficulties.

If there is an event of default, the Trustee, with written consent of the Bond Insurer, may declare the outstanding amounts become due immediately. In addition, upon default, the Trustee shall have the right to take possession of the facility.

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

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Component Units - Long-term Debt (Continued)

Dauphin County General Authority (Continued)

Dauphin County Guaranteed Revenue Bonds – Series A and B of 2016 and Series 2020 (Dauphin Highlands) (Continued)

In April 2022, Dauphin Highlands issued Guaranteed Revenue Bonds, Series of 2022 (Series of 2022 Bonds) in the total amount of \$7,580,000. The Series of 2022 Bonds was issued in order to refund the Series A of 2016 Bonds and pay the cost of issuance. Principal maturities occur monthly starting May 2022 through March 2052. The interest rate is set at 2.850% for the life of the Series of 2022 Bonds. Using the interest rate in effect at December 31, 2021, the Series of 2022 Bonds mature as follows:

Years	Principal	Interest	Total
2022	\$ 88,781	\$ 131,988	\$ 220,769
2023	155,584	211,478	\$ 367,062
2024	159,986	207,076	\$ 367,062
2025	164,699	202,363	\$ 367,062
2026	169,455	197,607	\$ 367,062
2027-2031	965,559	910,227	\$ 1,875,786
2032-2036	1,152,709	758,494	\$ 1,911,203
2037-2041	1,284,340	626,863	\$ 1,911,203
2042-2046	1,532,311	378,892	\$ 1,911,203
2047-2051	1,811,468	99,737	\$ 1,911,205
2052	95,108	449	\$ 95,557
	<u>\$ 7,580,000</u>	<u>\$ 3,725,174</u>	<u>\$ 11,305,174</u>

GASB Statement No. 62, "Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements," states that short-term obligations should be excluded from current liabilities only if the following conditions are met: a) the government intends to refinance the obligation on a long-term basis and b) the government has the ability to consummate the refinancing. The refinancing of the Series A of 2016 through the issuance of the Series of 2022 meets these criteria. Therefore, the current portion of bonds payable presented on the balance sheet at December 31, 2021 represents the current maturity of the Series of 2022.

On January 15, 2020, the Authority issued County Guaranteed Revenue Bonds, Series of 2020, in the amount of \$1,250,000. The bonds were issued in order to fund the repair of the in-ground irrigation system at the Dauphin Highlands Golf Course and pay the costs of issuing the Bonds. Principal maturities occur annually on June 1, 2021 through 2030. The interest rate on Series of 2020 Bonds is variable. Per the bond agreements, the interest rates will change monthly and be calculated based on 79% of LIBOR plus 1.50%. In no event will the interest rate be below 5.50% or above the maximum rate allowed by law. The interest rate on these bonds as of December 31, 2021 was 1.70%. The County has pledged its full faith, credit, and taxing power to guarantee the debt service payments related to both principal and interest due on the Series of 2020 Bonds.

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

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Component Units - Long-term Debt (Continued)

Dauphin County General Authority (Continued)

Dauphin County Guaranteed Revenue Bonds – Series A and B of 2016 and Series 2020 (Dauphin Highlands) (Continued)

Using the interest rate in effect at December 31, 2021, the Series of 2020 Bonds mature as follows:

<u>Years</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 108,000	\$ 16,416	\$ 124,416
2023	112,400	14,639	127,039
2024	116,900	12,791	129,691
2025	121,700	10,867	132,567
2026	126,700	8,864	135,564
2027-2030	560,600	13,738	574,338
	<u>\$ 1,146,300</u>	<u>\$ 77,315</u>	<u>\$ 1,223,615</u>

If the Authority fails to generate sufficient revenues to pay debt service on the Series of 2020, or ceases revenue generating operations, or if other monies set aside for such purposes are insufficient, the County will be required to pay principal and interest on such bonds when due pursuant to the County Bond Guaranty Agreement among the County, the Authority, and the trustee for the funds. In accordance with the County Bond Guaranty Agreement, if such payments are made by the County, the Authority is required to reimburse the County from any monies available for that purpose under the Trust Indenture. Dauphin Highlands has incurred substantial accumulated losses, which have resulted in cash flow difficulties.

If there is an event of default, the Trustee, with written consent of the Bond Insurer, may declare the outstanding amounts become due immediately. In addition, upon default, the Trustee shall have the right to take possession of the facility.

Dauphin County Industrial Development Authority (“IDA”)

Financing Fund

\$318,850 Guaranteed Lease Revenue Note, Series 2010, due in semi-annual installments of \$11,101 through December 1, 2017, plus interest at 3.40%, then in semi-annual installments of \$13,755 through December 1, 2030, plus interest at 7.00%.

The proceeds of the Note dated December 1, 2010, were used for and towards the acquisition for a building situated at 3005 Hoffman Street in Harrisburg, Dauphin County, Pennsylvania; and paying the costs and expenses related to the forgoing purposes and the issuance of the Note.

Under a lease agreement dated December 1, 2010, between the IDA, as lessor, and the County, as lessee, the County is obligated to make monthly payments to or on behalf of the IDA in amounts required by the Note. The County is currently making payments directly to the bank. The County guarantees payment of principal and interest on the Note.

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

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Component Units - Long-term Debt (Continued)

Dauphin County Industrial Development Authority ("IDA") (Continued)

\$318,850 Guaranteed Lease Revenue Note, Series of 2010 (Continued)

The following is a maturity schedule for the Guaranteed Lease Revenue Note, Series of 2010:

<u>Principal</u>	<u>Interest</u>	<u>Interest Rate</u>	<u>Maturity Date</u>
\$ 14,435	\$ 13,074	7.00%	2022
15,478	12,031	7.00%	2023
16,567	10,942	7.00%	2024
17,793	9,717	7.00%	2025
19,078	8,431	7.00%	2026
104,388	19,403	7.00%	2027-2030
<u>\$ 187,739</u>	<u>\$ 73,598</u>		

\$8,330,000 Guaranteed Lease Revenue Note Series 2013, due in annual installments through December 1, 2033, plus interest at 3.00% through December 1, 2023, and interest of 4.85% through December 1, 2033.

The proceeds of the Note, dated December 17, 2013, were used for and towards the acquisition of 1100 South Cameron Street, Dauphin County, Pennsylvania; and paying the costs and expenses related to the foregoing purposes and the issuance of the Note.

Under a lease agreement dated December 17, 2013, between the IDA, as lessor, and the County, as lessee, the County is obligated to make monthly payments to or on behalf of the IDA in amounts required by the Note. The County guarantees payment of principal and interest on the Note.

The following is a maturity schedule for the Guaranteed Lease Revenue Note, Series 2013:

<u>Principal</u>	<u>Interest</u>	<u>Interest Rate</u>	<u>Maturity Date</u>
\$ 381,000	\$ 172,935	3.00%	2022
393,000	161,325	3.00% / 4.85%	2023
405,000	193,533	4.85%	2024
417,000	221,524	4.85%	2025
429,000	201,009	4.85%	2026
2,346,000	675,265	4.85%	2027-2031
1,584,000	116,788	4.85%	2032-2033
<u>\$ 5,955,000</u>	<u>\$ 1,742,379</u>		

\$2,210,000 Guaranteed Note, Series of 2017, due in semi-annual installments through December 13, 2022, plus interest at 3.80%, then in semi-annual installments through December 31, 2042, plus interest at a variable rate equal to Fulton Bank, NA's Prime Rate, as determined on the last business day immediately preceding the applicable adjustment date, not to exceed 10.00% per annum.

The proceeds from this Note, dated August 14, 2017, were used by the IDA to refinance the IDA's Guaranteed Note, Series of 2012.

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

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Component Units - Long-term Debt (Continued)

Dauphin County Industrial Development Authority ("IDA") (Continued)

\$2,210,000 Guaranteed Note, Series of 2017 (Continued)

The following is a maturity schedule for the Guaranteed Lease Revenue Note, Series of 2017:

<u>Principal</u>	<u>Interest</u>	<u>Interest Rate</u>	<u>Maturity Date</u>
\$ 61,106	\$ 76,340	3.80%	2022
63,483	133,644	3.80% / Variable	2023
65,759	188,653	Variable	2024
68,511	181,410	Variable	2025
71,175	174,397	Variable	2026
399,441	757,344	Variable	2027-2031
483,359	536,507	Variable	2032-2036
585,170	268,584	Variable	2037-2041
<u>198,841</u>	<u>20,269</u>	Variable	2042
<u>\$ 1,996,845</u>	<u>\$ 2,337,148</u>		

The following is a summary of long-term debt for the year ended September 30, 2021:

	<u>Balance October 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance September 30, 2021</u>	<u>Due Within One Year</u>
Guaranteed lease revenue notes:					
Series of 2010	\$ 201,202	\$ -	\$ (13,463)	\$ 187,739	\$ 14,435
Series of 2013 (Cameron)	6,325,000	-	(370,000)	5,955,000	381,000
Subtotal	<u>6,526,202</u>	<u>-</u>	<u>(383,463)</u>	<u>6,142,739</u>	<u>395,435</u>
2017 Guaranteed Note	2,055,564	-	(58,719)	1,996,845	61,106
Total	<u>\$ 8,581,766</u>	<u>\$ -</u>	<u>\$ (442,182)</u>	<u>\$ 8,139,584</u>	<u>\$ 456,541</u>

Dauphin County Economic Development Corporation ("DCEDC")

The following is a summary of long-term debt for the year ended December 31, 2021:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Modified 2018A Guaranteed Note	\$ 1,643,500	\$ -	\$ (1,643,500)	\$ -	\$ -
Modified 2018B Guaranteed Parking Revenue Note	1,495,000	-	-	1,495,000	1,495,000
2019A Guaranteed Note	<u>1,032,000</u>	<u>-</u>	<u>(853,000)</u>	<u>179,000</u>	<u>172,000</u>
	<u>\$ 4,170,500</u>	<u>\$ -</u>	<u>\$ (2,496,500)</u>	<u>\$ 1,674,000</u>	<u>\$ 1,667,000</u>

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

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Component Units - Long-term Debt (Continued)

Dauphin County Economic Development Corporation ("DCEDC") (Continued)

Long-term debt at December 31, 2021 consisted of the following:

Guaranteed Note, Series A of 2019, in the amount of \$1,376,000 issued for the purpose of refinancing the Section 108 Note Payable at an interest rate of from 2.89% to 5.00% and final payment due August 2026	\$ 179,000
Modified Guaranteed Parking Revenue Note, Series B of 2018, in the amount of \$1,495,000 issued for the purpose of refinancing Guaranteed Parking Revenue Note, Series B of 2018 at an interest rate of 3.7% and final payment due November 2022.	1,495,000
	1,674,000
Less: Current portion	(1,667,000)
Long-term portion	\$ 7,000

Maturities of long-term debt are as follows:

<u>Maturity Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 1,667,000	\$ 55,663	\$ 1,722,663
2023	7,000	192	7,192
	\$ 1,674,000	\$ 55,855	\$ 1,729,855

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

NOTE 8: DIRECT FINANCING LEASES

Component Unit - Direct Financing Leases

Dauphin County General Authority

The Authority's Magisterial District Justice Fund leasing operation consists of leasing offices to the County under a direct financing lease arrangement. The lease arrangement was financed through the issuance of Dauphin County Guaranteed Lease Revenue Note, Series of 2017. The term of the lease agreement is 20 years and expires in 2038.

The following is a schedule of minimum lease payments for the Magisterial District Justice Fund's direct financing lease:

Years Ending <u>December 31,</u>	
2022	\$ 386,775
2023	386,775
2024	386,775
2025	386,775
2026	386,775
2027-2031	2,166,292
2032-2036	2,079,851
2037-2038	589,200
	<u>\$ 6,769,218</u>

The net investment in the direct financing lease for the Authority Magisterial District Justice Fund consists of the following at December 31, 2021:

Total Minimum Lease	\$ 6,769,218
Payments to be Received	
Less: Unearned Income	<u>1,740,476</u>
	<u>\$ 5,028,742</u>
Current Portion	\$ 239,184
Noncurrent Portion	<u>4,789,558</u>
	<u>\$ 5,028,742</u>

Dauphin County Industrial Development Authority ("IDA")

On December 1, 2010 the IDA entered into a lease agreement with the County of Dauphin for a building for a twenty year term. The lease requires the County to make payments equal to the principal and interest of the IDA's Series of 2010 Guaranteed Lease Revenue Note. The County has the right to purchase the leased building for the sum of one dollar, plus the amount, if any, required to pay in full the outstanding balance due under the IDA's Series of 2010 Guaranteed Lease Revenue Note. The amount of lease outstanding at September 30, 2021 is \$187,739.

On December 17, 2013 the IDA entered into a lease agreement with the County of Dauphin for a building for a twenty year term. The lease requires the County make

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

NOTE 8: DIRECT FINANCING LEASES (CONTINUED)

Component Unit - Direct Financing Leases (Continued)

Dauphin County Industrial Development Authority ("IDA") (Continued)

payments equal to the principal and interest of the IDA's Series of 2013 Guaranteed Lease Revenue Note (Cameron Street). The County has the right to purchase the leased property for the sum of one dollar, plus the amount, if any, required to pay in full the outstanding balance due under the IDA's Series of 2013 Guaranteed Lease Revenue Note. The amount of the lease outstanding at September 30, 2021 is \$5,955,000.

Following is a schedule of minimum lease payments for the direct financing leases:

<u>Years Ending September 30,</u>	
2022	\$ 581,444
2023	581,835
2024	626,042
2025	666,033
2026	657,518
2027-2031	3,145,056
2032-2034	1,700,788
	<u>\$ 7,958,716</u>

The net investment in direct financing lease consists of the following at September 30, 2021:

Total Minimum Lease Payments to be Received	\$ 7,958,716
Less: Unearned Interest Income	<u>(1,815,977)</u>
	<u>\$ 6,142,739</u>
Current Portion	\$ 395,435
Noncurrent Portion	<u>5,747,304</u>
	<u>\$ 6,142,739</u>

On October 30, 2018, the Dauphin County Economic Development Corporation (the "DCEDC") leased a building (the "Veterans Building") owned by the IDA. The term of the lease is October 30, 2018 through November 15, 2020. The lease required the DCEDC to issue debt and remit the debt proceeds, less issuance costs, to the IDA to permit the IDA to retire the debt obligations on the Veterans Building.

On October 30, 2018, the DCEDC issued a Guaranteed Note, Series A of 2018, to Members 1st Federal Credit Union (the "Credit Union") in the amount of \$1,618,500, the proceeds of which, less issuance costs, were paid to the IDA under the lease in satisfaction of all lease rental payments due on the lease between the DCEDC and the

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

NOTE 8: DIRECT FINANCING LEASES (CONTINUED)

Component Unit - Direct Financing Leases (Continued)

Dauphin County Industrial Development Authority ("IDA") (Continued)

IDA. The Note bears interest at 3.7% and requires interest only payments for 24 months at which time the entire Note principal of \$1,618,500 is due and payable on November 1, 2020.

The Guaranteed Note between the DCEDC and the Credit Union is secured by a first-priority leasehold mortgage lien and assignment of rents on the real property located at 112 Market Street, Harrisburg, PA (the Veterans Building). The Note is further secured by a guarantee agreement, dated October 30, 2018, between the County of Dauphin, and the Credit Union. Under the guarantee agreement, the County guarantees full and prompt payment of the principal and interest on the Note between the DCEDC and the Credit Union.

The lease between the DCEDC and the IDA also required the DCEDC to sublease the Veterans Building back to the IDA. On October 30, 2018, the DCEDC entered a sublease agreement with the IDA, whereby the IDA would pay sublease rentals adequate to allow the DCEDC to meet the debt service payments on the Note issued by the DCEDC. The sublease was also assigned by the DCEDC to the Credit Union as security under the Note.

On September 1, 2020, the DCEDC refinanced the Guaranteed Note, Series A of 2018, to Members 1st Federal Credit Union (the "Credit Union") in the amount of \$1,643,500. The Note bears interest at 3.7% and requires interest only payments for 24 months at which time the entire Note principal of \$1,643,500 is due and payable on November 1, 2022. With the refinancing of the Guaranteed Note, the County guarantee as well as the lease and sublease between the DCEDC and the IDA (as described above) were extended through the Notes maturity date of November 1, 2022.

On March 31, 2021, the IDA sold the Veterans Building for a contract price of \$1,925,000. The proceeds from the sale of the building were used to extinguish the Guaranteed Note, Series A of 2018 and therefore also the related Direct Financing Lease between the IDA and the DCEDC. The remaining proceeds were used for settlement expenses, accrued interest, rent expense, and a net cash disbursement to the IDA in the amount of \$112,748.

With the sale of the building, the IDA recognized a financial loss in the amount of \$983,730, consisting of the forgiveness of related party transactions with the DCEDC in the amount of \$95,326, relinquishment of security deposits in the amount of \$10,590, as well as the disposal of the land, building, and related building improvements in the amount of \$898,994. With the proceeds of the sale, net of the financial loss on the disposal of the related assets and liabilities associated with the Veterans Building, the IDA recognized a net gain of \$941,270 as of September 30, 2021.

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

NOTE 9: LINE OF CREDIT

Component Unit – Line of Credit

Case Management Unit

At June 30, 2021, CMU had an \$1,000,000 line of credit with a bank, secured by all accounts receivable, which expires December 10, 2048. Interest on outstanding borrowings is due monthly at .5% above the bank's prime rate, which was 4% at June 30, 2021. There were \$0 in borrowings on the line and \$0 in repayments for the year ended June 30, 2021. The principal balance on the line as of June 30, 2021 was \$0.

NOTE 10: CAPITAL LEASE OBLIGATIONS

The following is a summary of changes in capital lease obligations for the year ended December 31, 2021:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities Capital Leases	\$ 12,867,495	\$ 4,082,204	\$ (1,244,784)	\$ 15,704,915	\$ 1,725,050
Total Capital Lease Obligations	<u>\$ 12,867,495</u>	<u>\$ 4,082,204</u>	<u>\$ (1,244,784)</u>	<u>\$ 15,704,915</u>	<u>\$ 1,725,050</u>

In prior years, the County has entered into capital lease agreements for computer equipment, office and other equipment, and a security system which are accounted for in the Governmental Activities.

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

NOTE 10: CAPITAL LEASE OBLIGATIONS (CONTINUED)

The following is a schedule of future minimum lease payments under the capital lease agreements, together with the present value of the net minimum lease payments as of December 31, 2021:

<u>Years Ending December 31</u>	<u>Governmental Activities</u>
2022	\$ 2,189,527
2023	2,033,859
2024	2,059,190
2025	2,024,516
2026	1,723,243
2027-2031	5,312,181
2032-2036	3,239,929
2037-2038	<u>589,196</u>
 Total Minimum Lease Payments	 19,171,640
 Less: Amount Representing Interest	 <u>3,466,725</u>
 Total Present Value of Net Minimum Lease Payments	 15,704,915
 Less: Amounts Due within One Year	 <u>1,725,050</u>
	 <u>\$ 13,979,865</u>

At December 31, 2021, the County had leased buildings and equipment disclosed as leasehold assets in the Capital Asset Note (see Note 5) in the amount of \$33,967,812 with accumulated depreciation of \$20,874,778.

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

NOTE 11: FUND BALANCE / NET POSITION

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

Governmental Funds

General Fund

Nonspendable

Prepaid Items \$ 2,798,480

This line item represents payments made for the following calendar year.

PCHIPC Settlement Receivable \$ 5,804,656

This line item represents a reimbursement for overpayment of health insurance.

Due from Component Unit \$ 8,130,714

This line item represents the non-current portion of funds due from the County's component units.

Restricted

This line item represents a sinking fund used for paying down County debt. \$ 1,000,000

Assigned

2022 Budget Deficit \$ 23,158,040

This line item represents amounts assigned to balance the subsequent year's budget.

Low Income Housing Fund

Restricted \$ 2,087,193

This line item represents amounts that are restricted by enabling legislation for the future payments of expenditures to enable county residents to purchase or rent residential housing.

Gaming Fund

Restricted \$ 10,660,664

This line item represents restricted amounts of local share assessment revenue.

Assigned \$ 5,462,515

This line item represents assigned amounts of local share assessment revenue.

Capital Projects

Restricted \$ 7,278,727

This line item represents amounts restricted for capital projects.

Assigned \$ 4,479,445

This line item represents assigned amounts for capital projects.

Nonmajor Funds

Nonspendable

Fort Hunter Trust Fund \$ 1,620,542

This line item represents funds intended for the preservation of Fort Hunter.

Restricted

State Grant \$ 1,451,446

This line item represents amounts restricted for various state fiscal year grants.

Liquid Fuels \$ 813,608

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.

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

NOTE 11: FUND BALANCE / NET POSITION (CONTINUED)

Nonmajor Funds (Continued)

Restricted (Continued)

<u>Domestic Relations</u>	<u>\$ 1,336,296</u>
This line item represents amounts that are restricted by grantors for the future payments of expenditures for the operation of the child support enforcement.	
<u>Hazardous Materials</u>	<u>\$ 316,929</u>
This line item represents monies collected, per statute, for training programs, public and facility owner education, information and participating programs, general administrative and operational expenses.	
<u>Emergency 911 Operating</u>	<u>\$ 4,261,266</u>
This line item represents amounts that are restricted for the future payments of expenditures for operation of the 911 program.	
<u>Fee for Local Use</u>	<u>\$ 4,794,581</u>
This line item represents amounts that are restricted by grantors for the future payments of expenditures for the building and improvement of roads and bridges.	
<u>Aging</u>	<u>\$ 212,714</u>
This line item represents amounts that are restricted for aging programs.	
<u>Drug Act Forfeited - State</u>	<u>\$ 441,322</u>
This line item represents amounts that are restricted to drug enforcement related expenses.	
<u>Drug Act Forfeited - Federal</u>	<u>\$ 52,784</u>
This line item represents amounts that are restricted to drug enforcement related expenses.	
<u>Act 89 Bridge Maintenance</u>	<u>\$ 499,552</u>
This line item represents amounts that are restricted by grantors for the future payments of expenditures for the building and improvement of roads and bridges.	
<u>PennDot Act 44</u>	<u>\$ 1,114,108</u>
This line item represents amounts that are restricted by grantors for the future payments of expenditures for the building and improvement of roads and bridges.	
<u>Bridge Bundle Project</u>	<u>\$ 1,024,910</u>
This line item represents amounts that are restricted for County bridge rehabilitation projects.	
<u>Prison/Jail Fund</u>	<u>\$ 1,087,487</u>
This line item represents amounts that are restricted for County Prison and inmate benefits.	

The restrictions of net position included in the Fiduciary Funds are as follows:

Fiduciary Funds

Restricted for Pensions	<u>\$493,544,339</u>
Restricted for Individuals, Organizations, and Other Governments	<u>\$ 10,985,484</u>

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

NOTE 11: FUND BALANCE / NET POSITION (CONTINUED)

Component Units - Fund Balance/Net Position (Continued)

Dauphin County Economic Development Corporation ("DCEDC")

The restrictions of net position included in the financial statements represent portions of net position that are restricted for various purposes and are not available for the payment of other subsequent expenditures. The following restrictions are included in the financial statements.

Tourism and Regional Promotion	\$ 4,819,829
HOME Program	<u>1,344</u>
	<u>\$ 4,821,173</u>

NOTE 12: INTERFUND AND COMPONENT UNIT RECEIVABLES AND PAYABLES

Interfund receivable and payable balances consist of the following at December 31, 2021:

	<u>Due From Other Funds</u>	<u>Due to Other Funds</u>
Governmental Funds:		
General Fund	\$ 36,930,143	\$ 483,817
Children and Youth Families Fund	-	10,915,970
Gaming Fund	112	1,108
MH/A/DP Fund	37,386	85,325
Capital Projects Fund	-	163,065
COVID Grants Fund	-	25,301,165
Other Nonmajor Funds	428,671	422,510
Total Governmental Funds	37,396,312	37,372,960
Business-Type Funds		
Health Choices Fund	-	36,774
Human Service Building Fund	16,500	1,221
Other Nonmajor Funds	1,143	3,000
Total Business-Type Funds	17,643	40,995
	\$ 37,413,955	\$ 37,413,955

The County utilizes a pooled operating fund to enhance investment return, therefore, interfund receivables and payables are recorded to recognize amounts held by the General Fund in the pooled account on behalf of other funds. In addition, the General Fund has paid expenses on behalf of other funds, therefore, a corresponding interfund receivable and payable has been recorded.

Component Unit - Receivables and Payables

	Dauphin County Conservation District	Case Mgmt Unit *	Dauphin County Industrial Development Authority *	Dauphin County Economic Development Corporation	Total
Due From Component Unit					
General Fund	\$ -	\$ -	\$ 9,954,695	\$ -	\$ 9,954,695
Low Income Housing Fund	-	-	-	18,000	18,000
	\$ -	\$ -	\$ 9,954,695	\$ 18,000	\$ 9,972,695

* Component Units have year-ends other than December 31

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

NOTE 13: INTERFUND TRANSFERS

Interfund Transfers are executed as a result of the requirements for certain funds to fund a portion of the expenditures or expenses of other funds. Interfund transfers are as follows:

	<u>Transfers from Other Funds</u>	<u>Transfers to Other Funds</u>
Governmental Funds:		
General Fund	\$ 34,709,931	\$ 17,097,615
Children and Youth Families Fund	8,697,023	79,137
Gaming Fund	-	8,046,081
MH/A/DP Fund	1,158,294	641,693
Capital Projects Fund	15,000	1,292,603
COVID Grants Fund	873,100	25,301,165
Other Nonmajor Funds	<u>6,849,464</u>	<u>1,957,856</u>
Total Governmental Funds	<u>52,302,812</u>	<u>54,416,150</u>
Business-Type Funds:		
Health Choice Fund	\$ -	\$ 83,662
Other Nonmajor Funds	<u>2,197,000</u>	<u>-</u>
Total Business-Type Funds	<u>2,197,000</u>	<u>83,662</u>
	<u>\$ 54,499,812</u>	<u>\$ 54,499,812</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 provided as subsidies or matching funds for various grant programs.

NOTE 14: PROPERTY TAXES

Real Estate Property Taxes

Real estate property taxes attach as an enforceable lien on property on January 1, based on the assessed value listed as of the prior December 31 for all real property located in the County. Assessed values are established by the County Assessment Board at approximately 100% of calculated market value. Taxes are billed on or about February 1, payable under the following terms: 2% discount, February 1 through March 31; face amount, April 1 through July 31, and 5% penalty June 1 through July 31, and a 10% penalty from August 1 through December 31. The County bills its own property taxes, which are collected by elected tax collectors. Real estate property taxes levied for 2021 are recorded as receivables, net of estimated uncollectibles of approximately \$1.5 million. The net receivables collected during 2021 and expected to be collected within the first sixty (60) days of 2022 are recognized as revenue in 2021. Net receivables estimated to be collectible subsequent to March 31 are reflected in deferred revenue. Prior years' levies are recorded using these same principles, and remaining receivables are annually reevaluated as to collectability. The rate of taxation in 2021 was 6.876 mills, for general purposes. In addition, a special tax of 0.35 mills was approved for the County Library System. The total taxable assessed value of the County for 2021 was \$15,764,680,242.

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

NOTE 15: LEGAL COMPLIANCE

Fund Balance / Net Position Deficit

For the year ended December 31, 2021, the following funds had a deficit fund balance / net position:

Enterprise Funds:	
Human Service Building Fund	\$ 237,294

The above deficits resulted from additional expenses that will be paid through contributions by the General Fund.

Excess of Expenditures over Appropriations

The following major funds had an excess of actual expenditures over budget for the year ended December 31, 2021:

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Percent of Excess over Appropriations</u>
Gaming Fund	\$ 6,929,302	\$ 7,818,821	12.8%
General Fund	\$ 213,260,777	\$ 221,112,355	3.7%

The excess expenditures were funded by transfers into the fund(s) and issuance of general obligation debt.

Component Unit – Net Position Deficit

Dauphin County General Authority

The following funds of the Authority had negative net position as of December 31, 2021:

<u>Fund</u>	<u>Amount</u>
Riverfront Office Center	\$ 14,745,771
Dauphin Highlands Golf Course	9,251,588
	<u>\$ 23,997,359</u>

Revenue, receipts, and property of each fund are pledged as collateral on the bonds and are not cross collateralized.

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

NOTE 16: EMPLOYEES RETIREMENT PLAN

The Employees' Retirement Trust Fund Plan (the "Plan") is a single employer contributory defined benefit retirement plan covering substantially all full-time employees of the County and part-time employees exceeding 1,000 hours per year. The Plan is included in the financial statements of the County as a pension trust fund.

The Retirement Trust Fund issues a publicly available financial report that includes financial statements and supplementary information. This report may be obtained by contacting the Dauphin County Controller's Office, 101 Market Street, Room 106, Harrisburg, PA 17101.

The Retirement Trust Fund is presented on the accrual basis of accounting in conformity with generally accepted accounting principles as applicable to government entities. Plan members and employer contributions to the Plan are recognized in the period in which the contributions are due. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan.

Description of Plan

Plan administration. The County of Dauphin Retirement Plan is a public "County Employees Retirement System". The Plan is governed by the 1971 County Pension Law, Act 96, of the General Assembly of the Commonwealth of Pennsylvania, as amended, (the "Act"). Benefits and contribution provisions of the Plan are established and can be amended as provided by the Act.

Management of the Plan is vested in the Retirement Board, which consists of five members – three elected County Commissioners, the County Controller, and the County Treasurer.

Plan membership. Membership of the plan membership consisted of the following at January 1, 2021:

Inactive plan members or beneficiaries currently receiving benefits	1,277
Inactive plan members entitled to but not yet receiving benefits	281
Active Plan members	1,362
Total Membership	2,920

Benefits provided. The Plan provides retirement, disability, and death benefits. Retirement benefits for plan members are calculated as a percent of the member's highest 3-year average salary times the member's years of service depending on class basis. Plan members with 20 years of service are eligible to retire at age 55. Plan members that have attained age 60 are eligible to retire. All plan members are eligible for disability benefits after 5 years of service if disabled while in service and unable to continue as a county employee. Disability retirement benefits are equal to 25% of the highest average salary at the time of retirement. Death benefits for a member who dies with 10 years of service prior to retirement is the total present value of member's retirement paid in a lump sum. A plan member who leaves County service with less than 5 years of service may withdraw his or her contributions, plus accumulated interest.

On an ad hoc basis, cost-of-living adjustments to each member's retirement allowance shall be reviewed at least once in every three years subsequent to the member's retirement date. The adjustment, should the County elect to give one, is the Consumer Price Index for all urban consumers (CPI-U) for Pennsylvania, New Jersey, Delaware, and Maryland area for the 12 month period ending August 31. No ad hoc postemployment benefit changes were included in the future liability.

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

NOTE 16: EMPLOYEES RETIREMENT PLAN (CONTINUED)

Description of Plan (Continued)

Contributions. The Retirement Board establishes the contribution rates based on an actuarially determined contribution recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance an unfunded accrued liability. For the year 2021 measurement period, the minimum active member contribution rate was 5.0 percent of annual pay, and the County average contribution rate was 67.12 percent of annual payroll. Employees may contribute up to an additional 10% of gross pay, at their option. The employee contributions are recorded in an individually identified account that is also credited with interest, calculated to yield 4.0% compounded annually at December 31, 2021.

Administrative and investment costs of the Plan are paid by the investment earnings of the Fund. The Act makes no provision for termination of the Fund.

Legally Required Reserves

At December 31, 2021, the Fund has a balance of \$70,627,375 in the Members' Annuity Reserve Account. This account is the total of the contributions deducted from the salaries of the active and terminated vested members of the retirement system and the IRC 414(h)(2) pickup contributions together with the interest additions as of December 31, 2021. As of December 31, 2021 this reserve was fully funded.

The Fund has a balance of \$189,277,514 in the County Annuity Reserve Account as of December 31, 2021. This balance and the amounts expected to be credited in the future, plus investment earnings thereon, represent the reserves set aside for the payment of the County's share of the retirement allowances. This is the account out of which regular interest is credited to the Members' Annuity and Retired Members' Reserve Account, administrative expenses may be paid, and the pension obligations of the County are funded. When a County annuity is scheduled to commence for a particular member, sufficient monies are transferred from the County Annuity Reserve Account to the retired members' reserve account to provide for such County annuities actually entered upon. As of December 31, 2021, this reserve was fully funded.

The Retired Members' Reserve Account is the account out of which monthly retirement allowances including cost-of-living increases and death benefits are paid. The balance in this account was \$220,296,522 as of December 31, 2021, and this reserve was fully funded.

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

NOTE 16: EMPLOYEES RETIREMENT PLAN (CONTINUED)

Plan Reporting

Net Pension Liability/(Asset) of the County

The total pension liability was based on an actuarial valuation for the 2021 measurement period at January 1, 2021 and rolled-forward to December 31, 2021 measurement date. The components of the net pension liability of the County at December 31, 2021 were as follows:

Total Pension Liability	\$ 436,621,267
Plan Fiduciary Net Position	<u>493,544,339</u>
County's Net Pension Liability/(Asset)	<u>\$ (56,923,072)</u>

Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	113.04%
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The schedule of changes in the net pension liability and related ratios, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about the plan.

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

	Increase (Decrease)		
	Total Pension Liability <u>(a)</u>	Plan Fiduciary Net Position <u>(b)</u>	Net Pension Liability/(Asset) <u>(a) - (b)</u>
Balance at 12/31/20	\$ 422,543,284	\$ 391,711,239	\$ 30,832,045
Service Costs	6,505,241	-	6,505,241
Interest Cost	30,406,370	-	30,406,370
Changes of Benefit Terms	-	-	-
Changes for experience	3,079,605	-	3,079,605
Changes of assumptions	-	-	-
Contributions - employer	-	56,165,217	(56,165,217)
Contributions - member	-	5,762,001	(5,762,001)
Net Investment Income	-	66,249,536	(66,249,536)
Benefit Payments	(25,913,233)	(25,913,233)	-
Administrative expense	-	(430,421)	430,421
Net Changes	<u>\$ 14,077,983</u>	<u>\$ 101,833,100</u>	<u>\$ (87,755,117)</u>
Balances at 12/31/21	<u>\$ 436,621,267</u>	<u>\$ 493,544,339</u>	<u>\$ (56,923,072)</u>

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

NOTE 16: EMPLOYEES RETIREMENT PLAN (CONTINUED)

Deferred Outflows and Inflows of Resources

The total pension expense recognized in 2021 for the plan was (\$2,313,336). At December 31, 2021, the County reported deferred outflows and inflows of resources related to the pension plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 7,714,232	\$ -
Changes in Assumptions	7,360,391	
Difference Between Projected and Actual Investment Earnings	-	(42,248,560)
Total	\$ 15,074,623	\$ (42,248,560)

The deferred outflows and inflows of resources will be recognized in pension expense as follows:

Year Ended December 31:	
2022	\$ (296,182)
2023	(11,981,041)
2024	(7,961,303)
2025	(6,935,411)
2026	-
Thereafter	-
Total	\$ (27,173,937)

Plan Actuarial Methods and Assumptions

Actuarial assumptions. The total pension liability was determined by an actuarial valuation for the 2021 measurement period at January 1 and rolled-forward to December 31 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent
Salary Increases	4.25 percent, average, including inflation
Investment Rate of Return	7.25 percent, net of pension plan investment expense, including inflation

The actuarial assumptions used in the valuation for the 2021 measurement period were based on past experience under the plan and reasonable future expectations which represent the independent actuary's best estimate of anticipated experience under the plan. An experience study was performed during 2016; no modifications to the assumptions were made as a result.

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

NOTE 16: EMPLOYEES RETIREMENT PLAN (CONTINUED)

Plan Actuarial Methods and Assumptions (Continued)

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

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

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

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation in the Plan's target asset allocation for the 2021 measurement period are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	42%	5.4 - 6.4%
International Equity	23%	5.5 - 6.5%
Fixed Income	14%	1.3 - 3.3%
Real Estate	20%	4.5 - 5.5%
Cash	1%	0.0 - 1.0%

Discount rate. The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (i.e., no depletion date is projected to occur).

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

NOTE 16: EMPLOYEES RETIREMENT PLAN (CONTINUED)

Plan Actuarial Methods and Assumptions (Continued)

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the Fund, calculated using the discount rate of 7.25 percent, as well as what the Fund's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
County's Net Pension Liability	\$(1,744,335)	\$(56,923,072)	\$(102,336,872)

Rate of return. For the year ended December 31, 2021, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 15.72 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Component Unit – Defined Contribution Plan

Case Management Unit

CMU contributes to the Case Management 401K Savings Plan (the "Plan"), a defined contribution plan, covering all employees of CMU who are age twenty-one or older. The Plan is subject to the provisions of the Employee Retirement Income Securities Act (ERISA) of 1974. For all enrolled participants, CMU makes a discretionary contribution equal to 1.5% of the participants' eligible compensation. For each participant electing to contribute 2% or more of their eligible compensation, CMU makes a matching contribution equal to 1% of their eligible compensation. Employees are permitted to make contributions up to applicable Internal Revenue Code limits. For the fiscal year ended June 30, 2021, participant contributions totaled \$191,892 and employer contributions totaled \$92,524.

Participants are immediately vested in all contributions and earnings on those contributions. Participant loans and forfeitures are not permitted under the Plan. CMU had no liability to the Plan at June 30, 2021.

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

NOTE 17: POST-EMPLOYMENT BENEFIT PLAN

Plan Description

The County sponsors a single employer defined benefit post-employment benefits plan that covers health and life insurance benefits for eligible retirees. The County provides health and life insurance coverage for eligible retirees under the terms of agreements with the unions that represent them. Groups of retirees that are eligible for medical OPEB are: Court Related Teamster, Court appointed AFSME, Probation Officers, Prison Guards, PSSU, Dauphin County Detectives Association, and Captains and Lieutenants. Death benefits of \$10,000 retiree life insurance are available for qualifying individuals age 55 with 20 years of service. The County has not accumulated assets for the retiree plan in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The Plan does not issue a publicly available financial report.

Employees Covered By Benefit Terms

Inactive employees or beneficiaries currently receiving benefits	342
Inactive employees entitled to, but not yet receiving benefit payments	-
Active Employees	<u>1,349</u>
Total	<u>1,691</u>

Contributions

The contribution requirements of the County are established and may be amended through future union negotiations. The Plan does require contributions from some retirees. Retiree contributions depend upon the terms of the various union contracts. The County funds the Plan on a pay-as-you-go basis. For 2021, the County contributed \$1,361,018, to the plan for current premiums.

Total OPEB Liability

The County's total OPEB Liability of \$27,376,552 was measured using an actuarial valuation as of January 1, 2020 for the fiscal year ended December 31, 2021.

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of January 1, 2020 for the fiscal year ended December 31, 2021 using the following actuarial assumptions, applied to all periods including the measurement:

Salary increases	4.50%	
Discount rate	2.25%	
Healthcare cost trend rates		5.5% in 2020 to 6.5% in 2022 then decrease to 6.0% in 2023. Rates gradually decrease from 5.5% in 2024 to 3.9% in 2075 and later based on the Society of Actuaries Long-Run Medical Cost Trend Model.
Mortality Table		Pub-2010 Mortality Table for General Employees-Incorporated into the table are rates projected Generationally using Scale MP-2021 to reflect Mortality improvement.

The discount rate was based on the S&P Municipal Bond 20-Year High Grade Rate Index at December 31, 2021.

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

NOTE 17: POST-EMPLOYMENT BENEFIT PLAN (CONTINUED)

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of an actuarial valuation as of January 1, 2020.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at December 31, 2020	\$ 28,028,194
Changes for the year:	
Service Cost	747,345
Interest	543,044
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes in assumptions	(763,241)
Benefit payments	(1,178,790)
Net changes	(651,642)
Balance at December 31, 2021	\$ 27,376,552

There were no changes of benefit terms during the period ended December 31, 2021.

Changes of Assumptions

The discount rate changed from 1.93% to 2.25%. The trend and mortality assumptions were updated.

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 one-percentage-point lower or one-percentage-point higher than the current discount rate as of December 31, 2021:

	1% Decrease (1.25%)	Discount Rate (2.25%)	1% Increase (3.25%)
Total OPEB liability	\$ 30,136,330	\$ 27,376,552	\$ 25,271,059

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 cost trend rates that are one-percentage-point lower or one-percentage-point higher than the current healthcare cost trend rates as of December 31, 2021:

	1% Decrease (4.5%)	Current Rate (5.5%)	1% Increase (6.5%)
Total OPEB liability	\$ 24,861,381	27,376,552	\$ 30,738,515

Deferred Outflows and Inflows of Resources

The OPEB expense recognized in 2021 was \$1,136,114. At December 31, 2021, the County reported deferred inflows of resources related to OPEB from changes of assumptions of \$4,969,040, and deferred outflows related to OPEB from changes of assumptions in the amount of \$3,408,099.

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

NOTE 17: POST-EMPLOYMENT BENEFIT PLAN (CONTINUED)

The deferred outflow/inflows of resources, other than contributions subsequent to the measurement date will be recognized in OPEB expense as follows:

December 31,	
2022	\$ (154,275)
2023	(154,275)
2024	(154,275)
2025	(154,275)
2026	(154,275)
Thereafter	<u>(789,566)</u>
Total	<u>\$(1,506,941)</u>

NOTE 18: COMPENSATED ABSENCES

County policy applicable to vacation and sick pay for employees is as follows:

Vacation Pay

Time accrues at various rates based on length of service. Employees are encouraged to utilize earned vacation time by December 31 of each period; however, current practice allows for the carryover of 20 unused vacation days. Time carried over in this manner is considered vested.

Sick Pay

Time accrues at various rates based on length of service. An employee may accumulate up to a maximum of 200 days. Time carried over in this manner is considered vested.

Applicable GASB pronouncements require accrual of sick and vacation pay that meet certain specific conditions. The County has determined that such conditions apply to vested vacation pay and accumulated sick pay of the Governmental Funds and the Proprietary Funds. To the extent vacation and sick pay liabilities are expected to be incurred, they are accrued in the government-wide and proprietary fund financial statements.

NOTE 19: LEASES

Operating Leases

The County has several operating leases with expiration dates through 2036.

Future minimum lease payment requirements under the various leases are as follows:

2022	\$ 2,522,911
2023	2,330,621
2024	2,189,233
2025	2,041,930
2026	1,510,811
2027 – 2031	3,150,631
2032 – 2036	<u>1,527,574</u>
Total minimum payments required	<u>\$ 15,273,711</u>

Total rental expense for these leases during 2021 approximated \$2,942,588.

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

NOTE 19: LEASES

Component Units – Leases

Case Management Unit

The Case Management Unit leased its principal office space. Rent expense totaled \$558,537 for the fiscal year ended June 30, 2021 and is recorded on the Statement of Activities. The lease agreement between the County and CMU is for the period of January 1, 2015 through December 1, 2033. Monthly rent increases 1.90% at the beginning of each year.

CMU also has a lease on the Elizabethtown, Pennsylvania office. The lease agreement is for a period of twenty-five years through 2033. Rent for this lease is based on a set price per square foot per year. These payments range from \$51,465 – \$69,632 and are payable monthly. CMU also has a year-to-year lease for its Lebanon office. The monthly payments for the lease are \$2,440.

Future minimum lease payments under the above leases are as follows:

Year ending June 30,	Amount
2022	\$ 530,339
2023	531,565
2024	569,610
2025	604,140
2026	598,358
2027-2031	2,900,305
2032-2034	1,318,334
	<u>\$ 7,052,651</u>

Dauphin County Economic Development Corporation (“DCEDC”)

The DCEDC leases office space from Visit Harrisburg & Hershey under a year-to-year operating lease. Rental expense totaled \$28,000 for the year ended December 31, 2021.

NOTE 20: RELATED PARTY TRANSACTIONS

Component Units – Related Party Transactions

Dauphin County Conservation District

The employees of the District are employees of the County. On a quarterly basis, the District reimburses the County for the cost of salaries and benefits. For the year ended December 31, 2021, the District incurred salaries and benefits expenses of \$614,190, of which \$162,427 is payable to the County at December 31, 2021. In addition, \$1,411 is payable to the County for janitorial supplies, fuel, phone charges, and miscellaneous fees. Whereas \$707 is due from the County. These amounts have been included as due to/from primary government on the statement of net position.

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

NOTE 20: RELATED PARTY TRANSACTIONS

Component Units – Related Party Transactions

Dauphin County General Authority (Continued)

The Authority is a component unit of Dauphin County. The Authority has entered into certain lease financing arrangements with the County. Lease payments from the County to the Authority for the year ended December 31, 2021 were \$541,394.

Dauphin County Industrial Development Authority (“IDA”)

Financial relationship - The County of Dauphin (“County”) pays for all significant management and administrative costs required to operate the IDA on a day-to-day basis. The IDA’s management and support staff are employees of the County and other significant operating expenses such as telephone service, office maintenance, and insurance are paid for by the County. The amount of the County’s support and the corresponding operating costs are not reported as revenue and expense in the IDA’s financial statements. The County also provides significant operating revenue, primarily through Gaming distributions passed-through to the IDA. Gaming revenue from the County was \$10,156,878 in 2021 representing 96% of total operating revenue.

See Notes 7 and 8 for Long-Term Obligations and Direct Financing Leases for additional information concerning financial transactions with the County.

Other Related Organizations

The IDA shares management, support staff and office space, and performs various administrative and program functions in conjunction with two other organizations:

The Dauphin County Department of Community and Economic Development (DCDCED) which is an internal department of the County, not a separate entity; The Dauphin County Economic Development Corporation (DCEDC), a nonprofit corporation created by the County to partner in real estate development projects and to channel grant funding to communities and organizations in need of community and economic development assistance. DCEDC leases office space from the IDA under a year to year operating lease. During the year, the IDA made transfers to DCEDC in the amount of \$130,000 as parking rental subsidy for the Market Square Garage and property management support.

The IDA is not owned in part or in total by DCDCED or DCEDC, and has no ownership interest in either organization. The IDA and DCEDC are both governed by the same Board of Directors which is appointed by the Commissioners of Dauphin County.

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

NOTE 20: RELATED PARTY TRANSACTIONS (CONTINUED)

Component Units – Related Party Transactions (Continued)

Case Management Unit

The Case Management Unit is a component unit of Dauphin County, PA. The operating lease, described in Note 19, is held with the County and the lease payments were at market value at the time of execution.

Dauphin County Economic Development Corporation (“DCEDC”)

DCEDC is administered by the County of Dauphin (“County”) through the Dauphin County Department of Community and Economic Development (DCEDC). DCEDC is not owned in part or in total by the County. However, the Commissioners of Dauphin County have the sole power to appoint members of the Corporation’s Board of Directors.

The County pays for all significant management and administrative costs required to operate the DCEDC on a day-to-day basis. DCEDC’s management and support staff are employees of the County. Certain costs paid by the County are reimbursed by DCEDC. The amount of the County’s support and the corresponding operating costs are not reported as revenues and expenses in the DCEDC’s financial statements.

The County also provides significant operating revenue, primarily through Hotel Tax distributions passed-through to DCEDC. Revenue from the County was \$2,283,476 in 2021, representing approximately 22% of total revenue. The County guarantees DCEDC’s long-term debt.

The DCEDC shares management, support staff and office space with the Dauphin County Department of Community and Economic Development and another organization, the Dauphin County Industrial Development Authority (DCIDA). The DCEDC is not owned in part or in total by DCIDA, has no ownership interest therein, and receives no revenue from DCIDA. However, DCIDA and DCEDC are governed by the same Board of Directors, which is appointed by the Dauphin County Commissioners.

DCIDA acts as property management for the Market Square Plaza Parking owned by DCEDC. In this capacity, DCIDA collects parking rent fees and remits such fees to DCEDC on a periodic basis. Parking fees for the year ended December 31, 2021 were \$130,000.

In addition to the parking fees collected, the DCIDA also forgave related party debt in the amount of \$217,181.

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

NOTE 21: COMMITMENTS AND CONTINGENCIES

Litigation

In the normal course of business, there are various claims and suits pending against the County and its elected officials. Management is of the opinion that these matters will not have a material adverse effect on the County's financial position at December 31, 2021.

Federal and Commonwealth Grants

The County receives funds from the Commonwealth and various federal agencies to fund specific programs. Final determination of various amounts is subject to audit under the Federal Single Audit Act and by the funding agencies. County officials believe that any audit adjustments resulting from final settlements will be immaterial in relation to the County's financial resources.

State Grants

On September 28, 2016, the Pennsylvania Supreme Court invalidated certain "Local Share Assessment" provisions contained in Section 1403(c) of the Pennsylvania Race Horse and Gaming Act ("Gaming Act"), under which Hollywood Casino was required to make Local Share Assessment payments that are directed to Dauphin County. On November 2, 2016 the County and Hollywood Casino signed a Memorandum of Understanding, under which absent action from the Pennsylvania General Assembly to craft remedial measures to the Gaming Act, Hollywood Casino agreed to maintain Local Share Assessment payments under the same structure and formula that existed in the Gaming Act. The Memorandum of Understanding was amended on May 17, 2017 to adjust the expiration date from June 30, 2017 to January 1, 2018. On October 30, 2017, Governor Tom Wolf signed into law HB 271 which restored the local share assessment, crediting any casino payments made from January 1, 2017 to the present. For the year ended December 31, 2021, the total Local Share Assessments received by the County was \$17,581,263.

Capital Projects

In 2018, the County entered into contracts for a Wildwood Park Improvement project. The contracts' value approximated \$647,519. Costs expensed under these contracts were approximately \$473,614 as of December 31, 2021.

In 2019, the County entered into contracts to replace carpeting in the administrative building. The contracts' value approximated \$420,000. Costs expensed under these contracts were approximately \$375,923 as of December 31, 2021.

In 2020, the County entered into contracts to renovate the old Area Agency on Aging kitchen to house the Bureau of Elections and Registrations. The contracts' value approximated \$1,810,577. Costs expensed under these contracts were approximately \$1,752,781 as of December 31, 2021. This project was completed during 2021.

In 2020, the County entered into contracts for various Information Technology projects. The contracts' value approximated \$5,500,000. Costs expensed under these contracts were approximately \$3,622,605 as of December 31, 2021.

In 2021, the County entered into contracts for improvements to polling locations throughout the County to comply with the Americans with Disabilities Act. The contracts' value approximated \$630,000. Costs expensed under these contracts were approximately \$169,212 as of December 31, 2021.

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

NOTE 21: COMMITMENTS AND CONTINGENCIES (CONTINUED)

Component Units – Commitments and Contingencies

Dauphin County General Authority

Project Viability

The continued operation of the Dauphin Highlands Golf Course is dependent on the Administrative Fund providing working capital to fund any deficits created by operations of this golf course. The Authority's Administrative Fund has provided and intends to continue to provide funds for working capital needs of the Dauphin Highlands Golf Course. The Administrative Fund has historically provided net working capital advances to the Dauphin Highlands Golf Course. Through increased revenue during the year ending December 31, 2021, Dauphin Highlands repaid the Authority Administrative Fund \$250,000 for previous working capital advances.

If the Authority fails to generate sufficient revenues to pay debt service on the Series A of 2016 and Series of 2020, or ceases revenue generating operations, or if other monies set aside for such purposes are insufficient, the County will be required to pay principal and interest on such bonds when due pursuant to the County Bond Guarantee Agreement among the County, the Authority, and the trustee for the bonds. In accordance with the County Bond Guaranty Agreement, if such payments are made by the County, the Authority is required to reimburse the County from any money's available for that purpose under the Trust Indenture.

The Dauphin Highlands Golf Course has incurred substantial accumulated losses, which have resulted in cash flow difficulties. During the year ended December 31, 2013, the Authority entered into a contract with a management company to try to maximize the course's revenue while minimizing the overall expenses. The management company will continue to strive toward increasing revenue while keeping expenses contained.

Dauphin County Industrial Development Authority ("IDA")

The Dauphin County Industrial Development Authority has contractual commitments at September 30, 2021, of \$6,408,334, of which \$3,835,373 is currently available for projects directly assisting businesses and municipalities county-wide in the areas of both economic and community development.

NOTE 22: ADMINISTRATIVE FEES

Component Units – Administrative Fees

Dauphin County General Authority

Provisions of the financing documents of the bond issues require administrative fees to be paid to the Authority. For the year ended December 31, 2021, \$372,750 was paid by the Riverfront Office Center.

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

NOTE 23: HOTEL TAX DISTRIBUTIONS AND RELATED EXPENSES

Component Units – Hotel Tax Distributions and Related Expenses

Dauphin County Economic Development Corporation (“DCEDC”)

The Hotel Tax distributions are derived from a hotel room excise tax imposed by the County of Dauphin. Ordinance No. 3-1999 enacted by the Commissioners imposed a 2% hotel room excise tax effective January 1, 2001. Ordinance No. 3-2002, which repealed and replaced Ordinance No. 3-1999, imposed a 3% hotel room excise tax effective April 1, 2002. Ordinance No. 1-2008, which repealed and replaced Ordinance No. 3-2002, imposed a 5% hotel room excise tax effective March 1, 2008. The ordinances were enacted pursuant to 16 P.S. Section 1770.5, an act of the General Assembly of the Commonwealth of Pennsylvania, which permits the imposition of a 5% hotel tax, providing for the distribution of 50% of the revenues to the Tourist Promotion Agency and the separate distribution of the other 50% of the revenue to be distributed for the purposes of promoting tourism and regional development.

Of the original 2% hotel tax revenue, the County distributes 20% to the City of Harrisburg, 70% to the Derry Township Industrial Authority and 10% to DCEDC to be remitted, in full to the Hershey Harrisburg Region Vacations Bureau (the County's Tourist Promotion Agency) to be used solely for tourism and regional promotion purposes.

The next 1% hotel tax revenue may be distributed at the discretion of the County Commissioners, to be used solely for tourism and regional promotion purposes. DCEDC is the County's sole recipient and administrator of this 1% Hotel Tax revenue. These funds are required to be kept in an account separate from other funds received by DCEDC.

Of the remaining 2% hotel tax revenue, the County distributes 50% to the Hershey Harrisburg Region Vacations Bureau (the County's Tourist Promotion Agency) to be used solely for tourism and regional promotion purposes and 12.5% to the Hershey Harrisburg Region Vacations Bureau to be used for tourism and regional promotion within the City of Harrisburg. Derry Township Industrial Authority receives the remaining 37.5% for the purpose of the improvement, support, rehabilitation, revitalization or construction of one or more tourism-related facilities.

DCEDC had revenues from Dauphin County of \$2,283,476 for the year ended December 31, 2021.

NOTE 24: AFFORDABLE HOUSING LOAN PROGRAMS

The Home Grant Program and Affordable Housing Program disburse funds in the form of deferred payment loans for low- and moderate- income households. The deferred payment loans are secured by a mortgage on the property. Repayment of the loan is unearned until the property is sold or until the original occupant moves out. The principal balance outstanding at December 31, 2021 for these loans totaled \$5,166,651. These outstanding deferred loans have been recorded as receivables at December 31, 2021, and unearned revenues totaling \$5,166,651 have been recorded to offset the loans.

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

NOTE 25: LOANS AND NOTES RECEIVABLE

In 2010, the County entered into a verbal agreement with the Township of Derry (the "Township") in which the County would pay the Township's costs associated with the reconstruction and relocation of County Bridge No. 122. All expenditures related to this project were incurred in calendar year 2010. On January 26, 2011, the County entered into a formal loan agreement with the Township in the original amount of \$408,948, adjusted based on final cost allocation to \$334,470, at an annual simple interest rate of 1.625% to reimburse the County for the Township's portion of the costs. The agreement requires the Township to make annual principal and interest payments of \$36,509 to the County for 10 years beginning in 2012. The notes were redeemed in full during 2021.

In December 2017, the County issued General Obligation Bonds, Series A of 2017, in which the County funded the Infrastructure Bank projects of Derry Township, Lower Swatara Township, and Londonderry Township (the "municipalities"). Individual notes were issued to the municipalities in the amounts of \$2,968,111, \$1,203,801, and \$183,088, respectively. The agreements require the municipalities to make annual principal and interest payments for 20 years beginning in 2018 at fixed interest rates ranging from 1.30% to 4.00%, with final payments in October 2037. The amount outstanding on the notes at December 31, 2021 is \$3,550,000.

In October 2019, the County issued General Obligation Note, Series B of 2019 in which the County funded the Infrastructure Bank project of Dauphin Borough (municipality). An individual note was issued to the municipality in the amount of \$700,000. The agreement requires the municipality to make annual principal and interest payments for 15 years at a fixed interest rate of 2.48% beginning in 2019 with final payment in June 2034. The amount outstanding on the note at December 31, 2021 is \$619,800.

In December 2019, the County issued General Obligation Note, Series C of 2019, in which the County funded the Infrastructure Bank project of Susquehanna Township (municipality). An individual note was issued to the municipality in the amount of \$1,550,000. The agreement requires the municipality to make annual principal and interest payments for 10 years at a fixed interest rate of 2.33% with final payment in December 2029. The amount outstanding on the note at December 31, 2021 is \$1,246,700.

In December 2019 the County issued General Obligation Note, Series D of 2019, in which the County funded the Infrastructure Bank project of Royaltown Borough (municipality). An individual note was issued to the municipality in the amount of \$1,818,000. The agreement requires the municipality to make annual principal and interest payments for 10 years at a fixed interest rate of 2.33% with final payment in December 2029. The amount outstanding on the note at December 31, 2021 is \$1,462,200.

In April 2021, the County issued General Obligation Notes Series A, B, C, and D of 2021, to fund the Dauphin County Infrastructure Bank. The Notes bear interest rates at 2.15% and mature in 2031. The amount outstanding on the notes at December 31, 2021 is \$1,150,000.

Component Units – Loans and Notes Receivable

Dauphin County Industrial Development Authority ("IDA")

Financing Fund

On April 1, 2007 the IDA entered into a loan agreement with Tuscano Pizza & Grill, Inc. in the amount of \$100,000 at a fixed interest rate of 6.0%. The agreement required

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

NOTE 25: LOANS AND NOTES RECEIVABLE (CONTINUED)

Component Units – Loans and Notes Receivable (Continued)

Dauphin County Industrial Development Authority (“IDA”) (Continued)

Financing Fund (Continued)

Tuscano Pizza & Grill, Inc. to make monthly principal and interest payments of \$1,933 to the IDA for 60 consecutive months beginning on May 1, 2007. In February 2009 this loan agreement was amended, requiring Tuscano Pizza & Grill, Inc. to make monthly principal and interest payments of \$1,007 for 84 consecutive months beginning on March 1, 2009 on the remaining balance of \$76,187. The new loan agreement carries a fixed interest rate of 3.0%. The amount outstanding on the loan as of September 30, 2021 is \$32,490, which is fully reserved on the financial statements.

Revolving Loan Fund

In July 2008 the IDA entered into a loan agreement with Trinity Harvest in the amount of \$50,000 at a fixed interest rate of 3.0%. The agreement required Trinity Harvest to make monthly principal and interest payments of \$898 to the IDA for 60 consecutive months beginning on October 1, 2008. The amount outstanding on the loan as of September 30, 2021 is \$33,345, which is fully reserved on the financial statements.

On October 9, 2013, the IDA entered into a loan agreement with Probitas Technology, Inc. in the amount of \$100,000 at a fixed rate of 2.5%. The agreement required Probitas Technology, Inc. to make monthly principal and interest payments of \$1,775 to the IDA for 60 consecutive months beginning on December 1, 2013. The amount outstanding on the loan as of September 30, 2021 is \$68,044.

On February 17, 2015, the IDA amended an existing loan agreement with Dewberry, LLC in the amount of \$248,000 at a fixed rate of 3.0%. The agreement requires Dewberry, LLC to make monthly principal and interest payments of \$4,456.24 to the IDA for 60 consecutive months beginning on January 1, 2016. The loan was fully paid off during the year ended September 30, 2021.

On March 6, 2015, the IDA entered into a loan agreement with Harristown Development Corporation in the amount of \$100,000 at a fixed rate of 3.25%. The agreement requires Harristown Development Corporation to make monthly principal and interest payments of \$1,808 to the IDA for 60 consecutive months beginning on April 1, 2015. The amount outstanding on the loan as of September 30, 2021 is \$1,803.

On July 8, 2015, the IDA entered into a loan agreement with Robert and Susan Louer (Street Stores) in the amount of \$55,400 at a fixed rate of 3.25%. The agreement requires Street Stores to make monthly principal and interest payments of \$1,002 to the IDA for 60 consecutive months beginning on August 1, 2015. The loan was fully paid off during the year ended September 30, 2021.

On March 20, 2017, the Authority entered into a loan agreement with Steelton Borough in the amount of \$80,000 at a fixed rate of 2.80%. The agreement requires Steelton Borough to make monthly principal and interest payments of \$1,430.40 to the IDA for 60 consecutive months beginning September 1, 2017. The amount outstanding on the loan as of September 30, 2021 is \$37,387.

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

NOTE 25: LOANS AND NOTES RECEIVABLE (CONTINUED)

Component Units – Loans and Notes Receivable (Continued)

Dauphin County Industrial Development Authority (“IDA”) (Continued)

Revolving Loan Fund (Continued)

On August 11, 2017, the IDA entered into a loan agreement with Harristown Enterprises, Inc. in the amount of \$100,000 at a fixed rate of 3.50%. The agreement requires Harristown Enterprises, Inc. to make monthly principal and interest payments of \$1,819.17 to the IDA for 60 consecutive months beginning September 1, 2017. The amount outstanding on the loan as of September 30, 2021 is \$17,903.

On September 5, 2017, the IDA entered into a loan agreement with Tres, LLC in the amount of \$100,000 at a fixed rate of 3.25%. The agreement requires Tres, LLC to make monthly principal and interest payments of \$1,808 to the IDA for 60 consecutive months beginning October 1, 2017. The amount outstanding on the loan as of September 30, 2021 is \$90,664.

On June, 15, 2018, the IDA entered into an loan agreement with Pop’s House in the amount of \$50,000 at a fixed rate of 3.00%. The agreement requires Pop’s House to make monthly principal and interest payments of \$898.43 to the IDA for 60 consecutive months beginning July 15, 2018. The loan was fully paid off during the year ended September 30, 2021.

On August 1, 2019, the IDA entered into a loan agreement with GPS Solutions in the principal amount of \$35,000 at a fixed rate of 3.00%. The agreement requires GPS Solutions to make monthly principal and interest payments of \$628.90 to the IDA for 60 consecutive months beginning August 1, 2019. The amount outstanding on the loan as of September 30, 2021 is \$34,352.

On March 1, 2020, the IDA entered into a loan agreement with Q. Jones in the principal amount of \$80,000 at a fixed rate of 3.00%. The agreement requires Q. Jones to make monthly principal and interest payments of \$1,437.50 to the IDA for 60 consecutive months beginning April 1, 2020. The amount outstanding on the loan as of September 30, 2021 is \$73,782.

On March 1, 2020, the IDA entered into a loan agreement with KRP in the principal amount of \$100,000 at a fixed rate of 3.00%. The agreement requires KRP to make monthly principal and interest payments of \$1,796.87 to the IDA for 60 consecutive months beginning April 1, 2020. The loan was fully paid off during the year ended September 30, 2021.

On March 15, 2021, the IDA entered into a loan agreement with Central Penn Insurance Partners in the principal amount of \$50,000 at a fixed rate of 2.50%. The agreement requires Central Penn Insurance Partners to make monthly principal and interest payments of \$887.37 to the IDA for 60 consecutive months beginning April 15, 2021. The amount outstanding on the loan as of September 30, 2021 is \$45,276.

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

NOTE 25: LOANS AND NOTES RECEIVABLE (CONTINUED)

Component Units – Loans and Notes Receivable (Continued)

Dauphin County Industrial Development Authority (“IDA”) (Continued)

Revolving Loan Fund (Continued)

Loans Receivable at September 30, 2021 is as follows:

Displayed as:	
Current Portion	\$ 278,723
Noncurrent Portion	90,488
	<u>\$ 369,211</u>

Dauphin County Economic Development Corporation (“DCEDC”)

The Section 108 Note Payable proceeds, which were refinanced with the Guaranteed Note, Series A, of 2019, described in Note 7 were loaned to a developer to fund the revitalization of an office building complex. DCEDC entered into a mortgage agreement with the developer for repayment of the loan. As of December 31, 2021, the amount owed to the DCEDC is \$2,315,056. As a result of the developer filing for bankruptcy, the balance has been determined to be uncollectible and has been fully reserved in DCEDC’s financial statements.

NOTE 26: ECONOMIC DEPENDENCY

Component Units - Economic Dependency

Dauphin County Conservation District

Approximately 53.23 percent of the District’s funding is from private, state, and federal grants and subsidies. Reduction or loss of this funding could have a significant effect on the District’s programs and activities.

Case Management Unit

Formal commitment for future funding by the Dauphin County MH/A/DP program is made on an annual basis. Reduction of, or loss of, this funding could have a significant effect on CMU’s programs and activities.

Dauphin County Economic Development Corporation (“DCEDC”)

Formal commitment for future funding by the Department of Housing and Urban Development is made on an annual basis. The DCEDC also receives a significant amount of operating revenue from Dauphin County, primarily through Hotel Tax distributions. Reduction of, or loss of, these funding sources could have a significant effect on the DCEDC’s programs and activities.

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

NOTE 27: LITIGATION

Component Unit – Litigation

Dauphin County General Authority

The Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. Significant losses are covered by commercial insurance for all major programs. There were no significant reductions in insurance coverages in 2021. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

The Authority is involved in several lawsuits arising in the normal course of business. Management of the Authority believes none of the litigation outstanding against the Authority and none of the potential unasserted claims that may be asserted against the Authority would materially affect the financial position of the Authority.

Dauphin County Economic Development Corporation (“DCEDC”)

In the normal course of business, the DCEDC is subject to potential lawsuits and complaints. At December 31, 2021, there were no claims that management feels would have a material effect on the DCEDC’s financial position.

In the normal course of operations, the DCEDC receives grant funds from the federal government, state agencies and the county. The grant programs are subject to audit by the funding agency, for the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement, which may arise as the result of these audits is not believed to be material. At the present time, there are no potential claims against the DCEDC with reasonable possibilities of unfavorable outcomes.

NOTE 28: GUARANTEED DEBT

Pennsylvania Local Government Unit Debt Act permits local government to extend nonexchange financial guarantees on certain debt issued by related and unrelated entities. In accordance with the Act, the County has guaranteed several debt issuances.

In 2010, the County guaranteed IDA’s \$1,900,000 Guaranteed Mortgage Revenue Note, Series of 2010. The IDA is a component unit of the County. The note matures monthly through December 1, 2020. The note was paid in full during 2019. In 2012, the County guaranteed IDA’s \$305,000 Guaranteed Mortgage Revenue Note, Series of 2012. The note matures monthly through December 1, 2032. The note was paid in full during 2019. In 2017, the County guaranteed IDA’s \$2,210,000 Guaranteed Mortgage Revenue Note, Series of 2017. The note matures monthly through December 13, 2042. At December 31, 2021 the outstanding principal amount of the guaranteed note is \$1,996,845. The proceeds from this note, dated August 14, 2017, were used to refinance the IDA’s Guaranteed Note of 2012.

In the event IDA is unable to make a required payment on the above debt issuances, the County would be required to make the payments. The IDA is not required to repay the County for any payments the County makes pursuant to the guaranty.

In 2018, the County guaranteed DCEDC’s \$1,618,500 Guaranteed Note, Series A of 2018 and \$1,470,000 Guaranteed Parking Revenue Note, Series B of 2018. The DCEDC is a component unit of the County. The Notes were paid in full during 2020. In 2019, the County guaranteed DCEDC’s \$1,376,000 Guaranteed Note, Series A of 2019. The note matures through 2026. At

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

NOTE 28: GUARANTEED DEBT (CONTINUED)

December 31, 2021 the outstanding principal amount of the guaranteed note is \$179,000. In 2020, the County guaranteed DCEDC's \$1,643,500 Modified Guaranteed Note, Series A of 2018 and \$1,495,000 Modified Guaranteed Parking Revenue Note, Series B of 2018. The Modified Guaranteed Note, Series A of 2018 was paid in full during 2021. At December 31, 2021 the outstanding principal amount of the Modified Series B of 2018 note was \$1,495,000. The proceeds of the Notes were used to refinance the Guaranteed Note, Series A of 2018 and Guaranteed Parking Revenue Note, Series B of 2018. In the event DCEDC is unable to make a required payment on the guaranteed notes, the County would be required to make the payments. The DCEDC is not required to repay the County for any payments the County makes pursuant to the guaranty.

In 2019, the County guaranteed the Redevelopment Authority's ("RDA") \$650,000 Guaranteed Revenue Note, Series of 2019. The Redevelopment Authority is a related party of the County. The loan matures and is due in 2021. The note expired during 2021 as no proceeds were issued against this note.

In 2016, the County guaranteed the General Authority's \$8,479,511 and \$1,708,775 Taxable County Guaranteed Revenue Refunding Bond, Series A of 2016 and Tax-Exempt County Guaranteed Revenue Refunding Bond, Series B of 2016, respectively. The General Authority is a component unit of the County. The bonds mature through 2022. The Series B of 2016 bonds were paid in full during 2019. At December 31, 2021 the outstanding principal amount of the guaranteed Series A of 2016 bonds is \$7,630,512. In 2017, the County guaranteed the General Authority's \$5,917,000 Lease Revenue Note. The note matures through 2038. At December 31, 2021, the outstanding principal amount of the guaranteed note is \$5,028,742. In the event the General Authority is unable to make a required payment on the guaranteed bonds, the County would be required to make the payments. In accordance with the guaranty agreement, if such payments are made by the County, the General Authority is required to reimburse the County from any money's available for that purpose under the Trust Indenture.

In accordance with an Asset Transfer Agreement dated December 1, 2013, the Pennsylvania Economic Development Financing Authority ("PEDFA") leased the Off-Street Parking System from the Harrisburg Parking Authority and entered into a PEDFA Intergovernmental Cooperation Agreement with the City of Harrisburg to operate an On-Street Parking System, collectively the "Parking System". The City of Harrisburg is a political subdivision of the County. To finance the acquisition of the Parking System, the PEDFA issued 2013 Bonds.

In 2013, Dauphin County guaranteed portions of the 2013 Bonds. In accordance with the Series B Bond Guaranty Agreement between Dauphin County and the PEDFA, the County has guaranteed the full payment of the principal and interest of the Series B Bonds in the maximum principal amount of \$99,000,000, together with interest thereon. The Series B Bonds mature through July 1, 2053. As of December 31, 2021 the amount of principal outstanding on the Series B Bonds is \$92,967,029. The County entered into a County/Authority Reimbursement Agreement with the PEDFA that provides for the County to seek reimbursement from the Authority for any guaranteed payments the County makes as a result of a failure of the Authority to make a payment.

In accordance with the Series C Bond Guaranty Agreement between Dauphin County and the PEDFA, the County has guaranteed the full payment of the principal and interest of the Series C Bonds in the maximum principal amount of \$68,453,474, together with interest thereon, in the event that the Bond Insurer (Assured Guarantee Municipal Corp. "AGM") fails to make debt service payments to the Authority. The Series C Bonds mature through July 1, 2053. As of December 31, 2021 the amount of principal outstanding on the Series C Bonds is \$61,158,474.

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

NOTE 28: GUARANTEED DEBT (CONTINUED)

The County entered into a Reimbursement Agreement with AGM so that the County has a legal right to seek reimbursement from AGM for any guaranty payments the County makes as a result of a failure of AGM to make a guaranteed payment.

In accordance with a guaranty agreement dated December 23, 2013 between the County and the Lancaster County Solid Waste Management Authority ("LCSWMA"), the County guarantees the full payment of the principal and interest of the \$24 million 2013B Bonds issued by the LCSWMA in connection with the Harrisburg Resource Recovery Facility ("HRRF") transactions. As part of the HRRF, the LCSWMA agreed to purchase the Harrisburg Incinerator from the Harrisburg Authority. The Harrisburg Authority is a component unit of the City of Harrisburg, which is a political subdivision of the County. The County will also be responsible for interest expense, over 1% annum, for a period of 20 years. The 2013B Bonds, when due in 2033, will be paid by the LCSWMA if the County flow control to the HRRF is renewed for a subsequent 10-year term by mutual agreement between the County and the LCSWMA. If such mutual agreement is not reached, LCSWMA has agreed to convey the HRRF to the County, free and clear of any liens or encumbrances, for \$24 million which will be applied to pay the 2013B Bonds. At December 31, 2021 the outstanding principal of the 2013B Bonds is \$24 million. The County entered into a Reimbursement Agreement with LCSWMA so that the County has a legal right to seek reimbursement from LCSWMA for any guaranty payments the County makes as a result of a failure of LCSWMA to make a payment.

NOTE 29: LABOR CONTRACT

Component Unit – Labor Contract

Case Management Unit

Approximately 70% of CMU's payroll was paid to employees represented by a labor union contract. The union ratified a new agreement in September 2019, which runs until June 30, 2022.

NOTE 30: INFRASTRUCTURE BANK

Component Unit – Infrastructure Bank

Dauphin County Industrial Development Authority ("IDA")

The Dauphin County Infrastructure Bank Program (the "Program") was approved for creation in June of 2013 for the purpose of providing eligible applicants loans to fund qualifying transportation infrastructure projects, with interest rates at 0.5% and terms of up to 10 years. These loans are to be secured by pledges of liquid fuels revenue for public applicants, or letters of credit for private applicants. In addition, the loan agreements are between the County and the loan applicants.

In March 2014, February 2015, February 2016 and December 2020, through a partnership between the Pennsylvania Department of Transportation and Dauphin County, the County received loans in the amounts of \$4,272,723, \$7,034,518, \$1,279,250, and \$5,822,550, respectively, which were transferred to the IDA, by Memorandum of Understanding (MOU), for the administration of the Infrastructure Bank program.

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

NOTE 30: INFRASTRUCTURE BANK (CONTINUED)

Component Unit – Infrastructure Bank (Continued)

Dauphin County Industrial Development Authority (“IDA”) (Continued)

Loans Receivable

On May 15, 2014, the County entered into a loan agreement with Londonderry Township in the amount of \$925,000 at a fixed interest rate of 0.50%. The agreement allows for Londonderry Township to draw funds and make payments similar to a line of credit arrangement with a structured payment schedule. The agreement requires Londonderry Township to make annual principal and interest payments of \$94,887 to the IDA for 10 consecutive years beginning on January 1, 2015. The amount outstanding on the loan as of September 30, 2021 is \$281,837 with no additional funds available for Londonderry Township to borrow.

On May 21, 2014, the County entered into a loan agreement with Derry Township in the amount of \$256,960 at a fixed interest rate of 0.50%. The agreement allows for Derry Township to draw funds and make payments similar to a line of credit arrangement with a structured payment schedule. The agreement requires Derry Township to make annual principal and interest payments of \$26,357 to the IDA for 10 consecutive years beginning on January 1, 2015. The amount outstanding on the loan as of September 30, 2021 is \$78,286 with an additional \$68,457 available for Derry Township to borrow.

On May 21, 2014, the County entered into a loan agreement with Middletown Borough in the amount of \$1,500,000 at a fixed interest rate of 0.50%. The agreement allows for Middletown Borough to draw funds and make payments similar to a line of credit arrangement with a structured payment schedule. The agreement requires Middletown Borough to make annual principal and interest payments of \$153,858 to the IDA for 10 consecutive years beginning on January 1, 2015. The amount outstanding on the loan as of September 30, 2021, is \$456,995 with no additional amounts available for Middletown Borough to borrow.

On August 7, 2014, the County entered into a loan agreement with West Hanover Township in the amount of \$825,000 at a fixed interest rate of 0.50%. The agreement allows for West Hanover Township to draw funds and make payments similar to a line of credit arrangement with a structured payment schedule. The agreement requires West Hanover Township to make annual principal and interest payments of \$84,533 to the IDA for 10 consecutive years beginning on January 1, 2015. The amount outstanding on the loan as of September 30, 2021, is \$251,083 with no additional funds available for West Hanover Township to borrow.

On May 1, 2015, the County entered into a loan agreement with the Township of Swatara in the amount of \$1,500,000 at a fixed interest rate of 0.50%. The agreement allows for the Township of Swatara to draw funds and make payments similar to a line of credit arrangement with a structured payment schedule. The agreement requires the Township of Swatara to make annual principal and interest payments of \$153,900 to the IDA for 10 consecutive years beginning on January 1, 2016. The amount outstanding on the loan as of September 30, 2021 is \$607,982 with an additional \$27,084 available for the Township of Swatara to borrow.

On May 15, 2015, the County entered into a loan agreement with the Township of Lower Swatara in the amount of \$500,000 at a fixed interest rate of 0.50%. The agreement allows for the Township of Lower Swatara to draw funds and make payments similar to

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

NOTE 30: INFRASTRUCTURE BANK (CONTINUED)

Component Unit – Infrastructure Bank (Continued)

Dauphin County Industrial Development Authority (“IDA”) (Continued)

Loans Receivable (Continued)

a line of credit arrangement with a structured payment schedule. The agreement requires the Township of Lower Swatara to make annual principal and interest payments of \$51,290 to the IDA for 10 consecutive years beginning on January 1, 2016. The amount outstanding at September 30, 2021 is \$202,621 with no additional funds available for the Township of Lower Swatara to borrow.

On June 15, 2015, the County entered into a loan agreement with the Township of Susquehanna in the amount of \$4,800,000 at a fixed interest rate of 0.50%. The agreement allows for the Township of Susquehanna to draw funds and make payments similar to a line of credit arrangement with a structured payment schedule. The agreement requires the Township of Susquehanna to make annual principal and interest payments of \$492,181 to the IDA for 10 consecutive years beginning on January 1, 2016. The amount outstanding on the loan as of September 30, 2021, is \$1,944,358 with no additional funds available for the Township of Susquehanna to borrow.

On December 22, 2020, the County entered into a loan agreement with Hawthorne SPE in the amount of \$5,822,550 at a fixed interest rate of 1.00%. The agreement allows for Hawthorne SPE to draw funds and make payments similar to a line of credit arrangement with a structure payment schedule. The agreement requires Hawthorne SPE to make annual principal and interest payments to the IDA for 10 consecutive years beginning on November 15, 2021. The amount outstanding as of September 30, 2021 is \$5,822,550 with an additional \$4,505,399 available for Hawthorne SPE to borrow.

Loans Receivable at September 30, 2021 is as follows:

	<u>Infrastructure Bank</u>
Displayed as:	
Current Portion	\$ 1,535,533
Noncurrent Portion	<u>3,509,239</u>
	<u>\$ 5,044,772</u>

Due to Related Party

Through the creation of the Infrastructure Bank, Dauphin County established an MOU with the IDA in which the IDA acts as the administrator of the program. Although the MOU gives the administrative rights to the Authority, the debt remains in the name of Dauphin County. As the debt service payments from the Municipalities are collected by the IDA, they will be applied against the County loan. The County has also budgeted to contribute \$350,000 annually of their Liquid Fuels allocation to assist in the repayment of the loan. As of September 30, 2021, \$10,490,135 is due to Dauphin County for the repayment of the Infrastructure Bank loan.

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

NOTE 30: INFRASTRUCTURE BANK (CONTINUED)

Component Unit – Infrastructure Bank (Continued)

Dauphin County Industrial Development Authority (“IDA”) (Continued)

Due to Other Governments

On May 11, 2016, the County entered into a loan agreement with the Township of Middle Paxton in the amount of \$1,212,000 at a fixed interest rate of 0.50%. The agreement allows for the Township of Middle Paxton to draw funds and make payments similar to a line of credit arrangement with a structured payment schedule. The agreement requires the Township of Middle Paxton to make annual principal and interest payments of \$124,334 to the IDA for 10 consecutive years beginning on January 1, 2017. The Township of Middle Paxton has made regularly scheduled payments in excess of the amounts previously drawn and is currently owed \$138,474 which is included in Due to Other Governments.

On December 23, 2019, the County entered into a loan agreement with the Township of Susquehanna in the amount of \$1,550,000 at a fixed interest rate of 2.33%. Of the proceeds, \$1,502,500 were used to fund the project, while the remaining funds were used to pay closing costs on the loan. The agreement allows for the Township of Susquehanna to draw funds from the IDA for project expenditures. The agreement requires the Township of Susquehanna to make annual principal and semi-annual interest payments to PNC Bank for 10 consecutive years beginning on June 1, 2020. As of September 30, 2021, \$1,502,500 is available for the Township of Susquehanna to borrow.

On December 23, 2019, the County entered into a loan agreement with the Borough of Royalton in the amount of \$1,818,000 at a fixed interest rate of 2.33%. Of the proceeds, \$1,768,000 were used to fund the project, while the remaining funds were used to pay closing costs on the loan. The agreement allows for the Borough of Royalton to draw funds from the IDA for project expenditures. The agreement requires the Borough of Royalton to make annual principal and semi-annual interest payments to PNC Bank for 10 consecutive years beginning on June 1, 2020. As of September 30, 2021, \$145,635 is available for the Borough of Royalton to borrow.

On April 2, 2021, the County entered into a loan agreement with Conewago Township in the amount of \$387,217 at a fixed interest rate of 2.15%. Of the proceeds, \$329,952 were used to fund the project, while the remaining funds were used to pay closing costs on the loan. The agreement allows for Conewago Township to draw funds from the IDA for project expenditures. The agreement requires Conewago Township to make annual principal and semi-annual interest payments to Orrstown Bank for 10 consecutive years beginning on October 1, 2020. As of September 30, 2021, \$329,952 is available for Conewago Township to borrow.

On April 2, 2021, the County entered into a loan agreement with East Hanover Township in the amount of \$287,400 at a fixed interest rate of 2.15%. Of the proceeds, \$243,836 were used to fund the project, while the remaining funds were used to pay closing costs on the loan. The agreement allows for East Hanover Township to draw funds from the IDA for project expenditures. The agreement requires East Hanover Township to make annual principal and semi-annual interest payments to Orrstown Bank for 10 consecutive years beginning on October 1, 2020. As of September 30, 2021, \$243,836 is available for East Hanover Township to borrow.

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

NOTE 30: INFRASTRUCTURE BANK (CONTINUED)

Component Unit – Infrastructure Bank (Continued)

Dauphin County Industrial Development Authority (“IDA”) (Continued)

Due to Other Governments (Continued)

On April 2, 2021, the County entered into a loan agreement with Jackson Township in the amount of \$198,426 at a fixed interest rate of 2.15%. Of the proceeds, \$166,972 were used to fund the project, while the remaining funds were used to pay closing costs on the loan. The agreement allows for Jackson Township to draw funds from the IDA for project expenditures. The agreement requires Jackson Township to make annual principal and semi-annual interest payments to Orrstown Bank for 10 consecutive years beginning on October 1, 2020. As of September 30, 2021, \$166,972 is available for Jackson Township to borrow.

On April 2, 2021, the County entered into a loan agreement with Londonderry Township in the amount of \$326,956 at a fixed interest rate of 2.15%. Of the proceeds, \$277,920 were used to fund the project, while the remaining funds were used to pay closing costs on the loan. The agreement allows for Londonderry Township to draw funds from the IDA for project expenditures. The agreement requires Londonderry Township to make annual principal and semi-annual interest payments to Orrstown Bank for 10 consecutive years beginning on October 1, 2020. As of September 30, 2021, \$277,920 is available for Londonderry Township to borrow.

NOTE 31: INVESTMENT IN DIRECT FINANCING LEASES

Component Unit – Investment in Direct Financing Leases

Dauphin County Economic Development Corporation (“DCEDC”)

On October 30, 2018, the Dauphin County Economic Development Corporation (the “DCEDC”) leased a building (the “Veterans Building”) owned by the Dauphin County Industrial Development Authority (“IDA”). The term of the lease is October 30, 2018 through November 15, 2020. The lease required the DCEDC to issue debt and remit the debt proceeds, less issuance costs, to the IDA to permit the IDA to retire the debt obligations on the Veterans Building.

On October 30, 2018, the DCEDC issued a Guaranteed Note, Series A of 2018, to Members 1st Federal Credit Union (the “Credit Union”) in the amount of \$1,618,500, the proceeds of which, less issuance costs, were paid to the IDA under the lease in satisfaction of all lease rental payments due on the lease between the DCEDC and the IDA. The Note bears interest at 3.7% and requires interest only payments for 24 months at which time the entire Note principal of \$1,618,500 is due and payable on November 1, 2020.

The Guaranteed Note between DCEDC and the Credit Union is secured by a first-priority leasehold mortgage lien and assignment of rents on the real property located at 112 Market Street, Harrisburg, PA (the Veterans Building). The Note is further secured by a guarantee agreement, dated October 30, 2018, between the County of Dauphin, and the Credit Union. Under the guarantee agreement, the County guarantees full and prompt payment of the principal and interest on the Note between the DCEDC and the Credit Union.

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

NOTE 31: INVESTMENT IN DIRECT FINANCING LEASES (CONTINUED)

Component Unit – Investment in Direct Financing Leases (Continued)

Dauphin County Economic Development Corporation (“DCEDC”) (Continued)

The lease between the DCEDC and the IDA also required the DCEDC to sublease the Veterans Building back to the IDA. On October 30, 2018, the DCEDC entered a sublease agreement with the IDA, whereby the IDA would pay sublease rentals adequate to allow the DCEDC to meet the debt service payments on the Note issued by the DCEDC. The sublease was also assigned by the DCEDC to the Credit Union as security under the Note.

On September 1, 2020, the DCEDC refinanced the Guaranteed Note, Series A of 2018, to Members 1st Federal Credit Union (the “Credit Union”) in the amount of \$1,643,500. The Note bears interest at 3.7% and requires interest only payments for 24 months at which time the entire Note principal of \$1,643,500 is due and payable on November 1, 2022. With the refinancing of the Guaranteed Note, the County guarantee as well as the lease and sublease between the DCEDC and the Authority (as described above) were extended through the Notes maturity date of November 1, 2022.

On March 31, 2021, the IDA sold the Veterans Building for a contract price of \$1,925,000. The proceeds from the sale of the building were used to extinguish the Guaranteed Note, Series A of 2018 and therefore also the related Direct Financing Lease between the IDA and the DCEDC. The remaining proceeds were used for settlement expenses, accrued interest, rent expense, and a net cash disbursement to the IDA in the amount of \$112,748.

NOTE 32: AMERICAN RESCUE PLAN ACT AND RELATED EXPENSES

During 2021, the County of Dauphin received funding under the American Rescue Plan Act in the amount of \$27,028,159 of which \$1,726,994 was transferred to the Dauphin County Economic Development Corporation. The County will use these funds to help mitigate the impacts of the pandemic on the County.

Component Unit – Management’s Plan

Dauphin County Economic Development Corporation (“DCEDC”)

During 2021, DCEDC expended grant funding from the County of Dauphin under the American Rescue Plan Act in the amount of \$191,968. These funds were used to fund tourism grants, broadband studies, and administrative activities.

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

NOTE 33: PAYCHECK PROTECTION PROGRAM LOAN (PPP LOAN)

Component Unit – Management's Plan

Case Management Unit ("CMU")

On April 7, 2020, CMU entered into a Small Business Administration Paycheck Protection Program (PPP Loan) in the amount of \$1,939,000. The Note bears an interest rate of 1.0% with 18 payments of \$108,581 expiring in April 2022. The proceeds of the Note will be used for payroll costs, as defined by the Coronavirus Aid, Relief, and Economic Security Act (CARES), costs related to the continuation of group health care benefits during periods of sick, medical, or family leave, and insurance premiums, mortgage interest payment, utility payments on service agreements prior to February 15, 2020, interest payments on any other debt obligations that were incurred before February 15, 2020, and refinancing a SBA Economic Injury loan made between January 31, 2020 and April 3, 2020. The PPP loan will be forgiven if certain requirements are met. CMU believes they have met those requirements and that the loan will be forgiven in 2021. At June 30, 2021, CMU had received \$911,526. On May 21, 2021, the Small Business Administration provided First National Bank with \$1,959,898 to apply towards the PPP loan, which includes accrued interest, hence forgiving CMU's liability with respect to the Note.

NOTE 34: SUBSEQUENT EVENTS

In June 2022, the County of Dauphin received the second installment of approximately \$27 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.

Component Units – Subsequent Events

Case Management Unit ("CMU")

In November 2021, CMU elected to not renew the lease for their Lebanon County office and closed operations for that office.

NOTE 35: RESTATEMENT OF NET POSITION/FUND BALANCE

Component Units – Subsequent Events

Case Management Unit ("CMU")

The following restatement was necessary to reflect the provisions of GASB Statement No. 84, "Fiduciary Activities". The Representative Payee ("rep payee") funds held by CMU were previously not recorded on CMU's financial statements. With the adoption of GASB 84, the rep payee funds now met the criteria to be classified as fiduciary funds. This change is reported as a change in accounting principle and is reflected as a restatement of net position in the fiduciary fund financial statements. The restatement resulted in a change in net position of \$2,003,796 at July 1, 2020 in the fiduciary fund financial statements. The Statement of Fiduciary Net Position and the Statement of Changes in Fiduciary Net Position, only report financial information for the year ended June 30, 2021, as the information for June 30, 2020 is not readily available.

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

NOTE 36: RISKS AND UNCERTAINTIES

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

REQUIRED
SUPPLEMENTARY
INFORMATION

COUNTY OF DAUPHIN
SCHEDULE OF CHANGES IN THE NET PENSION
LIABILITY AND RELATED RATIOS
YEARS ENDED DECEMBER 31

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability								
Service cost	\$ 6,505,241	\$ 6,561,891	\$ 6,288,773	\$ 7,224,873	\$ 8,135,054	\$ 7,782,411	\$ 7,539,587	\$ 7,631,935
Interest	30,406,370	29,294,047	27,740,362	25,110,793	24,190,935	23,191,491	22,212,750	21,023,961
Changes of benefit terms	-	-	2,351,654	-	-	-	-	-
Differences between expected and actual experience	3,079,605	7,559,931	2,158,944	2,501,870	(783,239)	(340,322)	3,005,187	(1,154,590)
Changes in assumptions	-	-	19,825,970	5,763,282	-	-	-	-
Benefit payments, including refunds of member contributions	(25,913,233)	(21,241,517)	(19,650,422)	(19,288,290)	(17,504,222)	(16,635,647)	(16,348,103)	(15,117,387)
Net change in total pension liability	14,077,983	22,174,352	38,715,281	21,312,528	14,038,528	13,997,933	16,409,421	12,383,919
Total pension liability - beginning	422,543,284	400,368,932	361,653,652	340,341,124	326,302,596	312,304,663	295,895,242	283,511,323
Total pension liability - ending (a)	<u>\$ 436,621,267</u>	<u>\$ 422,543,284</u>	<u>\$ 400,368,933</u>	<u>\$ 361,653,652</u>	<u>\$ 340,341,124</u>	<u>\$ 326,302,596</u>	<u>\$ 312,304,663</u>	<u>\$ 295,895,242</u>
Plan Fiduciary Net Position								
Contributions - employer	\$ 56,165,217	\$ 7,670,585	\$ 6,694,390	\$ 6,004,307	\$ 5,852,311	\$ 6,263,146	\$ 6,546,502	\$ 7,296,208
Contributions - employee	5,762,001	5,235,090	5,402,698	5,120,149	4,940,140	4,635,059	4,407,790	4,414,489
Net investment income	66,249,536	37,749,022	57,967,026	(16,658,289)	44,189,197	21,807,326	2,071,951	20,481,368
Benefit payments, including refunds of employee contributions	(25,913,233)	(21,241,517)	(19,650,422)	(19,288,290)	(17,504,222)	(16,635,647)	(16,348,103)	(15,117,387)
Administrative expense	(430,421)	(232,165)	(220,389)	(232,813)	(213,874)	(208,581)	(191,401)	(185,839)
Net change in plan fiduciary net position	101,833,100	29,181,015	50,193,303	(25,054,936)	37,263,552	15,861,303	(3,513,261)	16,888,839
Plan fiduciary net position - beginning	391,711,239	362,530,224	312,336,922	337,391,858	300,128,306	284,267,003	287,780,264	270,891,425
Plan fiduciary net position - ending (b)	<u>\$ 493,544,339</u>	<u>\$ 391,711,239</u>	<u>\$ 362,530,225</u>	<u>\$ 312,336,922</u>	<u>\$ 337,391,858</u>	<u>\$ 300,128,306</u>	<u>\$ 284,267,003</u>	<u>\$ 287,780,264</u>
County's net pension liability/(asset) - ending (a) - (b)	<u>\$ (56,923,072)</u>	<u>\$ 30,832,045</u>	<u>\$ 37,838,708</u>	<u>\$ 49,316,730</u>	<u>\$ 2,949,266</u>	<u>\$ 26,174,290</u>	<u>\$ 28,037,660</u>	<u>\$ 8,114,978</u>
Plan fiduciary net position as a percentage of the total pension liability/(asset)	113.04%	92.70%	90.55%	86.36%	99.13%	91.98%	91.02%	97.26%
Covered payroll	\$ 83,781,278	\$ 83,767,362	\$ 79,578,062	\$ 77,655,475	\$ 77,285,207	\$ 74,619,828	\$ 73,801,979	\$ 74,667,283
County's net pension liability as a percentage of covered payroll	-67.94%	36.81%	47.55%	63.51%	3.82%	35.08%	37.99%	10.87%

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

COUNTY OF DAUPHIN
SCHEDULE OF EMPLOYER CONTRIBUTIONS - LAST 10 YEARS
YEARS ENDED DECEMBER 31

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Actuarially determined contribution	\$ 7,057,992	\$ 7,670,585	\$ 6,694,390	\$ 6,004,307	\$ 5,852,311	\$ 6,263,146	\$ 6,546,502	\$ 7,296,208	\$ 8,772,717	\$ 8,493,038
Contributions in relation to the actuarially determined contribution	<u>56,165,217</u>	<u>7,670,585</u>	<u>6,694,390</u>	<u>6,004,307</u>	<u>5,852,311</u>	<u>6,263,146</u>	<u>6,546,502</u>	<u>7,296,208</u>	<u>8,772,717</u>	<u>8,493,038</u>
Contribution deficiency (excess)	<u>(49,107,225)</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 83,781,278	\$ 83,767,362	\$ 79,578,062	\$ 77,655,475	\$ 77,285,207	\$ 74,619,828	\$ 73,801,979	\$ 74,667,283	\$ 74,667,283	\$ 75,886,904
Contributions as a percentage of covered payroll	67.04%	9.16%	8.41%	7.73%	7.57%	8.39%	8.87%	9.77%	11.75%	11.19%

Notes to Schedule

Valuation date January 1, 2021

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level Dollar
Remaining amortization period	21 years
Asset valuation method	Fair value adjusted for unrecognized gains and losses from prior years
Inflation	3.0%
Salary increases	4.25% average, including inflation
Investment rate of return	7.25%, net of pension plan investment expense, including inflation
Retirement age	Age 60 or 55 with 20 years' service
Mortality	PubG-2010 Mortality Table for males and females with generational mortality improvement using MP19

Changes in Assumptions and Benefit Terms:

- For the January 1, 2018 valuation, the County has elected to change the interest rate assumption from 7.5% to 7.25% and the salary assumption from 4.5% to 4.25%.

- For the January 1, 2020 valuation, mortality rates were based off the PubG-2010 Mortality Table for males and females with generational mortality improvement using MP19

- For the January 1, 2019 valuation, mortality rates were based on the SOA Pub-2010 for general employees with general projection using Scale MP-2018.

For the January 1, 2018 valuation, mortality rates were based off the 2013 RP Annuitant Mortality Table for males and females with no projected improvement.

COUNTY OF DAUPHIN
 SCHEDULE OF INVESTMENT RETURNS
 YEARS ENDED DECEMBER 31

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Annual money-weighted rate of return, net of investment expense	15.72%	10.10%	19.13%	-4.70%	15.07%	8.10%	1.10%	8.00%

Note to Schedule

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

COUNTY OF DAUPHIN
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
YEARS ENDED DECEMBER 31

Total OPEB Liability :	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service Cost	\$ 747,345	\$ 722,232	\$ 631,521	\$ 682,402
Interest	543,044	918,345	969,708	887,301
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	-	(3,807,632)	-	-
Changes of assumptions	(763,241)	3,303,826	1,051,929	(1,766,984)
Benefit payments	<u>(1,178,790)</u>	<u>(1,214,115)</u>	<u>(1,214,115)</u>	<u>(1,162,938)</u>
Net Changes in Total OPEB Liability	(651,642)	(77,344)	1,439,043	(1,360,219)
Total OPEB Liability - Beginning	<u>28,028,194</u>	<u>28,105,538</u>	<u>26,666,495</u>	<u>28,026,714</u>
Total OPEB Liability - Ending	<u>\$ 27,376,552</u>	<u>\$ 28,028,194</u>	<u>\$ 28,105,538</u>	<u>\$ 26,666,495</u>

Changes of Assumptions:

- For the January 1, 2019 valuation, the discount rate changed from 3.64% to 3.26%. Trend and mortality assumptions were updated.
- For the January 1, 2020 valuation, the discount rate changed from 3.26% to 1.93%. Trend and mortality assumptions were updated.
- For the January 1, 2021 valuation, the discount rate changed from 1.93% (previous year) to 2.25%. Trend and mortality assumptions were updated.

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

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 107,030,000	\$ 107,030,000	\$ 108,001,032	\$ 971,032
Intergovernmental	31,752,545	57,547,961	33,472,612	(24,075,349)
Charges for Services	21,296,954	20,554,386	20,394,377	(160,009)
License and Permits	129,050	129,050	152,144	23,094
Court Costs and Fines	3,114,675	3,163,957	3,096,619	(67,338)
Interest and Rents	133,350	133,350	114,196	(19,154)
Miscellaneous	406,393	526,393	315,344	(211,049)
Total Revenues	163,862,967	189,085,097	165,546,324	(23,538,773)
Expenditures				
Current:				
General Government	29,337,175	29,632,624	64,692,291	(35,059,667)
Judicial	66,013,482	66,548,108	57,723,926	8,824,182
Public Safety	48,308,979	48,751,119	45,539,508	3,211,611
Public Works	2,394,115	2,394,115	-	2,394,115
Human Services	18,731,402	41,861,753	20,992,456	20,869,297
Culture and Recreation	2,447,208	2,364,813	2,181,181	183,632
Conservation and Development	7,255,120	7,070,701	9,601,536	(2,530,835)
Debt Service:				
Principal	10,030,359	10,303,359	12,186,019	(1,882,660)
Interest	3,224,461	4,334,185	5,969,495	(1,635,310)
Capital Outlay	-	-	2,225,943	(2,225,943)
Total Expenditures	187,742,301	213,260,777	221,112,355	(7,851,578)
Excess of Revenues Over (Under) Expenditures	(23,879,334)	(24,175,680)	(55,566,031)	(31,390,351)
Other Financing Sources (Uses)				
Transfer In	7,773,237	7,773,237	34,709,931	26,936,694
Transfer Out	-	-	(17,097,615)	(17,097,615)
Issuance of General Obligation Bonds	-	-	54,885,000	54,885,000
Issuance of Infrastructure Loan	-	-	1,200,000	1,200,000
Issuance of Capital Lease Debt	-	-	1,745,006	1,745,006
Total Other Financing Sources (Uses)	7,773,237	7,773,237	75,442,322	67,669,085
Net Change in Fund Balances	(16,106,097)	(16,402,443)	19,876,291	36,278,734
Fund Balances - January 1, 2021	16,106,097	16,402,443	56,533,635	40,131,192
Fund Balances - December 31, 2021	\$ -	\$ -	\$ 76,409,926	\$ 76,409,926

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
CHILDREN AND YOUTH FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 44,386,950	\$ 44,386,950	\$ 37,607,755	\$ (6,779,195)
Charges for Services	844,614	844,614	683,227	(161,387)
Total Revenues	<u>45,231,564</u>	<u>45,231,564</u>	<u>38,290,982</u>	<u>(6,940,582)</u>
Expenditures				
Current:				
Human Services	56,241,784	56,241,784	46,848,619	9,393,165
Debt Service:				
Principal	-	-	13,209	(13,209)
Interest	-	-	8,893	(8,893)
Capital Outlay	2,563	2,563	38,147	(35,584)
Total Expenditures	<u>56,244,347</u>	<u>56,244,347</u>	<u>46,908,868</u>	<u>9,335,479</u>
Excess of Revenues Over (Under) Expenditures	<u>(11,012,783)</u>	<u>(11,012,783)</u>	<u>(8,617,886)</u>	<u>2,394,897</u>
Other Financing Sources (Uses)				
Transfer In	11,012,783	11,012,783	8,697,023	(2,315,760)
Transfer (Out)	-	-	(79,137)	(79,137)
Total Other Financing Sources (Uses)	<u>11,012,783</u>	<u>11,012,783</u>	<u>8,617,886</u>	<u>(2,394,897)</u>
Net Change in Fund Balances	-	-	-	-
Fund Balances - January 1, 2021	-	-	-	-
Fund Balances - December 31, 2021	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
LOW INCOME HOUSING FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 125,000	\$ 125,000	\$ 64,000	\$ (61,000)
Charges for Services	397,000	397,000	716,041	319,041
Interest and Rents	3,000	3,000	2,651	(349)
Total Revenues	525,000	525,000	782,692	257,692
Expenditures				
Current:				
Conservation and Development	525,000	525,000	320,153	204,847
Total Expenditures	525,000	525,000	320,153	204,847
Net Change in Fund Balances	-	-	462,539	462,539
Fund Balances - January 1, 2021	-	-	1,624,654	1,624,654
Fund Balances - December 31, 2021	\$ -	\$ -	\$ 2,087,193	\$ 2,087,193

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
GAMING FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 11,700,000	\$ 11,700,000	\$ 17,836,225	\$ 6,136,225
Interest and Rents	25,000	25,000	22,433	(2,567)
Total Revenues	11,725,000	11,725,000	17,858,658	6,133,658
Expenditures				
Current:				
Judicial	522,535	522,535	416,070	106,465
Conservation and Development	6,406,767	6,406,767	7,402,751	(995,984)
Total Expenditures	6,929,302	6,929,302	7,818,821	(889,519)
Excess of Revenues Over (Under) Expenditures	4,795,698	4,795,698	10,039,837	5,244,139
Other Financing Sources (Uses)				
Transfer Out	(8,237,091)	(8,237,091)	(8,046,081)	191,010
Total Other Financing Sources (Uses)	(8,237,091)	(8,237,091)	(8,046,081)	191,010
Net Change in Fund Balances	(3,441,393)	(3,441,393)	1,993,756	5,435,149
Fund Balances - January 1, 2021	3,441,393	3,441,393	14,129,423	10,688,030
Fund Balances - December 31, 2021	\$ -	\$ -	\$ 16,123,179	\$ 16,123,179

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
MH/A/DP FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 29,010,327	\$ 29,010,327	\$ 26,397,356	\$ (2,612,971)
Charges for Services	1,319,350	1,319,350	980,628	(338,722)
Interest and Rents	40,000	40,000	8,522	(31,478)
Total Revenues	30,369,677	30,369,677	27,386,506	(2,983,171)
Expenditures				
Current:				
Human Services	31,555,277	31,555,277	27,903,107	3,652,170
Total Expenditures	31,555,277	31,555,277	27,903,107	3,652,170
Excess of Revenues Over (Under) Expenditures	(1,185,600)	(1,185,600)	(516,601)	668,999
Other Financing Sources (Uses)				
Transfer In	1,185,600	1,185,600	1,158,294	(27,306)
Transfer (Out)	-	-	(641,693)	(641,693)
Total Other Financing Sources (Uses)	1,185,600	1,185,600	516,601	(668,999)
Net Change in Fund Balances	-	-	-	-
Fund Balances - January 1, 2021	-	-	-	-
Fund Balances - December 31, 2021	\$ -	\$ -	\$ -	\$ -

COUNTY OF DAUPHIN

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

DECEMBER 31, 2021

NOTE 1: BUDGETARY DATA

County Budget Process

Formal budgetary accounting is employed as a management control for the General Fund, certain Special Revenue Funds, and the Capital Project Funds of the County on a calendar year basis. Additionally, formal budgetary accounting is employed by the County as a management control for certain Special Revenue Funds on a fiscal year basis with the fiscal year ending June 30th. Annual calendar year operating budgets are adopted each year through the passage of an annual budget ordinance; annual fiscal year operating budgets are adopted each year through the passage of a motion by the County Commissioners. Accounting principles generally accepted in the United States of America are used to complete the budgets.

The County of Dauphin follows these procedures in establishing the budgetary data reflected in the financial statements:

- (1) In early July for the calendar year budgets and early April for the fiscal year budgets, the Budget Director supplies the department directors with a budget submission packet for the ensuing year. This packet contains the prior year actuals, the current year estimates, a workspace for the next year requests, and other forms to further detail the requests. This submission packet is due back to the budget office by late August for calendar year budgets and early May for the fiscal year budgets.
- (2) During September and October for calendar year budgets and May for fiscal year budgets, the Budget Director meets with each department to discuss their budget requests. At this meeting, requests are substantiated or revised as necessary.
- (3) Upon completion of the budget meetings, the Budget Director assembles work papers for the Public Budget Hearings that are held in mid-November for the calendar year budgets and late May for fiscal year budgets. At these hearings, the Commissioners review the budget requests with the various department directors, and finalize figures for the proposed budget that will be made available for the 20-day public inspection period.
- (4) The Budget Director then presents the proposed budget to the Commissioners. This budget presentation takes place in late November for the calendar year budgets and early June for the fiscal year budgets at an advertised date.
- (5) After the 20-day inspection period but no later than December 31 for the calendar year budgets and June 30 for the fiscal year budgets, the Commissioners adopt the final budget.
- (6) As required by the Commonwealth of Pennsylvania County Code, subsequent to the calendar year budgets approval, the County Commissioners adopt the appropriation measures required to put the budget into effect and fix the rate of taxation. Within 15 days subsequent to the legal adoption of the calendar year budgets, the County Commissioners file a copy of the budget with the Department of Community and Economic Development of the Commonwealth of Pennsylvania.

COUNTY OF DAUPHIN

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)

DECEMBER 31, 2021

NOTE 1: BUDGETARY DATA (CONTINUED)

Legal Requirements

An annual budget is required to be legally adopted for the General Fund since real estate taxes are levied to finance its operations. Although not legally required, the County also adopts annual budgets for its Capital Projects Fund, and certain Special Revenue Funds (Children and Youth Fund, Aging Fund, Drug and Alcohol Fund, Mental Health/Autism/Developmental Programs Fund, State Grant Fund, Human Service Development Fund, Hazard Material Emergency Response Fund, Liquid Fuels Fund, Low Income Housing Fund, Hotel Tax Fund, Gaming Fund, Capital Projects Fund, Emergency 911 Operating & Act 56 Wireless Fund, and Domestic Relations Fund). Budgetary data is presented on the basis of accounting principles generally accepted in the United States of America for all funds that adopt annual budgets.

Level of Control

Commonwealth of Pennsylvania statute requires the County's legal level of budgetary control to be at the fund level and the County maintains budgetary control at the fund level.

Lapsing of Appropriations

Unexpended appropriations lapse at year-end.

Management Amendment Authority

During the course of the year, departmental needs may change, emergencies may occur, or additional revenue sources may arise. As a result, funds are occasionally 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 major function 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.

Financial analysis is provided monthly to management showing spending levels in comparison to the current budget. The budget is also reviewed by management with operating departments.

OTHER
SUPPLEMENTARY
INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

County of Dauphin, Pennsylvania

Combining and Individual Nonmajor Governmental Fund Financial Statements

For descriptions of the Nonmajor Special Revenue Funds, see page 169.

The Fort Hunter Permanent Fund is used to account for the resources required to be held in perpetuity to be used for park, recreational, and historical purposes in accordance with the Fort Hunter Indenture.

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

	<u>Nonmajor Special Revenue Funds</u>	<u>Fort Hunter Permanent Fund</u>	<u>Total Other Governmental Funds</u>
<u>Assets</u>			
Cash and Cash Equivalents	\$ 19,463,920	\$ -	\$ 19,463,920
Investments	-	1,606,411	1,606,411
Receivables:			
Accounts	2,113,233	-	2,113,233
Due From Other Funds	428,671	-	428,671
Due From Other Governments	1,961,980	-	1,961,980
Prepaid Items	7,952	-	7,952
Other Assets	2,534	-	2,534
Restricted Assets			
Cash	-	14,131	14,131
	<hr/>	<hr/>	<hr/>
Total Assets	\$ 23,978,290	\$ 1,620,542	\$ 25,598,832
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>Liabilities and Fund Balances</u>			
Liabilities			
Accounts Payable	\$ 2,352,918	\$ -	\$ 2,352,918
Accrued Liabilities	186,691	-	186,691
Unearned Revenues	3,609,168	-	3,609,168
Due To Other Funds	422,510	-	422,510
	<hr/>	<hr/>	<hr/>
Total Liabilities	6,571,287	-	6,571,287
	<hr/>	<hr/>	<hr/>
Fund Balances			
Nonspendable	-	1,620,542	1,620,542
Restricted	17,407,003	-	17,407,003
	<hr/>	<hr/>	<hr/>
Total Fund Balances	17,407,003	1,620,542	19,027,545
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	\$ 23,978,290	\$ 1,620,542	\$ 25,598,832
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	Nonmajor Special Revenue <u>Funds</u>	Fort Hunter Permanent <u>Fund</u>	Total Other Governmental <u>Funds</u>
Revenues			
Hotel Taxes	\$ 9,984,569	\$ -	\$ 9,984,569
Intergovernmental	24,340,116	-	24,340,116
Charges for Services	1,247,212	-	1,247,212
Court Costs and Fines and Fees	1,552,401	-	1,552,401
Interest and Rent	20,077	166,163	186,240
Miscellaneous Revenue	1,589,046	-	1,589,046
	<hr/>		
Total Revenues	38,733,421	166,163	38,899,584
	<hr/>		
Expenditures			
Current:			
Judicial	7,381,885	-	7,381,885
Public Safety	8,659,065	-	8,659,065
Public Works	732,238	-	732,238
Human Services	11,332,394	-	11,332,394
Culture and Recreation	9,985,365	-	9,985,365
Debt Service			
Principal	928,682	-	928,682
Interest	118,328	-	118,328
Capital Projects	5,798,126	-	5,798,126
	<hr/>		
Total Expenditures	44,936,083	-	44,936,083
	<hr/>		
Excess of Revenues Over (Under) Expenditures	(6,202,662)	166,163	(6,036,499)
	<hr/>		
Other Financing Sources (Uses)			
Transfers In	6,849,464	-	6,849,464
Transfers Out	(1,957,856)	-	(1,957,856)
Issuance of Capital Lease Debt	2,337,198	-	2,337,198
	<hr/>		
Total Other Financing Sources	7,228,806	-	7,228,806
	<hr/>		
Net Change in Fund Balances	1,026,144	166,163	1,192,307
	<hr/>		
Fund Balances - Beginning of Year	16,380,859	1,454,379	17,835,238
	<hr/>		
Fund Balances - End of Year	\$ 17,407,003	\$ 1,620,542	\$ 19,027,545
	<hr/> <hr/>		

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 1,114,511	\$ 1,114,511	\$ 554,121	\$ (560,390)
Interest and Rents	20,000	20,000	10,658	(9,342)
Miscellaneous	-	-	5,000	5,000
Total Revenues	1,134,511	1,134,511	569,779	(564,732)
Expenditures				
Current:				
General Government	-	-	1,105,607	(1,105,607)
Culture and Recreation	-	-	69,286	(69,286)
Debt Service				
Capital Outlay	14,742,390	14,742,390	4,612,252	10,130,138
Total Expenditures	14,742,390	14,742,390	5,787,145	8,955,245
Excess of Revenues Over (Under) Expenditures	(13,607,879)	(13,607,879)	(5,217,366)	8,390,513
Other Financing Sources (Uses)				
Transfers In	-	-	15,000	15,000
Transfers Out	(243,500)	(243,500)	(1,292,603)	(1,049,103)
Total Other Financing Sources (Uses)	(243,500)	(243,500)	(1,277,603)	(1,034,103)
Net Change in Fund Balances	(13,851,379)	(13,851,379)	(6,494,969)	7,356,410
Fund Balances - January 1, 2021	13,851,379	13,851,379	18,253,141	4,401,762
Fund Balances - December 31, 2021	\$ -	\$ -	\$ 11,758,172	\$ 11,758,172

NONMAJOR SPECIAL REVENUE FUNDS

County of Dauphin, Pennsylvania

Combining and Individual Nonmajor Special Revenue Fund Financial Statements and Schedules

Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are restricted or committed to expenditures for specified purposes. The following are utilized to account for those financial activities:

The State Grant Fund is used to account the proceeds of various state grants programs, whose resources are restricted for those programs.

The Liquid Fuels Tax Fund accounts for state aid revenues used for building and improving bridges.

The Domestic Relations Fund accounts for expenditures and reimbursement revenue related to the operations of the County's Child Support Enforcement Program, which is funded with federal, state, and County funds.

The Hazard Material Emergency Response Fund is used to account for state grants and other various charges, whose resources are restricted for the response and cleanup of hazardous materials incidents.

The following funds are used to account for revenue received from various federal, state, and local sources. These funds, which are restricted for the provision of specified social services to eligible County residents, are as follows:

Human Services Development Fund
Aging Fund
Drug and Alcohol Fund

The Emergency 911 Operating and Act 56 Wireless Fund is used to account for the emergency response communications network of the County.

The Fee For Local Use Fund is used to account for the proceeds of fees imposed by the County on the registration of vehicles to addresses located within the County. The funds provided by the fees are collected and remitted by the State, and are restricted for the construction, reconstruction, maintenance, and repair of bridges.

The Drug Act-Forfeited Federal Property Fund and the Drug Act-Forfeited State Property Fund are used to account for proceeds of property forfeited under federal and state criminal proceedings, respectively.

The Hotel Tax Fund is used to account for the proceeds of hotel taxes levied by the County.

The Act 89 Bridge Maintenance Fund is used to account for proceeds received from the State to be used for bridge maintenance in accordance with the Pennsylvania General Assembly Act 89 of 2013.

The PENNDOT Act 44 SR Fund is used to account for proceeds received from the State to be used for bridge maintenance in accordance with the Pennsylvania General Assembly Act 44 of 2007, as amended by Act 89 of 2013.

The Bridge Bundle Project Fund is used to account for proceeds received from various funding sources to be used to repair or replace deficient bridges.

The Prison/Jail Fund collects commissions on phone contracts which are then utilized for the operation of the prison.

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

	State Grant	Liquid Fuels Fund	Domestic Relations Fund	Hazard Material Emergency Response	Human Services Development Fund	Emergency 911 Operating & Act 56 Wireless Fund	Fee For Local Use Fund	Aging Fund	Drug and Alcohol Fund
<u>Assets</u>									
Cash and Cash Equivalents	\$ 1,133,111	\$ 827,001	\$ 604,170	\$ 363,826	\$ 44,113	\$ 2,927,124	\$ 4,793,626	\$ 1,913,238	\$ 1,252,429
Receivables:									
Accounts	364,383	-	113	-	-	1,585,283	-	-	5,716
Due From Other Funds	724	-	304,767	-	10	9,365	-	-	45,567
Due From Other Governments	-	-	811,361	-	-	-	-	583,094	567,525
Prepaid Items	-	-	-	-	-	3,190	-	2,352	410
Other Assets	227	145	-	62	15	58	955	193	230
Total Assets	\$ 1,498,445	\$ 827,146	\$ 1,720,411	\$ 363,888	\$ 44,138	\$ 4,525,020	\$ 4,794,581	\$ 2,498,877	\$ 1,871,877
<u>Liabilities and Fund Balances</u>									
<u>Liabilities</u>									
Accounts Payable	\$ 41,476	\$ 13,538	\$ 6,240	\$ 46,959	\$ 9,751	\$ 197,952	\$ -	\$ 172,395	\$ 259,011
Accrued Liabilities	3,850	-	64,631	-	-	57,304	-	41,512	14,452
Unearned Revenues	-	-	-	-	839	-	-	2,040,630	1,567,699
Due To Other Funds	1,673	-	313,244	-	33,548	8,498	-	31,626	30,715
Total Liabilities	46,999	13,538	384,115	46,959	44,138	263,754	-	2,286,163	1,871,877
<u>Fund Balances</u>									
Restricted	1,451,446	813,608	1,336,296	316,929	-	4,261,266	4,794,581	212,714	-
Total Fund Balances	1,451,446	813,608	1,336,296	316,929	-	4,261,266	4,794,581	212,714	-
Total Liabilities and Fund Balances	\$ 1,498,445	\$ 827,146	\$ 1,720,411	\$ 363,888	\$ 44,138	\$ 4,525,020	\$ 4,794,581	\$ 2,498,877	\$ 1,871,877

COUNTY OF DAUPHIN
 COMBINING BALANCE SHEET (CONTINUED)
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2021

	Drug Act- Forfeited State Property	Drug Act- Forfeited Federal Property	Hotel Tax Fund	Act 89 Bridge Maintenance Fund	PENNDOT Act 44 SR Fund	Bridge Bundle Project Fund	Prison/Jail Fund	Total
<u>Assets</u>								
Cash and Cash Equivalents	\$ 499,906	\$ 52,759	\$ 632,432	\$ 499,407	\$ 1,113,860	\$ 1,543,047	\$ 1,263,871	\$ 19,463,920
Receivables:								
Accounts	-	-	-	-	-	70,870	86,868	2,113,233
Due From Other Funds	297	-	67,941	-	-	-	-	428,671
Due From Other Governments	-	-	-	-	-	-	-	1,961,980
Prepaid Items	2,000	-	-	-	-	-	-	7,952
Other Assets	119	25	112	145	248	-	-	2,534
Total Assets	\$ 502,322	\$ 52,784	\$ 700,485	\$ 499,552	\$ 1,114,108	\$ 1,613,917	\$ 1,350,739	\$ 23,978,290
<u>Liabilities and Fund Balances</u>								
Liabilities								
Accounts Payable	\$ 56,657	\$ -	\$ 696,680	\$ -	\$ -	\$ 589,007	\$ 263,252	\$ 2,352,918
Accrued Liabilities	1,687	-	3,255	-	-	-	-	186,691
Unearned Revenues	-	-	-	-	-	-	-	3,609,168
Due To Other Funds	2,656	-	550	-	-	-	-	422,510
Total Liabilities	61,000	-	700,485	-	-	589,007	263,252	6,571,287
Fund Balances								
Restricted	441,322	52,784	-	499,552	1,114,108	1,024,910	1,087,487	17,407,003
Total Fund Balances	441,322	52,784	-	499,552	1,114,108	1,024,910	1,087,487	17,407,003
Total Liabilities and Fund Balances	\$ 502,322	\$ 52,784	\$ 700,485	\$ 499,552	\$ 1,114,108	\$ 1,613,917	\$ 1,350,739	\$ 23,978,290

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

	State Grant	Liquid Fuels Fund	Domestic Relations Fund	Hazard Material Emergency Response	Human Services Development Fund	Emergency 911 Operating & Act 56 Wireless Fund	Fee For Local Use Fund	Aging Fund	Drug and Alcohol Fund
Revenues									
Hotel Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	806,514	3,629,756	141,470	354,397	8,019,981	1,354,870	5,999,573	3,401,246
Charges for Services	-	-	13,243	47,103	-	-	-	11,609	-
Court Costs and Fines and Fees	928,381	-	-	-	-	-	-	-	-
Interest and Rent	1,725	1,689	45	459	118	586	7,240	1,486	1,677
Miscellaneous Revenue	-	-	-	2,000	4,900	-	-	1,357,760	-
Total Revenues	930,106	808,203	3,643,044	191,032	359,415	8,020,567	1,362,110	7,370,428	3,402,923
Expenditures									
Current:									
Judicial	563,217	-	5,915,482	-	-	-	-	-	-
Public Safety	-	-	-	55,879	-	8,056,894	-	-	-
Public Works	-	732,238	-	-	-	-	-	-	-
Human Services	-	-	-	-	408,489	-	-	7,320,893	3,603,012
Culture and Recreation	-	-	-	-	-	-	-	-	-
Debt Service									
Principal	9,515	-	-	-	-	206,467	-	-	-
Interest	6,562	-	-	-	-	66,303	-	-	-
Capital Outlay	321,917	2,635	-	42,499	-	2,022,336	-	-	31,986
Total Expenditures	901,211	734,873	5,915,482	98,378	408,489	10,352,000	-	7,320,893	3,634,998
Excess of Revenues Over (Under)									
Expenditures	28,895	73,330	(2,272,438)	92,654	(49,074)	(2,331,433)	1,362,110	49,535	(232,075)
Other Financing Sources (Uses)									
Transfers In	-	-	2,389,320	-	49,074	1,500,000	-	22,561	232,075
Transfers Out	-	-	-	-	-	-	(1,000,619)	(67,755)	-
Issuance of Capital Lease Debt	314,862	-	-	-	-	2,022,336	-	-	-
Total Other Financing Sources	314,862	-	2,389,320	-	49,074	3,522,336	(1,000,619)	(45,194)	232,075
Net Change in Fund Balances	343,757	73,330	116,882	92,654	-	1,190,903	361,491	4,341	-
Fund Balances - Beginning of Year	1,107,689	740,278	1,219,414	224,275	-	3,070,363	4,433,090	208,373	-
Fund Balances - End of Year	\$ 1,451,446	\$ 813,608	\$ 1,336,296	\$ 316,929	\$ -	\$ 4,261,266	\$ 4,794,581	\$ 212,714	\$ -

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

	Drug Act- Forfeited State Fund	Drug Act- Forfeited Federal Fund	Hotel Tax Fund	Act 89 Bridge Maintenance Fund	PENNDOT Act 44 SR Fund	Bridge Bundle Project Fund	Prison/Jail Fund	Totals
Revenues								
Hotel Taxes	\$ -	\$ -	\$ 9,984,569	\$ -	\$ -	\$ -	\$ -	\$ 9,984,569
Intergovernmental	-	-	-	202,350	104,263	325,696	-	24,340,116
Charges for Services	-	-	-	-	-	-	1,175,257	1,247,212
Court Costs and Fines and Fees	624,020	-	-	-	-	-	-	1,552,401
Interest and Rent	910	210	796	1,111	1,909	-	116	20,077
Miscellaneous Revenue	-	-	-	-	-	213,272	11,114	1,589,046
Total Revenues	624,930	210	9,985,365	203,461	106,172	538,968	1,186,487	38,733,421
Expenditures								
Current								
Judicial	754,054	149,132	-	-	-	-	-	7,381,885
Public Safety	-	-	-	-	-	-	546,292	8,659,065
Public Works	-	-	-	-	-	-	-	732,238
Human Services	-	-	-	-	-	-	-	11,332,394
Culture and Recreation	-	-	9,985,365	-	-	-	-	9,985,365
Debt Service								
Principal	-	-	-	-	-	712,700	-	928,682
Interest	-	-	-	-	-	45,463	-	118,328
Capital Outlay	-	42,821	-	-	-	3,333,932	-	5,798,126
Total Expenditures	754,054	191,953	9,985,365	-	-	4,092,095	546,292	44,936,083
Excess of Revenues Over (Under) Expenditures	(129,124)	(191,743)	-	203,461	106,172	(3,553,127)	640,195	(6,202,662)
Other Financing Sources (Uses)								
Transfers In	-	3,370	-	-	-	2,653,064	-	6,849,464
Transfers Out	(3,370)	-	-	(502,462)	(383,650)	-	-	(1,957,856)
Issuance of Capital Lease Debt	-	-	-	-	-	-	-	2,337,198
Total Other Financing Sources	(3,370)	3,370	-	(502,462)	(383,650)	2,653,064	-	7,228,806
Net Change in Fund Balances	(132,494)	(188,373)	-	(299,001)	(277,478)	(900,063)	640,195	1,026,144
Fund Balances - Beginning of Year	573,816	241,157	-	798,553	1,391,586	1,924,973	447,292	16,380,859
Fund Balances - End of Year	\$ 441,322	\$ 52,784	\$ -	\$ 499,552	\$ 1,114,108	\$ 1,024,910	\$ 1,087,487	\$ 17,407,003

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
STATE GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Court Costs and Fines	\$ 620,000	\$ 620,000	\$ 928,381	\$ 308,381
Interest and Rents	4,000	4,000	1,725	(2,275)
Total Revenues	<u>624,000</u>	<u>624,000</u>	<u>930,106</u>	<u>306,106</u>
Expenditures				
Current:				
Judicial	915,063	915,063	563,217	351,846
Debt Service:				
Principal	-	-	9,515	(9,515)
Interest	-	-	6,562	(6,562)
Capital Outlay	-	-	321,917	(321,917)
Total Expenditures	<u>915,063</u>	<u>915,063</u>	<u>901,211</u>	<u>13,852</u>
Other Financing Sources (Uses)				
Issuance of Capital Lease Debt	-	-	314,862	314,862
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>314,862</u>	<u>314,862</u>
Net Change in Fund Balances	(291,063)	(291,063)	343,757	634,820
Fund Balances - January 1, 2021	291,063	291,063	1,107,689	816,626
Fund Balances - December 31, 2021	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,451,446</u>	<u>\$ 1,451,446</u>

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
LIQUID FUELS FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 771,508	\$ 771,508	\$ 806,514	\$ 35,006
Interest and Rents	1,200	1,200	1,689	489
Total Revenues	<u>772,708</u>	<u>772,708</u>	<u>808,203</u>	<u>35,495</u>
Expenditures				
Current:				
Public Works	772,708	772,708	732,238	40,470
Capital Outlay	-	-	2,635	(2,635)
Total Expenditures	<u>772,708</u>	<u>772,708</u>	<u>734,873</u>	<u>37,835</u>
Net Change in Fund Balances	-	-	73,330	73,330
Fund Balances - January 1, 2021	-	-	740,278	740,278
Fund Balances - December 31, 2021	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 813,608</u>	<u>\$ 813,608</u>

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
DOMESTIC RELATIONS FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 4,894,131	\$ 4,894,131	\$ 3,629,756	\$ (1,264,375)
Charges for Services	22,500	22,500	13,243	(9,257)
Interest and Rents	-	-	45	45
Total Revenues	4,916,631	4,916,631	3,643,044	(1,273,587)
Expenditures				
Current:				
Judicial	7,305,951	7,305,951	5,915,482	1,390,469
Total Expenditures	7,305,951	7,305,951	5,915,482	1,390,469
Excess of Revenues Over (Under) Expenditures	(2,389,320)	(2,389,320)	(2,272,438)	116,882
Other Financing Sources (Uses)				
Transfer In	2,389,320	2,389,320	2,389,320	-
Total Other Financing Sources (Uses)	2,389,320	2,389,320	2,389,320	-
Net Change in Fund Balances	-	-	116,882	116,882
Fund Balances - January 1, 2021	-	-	1,219,414	1,219,414
Fund Balances - December 31, 2021	\$ -	\$ -	\$ 1,336,296	\$ 1,336,296

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
HAZARD MATERIAL EMERGENCY RESPONSE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 40,000	\$ 40,000	\$ 141,470	\$ 101,470
Charges for Services	73,525	73,525	47,103	(26,422)
Miscellaneous Revenue	-	-	2,000	2,000
Interest and Rents	500	500	459	(41)
Total Revenues	114,025	114,025	191,032	77,007
Expenditures				
Current:				
Public Safety	114,025	114,025	55,879	58,146
Capital Outlay	-	-	42,499	(42,499)
Total Expenditures	114,025	114,025	98,378	15,647
Net Change in Fund Balances	-	-	92,654	92,654
Fund Balances - January 1, 2021	-	-	224,275	224,275
Fund Balances - December 31, 2021	\$ -	\$ -	\$ 316,929	\$ 316,929

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
HUMAN SERVICE DEVELOPMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 248,531	\$ 248,531	\$ 354,397	\$ 105,866
Interest and Rents	300	300	118	(182)
Miscellaneous	10,000	10,000	4,900	(5,100)
Total Revenues	258,831	258,831	359,415	100,584
Expenditures				
Current:				
Human Services	295,386	347,066	408,489	(61,423)
Total Expenditures	295,386	347,066	408,489	(61,423)
Excess of Revenues Over (Under) Expenditures	(36,555)	(88,235)	(49,074)	39,161
Other Financing Sources (Uses)				
Transfer In	36,555	88,235	49,074	(39,161)
Total Other Financing Sources (Uses)	36,555	88,235	49,074	(39,161)
Net Change in Fund Balances	-	-	-	-
Fund Balances - January 1, 2021	-	-	-	-
Fund Balances - December 31, 2021	\$ -	\$ -	\$ -	\$ -

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
AGING FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 5,757,774	\$ 5,757,774	\$ 5,999,573	\$ 241,799
Charges for Services	9,791	9,791	11,609	1,818
Interest and Rents	26,102	26,102	1,486	(24,616)
Miscellaneous	1,767,914	1,767,914	1,357,760	(410,154)
Total Revenues	7,561,581	7,561,581	7,370,428	(191,153)
Expenditures				
Current:				
Human Services	7,617,083	7,617,083	7,320,893	296,190
Total Expenditures	7,617,083	7,617,083	7,320,893	296,190
Excess of Revenues Over (Under) Expenditures	(55,502)	(55,502)	49,535	105,037
Other Financing Sources (Uses)				
Transfer In	138,823	138,823	22,561	(116,262)
Transfer (Out)	(83,321)	(83,321)	(67,755)	15,566
Total Other Financing Sources (Uses)	55,502	55,502	(45,194)	(100,696)
Net Change in Fund Balances	-	-	4,341	4,341
Fund Balances - January 1, 2021			208,373	208,373
Fund Balances - December 31, 2021	\$ -	\$ -	\$ 212,714	\$ 212,714

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
DRUG AND ALCOHOL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 4,205,617	\$ 4,205,617	\$ 3,401,246	\$ (804,371)
Charges for Services	135,778	135,778	-	(135,778)
Interest and Rents	-	-	1,677	1,677
Miscellaneous	71,674	71,674	-	(71,674)
Total Revenues	4,413,069	4,413,069	3,402,923	(1,010,146)
Expenditures				
Current:				
Human Services	4,666,323	4,666,323	3,603,012	1,063,311
Capital Outlay	-	-	31,986	(31,986)
Total Expenditures	4,666,323	4,666,323	3,634,998	1,031,325
Excess of Revenues Over (Under) Expenditures	(253,254)	(253,254)	(232,075)	21,179
Other Financing Sources (Uses)				
Transfer In	268,254	268,254	232,075	(36,179)
Transfer (Out)	(15,000)	(15,000)	-	15,000
Total Other Financing Sources (Uses)	253,254	253,254	232,075	(21,179)
Net Change in Fund Balances	-	-	-	-
Fund Balances - January 1, 2021	-	-	-	-
Fund Balances - December 31, 2021	\$ -	\$ -	\$ -	\$ -

COUNTY OF DAUPHIN
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 HOTEL TAX FUND
 FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Hotel Taxes	\$ 9,115,500	\$ 9,115,500	\$ 9,984,569	\$ 869,069
Interest and Rents	1,000	1,000	796	(204)
Total Revenues	<u>9,116,500</u>	<u>9,116,500</u>	<u>9,985,365</u>	<u>868,865</u>
Expenditures				
Current:				
Culture and Recreation	<u>9,116,500</u>	<u>9,116,500</u>	<u>9,985,365</u>	<u>(868,865)</u>
Total Expenditures	<u>9,116,500</u>	<u>9,116,500</u>	<u>9,985,365</u>	<u>(868,865)</u>
Net Change in Fund Balances	-	-	-	-
Fund Balances - January 1, 2021	-	-	-	-
Fund Balances - December 31, 2021	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
EMERGENCY 911 OPERATING ACT 56 WIRELESS FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 6,975,524	\$ 6,975,524	\$ 8,019,981	\$ 1,044,457
Interest and Rents	1,000	1,000	586	(414)
Total Revenues	<u>6,976,524</u>	<u>6,976,524</u>	<u>8,020,567</u>	<u>1,044,043</u>
Expenditures				
Current:				
Public Safety	8,549,627	8,549,627	8,056,894	492,733
Debt Service				
Principal	200,000	200,000	206,467	(6,467)
Interest	-	-	66,303	(66,303)
Capital Outlay	-	-	2,022,336	(2,022,336)
Total Expenditures	<u>8,749,627</u>	<u>8,749,627</u>	<u>10,352,000</u>	<u>(1,602,373)</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,773,103)</u>	<u>(1,773,103)</u>	<u>(2,331,433)</u>	<u>(558,330)</u>
Other Financing Sources (Uses)				
Transfers In	1,773,103	1,773,103	1,500,000	(273,103)
Issuance of Capital Lease Debt	-	-	2,022,336	2,022,336
Total Other Financing Sources (Uses)	<u>1,773,103</u>	<u>1,773,103</u>	<u>3,522,336</u>	<u>1,749,233</u>
Net Change in Fund Balances	-	-	1,190,903	1,190,903
Fund Balances - January 1, 2021	-	-	3,070,363	3,070,363
Fund Balances - December 31, 2021	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,261,266</u>	<u>\$ 4,261,266</u>

NONMAJOR ENTERPRISE FUNDS

County of Dauphin, Pennsylvania

Combining and Individual Nonmajor Enterprise Fund Financial Statements

Proprietary funds are used to account for activities where the intent of the governing body is that costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges and cost reimbursement plans.

The Solid Waste Fund is used to account for activities of the Dauphin County Solid Waste Management & Recycling department, and is expected to be financed through dumping and recycling fees.

The Fort Hunter Operating Fund is used to account for operating of Fort Hunter Park, and is expected to be financed through various rental and other charges.

COUNTY OF DAUPHIN
 COMBINING STATEMENT OF NET POSITION
 NONMAJOR ENTERPRISE FUNDS
 DECEMBER 31, 2021

	Solid Waste Fund	Fort Hunter Operating Fund	Totals
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 480,871	\$ 27,246	\$ 508,117
Accounts Receivables	9,312	-	9,312
Due From Other Funds	1,143	-	1,143
Total current assets	491,326	27,246	518,572
Noncurrent Assets:			
Capital Assets, Not Being Depreciated	-	111,492	111,492
Capital Assets, Being Depreciated, (Net)	1,451,170	314,662	1,765,832
Total noncurrent assets	1,451,170	426,154	1,877,324
Total assets	1,942,496	453,400	2,395,896
LIABILITIES			
Current liabilities:			
Accounts Payable	297,853	-	297,853
Accrued Liabilities	5,840	-	5,840
Accrued Compensated Absences	7,369	-	7,369
Due to Other Funds	3,000	-	3,000
Total current liabilities	314,062	-	314,062
Noncurrent liabilities:			
Accrued Compensated Absences	21,028	-	21,028
Total noncurrent liabilities	21,028	-	21,028
Total liabilities	335,090	-	335,090
NET POSITION			
Net Investment in Capital Assets	1,451,170	426,154	1,877,324
Unrestricted	156,236	27,246	183,482
Total net position	\$ 1,607,406	\$ 453,400	\$ 2,060,806

COUNTY OF DAUPHIN
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND
 CHANGES IN FUND NET POSITION
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2021

	Solid Waste Fund	Fort Hunter Operating Fund	Totals
Operating Revenues			
Charges for Services	\$ 119,241	\$ 25,682	\$ 144,923
Total Operating Revenues	<u>119,241</u>	<u>25,682</u>	<u>144,923</u>
Operating Expenses			
Personnel Services	389,354	-	389,354
Contracted Services	134,207	-	134,207
Supplies and Materials	15,755	-	15,755
Repairs and Maintenance	87,036	2,863	89,899
Utilities	14,371	6,636	21,007
Other Services and Charges	1,740,276	2,947	1,743,223
Depreciation and Amortization	153,547	36,158	189,705
Total Operating Expenses	<u>2,534,546</u>	<u>48,604</u>	<u>2,583,150</u>
Operating Loss	<u>(2,415,305)</u>	<u>(22,922)</u>	<u>(2,438,227)</u>
Nonoperating Revenues (Expenses)			
Interest Income	68	-	68
Grants	219,774	-	219,774
Total Nonoperating Revenues (Expenses)	<u>219,842</u>	<u>-</u>	<u>219,842</u>
Loss Before Transfers	<u>(2,195,463)</u>	<u>(22,922)</u>	<u>(2,218,385)</u>
Transfers In	<u>2,197,000</u>	<u>-</u>	<u>2,197,000</u>
Total Transfers	<u>2,197,000</u>	<u>-</u>	<u>2,197,000</u>
Changes in Net Position	1,537	(22,922)	(21,385)
Total Net Position - Beginning of Year	<u>1,605,869</u>	<u>476,322</u>	<u>2,082,191</u>
Total Net Position - End of Year	<u>\$ 1,607,406</u>	<u>\$ 453,400</u>	<u>\$ 2,060,806</u>

COUNTY OF DAUPHIN
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2021

	Solid Waste Fund	Fort Hunter Operating Fund	Totals
Cash Flows From Operating Activities			
Receipts from Recycling Services	\$ 125,961	\$ -	\$ 125,961
Receipts from Recreational Activities	-	25,682	25,682
Internal Activity - Payments to other funds	681	-	681
Payments to Employees	(389,744)	-	(389,744)
Payments to Suppliers	(1,838,311)	(12,446)	(1,850,757)
Net Cash Provided by (Used in) Operating Activities	(2,101,413)	13,236	(2,088,177)
Cash Flow From Noncapital Financing Activities			
Transfers In (Out)	2,197,000	-	2,197,000
Grants	219,774	-	219,774
Net Cash Provided by Noncapital Financing Activities	2,416,774	-	2,416,774
Cash Flows from Capital and Related Financing Activities			
Purchase of Capital Assets, net of Disposals	(264,539)	-	(264,539)
Net Cash Used in Capital and Related Financing Activities	(264,539)	-	(264,539)
Cash Flows from Investing Activities			
Interest Income	68	-	68
Net Cash Provided By Investing Activities	68	-	68
Net Increase in Cash and Cash Equivalents	50,890	13,236	64,126
Cash and Cash Equivalents, Beginning of Year	429,981	14,010	443,991
Cash and Cash Equivalents, End of Year	\$ 480,871	\$ 27,246	\$ 508,117

COUNTY OF DAUPHIN
 COMBINING STATEMENT OF CASH FLOWS (CONTINUED)
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2021

	Solid Waste Fund	Fort Hunter Operating Fund	Totals
Reconciliation of Operating loss to net cash provided by (used in) operating activities			
Operating Loss	\$ (2,415,305)	\$ (22,922)	\$ (2,438,227)
Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used in) Operating Activities			
Depreciation and Amortization Expense	153,547	36,158	189,705
Change in assets and liabilities			
Accounts Receivable	\$ (5,517)	-	(5,517)
Due from Other Funds	12,237	-	12,237
Accounts Payable	153,334	-	153,334
Accrued Expenses	1,771	-	1,771
Due to Other Funds	681	-	681
Accrued Compensated Absences	(2,161)	-	(2,161)
Net Cash Provided by (Used In) Operating Activities	<u>\$ (2,101,413)</u>	<u>\$ 13,236</u>	<u>\$ (2,088,177)</u>

CUSTODIAL FUNDS

County of Dauphin, Pennsylvania
Custodial Funds – Description of Funds

Custodial Funds

Funds used to report resources held by the primary government in a purely fiduciary capacity.

Tax Claim – Used to account for the collection of delinquent taxes for the County and on behalf of school districts and municipalities.

Prison, Probation, and Parole Funds – Used to account for work release earnings and disbursements and the personal funds held by individuals incarcerated at the County prison.

Row Office Funds – Used to accounts for the fees, fines, taxes, grants, and other monies collected by elected row officers that are subsequently disbursed to the County, other governments, or other not-for-profit entities or citizens for whom they were collected. These funds are as follows:

- Sheriff
- Treasurer
- Prothonotary
- Recorder of Deeds
- Clerk of Court
- Register of Wills
- Coroner

Domestic Relations – Used to account for child support payments collected by the County on behalf of the parents within the County’s child support enforcement program.

Children and Youth – Used to account for child support and other various receipts collected by the County on behalf of children within the County’s custody.

Flexible Spending Account – Used to account for funds set aside pre-tax by employees in the County’s flexible spending plan to pay eligible daycare costs of dependent children or parents.

Night Court Account – Used to account for funds collected for fines and restitutions.

Magisterial District Judges – Used to account for costs, fines, and other monies collected by magisterial district courts that are subsequently disbursed to the County, other governments, and other entities for whom they were collected.

COUNTY OF DAUPHIN
 COMBINING STATEMENT OF FIDUCIARY NET POSITION - CUSTODIAL FUNDS
 DECEMBER 31, 2021

	<u>Tax Claim</u>	<u>Prison Inmate Accounts</u>	<u>Probation & Parole</u>	<u>Sheriff</u>	<u>Treasurer</u>	<u>Prothonotary</u>	<u>Recorder of Deeds</u>	<u>Clerk of Courts</u>	<u>Register of Wills</u>	<u>Coroner</u>	<u>Domestic Relations</u>	<u>Children & Youth</u>	<u>Flexible Spending</u>	<u>Night Court</u>	<u>Magisterial District Judges</u>	TOTAL
Assets:																
Cash and Cash Equivalents	\$ 7,565,995	\$ 1,209,668	\$ 393,935	\$ 1,061,558	\$ 25,650	\$ 776,215	\$ 2,321,109	\$ 1,645,890	\$ 88,008	\$ 1,334	\$ 28,839	\$ 207,303	\$ 194,176	\$ 1,072	\$ 410,841	\$ 15,931,593
Total assets	<u>\$ 7,565,995</u>	<u>\$ 1,209,668</u>	<u>\$ 393,935</u>	<u>\$ 1,061,558</u>	<u>\$ 25,650</u>	<u>\$ 776,215</u>	<u>\$ 2,321,109</u>	<u>\$ 1,645,890</u>	<u>\$ 88,008</u>	<u>\$ 1,334</u>	<u>\$ 28,839</u>	<u>\$ 207,303</u>	<u>\$ 194,176</u>	<u>\$ 1,072</u>	<u>\$ 410,841</u>	<u>\$ 15,931,593</u>
Liabilities:																
Due to other Governments	\$ 1,667,132	\$ -	\$ -	\$ 22,482	\$ 25,650	\$ 88,430	\$ 2,321,109	\$ 427,142	\$ 88,008	\$ 1,334	\$ 28,839	\$ -	\$ -	\$ 1,072	\$ 274,911	\$ 4,946,109
Total liabilities	<u>1,667,132</u>	<u>-</u>	<u>-</u>	<u>22,482</u>	<u>25,650</u>	<u>88,430</u>	<u>2,321,109</u>	<u>427,142</u>	<u>88,008</u>	<u>1,334</u>	<u>28,839</u>	<u>-</u>	<u>-</u>	<u>1,072</u>	<u>274,911</u>	<u>4,946,109</u>
Net Position - Restricted	<u>\$ 5,898,863</u>	<u>\$ 1,209,668</u>	<u>\$ 393,935</u>	<u>\$ 1,039,076</u>	<u>\$ -</u>	<u>\$ 687,785</u>	<u>\$ -</u>	<u>\$ 1,218,748</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 207,303</u>	<u>\$ 194,176</u>	<u>\$ -</u>	<u>\$ 135,930</u>	<u>\$ 10,985,484</u>

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

	Tax Claim	Prison Inmate Accounts	Probation & Parole	Sheriff	Treasurer	Prothonotary	Recorder of Deeds	Clerk of Courts	Register of Wills	Coroner	Domestic Relations	Children & Youth	Flexible Spending	Night Court	Magisterial District Judges	TOTAL
Additions:																
Fees, licenses, Interest, and Commissions	\$ 2,533,641	\$ -	\$ 114	\$ 637,152	\$ 140,621	\$ 1,182,869	\$ 4,708,502	\$ 6,703,030	\$ 29,265,706	\$ 137,115	\$ -	\$ 2	\$ -	\$ -	\$ 6,877,815	\$ 52,186,567
Due to Other Governments	-	-	815,157	-	-	-	-	-	-	-	1,448,286	-	-	5,874	-	2,269,317
Escrows	4,730,023	2,470,472	921,585	6,455,692	-	1,866,772	-	1,457,528	-	-	-	663,598	555,350	-	817,897	19,938,917
Taxes	23,776,821	-	-	-	-	-	35,261,594	-	-	-	-	-	-	-	-	59,038,415
Total additions	31,040,485	2,470,472	1,736,856	7,092,844	140,621	3,049,641	39,970,096	8,160,558	29,265,706	137,115	1,448,286	663,600	555,350	5,874	7,695,712	133,433,216
Deductions:																
Fees, licenses, Interest, and Commissions	2,533,640	-	-	637,071	140,621	1,182,869	4,708,502	6,703,030	29,265,706	137,115	-	6	-	-	6,877,816	52,186,376
Due to Other Governments	-	-	815,157	-	-	-	-	-	-	-	1,448,286	-	-	5,874	-	2,269,317
Escrows	1,994,289	2,166,572	789,466	5,729,127	-	1,759,016	-	1,057,673	-	-	-	597,926	542,043	-	781,170	15,417,282
Taxes	23,776,821	-	-	-	-	-	35,261,594	-	-	-	-	-	-	-	-	59,038,415
Total Deductions	28,304,750	2,166,572	1,604,623	6,366,198	140,621	2,941,885	39,970,096	7,760,703	29,265,706	137,115	1,448,286	597,932	542,043	5,874	7,658,986	128,911,390
Change in net position	2,735,735	303,900	132,233	726,646	-	107,756	-	399,855	-	-	-	65,668	13,307	-	36,726	4,521,826
Net Position, beginning of year	3,163,128	905,768	261,702	312,430	-	580,029	-	818,893	-	-	-	141,635	180,869	-	99,204	6,463,658
Net Position, end of year	\$ 5,898,863	\$ 1,209,668	\$ 393,935	\$ 1,039,076	\$ -	\$ 687,785	\$ -	\$ 1,218,748	\$ -	\$ -	\$ -	\$ 207,303	\$ 194,176	\$ -	\$ 135,930	\$ 10,985,484

COUNTY OF DAUPHIN, PENNSYLVANIA

Statistical Section

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

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Financial Trends.....	194
<i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	
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<i>These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	
Debt Capacity.....	210
<i>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.</i>	
Demographic and Economic Information.....	215
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.</i>	
Operating Information.....	219
<i>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.</i>	

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

COUNTY OF DAUPHIN, PENNSYLVANIA

Net Position by Component - Last Ten Years

(Accrual basis of accounting)

(Unaudited)

	Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities										
Net investment in capital assets	\$ (695,268)	\$ 5,955,867	\$ 10,755,684	\$ 12,456,056	\$ 20,736,715	\$ 26,951,861	\$ 45,789,044	\$ 41,714,436	\$ 58,258,265	\$ 50,357,039
Restricted	28,776,237	18,862,587	19,445,884	23,273,811	23,112,169	24,737,862	22,307,689	32,079,214	43,124,501	88,673,564
Unrestricted	23,407,540	29,584,391	19,056,396	2,307,926	12,358,231	9,892,045	(22,983,005)	(35,335,623)	(56,363,629)	(59,428,360)
Total governmental activities net position	\$ 51,488,509	\$ 54,402,845	\$ 49,257,964	\$ 38,037,793	\$ 56,207,115	\$ 61,581,768	\$ 45,113,728	\$ 38,458,027	\$ 45,019,137	\$ 79,602,243
Business-type activities										
Net investment in capital assets	\$ 2,252,981	\$ 2,223,121	\$ 1,950,577	\$ 1,224,578	\$ 1,100,645	\$ 893,369	\$ 1,299,058	\$ 801,366	\$ 986,360	\$ 943,006
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	1,179,423	672,357	1,489,455	931,611	864,516	1,123,726	1,652,645	1,185,016	1,014,306	1,124,936
Total business-type activities net position	\$ 3,432,404	\$ 2,895,478	\$ 3,440,032	\$ 2,156,189	\$ 1,965,161	\$ 2,017,095	\$ 2,951,703	\$ 1,986,382	\$ 2,000,666	\$ 2,067,942
Primary government										
Net investment in capital assets	\$ 1,557,713	\$ 8,178,988	\$ 12,706,261	\$ 13,680,634	\$ 21,837,360	\$ 27,845,230	\$ 47,088,102	\$ 42,515,802	\$ 59,244,625	\$ 51,300,045
Restricted	28,776,237	18,862,587	19,445,884	23,273,811	23,112,169	24,737,862	22,307,689	32,079,214	43,124,501	88,673,564
Unrestricted	24,586,963	30,256,748	20,545,851	3,239,537	13,222,747	11,015,771	(21,330,360)	(34,150,607)	(55,349,323)	(58,303,424)
Total primary government net position	\$ 54,920,913	\$ 57,298,323	\$ 52,697,996	\$ 40,193,982	\$ 58,172,276	\$ 63,598,863	\$ 48,065,431	\$ 40,444,409	\$ 47,019,803	\$ 81,670,185

NOTE 1: The County implemented GASB Statements 51 and 53 beginning in 2010, GASB Statement 65 in 2013 and GASB Statement 68 in 2015; and, therefore, prior years have not been adjusted to reflect the implementation of these standards.

NOTE 2: This schedule is being prepared prospectively in accordance with GASB 63.

COUNTY OF DAUPHIN, PENNSYLVANIA

CHANGES IN NET POSITION - LAST TEN YEARS

For Years Ending December 31
(Accrual Basis of Accounting)

(Unaudited)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses:										
Governmental activities:										
General government	\$ 24,629,938	\$ 24,284,573	\$ 24,417,463	\$ 23,881,297	\$ 25,256,595	\$ 26,020,252	\$ 16,935,084	\$ 16,700,619	\$ 18,356,530	\$ 63,240,043
Judicial	53,584,526	54,700,457	54,993,262	58,057,097	59,916,415	61,198,204	66,653,315	71,356,859	64,336,493	45,876,443
Public safety	44,663,848	38,621,432	39,036,174	45,627,099	48,356,487	48,406,025	50,692,732	58,083,978	54,948,981	39,267,733
Public works	1,558,538	1,544,044	6,982,260	1,910,552	1,482,959	1,747,568	1,755,369	1,451,749	1,127,847	1,270,184
Human services	106,417,603	104,780,861	103,694,696	105,755,168	112,562,042	114,896,098	103,618,358	95,063,379	90,613,632	97,603,745
Culture and recreation	10,334,029	11,709,200	12,354,951	12,893,509	13,342,145	13,762,985	16,789,417	18,492,470	9,971,883	11,855,853
Conservation and development	13,184,384	18,515,635	14,900,958	11,625,331	15,653,091	13,435,965	12,988,612	11,473,611	33,746,737	16,540,999
Interest and fiscal charges on long-term debt	5,574,564	3,456,514	6,991,197	4,736,404	4,002,741	3,834,082	3,185,232	3,228,211	3,801,099	4,358,554
Indirect Expenses	(801,629)	(718,511)	(736,948)	(534,651)	(506,437)	(534,516)	-	-	-	-
Total governmental activities expenses	259,145,801	256,894,205	262,634,013	263,951,806	280,066,038	282,766,663	272,618,119	275,850,876	276,903,202	280,013,554
Business-type activities:										
Human Services - Health Choices Fund	67,066,573	67,323,365	67,936,230	68,502,487	78,709,782	86,139,886	93,152,224	42,709,799	1,165,517	532,397
Public Works - Human Service Building	847,667	847,297	877,526	854,111	945,478	842,357	1,314,452	1,309,121	1,345,574	1,260,120
Public Works - Solid Waste Fund	1,332,335	1,516,202	794,468	783,465	806,608	798,628	841,466	2,181,062	2,343,193	2,534,546
Public Safety - Emergency 911	7,092,262	6,831,369	6,661,578	-	-	-	-	-	-	-
Culture and Recreation - Fort Hunter	87,970	83,363	87,979	91,639	105,028	80,648	72,122	87,127	76,561	48,604
Indirect Expenses	801,629	718,511	736,948	534,651	506,437	534,516	-	-	-	-
Total business-type activities expenses	77,228,436	77,320,107	77,094,729	70,766,353	81,073,333	88,396,035	95,380,264	46,287,109	4,930,845	4,375,667
Total primary government expenses	\$ 336,374,237	\$ 334,214,312	\$ 339,728,742	\$ 334,718,159	\$ 361,139,371	\$ 371,162,698	\$ 367,998,383	\$ 322,137,985	\$ 281,834,047	\$ 284,389,221
Program Revenues:										
Governmental activities:										
Charges for services:										
General government	\$ 5,874,147	\$ 6,700,196	\$ 5,856,365	\$ 6,166,936	\$ 6,283,231	\$ 6,189,074	\$ 5,921,763	\$ 6,381,691	\$ 6,492,784	\$ 7,225,963
Judicial	10,719,624	11,861,657	12,038,691	12,892,768	12,494,767	12,467,022	13,570,965	13,441,190	11,854,745	12,485,891
Public safety	6,730,187	5,619,650	4,108,454	3,477,601	3,479,940	4,033,103	4,076,182	3,914,203	4,735,818	5,852,982
Human services	2,093,552	2,243,607	1,956,182	2,276,056	1,967,261	2,451,320	2,380,838	2,273,677	2,239,469	1,675,464
Culture and recreation	186,806	225,749	261,016	257,882	226,913	233,438	234,514	410,250	74,752	95,574
Conservation and development	540,016	384,293	495,880	974,891	1,061,199	1,052,446	1,043,366	1,270,092	1,608,694	1,486,775
Operating grants and contributions										
General government	137,438	94,598	10,351	-	21,500	-	2,820,269	26,570	26,820,442	27,510,324
Judicial	6,298,018	9,515,106	8,557,665	6,314,794	8,903,901	9,055,033	8,188,763	8,043,108	7,902,213	7,766,284
Public safety	2,024,115	2,252,880	2,931,595	7,358,620	8,079,581	7,788,677	6,943,151	9,077,035	8,780,832	8,630,067
Public works	846,997	1,020,925	7,462,593	1,177,199	631,147	678,266	-	502,508	392,251	272,413
Human services	96,089,660	93,124,678	93,579,940	92,394,086	99,674,375	101,497,099	87,367,669	78,563,883	77,080,694	93,597,623
Culture and recreation	733,262	1,140,022	1,005,810	302,671	271,094	195,982	243,764	380,119	337,423	183,465
Conservation and development	16,637,881	14,883,136	15,720,657	18,673,389	18,892,272	17,472,716	16,254,154	15,723,575	15,845,602	24,593,441
Capital grants and contributions										
Public works	-	-	-	1,307,572	4,844,784	3,160,135	2,815,436	2,431,836	2,219,657	2,793,693
Human services	-	-	-	-	-	-	1,044,316	-	-	-
Culture and recreation	-	-	-	-	2,020,878	527,164	2,488,460	2,982,290	1,564,375	261,308
Total governmental activities revenues	148,911,703	149,066,497	153,985,199	153,574,465	168,852,843	166,801,475	155,393,610	145,422,027	167,949,751	194,431,267
Business-type Activities:										
Charges for services:										
Human Services - Health Choices Fund	67,156,734	67,407,409	68,012,606	68,599,898	78,812,900	86,270,929	93,253,713	42,792,427	1,318,886	702,393
Public Works - Human Service Building	1,491,423	1,408,740	1,368,655	1,372,156	1,358,321	1,366,488	1,346,726	1,247,283	1,288,586	1,259,498
Public Works - Solid Waste Fund	1,200,381	1,027,329	195,323	203,690	97,752	109,067	99,051	88,062	48,815	119,241
Public Safety - Emergency 911	4,133,262	3,941,635	4,422,486	-	-	-	-	-	-	-
Culture and Recreation - Fort Hunter	48,414	38,461	48,672	44,514	44,554	51,435	46,337	41,787	8,815	25,682
Operating Grants and Contributions										
Human Services - Health Choices Fund	67,993	231,482	5,229	95,831	54,268	90,310	-	-	-	-
Public Works - Solid Waste Fund	-	-	-	-	-	-	41,254	68,831	227,304	219,774
Public Safety - Emergency 911	-	-	-	-	-	-	-	-	-	-
Culture and Recreation - Fort Hunter	-	52,061	-	-	-	-	-	-	-	-
Total Business-type Activities Revenues	74,098,207	74,107,117	74,052,971	70,316,089	80,367,795	87,888,229	94,787,081	44,238,390	2,892,406	2,326,588
Total Primary Government Revenues	223,009,910	223,173,614	228,038,170	223,890,554	249,220,638	254,689,704	250,180,691	189,660,417	170,842,157	196,757,855

(continued)

COUNTY OF DAUPHIN, PENNSYLVANIA

CHANGES IN NET POSITION - LAST TEN YEARS

For Years Ending December 31,
(Accrual Basis of Accounting)

(Unaudited)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Net Expenses										
Governmental activities	\$ (110,234,098)	\$ (107,827,708)	\$ (108,648,814)	\$ (110,377,341)	\$ (111,213,195)	\$ (115,965,188)	\$ (117,224,509)	\$ (130,428,849)	\$ (108,953,451)	\$ (85,582,287)
Business-type activities	(3,130,229)	(3,212,990)	(3,041,758)	(450,264)	(705,538)	(507,806)	(593,183)	(2,048,719)	(2,038,439)	(2,049,079)
Total Primary Government Net Expenses	\$ (113,364,327)	\$ (111,040,698)	\$ (111,690,572)	\$ (110,827,605)	\$ (111,918,733)	\$ (116,472,994)	\$ (117,817,692)	\$ (132,477,568)	\$ (110,991,890)	\$ (87,631,366)
General Revenue and Other Changes In Net Position										
Governmental activities:										
Taxes:										
Property taxes, levied for general purpose	\$ 99,828,373	\$ 100,484,797	\$ 101,557,300	\$ 102,381,207	\$ 103,874,126	\$ 104,379,322	103,088,831	105,637,703	106,236,115	108,348,346
Hotel taxes	9,074,534	9,725,114	10,680,070	10,957,914	11,359,510	11,717,786	12,077,750	12,562,023	6,101,215	9,984,569
In-lieu of Taxes	1,900,267	1,772,152	1,793,658	2,813,934	2,184,946	2,157,821	2,225,269	2,198,474	1,808,584	1,691,726
Unrestricted Investment Income	239,826	170,979	267,267	(317,957)	122,676	1,046,462	1,844,697	2,340,838	1,051,834	344,700
Appreciation (Depreciation) in Fair Value of Instruments	60,535	90,003	58,978	(24,964)	-	-	-	-	-	-
Miscellaneous	-	-	-	2,286,775	1,551,190	2,565,544	3,734,897	2,055,487	2,177,077	1,909,390
Gain/(Loss) on Asset Disposal	11,311	(36,738)	-	(441,830)	3,320,275	-	-	-	(70,924)	(2,113,338)
Loss on Guaranteed Debt Payments	(17,139,378)	-	-	-	-	-	-	-	-	-
Swap Proceeds	505,000	-	-	-	-	-	-	-	-	-
Swap Option Termination Payments/Swap Termination Fees	-	-	-	-	-	-	-	-	-	-
Transfers from Component Unit	619,624	-	-	-	-	-	-	-	-	-
Transfers from/(to) Primary Government	-	1,100,606	1,677,955	(363,745)	-	-	-	-	-	-
Transfers in/(out) of Capital Assets and Long-Term Liabilities	-	-	-	242,026	-	-	-	-	-	-
Transfers in/(out)	(802,494)	(2,669,177)	(3,577,026)	594,404	(504,741)	(527,094)	(1,479,181)	(1,021,377)	(2,037,483)	-
Special Items										
Proceeds from Incinerator Settlement	-	7,045,600	-	-	-	-	-	-	-	-
Allowance for Incinerator Debt Payments	-	(6,043,741)	-	-	-	-	-	-	-	-
Total Governmental Activities	94,297,598	111,639,595	112,458,202	118,127,764	121,907,982	121,339,841	121,492,263	123,773,148	115,266,418	120,165,393
Business-type Activities:										
Unrestricted Investment Income	12,582	6,887	9,286	2,851	9,769	27,754	48,610	62,021	15,240	3,017
Gain/(Loss) on Asset Disposal	389,426	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	4,892	-	-	-	-
Transfers in/(out) of Capital Assets and Long-Term Liabilities	-	-	-	(242,026)	-	-	-	-	-	-
Transfers in/(out)	802,494	2,669,177	3,577,026	(594,404)	504,741	527,094	1,479,181	1,021,377	2,037,483	2,113,338
Total Business-type Activities	1,204,502	2,676,064	3,586,312	(833,579)	514,510	559,740	1,527,791	1,083,398	2,052,723	2,116,355
Total Primary Government	\$ 95,502,100	\$ 114,315,659	\$ 116,044,514	\$ 117,294,185	\$ 122,422,492	\$ 121,899,581	\$ 123,020,054	\$ 124,856,546	\$ 117,319,141	\$ 122,281,748
Change In Net Position										
Governmental activities	\$ (15,936,500)	\$ 3,811,887	\$ 3,809,388	\$ 7,750,423	\$ 10,694,787	\$ 5,374,653	\$ 4,267,754	\$ (6,655,701)	\$ 6,312,967	\$ 34,583,106
Business-type Activities	(1,925,727)	(536,926)	544,554	(1,283,843)	(191,028)	51,934	934,608	(965,321)	14,284	67,276
Total Change in Net Position	\$ (17,862,227)	\$ 3,274,961	\$ 4,353,942	\$ 6,466,580	\$ 10,503,759	\$ 5,426,587	\$ 5,202,362	\$ (7,621,022)	\$ 6,327,251	\$ 34,650,382

Note 1: This schedule is being prepared prospectively in accordance with GASB 63.

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.

(concluded)

COUNTY OF DAUPHIN, PENNSYLVANIA

Governmental Activities Tax Revenues by Source - Last Ten Years For the Year Ending December 31, (Accrual Basis of Accounting)

(Unaudited)

<u>Year</u>	<u>Real Estate Tax</u>	<u>Hotel Room Tax</u>	<u>Total</u>
2012	\$ 99,628,373	\$ 9,074,534	\$ 108,702,907
2013	100,484,797	9,725,114	110,209,911
2014	101,577,300	10,680,070	112,257,370
2015	102,381,207	10,957,914	113,339,121
2016	103,874,126	11,359,510	115,233,636
2017	104,379,322	11,717,786	116,097,108
2018	103,088,831	12,077,750	115,166,581
2019	105,637,703	12,562,023	118,199,726
2020	106,236,115	6,101,215	112,337,330
2021	108,348,346	9,984,569	118,332,915

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Governmental Fund Balances - Last Ten Years

For the years ended December 31,
(Modified Accrual Basis of Accounting)

(Unaudited)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund:										
Nonspendable	\$ 45,251,837	\$ 9,747,318	\$ 11,650,424	\$ 16,772,783	\$ 15,556,960	\$ 16,560,026	\$ 18,420,481	\$ 17,855,172	\$ 18,256,101	\$ 16,733,850
Restricted	-	-	-	-	-	-	-	-	2,000,000	1,000,000
Assigned	13,586,946	-	5,673,324	8,872,094	12,454,580	12,275,149	16,986,306	15,008,563	16,106,097	23,158,040
Unassigned	11,683,415	27,750,848	27,247,543	24,262,396	21,130,318	23,194,418	11,359,603	14,398,093	20,171,437	35,518,036
Total general fund	<u>\$ 70,522,198</u>	<u>\$ 37,498,166</u>	<u>\$ 44,571,291</u>	<u>\$ 49,907,273</u>	<u>\$ 49,141,858</u>	<u>\$ 52,029,593</u>	<u>\$ 46,766,390</u>	<u>\$ 47,261,828</u>	<u>\$ 56,533,635</u>	<u>\$ 76,409,926</u>
All other governmental funds:										
Reserved										
Nonspendable	\$ 3,975,280	\$ 3,939,726	\$ 3,907,114	\$ 3,655,000	\$ 1,241,905	\$ 1,222,093	\$ 1,189,805	\$ 1,325,572	\$ 1,454,379	\$ 1,620,542
Restricted	28,776,237	18,862,587	19,238,760	23,298,783	22,988,391	23,515,769	21,117,884	32,074,988	41,595,095	37,433,587
Assigned	-	5,978,924	2,360,554	2,841,566	6,377,707	8,844,525	15,698,520	7,178,566	8,792,982	9,941,960
Unassigned	-	-	-	(24,972)	-	-	(143,930)	-	(783,064)	-
Total all other governmental funds	<u>\$ 32,751,517</u>	<u>\$ 28,781,237</u>	<u>\$ 25,506,428</u>	<u>\$ 29,770,377</u>	<u>\$ 30,608,003</u>	<u>\$ 33,582,387</u>	<u>\$ 37,862,279</u>	<u>\$ 40,579,126</u>	<u>\$ 51,059,392</u>	<u>\$ 48,996,089</u>
Total fund balances of all governmental funds	<u>\$ 103,273,715</u>	<u>\$ 66,279,403</u>	<u>\$ 70,077,719</u>	<u>\$ 79,677,650</u>	<u>\$ 79,749,861</u>	<u>\$ 85,611,980</u>	<u>\$ 84,628,669</u>	<u>\$ 87,840,954</u>	<u>\$ 107,593,027</u>	<u>\$ 125,406,015</u>

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Changes in Governmental Fund Balances - Last Ten Years

(Modified Accrual Basis of Accounting)

(Unaudited)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues:										
Property Taxes	\$ 99,745,703	\$ 100,610,002	\$ 101,593,952	\$ 102,161,789	\$ 104,430,716	\$ 104,674,431	\$ 105,236,657	\$ 105,926,477	\$ 105,996,619	\$ 108,001,032
Hotel Taxes	9,074,534	9,725,114	10,580,070	10,957,914	11,359,510	11,717,786	12,077,750	12,562,023	6,101,215	9,984,569
Intergovernmental	123,054,965	121,467,341	128,946,120	130,342,265	145,524,478	142,532,893	128,165,982	119,929,398	142,752,078	167,300,344
Charges for services	20,586,292	21,465,080	19,112,027	20,816,043	20,365,325	21,904,835	21,689,219	22,610,620	22,087,258	24,021,485
License and Permits	111,168	110,694	105,213	107,491	129,273	165,921	160,732	156,495	192,463	152,144
Court Costs and Fines	5,117,532	5,438,374	5,596,484	5,122,600	5,018,713	4,355,647	5,377,677	4,923,988	4,726,536	4,649,020
Interests and Rents	380,933	324,158	294,008	220,956	479,552	1,046,462	1,844,697	2,357,430	1,035,242	344,700
Miscellaneous Revenue	1,861,441	2,293,984	2,051,250	2,286,775	1,551,190	2,565,544	3,601,147	2,055,487	2,177,077	1,909,390
Total revenues	259,932,568	261,434,747	268,279,124	272,015,833	288,858,757	288,963,519	278,153,861	270,521,918	285,068,488	316,362,684
Expenditures										
Current:										
General government:	13,632,054	20,606,693	12,568,616	13,795,509	12,546,041	12,774,602	14,822,441	13,724,414	17,151,149	67,581,519
Judicial	58,345,058	59,453,828	60,991,551	62,896,565	62,834,027	63,825,449	64,651,665	66,041,213	61,546,923	65,521,881
Public safety	43,495,804	39,311,668	37,522,009	44,593,238	45,091,034	45,991,418	47,702,335	51,395,630	51,071,654	54,198,573
Public works	1,179,281	1,194,333	6,855,353	1,761,453	1,078,435	1,339,098	1,217,556	915,140	586,260	732,238
Human services	107,793,163	105,885,655	104,690,413	106,878,569	113,039,405	115,871,738	102,816,585	93,445,367	90,347,254	107,076,576
Culture and recreation	10,766,861	12,131,061	12,822,560	13,377,664	13,807,651	14,215,710	16,769,900	18,221,632	9,762,716	12,235,832
Conservation and development	13,489,492	18,761,162	16,583,950	11,730,470	20,715,865	13,548,786	12,944,387	11,324,949	34,481,993	17,324,440
Debt service:										
Principal	7,571,138	43,660,909	19,088,532	29,655,798	26,047,302	15,917,222	12,035,082	12,577,024	12,343,206	13,127,910
Interest	5,045,163	5,508,225	5,661,010	4,965,306	4,401,171	4,064,872	3,914,890	3,737,706	5,280,716	6,096,716
Bond Issuance Costs	-	184,383	269,393	238,546	204,773	424,625	351	185,000	-	-
Capital outlay	7,331,881	1,087,821	1,396,911	1,210,603	9,216,502	7,875,070	1,422,705	3,569,287	19,787,305	12,707,877
Total expenditures	268,649,895	307,785,738	278,450,298	291,103,721	308,982,206	295,848,590	278,297,897	275,137,362	302,359,176	356,603,562
Excess (deficiency) of revenues over (under) expenditures	(8,717,327)	(46,350,991)	(10,171,174)	(19,087,888)	(20,123,449)	(6,885,071)	(144,036)	(4,615,444)	(17,290,688)	(40,240,878)

(continued)

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Changes in Governmental Fund Balances - Last Ten Years

(Modified Accrual Basis of Accounting)

(Unaudited)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Other financing sources (uses):										
Transfers in	\$ 20,788,649	\$ 16,116,304	\$ 15,006,095	\$ 19,094,348	\$ 20,139,834	\$ 17,312,738	\$ 18,871,705	\$ 24,330,240	\$ 56,137,208	\$ 52,302,812
Transfers out	(21,591,143)	(18,785,481)	(18,583,121)	(18,499,944)	(20,644,575)	(17,839,832)	(20,350,886)	(25,351,617)	(58,174,691)	(54,416,150)
Transfer from Component Unit	619,624	1,100,606	1,677,955	104,544	-	-	-	-	-	-
Transfer to Component Unit	-	-	-	(468,289)	-	-	-	-	-	-
Proceeds (loss) from Asset Disposal	11,311	(36,738)	-	27,437	3,321,471	-	-	-	-	-
Swap Termination transactions/fees	-	-	-	(1,146,000)	(1,076,900)	-	-	-	-	-
Swap Proceeds	505,000	-	-	-	-	-	-	-	-	-
Payment to Bond Escrow Agent	-	(14,955,000)	(8,080,000)	-	-	(18,645,431)	-	-	(15,375,000)	-
Bond premium	-	-	116,368	2,595,006	1,357,680	2,104,367	-	-	8,384,551	-
Bond discount	-	-	(33,164)	-	-	-	-	-	-	-
Loss on Guaranteed Debt Payments	(17,139,378)	-	-	-	-	-	-	-	-	-
Issuance of General Obligation Debt	-	-	-	-	-	4,355,000	-	7,693,000	40,000,000	54,885,000
Issuance of Refunding Bonds	-	15,905,000	18,080,000	19,425,000	14,690,000	16,775,000	-	-	-	-
Issuance of Note	-	-	4,272,723	7,034,518	1,279,250	-	-	-	5,822,550	1,200,000
Issuance of Capital Lease Debt	817,977	9,010,129	1,412,634	521,199	1,128,900	8,685,348	506,156	1,156,106	-	4,082,204
Gain on Asset Disposal	-	-	-	-	-	-	133,750	-	-	-
Total other financing sources (uses)	<u>(15,987,960)</u>	<u>8,354,820</u>	<u>13,869,490</u>	<u>28,687,819</u>	<u>20,195,660</u>	<u>12,747,190</u>	<u>(839,275)</u>	<u>7,827,729</u>	<u>36,794,618</u>	<u>58,053,866</u>
Special Items										
Proceeds from Incinerator Settlement	-	7,045,600	-	-	-	-	-	-	-	-
Allowance for Incinerator Debt Payments	-	(6,043,741)	-	-	-	-	-	-	-	-
Total Special Items	<u>-</u>	<u>1,001,859</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(24,705,287)	(36,994,312)	3,698,316	9,599,931	72,211	5,862,119	(983,311)	3,212,285	19,503,930	17,812,988
Fund Balances - Beginning of Year	127,979,002	103,273,715	66,279,403	70,077,719	79,677,650	79,749,861	85,611,980	84,628,669	88,089,097	107,593,027
Fund Balances - End of Year	<u>\$ 103,273,715</u>	<u>\$ 66,279,403</u>	<u>\$ 69,977,719</u>	<u>\$ 79,677,650</u>	<u>\$ 79,749,861</u>	<u>\$ 85,611,980</u>	<u>\$ 84,628,669</u>	<u>\$ 87,840,954</u>	<u>\$ 107,593,027</u>	<u>\$ 125,406,015</u>
Debt service as a percentage of noncapital expenditures	4.8%	16.0%	8.9%	11.9%	10.2%	6.9%	5.8%	6.1%	6.2%	6.5%

(concluded)

COUNTY OF DAUPHIN, PENNSYLVANIA

General Government Expenditures by Function (1)

(modified-accrual basis of accounting)

Year	General Government	Judicial	Public Safety	Public Works	Human Services	Culture and Recreation	Conservation and Development	Capital Projects	(2) (3) Debt Service	Totals
2012	\$ 13,632,054	\$ 58,345,058	\$ 43,495,804	\$ 1,179,281	\$ 107,793,163	\$ 10,766,861	\$ 13,489,492	\$ 7,331,881	\$ 12,616,301	\$ 268,649,895
2013	20,606,693	59,453,828	39,311,668	1,194,333	105,885,655	12,131,061	18,761,162	1,087,821	49,353,517	307,785,738
2014	12,568,616	60,991,551	37,522,009	6,855,353	104,690,413	12,822,560	16,583,950	1,396,911	25,018,935	278,450,298
2015	13,795,509	62,896,565	44,593,238	1,761,453	106,878,569	13,377,664	11,730,470	1,210,603	34,859,650	291,103,721
2016	12,546,041	62,834,027	45,091,034	1,078,435	113,039,405	13,807,651	20,715,865	9,216,502	30,653,246	308,982,206
2017	12,774,602	63,825,449	45,991,418	1,339,098	115,871,738	14,215,710	13,548,786	7,875,070	20,406,719	295,848,590
2018	14,822,441	64,651,665	47,702,335	1,217,556	102,816,585	16,769,900	12,944,387	1,422,705	15,950,323	278,297,897
2019	13,724,414	66,041,213	51,395,630	915,140	93,445,367	18,221,632	11,324,949	3,569,287	16,499,730	275,137,362
2020	17,151,149	61,546,923	51,071,654	586,260	90,347,254	9,762,716	34,481,993	19,787,305	17,623,922	302,359,176
2021	67,581,519	65,521,881	54,198,573	732,238	107,076,576	12,235,832	17,324,440	12,707,877	19,224,626	356,603,562

NOTES:

(1) Includes General, Special Revenue, Permanent, and Capital Projects Funds.

(2) Includes interest and bond issuance costs on general obligation debt.

(3) Does not include Enterprise Funds debt.

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of General Governmental Revenues by Source (1) - Last Ten Years For the years ended December 31, (Modified Accrual Basis of Accounting)

(Unaudited)

Year	Property and Hotel Tax	Intergovernmental	Charges for Services	License, Permits, Court Costs, and Fines	Interest, Rents, and Investments	Miscellaneous	(1) Totals
2012	\$ 108,820,237	\$ 123,054,965	\$ 20,586,292	\$ 5,228,700	\$ 380,933	\$ 1,861,441	\$ 259,932,568
2013	110,335,116	121,467,341	21,465,080	5,549,068	324,158	2,293,984	261,434,747
2014	112,274,022	128,946,120	19,112,027	5,701,697	294,008	2,051,250	268,379,124
2015	113,119,703	130,342,265	20,816,043	5,230,091	220,956	2,286,775	272,015,833
2016	115,790,226	145,524,478	20,365,325	5,147,986	479,552	1,551,190	288,858,757
2017	116,392,217	142,532,893	21,904,835	4,521,568	1,046,462	2,565,544	288,963,519
2018	117,314,407	128,165,982	21,689,219	5,538,409	1,844,697	3,601,147	278,153,861
2019	118,488,500	119,929,398	22,610,620	5,080,483	2,357,430	2,055,487	270,521,918
2020	112,097,834	142,752,078	22,087,258	4,918,999	1,035,242	2,177,077	285,068,488
2021	117,985,601	167,300,344	24,021,485	4,801,164	344,700	1,909,390	316,362,684

NOTES:

(1) Includes General, Special Revenue, and Capital Projects Funds.

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Governmental Funds Tax Revenues by Source - Last 10 Years For the years ended December 31, (Modified Accrual Basis of Accounting)

(Unaudited)

<u>Year</u>	<u>Real Estate Tax</u>	<u>Hotel Room Tax</u>	<u>Total</u>
2012	\$ 99,745,703	\$ 9,074,534	\$ 108,820,237
2013	100,610,002	9,725,114	110,335,116
2014	101,593,952	10,680,070	112,274,022
2015	102,161,789	10,957,914	113,119,703
2016	104,430,713	11,359,510	115,790,223
2017	104,674,431	11,717,786	116,392,217
2018	105,236,657	12,077,750	117,314,407
2019	105,926,477	12,562,023	118,488,500
2020	105,996,619	6,101,215	112,097,834
2021	108,001,032	9,984,569	117,985,601

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Property Values - Last 10 Years

For the years ended December 31,

(Unaudited)

Year	(1) Residential Property	(1) Commercial Property	(1) Agricultural Property	(1) Industrial Property	(3) Other	Total	(2) Exempt	Total Direct Tax Rate	(1) Estimated Market Value	Assessed Value as a Percentage of Market Value
2012	\$ 8,963,647,300	\$ 4,331,973,550	\$ 286,507,500	\$ 733,711,500	\$ 324,170,700	\$ 14,640,010,550	\$ 4,144,296,920	7.226	\$ 19,953,769,047	73.4%
2013	9,420,281,350	4,005,908,800	283,588,100	699,856,700	325,655,700	14,735,290,650	4,030,420,000	7.226	20,262,690,702	72.7%
2014	9,581,558,650	3,936,089,200	281,767,300	684,724,800	316,865,300	14,801,005,250	4,025,899,196	7.226	19,398,434,141	76.3%
2015	9,642,380,250	3,882,252,800	280,645,400	698,184,600	282,003,600	14,785,466,650	4,033,739,400	7.226	20,118,761,927	73.5%
2016	9,721,601,400	4,106,159,450	277,855,700	717,676,400	352,739,700	15,176,032,650	4,157,065,650	7.226	20,252,831,208	74.9%
2017	10,534,967,600	3,494,135,100	314,980,900	709,749,000	485,227,900	15,539,060,500	4,144,214,950	7.226	21,257,264,705	73.1%
2018	10,675,772,800	3,157,567,447	323,096,800	1,155,326,198	388,659,957	15,700,423,202	4,187,161,350	7.226	22,144,461,497	70.9%
2019	10,794,910,748	3,088,944,574	327,261,500	1,258,601,155	361,994,357	15,831,712,334	4,241,890,503	7.226	23,878,902,464	66.3%
2020	10,899,640,038	3,089,622,534	343,663,860	1,258,903,903	345,568,257	15,937,398,592	4,314,742,400	7.226	25,098,265,500	63.5%
2021	11,055,314,428	3,078,821,839	330,193,760	1,209,034,737	471,695,235	16,145,059,999	4,315,929,030	7.226	27,272,060,809	59.2%

Sources:

(1) PA State Tax Equalization Board

(2) Dauphin County Tax Assessment - Includes utilities and exempt properties

Notes:

(3) Category includes Lots, Trailers, Land, Seasonal, etc.

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Real Estate Millage Rates - Last Ten Years

(Unaudited)

(1) Year	County Direct Rates			Overlapping Rates		Total
	Basic Rate	Library Tax	Total Rate	(2) Municipalities	(2) School District	
2012	6.876	0.35	7.226	4.260	19.111	30.597
2013	6.876	0.35	7.226	4.327	19.344	30.897
2014	6.876	0.35	7.226	4.362	19.632	31.221
2015	6.876	0.35	7.226	4.610	19.999	31.835
2016	6.876	0.35	7.226	4.673	20.427	32.326
2017	6.876	0.35	7.226	4.843	20.502	32.571
2018	6.876	0.35	7.226	4.923	20.976	33.125
2019	6.876	0.35	7.226	4.270	20.965	32.461
2020	6.876	0.35	7.226	5.048	20.985	33.259
2021	6.876	0.35	7.226	4.270	19.581	31.077

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 rate shown are an average.

Source: Tax Assessment Office

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Direct and Overlapping Property Tax Rates - Last Ten Years

(Unaudited)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
County Direct Rates:										
General	6.876	6.876	6.876	6.876	6.876	6.876	6.876	6.876	6.876	6.876
Library	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350
Total direct rate	7.226	7.226	7.226	7.226	7.226	7.226	7.226	7.226	7.226	7.226
School District Rates										
Central Dauphin	14.3170	14.3173	14.6008	14.8622	15.2188	16.1160	16.5672	16.5672	16.8571	17.4639
Derry Township	17.5510	17.5541	17.9227	18.1019	18.1019	18.1019	18.5363	18.7958	18.7958	18.7958
Halifax Area	20.4500	20.4500	20.4500	21.9600	22.4870	22.4870	22.4870	22.4870	22.4870	22.4870
Harrisburg City	26.9650	27.9156	27.9156	27.9156	27.8000	27.8000	28.8008	29.7800	29.7800	29.7800
Lower Dauphin	18.4200	18.4200	18.4200	18.4200	18.4200	18.4200	18.4200	18.4200	18.4200	18.4200
Middletown Area	21.4000	21.8100	22.1500	22.1500	22.1500	22.1500	22.1500	22.6900	22.6900	22.6900
Millersburg Area	17.6170	18.0221	18.5267	18.9898	19.5974	19.5974	20.8109	21.0190	21.0190	21.0190
Steelton-Highspire	24.8370	25.4770	25.4770	25.4770	26.2770	26.2770	27.4770	27.4770	27.4770	27.4770
Susquehanna Township	16.4300	16.8400	17.0200	17.0200	17.5306	17.5306	18.5977	19.0254	19.0254	19.5676
Susquenita	19.5550	19.5320	20.3540	21.6660	22.8100	22.8100	22.5260	19.9860	19.9360	22.7710
Upper Dauphin	16.7566	16.7566	17.2425	17.6908	18.2745	18.2745	18.8775	18.8775	18.8775	18.8775
Williams Valley	15.0300	15.0300	15.5100	15.7300	16.4600	16.4600	16.4600	16.4600	16.4600	17.2000
City										
Harrisburg - Land	30.9700	30.9700	30.9700	30.9700	30.9700	30.9700	30.9700	30.9700	30.9700	30.9700
Harrisburg - Building	5.1600	5.1600	5.1600	5.1600	5.1600	5.1600	5.1600	5.1600	5.1600	5.1600
Borough Rates										
Berrysburg	0.5500	0.5500	0.5500	0.5500	0.5500	0.5500	0.5500	0.5500	0.5500	3.0000
Dauphin	5.0000	5.0000	5.0000	5.0000	5.0000	5.0000	5.0000	5.0000	5.0000	6.0000
Elizabethville	4.4300	4.9000	4.9000	5.6500	5.6500	5.6500	5.6500	6.0000	6.0000	6.2300
Gratz	0.8025	0.8025	0.8025	0.8025	0.8025	0.8025	0.8025	0.8025	0.8025	0.8025
Halifax	3.5280	3.5280	3.5280	4.0280	4.0280	4.0280	4.0280	5.0280	5.0280	5.0280
Highspire	14.3000	14.9500	15.8000	17.5000	18.5000	18.5000	18.5000	19.0000	19.0000	19.0000
Hummelstown	2.3500	2.3500	2.3500	2.3500	2.3500	2.8500	2.8500	2.8500	2.8500	2.8500
Lykens	4.4200	4.4200	4.4200	4.4200	4.4200	4.4200	4.6700	5.1700	5.1700	5.1700
Middletown	5.6310	5.6310	5.6310	5.6310	5.6310	5.6310	5.6310	7.6310	7.6310	10.1610
Millersburg	5.1180	5.1180	5.1180	5.2680	5.4180	5.9500	6.2000	7.2750	7.2750	7.9750
Paxtang	10.7300	10.7300	11.2300	11.2300	11.2300	11.2300	11.2300	11.2300	11.2300	12.2300
Penbrook	9.4500	9.4500	9.7000	9.9500	10.4500	10.9500	11.2000	11.2000	11.2000	11.7000
Pillow	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000	1.1000	3.0000	3.0000	5.0000
Royalton	3.0000	3.0000	3.0000	3.2000	3.3250	3.5750	4.0000	4.2500	4.2500	4.2500
Steelton - Land	15.0000	15.0000	15.0000	17.0000	17.0000	17.0000	17.0000	15.0000	15.0000	15.0000
Steelton - Building	15.0000	15.0000	15.0000	17.0000	17.0000	17.0000	17.0000	15.0000	15.0000	15.0000
Williamstown	6.6500	6.6500	6.6500	6.6500	6.6500	6.0500	6.6500	6.6500	6.6500	6.6500
Townships										
Conewago	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Derry	1.4466	1.4466	1.4466	1.4466	1.4466	1.9881	1.9881	2.5381	2.5381	2.5381
East Hanover	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600
Halifax	0.9300	0.9300	0.9300	0.9300	0.9300	0.9300	0.9300	0.9300	0.9300	0.9300
Jackson	0.2200	0.2200	0.2200	0.2200	0.2200	0.2200	0.2200	0.2200	0.2200	0.2200
Jefferson	0.7800	0.7800	0.7800	0.7800	0.7800	0.7800	0.7800	0.7800	0.7800	0.7800
Londonderry	3.0000	3.0000	3.0000	5.0000	5.0000	5.0000	5.0000	5.0000	5.0000	5.0000
Lower Paxton	1.3000	1.3000	1.3000	1.7000	1.9500	1.9500	1.9500	2.0565	2.0565	2.2315
Lower Swatara	3.2700	4.2400	4.2400	4.2800	4.2800	4.2800	4.3760	4.3760	4.3760	4.3760
Lykens	0.2500	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
Middle Paxton	1.1700	1.1700	1.0000	1.1700	1.1700	N/A	N/A	N/A	N/A	N/A
Mifflin	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
Reed	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000
Rush	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.4200	0.4200	0.4200	0.5200
South Hanover	0.4611	0.4611	0.4611	0.4611	0.4611	0.4611	0.4611	0.4611	0.4611	0.4611
Susquehanna	3.0980	3.0980	3.0980	3.0980	3.0980	3.4000	3.4000	4.2250	4.2250	4.2250
Swatara	3.3957	3.7639	3.7639	3.7639	3.7639	3.7639	3.7639	3.6473	3.6473	3.6473
Upper Paxton	0.4780	0.4780	0.4780	0.4780	0.4780	0.4780	0.7225	0.8240	0.8240	0.9713
Washington	1.4400	1.4400	1.4400	1.4400	1.4400	1.4400	2.2100	1.4400	1.4400	1.6700
Wayne	0.5174	0.5174	0.5174	0.5174	0.5174	0.5174	0.5174	0.5174	0.5174	0.5174
West Hanover	1.1857	1.2534	1.2534	1.2534	1.2534	1.2534	1.2534	1.3254	1.3254	1.3254
Wiconisco	4.3400	4.3400	4.3400	5.3400	5.3400	5.3400	5.3400	5.9000	5.9000	5.9000
Williams	1.4600	1.4600	1.4600	1.4600	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000

Source: Tax Assessment Office

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Principal Property Taxpayers

(Unaudited)

Taxpayer	2021			2012		
	Taxable Assessed Value	Rank	Percentage of Total Assessed Valuation (1)	Taxable Assessed Value	Rank	Percentage of Total Assessed Valuation
GLP Capital LP	\$ 191,800,000 ***	1	1.23%			
HERCO	\$ 169,227,300 ***	2	1.08%	\$ 186,385,500 *	1	1.34%
Harristown Dev Corp	\$ 155,435,100 ***	3	0.99%	137,874,600 *	2	0.99%
Hershey Foods	\$ 113,408,250 ***	4	0.72%	120,672,200 *	3	0.86%
Boyd and Mahoney Partners	\$ 86,958,344 ***	5	0.56%	44,816,900 **	7	0.32%
Milton Hershey School	\$ 83,043,100 ***	6	0.53%	59,584,400 *	5	0.43%
Prologis	\$ 76,177,160 ***	7	0.49%			
Keystone	\$ 58,751,600 ***	8	0.38%			
Tyco Electronics Corp	\$ 38,111,700 ***	9	0.24%	54,493,500 **	6	0.39%
Clabell Management	\$ 33,721,300 ***	10	0.22%	41,682,600 **	8	0.30%
Feldman Lubert Adler Harrisburg LP				66,495,300 *	4	0.48%
M & T				28,008,500 **	9	0.20%
AmerGen Energy Co.				22,773,700 **	10	0.16%
Total	\$ 1,006,633,854		6.43%	\$ 762,787,200		5.46%

Source: Tax Assessment Office

(1) Percentage based on total County taxable assessed valuation for 2019

* 2012 Taxable Assessed Value unable to be located. Used the 2007 Taxable Assessed Value.

**2012 Taxable Assessed Value unable to be located. Used the 2009 Taxable Assessed Value.

*** 2021 Taxable Assessed Value unable to be located. Used the 2020 Taxable Assessed Value.

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of County Real Estate Tax Levies and Collections - Last Ten Years

(Unaudited)

Year Ended December 31	Taxes Levied for the Year	Collected within the fiscal year of the Levy		Collections in Subsequent Years	Total Collected to Date	
		Amount	Percent of Levy		Amount	Percent of Levy
2012	\$ 101,091,307	\$ 96,542,384	95.50%	\$ 4,346,527	\$ 100,888,911	99.80%
2013	101,808,655	97,238,430	95.51%	4,365,762	101,604,192	99.80%
2014	102,447,585	97,977,268	95.64%	4,269,342	102,246,610	99.80%
2015	103,317,837	98,957,498	95.78%	4,160,964	103,118,462	99.81%
2016	104,875,872	100,582,872	95.91%	4,056,602	104,639,474	99.77%
2017	105,445,153	101,346,382	96.11%	3,936,455	105,282,837	99.85%
2018	106,170,633	102,015,877	96.09%	3,991,725	106,007,602	99.85%
2019	107,011,181	102,979,745	96.23%	3,472,962	106,452,706	99.48%
2020	107,775,415	103,795,524	96.31%	1,982,795	105,778,319	98.15%
2021	108,906,335	104,994,805	96.41%	-	104,994,805	96.41%

Source : Treasurer's Office

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of County Library Tax Levies and Collections - Last Ten Years

(Unaudited)

Year Ended December 31	Taxes Levied for the Year	Collected within the fiscal year of the Levy		Collections in Subsequent Years	Total Collected to Date	
		Amount	Percent of Levy		Amount	Percent of Levy
2012	\$ 4,368,905	\$ 4,154,506	95.09%	\$ 204,355	\$ 4,358,861	99.77%
2013	4,401,998	4,186,429	95.10%	205,018	4,391,447	99.76%
2014	4,428,413	4,215,732	95.20%	202,405	4,418,137	99.77%
2015	4,465,023	4,258,360	95.37%	196,477	4,454,837	99.77%
2016	4,532,022	4,330,918	95.56%	189,072	4,519,990	99.73%
2017	4,554,797	4,359,896	95.72%	186,700	4,546,596	99.82%
2018	4,587,929	4,389,873	95.68%	189,759	4,579,632	99.82%
2019	4,622,838	4,429,946	95.83%	164,880	4,594,826	99.39%
2020	4,657,906	4,466,150	95.88%	93,531	4,559,681	97.89%
2021	4,704,967	4,515,121	95.96%	-	4,515,121	95.96%

Source : Treasurer's Office

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Ratios of Outstanding Debt by Type - Last Ten Years

(Unaudited)

Fiscal Year	Government Activities			Business-type Activities		Total Primary Government	Percentage of Total Personal Income	Per Capita
	General Obligation Bonds	Notes Payable	Capital Lease	General Obligation Bonds	Capital Lease			
2011	\$ 155,457,980	\$ -	\$ 5,078,985	\$ -	\$ 4,529,546	\$ 165,066,511	1.46%	\$ 613.36
2012	148,377,283	-	4,985,824	-	4,120,470	157,483,577	1.35%	583.40
2013	105,968,117	-	13,145,044	-	3,831,049	122,944,210	1.04%	452.97
2014	97,751,563	4,272,723	13,305,646	-	3,690,546	119,020,478	0.97%	437.22
2015	92,484,215	10,908,917	12,690,069	-	2,995,000	119,078,201	0.93%	435.90
2016	85,252,312	10,822,351	12,452,238	5,699,665	-	114,226,566	0.89%	416.70
2017	80,409,740	9,631,767	15,495,948	5,444,713	-	110,982,168	0.83%	402.53
2018	70,224,590	8,411,113	14,427,676	5,195,360	-	98,258,739	0.70%	357.94
2019	67,090,391	7,176,225	14,221,647	4,946,242	-	93,434,505	0.64%	335.73
2020	88,582,305	11,743,821	12,867,495	4,692,488	-	117,886,109	0.72%	421.21
2021	132,484,535	10,098,693	15,704,915	4,434,351	-	162,722,494	*	581.41

* Information not yet available

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Ratios of General Debt to Assessed Value of Real Estate and General Obligation Debt per Capita - Last Ten Years

(Unaudited)

Fiscal Year	(1) Population	(2)(3) Assessed Value	(4) General Debt Obligation	Ratio of General Obligation Debt to Assessed Value	General Obligation Debt Per Capita
2012	269,940	\$ 14,640,010,550	\$ 148,377,283	1.01%	549.67
2013	271,420	14,735,290,650	105,968,117	0.72%	390.42
2014	272,219	14,801,005,250	97,751,563	0.66%	359.09
2015	273,176	14,785,466,650	92,484,215	0.63%	338.55
2016	274,121	15,176,032,650	90,951,977	0.60%	331.79
2017	275,710	15,293,578,050	85,854,453	0.56%	311.39
2018	274,515	15,386,611,200	75,419,950	0.49%	274.74
2019	278,299	15,511,957,452	72,036,633	0.46%	258.85
2020	279,874	15,653,097,534	93,274,793	0.60%	333.27
2021	287,400	15,764,680,242	136,918,886	0.87%	476.91

Notes:

- (1) U.S. Census Bureau, American Factfinder
- (2) PA State Tax Equalization Board
- (3) Does not include Exempt and Utility assessments.
- (4) Annual financial statements of Dauphin County

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Direct and Overlapping Governmental Activities Debt

(Unaudited)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt (1)
School District			
Central Dauphin School District	\$ 134,924,734	100%	\$ 134,924,734
Derry Township School District	21,300,970	100%	21,300,970
Halifax Area School District	8,875,000	100%	8,875,000
Harrisburg City School District	205,960,875	100%	205,960,875
Lower Dauphin School District	13,495,000	100%	13,495,000
Middle Town Area School District	N/A	N/A	N/A
Millersburg Area School District	8,025,000	100%	8,025,000
Steelton-Highspire School District	17,555,000	100%	17,555,000
Susquehanna Township School District	35,030,000	100%	35,030,000
Upper Dauphin Area School District	39,709,676	100%	39,709,676
Dauphin County Technical School	14,745,000	100%	14,745,000
Boroughs			
Berrysburg Borough	-	100%	-
Dauphin Borough	2,502,505	100%	2,502,505
Elizabethville Borough	N/A	N/A	N/A
Gratz Borough	N/A	N/A	N/A
Halifax Borough	-	100%	-
Highspire Borough	4,229,063	100%	4,229,063
Hummelstown Borough	5,610,000	N/A	5,610,000
Lykens Borough	-	100%	-
Middletown Borough	1,495,238	100%	1,495,238
Millersburg Borough	-	100%	-
Paxtang Borough	17,249	100%	17,249
Penbrook Borough	273,014	N/A	273,014
Pillow Borough	-	100%	-
Royalton Borough	1,825,013	100%	1,825,013
Steelton Borough	42,000	100%	42,000
Williamstown Borough	-	100%	-
City			
City of Harrisburg	38,490,826	100%	38,490,826

(continued)

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Direct and Overlapping Governmental Activities Debt

(Unaudited)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt (1)
Conewago Township	2,842,003	100%	2,842,003
Derry Township	50,202,160	100%	50,202,160
East Hanover Township	237,400	100%	237,400
Halifax Township	-	100%	-
Jackson Township	198,426	100%	198,426
Jefferson Township	-	100%	-
Londonderry Township	2,246,427	100%	2,246,427
Lower Paxton Township	176,641,795	100%	176,641,795
Lower Swatara Township	N/A	N/A	N/A
Lykens Township	-	100%	-
Middle Paxton Township	N/A	N/A	N/A
Mifflin Township	-	100%	-
Reed Township	-	100%	-
Rush Township	N/A	N/A	N/A
South Hanover Township	2,746,410	100%	2,746,410
Susquehanna Township	N/A	N/A	N/A
Swatara Township	17,695,000	100%	17,695,000
Upper Paxton Township	-	100%	-
Washington Township	-	100%	-
Wayne Township	-	100%	-
West Hanover Township	7,966,465	100%	7,966,465
Wiconisco Township	N/A	N/A	N/A
Williams Township	-	100%	-
Subtotal, overlapping debt			\$ 814,882,249
County of Dauphin direct Debt			<u>162,722,494</u>
Total direct and overlapping debt			<u><u>\$ 977,604,743</u></u>

Source: Each Individual governmental unit

N/A - Information Unavailable

Note 1 - Method to calculate overlapping debt is the percentage applicable multiplied by the total debt report by each governmental unit.

(concluded)

COUNTY OF DAUPHIN, PENNSYLVANIA
Schedule of Computation of Legal Debt Margin - Last Ten Years

(Unaudited)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Borrowing Base Revenues										
Two Years Prior	\$ 351,871,879	\$ 339,915,402	\$ 335,651,388	\$ 343,533,014	\$ 342,426,866	\$ 342,236,091	\$ 369,172,284	\$ 376,761,438	\$ 372,899,688	\$ 314,691,477
Prior Year	339,915,402	335,651,388	343,533,014	342,426,866	342,236,091	368,692,656	376,761,438	372,899,688	314,691,477	287,733,590
Current Year	335,651,388	343,533,014	342,426,866	342,236,091	369,172,284	376,914,421	372,899,688	314,691,477	287,733,590	318,469,499
Total Revenues	\$ 1,027,438,669	\$ 1,019,099,804	\$ 1,021,611,268	\$ 1,028,195,971	\$ 1,053,835,241	\$ 1,087,843,168	\$ 1,118,833,410	\$ 1,064,352,603	\$ 975,324,755	\$ 920,894,566
Debt Limit for General Obligation Bonds										
Average borrowing base revenues	\$ 342,479,556	\$ 339,699,935	\$ 340,537,089	\$ 342,731,990	\$ 351,278,414	\$ 362,723,271	\$ 372,944,470	\$ 354,784,201	\$ 325,108,252	\$ 306,964,855
Debt Limit Percentage	x 300%	x 300%	x 300%	x 300%	x 300%	x 300%	x 300%	x 300%	x 300%	x 300%
Debt Limit	1,027,438,668	1,019,099,805	1,021,611,267	1,028,195,970	1,053,835,242	1,088,169,813	1,118,833,410	1,064,352,603	975,324,755	920,894,565
Total outstanding bonded debt	145,851,500	103,991,500	96,155,000	89,275,000	87,180,000	81,220,000	71,745,000	69,223,000	83,873,900	129,619,899
Legal Debt Margin	\$ 881,587,168	\$ 915,108,305	\$ 925,456,267	\$ 938,920,970	\$ 966,655,242	\$ 1,006,949,813	\$ 1,047,088,410	\$ 995,129,603	\$ 891,450,856	\$ 791,274,666
Total outstanding bonded debt as a percent of debt limit	14.20%	10.20%	9.41%	8.68%	8.27%	7.46%	6.41%	6.50%	8.60%	14.08%
Debt limit for general obligation bonds and lease rental debt										
Average borrowing base revenues	\$ 342,479,556	\$ 339,699,935	\$ 340,537,089	\$ 342,731,990	\$ 351,278,414	\$ 362,723,271	\$ 372,944,470	\$ 354,784,201	\$ 325,108,252	\$ 306,964,855
Debt Limit Percentage	x 400%	x 400%	x 400%	x 400%	x 400%	x 400%	x 400%	x 400%	x 400%	x 400%
Debt Limit	1,369,918,224	1,358,799,740	1,362,148,356	1,370,927,960	1,405,113,656	1,450,893,084	1,491,777,880	1,419,136,804	1,300,433,008	1,227,859,420
Total amount of debt applicable to debt limit	145,851,500	103,991,500	100,427,723	100,183,917	98,002,351	90,851,767	80,156,113	76,399,225	95,617,723	139,574,594
Legal Debt Margin	\$ 1,224,066,724	\$ 1,254,808,240	\$ 1,261,720,633	\$ 1,270,744,043	\$ 1,307,111,305	\$ 1,360,041,317	\$ 1,411,621,767	\$ 1,342,737,579	\$ 1,204,815,285	\$ 1,088,284,826
Total amount of debt applicable to debt limit as a percentage of debt limit	10.65%	7.65%	7.37%	7.31%	6.97%	6.26%	5.37%	5.38%	7.35%	11.37%

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Demographic and Economic Statistics - Last Ten Years

(Unaudited)

Year	Population	Total Personal Income (in thousands)	Per Capita Personal Income	Median Household Income	School Enrollment (1)	Annual Average Unemployment Rate (2)
2012	269,940 (A)	11,651,602 (B)	43,157 (B)	53,816 (A)	41,510	7.4
2013	271,420 (A)	11,802,266 (B)	43,502 (B)	52,975 (A)	42,369	6.8
2014	272,219 (A)	12,236,308 (B)	44,974 (B)	54,232 (A)	43,881	5.4
2015	273,176 (A)	12,789,632 (B)	46,851 (B)	53,754 (A)	44,604	4.5
2016	274,121 (A)	13,100,657 (B)	47,864 (B)	54,968 (A)	45,166	4.8
2017	275,710 (A)	13,436,175 (B)	48,733 (B)	54,968 (A)	45,964	4.5
2018	274,515 (A)	14,027,717 (B)	51,100 (B)	57,071 (A)	47,394	3.9
2019	278,299 (C)	14,670,810 (B)	52,716 (B)	58,916 (A)	48,732	4.0
2020	286,401 (E)	16,265,286 (B)	56,792 (B)	63,123 (A)	50,314	8.8 (3)
2021	287,400 (D)	*	*	*	62,011	6.3 (3)

Notes: * - Information not yet available

Sources: (1) Pennsylvania Department of Education
 (2) Annual, not seasonally adjusted from Pennsylvania Department of Labor & Industry, Labor Market Information, Center for workforce Information & Analysis
 (3) U.S. Bureau of Labor Statistics
 (A) U.S. Census Bureau, American Factfinder
 (B) Bureau of Economic Analysis, U.S. Department of Commerce
 (C) U.S. Census Bureau, Population Estimates Program (PEP)
 (D) U.S. Census Bureau 2020 Data
 (E) U.S. Census 2020 Data

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Principal Employers

(Unaudited)

Employer (1)	2021			2012		
	Employees (2)	Rank (1)	Percentage of Total County Employment	Employees (2)	Rank (1)	Percentage of Total County Employment
PA State Government	15,386	**	1	16,786	***	1
Milton S Hershey Medical Center	N/A		2	N/A		2
The Hershey Company	N/A		3	N/A		3
Hershey Entertainment & Resorts Co	N/A		4	N/A		4
UPMC Pinnacle Health Hospitals	N/A		5	N/A		5
Federal Government *	898	*	6	1124	*	6
United Parcel Service	N/A		7	N/A		9
Pennsylvania State University	N/A		8	N/A		10
PHEAA	N/A		9	N/A		7
Penn State Health	N/A		10	N/A		N/A
Total Employees in County (1)	144,057			130,100	***	

Sources:

(1) Pennsylvania Department of Labor & Industry, Labor Market Information, Center for workforce Information & Analysis

(2) Employment numbers self-reported by company

* Excludes United States Postal data for 2011

**2021 Employee numbers not available. Used the 2020 Employee numbers.

***2012 Employee numbers not available. Used the 2010 Employee numbers.

N/A - Information not available

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Full Time Employees by Function/Program - Last Ten Years
For the years ended December 31,

	(Unaudited)									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund Departments										
Adult Probation and Parole	82	84	84	89	92	93	94	92	90	88
Adult Prob Work Release Center	65	66	65	66	66	66	67	64	64	64
Affordable Housing Admin	0	0	0	0	0	0	0	0	0	0
Budget and Finance	4	3	3	3	2	2	2	2	2	2
Chesapeake Bay Project	3	2	2	3	2	2	2	1	2	2
Clerk of Courts	14	14	12	13	13	14	14	15	15	16
Commissioners Office	12	12	12	12	12	12	12	12	11	12
Conservation District	5	5	5	5	5	4	5	5	4	5
Controllers Office	12	12	10	10	10	12	11	11	11	10
Cooperative Extension Svc	5	5	5	5	5	5	5	5	4	2
Coroner	8	8	7	7	7	7	8	8	9	9
Cost and Fines	3	3	3	4	4	5	5	5	5	4
County Solicitor	4	4	1	2	0	0	0	0	0	0
Court Administrators Office	6	5	6	7	9	9	10	9	9	8
Court Cryer's	8	8	10	9	8	8	10	10	10	9
Court-Related Support Staff	0	0	0	0	0	0	0	0	0	0
Court Reporters	13	13	13	13	12	12	11	12	11	9
Criminal Investigation Division	14	12	12	12	12	12	12	12	13	11
District Attorney's Office	42	44	46	51	50	49	54	54	55	60
District Attorney-Drug Forf	1	1	1	0	1	1	1	2	2	2
Omhsas MH CO Responder Grant	0	0	0	0	0	0	0	0	2	2
Erosion & Sediment Control	3	3	3	3	3	3	3	3	4	4
PCCD Grant Crime Analyst	0	0	0	0	0	0	0	0	1	1
District Court Judges	76	78	75	78	73	75	73	71	66	68
District Engineer	1	1	1	1	1	1	1	1	1	1
D J Court Administrator	2	2	2	2	2	2	2	2	2	2
Economic Development Office	5	5	6	5	5	6	6	5	6	5
Emergency Management Agency	9	8	7	8	8	8	7	8	9	7
Fed Forfeiture Jury Investigator	0	0	0	0	1	1	0	0	0	0
Fort Hunter Operations	0	0	0	0	0	0	0	0	0	0
Human Services Director Office	9	9	7	10	9	9	10	9	8	9
Information Technology	22	22	22	20	21	21	23	19	21	22
Judicial Center	0	23	23	23	22	23	0	0	0	0
Judicial Law Clerks	10	10	10	9	10	8	11	10	10	9
Judicial Secretaries	10	10	10	10	9	8	10	11	11	10
Juvenile Probation	58	50	49	59	59	58	57	55	51	51
Juv Prob Community Base Unit	14	12	10	0	0	0	0	0	0	0
Juvenile Accountability Grant	2	2	2	0	0	0	0	0	0	0
Juvenile Expansion Grant	0	0	0	0	0	0	0	0	0	0
PD Juvenile Unit Enhancement	1	0	0	0	0	0	0	0	0	0
Law Library	1	1	1	1	1	1	1	1	1	1
Manor Post Divestiture	0	0	0	0	0	0	0	0	0	0
Night Court	2	2	1	1	1	1	1	1	1	1
North County Government Center	1	1	1	1	1	1	1	1	1	1
Park and Recreation	17	15	15	15	16	16	15	15	13	14
Personnel Office	13	11	10	10	10	11	11	11	9	10
Postal Department	1	1	1	1	1	1	1	1	1	1
Printing Department	0	0	0	0	0	0	0	0	0	0
Prison	289	279	276	281	282	275	286	298	305	278
Prothonotary	16	16	14	14	14	14	13	13	14	14
Public Defender	35	34	38	36	36	35	36	37	34	35
Purchasing - Central Office	2	2	2	2	2	2	2	2	2	1
Purchasing Warehouse	2	2	2	2	2	2	2	2	2	0
Rapid Response	0	0	0	0	0	0	0	0	0	0
Recorded of Deeds	9	8	6	6	6	5	6	5	5	5
Register of Wills	7	8	7	7	7	7	9	7	7	7
Risk Management	1	0	0	0	0	0	0	0	0	0
Schaffner Center Detention	0	0	0	0	0	0	0	0	0	0
Schaffner Center Shelter	26	0	0	0	0	0	0	0	0	0
Sheriff	47	43	41	40	40	38	38	35	32	34
Sheriff Licensing Division	2	2	1	2	2	2	2	2	2	1
Security Department	25	24	24	23	24	24	24	22	24	23
Storm Water Projects	0	0	0	0	0	0	0	0	0	0
Suburban School Based Prob Unit	6	4	3	2	3	3	3	3	3	3
Tax Assessment	21	19	19	19	18	17	19	21	20	19
Tax Assessment Board of Appeals	1	1	0	0	0	0	0	0	0	0

(continued)

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Full Time Employees by Function/Program - Last Ten Years
 For the years ended December 31,
 (Accrual Basis of Accounting)

	(Unaudited)									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund Departments (Continued)										
Tax Collector's	0	0	0	0	0	0	0	0	0	0
Treasurers' Office	2	2	1	1	0	0	0	0	0	0
Veteran Affairs Office	2	2	2	2	2	2	2	2	2	2
Voter Registration/Election	6	5	5	5	5	3	3	5	11	7
Water Resource Specialist	1	1	1	1	1	1	1	1	1	1
West Nile Project	2	2	2	1	2	2	1	2	1	1
Wildwood Lake Nature Center	0	0	0	0	0	0	0	0	0	0
Community Gun Violence Grant	0	0	0	0	0	0	0	0	0	0
DA D & A RIP Grant	0	0	0	0	0	0	0	0	0	0
Gaming Board Grant	0	0	0	0	0	0	0	0	0	0
PFA Enforcement Grant	0	0	0	0	0	0	0	0	0	0
PSP Auto Theft Grant	0	0	1	1	1	1	1	0	0	0
Victim Witness State Grant	1	0	0	0	0	0	0	0	0	0
Non General Fund Departments										
Adoption Foster Care Analyst	1	1	1	1	1	1	0	1	1	1
Adult Prob Supervision Fee	3	3	3	3	4	4	4	4	3	5
Agency on Aging	40	39	36	35	39	38	34	36	38	40
Aging Kitchen	12	12	12	0	0	0	0	0	0	0
Alternative Activities	3	2	5	5	6	6	5	6	7	4
C & Y Administration Dep	8	9	14	14	16	18	22	20	25	25
C & Y Adoption Assistance	30	34	35	67	79	69	65	77	88	68
C & Y Family Svce System Ref	32	31	15	2	1	2	3	2	1	0
C & Y Foster Family Care	33	26	44	17	12	20	20	22	20	15
C & Y Protective Child Abuse	9	13	11	14	15	16	17	14	14	16
C & Y Service Planning	19	26	15	8	9	8	11	8	6	6
C & Y System of Care Grant	0	0	0	0	0	0	0	0	0	0
C & Y Independent Living Specialist	6	6	1	1	1	1	1	1	1	0
Criminal Justice Enhancement Grant	0	0	0	0	0	0	0	1	0	1
Special FGC Grant	3	0	6	6	6	6	5	6	4	4
D & A Administration	7	7	7	5	5	4	5	4	2	4
D & A Case Management Services	5	6	6	6	7	8	8	8	7	7
D & A Community Based Process	0	0	0	0	0	0	0	0	0	0
D & A CRS Case Manage ODAP	0	0	0	0	0	0	0	0	0	0
Client Support Services	0	0	0	0	0	0	0	0	1	1
Department of Buildings & Grounds	16	16	15	15	16	16	14	12	15	18
DOJ-PFA Enforcement Grant	0	0	0	0	0	0	0	0	0	0
Domestic Relations Office	87	86	87	87	86	86	80	84	75	74
EMA 911 Communications	60	60	59	57	59	56	53	58	50	44
Hotel Tax	3	3	3	3	4	4	4	4	4	4
MH Administration	15	15	14	15	15	15	14	15	12	11
MH/MR Emergency Care Services	18	18	15	16	20	18	22	20	19	16
MR Administration	5	5	5	5	5	5	5	5	5	4
Prison Education Program	0	0	0	0	0	0	0	0	0	0
Solid Waste Authority	6	6	7	7	6	7	7	7	7	7
Weatherization	8	7	0	0	0	0	0	0	0	0
Weatherization Arra Program	0	0	0	0	0	0	0	0	0	0

Source: Human Resources

(concluded)

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Operating Indicators by Function - Last Ten Years
For the years ended December 31,

(Unaudited)

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government - Administrative										
Fiscal Affairs										
Deed Transfers	6,256	6,854	6,865	7,258	7,765	7,805	8,032	8,115	7,872	9,634
Mortgages Recorded	11,924	11,702	9,042	9,492	9,717	8,972	8,732	9,272	11,691	13,918
Subdivision plans filed	88	90	111	118	92	90	105	81	68	128
Administration:										
General Election Information										
Registered Voters at time of Primary Election	173,429	175,862	175,478	173,845	180,020	181,339	181,371	182,081	187,570	190,315
Registered Voters at time of General Election	178,936	174,482	176,352	174,991	190,301	181,371	185,856	184,055	197,812	190,483
Votes Cast										
Primary Election	43,193	34,094	30,947	26,544	74,802	38,463	48,339	30,571	67,117	54,506
General Election	124,443	44,072	80,226	44,350	133,740	48,339	109,781	55,981	149,305	61,173
Percent of Votes Cast - Primary	0	0	0	0	0	0	0	0	0	0
Percent of Votes Cast - General	1	0	0	0	1	0	1	0	1	0
Coroner										
Cases Referred	540	606	600	698	606	979	997	925	1,407	1,590
Scene Responses						688	656	617	663	744
Investigations Not Needing a Scene Response						291	341	308	704	819
Autopsies	151	158	153	161	157	125	117	134	110	138
General Government - Judicial										
Court Services										
Criminal Cases Filed	6,357	6,324	6,785	7,329	7,002	6,875	6,811	6,428	5,022	5,534
Summary Appeals Filed	243	275	291	269	248	258	331	317	206	235
Juvenile Delinquency Cases Filed	1,254	1,030	1,077	1,052	999	1,015	1,000	874	746	667
Juvenile Dependency Cases Filed	116	164	241	332	317	245	219	222	133	273
Marriage Applications	2,107	2,001	2,255	2,296	2,148	2,174	2,038	1,886	1,378	1,763
Estates and Wills Probated	1,241	1,241	1,190	1,217	1,153	1,217	1,165	1,242	1,088	1,554
Petitions for Termination or Relinquishment	158	72	116	112	124	208	153	144	189	179
Petitions for Adoption	142	88	125	108	129	128	122	127	140	153
Civil Cases Filed	3,064	3,128	2,950	2,781	2,687	2,484	2,483	2,818	1,184	2,135
Family Cases Filed	2,560	2,501	2,294	2,359	2,337	2,935	2,654	2,979	2,346	2,742
Municipal Tax Liens Filed	806	835	484	405	484	172	308	1,086	539	406
Notes Filed	4,063	4,449	5,217	4,506	3,741	3,011	3,035	3,582	7,199	4,714
Miscellaneous Criminal Cases Filed	1,600	1,706	1,897	1,805	1,727	1,892	1,943	2,175	1,939	1,990
Domestic Relations Active Cases	14,853	14,255	13,702	13,056	12,488	12,056	11,181	10,934	10,197	9,702
Sheriff:										
Firearm Permits Issued	3,973	3,971	3,251	3,297	4,335	4,560	3,774	3,663	6,688	6,046
Prison Transports	5,182	7,509	7,869	7,023	7,083	6,794	6,742	6,909	1,935	2,728
Public Safety										
County Prison: (1)										
Average Daily Population										
In-house	999	998	1,055	1,028	1,036	1,037	1,065	1,002	871	908
Work Release	185	228	249	253	235	234	227	232	96	93
Total Average Daily Population	1,194	1,226	1,304	1,281	1,271	1,271	1,292	1,234	967	1,001
Commitments to Prison	5,909	6,165	6,353	6,076	6,082	6,421	6,242	5,723	3,231	3,556
Release from Prison	5,815	6,128	6,265	6,109	6,137	6,360	6,230	5,911	3,373	3,513
Adult Probation:										
Adult Caseload	5,298	6,845	6,767	7,051	7,451	6,912	6,729	6,855	6,192	6,595
Juvenile Referrals	1,057	937	937	911	911	850	911	762	611	497
Intermediate Punishment Program	1,272	1,158	1,158	1,488	1,279	1,453	954	1,355	743	-
Restrictive Probation										825
Accelerated Rehabilitative Disposition/DUI Program	729	1,221	1,221	1,585	903	918	901	1,009	615	345
Human Services										
Adult Services:										
Emergency Shelter	20	16	10	10	8	3	3	6	2	4
Information/Referral/Cage Mgmt	7,557	6,472	6,767	7,112	1,497	2,565	2,510	3,421	2,174	2,274
Transportation	-	-	-	-	-	-	-	-	21	6
Counseling	-	-	-	-	-	-	-	-	-	-
In Home Personal Care	-	-	-	-	-	-	-	-	-	-
Employment/Job Coach	-	-	-	-	-	-	-	-	-	-
Adult/Children Services:										
Case Management	237	216	202	170	170	269	282	881	1,005	624
Food Assistance	56,014	50,477	49,105	50,633	41,459	52,570	56,941	110,838	31,562	25,992
Child Care	6,551	6,113	6,141	6,678	8,706	8,845	9,031	-	-	-

(continued)

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Operating Indicators by Function - Last Ten Years
For the years ended December 31,

	(Unaudited)									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Human Services (Continued)										
Homeless Assistance Program:										
Bridge housing consumers	79	95	97	80	74	88	107	105	102	134
Rental Assistance consumers	731	861	527	502	626	809	933	801	690	359
Emergency Shelter consumers	1,401	770	911	739	716	637	694	642	460	266
Individual Shelter nights	51,013	25,993	26,527	14,250	18,295	14,544	21,095	20,207	19,237	7,863
Case Management	N/A	N/A	1,350	1,368	1,909	2,007	1,567	490	285	320
Medical Transportation:										
Consumers	5,099	5,302	5,558	5,856	6,579	3,611	3,242	3,461	2,684	1,917
Trips	125,132	131,451	135,447	136,089	142,693	97,718	121,156	122,148	92,445	61,567
Area Agency on Aging										
Home Delivered Meals										
Meal Served	129,717	126,565	108,188	106,399	123,978	145,775	166,104	173,816	176,749	185,277
Persons Served	933	832	720	737	779	923	1,084	1,098	1,173	1,203
Congregate Meals Served										
Meal Served	22,047	22,834	18,352	20,970	43,873	46,821	47,083	42,601	13,780	16,007
Persons Served	526	504	388	552	682	661	618	655	439	318
Transportation										
Trips	25,001	25,944	20,326	17,595	17,007	18,618	17,267	23,970	19,459	33,318
Persons Served	515	594	508	520	534	587	461	389	308	248
Information and Assistance Contracts										
Adult day care days provided	827	616	517	867	1,022	800	2,022	1,870	1,720	1,870
Maintenance/Modification of homes	1,189	1,040	828	439	82	733	227	445	273	391
	24	13	39	43	20	10	1	-	-	-
Children & Youth										
Number of Referrals	5,373	4,585	4,639	6,462	6,267	7,367	7,291	8,630	6,732	6,912
Clients receiving in-home services	311	309	301	327	277	609	370	290	285	218
Clients requiring placement	703	558	365	405	516	527	479	540	438	511
Services provided										
Rental Assistance	63	42	56	117	97	88	60	47	40	21
Emergency Shelter										
Hotel Stays	2	3	14	23	35	30	32	39	39	61
Drug & Alcohol Services *										
Inpatient NH Detox	118	159	189	226	129	146	195	205	133	546
Inpatient NH Rehab (Short/Long)	83	126	158	262	262	233	268	281	182	1,437
Halfway House	1	6	8	10	10	10	11	13	10	-
Inpatient Hospital Detox	-	-	-	-	-	-	-	-	-	8
Inpatient Hospital Treatment & Rehab	-	-	1	-	-	-	-	-	-	22
Partial Hospitalization	1	1	-	-	-	1	17	22	11	86
Outpatient Drug Free	1,042	1,258	1,366	1,921	1,446	1,864	1,887	1,883	1,074	1,939
Outpatient Maintenance	43	28	24	145	90	182	349	263	232	2,566
Outpatient Maintenance - Vivitrol	-	-	-	-	-	-	-	44	2	49
Intensive Outpatient	363	418	326	366	223	327	287	305	157	1,706
CM Assessments	796	963	1,080	829	689	1,269	544	505	233	167
HealthChoices										
In-patient psychiatric treatment										
Number of in-patient consumers	935	840	843	902	1,137	1,162	1,094	1,120	940	997
Number of in-patient days	18,723	18,761	19,575	20,986	24,556	26,225	26,411	25,907	17,014	24,190
Out-patient psychiatric treatment										
Number of out-patient consumers	6,758	6,840	7,536	8,303	9,928	10,193	10,912	9,985	8,248	9,849
Number of out-patient days	161,394	147,036	19,575	177,477	202,379	157,132	155,400	145,419	106,126	135,152
Psychiatric Partial Hospitalization										
Number of Consumers	421	301	378	380	418	422	429	414	251	297
Number of Units	67,529	51,185	55,920	57,099	55,333	56,232	54,702	55,396	19,418	28,737
Targeted Case Management										
Number of Consumers	2,310	2,274	2,193	2,165	2,207	2,088	2,149	2,120	1,635	1,744
Number of Units	280,697	251,366	194,621	193,193	193,861	190,104	175,805	176,806	90,790	94,735
Crisis Intervention										
Number of Consumers	1,057	976	950	830	1,237	1,356	1,384	1,469	1,331	1,396
Number of Units	9,981	8,845	9,836	6,640	9,515	12,247	10,990	12,968	10,335	10,389
BHRS										
Members	2,040	2,118	1,942	1,891	1,844	1,720	1,675	1,645	1,942	1,197
Units	1,344,600	1,419,346	1,245,398	1,097,680	923,607	802,201	790,069	732,656	451,262	402,284
Family Based Mental Health										
Number of Consumers	296	213	198	203	236	255	303	326	288	260
Number of Units	123,052	83,669	76,198	77,444	97,581	11,048	130,965	117,160	81,298	79,623
Peer Support										
Number of Consumers	121	102	99	113	110	110	116	102	69	100
Number of Units	16,264	17,581	16,741	11,191	14,431	11,020	7,996	6,827	5,244	7,237
In-patient drug & alcohol										
Members	25	19	18	19	34	16	22	20	23	26
Units	344	270	160	361	386	246	130	126	167	142
Non-hospital drug & alcohol										
Members	592	476	585	605	960	1,055	1,104	1,046	1,311	976
Units	21,404	20,960	24,999	24,853	39,914	41,115	43,257	42,260	27,977	36,339

(continued)

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Operating Indicators by Function - Last Ten Years
For the years ended December 31,

(Unaudited)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Other Services										
Members	320	470	515	417	381	1,812	1,837	2,917	325	789
Units	5,181	6,507	10,146	10,810	14,832	119,219	136,078	188,394	456	15,516
RTF accredited										
Members	76	47	38	32	32	44	34	27	33	37
Units	12,123	9,114	5,602	5,602	5,737	7,816	4,071	4,736	5,733	6,696
RTF non-accredited										
Members	8	8	8	6	6	9	8	6	7	7
Units	1,826	2,135	1,620	1,180	1,302	1,909	1,928	1,494	1,286	1,984
Mental Health/Intellectual Disabilities										
Mental Health										
Crisis Intervention Services	2,457	2,023	2,431	2,371	2,409	2,359	2,489	2,371	2,326	2,674
Emergency Services	1,052	1,321	1,731	1,574	1,623	1,815	1,692	1,753	1,717	1,381
Community treatment team consumers	N/A	N/A	25	19	19	15	13	13	11	12
Community residential team consumers	413	401	397	389	405	396	399	393	364	356
Community employment consumers	12	9	9	4	28	79	93	138	140	102
Community vocational rehab consumers	27	17	15	8	6	-	-	-	-	-
Administrative case management consumers	4,395	4,518	3,426	3,688	3,428	3,174	2,088	1,603	1,198	1,243
Partial Hospitalization consumers	67	67	55	38	38	41	33	28	30	19
Psychiatric outpatient consumers	800	800	734	572	282	197	192	114	69	25
Social rehab consumers	480	480	201	196	196	123	119	129	141	101
Family based consumers	-	1	1	-	-	-	-	1	-	-
Housing support consumers	8	5	234	253	234	201	219	168	137	135
Psychiatric inpatient consumers	5	15	17	10	6	1	1	5	3	1
Community Services	N/A	N/A	1	1	2,100	1,196	1,183	1,169	799	573
Targeted Case Management	N/A	N/A	903	823	752	748	901	852	633	457
Family Support Services	N/A	N/A	3	1	38	103	51	32	9	23
Psychiatric Rehabilitation	N/A	N/A	1	1	81	102	12	-	12	4
Peer Support Services	N/A	N/A	11	11	36	27	24	24	14	17
Consumer driven services	N/A	N/A	-	-	-	197	97	101	80	49
Intellectual Disabilities										
Community hab (ADT) consumers	68	285	71	71	64	57	57	61	47	20
Number of workshop/vocational consumers	3	-	-	-	-	-	-	-	-	-
Supported employment consumers	51	55	70	54	47	25	18	11	8	7
Respite service consumers	22	23	-	-	-	-	-	-	-	-
Behavioral Specialist consumers	4	2	-	-	-	-	-	-	-	-
Number of transportation consumers	4	7	18	25	16	10	9	8	8	14
Family support consumers	110	85	90	97	86	84	88	89	75	63
Residential consumers	28	18	33	26	17	10	11	7	7	6
Case Management services	N/A	N/A	217	233	227	333	563	588	503	406
Early Intervention Program consumers	707	705	677	659	730	794	853	1,020	1,042	1,017

Source: By reporting data.

N/A - Information not available

* Drug and Alcohol Services - Data based on fiscal year.

(1) County Prison - Prior to 2011, Work Release figures did not include males sent directly to Work Release from the Courts nor did the figures include Work Release males who were from another County. Since mid-March 2011, all inmates at Male Work Release have been processed through DCP before being transferred to Work Release and are, therefore, captured in the Work Release.

(concluded)

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Capital Asset Statistics by Function - Fleet - Last Ten Years
For the years ended December 31,

(Unaudited)

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Government Fund										
Corrections										
Motor Vehicles										
Juvenile Probation	20	20	19	16	15	23	22	22	22	20
Adult Probation	34	33	30	26	25	27	29	29	29	26
Youth Detention Center	3	-	-	-	-	-	-	-	-	-
Prison	9	10	10	9	10	10	11	11	16	10
Work Release Ctr.	12	18	18	13	13	13	13	13	12	12
Booking Center	-	-	-	-	-	1	-	-	-	-
Cultural and Recreations										
Motor Vehicles										
Parks	11	12	12	12	11	12	12	12	13	10
General Government										
Motor Vehicles										
Commissioners	3	4	4	3	3	3	3	3	4	-
Conservation District	6	9	9	9	12	9	10	10	10	9
Coroner	3	3	3	3	3	4	5	5	6	6
Information Technology	1	1	1	1	1	1	1	1	2	2
Maintenance	16	14	13	19	18	20	17	17	19	16
Purchasing	2	2	2	2	2	2	3	3	2	-
Solid Waste	8	13	12	12	11	13	13	13	13	10
Penn State Coop Extension	2	2	2	2	2	2	2	2	2	1
Tax Assessment	1	1	1	1	1	3	4	4	4	1
Weatherization	6	7	-	-	-	-	-	-	-	-
Human Services										
Motor Vehicles										
Aging	25	27	19	17	16	17	16	16	18	17
Children and Youth	-	1	2	1	2	3	3	3	3	2
MHID	2	2	2	2	2	2	2	2	2	2
Drug and Alcohol	-	1	1	1	2	2	2	2	3	3
Domestic Relations	1	1	1	1	1	1	1	1	1	1
Judicial										
Motor Vehicles										
District Attorney	-	-	-	27	25	26	-	-	-	-
CID	57	30	32	-	-	-	22	22	25	22
Drug Task Force	-	30	25	25	19	18	21	21	22	23
Pre Trial	-	1	1	1	1	-	-	-	0	-
Sheriff	27	33	22	21	20	19	21	21	20	20
Public Safety										
Motor Vehicles										
Emergency Management	15	17	16	16	14	14	14	14	13	9
Security	-	-	-	-	-	4	3	3	2	3

Source: Commissioners Office

N/A: Information not available

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Capital Asset Statistics by Function - Square Footage
For the years ended December 31,

(Unaudited)

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Square Footage of Buildings Owned by the County										
Court House	161,866	161,866	161,866	161,866	161,866	161,866	161,866	161,866	161,866	161,866
Administration Building	126,170	126,170	126,170	126,170	126,170	126,170	126,170	126,170	126,170	126,170
Human Services & Parking Garage	-	-	-	-	214,169	214,169	214,169	214,169	214,169	214,169
Adult Probation Officers	11,286	11,286	11,286	11,286	11,286	11,286	11,286	11,286	11,286	11,286
Work Release Center	50,270	50,270	50,270	50,270	50,270	50,270	50,270	50,270	50,270	50,270
EMA/Schaffner	54,403	54,403	54,403	54,403	54,403	54,403	54,403	54,403	54,403	54,403
EMA/Storage	200	200	200	200	200	200	200	200	200	200
County Prison	223,838	223,838	223,838	223,838	223,838	223,838	223,838	223,838	223,838	223,838
Rutherford House	12,979	12,979	12,979	12,979	12,979	12,979	12,979	12,979	12,979	12,979
Coroners/Transportation Bulk Storage	31,247	31,247	31,247	31,247	31,247	31,247	31,247	31,247	31,247	31,247
AAA Kitchen	8,184	8,184	8,184	8,184	8,184	8,184	8,184	8,184	8,184	8,184
Detweiler Park Dwelling	-	-	-	-	1,768	1,768	-	-	-	-
Detweiler Park Pole Building	-	-	-	-	6,075	6,075	-	-	-	-
Detweiler Park Barn	-	-	-	-	3,376	3,376	-	-	-	-
Detweiler Park Garage	-	-	-	-	680	680	-	-	-	-
Detweiler Park w/ Garage	-	-	-	-	5,759	5,759	-	-	-	-
Detweiler Park Garage/Carport	-	-	-	-	1,992	1,992	-	-	-	-
Detweiler Park Pool House	-	-	-	-	664	664	-	-	-	-
Lykens Glan Park - shop	912	912	912	912	912	912	912	912	912	912
Lykens Glan Park - storage shed	288	288	288	288	288	288	288	288	288	288
Lykens Glan Park - Lg. Pavilion	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136
Lykens Glan Park - Sm Pavilion	861	861	861	861	861	861	861	861	861	861
Heminger Bridge - Covered Bridge	1,314	1,314	1,314	1,314	1,314	1,314	1,314	1,314	1,314	1,314
Wiconisco Park - maint. Garage 1	861	861	861	861	861	861	861	861	861	861
Wiconisco Park - maint. Garage 2	588	588	588	588	588	588	588	588	588	588
Wiconisco Park - pump house 1	132	132	132	132	132	132	132	132	132	132
Wiconisco Park - pump house 2	132	132	132	132	132	132	132	132	132	132
Wiconisco Park - irrigation house shed	80	80	80	80	80	80	80	80	80	80
Wiconisco Park - concession bldg.	840	840	840	840	840	840	840	840	840	840
Wiconisco Park - pavilion	512	512	512	512	512	512	512	512	512	512
Wiconisco Park - maint. Garage 3	960	960	960	960	960	960	960	960	960	960
Fort Hunter Complex - mansion	9,920	9,920	9,920	9,920	9,920	9,920	9,920	9,920	9,920	9,920
Fort Hunter Complex - dairy bldg.	408	408	408	408	408	408	408	408	408	408
Fort Hunter Complex - ice house	140	140	140	140	140	140	140	140	140	140
Fort Hunter Complex - barn	12,700	12,700	12,700	12,700	12,700	12,700	12,700	12,700	12,700	12,700
Fort Hunter Complex - corn crib	135	135	135	135	135	135	135	135	135	135
Fort Hunter Complex - maint. Storage	64	64	64	64	64	64	64	64	64	64
Fort Hunter Complex - station	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Fort Hunter Complex - bait shop	452	452	452	452	452	452	452	452	452	452
Fort Hunter Complex - maint. Bldg.	3,658	3,658	3,658	3,658	3,658	3,658	3,658	3,658	3,658	3,658
Fort Hunter Complex - closed storage	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104
Fort Hunter Complex - open storage	912	912	912	912	912	912	912	912	912	912
Fort Hunter Complex - farm house	1,648	1,648	1,648	1,648	1,648	1,648	1,648	1,648	1,648	1,648
Fort Hunter Complex - tavern	3,432	3,432	3,432	3,432	3,432	3,432	3,432	3,432	3,432	3,432
Fort Hunter Complex - spring house	630	630	630	630	630	630	630	630	630	630
Fort Hunter Complex - smoke house	36	36	36	36	36	36	36	36	36	36
Fort Hunter Complex - stable	2,332	2,332	2,332	2,332	2,332	2,332	2,332	2,332	2,332	2,332
Fort Hunter Complex - east restroom	435	435	435	435	435	435	435	435	435	435
Fort Hunter Complex - west restrooms	112	112	112	112	112	112	112	112	112	112
Fort Hunter Complex - east pavilion	688	688	688	688	688	688	688	688	688	688
Fort Hunter Complex - west pavilion	704	704	704	704	704	704	704	704	704	704
Fort Hunter Complex - church	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248
Fort Hunter Complex - covered bridge replica	795	795	795	795	795	795	796	796	796	796
Wildwood Lake Nature Center	13,094	13,094	13,094	13,094	13,094	13,094	13,094	13,094	13,094	13,094
Wildwood Park Teaching Pavilion	526	526	526	526	526	526	526	526	526	526
Pavilion	665	665	665	665	665	665	665	665	665	665
Restroom	121	121	121	121	121	121	121	121	121	121
Storage Building	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064
Pavilion	890	890	890	890	890	890	890	890	890	890
Booking Center/Night Court	-	14,786	14,786	14,786	14,786	14,786	14,786	14,786	14,786	14,786
Magisterial District Court 12-1-04 O'Leary	6,085	6,085	6,085	6,085	6,085	6,085	6,085	6,085	6,085	6,085
Magisterial District Court 12-1-05 George Zo St	3,149	3,149	3,149	3,149	3,149	3,149	3,149	3,149	3,149	3,149
Magisterial District Court 12-2-01 Smith	2,392	2,392	2,392	2,392	2,392	2,392	2,392	2,392	2,392	2,392

(continued)

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Capital Asset Statistics by Function - Square Footage
For the years ended December 31,

	(Unaudited)									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Square Footage of Buildings Leased by the County										
Veterans Memorial Building	57,000	57,000	57,000	57,000	57,000	57,000	57,000	57,000	57,000	N/A
Children and Youth Services	18,959	18,959	18,959	18,959	18,959	18,959	36,504	36,504	36,504	36,504
Human Services-Hoffman St.	2,512	2,512	2,512	2,512	2,512	2,512	2,512	2,512	2,512	2,512
Chestnut Street	39,250	39,250	39,250	39,250	39,250	39,250	39,250	39,250	39,250	39,250
Northern Dauphin Government Ctr	10,292	10,292	10,292	10,292	10,292	10,292	11,050	11,050	11,050	11,050
1100 Cameron Street	41,415	41,415	41,415	41,415	41,415	41,415	41,415	41,415	41,415	41,415
Magisterial District Court 12-1-01 J. Lenker	3,018	3,018	3,018	3,018	3,018	3,018	3,018	3,018	3,018	3,018
Magisterial District Court 12-1-02 Planka	5,016	5,016	5,016	5,016	5,016	5,016	5,016	5,016	5,016	5,016
Magisterial District Court 12-1-06 Lindsey	2,455	2,455	2,455	2,455	2,455	4,955	4,955	4,955	4,955	4,955
Magisterial District Court 12-2-02 K. Lenker	3,018	3,018	3,018	3,018	3,018	3,018	3,018	3,018	3,018	3,018
Magisterial District Court 12-2-03 Judy	5,016	5,016	5,016	5,016	5,016	5,016	5,016	5,016	5,016	5,016
Magisterial District Court 12-2-04 McKnight	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160
Magisterial District Court 12-2-05 Paul Zo Zo	3,354	3,354	3,354	3,354	3,354	3,354	3,354	3,354	3,354	3,354
Magisterial District Court 12-3-01 Margerum	3,545	3,545	3,545	3,545	3,545	3,545	3,545	3,545	3,545	3,545
Magisterial District Court 12-3-03 Johnson	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064
Magisterial District Court 12-3-03 Wenner	20,480	20,480	20,480	20,480	20,480	20,480	20,480	20,480	20,480	20,480
Magisterial District Court 12-3-04 Pelino	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200

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