

County of Dauphin, Pennsylvania

ANNUAL COMPREHENSIVE FINANCIAL REPORT

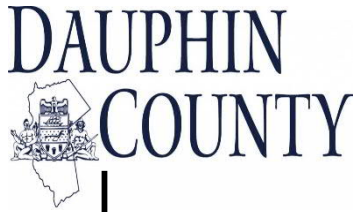
For The Year Ended December 31, 2020



PREPARED BY THE OFFICE OF THE CONTROLLER

JAMES E. MARKEL, ACTING CONTROLLER

www.dauphincounty.org



COUNTY OF DAUPHIN, PENNSYLVANIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2020

PREPARED BY THE OFFICE OF THE CONTROLLER

JAMES E. MARKEL



James E. Markel
Acting Controller

COUNTY OF DAUPHIN, PENNSYLVANIA

YEAR ENDED DECEMBER 31, 2020

TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTORY SECTION	
Letter of Transmittal	1 - 5
County of Dauphin Organization Chart	6
County of Dauphin Officials	7
Map of Dauphin County	8
Certificate of Achievement for Excellence in Financial Reporting	9
FINANCIAL SECTION	
Independent Auditor's Report	10-12
Management's Discussion and Analysis	13 - 28
Basic Financial Statements	
Statement of Net Position	29
Statement of Activities	30
Balance Sheet – Governmental Funds	31 - 32
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position	33
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	34
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	35
Statement of Net Position – Proprietary Funds	36
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds	37
Statement of Cash Flows – Proprietary Funds	38 - 39
Statement of Fiduciary Net Position – Fiduciary Funds	40
Statement of Changes in Fiduciary Net Position – Fiduciary Funds	41
Combining Statement of Net Position – Component Units	42
Combining Statement of Activities – Component Units	43
Notes to Financial Statements	45 – 147
Required Supplementary Information	
Schedule of Changes in the Net Pension Liability and Related Ratios	149
Schedule of Employer Contributions	150
Schedule of Investment Returns	151
Schedule of Changes in the Total OPEB Liability and Related Ratios	152
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual – General Fund	153
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual – Children and Youth Fund	154
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual – Low Income Housing Fund	155
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual – Gaming Fund	156
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual – MH/A/DP Fund	157
Notes to Required Supplementary Information	158-159
Other Supplementary Information	
Combining and Individual Nonmajor Governmental Funds Financial Statements and Schedules	162
Combining Balance Sheet – Nonmajor Governmental Funds	163

COUNTY OF DAUPHIN, PENNSYLVANIA

YEAR ENDED DECEMBER 31, 2020

TABLE OF CONTENTS

	<u>Page</u>
FINANCIAL SECTION (CONTINUED)	
Other Supplementary Information (Continued)	
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	164
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual – Capital Projects Fund	165
Combining Nonmajor Special Revenue Funds Financial Statements and Schedules	167
Combining Balance Sheet – Nonmajor Special Revenue Funds	168-169
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds	170-171
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual – State Grant Fund	172
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual – Liquid Fuels Fund	173
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual – Domestic Relations Fund	174
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual – Hazard Material Emergency Response Fund	175
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual – Human Service Development Fund	176
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual – Aging Fund	177
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual – Drug and Alcohol Fund	178
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual – Hotel Tax Fund	179
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual – Emergency 911 Operating & Act 56 Wireless Fund	180
Schedule of Departmental Expenditures – Budget (GAAP Basis) and Actual – General Fund	181-189
Combining and Individual Nonmajor Enterprise Fund Financial Statements	191
Combining Statement of Net Position – Nonmajor Enterprise Funds	192
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position – Nonmajor Enterprise Funds	193
Combining Statement of Cash Flows – Nonmajor Enterprise Funds	194 - 195
Combining Statement of Fiduciary Net Position – Custodial Funds	198
Combining Statement of Changes in Fiduciary Net Position – Custodial Funds	199
STATISTICAL SECTION	
Net Position by Component – Last Ten Years	201
Changes in Net Position – Last Ten Years	202-203
Governmental Activities Tax Revenue by Source – Last Ten Years	204
Fund Balances of Governmental Funds – Last Ten Years	205
Changes in Fund Balances of Governmental Funds – Last Ten Years	206-207
General Government Expenditures by Function – Last Ten Years	208
General Governmental Revenues by Source – Last Ten Years	209
Governmental Funds Tax Revenue by Source – Last Ten Years	210
Property Values – Last Ten Years	211
Real Estate Millage Rates – Direct and Overlapping Governments – Last Ten Years	212
Direct and Overlapping Property Tax Rates – Last Ten Years	213
Principal Property Taxpayers	214
County Real Estate Tax Levies and Collections – Last Ten Years	215
County Library Tax Levies and Collections – Last Ten Years	216

COUNTY OF DAUPHIN, PENNSYLVANIA

YEAR ENDED DECEMBER 31, 2020

TABLE OF CONTENTS

	<u>Page</u>
STATISTICAL SECTION (CONTINUED)	
Ratio of Outstanding Debt by Type – Last Ten Years	217
Ratio of General Obligation Debt to Assessed Value of Real Estate and General Obligation Debt Per Capita – Last Ten Years	218
Direct and Overlapping Governmental Activities Debt	219-220
Computation of Legal Debt Margin – Last Ten Years	221
Demographic and Economic Statistics – Last Ten Years	222
Principal Employers	223
Full-Time Employees by Function/Program – Last Ten Years	224-225
Operating Indicators by Function – Last Ten Years	226-228
Capital Asset Statistics by Function – Fleet – Last Ten Years	229
Capital Asset Statistics by Function – Square Footage – Last Ten Years	230-231

PHOTOGRAPHY CREDITS

The cover photograph is of the historic Fort Hunter Mansion. The photography is courtesy of the Hershey Harrisburg Regional Visitors Bureau (www.visithersheyharrisburg.org).



DAUPHIN COUNTY

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

ACTING CONTROLLER
James E. Markel

SOLICITOR
Kevin R. Helm, Esquire

September 29, 2021

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, 2020, 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, 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 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, 2020. 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 2019, the Dauphin County Commissioners passed a \$255 million budget for 2020 that held the line on taxes for a 15th 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 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. Adjustments to the budget are made on a line item basis during the year and are approved by the County 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 2020 Census report, Dauphin County is home to over 286,000 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) was listed as the 61st “Best Place to Live” in the country by U.S. News and World Report. There are 18,873 businesses established in Dauphin County, with a labor force of 151,385 people. The average unemployment rate in Dauphin County for the year ended December 31, 2020 was 8.8%, which was lower than the Pennsylvania average of 9.1% and above the national average of 8.1% 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, Hershey Entertainment & Resorts Co., The Hershey Company, UPMC Pinnacle Hospitals, and the Federal Government. These booming businesses are key factors in keeping the County’s unemployment rate 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 has led traveler spending in its region as reported by the Pennsylvania Tourism Office at \$2.57 billion for 2019, maintaining its ranking as the third (#3) largest tourist destination in Pennsylvania. The Pennsylvania Tourism Economic Impact Report for 2019 estimated that travel and tourism in Dauphin County supported 27,989 jobs, \$1.43 billion in wages, \$277 million in state and local taxes, and \$306 million in federal tax revenue.

Education is valued in Dauphin County, with forty-six colleges and thirty-nine universities located within fifty miles. Seven colleges and universities, including Dixon University Center, 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 of employers in the County for 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 85 residents realize their dream of home ownership in 2020, which was down from the 120 residents in 2019. 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 2020, home sales resulted in \$267,878 being repaid to the program. From 2010 to 2020, the program has helped approximately 985 County residents buy their first home.

The Dauphin County Commissioners awarded \$6.4 million in grants from its share of gaming revenue generated from Hollywood Casino at Penn National Racecourse. Some of the projects receiving funding were:

- \$148,000 to Derry Township to lease a total of eighty-eight portable and mobile radios for police and public works employees.
- \$125,000 to Tri-County Housing and Development Corporation to help fund a \$1.4 million project to build 12 townhomes for low- and moderate-income families in Steelton.
- \$170,000 to Swatara Township for a Paxton Street sidewalk construction project.
- \$175,000 to Susquehanna Township for forty police radios and forty portable fire radios.

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, 2019. This was the third 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

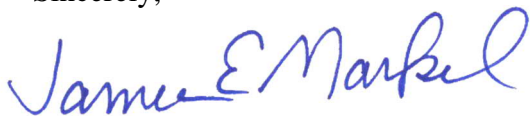
The GFOA has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Dauphin County for its popular annual financial report for the year ended December 31, 2019. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for 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 its first Popular Award last year. 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.

Acknowledgements

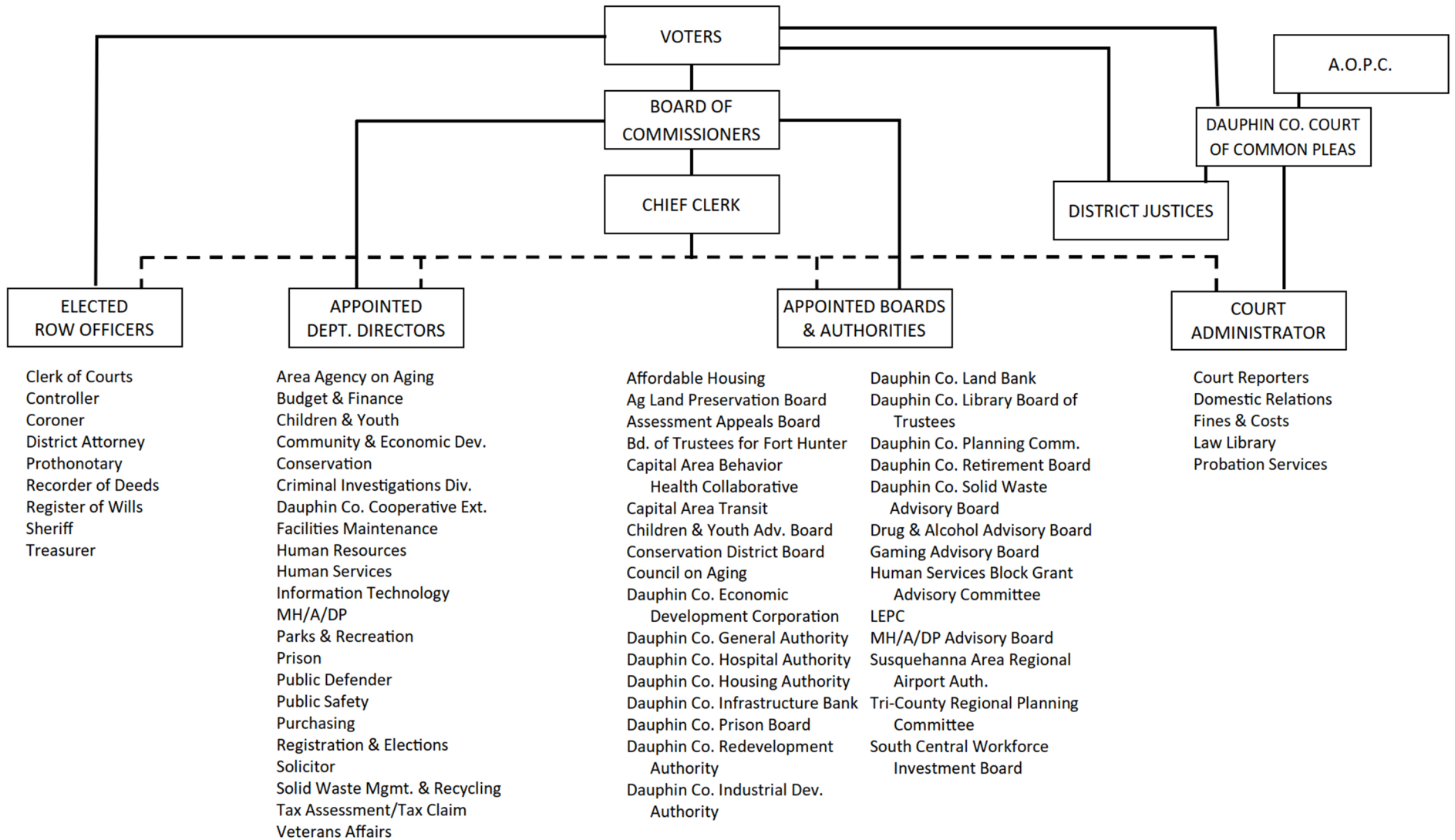
This Annual Comprehensive Financial Report was made possible due to the cooperation of the Dauphin County Controller's Office staff, the Dauphin County Commissioners, and all County offices and departments. I would also like to acknowledge the efforts of my staff and our independent auditors, Zelenkofske Axelrod, LLC for the successful submission of Dauphin County's Annual Comprehensive Financial Report for the fiscal year ended December 31, 2020, and their continued efforts to improve upon the County's financial reporting.

Sincerely,



James E. Markel
Dauphin County Acting Controller

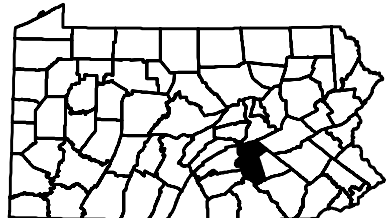
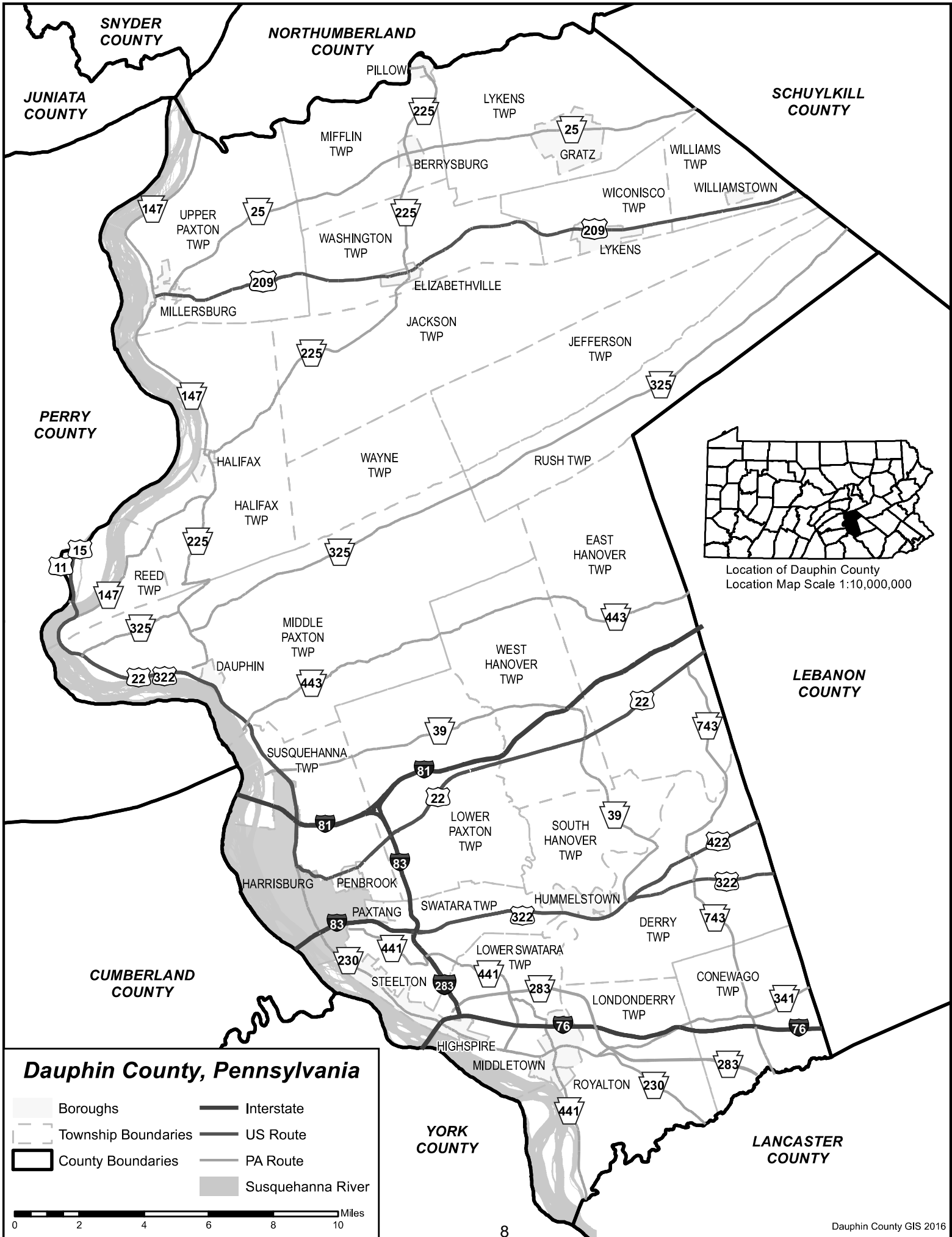
Dauphin County, Pennsylvania - Organizational Chart





ELECTED OFFICIALS

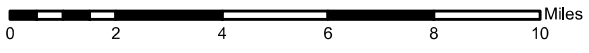
Commissioners	Jeff Haste, Chairman Mike Pries, Vice Chairman George P. Hartwick, III, Secretary
Clerk of Court.....	Dale Klein
Controller.....	Timothy L. DeFoor
Coroner	Graham Hetrick
District Attorney.....	Francis Chardo
Judges of Court... ..	Honorable John F. Cherry, President Judge Honorable Richard 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



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

Dauphin County, Pennsylvania

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





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**County of Dauphin
Pennsylvania**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morill

Executive Director/CEO



Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Independent Auditor's Report

Board of Commissioners
County Controller
County of Dauphin
Harrisburg, Pennsylvania

Report on the Financial Statements

We have audited the accompanying 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, 2020, 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.

Management's Responsibility for the Financial Statements

The County of Dauphin's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the discretely presented component unit financial statements of the Dauphin County General Authority, which represent 43.28 percent, (12,590.77) percent and 17.04 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 91.77 percent, 94.34 percent, and 25.12 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. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the Dauphin County General Authority and the Dauphin County Industrial Development Authority were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



Zelenkofske Axelrod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

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

Opinions

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Dauphin, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Adoption of Governmental Accounting Standards Board Pronouncements

As discussed in Note 1 to the financial statements, in 2020 the County of Dauphin adopted the provisions of Governmental Accounting Standards Board ("GASB") Statement No. 84, "*Fiduciary Activities*" and Statement No. 88, "*Certain Disclosures Related to Debt, including Direct Borrowing and Direct Placements*". Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in the 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 13 through 28, 149, 150, 151, 152, and 153 through 159 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of 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.



Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Other 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 introductory section, combining nonmajor fund financial statements, nonmajor fund budgetary comparison schedules, schedule of departmental expenditures, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2021 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 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 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
September 29, 2021

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, 2020. 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 at December 31, 2020.

Financial Highlights

- Dauphin County's property tax rate of 6.876 mills was not raised in 2020.
- On December 18, 2019, the Board of Commissioners approved the \$186,647,348 General Fund Budget for 2020 maintaining the 6.876 millage rate for the sixteenth straight year. A \$15,008,563 drawdown on fund balance was necessary to cover the initial expenditure budget. Six new positions were approved at a cost of approximately \$415,000. The approved 2020 budget was \$3.5 million or 1.92% greater than the final 2019 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 13th and 14th of these payments in 2020.
- The 2013 incinerator sale agreement requires the County to pay for ash disposal costs starting July 1, 2018. Approximately \$1.425 million was paid to the Lancaster County Solid Waste Management Authority (LCSWMA) for ash disposal costs in 2020. LCSWMA bought the Harrisburg Incinerator in 2013 and has been operating it ever since.
- In February 2019, the County entered into a Swap Agreement with RBC. The notional amount of the agreement is \$24 million. It was tied to the County's guaranty on the Lancaster County Solid Waste Management Authority's Series B of 2013, which covered the purchase of the Harrisburg Incinerator. The first quarterly settlement payment with RBC was due on March 15, 2020. The settlement showed a net gain to the County of \$276.18 for the period December 15, 2019 – March 15, 2020. RBC paid that amount to the County on March 16, 2020. This swap was terminated on June 11, 2020 for a final net gain to the County of \$115,276.
- On March 19, 2020, the County settled on the Series A, B, & C Bonds of 2020 totaling \$40 million. The \$30,605,000 Series A bonds refunded the Series of 2014 bonds and provided \$30 million of new money for the County's energy savings project and building renovations. The Series B bonds totaled \$3,570,000 and were used to refund the Series of 2013 bonds. The \$5,825,000 Series C bonds refunded the Series A of 2014 bonds. The Series A & B bonds run through November 15, 2028, while the last of the Series C bonds matures on November 15, 2024.
- On July 15, 2020 the County received \$25,132,865 as part of the CARES Act. Approximately \$17.3 million was dispersed to local municipalities in Dauphin County for COVID related projects and the remaining \$7.8 million was used by the County to ensure continuous operation during the pandemic.
- At December 31, 2020, the General Fund's Unassigned Fund Balance was \$20,171,437. This is up from the \$14,398,093 balance at the end of 2019.

- The County's total governmental activities unrestricted net position decreased by \$21,028,006 in 2020. Unrestricted net position at year-end was (\$56,363,629).

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, an other 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.

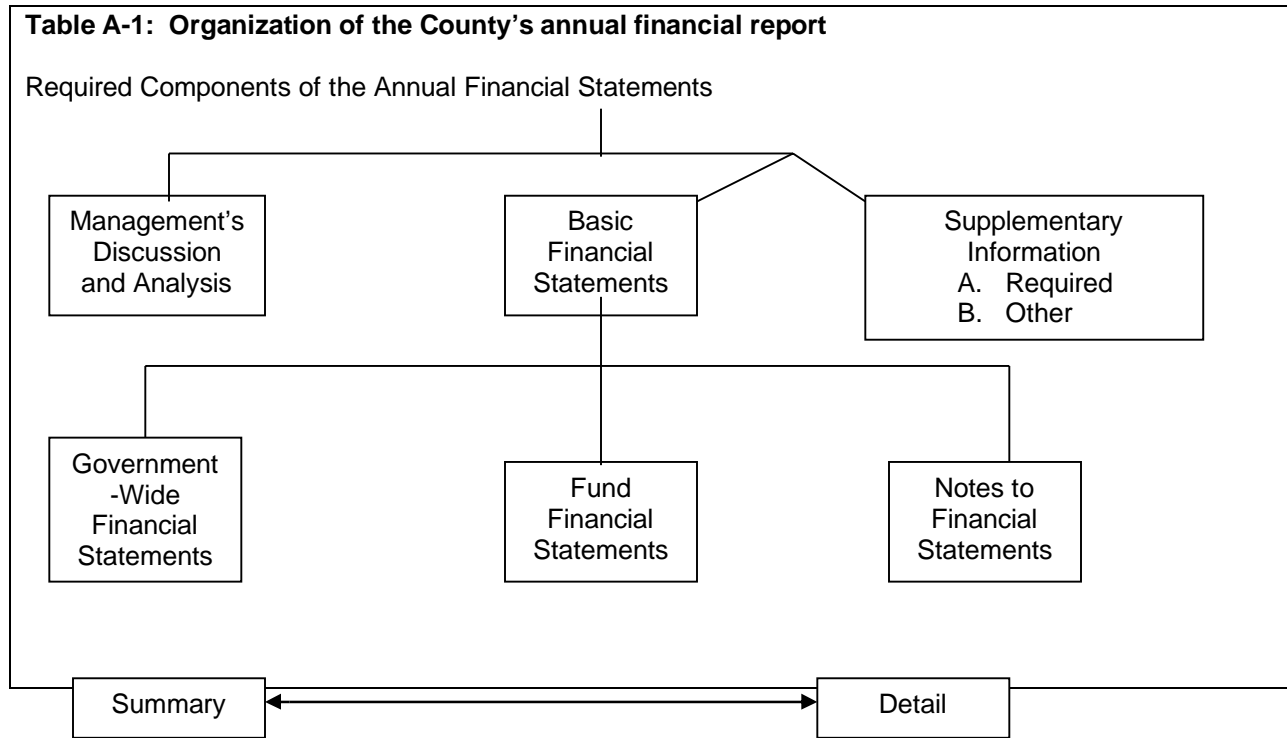


Table A-2 summarizes the major features of the County's financial statements, including the area of the County's activities they cover and the types of information they contain.

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 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 be reported when the goods and/or services are received, regardless of when cash is received or paid.

Net position is one way to measure the County's financial position. Over time, increases or decreases in the County's net position is one indicator of whether the County 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, 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.

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, 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 \$293,587,625 at December 31, 2020. Of this amount, \$118,781,146 was 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 2006, the County fully adopted the provisions of GASB Statement No. 34.

	Governmental Activities		Business-Type Activities		Total		Total % Change
	2019	2020	2019	2020	2019	2020	
Current & Other Assets	\$ 123,413,480	\$ 145,698,887	\$ 2,740,406	\$ 2,544,980	\$ 126,153,886	\$ 148,243,867	17.5%
Capital Assets	102,318,666	114,210,049	4,624,407	4,571,097	106,943,073	118,781,146	11.1%
Total Assets	225,732,146	259,908,936	7,364,813	7,116,077	233,096,959	267,025,013	14.56%
Deferred Outflows of Resources	23,947,696	26,562,612	-	-	23,947,696	26,562,612	10.9%
Total Deferred Outflows of Resources	23,947,696	26,562,612	-	-	23,947,696	26,562,612	10.9%
Long-Term Debt Outstanding	165,746,881	184,579,366	4,974,102	4,723,046	170,720,983	189,302,412	10.9%
Other Liabilities	30,737,202	33,135,176	404,329	392,365	31,141,531	33,527,541	7.7%
Total Liabilities	196,484,083	217,714,542	5,378,431	5,115,411	201,862,514	222,829,953	10.4%
Deferred Inflows of Resources	14,737,732	23,737,869	-	-	14,737,732	23,737,869	61.1%
Total Deferred Inflows of Resources	14,737,732	23,737,869	-	-	14,737,732	23,737,869	61.1%
Net Position:							
Net Investment in Capital Assets	41,714,436	58,258,265	801,366	986,360	42,515,802	59,244,625	39.3%
Restricted	32,079,214	43,124,501	-	-	32,079,214	43,124,501	34.4%
Unrestricted	(35,335,623)	(56,363,629)	1,185,016	1,014,306	(34,150,607)	(55,349,323)	62.1%
Total Net Position	\$ 38,458,027	\$ 45,019,137	\$ 1,986,382	\$ 2,000,666	\$ 40,444,409	\$ 47,019,803	16.3%

The following statement of activities represents changes in net position for the year ended December 31, 2020. 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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total Primary Government</u>		<u>Total % Change</u>
	2019	2020	2019	2020	2019	2020	
Revenues							
Program Revenues							
Charges for Services	\$ 27,691,103	\$ 27,006,262	\$ 44,169,559	\$ 2,665,102	\$ 71,860,662	\$ 29,671,364	-58.7%
Operating Grants & Contributions	112,316,798	137,159,457	68,831	227,304	112,385,629	137,386,761	22.2%
Capital Grants & Contributions	5,414,126	3,784,032	-	-	5,414,126	3,784,032	-30.1%
General Revenues							
Property Taxes	105,637,703	106,236,115	-	-	105,637,703	106,236,115	0.6%
Hotel Taxes	12,562,023	6,101,215	-	-	12,562,023	6,101,215	-51.4%
In Lieu of Taxes	2,198,474	1,808,584	-	-	2,198,474	1,808,584	-17.7%
Unrestricted Investment Income	2,340,838	1,051,834	62,021	15,240	2,402,859	1,067,074	-55.6%
Gain/(Loss) on Asset Disposal	-	(70,924)	-	-	-	(70,924)	-100.0%
Miscellaneous	2,055,487	2,177,077	-	-	2,055,487	2,177,077	5.9%
Total Revenues	270,216,552	285,253,652	44,300,411	2,907,646	314,516,963	288,161,298	-8.4%
Program Expenses							
General Government	16,700,619	18,356,530	-	-	16,700,619	18,356,530	9.9%
Judicial	71,356,859	64,336,493	-	-	71,356,859	64,336,493	-9.8%
Public Safety	58,083,978	54,948,981	-	-	58,083,978	54,948,981	-5.4%
Public Works	1,451,749	1,127,847	1,309,121	1,345,574	2,760,870	2,473,421	-10.4%
Human Services	95,063,379	90,613,632	42,709,799	1,165,517	137,773,178	91,779,149	-33.4%
Culture & Recreation	18,492,470	9,971,883	-	-	18,492,470	9,971,883	-46.1%
Conservation & Development	11,473,611	16,350,192	-	-	11,473,611	16,350,192	42.5%
Transfers to Component Unit	-	17,396,545	-	-	-	17,396,545	100.0%
Interest on Long Term Debt	3,043,211	3,801,099	-	-	3,043,211	3,801,099	24.9%
Bond Issuance Costs	185,000	-	-	-	185,000	-	100.0%
Other Programs	-	-	2,268,189	2,419,754	2,268,189	2,419,754	6.7%
Total Program Expenses	275,850,876	276,903,202	46,287,109	4,930,845	322,137,985	281,834,047	-12.5%
Change in Net Position before Transfers	(5,634,324)	8,350,450	(1,986,698)	(2,023,199)	(7,621,022)	6,327,251	-183.0%
Transfers							
Transfers In/(Out)	(1,021,377)	(2,037,483)	1,021,377	2,037,483	-	-	
Change in Net Position	(6,655,701)	6,312,967	(965,321)	14,284	(7,621,022)	6,327,251	-183.0%
Net Position at beginning of year, before	45,113,728	38,458,027	2,951,703	1,986,382	48,065,431	40,444,409	-15.9%
Cumulative effect of change in accounting principle	-	248,143	-	-	-	248,143	100.0%
Cumulative effect of correction of error	-	-	-	-	-	-	0.0%
Net position at beginning of year, as restated	45,113,728	38,706,170	2,951,703	1,986,382	48,065,431	40,692,552	-15.3%
Net Position - Ending	\$ 38,458,027	\$ 45,019,137	\$ 1,986,382	\$ 2,000,666	\$ 40,444,409	\$ 47,019,803	16.3%

Net Program Expenses

Net program expenses indicate the amount of support required from taxes and other general revenues for a program of the government. In 2020, general property taxes brought in \$106,236,115. Table A-5 depicts the net program expenses for the year ended December 31, 2020.

Program	Total Cost of Services	Net Cost of Services
Governmental Activities		
General Government	\$ 18,356,530	\$ (14,956,696)
Judicial	64,336,493	44,579,535
Public Safety	54,948,981	41,432,331
Public Works	1,127,847	(1,484,061)
Human Services	90,613,632	11,293,469
Culture & Recreation	9,971,883	7,995,333
Conservation & Development	16,350,192	(1,104,104)
Interest on Long Term Debt	3,801,099	3,801,099
Transfers to Component Unit	17,396,545	17,396,545
Total Governmental Activities	\$ 276,903,202	\$ 108,953,451
Business-Type Activities		
Public Works	\$ 3,688,767	\$ 2,124,062
Human Services	1,165,517	(153,369)
Culture and Recreation	76,561	67,746
Total Business-Type Activities	\$ 4,930,845	\$ 2,038,439
Total Primary Government	\$ 281,834,047	\$ 110,991,890

The County relied on property taxes and other general revenues to fund 39.4% of its governmental and business-type activities in 2020.

The property tax is based on the assessed value of real property. The County's 2020 millage rate of 6.876 is unchanged from 2019 and is well below the Commonwealth-set cap of 25 mills for operating costs.

General government spending required no tax or other general revenue dollars to cover its expenses in 2020. Property taxes and other general revenues covered 69.3% of judicial system spending with the remainder coming from grants, fines and court costs. Property taxes and other general revenue covered 75.4% of public safety costs with the remainder coming from grants and fees covering room and board at the County Prison.

Public Works required no tax or other general revenue dollars to cover its expenses in 2020. 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 80.2% and 100%, respectively, funded by property taxes and other general revenues, while Human Services expenses required only 12.5% from these sources, with most of the remainder being picked up by state and federal grants.

Conservation and Development program expenses required no tax dollars in 2020. This area of 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, outflow, 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 \$56.5 million in 2020, an increase in fund balance of \$9.3 million from 2019. The General Fund had excess revenues over expenditures of \$3.8 million in 2020 before other financing sources/(uses), compared to excess revenues over expenditures of \$1.2 million in 2019. This increase is primarily due to decreases in expenditures in both Public Safety and Judicial.

The Children and Youth Fund had expenditures of \$45.5 million in 2020 and \$46.5 million in 2019.

The Low Income Housing Fund had total assets and liabilities of \$7.0 million and \$5.4 million, respectively, in 2020, compared to \$6.8 million and \$5.4 million, respectively, in 2019. These increases are the result of the Fund issuing and deferring additional Home Grant Program and Affordable Housing Program loans during 2020.

The Gaming Fund had expenditures of \$12.0 million in 2020, compared to \$5.9 million in 2019. The increase in expenditures can be attributed to higher payments to the Dauphin County Industrial Development Authority for Gaming projects.

The MH/ADP Fund had expenditures of \$29.1 million in 2020 and \$27.8 million in 2019.

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

Governmental Fund Revenues

Governmental fund revenues by source at December 31, 2020 and December 31, 2019 were as follows. Table A-6 also presents changes from 2019 to 2020.

Table A-6
County of Dauphin's
Revenues by Source, Governmental Funds

Source	2020	2019	Changes from 2019 to 2020
Property Taxes	\$ 105,996,619	\$ 105,926,477	\$ 70,142
Hotel Taxes	6,101,215	12,562,023	(6,460,808)
Intergovernmental	142,752,078	119,929,398	22,822,680
Charges for Services	22,087,258	22,610,620	(523,362)
License and Permits	192,463	156,495	35,968
Court Costs and Fines	4,726,536	4,923,988	(197,452)
Interest and Rents	1,035,242	2,357,430	(1,322,188)
Miscellaneous Revenue	2,177,077	2,055,487	121,590
Bond Premium	8,384,551	-	8,384,551
Issuance of Infrastructure Loan	5,822,550	-	5,822,550
Issuance of Capital Lease Debt	-	1,156,106	(1,156,106)
Issuance of General Obligation Debt	40,000,000	7,693,000	32,307,000
Transfers In	56,137,208	24,330,240	31,806,968
Total Revenues	\$ 395,412,797	\$ 303,701,264	\$ 91,711,533

Governmental fund revenues totaled \$395,412,797 for the year ended December 31, 2020. This is an increase of \$91,711,533 from the revenue total in 2019.

The 'Hotel Taxes' revenue is down 51.4% for 2020 due primarily to the COVID-19 pandemic affecting travel.

The 'Intergovernmental' revenue is showing a large increase for 2020 due primarily to the receiving CARES Act funding from the Federal Government as a result of the COVID-19 pandemic.

The 'Issuance of Infrastructure Loan' revenue line shows an increase over 2019 due to new loans to local municipalities for infrastructure improvements.

The 'Issuance of General Obligation Debt' line shows a significant increase as the County issued new bonds in 2020 to refund previous debt and fund new capital projects.

Governmental Fund Expenditures

Governmental fund expenditures by function at December 31, 2019 and December 31, 2020 were as follows. Table A-7 also presents changes from 2019 to 2020.

Table A-7
County of Dauphin's
Expenditures by Function, Governmental Funds

Function	2020	2019	Changes from 2019 to 2020
General Government	\$ 17,151,149	\$ 13,724,414	\$ 3,426,735
Judicial	61,546,923	66,041,213	(4,494,290)
Public Safety	51,071,654	51,395,630	(323,976)
Public Works	586,260	915,140	(328,880)
Human Services	90,347,254	93,445,367	(3,098,113)
Culture & Recreation	9,762,716	18,221,632	(8,458,916)
Conservation & Development	17,085,448	11,324,949	5,760,499
Debt Service Principal	12,343,206	12,577,024	(233,818)
Debt Service Interest	5,280,716	3,737,706	1,543,010
Bond Issuance Costs	-	185,000	(185,000)
Transfer to Component Unit	17,396,545	-	17,396,545
Capital Projects	19,787,305	3,569,287	16,218,018
Payment to Refunding Bond Escrow Agent	15,375,000	-	15,375,000
Transfers out	58,174,691	25,351,617	32,823,074
Total Expenditures	\$ 375,908,867	\$ 300,488,979	\$ 75,419,888

Governmental fund expenditures totaled \$375,908,867 for the year ended December 31, 2020. This represents an increase of \$75,419,888 from 2019.

The 'General Government' line shows an increase in expenditures of \$3.4 million in 2020 due primarily to increased expenditures associated with the COVID-19 pandemic.

The 'Culture & Recreation' category is showing a large decrease in expenditures of \$8.5 million in 2020 due to the reduction of recreational programs and travel due to the COVID-19 pandemic.

The 'Capital Projects' line shows a large increase in expenditures of \$16.2 million due primarily to purchasing new voting machines and beginning projects to enhance the energy efficiency of County buildings.

The 'Conservation & Development' line shows a large increase in expenditures of \$5.8 million in 2020 due primarily to more projects being completed using Gaming funds.

Enterprise Funds

The Health Choices Fund had revenues and expenses of \$1.3 million and \$1.2 million, respectively, in 2020, compared to \$42.8 million and \$42.7 million, respectively, in 2019. 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 \$4.5 million and \$4.8 million, respectively, in 2020, compared to \$4.8 million and \$5.0 million, respectively, in 2019. These decreases can be attributed to the County making debt service payments on the General Obligation Bond.

Governmental Fund Balances

Table A-8 reflects ending fund balances for governmental funds and net position for proprietary funds at December 31, 2020.

Fund	Governmental Funds	Proprietary Funds
General Fund	\$ 56,533,635	\$ -
Low Income Housing	1,624,654	\$ -
Gaming Fund	14,129,423	-
Capital Projects Fund	18,253,141	-
Other Governmental Funds	17,052,174	-
Health Choices Fund	-	157,392
Human Services Building Fund	-	(238,917)
Other Enterprise Funds	-	2,082,191
Total	\$ 107,593,027	\$ 2,000,666

The County's governmental funds reported a combined fund balance of \$107,593,027 at December 31, 2020. Of that total, \$20,171,437 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 \$5,773,344 from the total at the end of 2019. The Proprietary Funds are showing a combined net position of \$2,000,666 at year-end, which is an increase of \$14,284 from the prior year's balance.

A detailed breakdown of ending fund balance for the \$17,052,174 in 'Other Governmental Funds' and the \$2,082,191 in 'Other Enterprise Funds' can be found in the 'Other Supplementary Information' section of the financial statements. (See Other Supplementary Information, pages 164 and 192.)

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets at December 31, 2020, net of accumulated depreciation, was \$118,781,146, which is an increase of \$11,838,073 from 2019. Capital assets consist primarily of land, buildings, and equipment. Table A-9 is a summary of capital assets at December 31, 2020.

	Governmental Activities		Business-Type Activities		Total		Total % Change
	2019	2020	2019	2020	2019	2020	
Construction in Progress	\$ 2,391,224	\$ 13,130,380	\$ 2,030,907	\$ 2,085,449	\$ 4,422,131	\$ 15,215,829	244.1%
Infrastructure - Construction-in-Progress	1,476,081	2,050,814	-	-	1,476,081	2,050,814	38.9%
Intangibles	837,419	837,419	-	-	837,419	837,419	0.0%
Land	2,465,236	2,465,236	111,492	111,492	2,576,728	2,576,728	0.0%
Infrastructure	22,409,204	23,327,523	-	-	22,409,204	23,327,523	4.1%
Buildings & Improvements	106,858,956	109,424,130	19,541,355	19,634,360	126,400,311	129,058,490	2.1%
Machinery & Equipment	63,178,129	67,731,715	1,711,340	1,978,944	64,889,469	69,710,659	7.4%
Leasehold Assets	29,885,608	29,885,608	30,069	30,069	29,915,677	29,915,677	0.0%
Accumulated Depreciation	(127,183,191)	(134,642,776)	(18,800,756)	(19,269,217)	(145,983,947)	(153,911,993)	-5.4%
Total Capital Assets	\$ 102,318,666	\$ 114,210,049	\$ 4,624,407	\$ 4,571,097	\$ 106,943,073	\$ 118,781,146	11.1%

'Construction in Progress' increased by approximately \$10.8 million in 2020, the bulk of which was due to the initiation of energy saving construction projects at various County buildings.

'Machinery & Equipment' increased by approximately \$4.8 million in 2020 due primarily to purchasing new voting machines and Information Technology equipment improvements.

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 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 87.

Debt Administration. At December 31, 2020, the County had \$189,302,413 of long-term liabilities outstanding. This was an increase of \$18,581,430 from the prior year ending balance of \$170,720,983, 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	\$ 69,223,000	\$ 40,000,000	\$ (25,349,100)	\$ 83,873,900
Unamortized Bond Premium/Discount (Net)	2,813,633	8,384,551	(1,797,291)	9,400,893
Liquid Fuels Revenue Note	7,176,225	5,822,550	(1,254,954)	11,743,821
Compensated Absences	10,093,265	10,257,075	(9,031,159)	11,319,181
Estimated Workers Comp. Claims	1,248,967	266,347	(278,431)	1,236,883
Net Pension Liability	37,838,708	43,648,034	(50,654,697)	30,832,045
OPEB Liability	28,105,538	980,800	(1,058,144)	28,028,194
Capital Leases	14,221,647	-	(1,354,151)	12,867,496
Total Long Term Debt & Capital Leases	\$ 170,720,983	\$ 109,359,357	\$ (90,777,927)	\$ 189,302,413

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, 2020 was over \$1 billion, and the total non-electoral debt outstanding was approximately \$70 million, which is well below the limit. The current combined net non-electoral and net lease rental debt limit is approximately \$1.4 billion.

At year-end, the County had \$83,873,900 in general obligation bonds and notes outstanding. This figure is up from 2019 due to the issuance of new general obligation bonds in 2020.

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 96.)

Bond Rating. The County's bond rating through Standard & Poor's is 'AA/Stable Outlook' as of December 31, 2020.

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 sixteenth 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.

Economic Factors and Next Year's Budget

Economic Conditions

Average unemployment in Dauphin County for the year ended December 2020 stands at approximately 8.8%. Pennsylvania's average unemployment rate for the year ended December 2020 was 9.12% and the national unemployment rate was 8.1%.

Homeownership in Dauphin County is 63.4% with the median value of owner-occupied housing units being \$153,100. There are currently an estimated 279,874 residents within Dauphin County. The estimated median household income is \$67,720.

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 Dickinson University and Widener University are in Dauphin County. Eastern University, Temple University, The University of Phoenix, and Albright University all maintain campuses in the Harrisburg area, offering select undergraduate and graduate degree programs. In addition, the Dixon University Center, also centrally located in Harrisburg, is a regional hub of undergraduate and graduate degree programs where students can earn degrees from many statewide institutions such as Shippensburg University, Millersville University, Indiana University of PA, Elizabethtown University, East Stroudsburg University, West Chester University, Clarion University, and a few others.

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. SiteSelection.com ranked Harrisburg-Carlisle #6 on its top metro areas in 2010 for new and expanded facilities; Markwatch.com ranked Harrisburg #9 on its Best U.S. Cities to Do Business list (2010); Forbes ranked the area No. 5 among America's most livable cities (2010); Forbes also ranked the area No. 2 among Americas best places to raise a family (2010); and the Sports Business Journal named the area the #1 Minor League Sports Market (2011). 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, the Federal Building being relocated in the Mid-Town area. Advances also exist for a proposed regional rail service, Red Rose Capital Corridor and Corridor 2 (Premium Bus Service), Middletown Inter-Modal Center and many alternative energy projects. The expansion of two Rail Intermodal Centers (one in Harrisburg and one in Swatara Township) will help serve the expanding Crescent Corridor. Harrisburg International Airport continues to increase freight traffic and maintain a stable passenger flow. The Dauphin County Redevelopment Authority will be developing the old State Hospital grounds. There are 295 acres of land and 42 historical buildings that will be developed in this project. This will be one of the largest redevelopment projects in Dauphin County History. The

Redevelopment Authority has partnered with the Borough of Hummelstown to develop their old municipal building. In July 2020, during the pandemic, Rubber Soul Brewery had its grand opening. Rubber Soul had purchased and renovated the old municipal building for one of the best adaptive reuse projects ever done in Dauphin County. These developments will provide economic vitality for Dauphin County for years to come.

Next Year's Budget

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 sixteenth 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 .21% less than the final 2020 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 fourteen 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 \$120,000 per month.

In April 2021 the County's finance team began the process to issue Pension Obligation Bonds to cover the unfunded liability in the County's pension plan. The approximate principal value of the bonds is \$54 million and is expected to save the County approximately \$850,000 annually.

It is anticipated the County will receive approximately \$54 million from the American Rescue Plan Act of 2021 in two installments, the first installment being 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, 2020

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<u>Assets</u>				
Cash and Cash Equivalents	\$ 56,535,569	\$ 2,453,178	\$ 58,988,747	\$ 9,076,336
Investments	1,440,251	-	1,440,251	-
Inventory	-	-	-	51,889
Receivables:				
Accounts, Net of Allowance	11,430,951	39,465	11,470,416	28,958
Taxes	9,225,991	-	9,225,991	-
Notes	7,449,000	-	7,449,000	-
Interest and Dividends	-	-	-	20,912
Program Loans	35,925	-	35,925	1,198,661
Other Loans	5,385,595	-	5,385,595	-
Internal Balances	4,389	(4,389)	-	-
Due From Other Governments	20,593,123	55,466	20,648,589	953,103
Due From Primary Government	-	-	-	306,388
Due From Component Units	11,292,612	-	11,292,612	-
Investment in Direct Financing Leases, Current	-	-	-	615,586
Prepaid Items	1,200,534	1,260	1,201,794	300,590
Other Assets	4,365	-	4,365	-
Due From Related Party	-	-	-	1,619,451
Loans Receivable, Net of Current Portion	-	-	-	4,074,091
Investment in Direct Financing Leases, Net of Current Portion	-	-	-	12,814,991
Restricted Cash	21,100,582	-	21,100,582	16,413,853
Restricted Investments	-	-	-	1,358,467
Restricted Due From Related Party	-	-	-	1,061,724
Capital Assets, Not Being Depreciated	18,483,849	2,196,941	20,680,790	2,352,363
Capital Assets Being Depreciated, Net	95,726,200	2,374,156	98,100,356	26,244,063
Total Assets	259,908,936	7,116,077	267,025,013	78,491,426
<u>Deferred Outflows of Resources</u>				
Pensions	21,054,409	-	21,054,409	-
OPEB	5,012,902	-	5,012,902	-
Deferred Loss on Refunding	495,301	-	495,301	51,980
Total Deferred Outflows of Resources	26,562,612	-	26,562,612	51,980
<u>Liabilities</u>				
Accounts Payable	13,552,665	354,391	13,907,056	1,673,501
Accrued Liabilities	2,128,007	37,974	2,165,981	2,356,585
Unearned Revenues	12,689,230	-	12,689,230	2,143,488
Obligation to Construct	-	-	-	-
Due to Primary Government	-	-	-	6,221,686
Due to Related Party	-	-	-	1,557,610
Due to Other Governments	-	-	-	3,311,410
Funds Held in Escrow	1,152,561	-	1,152,561	-
Funds Held in Fiduciary Capacity	1,693,127	-	1,693,127	-
Security Deposits	-	-	-	10,590
Other Liabilities	1,919,586	-	1,919,586	-
Long-term liabilities				
Portion Due or payable within one year:				
Obligation Under Capital Lease	1,006,754	-	1,006,754	-
General Obligation Debt	11,965,908	258,137	12,224,045	2,000,483
Notes Payable	1,789,128	-	1,789,128	442,281
Loans Payable	-	-	-	1,643,500
Accrued Compensated Absences	716,263	1,934	718,197	-
Liability for Workers' Compensation Claims	320,880	-	320,880	-
Portion Due or payable after one year:				
Obligation Under Capital Lease	11,860,741	-	11,860,741	-
General Obligation Debt	76,616,397	4,434,351	81,050,748	48,139,716
Notes Payable	9,954,693	-	9,954,693	8,139,485
Loans Payable	-	-	-	-
Accrued Compensated Absences	10,572,360	28,624	10,600,984	-
Liability for Workers' Compensation Claims	916,003	-	916,003	-
Net Pension Liability	30,832,045	-	30,832,045	-
OPEB Liability	28,028,194	-	28,028,194	-
Total Liabilities	217,714,542	5,115,411	222,829,953	77,640,335
<u>Deferred Inflows of Resources</u>				
Pensions	18,951,782	-	18,951,782	-
OPEB	4,786,087	-	4,786,087	-
Deferred Gain on Refunding	-	-	-	1,024,272
Total Deferred Inflows of Resources	23,737,869	-	23,737,869	1,024,272
<u>Net Position</u>				
Net Investment in Capital Assets	58,258,265	986,360	59,244,625	(18,610,572)
Restricted for:				
Judicial	3,589,368	-	3,589,368	-
Public Safety	3,294,638	-	3,294,638	-
Public Works	7,363,507	-	7,363,507	-
Human Service	208,373	-	208,373	1,120,001
Conservation and Development	9,706,665	-	9,706,665	6,664,921
Debt Service	2,000,000	-	2,000,000	-
Gaming Program	-	-	-	2,417,288
Revolving Loan Program	-	-	-	784,561
Infrastructure Bank Program	-	-	-	796,707
Lease Operations	-	-	-	-
Capital Projects	15,507,571	-	15,507,571	-
Permanent Fund, nonexpendable	1,454,379	-	1,454,379	-
Unrestricted	(56,363,629)	1,014,306	(55,349,323)	6,705,893
Total Net Position	\$ 45,019,137	\$ 2,000,666	\$ 47,019,803	\$ (121,201)

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

COUNTY OF DAUPHIN
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020

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	\$ 18,356,530	\$ 6,492,784	\$ 26,820,442	\$ -	\$ 14,956,696	\$ -	\$ 14,956,696	
Judicial	64,336,493	11,854,745	7,902,213	-	(44,579,535)	-	(44,579,535)	
Public Safety	54,948,981	4,735,818	8,780,832	-	(41,432,331)	-	(41,432,331)	
Public Works	1,127,847	-	392,251	2,219,657	1,484,061	-	1,484,061	
Human Services	90,613,632	2,239,469	77,080,694	-	(11,293,469)	-	(11,293,469)	
Culture and Recreation	9,971,883	74,752	337,423	1,564,375	(7,995,333)	-	(7,995,333)	
Conservation and Development	16,350,192	1,608,694	15,845,602	-	1,104,104	-	1,104,104	
Transfer to Component Unit	17,396,545	-	-	-	(17,396,545)	-	(17,396,545)	
Interest Expense	3,801,099	-	-	-	(3,801,099)	-	(3,801,099)	
Total governmental activities	276,903,202	27,006,262	137,159,457	3,784,032	(108,953,451)	-	(108,953,451)	
Business-type activities:								
Human Services - Health Choices Fund	1,165,517	1,318,886	-	-	-	153,369	153,369	
Public Works - Human Service Building	1,345,574	1,288,586	-	-	-	(56,988)	(56,988)	
Other Nonmajor Funds:								
Public Works	2,343,193	48,815	227,304	-	-	(2,067,074)	(2,067,074)	
Culture and Recreation	76,561	8,815	-	-	-	(67,746)	(67,746)	
Total Nonmajor Funds	2,419,754	57,630	227,304	-	-	(2,134,820)	(2,038,439)	
Total business-type activities	4,930,845	2,665,102	227,304	-	-	(2,038,439)	(2,038,439)	
Total Primary government	\$ 281,834,047	\$ 29,671,364	\$ 137,386,761	\$ 3,784,032	\$ (108,953,451)	\$ (2,038,439)	\$ (110,991,890)	
Component Units:								
Conservation District	\$ 1,099,764	\$ 634,825	\$ 692,566	\$ -				\$ 227,627
General Authority	8,528,206	8,749,790	-	-				221,584
Mental Health/Mental Retardation								
Case Management Unit	11,455,010	-	12,020,301	-				565,291
Industrial Development Authority	9,524,094	873,775	6,760,807	-				(1,889,512)
Dauphin County Economic Development Corporation	22,102,285	383,216	21,132,064	-				(587,005)
Total Component Units	\$ 52,709,359	\$ 10,641,606	\$ 40,605,738	\$ -				(1,462,015)
General revenues:								
Taxes:								
Property taxes, levied for general purposes					106,236,115	-	106,236,115	-
Hotel taxes					6,101,215	-	6,101,215	-
In-lieu of taxes					1,808,584	-	1,808,584	-
Investment income					1,051,834	15,240	1,067,074	91,062
Miscellaneous					2,177,077	-	2,177,077	-
Loss on sale of capital assets					(70,924)	-	(70,924)	-
Transfers in/(out)					(2,037,483)	2,037,483	-	-
Total general revenues and transfers					115,266,418	2,052,723	117,319,141	91,062
Change in net position					6,312,967	14,284	6,327,251	(1,370,953)
Net position - beginning, as restated (Note 36)					38,706,170	1,986,382	40,692,552	1,249,752
Net position - ending					\$ 45,019,137	\$ 2,000,666	\$ 47,019,803	\$ (121,201)

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

COUNTY OF DAUPHIN
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2020

<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>Other Nonmajor Funds</u>	<u>Total Governmental Funds</u>
Cash and Cash Equivalents	\$ 18,298,080	\$ 2,500	\$ 1,599,032	\$ 10,972,419	\$ 4,812,763	\$ 4,208,407	\$ 16,642,368	\$ 56,535,569
Investments	-	-	-	-	-	-	1,440,251	1,440,251
Receivables								
Accounts, net	10,895,446	51,498	29,154	-	159,258	9,621	285,974	11,430,951
Taxes, net	9,225,991	-	-	-	-	-	-	9,225,991
Loans	-	-	-	-	-	-	35,925	35,925
Note	7,449,000	-	-	-	-	-	-	7,449,000
Other Loans	-	-	5,385,595	-	-	-	-	5,385,595
Due From Other Funds	8,616,794	269,218	-	-	147,094	-	433,719	9,466,825
Due From Other Governments	1,418,939	11,845,357	-	3,695,486	137,667	2,552	3,493,122	20,593,123
Due From Component Units	11,260,112	-	32,500	-	-	-	-	11,292,612
Prepaid Items	1,034,246	120,003	-	-	16,388	-	29,897	1,200,534
Other Assets	4,365	-	-	-	-	-	-	4,365
Restricted Assets								
Cash	5,578,883	-	-	-	-	15,507,571	14,128	21,100,582
Total Assets	\$ 73,781,856	\$ 12,288,576	\$ 7,046,281	\$ 14,667,905	\$ 5,273,170	\$ 19,728,151	\$ 22,375,384	\$ 155,161,323

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

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

<u>Liabilities and Fund Balances</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>Other Nonmajor Funds</u>	<u>Total Governmental Funds</u>
Liabilities								
Accounts Payable	\$ 3,933,161	\$ 3,844,398	\$ 36,032	\$ 30,422	\$ 1,927,868	\$ 1,475,010	\$ 2,305,774	\$ 13,552,665
Accrued Liabilities	1,403,931	117,738	-	-	33,250	-	140,966	1,695,885
Unearned Revenues - Other	809,526	-	5,385,595	508,060	3,236,993	-	2,749,056	12,689,230
Due to Other Funds	933,523	8,326,440	-	-	75,059	-	127,414	9,462,436
Funds Held in Escrow	1,152,561	-	-	-	-	-	-	1,152,561
Funds Held in Fiduciary Capacity	1,693,127	-	-	-	-	-	-	1,693,127
Other Liabilities	1,919,586	-	-	-	-	-	-	1,919,586
Total Liabilities	11,845,415	12,288,576	5,421,627	538,482	5,273,170	1,475,010	5,323,210	42,165,490
Deferred Inflows of Resources								
Unavailable Revenue - Property Taxes	5,402,806	-	-	-	-	-	-	5,402,806
Total Deferred Inflows of Resources	5,402,806	-	-	-	-	-	-	5,402,806
Fund Balances:								
Nonspendable	18,256,101	-	-	-	-	-	1,454,379	19,710,480
Restricted	2,000,000	-	1,624,654	8,082,011	-	15,507,571	16,380,859	43,595,095
Assigned	16,106,097	-	-	6,047,412	-	2,745,570	-	24,899,079
Unassigned	20,171,437	-	-	-	-	-	(783,064)	19,388,373
Total Fund Balances	56,533,635	-	1,624,654	14,129,423	-	18,253,141	17,052,174	107,593,027
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 73,781,856	\$ 12,288,576	\$ 7,046,281	\$ 14,667,905	\$ 5,273,170	\$ 19,728,151	\$ 22,375,384	\$ 155,161,323

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, 2020

Total fund balances for governmental funds \$ 107,593,027

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	2,465,236	
Intangible Assets	837,419	
Construction in progress - Infrastructure	2,050,814	
Construction in progress	13,130,380	
Infrastructure, net of \$9,983,336 accumulated depreciation	13,344,187	
Buildings and improvements, net of \$58,058,335 accumulated depreciation	51,365,795	
Machinery and Tools, net of \$47,328,506 accumulated depreciation	20,403,209	
Leasehold assets, net of \$19,272,599 accumulated amortization	<u>10,613,009</u>	
 Total capital assets		 114,210,049

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: (1,236,883)

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. 5,402,806

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, 2019 are:

Accrued interest on bonds	(432,122)	
General obligation debt	(79,288,900)	
Less: Deferred loss on refunding	495,301	
Liquid Fuel Revenue Bonds	(11,743,821)	
Capital leases payable	(12,867,495)	
Compensated absences	(11,288,623)	
Unamortized bond premium/discount (net)	(9,293,405)	
Net Pension Liability	(30,832,045)	
Less: Deferred outflows of resources - Pensions	21,054,409	
Plus: Deferred inflows of resources - Pensions	(18,951,782)	
OPEB Liability	(28,028,194)	
Less: Deferred outflows of resources - OPEB	5,012,902	
Plus: Deferred inflows of resources - OPEB	<u>(4,786,087)</u>	
		(180,949,862)
Total net position of governmental activities		<u>\$ 45,019,137</u>

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, 2020

	General	Children and Youth	Low Income Housing	Gaming	MH/A/DP	Capital Projects Fund	Other Nonmajor Funds	Total Governmental Funds
Revenues								
Property Taxes	\$ 105,996,619	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,996,619
Hotel Taxes	-	-	-	-	-	-	6,101,215	6,101,215
Intergovernmental	16,035,606	36,615,697	50,500	13,597,741	26,564,126	2,059,976	47,828,432	142,752,078
Charges for Services	18,175,959	650,465	533,138	-	1,478,061	92,368	1,157,267	22,087,258
License and Permits	192,463	-	-	-	-	-	-	192,463
Court Costs and Fines	3,138,600	-	-	-	-	-	1,587,936	4,726,536
Interest and Rents	478,390	-	9,001	125,987	26,726	93,870	301,268	1,035,242
Miscellaneous Revenue	274,228	-	-	-	-	125,000	1,777,849	2,177,077
Total Revenues	144,291,865	37,266,162	592,639	13,723,728	28,068,913	2,371,214	58,753,967	285,068,488
Expenditures								
Current:								
General Government	15,404,930	-	-	-	-	286,506	1,459,713	17,151,149
Judicial	54,157,291	-	-	436,489	-	-	6,953,143	61,546,923
Public Safety	42,453,105	-	-	-	-	-	8,618,549	51,071,654
Public Works	-	-	-	-	-	-	586,260	586,260
Human Services	4,142,126	45,439,872	-	-	29,071,252	-	11,694,004	90,347,254
Culture and Recreation	2,009,740	-	-	-	-	1,647,129	6,105,847	9,762,716
Conservation and Development	5,182,831	-	357,794	11,544,823	-	-	-	17,085,448
Debt Service								
Principal	11,249,626	12,638	-	-	-	240,797	840,145	12,343,206
Interest	5,176,886	9,504	-	-	-	7,103	87,223	5,280,716
Transfers to Component Unit	-	-	-	-	-	-	17,396,545	17,396,545
Capital Outlay	726,144	39,293	-	-	-	15,895,818	3,126,050	19,787,305
Total Expenditures	140,502,679	45,501,307	357,794	11,981,312	29,071,252	18,077,353	56,867,479	302,359,176
Excess of Revenues Over (Under)								
Expenditures	3,789,186	(8,235,145)	234,845	1,742,416	(1,002,339)	(15,706,139)	1,886,488	(17,290,688)
Other Financing Sources (Uses)								
Transfers In	11,631,833	8,288,909	-	-	1,220,666	30,250,000	4,745,800	56,137,208
Transfers Out	(44,981,313)	(53,764)	-	(5,298,013)	(218,327)	(650,969)	(6,972,305)	(58,174,691)
Payment to Refunding Bond Escrow Agent	(15,375,000)	-	-	-	-	-	-	(15,375,000)
Bond Premium	8,384,551	-	-	-	-	-	-	8,384,551
Issuance of General Obligation Bonds	30,605,000	-	-	-	-	-	-	30,605,000
Issuance of Refunding Bonds	9,395,000	-	-	-	-	-	-	9,395,000
Issuance of Infrastructure Loan	5,822,550	-	-	-	-	-	-	5,822,550
Total Other Financing Sources (Uses)	5,482,621	8,235,145	-	(5,298,013)	1,002,339	29,599,031	(2,226,505)	36,794,618
Net change in fund balances	9,271,807	-	234,845	(3,555,597)	-	13,892,892	(340,017)	19,503,930
Fund Balances - Beginning of Year, As Restated (Note 36)	47,261,828	-	1,389,809	17,685,020	-	4,360,249	17,392,191	88,089,097
Fund Balances - End of Year	\$ 56,533,635	\$ -	\$ 1,624,654	\$ 14,129,423	\$ -	\$ 18,253,141	\$ 17,052,174	\$ 107,593,027

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, 2020

Net change in fund balances - total governmental funds \$ 19,503,930

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 (\$19,787,315) is exceeded by depreciation (\$7,825,008) and loss on sale of capital asset of (\$70,924), in the current period. 11,891,383

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:			
General Obligation Debt		(30,605,000)	
Infrastructure Loan		(5,822,550)	
Repayments:			
Capital Leases		1,354,151	
Payment to Refunding/Escrow Agent		15,375,000	
General Obligation Debt		9,914,955	
Liquid Fuels Notes		<u>1,074,100</u>	
Net adjustment			(8,709,344)

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	(1,223,218)	
Other postemployment benefits expense	843,000	
Pension Expense	38,978	
Derivative Instrument	16,592	
Bond Premium	(6,601,014)	
Amortization of deferred loss on refunding	(183,192)	
Accrued interest on long-term debt	<u>(120,728)</u>	
Combined adjustment		(7,229,582)

Under the modified accrual basis of accounting used in governmental funds, revenues are not reported until they become available. In the statement of activities, however, revenues are recorded regardless of when financial resources are available. This is the change in unearned real estate tax revenue from 12/31/19 to 12/31/20. 239,496

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. 12,084

Change in net position of governmental activities \$ 15,707,967

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

COUNTY OF DAUPHIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2020

	Health Choices Fund	Human Service Building	Other Nonmajor Funds	Total
ASSETS				
Current Assets:				
Cash and cash equivalents	\$ 341,469	\$ 1,667,718	\$ 443,991	\$ 2,453,178
Accounts Receivables	-	35,670	3,795	39,465
Due From Other Funds	-	70,112	13,380	83,492
Due From Other Governments	55,466	-	-	55,466
Prepaid Items	-	1,260	-	1,260
Total current assets	396,935	1,774,760	461,166	2,632,861
Noncurrent Assets				
Capital Assets, Not Being Depreciated	-	2,085,449	111,492	2,196,941
Capital Assets, Being Depreciated (Net)	-	683,158	1,690,998	2,374,156
Total noncurrent assets	-	2,768,607	1,802,490	4,571,097
Total assets	396,935	4,543,367	2,263,656	7,203,958
LIABILITIES				
Current liabilities:				
Accounts Payable	154,622	55,250	144,519	354,391
Accrued Liabilities	-	33,905	4,069	37,974
Accrued Compensated Absences	-	-	1,934	1,934
Due to Other Funds	84,921	641	2,319	87,881
General Obligation Debt	-	258,137	-	258,137
Total current liabilities	239,543	347,933	152,841	740,317
Noncurrent liabilities:				
General Obligation Debt	-	4,434,351	-	4,434,351
Accrued Compensated Absences	-	-	28,624	28,624
Total noncurrent liabilities	-	4,434,351	28,624	4,462,975
Total liabilities	239,543	4,782,284	181,465	5,203,292
NET POSITION				
Net Investment in Capital Assets	-	(816,130)	1,802,490	986,360
Unrestricted	157,392	577,213	279,701	1,014,306
Total net position	\$ 157,392	\$ (238,917)	\$ 2,082,191	\$ 2,000,666

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, 2020

	Health Choices Fund	Human Service Building	Other Nonmajor Funds	Total
Operating Revenues				
Charges for Services	\$ 1,318,886	\$ 1,288,586	\$ 57,630	\$ 2,665,102
Total Operating Revenues	<u>1,318,886</u>	<u>1,288,586</u>	<u>57,630</u>	<u>2,665,102</u>
Operating Expenses				
Personnel Services	223,893	-	404,746	628,639
Contracted Services	59,371	88,873	89,640	237,884
Supplies and Materials	473	3,216	141,502	145,191
Repairs and Maintenance	772	90,352	112,177	203,301
Utilities	340	149,461	23,228	173,029
Other Services and Charges	22,145	566,077	1,500,330	2,088,552
Claims Expense	858,523	-	-	858,523
Depreciation and Amortization	-	320,330	148,131	468,461
Total Operating Expenses	<u>1,165,517</u>	<u>1,218,309</u>	<u>2,419,754</u>	<u>4,803,580</u>
Operating Income/(Loss)	<u>153,369</u>	<u>70,277</u>	<u>(2,362,124)</u>	<u>(2,138,478)</u>
Nonoperating Revenues (Expenses)				
Interest Income	1,087	14,153	-	15,240
Interest Expense	-	(127,265)	-	(127,265)
Grants	-	-	227,304	227,304
Total Nonoperating Revenues (Expenses)	<u>1,087</u>	<u>(113,112)</u>	<u>227,304</u>	<u>115,279</u>
Income (Loss) Before Transfers	<u>154,456</u>	<u>(42,835)</u>	<u>(2,134,820)</u>	<u>(2,023,199)</u>
Transfers In	-	-	2,135,454	2,135,454
Transfers Out	(97,971)	-	-	(97,971)
Total Transfers In (Out)	<u>(97,971)</u>	<u>-</u>	<u>2,135,454</u>	<u>2,037,483</u>
Change In Net Position	56,485	(42,835)	634	14,284
Total Net Position - Beginning of Year	<u>100,907</u>	<u>(196,082)</u>	<u>2,081,557</u>	<u>1,986,382</u>
Total Net Position - End of Year	<u>\$ 157,392</u>	<u>\$ (238,917)</u>	<u>\$ 2,082,191</u>	<u>\$ 2,000,666</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, 2020

	Health Choices Fund	Human Service Building	Nonmajor Enterprise Funds	Totals
Cash Flows From Operating Activities				
Receipts from Health Choices Services	\$ 1,325,023	\$ -	\$ -	\$ 1,325,023
Receipts from Recycling Services	-	-	57,984	57,984
Receipts from Recreational Activities	-	-	8,815	8,815
Receipts from Space and Parking Rentals	-	1,315,824	-	1,315,824
Payments to Employees	(199,472)	-	(411,576)	(611,048)
Payments to Suppliers	(83,101)	(902,441)	(1,890,532)	(2,876,074)
Payments for Claims	(858,523)	-	-	(858,523)
Internal Activity - Payments to other funds	22,891	(55,936)	2,319	(30,726)
Net Cash Provided by (Used in) Operating Activities	206,818	357,447	(2,232,990)	(1,668,725)
Cash Flow From Noncapital Financing Activities				
Grants	-	-	227,304	227,304
Transfers In (Out)	(97,971)	-	2,135,454	2,037,483
Net Cash Provided by (Used in) Noncapital Financing Activities	(97,971)	-	2,362,758	2,264,787
Cash Flows from Capital and Related Financing Activities				
Purchase of Capital Assets	-	(66,642)	(348,509)	(415,151)
Interest Paid	-	(127,265)	-	(127,265)
Principal Payments on General Obligation Debt	-	(253,754)	-	(253,754)
Net Cash Provided by (Used in) Capital and Related Financing Activities	-	(447,661)	(348,509)	(796,170)
Cash Flows from Investing Activities				
Interest Income	1,087	14,153	-	15,240
Net Cash Provided by Investing Activities	1,087	14,153	-	15,240
Net Increase (Decrease) in Cash and Cash Equivalents	109,934	(76,061)	(218,741)	(184,868)
Cash and Cash Equivalents, Beginning of Year	231,535	1,743,779	662,732	2,638,046
Cash and Cash Equivalents, End of Year	\$ 341,469	\$ 1,667,718	\$ 443,991	\$ 2,453,178

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, 2020

	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)	\$ 153,369	\$ 70,277	\$ (2,362,124)	\$ (2,138,478)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities				
Depreciation and Amortization Expense	-	320,330	148,131	468,461
Change in assets and liabilities				
Accounts Receivable	6,137	27,238	11,806	45,181
Accounts Payable	24,421	(1,402)	(23,655)	(636)
Accrued Expenses	-	(1,800)	(9,528)	(11,328)
Accrued Vacation and Sick Pay	-	-	2,698	2,698
Due To/Due From Other Funds	22,891	(55,936)	(318)	(33,363)
Prepaid Expenses	-	(1,260)	-	(1,260)
Due To Other Governments	-	-	-	-
Net Cash Provided by (Used In) Operating Activities	<u>\$ 206,818</u>	<u>\$ 357,447</u>	<u>\$ (2,232,990)</u>	<u>\$ (1,668,725)</u>

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

COUNTY OF DAUPHIN
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2020

	Retirement Trust Fund (Fiduciary Component Unit)	Custodial Funds
ASSETS		
Cash and Cash Equivalents	\$ 4,581,607	\$ 12,623,840
Investments, at fair value:		
U.S. Government Securities	11,157,115	-
Corporate Bonds	10,814,819	-
Bond Mutual Funds	17,617,896	-
Equity Funds	260,089,362	-
Savings, CD's, and Time Deposits	750,454	-
Other	86,742,610	-
Interest and Dividends Receivable	97,733	-
Employee Contributions Receivable	1,036	-
	<u>\$ 391,852,632</u>	<u>\$ 12,623,840</u>
LIABILITIES		
Benefits Payable	\$ 141,393	\$ -
Due To Other Governments	-	6,160,182
	<u>141,393</u>	<u>6,160,182</u>
NET POSITION		
Net Position Restricted	<u>\$ 391,711,239</u>	<u>\$ 6,463,658</u>

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

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

	Retirement Trust Fund (Fiduciary Component Unit)	Custodial Funds
Additions:		
Fees, Licenses, Interest, & Commissions	\$ -	\$ 39,831,544
Due to Other Governments	-	2,299,045
Escrows	-	12,226,043
Taxes	-	37,867,491
Contributions:		
Employee	5,235,090	-
Employer	7,670,585	-
Total Contributions	12,905,675	92,224,123
Investment Income:		
Net Appreciation in Fair Value of Investments	34,778,402	-
Interest and Dividends	3,404,169	-
	38,182,571	-
Less: Investment Expense	433,549	-
Net Investment Income	37,749,022	-
Total Additions	50,654,697	92,224,123
Deductions:		
Benefits	21,241,517	-
Administrative Expenses	232,165	-
Fees, Licenses, Interest, & Commissions	-	39,831,139
Due to Other Governments	-	2,299,045
Escrows	-	10,835,793
Taxes	-	37,867,491
Total Deductions	21,473,682	90,833,468
Net Change	29,181,015	1,390,655
Net Position - Restricted - Beginning of Year, As Restated (Note 36)	362,530,224	5,073,003
Net Position Restricted for Pensions - End of Year	\$ 391,711,239	\$ 6,463,658

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

COUNTY OF DAUPHIN
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
DECEMBER 31, 2020

<u>Assets</u>	Conservation <u>District</u>	General <u>Authority</u>	Case Management <u>Unit</u>	Industrial Development <u>Authority</u>	Dauphin County Economic Development <u>Corporation</u>	<u>Total</u>
Cash and Cash Equivalents	\$ 2,661,783	\$ 2,748,136	\$ 2,585,627	\$ 882,068	\$ 198,722	\$ 9,076,336
Investments	-	-	-	-	-	-
Inventory	-	51,889	-	-	-	51,889
Receivables:						
Accounts, Net of Allowance	854	14,504	-	13,600	-	28,958
Interest and Dividends	-	11	-	20,901	-	20,912
Loans, Current	-	-	-	1,198,661	-	1,198,661
Due from Other Governments	175,951	-	578,704	-	198,448	953,103
Investment in Direct Financing Leases, Current	-	232,123	-	383,463	-	615,586
Prepaid Items	16,079	242,259	41,998	254	-	300,590
Due from Primary Government	3,396	-	-	-	302,992	306,388
Due from Related Party	-	-	-	1,588,951	30,500	1,619,451
Loans Receivable, Net of Current Portion	-	-	-	4,074,091	-	4,074,091
Investment in Direct Financing Leases, net of Current Portion	-	5,028,752	-	6,142,739	1,643,500	12,814,991
Restricted Cash	374,541	4,841,168	-	8,648,137	2,550,007	16,413,853
Restricted Investments	-	1,358,467	-	-	-	1,358,467
Restricted Due From Related Party	-	-	-	-	1,061,724	1,061,724
Capital Assets, Not Being Depreciated	-	2,088,666	-	263,697	-	2,352,363
Capital Assets, Being Depreciated, Net	574,882	17,366,404	274,891	6,761,520	1,266,366	26,244,063
Total Assets	3,807,486	33,972,379	3,481,220	29,978,082	7,252,259	78,491,426
<u>Deferred Outflows of Resources</u>						
Deferred Charge on Refunding	-	51,980	-	-	-	51,980
Total Deferred Outflows of Resources	-	51,980	-	-	-	51,980
<u>Liabilities</u>						
Accounts Payable	4,093	204,290	160,079	815,467	489,572	1,673,501
Accrued Liabilities	-	1,404,829	909,014	26,577	16,165	2,356,585
Unearned Revenues - Other	447,224	681,408	926,559	-	88,297	2,143,488
Obligation to Construct	-	-	-	-	-	-
Due to Primary Government	181,424	-	90,676	5,937,463	12,123	6,221,686
Due to Related Party	-	-	-	1,340,429	217,181	1,557,610
Due to Other Governments	-	-	-	3,294,179	17,231	3,311,410
Security Deposits	-	-	-	10,590	-	10,590
Long-term liabilities						
Portion Due or payable within one year:						
General Obligation Debt	-	1,828,483	-	-	172,000	2,000,483
Notes Payable	-	-	-	442,281	-	442,281
Loans Payable	-	-	-	1,643,500	-	1,643,500
Portion Due or payable after one year:						
General Obligation Debt	-	44,141,216	-	-	3,998,500	48,139,716
Notes Payable	-	-	-	8,139,485	-	8,139,485
Loans Payable	-	-	-	-	-	-
Total Liabilities	632,741	48,260,226	2,086,328	21,649,971	5,011,069	77,640,335
<u>Deferred Inflows of Resources</u>						
Deferred Charge on Refunding	-	1,024,272	-	-	-	1,024,272
Total Deferred Inflows of Resources	-	1,024,272	-	-	-	1,024,272
<u>Net Position</u>						
Net Investment in Capital Assets	574,882	(22,557,864)	274,891	3,326,153	(228,634)	(18,610,572)
Restricted for:						
Human Service	-	-	1,120,001	-	-	1,120,001
Conservation and Development	11,049	3,104,120	-	-	3,549,752	6,664,921
Gaming Program	-	-	-	2,417,288	-	2,417,288
Revolving Loan Program	-	-	-	784,561	-	784,561
Lease Operations	-	-	-	-	-	-
Infrastructure Bank Program	-	-	-	796,707	-	796,707
Unrestricted	2,588,814	4,193,605	-	1,003,402	(1,079,928)	6,705,893
Total Net Position	\$ 3,174,745	\$ (15,260,139)	\$ 1,394,892	\$ 8,328,111	\$ 2,241,190	\$ (121,201)

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, 2020

	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	\$ 1,099,764	\$ 634,825	\$ 692,566	\$ -	\$ 227,627	\$ -	\$ -	\$ -	\$ -	\$ 227,627
<u>General Authority</u>										
General Authority Operations	8,528,206	8,749,790	-	-	-	221,584	-	-	-	221,584
<u>Case Management Unit</u>										
Human Services	11,455,010	-	12,020,301	-	-	-	565,291	-	-	565,291
<u>Industrial Development Authority</u>										
Conservation and Development	9,524,094	873,775	6,760,807	-	-	-	(1,889,512)	-	-	(1,889,512)
<u>Economic Development Corporation</u>										
Tourism and Economic Development	22,102,285	383,216	21,132,064	-	-	-	-	-	(587,005)	(587,005)
Total Component Units	\$ 52,709,359	\$ 10,641,606	\$ 40,605,738	\$ -	\$ 227,627	\$ 221,584	\$ 565,291	\$ (1,889,512)	\$ (587,005)	\$ (1,462,015)
General revenues:										
Unrestricted investment earnings					22,347	-	-	49,372	19,343	91,062
Total general revenues and transfers					22,347	-	-	49,372	19,343	91,062
Change in net position					249,974	221,584	565,291	(1,840,140)	(567,662)	(1,370,953)
Net position - beginning					2,924,771	(15,481,723)	829,601	10,168,251	2,808,852	1,249,752
Net position - ending					\$ 3,174,745	\$ (15,260,139)	\$ 1,394,892	\$ 8,328,111	\$ 2,241,190	\$ (121,201)

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

NOTES TO FINANCIAL STATEMENTS

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

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, 2020

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, 2020

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, 2020

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. In addition, the County guarantees the DCEDC's 2004 Guaranteed Parking Revenue Note (see Note 29).

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, 2020

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, 2020	December 31, 2020
Current Assets	\$ 6,885,931	\$ 1,153,178
Total Assets/Deferred Outflows of Resources	\$ 33,003,187	\$ 1,153,178
Net Position/Fund Balance	\$ 19,444,551	\$ 612,972
Operating Revenues	\$ 5,635,366	\$ 3,184,894
Operating Income (Loss)	\$ (18,878,665)	\$ 157,019
Net Income (Loss)	\$ 5,007,099	\$ 164,357
Dauphin County Contribution to Operations	\$ 395,098	\$ 332,996
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, 2020

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, 2020

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, 2020

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 (pension trust fund and custodial fund). 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, 2020

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 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 Agency 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 Pension 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, 2020

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, 2020

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	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, 2020

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.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

12. Net Position/Fund Balances (Continued)

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) 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.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

12. Net Position/Fund Balances (Continued)

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.

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.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

13. Deferred Outflows / Inflows of Resources (Continued)

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.

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 requirements of GASB Statement No. 84, "*Fiduciary Activities*". The adoption of this statement resulted in the restatement of net position/fund balance (Note 36) and the reclassification of certain fund types.

The County adopted the requirements of GASB Statement No. 88 "*Certain Disclosures Related to Debt, including Direct Borrowing and Direct Placements.*" The adoption of this statement 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.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Pending Changes in Accounting Principles (Continued)

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

In 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 2021 financial statements, except for the requirements of paragraphs 11b, 13, and 14, which are effective for the County’s calendar year 2022 financial statements.

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

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

In June 2020, the GASB issued 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 County is required to adopt the remaining provisions of Statement No. 97 for its calendar year 2022 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.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Dauphin County Conservation District (Continued)

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-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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Dauphin County Conservation District (Continued)

Unearned Revenues (Continued)

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 (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.

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

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

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:

- *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.

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

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)

- *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.

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.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Dauphin County General Authority (Continued)

Conduit Debt Issues (Continued)

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.

Direct Financing Lease Transactions

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

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.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Dauphin County General Authority (Continued)

Capital Assets (Continued)

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 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.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Dauphin County General Authority (Continued)

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.

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.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Case Management Unit (Continued)

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, 2020

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, 2017.

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, 2020 consist of cash held in bank accounts.

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

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 are shown net of an allowance of \$65,835.

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, 2020

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>
Buildings	40
Buildings and Improvements	15
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, 2020

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, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Dauphin County Economic Development Corporation ("DCEDC")

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:

Furniture and Equipment	3-7 years
Buildings	39 years
Works of Art	7 years

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, 2020

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, 2020

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, 2020.

NOTE 2: DEPOSITS, INVESTMENTS, AND FAIR VALUE MEASUREMENT

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

Governmental Funds

Fort Hunter Permanent Fund

Fixed Income Mutual Funds - Bonds	\$ 629,707
Equity Mutual Funds - Stocks	810,544
Total Permanent Fund	1,440,251
Total Governmental Funds	1,440,251

Fiduciary Funds

Retirement Fund

U.S. Government Securities	11,157,115
Corporate Bonds	10,814,819
Bond Mutual Fund	17,617,896
Equity Funds	260,089,362
Savings, CD's and Time Deposits	750,454
Other	86,742,610
Total Retirement Fund	387,172,256
Total Fiduciary Funds	387,172,256
Total Investments	\$ 388,612,507

As of December 31, 2020, the County had the following debt investments and maturities within its excess operating fund accounts:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	More Than 10
Fixed Income Mutual Funds - Bonds	\$ 629,707	\$ -	\$ -	\$ 629,707	\$ -
Total	\$ 629,707	\$ -	\$ -	\$ 629,707	\$ -

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

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

As of December 31, 2020, the County had the following debt investments and maturities within its retirement plan accounts:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	More Than 10
U.S. Government Agencies	\$ 11,157,115	\$ -	\$ 1,342,231	\$ 1,068,621	\$ 8,746,263
Corporate Bonds	10,814,819	6,472	4,104,197	2,976,198	3,727,952
Total	\$ 21,971,934	\$ 6,472	\$ 5,446,428	\$ 4,044,819	\$ 12,474,215

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 "A2" or better, the third broad investment grade as determined by Moody's. The Investment Policy allows investments in bonds with ratings below Baa, but limits them to no more than twenty percent of total fixed income securities.

As of December 31, 2020, none of the County's fixed income bond mutual funds in the governmental funds were rated by Moody's.

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

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

As of December 31, 2020, the County's retirement plan investments had a credit rating as follows:

Investment Type	Credit Quality Rating	% of Investment Type
U.S. Government Treasuries	AA	100%
U.S. Government Agencies	AAA	10%
U.S. Government Agencies	AA	68%
U.S. Government Agencies	Not Rated	22%
Corporate Bonds	AA	15%
Corporate Bonds	A	48%
Corporate Bonds	BBB	37%
Bond Mutual Fund	Not Rated	100%

Custodial Credit Risk. For deposits and investments, custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At December 31, 2020, \$28,816,111 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. None of the County's retirement or governmental fund investments were exposed to custodial credit risk at December 31, 2020. The County does not have a written policy to limit its exposure to custodial credit risk.

The County's cash equivalents of \$33,581,805 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, 2020, 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.

The Retirement Investment Policy states that no issuer, other than the U.S. Government or other Federal agencies, may represent more than 5% of the total market value of the fixed income portfolio. The policy has no limit upon investments in U.S. Treasury securities as a percentage of fixed income securities at cost or market value, except that any single coupon issue thereof may constitute no more than 30% of any administrator's fixed income investments at market value and any single Treasury zero coupon issue 10% at market value. Federal agency securities are limited to 25% per agency, and to 10%, at market value, per any single Federal Agency issue.

At December 31, 2020, the County is not subject to concentration of credit risk.

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

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

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, 2020:

- Fixed income mutual funds – bonds of \$629,707 and equity mutual funds – stocks of \$810,544 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, 2020:

Investments by Fair Value Level	12/31/20	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
U.S. Government Securities	\$ 11,157,115	\$ -	\$ 11,157,115	\$ -
Corporate Bonds	10,814,819	-	10,814,819	-
Bond Mutual Funds	17,617,896	17,617,896	-	-
Equity Funds	260,089,362	260,089,362	-	-
Savings, CD's, and Time Deposits	750,454	-	750,454	-
Total Investments by Fair Value Level	300,429,646	277,707,258	22,722,388	-
Investments Measured at the Net Asset Value				
Limited Partnership	15,851,663			
CCA Life Settlements II Fund	27,832,423			
Hancock Timberland and Farmland Trust LP	6,565,517			
IFM Global Infrastructure LP Class A Interests	10,903,410			
JPNCB Strategic Property Fund	25,589,597			
Total Investments Measured at the Net Asset Value	86,742,610			
Total Investments	\$ 387,172,256			

Bond mutual funds and equity funds are valued using prices quoted in active markets for those securities. U.S. government securities, corporate bonds, and savings, CD's, and time deposits are valued using quoted market prices for similar securities.

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, 2020, this investment was not within the 12 month redemption restriction period.

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

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

Fair Value Measurement (Continued)

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 ICAV 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, 2020 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.

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.

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

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

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, 2020, the District's cash balance was \$1,297,873 and its bank balance was \$1,324,341. Of this bank balance, \$1,074,341 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 \$1,738,451 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.

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.

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.

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

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

Component Units – Deposit and Investment Risk (Continued)

Dauphin County General Authority (Continued)

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, 2020, the book balance of the Authority's unrestricted deposits was \$2,748,136 and the bank balance was \$2,754,707. Of the unrestricted bank balance, \$250,000 was covered by federal depository insurance, and \$2,504,707 was collateralized under Act 72 of the 1971 session of the Pennsylvania General Assembly for the protection of public depositors. At December 31, 2020, the book balance of the Authority's restricted deposits was \$4,841,168 and the bank balance was \$4,841,168. Of the restricted bank balance, \$42,727 was covered by federal depository insurance, and \$4,798,441 was collateralized under Act 72.

Investments

The Authority's Level 1 investments reported at December 31, 2020 are as follows:

	Fair Value
Restricted	
Money market funds	\$ 1,358,467

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, 2020.

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, 2020

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, 2020, CMU's cash balance was \$2,585,627 and its bank balance was \$2,628,834. Of this bank balance for June 30, 2020, \$2,378,834 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, 2020, the IDA's cash balance was \$9,530,205, and its bank balance was \$9,930,423. At September 30, 2020, \$8,756,194 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, 2020, the DCEDC's cash balance was \$2,748,729, and its bank balance was \$3,696,007. At December 31, 2020, \$2,472,348 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, 2020

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 purposes including tax protest ordered liabilities	\$ 1,152,561
Amounts held in fiduciary capacity	
District Attorney’s Office	1,693,127
Amounts held for Harrisburg City Trash deposits	384,980
Amounts held in Sinking Fund to fund debt	
Interest payments	2,000,000
Amounts Reserved for Workers’ Compensation Liabilities	<u>348,215</u>
Total General Fund	<u>5,578,883</u>
Capital Projects Fund	<u>15,507,571</u>
Fort Hunter Permanent Fund	<u>14,128</u>
Total Governmental Funds	<u><u>\$ 21,100,582</u></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 \$374,541 at December 31, 2020 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, 2020 the restricted cash balance was \$2,550,007 and the restricted due from related party was \$1,061,724.

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

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, 2020, the restricted cash balance was \$8,648,137.

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, 2020, the Authority had restricted cash and cash equivalents of \$4,841,168 and restricted investments of \$1,358,467.

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, 2020, was \$348,215 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 an \$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 1.75% 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, 2020

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, 2020 and 2019.

	2020	2019
Balances as of January 1	\$ 1,248,967	\$ 1,135,464
Add: Incurred Claims and Changes in Estimates Related to:		
Prior Years	112,179	131,820
Current Year	154,168	305,546
	266,347	437,366
Less: Payment of Claims Related to:		
Prior Years	217,599	152,731
Current Year	60,832	171,132
	278,431	323,863
Balances as of December 31	\$ 1,236,883	\$ 1,248,967

The foregoing reconciliation reflects a deficiency in the December 31, 2019 liability for workers' compensation self-insurance of \$112,179. The changes in these liabilities were primarily the result of changes in estimates as more information became available.

As of December 31, 2020 the accrued liability for workers' compensation claims on an undiscounted basis was \$1,286,852. The balance is intended to be sufficient to provide for the ultimate payment of benefits for outstanding incurred losses as of December 31, 2020.

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 2020, no liability has been recorded for claims incurred, but not paid as of December 31, 2020.

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

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, 2020 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, 2020, CMU has recorded a liability for claims incurred but not yet paid. During 2020, one individual 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>2020</u>	<u>2019</u>
Balance as of July 1	\$ 250,465	\$ 227,867
Add: Incurred claims relating to:		
Current year	2,021,964	2,500,008
	2,272,429	2,727,875
Less: Payment of claims relating to:		
Prior years	195,229	250,465
Current year	1,881,971	2,226,945
	2,077,200	2,477,410
Balance as of June 30	\$ 195,229	\$ 250,465

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 2020. 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, 2020

NOTE 5: CAPITAL ASSETS

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

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Governmental Activities:</u>				
Capital Assets, Not Being Depreciated:				
Land	\$ 2,465,236	\$ -	\$ -	\$ 2,465,236
Intangible Assets	837,419	-	-	837,419
Construction in Progress - Infrastructure	1,476,081	1,929,399	(1,354,666)	2,050,814
Construction in Progress	2,391,224	13,273,183	(2,534,027)	13,130,380
Total Capital Assets, Not Being Depreciated	7,169,960	15,202,582	(3,888,693)	18,483,849
Capital Assets, Being Depreciated				
Infrastructure	22,409,204	1,354,666	(436,347)	23,327,523
Buildings and Improvements	106,858,956	2,565,174	-	109,424,130
Machinery and Equipment	63,178,129	4,553,586	-	67,731,715
Leasehold Assets	29,885,608	-	-	29,885,608
Total Capital Assets, Being Depreciated	222,331,897	8,473,426	(436,347)	230,368,976
Less Accumulated Depreciation and Amortization For:				
Infrastructure	(9,807,172)	(541,587)	365,423	(9,983,336)
Buildings and Improvements	(56,027,483)	(2,030,852)	-	(58,058,335)
Machinery and Equipment	(43,382,700)	(3,945,806)	-	(47,328,506)
Leasehold Assets	(17,965,836)	(1,306,763)	-	(19,272,599)
Total Accumulated Depreciation and Amortization	(127,183,191)	(7,825,008)	365,423	(134,642,776)
Total Capital Assets, Being Depreciated, Net	95,148,706	648,418	(70,924)	95,726,200
Governmental Activities Capital Assets, Net	\$ 102,318,666	\$ 15,851,000	\$ (3,959,617)	\$ 114,210,049
<u>Business-Type Activities:</u>				
Capital Assets, Not Being Depreciated:				
Land	\$ 111,492	\$ -	\$ -	\$ 111,492
Construction in Progress	2,030,907	66,642	(12,100)	2,085,449
Total Capital Assets, Not Being Depreciated	2,142,399	66,642	(12,100)	2,196,941
Capital Assets, Being Depreciated				
Buildings and Improvements	19,541,355	93,005	-	19,634,360
Machinery and Equipment	1,711,340	267,604	-	1,978,944
Furniture and Fixtures	30,069	-	-	30,069
Total Capital Assets, Being Depreciated	21,282,764	360,609	-	21,643,373
Less Accumulated Depreciation and Amortization For:				
Buildings and Improvements	(17,167,237)	(398,509)	-	(17,565,746)
Machinery and Equipment	(1,607,047)	(69,267)	-	(1,676,314)
Furniture and Fixtures	(26,472)	(685)	-	(27,157)
Total Accumulated Depreciation and Amortization	(18,800,756)	(468,461)	-	(19,269,217)
Total Capital Assets, Being Depreciated, Net	2,482,008	(107,852)	-	2,374,156
Business-Type Activities Capital Assets, Net	\$ 4,624,407	\$ (41,210)	\$ (12,100)	\$ 4,571,097

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

NOTE 5: CAPITAL ASSETS (CONTINUED)

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

<u>Governmental Activities:</u>	
General Government	\$ 1,718,034
Judiciary	1,671,071
Conservation and Development	20,980
Human Services	168,226
Culture and Recreation	178,670
Public Safety	3,526,440
Public Works	<u>541,587</u>
 Total Depreciation Expense – Governmental Activities	 <u>\$ 7,825,008</u>
 <u>Business-Type Activities:</u>	
Public Works	\$ 108,420
Human Services	320,330
Culture and Recreation	<u>39,711</u>
 Total Depreciation Expense – Business-Type Activities	 <u>\$ 468,461</u>

Component Units – Capital Assets

Dauphin County Conservation District

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

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, Being Depreciated				
Land Improvements	\$ 202,495	\$ -	\$ -	\$ 202,495
Building & Improvements	1,250,203	10,600	-	1,260,803
Machinery & Equipment	308,348	-	-	308,348
Leasehold Assets	15,241	-	-	15,241
Total Capital Assets, Being Depreciated	<u>1,776,287</u>	<u>10,600</u>	<u>-</u>	<u>1,786,887</u>
 Less Accumulated Depreciation and Amortization for:				
Land Improvements	(99,070)	(10,125)	-	(109,195)
Building & Improvements	(777,658)	(32,892)	-	(810,550)
Machinery & Equipment	(239,601)	(37,418)	-	(277,019)
Leasehold Assets	(15,241)	-	-	(15,241)
Total Accumulated Depreciation and Amortization	<u>(1,131,570)</u>	<u>(80,435)</u>	<u>-</u>	<u>(1,212,005)</u>
 Capital Assets, Being Depreciated, net	 <u>\$ 644,717</u>	 <u>\$ (69,835)</u>	 <u>\$ -</u>	 <u>\$ 574,882</u>

Depreciation expense for the year ended December 31, 2020 was \$80,435.

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

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, 2020 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	<u>1,100,504</u>	<u>242,006</u>	<u>(1,269,795)</u>	<u>72,715</u>
Total capital assets, not being depreciated	<u>3,116,455</u>	<u>242,006</u>	<u>(1,269,795)</u>	<u>2,088,666</u>
Capital assets, being depreciated				
Land improvements	5,890,061	1,263,829	-	7,153,890
Buildings	49,090,725	5,966	-	49,096,691
Building improvements	600,129	-	-	600,129
Golf course equipment	1,799,186	69,163	-	1,868,349
Other equipment	<u>98,240</u>	<u>-</u>	<u>(60,625)</u>	<u>37,615</u>
Total capital assets, being depreciated	<u>57,478,341</u>	<u>1,338,958</u>	<u>(60,625)</u>	<u>58,756,674</u>
Less accumulated depreciation and amortization for:				
Land improvements	4,680,874	205,425	-	4,886,299
Buildings	32,304,350	2,073,119	-	34,377,469
Building improvements	421,922	19,383	-	441,305
Golf course equipment	1,494,563	154,037	-	1,648,600
Other equipment	<u>92,739</u>	<u>1,438</u>	<u>(57,580)</u>	<u>36,597</u>
Total accumulated depreciation and amortization	<u>38,994,448</u>	<u>2,453,402</u>	<u>(57,580)</u>	<u>41,390,270</u>
Capital assets, being depreciated, net	<u>18,483,893</u>	<u>(1,114,444)</u>	<u>(3,045)</u>	<u>17,366,404</u>
Capital assets, net	<u>\$ 21,600,348</u>	<u>\$ (872,438)</u>	<u>\$ (1,272,840)</u>	<u>\$19,455,070</u>

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

NOTE 5: CAPITAL ASSETS (CONTINUED)

Component Units – Capital Assets (Continued)

Case Management Unit

Capital assets activity for the year ended June 30, 2020 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets being depreciated:				
Furniture and Equipment	\$1,537,984	\$ 25,241	\$ -	\$ 1,563,225
Leasehold Improvements	135,239	28,952	-	164,191
Total Capital Assets, Being Depreciated	1,673,223	54,193	-	1,727,416
Less Accumulated Depreciation for:				
Furniture and Equipment	(1,209,399)	(115,052)	-	(1,324,451)
Leasehold Improvements	(122,819)	(5,255)	-	(128,074)
Total Accumulated Depreciation	(1,332,218)	(120,307)	-	(1,452,525)
Total Capital Assets, net	\$ (341,005)	\$ (66,114)	\$ -	\$ 274,891

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, 2020

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, 2020:

	Balance October 1, 2019	Additions	Deletions	Balance September 30, 2020
Capital assets, not being Depreciated:				
Land	\$ 263,697	\$ -	\$ -	\$ 263,697
Total capital assets, not Depreciated	263,697	-	-	263,697
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	-	-	11,419,651
Less accumulated depreciation for:				
Buildings held for lease	(171,955)	(11,859)	-	(183,814)
Building improvements	(1,433,422)	(142,215)	-	(1,575,637)
Office furniture and equipment	(14,521)	-	-	(14,521)
Equipment – Solar farm phase I	(1,554,054)	(193,193)	-	(1,747,247)
Equipment – Solar farm phase II	(978,201)	(158,711)	-	(1,136,912)
Total accumulated depreciation	(4,152,153)	(505,978)	-	(4,658,131)
Total capital assets, being depreciated, net	7,267,498	(505,978)	-	6,761,520
Total capital assets, net	\$ 7,531,195	\$ (505,978)	\$ -	\$ 7,025,217

Depreciation expense was \$505,978 for the year ended September 30, 2020.

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

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, 2020:

	Balance January 1, 2020	Additions	Deletions	Balance December 31, 2020
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	-	-	2,096,549
Less accumulated depreciation for:				
Furniture and Equipment	(19,927)	-	-	(19,927)
Works of Art	(8,011)	-	-	(8,011)
Buildings	(749,204)	(53,041)	-	(802,245)
Total accumulated depreciation	(777,142)	(53,041)	-	(830,183)
Total capital assets, being depreciated, net	1,319,407	(53,041)	-	1,266,366
Total capital assets, net	\$ 1,319,407	\$ (53,041)	\$ -	\$ 1,266,366

Depreciation expense was \$53,041 for the year ended December 31, 2020.

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

NOTE 6: CONDUIT DEBT ISSUES

Component Unit - Conduit Debt Issues

Dauphin County General Authority

The following Conduit debt issues were outstanding at December 31, 2020:

University of Pittsburgh Medical Center	\$ 128,210,000
University of Pittsburgh Medical Center	91,050,000
University of Pittsburgh Medical Center	85,170,000
Elizabethtown College	14,700,000
Elizabethtown College	4,000,000
Elizabethtown College	10,000,000
Elizabethtown College	7,000,000
Harrisburg University	100,000,000
Harrisburg University	53,845,000
	\$ 493,975,000

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, 2020

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, 2020

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, 2020

NOTE 7: LONG-TERM LIABILITIES

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

	<u>Beginning</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending</u>	<u>Amounts Due</u>
Governmental Activities:					
Bonds and notes payable:					
General obligation debt	\$ 64,398,000	\$ 40,000,000	\$ (25,109,100)	\$ 79,288,900	\$ 10,008,000
Unamortized bond premium/discount (net)	2,692,391	8,384,551	(1,783,537)	9,293,405	1,957,908
Liquid Fuels revenue note	7,176,225	5,822,550	(1,254,954)	11,743,821	1,789,128
Total bonds and notes payable	<u>74,266,616</u>	<u>54,207,101</u>	<u>(28,147,591)</u>	<u>100,326,126</u>	<u>13,755,036</u>
Other liabilities:					
Compensated absences	10,065,405	10,227,928	(9,004,710)	11,288,623	716,263
Estimated liability for workers compensation claims	1,248,967	266,347	(278,431)	1,236,883	320,880
Net pension liability	37,838,708	43,648,034	(50,654,697)	30,832,045	-
OPEB obligation	28,105,538	980,800	(1,058,144)	28,028,194	-
Total other liabilities	<u>77,258,618</u>	<u>55,123,109</u>	<u>(60,995,982)</u>	<u>71,385,745</u>	<u>1,037,143</u>
Governmental Activities Long-Term Liabilities	<u>\$ 151,525,234</u>	<u>\$ 109,330,210</u>	<u>\$ (89,143,573)</u>	<u>\$ 171,711,871</u>	<u>\$ 14,792,179</u>
Business-Type Activities:					
Bonds payable:					
General obligation debt	\$ 4,825,000	\$ -	\$ (240,000)	\$ 4,585,000	\$ 245,000
Unamortized bond premium	121,242	-	(13,754)	107,488	13,137
Total bonds and notes payable	<u>4,946,242</u>	<u>-</u>	<u>(253,754)</u>	<u>4,692,488</u>	<u>258,137</u>
Other liabilities:					
Compensated absences	27,860	29,147	(26,449)	30,558	1,934
Total other liabilities	<u>27,860</u>	<u>29,147</u>	<u>(26,449)</u>	<u>30,558</u>	<u>1,934</u>
Business-Type Activities Long-Term Liabilities	<u>\$ 4,974,102</u>	<u>\$ 29,147</u>	<u>\$ (280,203)</u>	<u>\$ 4,723,046</u>	<u>\$ 260,071</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 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, 2020

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, 2020</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)	\$ 1,468,264
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)	9,500,000
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)	3,660,858
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)	8,340,000
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)	792,149
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)	11,080,000
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)	3,750,000
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)	2,924,900
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)	660,200
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)	1,398,500
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)	1,640,300
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)	30,605,000
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)	5,820,000
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)	5,822,550
			\$ 91,032,721

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

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

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%.

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%.

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

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	PIB Principal Requirements	Total Principal Requirements	General Obligation Interest Requirements	PIB Interest Requirements	Total Interest Requirements	Total Debt Service Requirements
2021	\$ 10,008,000	\$ 1,789,128	\$ 11,797,128	\$ 3,386,972	\$ 262,123	\$ 3,649,095	\$ 15,446,223
2022	10,378,300	1,823,981	12,202,281	2,998,288	221,487	3,219,775	15,422,056
2023	9,788,900	1,859,560	11,648,460	2,572,845	185,909	2,758,754	14,407,214
2024	10,151,300	1,559,827	11,711,127	2,190,194	149,589	2,339,783	14,050,910
2025	9,795,600	1,465,505	11,261,105	1,776,118	117,971	1,894,089	13,155,194
2026-2030	27,275,300	3,245,820	30,521,120	2,664,577	263,314	2,927,891	33,449,013
2031-2035	1,396,500	-	1,396,500	216,316	-	216,316	1,612,816
2036-2038	495,000	-	495,000	25,144	-	25,144	520,144
	<u>\$ 79,288,900</u>	<u>\$ 11,743,821</u>	<u>\$ 91,032,721</u>	<u>\$ 15,830,454</u>	<u>\$ 1,200,393</u>	<u>\$ 17,030,847</u>	<u>\$ 108,063,570</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
2021	\$ 245,000	\$ 135,619	\$ 380,619
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
2026-2030	1,530,000	373,713	1,903,713
2031-2035	1,750,000	160,500	1,910,500
	<u>\$ 4,585,000</u>	<u>\$ 1,136,011</u>	<u>\$ 5,721,011</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, 2020, \$4,585,000 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, 2020, the County has not recorded an arbitrage liability in its financial statements.

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

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Component Units - Long-term Debt

Dauphin County General Authority

Long-term debt outstanding at December 31, 2020 is as follows:

Office and Parking Revenue Bonds (Riverfront Office Center):		
Series C of 1998 - Capital Appreciation Bonds	\$	6,876,848
Series of 2019		1,323,800
Series of 2020		23,475,000
Dauphin County Guaranteed Lease Revenue Note (Magisterial District Justice Fund):		
Series of 2017		5,260,879
Dauphin County Guaranteed Revenue Bonds (Dauphin Highlands):		
Series A of 2016		7,783,172
Series of 2020		1,250,000
	<u>\$</u>	<u>45,969,699</u>

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

Current portion of long-term debt	\$	1,828,483
Long-term debt, net of current portion		44,141,216
	<u>\$</u>	<u>45,969,699</u>

Long-term liability activity for the Authority's business-type activities for the year ended December 31, 2020, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds Payable	\$ 6,419,600	\$ 457,248	\$ -	\$ 6,876,848	\$ -
Direct Placement:					
Bonds Payable	34,455,812	24,725,000	(25,348,840)	33,831,972	1,596,360
Note Payable	5,486,153	-	(225,274)	5,260,879	232,123
	<u>\$ 46,361,565</u>	<u>\$ 25,182,248</u>	<u>\$ (25,574,114)</u>	<u>\$ 45,969,699</u>	<u>\$ 1,828,483</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, 2020, except for those as described in Note 21.

Office and Parking Revenue Bonds – Series A, B and C of 1998, Series of 2015, 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, 2020

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 2015, 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. As such, no amount as of year-end was outstanding for the Series of 2015 Bonds.

The current refunding decreased the Authority's total debt service by approximately \$3.13 million through the year 2035 and resulted in a net economic gain (difference between present values of the old and new debt service payments, offset by cash on hand) of approximately \$1.68 million.

Series A of 1998

There was no balance remaining on the Series A of 1998 Bonds at December 31, 2020.

Series B of 1998

There was no balance remaining on the Series B of 1998 bonds at December 31, 2020.

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:

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

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Component Units - Long-term Debt (Continued)

Dauphin County General Authority (Continued)

Series of 1998 (Continued)

<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	\$ 149,807	\$ 550,193
July 1, 2026	265,047	1,450,000	456,837	993,163
January 1, 2027	256,074	1,820,000	615,560	1,204,440
July 1, 2027	247,411	1,820,000	656,292	1,163,708
January 1, 2028	3,310,677	4,800,000	1,834,656	2,965,344
	<u>\$ 4,383,349</u>	<u>\$10,590,000</u>	<u>\$3,713,152</u>	<u>\$6,876,848</u>

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 2015

There was no balance remaining on the Series of 2015 Bonds at December 31, 2020.

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 6.00%.

<u>Years</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	6.00%	\$ -	\$ 80,653	\$ 80,653
2022	6.00%	44,400	79,313	123,713
2023	6.00%	67,100	75,928	143,028
2024	6.00%	71,200	71,913	143,113
2025	6.00%	75,600	67,258	142,858
2026-2030	6.00%	454,200	259,186	713,386
2031-2035	6.00%	611,300	97,962	709,262
		<u>\$ 1,323,800</u>	<u>\$ 732,213</u>	<u>\$ 2,056,013</u>

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

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Component Units - Long-term Debt (Continued)

Dauphin County General Authority (Continued)

Series of 2019 (Continued)

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 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
2021	2.90%	\$ 1,340,000	\$ 680,389	\$ 2,020,389
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
2026-2030	2.90%	8,095,000	1,899,803	9,994,803
2031-2035	6.00%	8,360,000	1,151,564	9,511,564
		<u>\$ 23,475,000</u>	<u>\$6,051,641</u>	<u>\$ 29,526,641</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 of 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, 2020, the maturity value and accreted value of the bonds outstanding on the 1993 Series Capital Appreciation Bonds are \$3,250,000 and \$2,924,493, respectively. There

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

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 of 2020 (Dauphin Highlands) (Continued)

is no balance outstanding on the County Guaranteed Revenue Bonds, Series of 2003, at December 31, 2020.

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, 2020.

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 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.

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, 2020 was 1.704750%. 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, 2020, these bonds mature as follows:

<u>Years</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 152,660	\$ 133,536	\$ 286,196
2022	<u>7,630,512</u>	<u>130,877</u>	<u>7,761,389</u>
Total	<u>\$ 7,783,172</u>	<u>\$ 264,413</u>	<u>\$ 8,047,585</u>

During the year ended December 31, 2019, the Series B of 2016 Bonds were paid in full and there is no balance remaining at December 31, 2020.

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

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

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 of 2020 (Dauphin Highlands) (Continued)

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.

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, 2020 was 5.50%. 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.

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

Years	Principal	Interest	Total
2021	\$ 103,700	\$ 65,898	\$ 169,598
2022	108,000	60,077	168,077
2023	112,400	54,016	166,416
2024	116,900	47,710	164,610
2025	121,700	41,148	162,848
2026-2030	687,300	97,523	784,823
	\$ 1,250,000	\$ 366,372	\$ 1,616,372

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.

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

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)

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.

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>
2021	3.00%	\$ 232,123	\$ 154,652	\$ 386,775
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
2026-2030	3.00%	1,432,737	684,516	2,117,253
2031-2035	5.00%	1,664,292	449,307	2,113,599
2036-2038	5.00%	930,450	60,817	991,267
Total		<u>\$ 5,260,879</u>	<u>\$ 1,895,117</u>	<u>\$ 7,155,996</u>

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

Dauphin County Industrial Development Authority ("IDA")

\$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, 2020

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>
\$ 13,463	\$ 14,046	7.00%	2021
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
110,185	27,361	7.00%	2026-2030
13,281	473	7.00%	2031
<u>\$ 201,202</u>	<u>\$ 87,644</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>
\$ 370,000	\$ 184,200	3.00%	2021
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
2,278,000	787,398	4.85%	2026-2030
2,081,000	205,664	4.85%	2031-2033
<u>\$ 6,325,000</u>	<u>\$ 1,926,579</u>		

\$2,210,000 Guaranteed Note, Series of 2017, due in semi-annual through December 1, 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, 2020

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>
\$ 58,818	\$ 78,628	3.80%	2021
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
384,485	796,702	Variable	2026-2030
465,346	583,910	Variable	2031-2035
563,174	326,466	Variable	2036-2040
324,882	50,023	Variable	2041-2042
<u>\$ 2,055,564</u>	<u>\$ 2,415,776</u>		

The following is a summary of long-term debt for the year ended September 30, 2020:

	<u>Balance October 1, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance September 30, 2020</u>	<u>Due Within One Year</u>
Guaranteed lease revenue notes:					
Series of 2010	\$ 213,720	\$ -	\$ (12,518)	\$ 201,202	\$ 13,463
Series of 2013 (Cameron)	6,684,000	-	(359,000)	6,325,000	370,000
Subtotal	<u>6,897,720</u>	<u>-</u>	<u>(371,518)</u>	<u>6,526,202</u>	<u>383,463</u>
2017 Guaranteed Note	2,111,898	-	(56,334)	2,055,564	58,818
Total	<u>\$ 9,009,618</u>	<u>\$ -</u>	<u>\$ (427,852)</u>	<u>\$ 8,581,766</u>	<u>\$ 442,281</u>

In October 2018, the Dauphin County Economic Development Corporation issued a Guaranteed Lease Revenue Note, Series A of 2018, in the amount of \$1,618,500. The proceeds of the Note were used to refinance the 2010 Commercial Term Loan and 2012 Guaranteed Revenue Note of the Authority.

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

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Component Units - Long-term Debt (Continued)

Dauphin County Economic Development Corporation ("DCEDC")

The following is a summary of long-term debt for the year ended December 31, 2020:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
2018A Guaranteed Note	\$ 1,618,500	\$ -	\$ (1,618,500)	\$ -	\$ -
2018B Guaranteed Parking Revenue Note	1,470,000	-	(1,470,000)	-	-
Modified 2018A Guaranteed Note	-	1,643,500	-	1,643,500	-
Modified 2018B Guaranteed Parking Revenue Note	-	1,495,000	-	1,495,000	-
2019A Guaranteed Note	<u>1,204,000</u>	<u>-</u>	<u>(172,000)</u>	<u>1,032,000</u>	<u>172,000</u>
	<u>\$ 4,292,500</u>	<u>\$ 3,138,500</u>	<u>\$ (3,260,500)</u>	<u>\$ 4,170,500</u>	<u>\$ 172,000</u>

Long-term debt at December 31, 2020, 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	\$ 1,032,000
Modified Guaranteed Note, Series A of 2018, in the amount of \$1,643,500 issued for the purpose of refinancing the Guaranteed Note, Series A of 2018 at an interest rate of 3.7% and final payment due November 2022.	1,643,500
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.	<u>1,495,000</u>
	4,170,500
Less: Current portion	<u>(172,000)</u>
Long-term portion	<u>\$ 3,998,500</u>

Maturities of long-term debt are as follows:

Maturity Date	Principal	Interest	Total
2021	\$ 172,000	\$ 143,646	\$ 315,646
2022	3,310,500	129,682	3,440,182
2023	172,000	18,720	190,720
2024	172,000	14,218	186,218
2025	172,000	9,628	181,628
2026	<u>172,000</u>	<u>4,920</u>	<u>176,920</u>
	<u>\$ 4,170,500</u>	<u>\$ 320,814</u>	<u>\$ 4,491,314</u>

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

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Component Units - Long-term Debt (Continued)

Dauphin County Economic Development Corporation ("DCEDC")

In September 2020, the DCEDC issued a Modified Guaranteed Note, Series A of 2018 and Modified Guaranteed Parking Revenue Note, Series B of 2018 in the principal amounts of \$1,643,500 and \$1,495,000. The proceeds were used to refinance the Guaranteed Note, Series A of 2018 and Guaranteed Parking Revenue Note, Series B of 2018.

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:

<u>Years Ending December 31,</u>	
2021	\$ 386,775
2022	386,775
2023	386,775
2024	386,775
2025	386,775
2026-2030	2,117,253
2031-2035	2,113,598
2036-2038	991,267
	<u>\$ 7,155,993</u>

The net investment in the direct financing lease for the Authority Magisterial District Justice Fund consists of the following at December 31, 2020:

Total Minimum Lease	\$ 7,155,993
Payments to be Received	
Less: Unearned Income	1,895,118
	<u>\$ 5,260,875</u>
Current Portion	\$ 232,123
Noncurrent Portion	5,028,752
	<u>\$ 5,260,875</u>

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

NOTE 8: DIRECT FINANCING LEASES (CONTINUED)

Component Unit - Direct Financing Leases (Continued)

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, 2020 is \$201,202.

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 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, 2020 is \$6,325,000.

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

Years Ending <u>September 30,</u>	
2021	\$ 581,709
2022	581,444
2023	581,835
2024	626,042
2025	666,033
2026-2030	3,202,944
2031-2034	2,300,418
	<u>\$ 8,540,425</u>

The net investment in direct financing lease consists of the following at September 30, 2020:

Total Minimum Lease Payments to be Received	\$ 8,540,425
Less: Unearned Interest Income	<u>(2,014,223)</u>
	<u>\$ 6,526,202</u>
Current Portion	\$ 383,463
Noncurrent Portion	<u>6,142,739</u>
	<u>\$ 6,526,202</u>

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

NOTE 8: DIRECT FINANCING LEASES (CONTINUED)

Component Unit - Direct Financing Leases (Continued)

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

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

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.

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

Years Ending September 30,	
2021	\$ 60,812
2022	60,812
2023	<u>1,653,663</u>
	<u>\$ 1,775,287</u>

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

NOTE 8: DIRECT FINANCING LEASES (CONTINUED)

Component Unit - Direct Financing Leases (Continued)

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

The net direct financing lease consists of the following at September 30, 2020:

Total Minimum Lease Payments to be Received	\$	1,775,287
Less: Unearned Interest Income		<u>(131,787)</u>
	\$	<u>1,643,500</u>
Current Portion	\$	-
Noncurrent Portion		<u>1,643,500</u>
	\$	<u>1,643,500</u>

NOTE 9: LINE OF CREDIT

Component Unit – Line of Credit

Case Management Unit

At June 30, 2020, 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, 2020. There were \$1,560,000 in borrowings on the line and \$1,560,000 in repayments for the year ended June 30, 2020. The principal balance on the line as of June 30, 2020 was \$0.

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

NOTE 10: CAPITAL LEASE OBLIGATIONS

The following is a summary of changes in capital lease obligations for the year ended December 31, 2020:

	<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	\$ 14,221,647	\$ -	\$ (1,354,152)	\$ 12,867,495	\$ 1,006,754
Total Capital Lease Obligations	<u>\$ 14,221,647</u>	<u>\$ -</u>	<u>\$ (1,354,152)</u>	<u>\$ 12,867,495</u>	<u>\$ 1,006,754</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.

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, 2020:

<u>Years Ending December 31</u>	<u>Governmental Activities</u>
2021	\$ 1,428,703
2022	1,343,866
2023	1,188,198
2024	1,213,530
2025	1,186,526
2026-2030	5,305,925
2031-2035	3,885,603
2036-2038	<u>991,260</u>
Total Minimum Lease Payments	16,543,611
Less: Amount Representing Interest	<u>3,676,116</u>
Total Present Value of Net Minimum Lease Payments	12,867,495
Less: Amounts Due within One Year	<u>1,006,754</u>
	<u>\$ 11,860,741</u>

At December 31, 2020, the County had leased buildings and equipment disclosed as leasehold assets in the Capital Asset Note (see Note 5) in the amount of \$29,885,608 with accumulated depreciation of \$19,272,599.

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

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 \$ 1,034,246

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

PCHIPC Settlement \$ 7,342,160

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

Due from Component Unit \$ 9,879,695

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. \$ 2,000,000

Assigned

2021 Budget Deficit \$ 16,106,097

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

Low Income Housing Fund

Restricted \$ 1,624,654

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 \$ 8,082,011

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

Assigned \$ 6,047,412

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

Capital Projects \$ 15,507,571

This line item represents amounts restricted for capital projects.

Assigned \$ 2,745,570

This line item represents assigned amounts for capital projects.

Nonmajor Funds

Nonspendable

Fort Hunter Trust Fund \$ 1,454,379

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

Restricted

State Grant \$ 1,107,689

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

Liquid Fuels \$ 740,278

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, 2020

NOTE 11: FUND BALANCE / NET POSITION (CONTINUED)

Nonmajor Funds (Continued)

Restricted (Continued)

<u>Domestic Relations</u>	<u>\$ 1,219,414</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>\$ 224,275</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>\$ 3,070,363</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>\$ 4,433,090</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>\$ 208,373</u>
This line item represents amounts that are restricted for aging programs.	
<u>Drug Act Forfeited - State</u>	<u>\$ 573,816</u>
This line item represents amounts that are restricted to drug enforcement related expenses.	
<u>Drug Act Forfeited - Federal</u>	<u>\$ 241,157</u>
This line item represents amounts that are restricted to drug enforcement related expenses.	
<u>Act 89 Bridge Maintenance</u>	<u>\$ 798,553</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>\$ 1,391,586</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>\$ 1,924,973</u>
This line item represents amounts that are restricted for County bridge rehabilitation projects.	
<u>Prison/Jail Fund</u>	<u>\$ 447,292</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:

<u>Fiduciary Funds</u>	
Restricted for Pensions	<u>\$ 391,711,239</u>
Restricted for Individuals, Organizations, and Other Governments	<u>\$ 6,463,658</u>

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

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	\$ 3,548,408
HOME Program	<u>1,344</u>
	<u>\$ 3,549,752</u>

NOTE 12: INTERFUND AND COMPONENT UNIT RECEIVABLES AND PAYABLES

Interfund receivable and payable balances consist of the following at December 31, 2020:

	<u>Due From Other Funds</u>	<u>Due to Other Funds</u>
Governmental Funds:		
General Fund	\$ 8,616,794	\$ 933,523
Children and Youth Families Fund	269,218	8,326,440
MH/A/DP Fund	147,094	75,059
Other Nonmajor Funds	433,719	127,414
Total Governmental Funds	9,466,825	9,462,436
Business-Type Funds		
Health Choices Fund	-	84,921
Human Service Building Fund	70,112	641
Other Nonmajor Funds	13,380	2,319
Total Business-Type Funds	83,492	87,881
	\$ 9,550,317	\$ 9,550,317

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	\$ 181,424	\$ 90,676	\$ 10,975,889	\$ 12,123	\$ 11,260,112
Low Income Housing Fund	-	-	-	32,500	32,500
	\$ 181,424	\$ 90,676	\$ 10,975,889	\$ 44,623	\$ 11,292,612

* Component Units have year-ends other than December 31

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

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	\$ 11,631,833	\$ 44,981,313
Children and Youth Families Fund	8,288,909	53,764
Gaming Fund	-	5,298,013
MH/A/DP Fund	1,220,666	218,327
Capital Projects Fund	30,250,000	650,969
Other Nonmajor Funds	4,745,800	6,972,305
	<hr/>	<hr/>
Total Governmental Funds	56,137,208	58,174,691
	<hr/>	<hr/>
Business-Type Funds:		
Health Choice Fund	\$ -	\$ 97,971
Other Nonmajor Funds	2,135,454	-
	<hr/>	<hr/>
Total Business-Type Funds	2,135,454	97,971
	<hr/>	<hr/>
	\$ 58,272,662	\$ 58,272,662
	<hr/>	<hr/>

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 2020 are recorded as receivables, net of estimated uncollectibles of approximately \$2.01 million. The net receivables collected during 2020 and expected to be collected within the first sixty (60) days of 2021 are recognized as revenue in 2020. 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 2020 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 2020 was \$15,653,097,534.

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

NOTE 15: LEGAL COMPLIANCE

Fund Balance / Net Position Deficit

For the year ended December 31, 2020, the following funds had a deficit fund balance / net position:

Enterprise Funds:		
Human Service Building Fund	\$	238,917
Other Nonmajor Funds		
CARES	\$	783,064

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, 2020:

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Percent of Excess over Appropriations</u>
Capital Projects Fund	\$ 2,825,015	\$ 18,077,353	369.6%

The excess expenditures were funded by transfers into the fund.

Component Unit – Net Position Deficit

Dauphin County General Authority

The following funds of the Authority had negative net position as of December 31, 2020:

<u>Fund</u>	<u>Amount</u>
Riverfront Office Center	\$ 14,972,477
Dauphin Highlands Golf Course	9,488,102

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, 2020

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, 2020:

Inactive plan members or beneficiaries currently receiving benefits	1,223
Inactive plan members entitled to but not yet receiving benefits	241
Active Plan members	1,469
Total Membership	2,933

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 a percentage of the change in the Consumer Price Index. No ad hoc postemployment benefit changes were included in the future liability.

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

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 2020 measurement period, the minimum active member contribution rate was 5.0 percent of annual pay, and the County average contribution rate was 9.16 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, 2020.

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, 2020, the Fund has a balance of \$73,473,169 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, 2020. As of December 31, 2020 this reserve was fully funded.

The Fund has a balance of \$20,534,066 in the County Annuity Reserve Account as of December 31, 2020. 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, 2020, 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 \$194,816,325 as of December 31, 2020, and this reserve was fully funded.

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

NOTE 16: EMPLOYEES RETIREMENT PLAN (CONTINUED)

Plan Reporting

Net Pension Liability of the County

The total pension liability was based on an actuarial valuation for the 2020 measurement period at January 1, 2020 and rolled-forward to December 31, 2020 measurement date. The components of the net pension liability of the County at December 31, 2020 were as follows:

Total Pension Liability	\$ 422,543,284
Plan Fiduciary Net Position	391,711,239
County's Net Pension Liability	<u>\$ 30,832,045</u>

Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.70%
--	--------

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 for the plan for the year ended December 31, 2020 were as follows:

	<u>Liability</u> (a)	<u>Net Position</u> (b)	<u>Liability</u> (a) - (b)
Balance at 12/31/19	\$ 400,368,932	\$ 362,530,224	\$ 37,838,708
Service Costs	6,561,891	-	6,561,891
Interest Cost	29,294,047	-	29,294,047
Changes of Benefit Terms	-	-	-
Changes for experience	7,559,931	-	7,559,931
Changes of assumptions	-	-	-
Contributions - employer	-	7,670,585	(7,670,585)
Contributions - member	-	5,235,090	(5,235,090)
Net Investment Income	-	37,749,022	(37,749,022)
Benefit Payments	(21,241,517)	(21,241,517)	-
Administrative expense	-	(232,165)	232,165
Net Changes	<u>\$ 22,174,352</u>	<u>\$ 29,181,015</u>	<u>\$ (7,006,663)</u>
Balances at 12/31/20	<u>\$ 422,543,284</u>	<u>\$ 391,711,239</u>	<u>\$ 30,832,045</u>

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

NOTE 16: EMPLOYEES RETIREMENT PLAN (CONTINUED)

Deferred Outflows and Inflows of Resources

The total pension expense recognized in 2020 for the plan was \$7,631,606. At December 31, 2020, 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	\$ 8,035,360	\$ (116,651)
Changes in Assumptions	13,019,049	
Difference Between Projected and Actual Investment Earnings	-	(18,835,131)
Total	\$ 21,054,409	\$ (18,951,782)

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

Year Ended December 31:	
2021	\$ 2,561,454
2022	6,297,051
2023	(5,387,808)
2024	(1,368,070)
2025	-
Thereafter	-
Total	\$ 2,102,627

Plan Actuarial Methods and Assumptions

Actuarial assumptions. The total pension liability was determined by an actuarial valuation for the 2020 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

Changes in Assumptions. For the 2019 valuation, mortality rates were based on the SOA Pub-2010 for general employees with general projection using Scale MP-2018, while in 2020 mortality rates were based on the PubG-2010 Mortality Tables for males and females with generational mortality improvement using Scale MP-2019.

The actuarial assumptions used in the valuation for the 2020 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, 2020

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 2020 measurement period are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	44%	5.4 - 6.4%
International Equity	18%	5.5 - 6.5%
Fixed Income	22%	1.3 - 3.3%
Real Estate	15%	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, 2020

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	\$67,953,427	\$30,832,045	\$(13,479,273)

Rate of return. For the 2020 measurement period, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 10.10 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, 2020, participant contributions totaled \$200,858 and employer contributions totaled \$99,075.

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, 2020.

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

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 2020, the County contributed \$1,058,144 to the plan for current premiums.

Total OPEB Liability

The County's total OPEB Liability of \$28,028,194 was measured as of January 1, 2020 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of January 1, 2020 using the following actuarial assumptions, applied to all periods including the measurement:

Salary increases	4.50%
Discount rate	1.93%
Healthcare cost trend rates	5.5% in 2020 through 2023. Rates gradually Decrease from 5.4% in 2024 to 4.0% 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-2020 to reflect Mortality improvement.

The discount rate was based on the S&P Municipal Bond 20-Year High Grade Rate Index at December 31, 2020.

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

NOTE 17: POST-EMPLOYMENT BENEFIT PLAN (CONTINUED)

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of an actuarial experience study for the period January 1, 2020 through December 31, 2020.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at December 31, 2019	\$ 28,105,538
Changes for the year:	
Service Cost	722,232
Interest	918,345
Changes of benefit terms	-
Differences between expected and actual experience	(3,807,632)
Changes in assumptions	3,303,826
Benefit payments	(1,214,115)
Net changes	(77,344)
Balance at December 31, 2020	\$ 28,028,194

There were no changes of benefit terms during the period ended December 31, 2020.

Changes of Assumptions

The discount rate changed from 3.26% to 1.93%. 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, 2020:

	1% Decrease (0.93%)	Discount Rate (1.93%)	1% Increase (2.93%)
Total OPEB liability	\$ 30,842,670	\$ 28,028,194	\$ 25,521,979

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, 2020:

	1% Decrease (4.5%)	Current Rate (5.5%)	1% Increase (6.5%)
Total OPEB liability	\$ 25,499,375	\$ 28,028,194	\$ 30,985,243

Deferred Outflows and Inflows of Resources

The OPEB expense recognized in 2020 was \$1,549,905. At December 31, 2020, the County reported deferred inflows of resources related to OPEB from changes of assumptions of \$4,786,087, and deferred outflows related to OPEB from changes of assumptions in the amount of \$3,834,112.

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

NOTE 17: POST-EMPLOYMENT BENEFIT PLAN (CONTINUED)

The \$1,178,790 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2021 financial statements.

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

December 31,	
2021	\$ (90,672)
2022	(90,672)
2023	(90,672)
2024	(90,672)
2025	(90,672)
Thereafter	<u>(498,615)</u>
Total	<u>\$ (951,975)</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.

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

NOTE 19: LEASES

Operating Leases

The County has several operating leases with expiration dates through 2035.

Future minimum lease payment requirements under the various leases are as follows:

2021	\$ 3,035,769
2022	2,577,342
2023	2,368,832
2024	1,750,742
2025	1,627,087
2026 – 2030	3,343,823
2031 – 2035	<u>1,114,911</u>

Total minimum payments required \$ 15,818,506

Total rental expense for these leases during 2020 approximated \$3,143,031.

Component Units – Leases

Case Management Unit

The Case Management Unit leased its principal office space. Rent expense totaled \$557,611 for the fiscal year ended June 30, 2020 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 Elizabethville, 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
2021	\$ 558,537
2022	530,339
2023	531,565
2024	569,610
2025	604,140
2026-2030	2,931,625
2031-2034	<u>1,885,373</u>
	<u>\$ 7,611,189</u>

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

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, 2020, the District incurred salaries and benefits expenses of \$672,040, of which \$178,503 is payable to the County at December 31, 2020. In addition, \$2,921 is payable to the County for janitorial supplies, fuel, phone charges, and miscellaneous fees. Whereas \$3,396 is due from the County. These amounts have been included as due to/from primary government on the statement of net position.

Dauphin County General Authority

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, 2020 were \$548,276.

Dauphin County Industrial Development Authority (“IDA”)

The County of Dauphin provides funds and pays for certain 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 revenues and expenses in the IDA's financial statements. The County also provides significant operating revenues, primarily through Gaming distributions passed-through the IDA. Gaming revenue from the County was \$6,399,472 in 2020 representing 92% of total operating revenues.

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 personnel 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 (DCEDC) 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 DCIDA under a year to year operating lease. During the year, the DCIDA made transfers to DCEDC in the amount of \$157,800 as parking rental subsidy for the Market Square Garage and property management support.

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

NOTE 20: RELATED PARTY TRANSACTIONS (CONTINUED)

Component Units – Related Party Transactions (Continued)

Dauphin County Industrial Development Authority (IDA) (Continued)

Other Related Organizations (Continued)

The IDA is not owned in part or in total by DCEDC or DCDCED, 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.

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 \$1,350,523 in 2020, representing approximately 6% 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, 2020 were \$70,000.

As of December 31, 2020, DCEDC owes DCIDA \$217,181. This amount has been recorded in Due to Related Party on the Statement of Net Position.

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

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, 2020.

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, 2020, the total Local Share Assessments received by the County was \$12,959,360.

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, 2020.

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 \$34,215 as of December 31, 2020.

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 \$575,000. Costs expensed under these contracts were approximately \$198,222 as of December 31, 2020.

In 2020, the County entered into contracts to renovate the energy efficiency of various Dauphin County building through the Guaranteed Energy Savings Act. The contracts' value approximated \$14,600,000. Costs expensed under these contracts were approximately \$12,338,278 as of December 31, 2020.

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 \$932,053 as of December 31, 2020.

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

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 provided net working capital advances of \$249,068 during year ended December 31, 2020 to the Dauphin Highlands Golf Course. Through the Series of 2020 bond proceeds, Dauphin Highlands repaid the Authority Administrative Fund \$892,763 for previous capital advances related to repair of the in-ground irrigation system at the Dauphin Highlands Golf Course.

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, 2020, of \$5,044,159, of which \$2,714,603 is currently available for projects directly assisting businesses and municipalities county-wide in the areas of both economic and community development. In February 2021, the IDA had gaming fund draws from Dauphin County in the amount of \$650,000 to cover the remaining contractual commitments.

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, 2020, \$355,000 was paid by the Riverfront Office Center and \$35,000 was received for bond issuance fees.

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

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 \$1,350,523 for the year ended December 31, 2020.

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, 2020 for these loans totaled \$5,385,595. These outstanding deferred loans have been recorded as receivables at December 31, 2020, and unearned revenues totaling \$5,385,595 have been recorded to offset the loans.

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

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 amount outstanding as of December 31, 2020 is \$36,509.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Due</u>
2021	<u>\$ 35,925</u>	<u>\$ 584</u>	<u>\$ 36,509</u>
	<u>\$ 35,925</u>	<u>\$ 584</u>	<u>\$ 36,509</u>

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, 2020 is \$3,750,000.

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, 2020 is \$660,200.

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, 2020 is \$1,398,500.

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, 2020 is \$1,640,300.

Component Units – Loans and Notes Receivable

Dauphin County Industrial Development Authority ("IDA")

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, 2020

NOTE 25: LOANS AND NOTES RECEIVABLE (CONTINUED)

Component Units – Loans and Notes Receivable (Continued)

Dauphin County Industrial Development Authority (“IDA”) (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, 2020 is \$32,490, which is fully reserved on the financial statements.

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, 2020 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, 2020 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 amount outstanding on the loan as of September 30, 2020 is \$22,115.

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, 2020 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 amount outstanding on the loan as of September 30, 2020 is \$1,995.

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, 2020 is \$37,387.

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, 2020 is \$42,108.

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

NOTE 25: LOANS AND NOTES RECEIVABLE (CONTINUED)

Component Units – Loans and Notes Receivable (Continued)

Dauphin County Industrial Development Authority (“IDA”) (Continued)

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, 2020 is \$90,714.

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 amount outstanding on the loan as of September 30, 2020 is \$33,345.

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 April 1, 2020. The amount outstanding on the loan as of September 30, 2020 is \$34,893.

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 Authority for 60 consecutive months beginning April 1, 2020. The amount outstanding on the loan as of September 30, 2020 is \$80,000.

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 Authority for 60 consecutive months beginning April 1, 2020. The amount outstanding on the loan as of September 30, 2020 is \$100,000.

Due to the Coronavirus pandemic, all loan payments not received during the year were not considered delinquent and those Organization’s loans were deferred one year for collections.

Loans Receivable at September 30, 2020 is as follows:

Displayed as:	
Current Portion	\$ 165,935
Noncurrent Portion	<u>346,469</u>
	<u>\$ 512,404</u>

The Section 108 Note Payable proceeds 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, 2020, 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.

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

NOTE 26: ECONOMIC DEPENDENCY

Component Units - Economic Dependency

Dauphin County Conservation District

Approximately 51.32 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.

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 2020. 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.

NOTE 28: MANAGEMENT'S PLAN

Component Unit – Management's Plan

Dauphin County Economic Development Corporation ("DCEDC")

The DCEDC has a deficit unrestricted net position balance in the amount of \$1,079,928 at December 31, 2020. The DCEDC experienced the deficit due to the Section 108 HUD Loan described in Note 7 in the amount of \$1,032,000. This loan is being repaid in accordance with the loan amortization schedule using CDBG funds. The payments will continue through the loans maturity in 2026 and subsequently relieve the net position deficit.

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

NOTE 29: 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, 2020 the outstanding principal amount of the guaranteed note is \$2,055,564. 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 December 31, 2020 the outstanding principal amount of the guaranteed note is \$1,032,000. 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. At December 31, 2020 the outstanding principal amount of the Modified Series A of 2018 and Modified Series B of 2018 were \$1,643,500 and \$1,495,000, respectively. 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. At December 31, 2020 the outstanding principal amount of the guaranteed note is \$650,000. In the event RDA is unable to make a required payment on the above debt issuance, the County would be required to make the payments. The RDA is not required to repay the County for any payments the County makes pursuant to the guaranty.

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, 2020 the outstanding principal amount of the guaranteed Series A of 2016 bonds is \$7,932,812. In 2017, the County guaranteed the General Authority's \$5,917,000 Lease Revenue Note. The note matures through 2038. At December 31, 2020, the outstanding principal amount of the guaranteed note is \$5,260,879. 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

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

NOTE 29: GUARANTEED DEBT (CONTINUED)

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, 2020 the amount of principal outstanding on the Series B Bonds is \$95,550,029. 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, 2020 the amount of principal outstanding on the Series C Bonds is \$64,388,474. 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, 2020 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. During February 2019, the County entered into a constant maturity swap on the above guaranteed debt. The County will make interest payments based on the notional amount outstanding multiplied by the SIFMA Municipal Swap Index (SIFMA) and the Counterparty will make payments to the County equal to the notional amount outstanding multiplied by 65% of the 10-year USD ICE Swap Rate. The swap on the above guaranteed debt was terminated in June 2020. The County received a termination fee of \$131,000.

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

NOTE 30: 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 31: 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, and February 2016 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, and \$1,279,250, respectively, which were transferred to the IDA, by Memorandum of Understanding (MOU), for the administration of the Infrastructure Bank program.

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, 2020 is \$374,850 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, 2020 is \$35,666 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, 2020, is \$607,814 with no additional amounts available for Middletown Borough to borrow.

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

NOTE 31: INFRASTRUCTURE BANK (CONTINUED)

Component Unit – Infrastructure Bank (Continued)

Dauphin County Industrial Development Authority (“IDA”) (Continued)

Loans Receivable (Continued)

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, 2020, is \$333,946 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, 2020 is \$731,008 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 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, 2020 is \$252,648 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, 2020, is \$2,424,416 with no additional funds available for the Township of Susquehanna to borrow.

Loans Receivable at September 30, 2020 is as follows:

	<u>Infrastructure Bank</u>
Displayed as:	
Current Portion	\$ 1,032,726
Noncurrent Portion	<u>3,727,622</u>
	<u>\$ 4,760,348</u>

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

NOTE 31: INFRASTRUCTURE BANK (CONTINUED)

Component Unit – Infrastructure Bank (Continued)

Dauphin County Industrial Development Authority (“IDA”) (Continued)

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, 2020, \$5,937,463 is due to Dauphin County for the repayment of the Infrastructure Bank loan.

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 amount outstanding at September 30, 2020, is \$17,805 with an additional \$793,047 available for the Township of Middle Paxton to borrow.

On October 10, 2019, the County entered into a loan agreement with the Borough of Dauphin in the amount of \$700,000 at a fixed interest rate of 2.48%. Of the proceeds, \$665,368 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 Dauphin to draw funds from the Authority for project expenditures. The agreement requires the Borough of Dauphin to make annual principal and semi-annual interest payments to PNC Bank for 15 consecutive years beginning on December 1, 2019. As of September 30, 2020, \$81,151 is available for the Borough of Dauphin to borrow.

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 Authority 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, 2020, \$1,502,500 is available for the Township of Susquehanna to borrow.

On October 10, 2019 the County entered into a loan agreement with the Borough of Dauphin in the amount of \$700,00 at a fixed interest rate of 2.48%. Of the proceeds, \$665,368 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 Dauphin to draw funds from the Authority for project expenditures. The agreement requires the Borough of Dauphin to make annual principal and semi-annual interest payments to PNC Bank for 15 consecutive years beginning on December 1, 2019. As of September 30, 2020, \$81,151 is available for the Borough of Dauphin to borrow.

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

NOTE 32: 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 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.

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.

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 the 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 Authority also required the DCEDC to sublease the Veterans Building back to the Authority. On October 30, 2018, the DCEDC entered a sublease agreement with the Authority, whereby the Authority 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

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

NOTE 32: INVESTMENT IN DIRECT FINANCING LEASES (Continued)

Component Unit – Investment in Direct Financing Leases (Continued)

Dauphin County Economic Development Corporation (“DCEDC”) (Continued)

the lease and sublease between the DCEDC and the Authority (as described above) were extended through the Notes maturity date of November 1, 2022.

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

Years Ending December 31,	
2021	\$ 60,809
2022	1,699,311
	\$ 1,760,120

The net investment in direct financing lease consists of the following at December 31, 2020:

Total Minimum Lease Payments to be Received	\$ 1,760,120
Less: Unearned Interest Income Current Portion	(116,620)
	\$ 1,643,500

NOTE 33: CARES ACT AND RELATED EXPENSES

During 2020, the County of Dauphin received funding under the Coronavirus Relief Fund in the amount of \$25,132,870 of which \$17,356,545 was transferred to the Dauphin County Economic Development Corporation to fund grant programs. The remainder of funds was used to finance eligible Coronavirus Relief Fund expenses.

Component Unit – Management’s Plan

Dauphin County Economic Development Corporation (“DCEDC”)

During 2020, DCEDC received grant funding from the County of Dauphin under the Coronavirus Relief Fund in the amount of \$17,356,545. These funds were used to administer a grant program for local municipalities, small businesses, and non-profits.

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

NOTE 34: 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 \$1,939,062. 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, 2020, CMU had received \$1,027,474, with the remaining balance of \$911,526 shown as unearned revenue. As mentioned previously, CMU believes the loan will be forgiven and has accounted for the transaction using the grant accounting approach.

NOTE 35: SUBSEQUENT EVENTS

In March 2021, the County of Dauphin received approximately \$3.1 million from the Commonwealth of Pennsylvania under the COVID-19 Hospitality Recovery Program (CHIRP) to alleviate revenue losses and pay eligible operating expenses for certain businesses in the hospitality industry impacted by the pandemic in the County.

In April 2021, the County of Dauphin finalized the General Obligation Notes, Series A, B, C & D of 2021 in the amount of \$1,200,000. The proceeds will be used to fund municipal projects through the Infrastructure Bank.

In June 2021, the County of Dauphin finalized a pension obligation bond with approximately \$54 million in proceeds being deposited into the County's Pension Plan to be applied to the unfunded pension liability.

In June 2021, the County of Dauphin received the first 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.

During 2021, the County of Dauphin received or is scheduled to receive approximately \$24 million from the Emergency Rent Assistance Programs. The County received funds for the ERA1 program under the Consolidated Appropriations Act, 2021 and the ERA2 program under the American Rescue Plan Act of 2021. The proceeds will be used to help mitigate the impacts of the pandemic in the County.

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

NOTE 35: SUBSEQUENT EVENTS (CONTINUED)

Component Units – Subsequent Events

Dauphin County Industrial Development Authority

On March 30, 2021, the Dauphin County Industrial Development Authority finalized the sale of the Veterans Building for the price of \$1,925,000 to Harristown Development Corporation. Proceeds from the sale were used to pay the costs of the direct financing lease between DCED and the Authority.

NOTE 36: RESTATEMENT OF NET POSITION/FUND BALANCE

The following restatement was necessary to reflect the adoption of the provisions of GASB Statement No. 84, “*Fiduciary Activities*”. The County changed the manner of accounting for its fiduciary funds. The change for governmental activities, other nonmajor funds, and fiduciary funds is reported as a change in accounting principle and is reflected as a restatement of beginning net position/fund balance in the governmental activities, fund level, and fiduciary fund statements.

	<u>Governmental Activities</u>	<u>Other Nonmajor Funds</u>	<u>Fiduciary Activities</u>
Fund Balance/Net Position 1/1/20	\$ 38,458,027	\$ 17,144,048	\$ -
Reclassification of fund balance/ net position due to GASB 84	<u>248,143</u>	<u>248,143</u>	<u>5,073,003</u>
Restated fund balance/net position 1/1/2020	<u>\$ 38,706,170</u>	<u>\$ 17,392,191</u>	<u>\$ 5,073,003</u>

NOTE 37: 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

Total Pension Liability	2020	2019	2018	2017	2016	2015	2014
Service cost	\$ 6,561,891	\$ 6,288,773	\$ 7,224,873	\$ 8,135,054	\$ 7,782,411	\$ 7,539,587	\$ 7,631,935
Interest	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	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	(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	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	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>\$ 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	\$ 7,670,585	\$ 6,694,390	\$ 6,004,307	\$ 5,852,311	\$ 6,263,146	\$ 6,546,502	\$ 7,296,208
Contributions - employee	5,235,090	5,402,698	5,120,149	4,940,140	4,635,059	4,407,790	4,414,489
Net investment income	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	(21,241,517)	(19,650,422)	(19,288,290)	(17,504,222)	(16,635,647)	(16,348,103)	(15,117,387)
Administrative expense	(232,165)	(220,389)	(232,813)	(213,874)	(208,581)	(191,401)	(185,839)
Other	-	-	-	-	-	-	-
Net change in plan fiduciary net position	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	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>\$ 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 - ending (a) - (b)	<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	92.70%	90.55%	86.36%	99.13%	91.98%	91.02%	97.26%
Covered payroll	\$ 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	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>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>	<u>2011</u>
Actuarially determined contribution	\$ 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	\$ 10,293,492
Contributions in relation to the actuarially determined contribution	<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>	<u>10,293,492</u>
Contribution deficiency (excess)	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 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	\$ 75,828,648
Contributions as a percentage of covered payroll	9.16%	8.41%	7.73%	7.57%	8.39%	8.87%	9.77%	11.75%	11.19%	13.57%

Notes to Schedule

Valuation date January 1, 2020

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	22 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>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	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>2020</u>	<u>2019</u>	<u>2018</u>
Service Cost	\$ 722,232	\$ 631,521	\$ 682,402
Interest	918,345	969,708	887,301
Changes of benefit terms	-	-	-
Differences between expected and actual experience	(3,807,632)	-	-
Changes of assumptions	3,303,826	1,051,929	(1,766,984)
Benefit payments	<u>(1,214,115)</u>	<u>(1,214,115)</u>	<u>(1,162,938)</u>
Net Changes in Total OPEB Liability	(77,344)	1,439,043	(1,360,219)
Total OPEB Liability - Beginning	<u>28,105,538</u>	<u>26,666,495</u>	<u>28,026,714</u>
Total OPEB Liability - Ending	<u><u>\$ 28,028,194</u></u>	<u><u>\$ 28,105,538</u></u>	<u><u>\$ 26,666,495</u></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% (previous year) to 1.93%. 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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 107,547,000	\$ 107,547,000	\$ 105,996,619	\$ (1,550,381)
Intergovernmental	15,071,791	16,314,204	16,035,606	(278,598)
Charges for Services	19,210,673	19,210,673	18,175,959	(1,034,714)
License and Permits	164,000	164,000	192,463	28,463
Court Costs and Fines	3,533,000	3,558,000	3,138,600	(419,400)
Interest and Rents	912,000	912,000	478,390	(433,610)
Miscellaneous	272,941	272,941	274,228	1,287
Total Revenues	146,711,405	147,978,818	144,291,865	(3,686,953)
Expenditures				
Current:				
General Government	17,770,904	19,520,581	15,404,930	4,115,651
Judicial	63,453,484	63,676,653	54,157,291	9,519,362
Public Safety	46,142,231	45,996,079	42,453,105	3,542,974
Human Services	5,143,265	5,108,559	4,142,126	966,433
Culture and Recreation	2,486,975	2,441,241	2,009,740	431,501
Conservation and Development	5,241,646	5,241,121	5,182,831	58,290
Debt Service:				
Principal	10,385,000	8,830,000	11,249,626	(2,419,626)
Interest	3,164,329	3,608,618	5,176,886	(1,568,268)
Capital Outlay	244,127	244,782	726,144	(481,362)
Total Expenditures	154,031,961	154,667,634	140,502,679	14,164,955
Excess of Revenues Over (Under) Expenditures	(7,320,556)	(6,688,816)	3,789,186	10,478,002
Other Financing Sources (Uses)				
Transfer In	10,542,380	10,764,208	11,631,833	867,625
Transfer to Component Unit	-	(853,568)	-	853,568
Transfer Out	(18,235,387)	(18,235,387)	(44,981,313)	(26,745,926)
Sale of Capital Assets	5,000	5,000	-	(5,000)
Payment to Refunding Bond Escrow Agent	-	-	(15,375,000)	(15,375,000)
Bond Premium	-	-	8,384,551	8,384,551
Bond Proceeds	-	-	30,605,000	30,605,000
Issuance of Infrastructure Loan	-	-	5,822,550	5,822,550
Total Other Financing Sources (Uses)	(7,688,007)	(8,319,747)	(3,912,379)	4,407,368
Net Change in Fund Balances	(15,008,563)	(15,008,563)	(123,193)	14,885,370
Fund Balances - January 1, 2020	15,008,563	15,008,563	47,261,828	32,253,265
Fund Balances - December 31, 2020	\$ -	\$ -	\$ 47,138,635	\$ 47,138,635

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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 39,602,661	\$ 39,602,661	\$ 36,615,697	\$ (2,986,964)
Charges for Services	1,079,254	1,079,254	650,465	(428,789)
Total Revenues	40,681,915	40,681,915	37,266,162	(3,415,753)
Expenditures				
Current:				
Human Services	51,646,489	51,646,489	45,439,872	6,206,617
Debt Service:				
Principal	-	-	12,638	(12,638)
Interest	-	-	9,504	(9,504)
Capital Outlay	4,087	4,087	39,293	(35,206)
Total Expenditures	51,650,576	51,650,576	45,501,307	6,149,269
Excess of Revenues Over (Under) Expenditures	(10,968,661)	(10,968,661)	(8,235,145)	2,733,516
Other Financing Sources (Uses)				
Transfer In	10,968,661	10,968,661	8,288,909	(2,679,752)
Transfer (Out)	-	-	(53,764)	(53,764)
Total Other Financing Sources (Uses)	10,968,661	10,968,661	8,235,145	(2,733,516)
Net Change in Fund Balances	-	-	-	-
Fund Balances - January 1, 2020	-	-	-	-
Fund Balances - December 31, 2020	\$ -	\$ -	\$ -	\$ -

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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 140,000	\$ 140,000	\$ 50,500	\$ (89,500)
Charges for Services	405,000	405,000	533,138	128,138
Interest and Rents	18,000	18,000	9,001	(8,999)
Total Revenues	563,000	563,000	592,639	29,639
Expenditures				
Current:				
Conservation and Development	563,000	563,000	357,794	205,206
Total Expenditures	563,000	563,000	357,794	205,206
Net Change in Fund Balances	-	-	234,845	234,845
Fund Balances - January 1, 2020	-	-	1,389,809	1,389,809
Fund Balances - December 31, 2020	\$ -	\$ -	\$ 1,624,654	\$ 1,624,654

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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 12,985,000	\$ 12,985,000	\$ 13,597,741	\$ 612,741
Interest and Rents	300,000	300,000	125,987	(174,013)
Total Revenues	<u>13,285,000</u>	<u>13,285,000</u>	<u>13,723,728</u>	<u>438,728</u>
Expenditures				
Current:				
Judicial	545,232	545,232	436,489	108,743
Conservation and Development	7,373,879	7,373,879	11,544,823	(4,170,944)
Total Expenditures	<u>7,919,111</u>	<u>7,919,111</u>	<u>11,981,312</u>	<u>(4,062,201)</u>
Excess of Revenues Over (Under) Expenditures	<u>5,365,889</u>	<u>5,365,889</u>	<u>1,742,416</u>	<u>(3,623,473)</u>
Other Financing Sources (Uses)				
Transfer Out	(10,365,889)	(10,365,889)	(5,298,013)	5,067,876
Total Other Financing Sources (Uses)	<u>(10,365,889)</u>	<u>(10,365,889)</u>	<u>(5,298,013)</u>	<u>5,067,876</u>
Net Change in Fund Balances	(5,000,000)	(5,000,000)	(3,555,597)	1,444,403
Fund Balances - January 1, 2020	-	14,047,113	17,685,020	3,637,907
Fund Balances - December 31, 2020	<u>\$ (5,000,000)</u>	<u>\$ 9,047,113</u>	<u>\$ 14,129,423</u>	<u>\$ 5,082,310</u>

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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 27,420,620	\$ 29,020,620	\$ 26,564,126	\$ (2,456,494)
Charges for Services	1,126,151	1,326,151	1,478,061	151,910
Interest and Rents	35,000	35,000	26,726	(8,274)
Total Revenues	28,581,771	30,381,771	28,068,913	(2,312,858)
Expenditures				
Current:				
Human Services	29,757,371	31,557,371	29,071,252	2,486,119
Total Expenditures	29,757,371	31,557,371	29,071,252	2,486,119
Excess of Revenues Over (Under) Expenditures	(1,175,600)	(1,175,600)	(1,002,339)	173,261
Other Financing Sources (Uses)				
Transfer In	1,175,600	1,175,600	1,220,666	45,066
Transfer (Out)	-	-	(218,327)	(218,327)
Total Other Financing Sources (Uses)	1,175,600	1,175,600	1,002,339	(173,261)
Net Change in Fund Balances	-	-	-	-
Fund Balances - January 1, 2020	-	-	-	-
Fund Balances - December 31, 2020	\$ -	\$ -	\$ -	\$ -

COUNTY OF DAUPHIN

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

DECEMBER 31, 2020

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, 2020

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. Adjustments to the budget are made on a line item basis during the year and are approved by the County Commissioners.

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 167.

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, 2020

	Nonmajor Special Revenue <u>Funds</u>	Fort Hunter Permanent <u>Fund</u>	Total Other Governmental <u>Funds</u>
<u>Assets</u>			
Cash and Cash Equivalents	\$ 16,642,368	\$ -	\$ 16,642,368
Investments	-	1,440,251	1,440,251
Receivables:			
Accounts	285,974	-	285,974
Loans	35,925	-	35,925
Due From Other Funds	433,719	-	433,719
Due From Other Governments	3,493,122	-	3,493,122
Prepaid Items	29,897	-	29,897
Other Assets	-	-	-
Restricted Assets			
Cash	-	14,128	14,128
	<hr/>	<hr/>	<hr/>
Total Assets	\$ 20,921,005	\$ 1,454,379	\$ 22,375,384
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>Liabilities and Fund Balances</u>			
Liabilities			
Accounts Payable	\$ 2,305,774	\$ -	\$ 2,305,774
Accrued Liabilities	140,966	-	140,966
Unearned Revenues	2,749,056	-	2,749,056
Due To Other Funds	127,414	-	127,414
Due To Component Units	-	-	-
	<hr/>	<hr/>	<hr/>
Total Liabilities	5,323,210	-	5,323,210
	<hr/>	<hr/>	<hr/>
Fund Balances			
Unassigned	(783,064)	-	(783,064)
Nonspendable	-	1,454,379	1,454,379
Restricted	16,380,859	-	16,380,859
	<hr/>	<hr/>	<hr/>
Total Fund Balances	15,597,795	1,454,379	17,052,174
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	\$ 20,921,005	\$ 1,454,379	\$ 22,375,384
	<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, 2020

	Nonmajor Special Revenue Funds	Fort Hunter Permanent Fund	Total Other Governmental Funds
Revenues			
Hotel Taxes	\$ 6,101,215	\$ -	\$ 6,101,215
Intergovernmental	47,828,432	-	47,828,432
Charges for Services	1,157,267	-	1,157,267
Court Costs and Fines and Fees	1,587,936	-	1,587,936
Interest and Rent	117,461	183,807	301,268
Miscellaneous Revenue	1,777,849	-	1,777,849
	<hr/>		
Total Revenues	58,570,160	183,807	58,753,967
	<hr/>		
Expenditures			
Current:			
General Government	1,459,713	-	1,459,713
Judicial	6,953,143	-	6,953,143
Public Safety	8,618,549	-	8,618,549
Public Works	586,260	-	586,260
Human Services	11,694,004	-	11,694,004
Culture and Recreation	6,105,847	-	6,105,847
Debt Service			
Principal	840,145	-	840,145
Interest	87,223	-	87,223
Bond Issuance Costs	-	-	-
Transfers to Component Unit	17,396,545	-	17,396,545
Capital Projects	3,126,050	-	3,126,050
	<hr/>		
Total Expenditures	56,867,479	-	56,867,479
	<hr/>		
Excess of Revenues Over (Under) Expenditures	1,702,681	183,807	1,886,488
	<hr/>		
Other Financing Sources (Uses)			
Transfers In	4,745,800	-	4,745,800
Transfers Out	(6,917,305)	(55,000)	(6,972,305)
Issuance of General Obligation Note	-	-	-
Issuance of Capital Lease Debt	-	-	-
	<hr/>		
Total Other Financing Sources	(2,171,505)	(55,000)	(2,226,505)
	<hr/>		
Net Change in Fund Balances	(468,824)	128,807	(340,017)
	<hr/>		
Fund Balances - Beginning of Year, As Restated (Note 36)	16,066,619	1,325,572	17,392,191
	<hr/>		
Fund Balances - End of Year	\$ 15,597,795	\$ 1,454,379	\$ 17,052,174
	<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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 2,320,877	\$ 2,380,877	\$ 2,059,976	\$ (320,901)
Charges for Services	-	-	92,368	92,368
Interest and Rents	60,000	60,000	93,870	33,870
Miscellaneous	106,724	106,724	125,000	18,276
Total Revenues	2,487,601	2,547,601	2,371,214	(176,387)
Expenditures				
Current:				
General Government	500,000	500,000	286,506	213,494
Culture and Recreation	2,017,114	2,077,114	1,647,129	429,985
Debt Service				
Principal	240,797	240,797	240,797	-
Interest	7,104	7,104	7,103	1
Capital Outlay	-	-	15,895,818	(15,895,818)
Total Expenditures	2,765,015	2,825,015	18,077,353	(15,252,338)
Excess of Revenues Over (Under) Expenditures	(277,414)	(277,414)	(15,706,139)	(15,428,725)
Other Financing Sources (Uses)				
Transfers In	280,000	280,000	30,250,000	29,970,000
Transfers Out	(2,065,735)	(2,065,735)	(650,969)	1,414,766
Total Other Financing Sources (Uses)	(1,785,735)	(1,785,735)	29,599,031	31,384,766
Net Change in Fund Balances	(2,063,149)	(2,063,149)	13,892,892	15,956,041
Fund Balances - January 1, 2020	-	-	4,360,249	4,360,249
Fund Balances - December 31, 2020	\$ (2,063,149)	\$ (2,063,149)	\$ 18,253,141	\$ 20,316,290

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:

Aging Fund
Drug and Alcohol Fund
Human Services Development Fund
CARES Act

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 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 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 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, 2020

	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	\$ 1,073,608	\$ 728,535	\$ 95,138	\$ 231,021	\$ 111,042	\$ 1,556,822	\$ 4,433,090	\$ 1,785,028	\$ 740,153
Receivables:									
Accounts	39,094	-	1,046	650	-	44,886	-	-	6,950
Loans	-	35,925	-	-	-	-	-	-	-
Due From Other Funds	6,615	-	172,027	-	37,926	110,337	-	59,356	39,050
Due From Other Governments	-	-	1,028,144	-	-	1,483,554	-	267,041	714,383
Prepaid Items	-	-	-	-	-	18,562	-	-	410
Other Assets	-	-	-	-	-	-	-	-	-
Total Assets	\$ 1,119,317	\$ 764,460	\$ 1,296,355	\$ 231,671	\$ 148,968	\$ 3,214,161	\$ 4,433,090	\$ 2,111,425	\$ 1,500,946
<u>Liabilities and Fund Balances</u>									
<u>Liabilities</u>									
Accounts Payable	\$ 8,762	\$ 24,182	\$ 4,066	\$ 7,396	\$ 20,946	\$ 89,027	\$ -	\$ 329,289	\$ 321,000
Accrued Liabilities	2,243	-	48,228	-	-	42,654	-	32,011	12,068
Unearned Revenues	-	-	-	-	106,705	-	-	1,520,740	1,121,611
Due To Other Funds	623	-	24,647	-	21,317	12,117	-	21,012	46,267
Due To Component Units	-	-	-	-	-	-	-	-	-
Total Liabilities	11,628	24,182	76,941	7,396	148,968	143,798	-	1,903,052	1,500,946
<u>Fund Balances</u>									
Restricted	1,107,689	740,278	1,219,414	224,275	-	3,070,363	4,433,090	208,373	-
Unassigned	-	-	-	-	-	-	-	-	-
Total Fund Balances	1,107,689	740,278	1,219,414	224,275	-	3,070,363	4,433,090	208,373	-
Total Liabilities and Fund Balances	\$ 1,119,317	\$ 764,460	\$ 1,296,355	\$ 231,671	\$ 148,968	\$ 3,214,161	\$ 4,433,090	\$ 2,111,425	\$ 1,500,946

COUNTY OF DAUPHIN
 COMBINING BALANCE SHEET (CONTINUED)
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2020

	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	Cares Act Fund	Prison/Jail Fund	Total
<u>Assets</u>									
Cash and Cash Equivalents	\$ 590,327	\$ 281,856	\$ 251,021	\$ 798,553	\$ 1,391,586	\$ 2,014,976	\$ 1,275	\$ 558,337	\$ 16,642,368
Receivables:									
Accounts	4,651	-	-	-	-	42,365	49,223	97,109	285,974
Loans	-	-	-	-	-	-	-	-	35,925
Due From Other Funds	3,042	-	5,366	-	-	-	-	-	433,719
Due From Other Governments	-	-	-	-	-	-	-	-	3,493,122
Prepaid Items	-	10,925	-	-	-	-	-	-	29,897
Other Assets	-	-	-	-	-	-	-	-	-
Total Assets	\$ 598,020	\$ 292,781	\$ 256,387	\$ 798,553	\$ 1,391,586	\$ 2,057,341	\$ 50,498	\$ 655,446	\$ 20,921,005
<u>Liabilities and Fund Balances</u>									
Liabilities									
Accounts Payable	\$ 22,010	\$ 51,624	\$ 253,388	\$ -	\$ -	\$ 132,368	\$ 833,562	\$ 208,154	\$ 2,305,774
Accrued Liabilities	1,312	-	2,450	-	-	-	-	-	140,966
Unearned Revenues	-	-	-	-	-	-	-	-	2,749,056
Due To Other Funds	882	-	549	-	-	-	-	-	127,414
Due To Component Units	-	-	-	-	-	-	-	-	-
Total Liabilities	24,204	51,624	256,387	-	-	132,368	833,562	208,154	5,323,210
Fund Balances									
Restricted	573,816	241,157	-	798,553	1,391,586	1,924,973	-	447,292	16,380,859
Unassigned	-	-	-	-	-	-	(783,064)	-	(783,064)
Total Fund Balances	573,816	241,157	-	798,553	1,391,586	1,924,973	(783,064)	447,292	15,597,795
Total Liabilities and Fund Balances	\$ 598,020	\$ 292,781	\$ 256,387	\$ 798,553	\$ 1,391,586	\$ 2,057,341	\$ 50,498	\$ 655,446	\$ 20,921,005

COUNTY OF DAUPHIN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2020

	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	-	644,131	3,922,142	-	142,727	6,991,030	1,286,555	6,083,186	3,336,820
Charges for Services	-	-	21,382	54,253	-	-	-	10,601	100,342
Court Costs and Fines and Fees	665,275	-	-	-	-	-	-	-	-
Interest and Rent	7,752	5,761	8	1,866	414	4,360	30,573	12,552	2,406
Miscellaneous Revenue	-	-	-	-	5,328	-	-	1,704,536	8,167
Total Revenues	673,027	649,892	3,943,532	56,119	148,469	6,995,390	1,317,128	7,810,875	3,447,735
Expenditures									
Current:									
General	-	-	-	-	-	-	-	-	-
Judicial	480,640	-	5,535,885	-	-	-	-	-	-
Public Safety	-	-	-	71,702	-	7,774,565	-	-	-
Public Works	-	586,260	-	-	-	-	-	-	-
Human Services	-	-	-	-	269,193	-	-	7,783,619	3,641,192
Culture and Recreation	-	-	-	-	-	-	-	-	-
Debt Service									
Principal	-	-	-	-	-	140,045	-	-	-
Interest	-	-	-	-	-	29,121	-	-	-
Bond Issuance Costs	-	-	-	-	-	-	-	-	-
Transfers to Component Unit	-	-	-	-	-	-	-	-	-
Capital Outlay	78,043	-	-	-	-	-	-	-	-
Total Expenditures	558,683	586,260	5,535,885	71,702	269,193	7,943,731	-	7,783,619	3,641,192
Excess of Revenues Over (Under) Expenditures	114,344	63,632	(1,592,353)	(15,583)	(120,724)	(948,341)	1,317,128	27,256	(193,457)
Other Financing Sources (Uses)									
Transfers In	-	-	2,024,262	-	120,724	1,058,678	-	50,000	208,457
Transfers Out	-	-	-	-	-	-	(602,716)	(46,147)	(15,000)
Issuance of General Obligation Debt	-	-	-	-	-	-	-	-	-
Issuance of Capital Lease Debt	-	-	-	-	-	-	-	-	-
Total Other Financing Sources	-	-	2,024,262	-	120,724	1,058,678	(602,716)	3,853	193,457
Net Change in Fund Balances	114,344	63,632	431,909	(15,583)	-	110,337	714,412	31,109	-
Fund Balances - Beginning of Year, As Restated (Note 36)	993,345	676,646	787,505	239,858	-	2,960,026	3,718,678	177,264	-
Fund Balances - End of Year	\$ 1,107,689	\$ 740,278	\$ 1,219,414	\$ 224,275	\$ -	\$ 3,070,363	\$ 4,433,090	\$ 208,373	\$ -

COUNTY OF DAUPHIN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2020

	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	Cares Act Fund	Prison/Jail Fund	Totals
Revenues									
Hotel Taxes	\$ -	\$ -	\$ 6,101,215	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,101,215
Intergovernmental	-	-	-	184,848	104,123	-	25,132,870	-	47,828,432
Charges for Services	-	-	-	-	-	-	-	970,689	1,157,267
Court Costs and Fines and Fees	745,385	177,276	-	-	-	-	-	-	1,587,936
Interest and Rent	1,742	4,768	4,632	6,118	9,742	-	24,155	612	117,461
Miscellaneous Revenue	17,323	-	-	-	-	42,365	-	130	1,777,849
Total Revenues	764,450	182,044	6,105,847	190,966	113,865	42,365	25,157,025	971,431	58,570,160
Expenditures									
Current:									
General	-	-	-	-	-	-	1,459,713	-	1,459,713
Judicial	286,545	650,073	-	-	-	-	-	-	6,953,143
Public Safety	-	-	-	-	-	-	-	772,282	8,618,549
Public Works	-	-	-	-	-	-	-	-	586,260
Human Services	-	-	-	-	-	-	-	-	11,694,004
Culture and Recreation	-	-	6,105,847	-	-	-	-	-	6,105,847
Debt Service									
Principal	-	-	-	-	-	700,100	-	-	840,145
Interest	-	-	-	-	-	58,102	-	-	87,223
Bond Issuance Costs	-	-	-	-	-	-	-	-	-
Transfers to Component Unit	-	-	-	-	-	40,000	17,356,545	-	17,396,545
Capital Outlay	17,300	64,557	-	-	-	1,929,401	1,036,749	-	3,126,050
Total Expenditures	303,845	714,630	6,105,847	-	-	2,727,603	19,853,007	772,282	56,867,479
Excess of Revenues Over (Under)									
Expenditures	460,605	(532,586)	-	190,966	113,865	(2,685,238)	5,304,018	199,149	1,702,681
Other Financing Sources (Uses)									
Transfers In	-	-	-	-	-	1,283,679	-	-	4,745,800
Transfers Out	-	-	-	(166,360)	-	-	(6,087,082)	-	(6,917,305)
Issuance of General Obligation Debt	-	-	-	-	-	-	-	-	-
Issuance of Capital Lease Debt	-	-	-	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	(166,360)	-	1,283,679	(6,087,082)	-	(2,171,505)
Net Change in Fund Balances	460,605	(532,586)	-	24,606	113,865	(1,401,559)	(783,064)	199,149	(468,824)
Fund Balances - Beginning of Year, As Restated (Note 36)	113,211	773,743	-	773,947	1,277,721	3,326,532	-	248,143	16,066,619
Fund Balances - End of Year	\$ 573,816	\$ 241,157	\$ -	\$ 798,553	\$ 1,391,586	\$ 1,924,973	\$ (783,064)	\$ 447,292	\$ 15,597,795

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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Court Costs and Fines	\$ 620,000	\$ 620,000	\$ 665,275	\$ 45,275
Interest and Rents	15,000	15,000	7,752	(7,248)
Miscellaneous	-	-	-	-
	<hr/>			
Total Revenues	635,000	635,000	673,027	38,027
<hr/>				
Expenditures				
Current:				
Judicial	910,820	910,820	480,640	430,180
Capital Outlay	-	-	78,043	(78,043)
	<hr/>			
Total Expenditures	910,820	910,820	558,683	352,137
<hr/>				
Net Change in Fund Balances	(275,820)	(275,820)	114,344	390,164
Fund Balances - January 1, 2020	-	-	993,345	993,345
Fund Balances - December 31, 2020	\$ (275,820)	\$ (275,820)	\$ 1,107,689	\$ 1,383,509

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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 721,508	\$ 721,508	\$ 644,131	\$ (77,377)
Interest and Rents	10,000	10,000	5,761	(4,239)
Total Revenues	<u>731,508</u>	<u>731,508</u>	<u>649,892</u>	<u>(81,616)</u>
Expenditures				
Current:				
Public Works	706,508	706,508	586,260	120,248
Capital Outlay	25,000	25,000	-	25,000
Total Expenditures	<u>731,508</u>	<u>731,508</u>	<u>586,260</u>	<u>145,248</u>
Net Change in Fund Balances	-	-	63,632	63,632
Fund Balances - January 1, 2020	-	-	676,646	676,646
Fund Balances - December 31, 2020	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 740,278</u>	<u>\$ 740,278</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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 4,865,281	\$ 4,865,281	\$ 3,922,142	\$ (943,139)
Charges for Services	27,192	27,192	21,382	(5,810)
Interest and Rents	-	-	8	8
Total Revenues	4,892,473	4,892,473	3,943,532	(948,941)
Expenditures				
Current:				
Judicial	7,327,652	7,327,652	5,535,885	1,791,767
Total Expenditures	7,327,652	7,327,652	5,535,885	1,791,767
Excess of Revenues Over (Under) Expenditures	(2,435,179)	(2,435,179)	(1,592,353)	842,826
Other Financing Sources (Uses)				
Transfer In	2,435,179	2,435,179	2,024,262	(410,917)
Total Other Financing Sources (Uses)	2,435,179	2,435,179	2,024,262	(410,917)
Net Change in Fund Balances	-	-	431,909	431,909
Fund Balances - January 1, 2020	-	-	787,505	787,505
Fund Balances - December 31, 2020	\$ -	\$ -	\$ 1,219,414	\$ 1,219,414

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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 75,000	\$ 75,000	\$ -	\$ (75,000)
Charges for Services	73,825	73,825	54,253	(19,572)
Interest and Rents	-	-	1,866	1,866
Total Revenues	148,825	148,825	56,119	(92,706)
Expenditures				
Current:				
Public Safety	148,825	148,825	71,702	77,123
Total Expenditures	148,825	148,825	71,702	77,123
Net Change in Fund Balances	-	-	(15,583)	(15,583)
Fund Balances - January 1, 2020	-	-	239,858	239,858
Fund Balances - December 31, 2020	\$ -	\$ -	\$ 224,275	\$ 224,275

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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 248,531	\$ 248,531	\$ 142,727	\$ (105,804)
Interest and Rents	2,350	2,350	414	(1,936)
Miscellaneous	14,000	14,000	5,328	(8,672)
Total Revenues	<u>264,881</u>	<u>264,881</u>	<u>148,469</u>	<u>(116,412)</u>
Expenditures				
Current:				
Human Services	<u>344,344</u>	<u>344,344</u>	<u>269,193</u>	<u>75,151</u>
Total Expenditures	<u>344,344</u>	<u>344,344</u>	<u>269,193</u>	<u>75,151</u>
Excess of Revenues Over (Under) Expenditures	<u>(79,463)</u>	<u>(79,463)</u>	<u>(120,724)</u>	<u>(41,261)</u>
Other Financing Sources (Uses)				
Transfer In	<u>79,463</u>	<u>79,463</u>	<u>120,724</u>	<u>41,261</u>
Total Other Financing Sources (Uses)	<u>79,463</u>	<u>79,463</u>	<u>120,724</u>	<u>41,261</u>
Net Change in Fund Balances	-	-	-	-
Fund Balances - January 1, 2020	-	-	-	-
Fund Balances - December 31, 2020	<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
AGING FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 5,778,101	\$ 5,778,101	\$ 6,083,186	\$ 305,085
Charges for Services	8,780	8,780	10,601	1,821
Interest and Rents	33,774	33,774	12,552	(21,222)
Miscellaneous	1,743,519	1,743,519	1,704,536	(38,983)
Total Revenues	7,564,174	7,564,174	7,810,875	246,701
Expenditures				
Current:				
Human Services	7,628,534	7,628,534	7,783,619	(155,085)
Total Expenditures	7,628,534	7,628,534	7,783,619	(155,085)
Excess of Revenues Over (Under) Expenditures	(64,360)	(64,360)	27,256	91,616
Other Financing Sources (Uses)				
Transfer In	146,587	146,587	50,000	(96,587)
Transfer (Out)	(82,227)	(82,227)	(46,147)	36,080
Total Other Financing Sources (Uses)	64,360	64,360	3,853	(60,507)
Net Change in Fund Balances	-	-	31,109	31,109
Fund Balances - January 1, 2020			177,264	177,264
Fund Balances - December 31, 2020	\$ -	\$ -	\$ 208,373	\$ 208,373

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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 3,871,628	\$ 4,991,628	\$ 3,336,820	\$ (1,654,808)
Charges for Services	150,940	170,840	100,342	(70,498)
Interest and Rents	4,000	4,000	2,406	(1,594)
Miscellaneous	80,000	80,000	8,167	(71,833)
Total Revenues	4,106,568	5,246,468	3,447,735	(1,798,733)
Expenditures				
Current:				
Human Services	4,248,902	5,388,802	3,641,192	1,747,610
Capital Outlay	77,537	77,537	-	77,537
Total Expenditures	4,326,439	5,466,339	3,641,192	1,825,147
Excess of Revenues Over (Under) Expenditures	(219,871)	(219,871)	(193,457)	26,414
Other Financing Sources (Uses)				
Transfer In	234,871	234,871	208,457	(26,414)
Transfer (Out)	(15,000)	(15,000)	(15,000)	-
Total Other Financing Sources (Uses)	219,871	219,871	193,457	(26,414)
Net Change in Fund Balances	-	-	-	-
Fund Balances - January 1, 2020	-	-	-	-
Fund Balances - December 31, 2020	\$ -	\$ -	\$ -	\$ -

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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Hotel Taxes	\$ 12,424,460	\$ 12,424,460	\$ 6,101,215	\$ (6,323,245)
Interest and Rents	18,000	18,000	4,632	(13,368)
Total Revenues	<u>12,442,460</u>	<u>12,442,460</u>	<u>6,105,847</u>	<u>(6,336,613)</u>
Expenditures				
Current:				
Culture and Recreation	<u>12,442,460</u>	<u>12,442,460</u>	<u>6,105,847</u>	<u>6,336,613</u>
Total Expenditures	<u>12,442,460</u>	<u>12,442,460</u>	<u>6,105,847</u>	<u>6,336,613</u>
Net Change in Fund Balances	-	-	-	-
Fund Balances - January 1, 2020	-	-	-	-
Fund Balances - December 31, 2020	<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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 6,721,175	\$ 8,463,537	\$ 6,991,030	\$ (1,472,507)
Interest and Rents	7,500	7,500	4,360	(3,140)
Total Revenues	<u>6,728,675</u>	<u>8,471,037</u>	<u>6,995,390</u>	<u>(1,475,647)</u>
Expenditures				
Current:				
Public Safety	8,315,423	9,362,886	7,774,565	1,588,321
Debt Service				
Principal	-	-	140,045	(140,045)
Interest	-	-	29,121	(29,121)
Capital Outlay	348,433	1,043,332	-	1,043,332
Total Expenditures	<u>8,663,856</u>	<u>10,406,218</u>	<u>7,943,731</u>	<u>2,462,487</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,935,181)</u>	<u>(1,935,181)</u>	<u>(948,341)</u>	<u>986,840</u>
Other Financing Sources (Uses)				
Transfers In	1,935,181	1,935,181	1,058,678	(876,503)
Total Other Financing Sources (Uses)	<u>1,935,181</u>	<u>1,935,181</u>	<u>1,058,678</u>	<u>(876,503)</u>
Net Change in Fund Balances	-	-	110,337	110,337
Fund Balances - January 1, 2020	-	-	2,960,026	2,960,026
Fund Balances - December 31, 2020	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,070,363</u>	<u>\$ 3,070,363</u>

COUNTY OF DAUPHIN
SCHEDULE OF DEPARTMENTAL EXPENDITURES
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
General Government				
Commissioners - Governing Body				
Personnel Services	\$ 2,543,806	\$ 2,595,393	\$ 1,501,931	\$ 1,093,462
Supplies and Services	2,250,090	3,736,959	2,510,816	1,226,143
	<u>4,793,896</u>	<u>6,332,352</u>	<u>4,012,747</u>	<u>2,319,605</u>
Finance				
Personnel Services	275,558	274,105	304,350	(30,245)
Supplies and Services	40,564	41,437	32,330	9,107
	<u>316,122</u>	<u>315,542</u>	<u>336,680</u>	<u>(21,138)</u>
Purchasing				
Personnel Services	442,251	440,008	415,013	24,995
Supplies and Services	381,622	381,622	351,783	29,839
	<u>823,873</u>	<u>821,630</u>	<u>766,796</u>	<u>54,834</u>
Voter's Registration				
Personnel Services	537,975	537,941	678,864	(140,923)
Supplies and Services	908,792	919,355	1,990,436	(1,071,081)
	<u>1,446,767</u>	<u>1,457,296</u>	<u>2,669,300</u>	<u>(1,212,004)</u>
Tax Assessment				
Personnel Services	1,935,403	1,932,486	1,685,772	246,714
Supplies and Services	1,823,189	1,880,988	1,635,328	245,660
	<u>3,758,592</u>	<u>3,813,474</u>	<u>3,321,100</u>	<u>492,374</u>
Treasurer				
Personnel Services	286,375	283,470	239,969	43,501
Supplies and Services	23,504	23,504	19,482	4,022
	<u>309,879</u>	<u>306,974</u>	<u>259,451</u>	<u>47,523</u>
Tax Collectors				
Personnel Services	188,388	188,388	172,228	16,160
Supplies and Services	22,600	23,798	21,915	1,883
	<u>210,988</u>	<u>212,186</u>	<u>194,143</u>	<u>18,043</u>
Personnel				
Personnel Services	2,317,711	2,307,059	2,097,133	209,926
Supplies and Services	73,150	88,150	102,904	(14,754)
	<u>2,390,861</u>	<u>2,395,209</u>	<u>2,200,037</u>	<u>195,172</u>

COUNTY OF DAUPHIN
SCHEDULE OF DEPARTMENTAL EXPENDITURES (CONTINUED)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance Positive <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
General Government (Continued)				
Controller				
Personnel Services	\$ 1,114,056	\$ 1,104,631	\$ 880,314	\$ 224,317
Supplies and Services	251,521	251,521	118,825	132,696
	<u>1,365,577</u>	<u>1,356,152</u>	<u>999,139</u>	<u>357,013</u>
Solicitor				
Personnel Services	401,570	398,158	360,435	37,723
Supplies and Services	244,670	244,670	251,381	(6,711)
	<u>646,240</u>	<u>642,828</u>	<u>611,816</u>	<u>31,012</u>
Public Defender				
Personnel Services	3,689,545	3,677,831	3,107,151	570,680
Supplies and Services	709,330	691,997	632,868	59,129
	<u>4,398,875</u>	<u>4,369,828</u>	<u>3,740,019</u>	<u>629,809</u>
Recorder of Deeds				
Personnel Services	524,694	520,795	433,649	87,146
Supplies and Services	536,859	539,916	548,363	(8,447)
	<u>1,061,553</u>	<u>1,060,711</u>	<u>982,012</u>	<u>78,699</u>
Facilities Management				
Personnel Services	3,467,010	3,376,158	2,894,218	481,940
Supplies and Services	2,296,835	2,348,662	2,256,957	91,705
	<u>5,763,845</u>	<u>5,724,820</u>	<u>5,151,175</u>	<u>573,645</u>
Data Processing				
Personnel Services	2,511,342	2,442,517	2,165,530	276,987
Supplies and Services	2,051,707	2,121,687	1,892,686	229,001
	<u>4,563,049</u>	<u>4,564,204</u>	<u>4,058,216</u>	<u>505,988</u>
Veterans' Affairs				
Personnel Services	152,390	152,282	150,240	2,042
Supplies and Services	130,157	127,328	90,071	37,257
	<u>282,547</u>	<u>279,610</u>	<u>240,311</u>	<u>39,299</u>

COUNTY OF DAUPHIN
 SCHEDULE OF DEPARTMENTAL EXPENDITURES (CONTINUED)
 BUDGET AND ACTUAL
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
General Government (Continued)				
Gasoline Center				
Supplies and Services	\$ 18,240	\$ 18,165	\$ 12,388	\$ 5,777
	<u>18,240</u>	<u>18,165</u>	<u>12,388</u>	<u>5,777</u>
Less: Indirect Cost Reimbursement	<u>(14,380,000)</u>	<u>(14,150,400)</u>	<u>(14,150,400)</u>	<u>-</u>
Total General Government	<u>\$ 17,770,904</u>	<u>\$ 19,520,581</u>	<u>\$ 15,404,930</u>	<u>\$ 4,115,651</u>

COUNTY OF DAUPHIN
SCHEDULE OF DEPARTMENTAL EXPENDITURES (CONTINUED)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Judicial Courts				
Personnel Services	\$ 3,248,754	\$ 3,242,880	\$ 2,731,045	\$ 511,835
Supplies and Services	3,883,400	3,933,891	3,821,371	112,520
	<u>7,132,154</u>	<u>7,176,771</u>	<u>6,552,416</u>	<u>624,355</u>
Court Reporters				
Personnel Services	1,387,186	1,377,426	1,147,634	229,792
Supplies and Services	69,776	69,776	48,909	20,867
	<u>1,456,962</u>	<u>1,447,202</u>	<u>1,196,543</u>	<u>250,659</u>
Judicial Center				
Personnel Services	-	-	(1,248)	1,248
Supplies and Services	-	37,891	37,891	-
	<u>-</u>	<u>37,891</u>	<u>36,643</u>	<u>1,248</u>
District Justices				
Personnel Services	5,191,008	5,150,774	4,030,112	1,120,662
Supplies and Services	2,189,506	2,125,325	1,757,486	367,839
	<u>7,380,514</u>	<u>7,276,099</u>	<u>5,787,598</u>	<u>1,488,501</u>
Law Library				
Personnel Services	106,494	106,526	86,427	20,099
Supplies and Services	379,814	383,309	362,543	20,766
	<u>486,308</u>	<u>489,835</u>	<u>448,970</u>	<u>40,865</u>
Night Court				
Personnel Services	179,116	178,741	209,084	(30,343)
Supplies and Services	14,800	9,800	3,992	5,808
	<u>193,916</u>	<u>188,541</u>	<u>213,076</u>	<u>(24,535)</u>
Clerk of Courts				
Personnel Services	1,804,326	1,798,145	1,350,043	448,102
Supplies and Services	445,396	440,587	374,589	65,998
	<u>2,249,722</u>	<u>2,238,732</u>	<u>1,724,632</u>	<u>514,100</u>

COUNTY OF DAUPHIN
SCHEDULE OF DEPARTMENTAL EXPENDITURES (CONTINUED)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Judicial (Continued)				
Coroner				
Personnel Services	\$ 892,719	\$ 890,257	\$ 929,738	\$ (39,481)
Supplies and Services	701,712	719,793	642,885	76,908
	<u>1,594,431</u>	<u>1,610,050</u>	<u>1,572,623</u>	<u>37,427</u>
District Attorney				
Personnel Services	5,032,623	5,292,195	4,506,901	785,294
Supplies and Services	1,554,457	1,682,918	1,190,012	492,906
	<u>6,587,080</u>	<u>6,975,113</u>	<u>5,696,913</u>	<u>1,278,200</u>
Criminal Investigation				
Personnel Services	1,512,566	1,499,229	1,238,341	260,888
Supplies and Services	634,639	547,164	448,703	98,461
	<u>2,147,205</u>	<u>2,046,393</u>	<u>1,687,044</u>	<u>359,349</u>
Prothonotary				
Personnel Services	1,162,274	1,155,598	921,672	233,926
Supplies and Services	392,405	387,020	323,290	63,730
	<u>1,554,679</u>	<u>1,542,618</u>	<u>1,244,962</u>	<u>297,656</u>
Registrar of Wills				
Personnel Services	563,589	556,480	506,572	49,908
Supplies and Services	354,391	351,898	285,704	66,194
	<u>917,980</u>	<u>908,378</u>	<u>792,276</u>	<u>116,102</u>
Sheriff				
Personnel Services	3,429,354	3,416,314	2,717,837	698,477
Supplies and Services	1,195,704	1,294,457	827,365	467,092
	<u>4,625,058</u>	<u>4,710,771</u>	<u>3,545,202</u>	<u>1,165,569</u>
Cost & Fines				
Personnel Services	370,023	368,366	301,263	67,103
Supplies and Services	35,353	33,930	34,158	(228)
	<u>405,376</u>	<u>402,296</u>	<u>335,421</u>	<u>66,875</u>

COUNTY OF DAUPHIN
SCHEDULE OF DEPARTMENTAL EXPENDITURES (CONTINUED)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Judicial (Continued)				
Adult Probation				
Personnel Services	\$ 15,403,453	\$ 15,222,191	\$ 13,078,886	\$ 2,143,305
Supplies and Services	2,953,928	3,071,064	3,044,314	26,750
	<u>18,357,381</u>	<u>18,293,255</u>	<u>16,123,200</u>	<u>2,170,055</u>
Juvenile Probation				
Personnel Services	5,372,463	5,360,625	4,451,526	909,099
Supplies and Services	675,000	651,773	651,773	-
	<u>6,047,463</u>	<u>6,012,398</u>	<u>5,103,299</u>	<u>909,099</u>
Victim Witness				
Supplies and Services	1,358,444	1,361,499	1,371,738	(10,239)
	<u>1,358,444</u>	<u>1,361,499</u>	<u>1,371,738</u>	<u>(10,239)</u>
Pretrial				
Supplies and Services	819,811	819,811	662,047	157,764
	<u>819,811</u>	<u>819,811</u>	<u>662,047</u>	<u>157,764</u>
RO County Records Improvement				
Supplies and Services	139,000	139,000	62,688	76,312
	<u>139,000</u>	<u>139,000</u>	<u>62,688</u>	<u>76,312</u>
Total Judicial	<u>\$ 63,453,484</u>	<u>\$ 63,676,653</u>	<u>\$ 54,157,291</u>	<u>\$ 9,519,362</u>

COUNTY OF DAUPHIN
SCHEDULE OF DEPARTMENTAL EXPENDITURES (CONTINUED)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Public Safety				
Prison				
Personnel Services	\$ 31,848,825	\$ 31,794,501	\$ 29,968,787	\$ 1,825,714
Supplies and Services	<u>11,312,295</u>	<u>11,075,953</u>	<u>9,896,571</u>	<u>1,179,382</u>
	<u>43,161,120</u>	<u>42,870,454</u>	<u>39,865,358</u>	<u>3,005,096</u>
Emergency Services				
Personnel Services	762,323	754,938	690,872	64,066
Supplies and Services	<u>2,218,788</u>	<u>2,370,687</u>	<u>1,896,875</u>	<u>473,812</u>
	<u>2,981,111</u>	<u>3,125,625</u>	<u>2,587,747</u>	<u>537,878</u>
Total Public Safety	<u>\$ 46,142,231</u>	<u>\$ 45,996,079</u>	<u>\$ 42,453,105</u>	<u>\$ 3,542,974</u>

COUNTY OF DAUPHIN
SCHEDULE OF DEPARTMENTAL EXPENDITURES (CONTINUED)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Human Services				
Personnel Services	\$ 265,886	\$ 265,886	\$ 189,390	\$ 76,496
Supplies and Services	4,877,379	4,842,673	3,952,736	889,937
Total Human Services	<u>\$ 5,143,265</u>	<u>\$ 5,108,559</u>	<u>\$ 4,142,126</u>	<u>\$ 966,433</u>
Culture and Recreation				
Parks				
Personnel Services	\$ 1,432,857	\$ 1,425,733	\$ 1,178,347	\$ 247,386
Supplies and Services	1,054,118	1,015,508	831,393	184,115
Total Culture and Recreation	<u>\$ 2,486,975</u>	<u>\$ 2,441,241</u>	<u>\$ 2,009,740</u>	<u>\$ 431,501</u>
Conservation and Development				
Cooperative Extension				
Personnel Services	\$ 325,921	\$ 324,552	\$ 204,853	\$ 119,699
Supplies and Services	237,785	234,003	234,020	(17)
Total Conservation and Development	<u>563,706</u>	<u>558,555</u>	<u>438,873</u>	<u>119,682</u>
Conservation Programs				
Personnel Services	1,220,895	1,216,110	1,060,150	155,960
Supplies and Services	645,887	669,771	650,768	19,003
Total Conservation Programs	<u>1,866,782</u>	<u>1,885,881</u>	<u>1,710,918</u>	<u>174,963</u>
Economic Development				
Personnel Services	563,380	555,427	477,078	78,349
Supplies and Services	2,247,778	2,241,258	2,555,962	(314,704)
Total Economic Development	<u>2,811,158</u>	<u>2,796,685</u>	<u>3,033,040</u>	<u>(236,355)</u>
Total Conservation and Development	<u>\$ 5,241,646</u>	<u>\$ 5,241,121</u>	<u>\$ 5,182,831</u>	<u>\$ 58,290</u>

COUNTY OF DAUPHIN
SCHEDULE OF DEPARTMENTAL EXPENDITURES (CONTINUED)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Debt Service				
Principal	\$ 10,385,000	\$ 8,830,000	\$ 11,249,626	\$ (2,419,626)
Interest	3,164,329	3,608,618	5,176,886	(1,568,268)
Total Debt Service	<u>\$ 13,549,329</u>	<u>\$ 12,438,618</u>	<u>\$ 16,426,512</u>	<u>\$ (3,987,894)</u>
Capital Outlay				
General Government	\$ -	\$ -	\$ 427,646	\$ (427,646)
Judicial	244,127	244,782	205,251	39,531
Public Safety	-	-	10,897	(10,897)
Culture and Recreation	-	-	82,350	(82,350)
Total Capital Outlay	<u>\$ 244,127</u>	<u>\$ 244,782</u>	<u>\$ 726,144</u>	<u>\$ (481,362)</u>
Other Financing Uses				
Interfund Transfers to:				
Domestic Relations Fund	\$ 2,435,179	\$ 2,435,179	\$ 2,024,262	\$ 410,917
MH/A/DP Fund	1,118,100	1,118,100	1,156,663	(38,563)
Drug and Alcohol Fund	222,370	222,370	200,044	22,326
Children, Youth, and Families Fund	10,000,000	10,000,000	8,202,207	1,797,793
Human Services Development Fund	45,000	45,000	120,724	(75,724)
911 - EMA Communications Fund	1,935,181	1,935,181	1,058,678	876,503
Capital Projects Fund	-	-	30,000,000	(30,000,000)
Solid Waste	2,398,766	2,398,766	2,080,454	318,312
General Fund	80,791	80,791	138,281	(57,490)
Total Interfund Transfers	<u>18,235,387</u>	<u>18,235,387</u>	<u>44,981,313</u>	<u>(26,745,926)</u>
Payment to Refunding Bond Escrow Agent	-	-	15,375,000	(15,375,000)
Total Other Financing Uses	<u>\$ 18,235,387</u>	<u>\$ 18,235,387</u>	<u>\$ 60,356,313</u>	<u>\$ (42,120,926)</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, 2020

	Solid Waste Fund	Fort Hunter Operating Fund	Totals
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 429,981	\$ 14,010	\$ 443,991
Accounts Receivables	3,795	-	3,795
Due From Other Funds	13,380	-	13,380
Total current assets	447,156	14,010	461,166
Noncurrent Assets:			
Capital Assets, Not Being Depreciated	-	111,492	111,492
Capital Assets, Being Depreciated, (Net)	1,340,178	350,820	1,690,998
Total noncurrent assets	1,340,178	462,312	1,802,490
Total assets	1,787,334	476,322	2,263,656
LIABILITIES			
Current liabilities:			
Accounts Payable	144,519	-	144,519
Accrued Liabilities	4,069	-	4,069
Accrued Compensated Absences	1,934	-	1,934
Due to Other Funds	2,319	-	2,319
Total current liabilities	152,841	-	152,841
Noncurrent liabilities:			
Accrued Compensated Absences	28,624	-	28,624
Total noncurrent liabilities	28,624	-	28,624
Total liabilities	181,465	-	181,465
NET POSITION			
Net Investment in Capital Assets	1,340,178	462,312	1,802,490
Unrestricted	265,691	14,010	279,701
Total net position	\$ 1,605,869	\$ 476,322	\$ 2,082,191

COUNTY OF DAUPHIN
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND
 CHANGES IN FUND NET POSITION
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Solid Waste Fund	Fort Hunter Operating Fund	Totals
Operating Revenues			
Charges for Services	\$ 48,815	\$ 8,815	\$ 57,630
Total Operating Revenues	<u>48,815</u>	<u>8,815</u>	<u>57,630</u>
Operating Expenses			
Personnel Services	404,746	-	404,746
Contracted Services	89,640	-	89,640
Supplies and Materials	141,502	-	141,502
Repairs and Maintenance	85,005	27,172	112,177
Utilities	14,859	8,369	23,228
Other Services and Charges	1,499,021	1,309	1,500,330
Depreciation and Amortization	108,420	39,711	148,131
Total Operating Expenses	<u>2,343,193</u>	<u>76,561</u>	<u>2,419,754</u>
Operating Loss	<u>(2,294,378)</u>	<u>(67,746)</u>	<u>(2,362,124)</u>
Nonoperating Revenues (Expenses)			
Grants	227,304	-	227,304
Total Nonoperating Revenues (Expenses)	<u>227,304</u>	<u>-</u>	<u>227,304</u>
Loss Before Transfers	<u>(2,067,074)</u>	<u>(67,746)</u>	<u>(2,134,820)</u>
Transfers In	<u>2,080,454</u>	<u>55,000</u>	<u>2,135,454</u>
Total Transfers	<u>2,080,454</u>	<u>55,000</u>	<u>2,135,454</u>
Changes in Net Position	13,380	(12,746)	634
Total Net Position - Beginning of Year	<u>1,592,489</u>	<u>489,068</u>	<u>2,081,557</u>
Total Net Position - End of Year	<u>\$ 1,605,869</u>	<u>\$ 476,322</u>	<u>\$ 2,082,191</u>

COUNTY OF DAUPHIN
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Solid Waste Fund	Fort Hunter Operating Fund	Totals
Cash Flows From Operating Activities			
Receipts from Recycling Services	\$ 57,984	\$ -	\$ 57,984
Receipts from Recreational Activities	-	8,815	8,815
Transfers In (Out)	2,319	-	2,319
Payments to Employees	(411,576)	-	(411,576)
Payments to Suppliers	(1,853,682)	(36,850)	(1,890,532)
Net Cash Used In Operating Activities	(2,204,955)	(28,035)	(2,232,990)
Cash Flow From Noncapital Financing Activities			
Transfers In (Out)	2,080,454	55,000	2,135,454
Grants	227,304	-	227,304
Net Cash Provided by Noncapital Financing Activities	2,307,758	55,000	2,362,758
Cash Flows from Capital and Related Financing Activities			
Purchase of Capital Assets, net of Disposals	(267,604)	(80,905)	(348,509)
Net Cash Used in Capital and Related Financing Activities	(267,604)	(80,905)	(348,509)
Cash Flows from Investing Activities			
Interest Income	-	-	-
Net Cash Provided By Investing Activities	-	-	-
Net Increase (Decrease) in Cash and Cash Equivalents	(164,801)	(53,940)	(218,741)
Cash and Cash Equivalents, Beginning of Year	594,782	67,950	662,732
Cash and Cash Equivalents, End of Year	\$ 429,981	\$ 14,010	\$ 443,991

COUNTY OF DAUPHIN
 COMBINING STATEMENT OF CASH FLOWS (CONTINUED)
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Solid Waste Fund	Fort Hunter Operating Fund	Totals
Reconciliation of Operating loss to net cash provided by (used in) operating activities			
Operating Loss	\$ (2,294,378)	\$ (67,746)	\$ (2,362,124)
Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used in) Operating Activities			
Depreciation and Amortization Expense	108,420	39,711	148,131
Change in assets and liabilities			
Accounts Receivable	11,806	-	11,806
Due from Other Funds	(2,637)	-	(2,637)
Accounts Payable	(23,655)	-	(23,655)
Accrued Liabilities	(9,528)	-	(9,528)
Due to Other Funds	2,319	-	2,319
Accrued Compensated Absences	2,698	-	2,698
Net Cash Provided by (Used In) Operating Activities	<u>\$ (2,204,955)</u>	<u>\$ (28,035)</u>	<u>\$ (2,232,990)</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, 2020

	<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	\$ 5,576,559	\$ 905,768	\$ 261,702	\$ 327,631	\$ 20,791	\$ 580,292	\$ 2,752,354	\$ 1,211,961	\$ 295,424	\$ 293	\$ 40,599	\$ 141,635	\$ 180,869	\$ 1,651	\$ 326,311	\$ 12,623,840
Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due From Other Governments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Delinquent taxes receivable on behalf of other governments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 5,576,559	\$ 905,768	\$ 261,702	\$ 327,631	\$ 20,791	\$ 580,292	\$ 2,752,354	\$ 1,211,961	\$ 295,424	\$ 293	\$ 40,599	\$ 141,635	\$ 180,869	\$ 1,651	\$ 326,311	\$ 12,623,840
Liabilities:																
Due to other Governments	\$ 2,413,431	\$ -	\$ -	\$ 15,201	\$ 20,791	\$ 263	\$ 2,752,354	\$ 393,068	\$ 295,424	\$ 293	\$ 40,599	\$ -	\$ -	\$ 1,651	\$ 227,107	\$ 6,160,182
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	2,413,431	-	-	15,201	20,791	263	2,752,354	393,068	295,424	293	40,599	-	-	1,651	227,107	6,160,182
Net Position - Restricted	\$ 3,163,128	\$ 905,768	\$ 261,702	\$ 312,430	\$ -	\$ 580,029	\$ -	\$ 818,893	\$ -	\$ -	\$ -	\$ 141,635	\$ 180,869	\$ -	\$ 99,204	\$ 6,463,658

COUNTY OF DAUPHIN
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CUSTODIAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<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
Additions:																
Fees, licenses, Interest, and Commissions	\$ 1,793,313	\$ -	\$ 617	\$ 564,851	\$ 128,684	\$ 1,013,352	\$ 5,194,317	\$ 6,870,755	\$ 17,481,525	\$ 110,325	\$ -	\$ 2	\$ -	\$ -	\$ 6,673,803	\$ 39,831,544
Due to Other Governments	-	-	635,695	-	-	-	-	-	-	-	1,652,271	-	-	11,079	-	2,299,045
Escrows	2,138,677	1,726,448	720,627	2,837,807	-	1,037,196	-	1,472,699	-	-	-	718,597	584,362	-	989,630	12,226,043
Taxes	21,827,687	-	-	-	-	-	16,039,804	-	-	-	-	-	-	-	-	37,867,491
Total additions	25,759,677	1,726,448	1,356,939	3,402,658	128,684	2,050,548	21,234,121	8,343,454	17,481,525	110,325	1,652,271	718,599	584,362	11,079	7,663,433	92,224,123
Deductions:																
Fees, licenses, Interest, and Commissions	1,793,313	-	-	564,851	128,684	1,013,352	5,194,317	6,870,956	17,481,525	110,325	-	12	-	-	6,673,804	39,831,139
Due to Other Governments	-	-	635,695	-	-	-	-	-	-	-	1,652,271	-	-	11,079	-	2,299,045
Escrows	608,574	1,569,842	808,722	3,129,674	-	1,056,642	-	1,373,740	-	-	-	745,471	526,090	-	1,017,038	10,835,793
Taxes	21,827,687	-	-	-	-	-	16,039,804	-	-	-	-	-	-	-	-	37,867,491
Total Deductions	24,229,574	1,569,842	1,444,417	3,694,525	128,684	2,069,994	21,234,121	8,244,696	17,481,525	110,325	1,652,271	745,483	526,090	11,079	7,690,842	90,833,468
Change in net position	1,530,103	156,606	(87,478)	(291,867)	-	(19,446)	-	98,758	-	-	-	(26,884)	58,272	-	(27,409)	1,390,655
Net Position, beginning of year, as restated (Note 36)	1,633,025	749,162	349,180	604,297	-	599,475	-	720,135	-	-	-	168,519	122,597	-	126,613	5,073,003
Net Position, end of year	\$ 3,163,128	\$ 905,768	\$ 261,702	\$ 312,430	\$ -	\$ 580,029	\$ -	\$ 818,893	\$ -	\$ -	\$ -	\$ 141,635	\$ 180,869	\$ -	\$ 99,204	\$ 6,463,658

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.

CONTENTS

Financial Trends.....	201
<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>	
Revenue Capacity.....	209
<i>These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	
Debt Capacity.....	217
<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.....	222
<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.....	226
<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)

	2011	2012	2013	2014	Year 2015	2016	2017	2018	2019	2020
Governmental activities										
Net investment in capital assets	\$ (2,074,093)	\$ (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
Restricted	34,245,154	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
Unrestricted	35,253,948	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)
Total governmental activities net position	\$ 67,425,009	\$ 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
Business-type activities										
Net investment in capital assets	\$ 2,824,091	\$ 2,252,981	\$ 2,223,121	\$ 1,950,577	\$ 1,224,578	\$ 1,100,645	\$ 893,369	\$ 1,299,058	\$ 801,366	\$ 986,360
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	2,534,040	1,179,423	672,357	1,489,455	931,611	864,516	1,123,726	1,652,645	1,185,016	1,014,306
Total business-type activities net position	\$ 5,358,131	\$ 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
Primary government										
Net investment in capital assets	\$ 749,998	\$ 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
Restricted	34,245,154	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
Unrestricted	37,787,988	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)
Total primary government net position	\$ 72,783,140	\$ 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

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)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenses:										
Governmental activities:										
General government	\$ 25,450,965	\$ 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
Judicial	53,005,426	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
Public safety	41,926,883	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
Public works	1,620,843	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
Human services	112,461,597	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
Culture and recreation	10,020,111	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
Conservation and development	17,992,444	13,184,384	18,515,635	14,900,958	11,625,331	15,653,091	13,435,965	12,988,612	11,473,611	16,350,192
Interest and fiscal charges on long-term debt	4,187,999	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
Transfer to Component Unit	-	-	-	-	-	-	-	-	-	17,396,545
Indirect Expenses	(838,866)	(801,629)	(718,511)	(736,948)	(534,651)	(506,437)	(534,516)	-	-	-
Total governmental activities expenses	265,827,402	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
Business-type activities:										
Human Services - Health Choices Fund	68,091,896	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
Public Works - Human Service Building	861,411	847,667	847,297	877,526	854,111	945,478	842,357	1,314,452	1,309,121	1,345,574
Public Works - Solid Waste Fund	1,610,431	1,332,335	1,516,202	794,468	783,465	806,608	798,628	841,466	2,181,062	2,343,193
Public Safety - Emergency 911	7,340,029	7,092,262	6,831,369	6,661,578	-	-	-	-	-	-
Culture and Recreation - Fort Hunter	116,774	87,970	83,363	87,979	91,639	105,028	80,648	72,122	87,127	76,561
Indirect Expenses	838,866	801,629	718,511	736,948	534,651	506,437	534,516	-	-	-
Total business-type activities expenses	78,859,407	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
Total primary government expenses	\$ 344,686,809	\$ 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
Program Revenues:										
Governmental activities:										
Charges for services:										
General government	\$ 5,911,259	\$ 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
Judicial	10,172,292	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
Public safety	7,541,430	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
Human services	2,202,963	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
Culture and recreation	130,904	186,806	225,749	261,016	257,882	226,913	233,438	234,514	410,250	74,752
Conservation and development	560,871	540,016	384,293	495,880	974,891	1,061,199	1,052,446	1,043,366	1,270,092	1,608,694
Operating grants and contributions										
General government	298,946	137,438	94,598	10,351	-	21,500	-	2,820,269	26,570	26,820,442
Judicial	8,830,390	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
Public safety	2,134,950	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
Public works	782,389	846,997	1,020,925	7,462,593	1,177,199	631,147	678,266	-	502,508	392,251
Human services	100,248,912	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
Culture and recreation	341,857	733,262	1,140,022	1,005,810	302,671	271,094	195,982	243,764	380,119	337,423
Conservation and development	16,214,856	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
Capital grants and contributions										
Public works	-	-	-	-	1,307,572	4,844,784	3,160,135	2,815,436	2,431,836	2,219,657
Human services	-	-	-	-	-	-	-	1,044,316	-	-
Culture and recreation	-	-	-	-	-	2,020,878	527,164	2,488,460	2,982,290	1,564,375
Total governmental activities revenues	155,372,019	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
Business-type Activities:										
Charges for services:										
Human Services - Health Choices Fund	68,171,492	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
Public Works - Human Service Building	1,233,260	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
Public Works - Solid Waste Fund	861,306	1,200,381	1,027,329	195,323	203,690	97,752	109,067	99,051	88,062	48,815
Public Safety - Emergency 911	4,965,596	4,133,262	3,941,635	4,422,486	-	-	-	-	-	-
Culture and Recreation - Fort Hunter	44,835	48,414	38,461	48,672	44,514	44,554	51,435	46,337	41,787	8,815
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	67,596	-	-	-	-	-	-	41,254	68,831	227,304
Public Safety - Emergency 911	-	-	-	-	-	-	-	-	-	-
Culture and Recreation - Fort Hunter	-	-	52,061	-	-	-	-	-	-	-
Total Business-type Activities Revenues	75,344,085	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
Total Primary Government Revenues	230,716,104	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

(continued)

COUNTY OF DAUPHIN, PENNSYLVANIA

CHANGES IN NET POSITION - LAST TEN YEARS

For Years Ending December 31,
(Accrual Basis of Accounting)

(Unaudited)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Net Expenses										
Governmental activities	\$ (110,455,383)	\$ (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)
Business-type activities	(3,515,322)	(3,130,229)	(3,212,990)	(3,041,758)	(450,264)	(705,538)	(507,806)	(593,183)	(2,048,719)	(2,038,439)
Total Primary Government Net Expenses	\$ (113,970,705)	\$ (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)
General Revenue and Other										
Changes In Net Position										
Governmental activities:										
Taxes:										
Property taxes, levied for general purpose	\$ 98,588,435	\$ 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
Hotel taxes	8,900,896	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
In-lieu of Taxes	1,261,808	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
Unrestricted Investment Income	353,772	239,826	170,979	267,267	(317,957)	122,676	1,046,462	1,844,697	2,340,838	1,051,834
Appreciation (Depreciation) in Fair Value of Instruments	4,339	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
Gain/(Loss) on Asset Disposal	6,900	11,311	(36,738)	-	(441,830)	3,320,275	-	-	-	(70,924)
Loss on Guaranteed Debt Payments	-	(17,139,378)	-	-	-	-	-	-	-	-
Swap Proceeds	-	505,000	-	-	-	-	-	-	-	-
Swap Option Termination Payments/Swap Termination Fees	-	-	-	-	-	-	-	-	-	-
Transfers from Component Unit	637,609	619,624	-	-	-	-	-	-	-	-
Transfers from/(to) Primary Government	0	-	1,100,606	1,677,955	(363,745)	-	-	-	-	-
Transfers in/(out) of Capital Assets and Long-Term Liabilities	0	-	-	-	242,026	-	-	-	-	-
Transfers in/(out)	(665,116)	(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	109,088,643	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
Business-type Activities:										
Unrestricted Investment Income	26,286	12,582	6,887	9,286	2,851	9,769	27,754	48,610	62,021	15,240
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)	665,116	802,494	2,669,177	3,577,026	(594,404)	504,741	527,094	1,479,181	1,021,377	2,037,483
Total Business-type Activities	691,402	1,204,502	2,676,064	3,586,312	(833,579)	514,510	559,740	1,527,791	1,083,398	2,052,723
Total Primary Government	\$ 109,780,045	\$ 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
Change In Net Position										
Governmental activities	\$ (1,366,740)	\$ (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
Business-type Activities	(2,823,920)	(1,925,727)	(536,926)	544,554	(1,283,843)	(191,028)	51,934	934,608	(965,321)	14,284
Total Change in Net Position	\$ (4,190,660)	\$ (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

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>
2011	98,588,435	8,900,896	107,489,331
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

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Governmental Fund Balances

For the years ended December 31,
(Accrual Basis of Accounting)

(Unaudited)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund:										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
Nonspendable	47,835,377	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
Restricted	-	-	-	-	-	-	-	-	-	2,000,000
Assigned	20,871,756	13,586,946	-	5,673,324	8,872,094	12,454,580	12,275,149	16,986,306	15,008,563	16,106,097
Unassigned	22,492,245	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
Total general fund	<u>\$ 91,199,378</u>	<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>
All other governmental funds:										
Reserved										
Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Nonmajor Funds	-	-	-	-	-	-	-	-	-	-
Nonspendable	2,534,470	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
Restricted	34,245,154	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
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
Unassigned	-	-	-	-	(24,972)	-	-	(143,930)	-	(783,064)
Total all other governmental funds	<u>\$ 36,779,624</u>	<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>
Total fund balances of all governmental funds	<u>\$ 127,979,002</u>	<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>

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Changes in Governmental Fund Balances - Last Ten Years

(Accrual Basis of Accounting)

(Unaudited)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenues:										
Property Taxes	\$ 98,746,079	\$ 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
Hotel Taxes	8,900,896	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
Intergovernmental	128,516,500	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
Charges for services	20,900,323	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
License and Permits	79,916	111,168	110,694	105,213	107,491	129,273	165,921	160,732	156,495	192,463
Court Costs and Fines	5,271,488	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
Interests and Rents	432,195	380,933	324,158	294,008	220,956	479,552	1,046,462	1,844,697	2,357,430	1,035,242
Miscellaneous Revenue	1,791,516	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
Total revenues	264,638,913	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
Expenditures										
Current:										
General government:	13,310,093	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
Judicial	57,423,430	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
Public safety	40,787,150	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
Public works	1,578,056	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
Human services	113,897,014	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
Culture and recreation	10,585,517	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
Conservation and development	18,137,502	13,489,492	18,761,162	16,583,950	11,730,470	20,715,865	13,548,786	12,944,387	11,324,949	17,085,448
Debt service:										
Principal	8,607,154	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
Interest	5,284,554	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
Bond Issuance Costs	-	-	184,383	269,393	238,546	204,773	424,625	351	185,000	-
Transfers to Component Unit	-	-	-	-	-	-	-	-	-	17,396,545
Capital outlay	7,827,806	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
Total expenditures	277,438,276	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
Excess (deficiency) of revenues over (under) expenditures	(12,799,363)	(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)

(continued)

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Changes in Governmental Fund Balances - Last Ten Years

(Accrual Basis of Accounting)

(Unaudited)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Other financing sources (uses):										
Transfers in	\$ 15,286,068	\$ 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
Transfers out	(15,951,184)	(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)
Transfer from Component Unit	637,609	619,624	1,100,606	1,677,955	104,544	-	-	-	-	-
Transfer to Component Unit	-	-	-	-	(468,289)	-	-	-	-	-
Proceeds (loss) from Asset Disposal	6,900	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	(16,465,000)	-	(14,955,000)	(8,080,000)	-	-	(18,645,431)	-	-	(15,375,000)
Bond premium	1,091,219	-	-	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
Issuance of Refunding Bonds	15,655,000	-	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
Issuance of Capital Lease Debt	378,741	817,977	9,010,129	1,412,634	521,199	1,128,900	8,685,348	506,156	1,156,106	-
Gain on Asset Disposal	-	-	-	-	-	-	-	133,750	-	-
Total other financing sources (uses)	<u>639,353</u>	<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>
Special Items										
Proceeds from Incinerator Settlement	-	-	7,045,600	-	-	-	-	-	-	-
Allowance for Incinerator Debt Payments	-	-	(6,043,741)	-	-	-	-	-	-	-
Total Special Items	<u>-</u>	<u>-</u>	<u>1,001,859</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(12,160,010)	(24,705,287)	(36,994,312)	3,798,316	9,599,931	72,211	5,862,119	(983,311)	3,212,285	19,503,930
Fund Balances - Beginning of Year	<u>140,139,012</u>	<u>127,979,002</u>	<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>88,089,097</u>
Fund Balances - End of Year	<u>\$ 127,979,002</u>	<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>
Debt service as a percentage of noncapital expenditures	5.2%	4.8%	16.0%	8.9%	11.9%	10.2%	6.9%	5.8%	6.0%	6.2%

(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	Other	Totals
2011	13,310,093	57,423,430	40,787,150	1,578,056	113,897,014	10,585,517	18,137,502	7,827,806	13,891,708	-	277,438,276
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	17,085,448	19,787,305	17,623,922	17,396,545	302,359,176

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
2011	107,646,975	128,516,500	20,900,323	5,351,404	432,195	1,791,516	264,638,913
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

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>
2011	98,746,079	8,900,896	107,646,975
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

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Property Values - Last 10 Years

For the years ended December 31,
(Accrual Basis of Accounting)

(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
2011	\$ 8,890,294,923	\$ 4,338,908,450	\$ 313,365,500	\$ 730,916,300	\$ 295,648,400	\$ 14,569,133,573	\$ 4,107,421,300	7.226	\$ 20,669,325,991	70.5%
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%

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

(Accrual Basis of Accounting)

(Unaudited)

(1) Year	County Direct Rates			Overlapping Rates		Total
	Basic Rate	Library Tax	Total Rate	(2) Municipalities	(2) School District	
2011	6.876	0.35	7.226	3.928	18.944	30.098
2012	6.876	0.35	7.226	4.260	19.111	30.596
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	32.462
2020	6.876	0.35	7.226	5.048	20.985	33.256

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

(Accrual Basis of Accounting)

(Unaudited)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
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	13.860	14.3170	14.3173	14.6008	14.8622	15.2188	16.1160	16.5672	16.5672	16.8571
Derry Township	16.990	17.5510	17.5541	17.9227	18.1019	18.1019	18.1019	18.5363	18.7958	18.7958
Halifax Area	20.450	20.4500	20.4500	20.4500	21.9600	22.4870	22.4870	22.4870	22.4870	22.4870
Harrisburg City	26.307	26.9650	27.9156	27.9156	27.9156	27.8000	27.8000	28.8008	29.7800	29.7800
Lower Dauphin	18.420	18.4200	18.4200	18.4200	18.4200	18.4200	18.4200	18.4200	18.4200	18.4200
Middletown Area	20.990	21.4000	21.8100	22.1500	22.1500	22.1500	22.1500	22.1500	22.6900	22.6900
Millersburg Area	17.221	17.6170	18.0221	18.5267	18.9898	19.5974	19.5974	20.8109	21.0190	21.0190
Steelton-Highspire	24.337	24.8370	25.4770	25.4770	25.4770	26.2770	26.2770	27.4770	27.4770	27.4770
Susquehanna Township	16.430	16.4300	16.8400	17.0200	17.0200	17.5306	17.5306	18.5977	19.0254	19.0254
Susquenita	20.374	19.5550	19.5320	20.3540	21.6660	22.8100	22.8100	22.5260	19.9860	19.9360
Upper Dauphin	15.400	16.7566	16.7566	17.2425	17.6908	18.2745	18.2745	18.8775	18.8775	18.8775
Williams Valley	14.370	15.0300	15.0300	15.5100	15.7300	16.4600	16.4600	16.4600	16.4600	16.4600
City										
Harrisburg - Land	28.6700	30.9700	30.9700	30.9700	30.9700	30.9700	30.9700	30.9700	30.9700	30.9700
Harrisburg - Building	4.7800	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	0.5500
Dauphin	5.0000	5.0000	5.0000	5.0000	5.0000	5.0000	5.0000	5.0000	5.0000	5.0000
Elizabethville	4.4000	4.4300	4.9000	4.9000	5.6500	5.6500	5.6500	5.6500	6.0000	6.0000
Gratz	0.8025	0.8025	0.8025	0.8025	0.8025	0.8025	0.8025	0.8025	0.8025	0.8025
Halifax	2.5280	3.5280	3.5280	3.5280	4.0280	4.0280	4.0280	4.0280	5.0280	5.0280
Highspire	12.3500	14.3000	14.9500	15.8000	17.5000	18.5000	18.5000	18.5000	19.0000	19.0000
Hummelstown	2.0000	2.3500	2.3500	2.3500	2.3500	2.3500	2.8500	2.8500	2.8500	2.8500
Lykens	3.9200	4.4200	4.4200	4.4200	4.4200	4.4200	4.4200	4.6700	5.1700	5.1700
Middletown	5.6310	5.6310	5.6310	5.6310	5.6310	5.6310	5.6310	5.6310	7.6310	7.6310
Millersburg	4.8780	5.1180	5.1180	5.1180	5.2680	5.4180	5.9500	6.2000	7.2750	7.2750
Paxtang	10.7300	10.7300	10.7300	11.2300	11.2300	11.2300	11.2300	11.2300	11.2300	11.2300
Penbrook	9.0000	9.4500	9.4500	9.7000	9.9500	10.4500	10.9500	11.2000	11.2000	11.2000
Pillow	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000	0.6000	1.1000	3.0000	3.0000
Royaltown	3.0000	3.0000	3.0000	3.0000	3.2000	3.3250	3.5750	4.0000	4.2500	4.2500
Steelton - Land	14.0000	15.0000	15.0000	15.0000	17.0000	17.0000	17.0000	17.0000	15.0000	15.0000
Steelton - Building	14.0000	15.0000	15.0000	15.0000	17.0000	17.0000	17.0000	17.0000	15.0000	15.0000
Williamstown	6.6500	6.6500	6.6500	6.6500	6.6500	6.6500	6.0500	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	1.0966	1.4466	1.4466	1.4466	1.4466	1.4466	1.9881	1.9881	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	1.0700	3.0000	3.0000	3.0000	5.0000	5.0000	5.0000	5.0000	5.0000	5.0000
Lower Paxton	0.8750	1.3000	1.3000	1.3000	1.7000	1.9500	1.9500	1.9500	2.0565	2.0565
Lower Swatara	3.2700	3.2700	4.2400	4.2400	4.2800	4.2800	4.2800	4.3760	4.3760	4.3760
Lykens	0.2500	0.2500	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
Middle Paxton	1.1700	1.1700	1.0000	1.0000	1.1700	1.1700	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	0.3500	0.4200	0.4200	0.4200
South Hanover	0.4611	0.4611	0.4611	0.4611	0.4611	0.4611	0.4611	0.4611	0.4611	0.4611
Susquehanna	2.5980	3.0980	3.0980	3.0980	3.0980	3.0980	3.4000	3.4000	4.2250	4.2250
Swatara	2.1900	3.3957	3.7639	3.7639	3.7639	3.7639	3.7639	3.7639	3.6473	3.6473
Upper Paxton	0.4780	0.4780	0.4780	0.4780	0.4780	0.4780	0.4780	0.7725	0.8240	0.8240
Washington	1.4400	1.4400	1.4400	1.4400	1.4400	1.4400	1.4400	2.2100	1.4400	1.4400
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	1.1857	1.2534	1.2534	1.2534	1.2534	1.2534	1.2534	1.3254	1.3254
Wiconisco	4.3400	4.3400	4.3400	4.3400	5.3400	5.3400	5.3400	5.3400	5.9000	5.9000
Williams	1.4600	1.4600	1.4600	1.4600	1.4600	2.0000	2.0000	2.0000	2.0000	2.0000

Source: Tax Assessment Office

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Principal Real Estate Tax Payers - Last Ten Years

(Accrual Basis of Accounting)

(Unaudited)

Taxpayer:	2020			2011		
	Taxable Assessed Value	Rank	(1) Percentage of Total Assessed Value	Taxable Assessed Value	Rank	(2) Percentage of Total Assessed Value
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%
Fledman Lubert Alder 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		6.44%	\$ 762,787,200		5.46%

Source : Tax Assessment Office

(1) Percentage based on total County taxable assessed valuation for 2020

(2) Percentage based on total County taxable assessed valuation for 2011

* 2011 Taxable Assessed Value unable to be located. Used the 2007 Taxable Assessed Value.

* 2011 Taxable Assessed Value unable to be located. Used the 2009 Taxable Assessed Value.

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of County Real Estate Tax Levies and Collections - Last Ten Years

(Accrual Basis of Accounting)

(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
2011	100,581,807	96,079,271	95.52%	4,309,861	100,389,132	99.81%
2012	101,091,307	96,542,384	95.50%	4,339,745	100,882,129	99.79%
2013	101,808,655	97,238,430	95.51%	4,359,330	101,597,760	99.79%
2014	102,447,585	97,977,268	95.64%	4,250,891	102,228,159	99.79%
2015	103,317,837	98,957,498	95.78%	4,131,914	103,089,412	99.78%
2016	104,875,872	100,582,872	95.91%	3,995,116	104,577,988	99.72%
2017	105,445,153	101,346,382	96.11%	3,814,434	105,160,816	99.73%
2018	106,170,633	102,015,877	96.09%	3,834,007	105,849,884	99.70%
2019	107,011,181	102,979,745	96.23%	1,895,734	104,875,479	98.00%
2020	107,775,415	103,795,524	96.31%	-	103,795,524	96.31%

Source : Budget & Finance

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of County Library Tax Levies and Collections - Last Ten Years

(Accrual Basis of Accounting)

(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
2011	4,348,072	4,137,582	95.16%	200,543	4,338,125	99.77%
2012	4,368,905	4,154,506	95.09%	204,035	4,358,541	99.76%
2013	4,401,998	4,186,429	95.10%	204,713	4,391,142	99.75%
2014	4,428,413	4,215,732	95.20%	201,472	4,417,204	99.75%
2015	4,465,023	4,258,360	95.37%	195,034	4,453,394	99.74%
2016	4,532,022	4,330,918	95.56%	185,985	4,516,903	99.67%
2017	4,554,797	4,359,896	95.72%	180,903	4,540,799	99.69%
2018	4,587,929	4,389,873	95.68%	182,245	4,572,118	99.66%
2019	4,622,838	4,429,946	95.83%	87,914	4,517,860	97.73%
2020	4,657,906	4,466,150	95.88%	-	4,466,150	95.88%

Source : Budget & Finance

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Ratios of Outstanding Debt by Type - Last Ten Years

(Accrual Basis of Accounting)

(Unaudited)

Fiscal Year	Government Activities			Business-type Activities		Total Primary Government	Percentage of Total Personal Income	Per Capita
	General Obligation Bonds	Pennsylvania Infrastructure Bank (PIB) Loans	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	*	421.21

* 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

(Accrual Basis of Accounting)

(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
2011	269,119	14,569,133,573	155,457,980	1.07%	577.66
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

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

(Accrual Basis of Accounting)

(Unaudited)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt (1)
School District			
Central Dauphin School District	\$ 135,885,085	100%	\$ 135,885,085
Derry Township School District	27,544,113	100%	27,544,113
Halifax Area School District	-	100%	-
Harrisburg City School District	N/A	100%	N/A
Lower Dauphin School District	N/A	100%	N/A
Middle Town Area School District	N/A	100%	N/A
Millersburg Area School District	8,190,000	100%	8,190,000
Steelton-Highspire School District	23,801,741	100%	23,801,741
Susquehanna Township School District	N/A	N/A	N/A
Upper Dauphin Area School District	39,547,438	N/A	39,547,438
Dauphin County Technical School	14,745,000	100%	14,745,000
Boroughs			
Berrysburg Borough	-	100%	-
Dauphin Borough	2,570,200	100%	2,570,200
Elizabethville Borough	N/A	N/A	N/A
Gratz Borough	N/A	N/A	N/A
Halifax Borough	-	100%	-
Highspire Borough	3,977,059	100%	3,977,059
Hummelstown Borough	5,790,000	N/A	5,790,000
Lykens Borough	-	100%	-
Middletown Borough	1,795,732	N/A	1,795,732
Millersburg Borough	10,398	100%	10,398
Paxtang Borough	-	100%	-
Penbrook Borough	282,194	N/A	282,194
Pillow Borough	-	100%	-
Royalton Borough	250,593	100%	250,593
Steelton Borough	-	100%	-
Williamstown Borough	-	100%	-
City			
City of Harrisburg	N/A	100%	N/A

(continued)

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Direct and Overlapping Governmental Activities Debt

(Accrual Basis of Accounting)

(Unaudited)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt (1)
Conewago Township	N/A	N/A	N/A
Derry Township	67,181,102	100%	67,181,102
East Hanover Township	-	100%	-
Halifax Township	N/A	N/A	N/A
Jackson Township	-	100%	-
Jefferson Township	18,087	100%	18,087
Londonderry Township	991,343	100%	991,343
Lower Paxton Township	N/A	100%	N/A
Lower Swatara Township	5,355,043	100%	5,355,043
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	N/A	N/A	N/A
Susquehanna Township	-	100%	-
Swatara Township	N/A	N/A	N/A
Upper Paxton Township	-	100%	-
Washington Township	-	100%	-
Wayne Township	6,666	N/A	6,666
West Hanover Township	8,677,340	N/A	8,677,340
Wiconisco Township	N/A	N/A	N/A
Williams Township	-	100%	-
Subtotal, overlapping debt			\$ 346,619,134
County of Dauphin direct Debt			<u>113,193,621</u>
Total direct and overlapping debt			<u><u>\$ 459,812,755</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

(Accrual Basis of Accounting)

(Unaudited)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Borrowing Base Revenues										
Two Years Prior	\$ 369,624,436	\$ 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
Prior Year	351,871,879	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
Current Year	<u>339,915,402</u>	<u>335,651,388</u>	<u>343,533,014</u>	<u>342,426,866</u>	<u>342,236,091</u>	<u>369,172,284</u>	<u>376,914,421</u>	<u>372,899,688</u>	<u>314,691,477</u>	<u>287,733,590</u>
Total Revenues	\$ 1,061,411,717	\$ 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
Debt Limit for General Obligation Bonds										
Average borrowing base revenues	\$ 353,803,906	\$ 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
Debt Limit Percentage	x <u>300%</u>	x <u>300%</u>	x <u>300%</u>	x <u>300%</u>	x <u>300%</u>	x <u>300%</u>	x <u>300%</u>	x <u>300%</u>	x <u>300%</u>	x <u>300%</u>
Debt Limit	1,061,411,718	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
Total outstanding bonded debt	<u>152,511,500</u>	<u>145,851,500</u>	<u>103,991,500</u>	<u>96,155,000</u>	<u>89,275,000</u>	<u>87,180,000</u>	<u>81,220,000</u>	<u>71,745,000</u>	<u>69,223,000</u>	<u>83,873,900</u>
Legal Debt Margin	\$ 908,900,218	\$ 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	\$ 891,450,855
Total outstanding bonded debt as a percent of debt limit	14.37%	14.20%	10.20%	9.41%	8.68%	8.27%	7.46%	6.41%	6.50%	8.60%
Debt limit for general obligation bonds and lease rental debt										
Average borrowing base revenues	\$ 353,803,906	\$ 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
Debt Limit Percentage	x <u>400%</u>	x <u>400%</u>	x <u>400%</u>	x <u>400%</u>	x <u>400%</u>	x <u>400%</u>	x <u>400%</u>	x <u>400%</u>	x <u>400%</u>	x <u>400%</u>
Debt Limit	1,415,215,624	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
Total amount of debt applicable to debt limit	<u>152,511,500</u>	<u>145,851,500</u>	<u>103,991,500</u>	<u>100,427,723</u>	<u>100,183,917</u>	<u>98,002,351</u>	<u>90,851,767</u>	<u>80,156,113</u>	<u>76,399,225</u>	<u>95,617,723</u>
Legal Debt Margin	\$ 1,262,704,124	\$ 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
Total amount of debt applicable to debt limit as a percentage of debt limit	10.78%	10.65%	7.65%	7.37%	7.31%	6.97%	6.26%	5.37%	5.38%	7.35%

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Demographic and Economic Statistics - Last Ten Years

(Accrual Basis of Accounting)

(Unaudited)

Year	Population	Total Personal Income (in thousands)	Per Capita Personal Income	Median Household Income	School Enrollment (1)	Annual Average Unemployment Rate (2)
2011	269,119 (A)	11,311,459 (B)	42,031 (B)	52,228 (A)	41,541	7.6
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 (D)	* (B)	* (B)	* (A)	50,314	8.8

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
 (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

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Principal Employers

(Accrual Basis of Accounting)

(Unaudited)

Employer (1)	2020			2011		
	Employees (2)	Rank (1)	Percentage of Total County Employment	Employees (2)	Rank (1)	Percentage of Total County Employment
PA State Government	15,386	1	11.21%	16,786	1	13.56%
Milton S Hershey Medical Center	N/A	2	N/A	N/A	2	N/A
Hershey Entertainment & Resorts Co	N/A	3	N/A	N/A	4	N/A
The Hershey Company	N/A	4	N/A	N/A	3	N/A
UPMC Pinnacle Health Hospitals	N/A	5	N/A	N/A	5	N/A
Federal Government *	898 *	6	1.79%	1124 *	6	N/A
United Parcel Service	N/A	7	N/A	N/A	9	N/A
PHEAA	N/A	8	N/A	N/A	7	N/A
Pennsylvania State University	N/A	9	N/A	N/A	10	N/A
Tyco Electronics Corporation	N/A	10	N/A	N/A	8	N/A
Central Dauphin School District	N/A		N/A	N/A		N/A
Total Employees in County (1)	137,200			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

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,
(Accrual Basis of Accounting)

(Unaudited)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund Departments										
Adult Probation and Parole	81	82	84	84	89	92	93	94	92	90
Adult Prob Work Release Center	64	65	66	65	66	66	66	67	64	64
Affordable Housing Admin	0	0	0	0	0	0	0	0	0	0
Budget and Finance	4	4	3	3	3	2	2	2	2	2
Chesapeake Bay Project	3	3	2	2	3	2	2	2	1	2
Clerk of Courts	13	14	14	12	13	13	14	14	15	15
Commissioners Office	11	12	12	12	12	12	12	12	12	11
Conservation District	5	5	5	5	5	5	4	5	5	4
Controllers Office	12	12	12	10	10	10	12	11	11	11
Cooperative Extension Svc	5	5	5	5	5	5	5	5	5	4
Coroner	7	8	8	7	7	7	7	8	8	9
Cost and Fines	3	3	3	3	4	4	5	5	5	5
County Solicitor	4	4	4	1	2	0	0	0	0	0
Court Administrators Office	7	6	5	6	7	9	9	10	9	9
Court Cryer's	9	8	8	10	9	8	8	10	10	10
Court-Related Support Staff	0	0	0	0	0	0	0	0	0	0
Court Reporters	13	13	13	13	13	12	12	11	12	11
Criminal Investigation Division	15	14	12	12	12	12	12	12	12	13
District Attorney's Office	42	42	44	46	51	50	49	54	54	55
District Attorney-Drug Forf	1	1	1	1	0	1	1	1	2	2
Omhas MH CO Responder Grant	0	0	0	0	0	0	0	0	0	2
Erosion & Sediment Control	3	3	3	3	3	3	3	3	3	4
PCCD Grant Crime Analyst	0	0	0	0	0	0	0	0	0	1
District Court Judges	75	76	78	75	78	73	75	73	71	66
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	4	5	5	6	5	5	6	6	5	6
Emergency Management Agency	9	9	8	7	8	8	8	7	8	9
Fed Forfeiture Jury Investigator	0	0	0	0	0	1	1	0	0	0
Fort Hunter Operations	0	0	0	0	0	0	0	0	0	0
Human Services Director Office	8	9	9	7	10	9	9	10	9	8
Information Technology	22	22	22	22	20	21	21	23	19	21
Judicial Center	0	0	23	23	23	22	23	0	0	0
Judicial Law Clerks	10	10	10	10	9	10	8	11	10	10
Judicial Secretaries	10	10	10	10	10	9	8	10	11	11
Juvenile Probation	62	58	50	49	59	59	58	57	55	51
Juv Prob Community Base Unit	16	14	12	10	0	0	0	0	0	0
Juvenile Accountability Grant	3	2	2	2	0	0	0	0	0	0
Juvenile Expansion Grant	1	0	0	0	0	0	0	0	0	0
PD Juvenile Unit Enhancement	1	1	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	2	1	1	1	1	1	1	1
North County Government Center	2	1	1	1	1	1	1	1	1	1
Park and Recreation	17	17	15	15	15	16	16	15	15	13
Personnel Office	13	13	11	10	10	10	11	11	11	9
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	283	289	279	276	281	282	275	286	298	305
Prothonotary	16	16	16	14	14	14	14	13	13	14
Public Defender	34	35	34	38	36	36	35	36	37	34
Purchasing - Central Office	2	2	2	2	2	2	2	2	2	2
Purchasing Warehouse	3	2	2	2	2	2	2	2	2	2
Rapid Response	0	0	0	0	0	0	0	0	0	0
Recorded of Deeds	9	9	8	6	6	6	5	6	5	5
Register of Wills	8	7	8	7	7	7	7	9	7	7
Risk Management	2	1	0	0	0	0	0	0	0	0
Schaffner Center Detention	1	0	0	0	0	0	0	0	0	0
Schaffner Center Shelter	26	26	0	0	0	0	0	0	0	0
Sheriff	44	47	43	41	40	40	38	38	35	32
Sheriff Licensing Division	2	2	2	1	2	2	2	2	2	2
Security Department	23	25	24	24	23	24	24	24	22	24
Storm Water Projects	0	0	0	0	0	0	0	0	0	0
Suburban School Based Prob Unit	6	6	4	3	2	3	3	3	3	3
Tax Assessment	22	21	19	19	19	18	17	19	21	20
Tax Assessment Board of Appeals	1	1	1	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)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund Departments (Continued)										
Tax Collector's	0	0	0	0	0	0	0	0	0	0
Treasurers' Office	4	2	2	1	1	0	0	0	0	0
Veteran Affairs Office	1	2	2	2	2	2	2	2	2	2
Voter Registration/Election	5	6	5	5	5	5	3	3	5	11
Water Resource Specialist	1	1	1	1	1	1	1	1	1	1
West Nile Project	2	2	2	2	1	2	2	1	2	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	0	1	1	1	1	1	0	0
Victim Witness State Grant	1	1	0	0	0	0	0	0	0	0
Non General Fund Departments										
Adoption Foster Care Analyst	2	1	1	1	1	1	1	0	1	1
Adult Prob Supervision Fee	3	3	3	3	3	4	4	4	4	3
Agency on Aging	43	40	39	36	35	39	38	34	36	38
Aging Kitchen	12	12	12	12	0	0	0	0	0	0
Alternative Activities	3	3	2	5	5	6	6	5	6	7
C & Y Administration Dep	9	8	9	14	14	16	18	22	20	25
C & Y Adoption Assistance	29	30	34	35	67	79	69	65	77	88
C & Y Family Svce System Ref	35	32	31	15	2	1	2	3	2	1
C & Y Foster Family Care	33	33	26	44	17	12	20	20	22	20
C & Y Protective Child Abuse	8	9	13	11	14	15	16	17	14	14
C & Y Service Planning	18	19	26	15	8	9	8	11	8	6
C & Y System of Care Grant	0	0	0	0	0	0	0	0	0	0
C & Y Independent Living Specialist	6	6	6	1	1	1	1	1	1	1
Criminal Justice Enhancement Grant	0	0	0	0	0	0	0	0	1	0
Special FGC Grant	3	3	0	6	6	6	6	5	6	4
D & A Administration	5	7	7	7	5	5	4	5	4	2
D & A Case Management Services	6	5	6	6	6	7	8	8	8	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	0	1
Department of Buildings & Grounds	16	16	16	15	15	16	16	14	12	15
DOJ-PFA Enforcement Grant	0	0	0	0	0	0	0	0	0	0
Domestic Relations Office	89	87	86	87	87	86	86	80	84	75
EMA 911 Communications	60	60	60	59	57	59	56	53	58	50
Hotel Tax	2	3	3	3	3	4	4	4	4	4
MH Administration	15	15	15	14	15	15	15	14	15	12
MH/MR Emergency Care Services	18	18	18	15	16	20	18	22	20	19
MR Administration	5	5	5	5	5	5	5	5	5	5
Prison Education Program	0	0	0	0	0	0	0	0	0	0
Solid Waste Authority	6	6	6	7	7	6	7	7	7	7
Weatherization	7	8	7	0	0	0	0	0	0	0
Weatherization Arra Program	2	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,
(Accrual Basis of Accounting)

(Unaudited)

Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government - Administrative										
Fiscal Affairs										
Deed Transfers	5,957	6,256	6,854	6,865	7,258	7,765	7,805	8,032	8,115	7,872
Mortgages Recorded	11,072	11,924	11,702	9,042	9,492	9,717	8,972	8,732	9,272	11,691
Subdivision plans filed	122	88	90	111	118	92	90	105	81	68
Administration:										
General Election Information										
Registered Voters at time of Primary Election	170,965	173,429	175,862	175,478	173,845	180,020	181,339	181,371	182,081	187,570
Registered Voters at time of General Election	172,063	178,936	174,482	176,352	174,991	190,301	181,371	185,856	184,055	197,812
Votes Cast										
Primary Election	31,710	43,193	34,094	30,947	26,544	74,802	38,463	48,339	30,571	67,117
General Election	38,705	124,443	44,072	80,226	44,350	133,740	48,339	109,781	55,981	149,305
Percent of Votes Cast - Primary	-	-	-	-	-	-	-	-	0	0
Percent of Votes Cast - General	-	1	-	-	-	1	-	-	0	0
Coroner										
Cases Referred	604	540	606	600	698	606	688	603	617	664
Autopsies	141	151	158	153	161	157	125	117	134	110
General Government - Judicial										
Court Services										
Criminal Cases Filed	5,232	6,357	6,324	6,785	7,329	7,002	6,875	6,811	6,428	5,022
Summary Appeals Filed	258	243	275	291	269	248	258	331	317	206
Juvenile Delinquency Cases Filed	1,303	1,254	1,030	1,077	1,052	999	1,015	1,000	874	746
Juvenile Dependency Cases Filed	123	116	164	241	332	317	245	219	222	133
Marriage Applications	2,104	2,107	2,001	2,255	2,296	2,148	2,174	2,038	1,886	1,378
Estates and Wills Probated	1,249	1,241	1,241	1,190	1,217	1,153	1,217	1,165	1,242	1,088
Petitions for Termination or Relinquishment	125	158	72	116	112	124	208	153	144	189
Petitions for Adoption	134	142	88	125	108	129	128	122	127	140
Civil Cases Filed	3,661	3,064	3,128	2,950	2,781	2,687	2,484	2,483	2,818	1,184
Family Cases Filed	2,459	2,560	2,501	2,294	2,359	2,337	2,935	2,654	2,979	2,346
Municipal Tax Liens Filed	661	806	835	484	405	484	172	308	1,086	539
Notes Filed	4,888	4,063	4,449	5,217	4,506	3,741	3,011	3,035	3,582	7,199
Miscellaneous Criminal Cases Filed	1,422	1,600	1,706	1,897	1,805	1,727	1,892	1,943	2,175	1,939
Domestic Relations Active Cases	15,467	14,853	14,255	13,702	13,056	12,488	12,056	11,181	10,934	10,197
Sheriff:										
Firearm Permits Issued	2,396	3,973	3,971	3,251	3,297	4,335	4,560	3,774	3,663	6,688
Prison Transports	6,069	5,182	7,509	7,869	7,023	7,083	6,794	6,742	6,909	1,935
Public Safety										
County Prison: (1)										
Average Daily Population										
In-house	943	999	998	1,055	1,028	1,036	1,037	1,065	1,002	871
Work Release	203	185	228	249	253	235	234	227	232	96
Total Average Daily Population	1,146	1,194	1,226	1,304	1,281	1,271	1,271	1,292	1,234	967
Commitments to Prison	5,869	5,909	6,165	6,353	6,076	6,082	6,421	6,242	5,723	3,231
Release from Prison	5,848	5,815	6,128	6,265	6,109	6,137	6,360	6,230	5,911	3,373
Adult Probation:										
Adult Caseload	5,407	5,298	6,845	6,767	7,051	7,451	6,912	6,729	6,855	6,192
Juvenile Referrals	1,091	1,057	937	937	911	911	850	917	762	611
Intermediate Punishment Program	941	1,272	1,158	1,158	1,488	1,279	1,453	954	1,355	743
Accelerated Rehabilitative Disposition/DUI Program	535	729	1,221	1,221	1,585	903	918	901	1,009	615
Human Services										
Adult Services:										
Emergency Shelter	23	20	16	10	10	8	3	3	6	2
Information/Referral/Cage Mgmt	8,773	7,557	6,472	6,767	7,112	1,497	2,565	2,510	3,421	2,174
Transportation	1	-	-	-	-	-	-	-	-	21
Counseling	158	-	-	-	-	-	-	-	-	-
In Home Personal Care	19	-	-	-	-	-	-	-	-	-
Employment/Job Coach	155	-	-	-	-	-	-	-	-	-
Adult/Children Services:										
Case Management	1,173	237	216	202	170	170	269	282	881	1,005
Food Assistance	46,756	56,014	50,477	49,105	50,633	41,459	52,570	56,941	110,838	31,562
Child Care	6,992	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,
(Accrual Basis of Accounting)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
(Unaudited)										
Human Services (Continued)										
Homeless Assistance Program:										
Bridge housing consumers	88	79	95	97	80	74	88	107	105	102
Rental Assistance consumers	1,014	731	861	527	502	626	809	933	801	690
Emergency Shelter consumers	1,469	1,401	770	911	739	716	637	694	642	460
Individual Shelter nights	29,224	51,013	25,993	26,527	14,250	18,295	14,544	21,095	20,207	19,237
Case Management	N/A	N/A	N/A	1,350	1,368	1,909	2,007	1,567	490	285
Medical Transportation:										
Consumers	5,672	5,099	5,302	5,558	5,856	6,579	3,611	3,242	3,461	2,684
Trips	124,448	125,132	131,451	135,447	136,089	142,693	97,718	121,156	122,148	92,445
Area Agency on Aging										
Home Delivered Meals										
Meal Served	155,767	129,717	126,565	108,188	106,399	123,978	145,775	166,104	173,816	176,749
Persons Served	980	933	832	720	737	779	923	1,084	1,098	1,173
Congregate Meals Served										
Meal Served	23,801	22,047	22,834	18,352	20,970	43,873	46,821	47,083	42,601	13,780
Persons Served	554	526	504	388	552	682	661	618	655	439
Transportation										
Trips	25,144	25,001	25,944	20,326	17,595	17,007	18,618	17,267	23,970	19,459
Persons Served	561	515	594	508	520	534	587	461	389	308
Information and Assistance Contracts	711	827	616	517	867	1,022	800	2,022	1,870	1,720
Adult day care days provided	1,041	1,189	1,040	828	439	82	733	227	445	273
Maintenance/Modification of homes	33	24	13	39	43	20	10	1	-	-
Children & Youth										
Number of Referrals	4,806	5,373	4,585	4,639	6,462	6,267	7,367	7,291	8,630	6,732
Clients receiving in-home services	388	311	309	301	327	277	609	370	290	285
Clients requiring placement	825	703	558	365	405	516	527	479	540	438
Services provided										
Rental Assistance	25	63	42	56	117	97	88	60	47	40
Emergency Shelter										
Hotel Stays	4	2	3	14	23	35	30	32	39	39
Drug & Alcohol Services *										
Inpatient NH Detox	116	118	159	189	226	129	146	195	205	133
Inpatient NH Rehab (Short/Long)	112	83	126	158	262	262	233	268	281	182
Halfway House	11	1	6	8	10	10	10	11	13	10
Inpatient Hospital Detox	-	-	-	-	-	-	-	-	-	-
Inpatient Hospital Treatment & Rehab	-	-	-	1	-	-	-	-	-	-
Partial Hospitalization	2	1	1	-	-	-	1	17	22	11
Outpatient Drug Free	1,478	1,042	1,258	1,366	1,921	1,446	1,864	1,887	1,883	1,074
Outpatient Maintenance	19	43	28	24	145	90	182	349	263	232
Outpatient Maintenance - Vivitrol	-	-	-	-	-	-	-	-	44	2
Intensive Outpatient	330	363	418	326	366	223	327	267	305	157
CM Assessments	1,296	796	963	1,080	829	689	1,269	544	505	233
HealthChoices										
In-patient psychiatric treatment										
Number of in-patient consumers	869	935	840	843	902	1,137	1,162	1,094	1,120	940
Number of in-patient days	18,736	18,723	18,761	19,575	20,986	24,556	26,225	26,411	25,907	17,014
Out-patient psychiatric treatment										
Number of out-patient consumers	6,388	6,758	6,840	7,536	8,303	9,928	10,193	10,912	9,985	8,248
Number of out-patient days	150,313	161,394	147,036	19,575	177,477	202,379	157,132	155,400	145,419	106,126
Psychiatric Partial Hospitalization										
Number of Consumers	380	421	301	378	380	418	422	429	414	251
Number of Units	61,574	67,529	51,185	55,920	57,099	55,333	56,232	54,702	55,396	19,418
Targeted Case Management										
Number of Consumers	2,524	2,310	2,274	2,193	2,165	2,207	2,088	2,149	2,120	1,635
Number of Units	289,301	280,697	251,366	194,621	193,193	193,861	190,104	175,805	176,806	90,790
Crisis Intervention										
Number of Consumers	975	1,057	976	950	830	1,237	1,356	1,384	1,469	1,331
Number of Units	9,459	9,981	8,845	9,836	6,640	9,515	12,247	10,990	12,968	10,335
BHRS										
Members	1,953	2,040	2,118	1,942	1,891	1,844	1,720	1,675	1,645	1,942
Units	1,292,730	1,344,600	1,419,346	1,245,398	1,097,680	923,607	802,201	790,069	732,656	451,262
Family Based Mental Health										
Number of Consumers	322	296	213	198	203	236	255	303	326	288
Number of Units	140,314	123,052	83,669	76,198	77,444	97,581	11,048	130,965	117,160	81,298
Peer Support										
Number of Consumers	98	121	102	99	113	110	110	116	102	69
Number of Units	8,986	16,264	17,581	16,741	11,191	14,431	11,020	7,996	6,827	5,244
In-patient drug & alcohol										
Members	12	25	19	18	19	34	16	22	20	23
Units	195	344	270	160	361	386	246	130	126	167
Non-hospital drug & alcohol										
Members	510	592	476	585	605	960	1,055	1,104	1,046	1,311
Units	21,404	21,404	20,960	24,999	24,853	39,914	41,115	43,257	42,260	27,977

(continued)

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Operating Indicators by Function - Last Ten Years
For the years ended December 31,
(Accrual Basis of Accounting)

(Unaudited)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Other Services										
Members	307	320	470	515	417	381	1,812	1,837	2,917	325
Units	4,760	5,181	6,507	10,146	10,810	14,832	119,219	136,078	188,394	456
RTF accredited										
Members	95	76	47	38	32	32	44	34	27	33
Units	16,633	12,123	9,114	5,602	5,602	5,737	7,816	4,071	4,736	5,733
RTF non-accredited										
Members	9	8	8	8	6	6	9	8	6	7
Units	1,463	1,826	2,135	1,620	1,180	1,302	1,909	1,928	1,494	1,286
Mental Health/Intellectual Disabilities										
Mental Health										
Crisis Intervention Services	2,235	2,457	2,023	2,431	2,371	2,409	2,359	2,489	2,371	2,326
Emergency Services	1,026	1,052	1,321	1,731	1,574	1,623	1,815	1,692	1,753	1,717
Community treatment team consumers	N/A	N/A	N/A	25	19	19	15	13	13	11
Community residential team consumers	436	413	401	397	389	405	396	399	393	364
Community employment consumers	22	12	9	9	4	28	79	93	138	140
Community vocational rehab consumers	35	27	17	15	8	6	-	-	-	-
Administrative case management consumers	4,552	4,395	4,518	3,426	3,688	3,428	3,174	2,088	1,603	1,198
Partial Hospitalization consumers	74	67	67	55	38	38	41	33	28	30
Psychiatric outpatient consumers	970	800	800	734	572	282	197	192	114	69
Social rehab consumers	483	480	480	201	196	196	123	119	129	141
Family based consumers	-	-	1	1	-	-	-	-	1	-
Housing support consumers	8	8	5	234	253	234	201	219	168	137
Psychiatric inpatient consumers	7	5	15	17	10	6	1	1	5	3
Community Services	N/A	N/A	N/A	1	1	2,100	1,196	1,183	1,169	799
Targeted Case Management	N/A	N/A	N/A	903	823	752	748	901	852	633
Family Support Services	N/A	N/A	N/A	3	1	38	103	51	32	9
Psychiatric Rehabilitation	N/A	N/A	N/A	1	1	81	102	12	-	12
Peer Support Services	N/A	N/A	N/A	11	11	36	27	24	24	14
Consumer driven services	N/A	N/A	N/A	-	-	-	197	97	101	80
Intellectual Disabilities										
Community hab (ADT) consumers	70	68	285	71	71	64	57	57	61	47
Number of workshop/vocational consumers	2	3	-	-	-	-	-	-	-	-
Supported employment consumers	47	51	55	70	54	47	25	18	11	8
Respite service consumers	19	22	23	-	-	-	-	-	-	-
Behavioral Specialist consumers	8	4	2	-	-	-	-	-	-	-
Number of transportation consumers	3	4	7	18	25	16	10	9	8	8
Family support consumers	111	110	85	90	97	86	84	88	89	75
Residential consumers	40	28	18	33	26	17	10	11	7	7
Case Management services	N/A	N/A	N/A	217	233	227	333	563	588	503
Early intervention Program consumers	573	707	705	677	659	730	794	853	1,020	1,042

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,
(Accrual Basis of Accounting)

(Unaudited)

Function	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Government Fund										
Corrections										
Motor Vehicles										
Juvenile Probation	17	20	20	19	16	15	23	22	22	22
Adult Probation	37	34	33	30	26	25	27	29	29	29
Youth Detention Center	2	3	-	-	-	-	-	-	-	-
Prison	9	9	10	10	9	10	10	11	11	16
Work Release Ctr.	14	12	18	18	13	13	13	13	13	12
Booking Center	-	-	-	-	-	-	1	-	-	-
Cultural and Recreations										
Motor Vehicles										
Parks	11	11	12	12	12	11	12	12	12	13
General Government										
Motor Vehicles										
Commissioners	3	3	4	4	3	3	3	3	3	4
Conservation District	7	6	9	9	9	12	9	10	10	10
Coroner	3	3	3	3	3	3	4	5	5	6
Information Technology	1	1	1	1	1	1	1	1	1	2
Maintenance	19	16	14	13	19	18	20	17	17	19
Purchasing	2	2	2	2	2	2	2	3	3	2
Solid Waste	9	8	13	12	12	11	13	13	13	13
Penn State Coop Extension	2	2	2	2	2	2	2	2	2	2
Tax Assessment	1	1	1	1	1	1	3	4	4	4
Weatherization	3	6	7	-	-	-	-	-	-	-
Human Services										
Motor Vehicles										
Aging	26	25	27	19	17	16	17	16	16	18
Children and Youth	-	-	1	2	1	2	3	3	3	3
MHID	2	2	2	2	2	2	2	2	2	2
Drug and Alcohol	1	-	1	1	1	2	2	2	2	3
Domestic Relations	1	1	1	1	1	1	1	1	1	1
Judicial										
Motor Vehicles										
District Attorney	-	-	-	-	27	25	26	-	-	-
CID	68	57	30	32	-	-	-	22	22	25
Drug Task Force	-	-	30	25	25	19	18	21	21	22
Pre Trial	-	-	1	1	1	1	-	-	-	0
Sheriff	27	27	33	22	21	20	19	21	21	20
Public Safety										
Motor Vehicles										
Emergency Management	13	15	17	16	16	14	14	14	14	13
Security	-	-	-	-	-	-	4	3	3	2

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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
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
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
Henninger 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	795	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	880	880	880	880	880	880	880	880	880	880
Booking Center/Night Court	-	-	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 Zo	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,
(Accrual Basis of Accounting)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
(Unaudited)										
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	57,000
Children and Youth Services	18,959	18,959	18,959	18,959	18,959	18,959	18,959	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	10,292	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	2,455	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

(concluded)