

County of Dauphin, Pennsylvania

Annual Comprehensive Financial Report

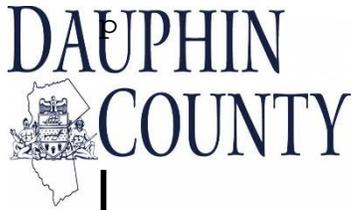
For the Year Ended December 31, 2023



Photo Courtesy of Visit Hershey and Harrisburg

Prepared by the Office of the Controller

MARY K. BATEMAN, CONTROLLER



COUNTY OF DAUPHIN, PENNSYLVANIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2023

PREPARED BY THE OFFICE OF THE CONTROLLER

MARY K. BATEMAN



Mary K. Bateman
Controller

COUNTY OF DAUPHIN, PENNSYLVANIA

YEAR ENDED DECEMBER 31, 2023

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COUNTY OF DAUPHIN, PENNSYLVANIA

YEAR ENDED DECEMBER 31, 2023

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PHOTOGRAPHY CREDITS

The photography is courtesy of Visit Hershey and Harrisburg.



DAUPHIN COUNTY

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

CONTROLLER
Mary K. Bateman

CHIEF DEPUTY CONTROLLER
James E. Markel

SOLICITOR
Joseph D. Kerwin, Esquire

November 15, 2024

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, 2023, is hereby submitted. The Annual Comprehensive Financial Report was prepared by the Office of the Dauphin County Controller.

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

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

Commonwealth statutes require an audit to be performed by independent certified public accountants. The County's management selected Zelenkofske Axelrod, LLC, a group of licensed certified public accountants to perform this task. The goal of the audit is to ensure the accuracy of the basic financial statements as of and for the year ended December 31, 2023. 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 289,234 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 2022, the Dauphin County Commissioners passed a \$288 million budget for 2023 that held the line on taxes for a 19th consecutive year. Commonwealth of Pennsylvania statute requires the County’s legal level of budgetary control to be at the fund level and the County maintains budgetary control at the fund level. During the year, departmental needs may change, emergencies may occur, or additional revenue sources may arise. As a result, funds are occasionally transferred between line items of a department’s budget or additional revenue may need to be budgeted for a specific project or grant. 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, Dauphin County has 524.9 square miles of land and is the 44th largest county in Pennsylvania. As of 2023, Dauphin County is home to an estimated 289,234 people which is a 7.6% increase from 2010 at which time the population was 268,289. The median household income in 2023 was \$74,170. Dauphin County is located within a few hours commute of Baltimore, MD, Washington, D.C., New York City, NY, Pittsburgh, PA, and Philadelphia, PA. Harrisburg, PA (Dauphin County) is currently listed as the 109th “Best Place to Live” in the country by U.S. News and World Report for 2024-2025. There are currently over 7,606 businesses established in Dauphin County, with a labor force of 187,792 people based on the 2023 report from the Center for Workforce Information and Analysis. The employment rate in 2023 in Dauphin County was 62.5% with the average unemployment rate reported in Dauphin County for the year 2023 was 2.7% which was lower than the Pennsylvania average of 3.4% and lower than the national average of 3.6% as reported by the U.S. Bureau of Labor Statistics.

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

Dauphin County is also a popular tourist destination with attractions such as the Pennsylvania Farm Show Complex & Expo Center, National Civil War Museum, Hershey Park and Hershey’s Chocolate World, City Island, Indian Echo Caverns, Hollywood Casino at Penn National Racecourse, ZooAmerica, Lake Tobias Wildlife Park, the Appalachian Trail, and numerous breweries and vineyards. Dauphin County ranked 2nd in visitor spending in the Dutch County Roads region as reported by Tourism Economics at \$2.46 billion for 2022. The most recent Pennsylvania Tourism Economic Impact Report for 2022 estimated that travel and tourism in Dauphin County supported 26,000 jobs, \$1.45 billion in wages, \$268 million in state and local taxes, and \$299 million in federal tax revenue. For reference on the definitions of “Dutch County Roads” and also numbers for the state overall:

- 2nd in visitor spending in Dutch County Roads Region to include Adams, Berks, Cumberland, Dauphin, Franklin, Lancaster, Lebanon, Perry and York:
 - o Dauphin County visitor spending ranks 5th overall across counties in the state with the top 5 in 2022 being Allegheny County (6.03 billion), Philadelphia (5.5 billion), Monroe (2.83 billion), Lancaster (2.47 billion) and Dauphin (2.41 billion)

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

Many first-time homebuyers benefited from Dauphin County’s First-Time Homebuyers Program helping them achieve the dream of home ownership. The program provides qualified homebuyers loan assistance of up to \$3,000 to put toward the price of a home or closing costs. In April 2024, the Commissioners approved an increase of assistance to \$6,000. The program helped 43 residents realize their dream of home ownership in 2023, which was up slightly down from the 58 residents in 2022.

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 2023, home sales resulted in \$202,000 being repaid to the program. From 2015 to 2023, the program has helped approximately 755 County residents buy their first homes.

In March 2024, The Dauphin County Commissioners awarded \$9.1 million in grants from its share of gaming revenue generated from Hollywood Casino at Penn National Racecourse. Some of the projects receiving funding were:

- \$624,000 to East Hanover Township for annual road maintenance and purchase of fire equipment.
- \$248,750 to Derry Township for replacement of an air conditioning system for the Hershey Public library, debt service for the Hershey Volunteer Fire Company and the Derry Township Community Cats.
- \$299,660 to Middle Paxton Township for debt reduction towards DCIB-G and DCIB loan, rehabilitation to a local bridge, and to the Dauphin Middle Paxton Joint Park Authority to replace a deteriorated pool infrastructure and decking.
- \$7,500 to Rush Township.
- \$251,250 to South Hanover Township for debt service payment, construction of new public works facility, purchase of a pumper/tanker for the fire department and to the Crestview Manor Civic Association.
- \$225,960 to West Hanover Township for purchase new NFPA radios for the fire department, 717 Athletics facility improvements, Tall Cedars of Lebanon for a pole building.
- Multiple awards to local fire companies for purchase of apparatus, equipment, debt service on large purchases, and other emergency management needs.
- Multiple awards to local police departments for equipment, radio upgrades, cameras, and other policing items.
- Multiple awards to affordable housing developers to increase production of affordable units.
- Multiple awards to municipalities for needed infrastructure maintenance, upgrades, and debt service on large projects.

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, 2022. This was the seventh 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, 2022. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for the preparation of state and local government popular reports. To receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a governmental unit must publish a popular annual financial report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. Dauphin County received a Popular Award for the last seven consecutive years (fiscal years ended 2016-2022). We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to the GFOA to determine its eligibility for another award.

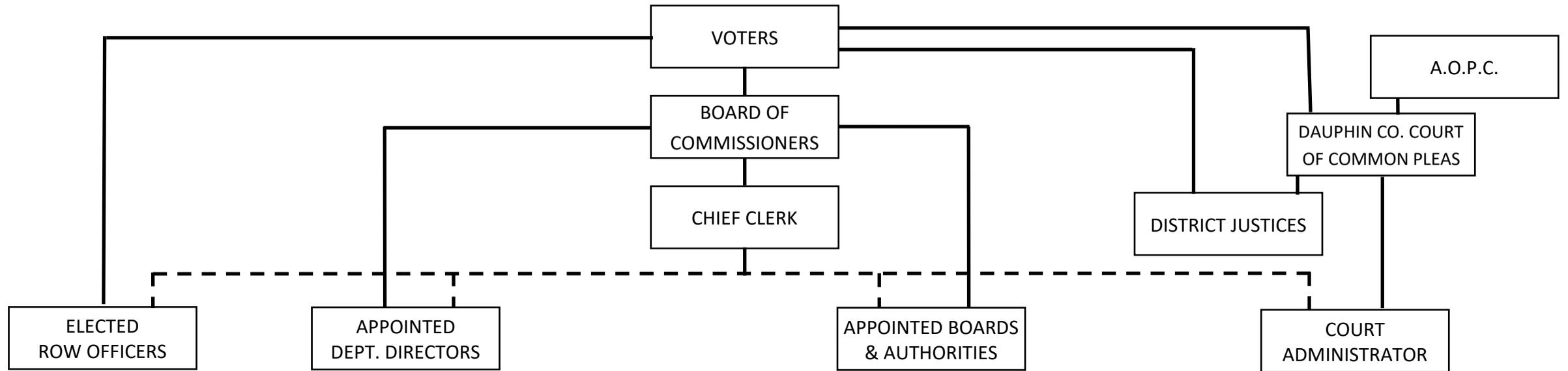
Acknowledgments

This Annual Comprehensive Financial Report was made possible due to the cooperation of the Dauphin County Controller's Office staff, the Dauphin County Commissioners, and all County offices and departments. I would also like to acknowledge the efforts of my staff and our independent auditors, Zelenkofske Axelrod, LLC for the successful submission of Dauphin County's Annual Comprehensive Financial Report for the fiscal year ended December 31, 2023, and their continued efforts to improve upon the County's financial reporting.

Sincerely,

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

Mary K. Bateman
Dauphin County Controller



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

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

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

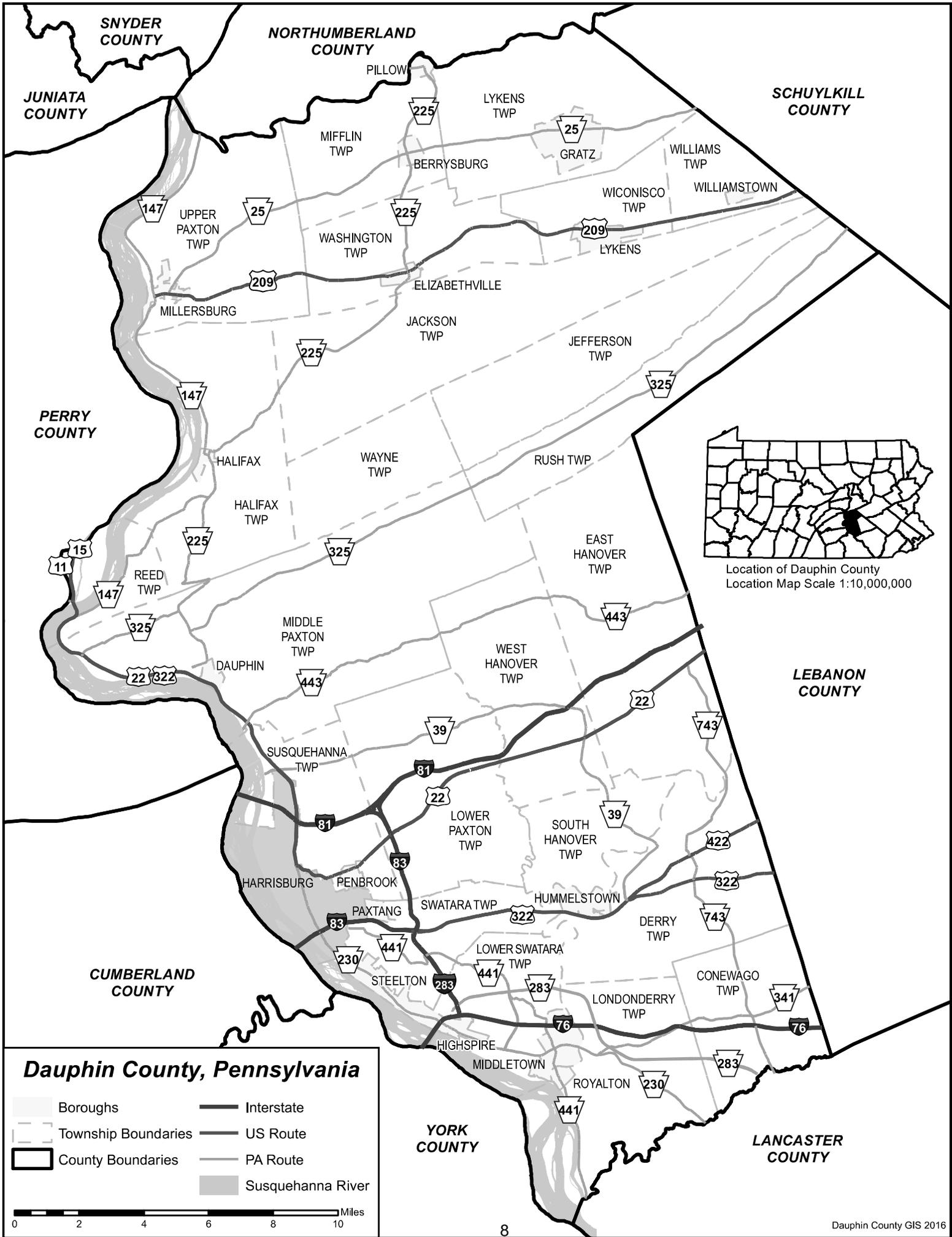
Dauphin Co. Land Bank
 Dauphin Co. Library Board of
 Trustees
 Dauphin Co. Planning Comm.
 Dauphin Co. Retirement Board
 Dauphin Co. Solid Waste
 Advisory Board
 Drug & Alcohol Advisory Board
 Gaming Advisory Board
 Human Services Block Grant
 Advisory Committee
 LEPC
 MH/A/DP Advisory Board
 Susquehanna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

Court Reporters
 Domestic Relations
 Fines & Costs
 Law Library
 Probation Services



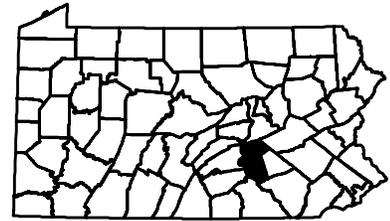
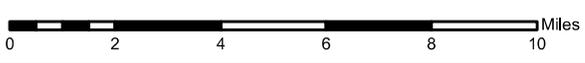
ELECTED OFFICIALS

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



Dauphin County, Pennsylvania

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



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



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**County of Dauphin
Pennsylvania**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morill

Executive Director/CEO



Zelenkofske Axlerod LLC

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Independent Auditor's Report

Board of Commissioners
County Controller
County of Dauphin
Harrisburg, Pennsylvania

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Dauphin, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County of Dauphin's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of other auditors, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Dauphin, as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the discretely presented component unit financial statements of the Dauphin County General Authority, which represents 67.47 percent, (35.37) percent and 24.98 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. 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 is based solely on the reports of the other auditors.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

The County of Dauphin's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation



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and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County of Dauphin's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and GAS, we:

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

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

Adoption of Governmental Accounting Standards Board Pronouncements

As discussed in Note 1 to the financial statements, in 2023 the County of Dauphin adopted the remaining provisions of Governmental Accounting Standards Board ("GASB") Statement No. 93, "*Replacement of Interbank Offered Rates*", Statement No. 94, "*Public-Private and Public-Public Partnerships and Availability Payment Arrangement*", Statement No. 96, "*Subscription-Based Information Technology Arrangements*",



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and certain provisions of Statement No. 99, "Omnibus 2022". Our opinion is not modified with respect to these matters.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in the net pension liability and related ratios, schedule of employer contributions, schedule of investment returns, schedule of changes in the total OPEB liability and related ratios, and budgetary comparison information on pages 14 through 30, 143, 144, 145, 146, and 147 through 153 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

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



Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

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Other Information Included in the Annual Comprehensive Financial Report

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2024 on our consideration of the County of Dauphin's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Dauphin's internal control over financial reporting and compliance.

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
November 15, 2024

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, 2023. We recommend that it be read in conjunction with the accompanying basic financial statements and notes to financial statements to obtain a thorough understanding of the County's financial condition on December 31, 2023.

Financial Highlights

- Dauphin County's property tax rate of 6.876 mills was not raised in 2023.
- On December 14, 2022, the Board of Commissioners approved the \$216,989,330 General Fund Budget for 2023 maintaining the 6.876 millage rate for the eighteenth straight year. A \$19,238,876 drawdown on fund balance was necessary to cover the initial expenditure budget. Six new positions were approved for the 2023 budget. The approved 2023 budget was approximately \$1.8 million or 0.85% more than the final 2022 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 19th and 20th of these payments in 2023.
- On December 15, 2023, the bonds that the County guarantees were refinanced, reducing the County's interest payment to \$274,800 semi-annually. It also removed the County as a guarantor on the Series C Bonds.
- The 2013 incinerator sale agreement requires the County to pay for ash disposal costs starting July 1, 2018. Approximately \$1.8 million was paid to the Lancaster County Solid Waste Management Authority (LCSWMA) for ash disposal costs in 2023. LCSWMA bought the Harrisburg Incinerator in 2013 and has been operating it ever since.
- During 2022, the County received an additional \$11,260,744 for emergency rental assistance programs from the Commonwealth of Pennsylvania and the Federal Government, of which \$7.4 million was recognized as revenue during 2022 and the remaining piece was in unearned revenue.
- There has been no request made by PEDFA for the preceding two years for an interest payment on the County's guarantee on the 2013 parking bonds.
- On December 31, 2023, the General Fund's Unassigned Fund Balance was \$41,481,415. This is a decrease from the \$70,119,188 balance at the end of 2022.
- The County's total governmental activities unrestricted net position increased by \$9,658,192 in 2023. Unrestricted net position at year-end was \$5,275,675.

Overview of the Financial Statements

The financial section of this report consists of four parts:

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

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

The basic financial statements present two different views of the County.

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

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

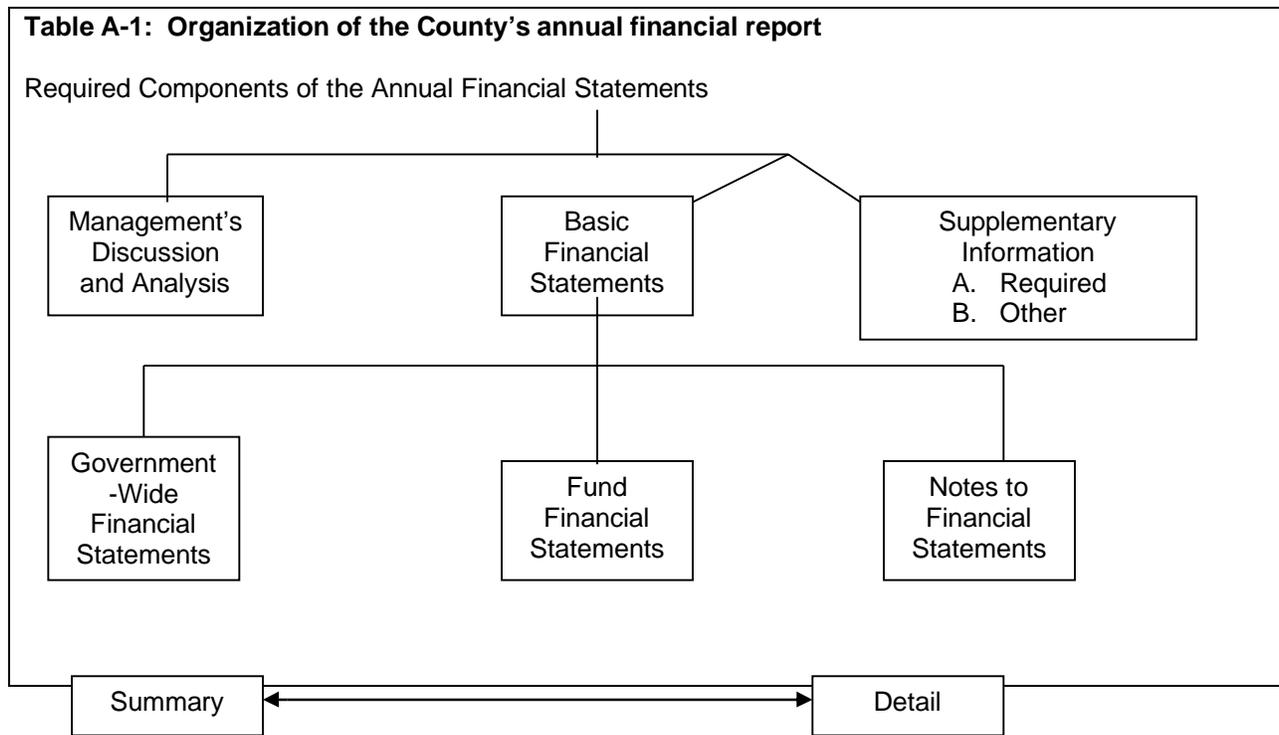


Table A-2 summarizes the major features of the County's financial statements, including the area of the County's activities they cover and the types of information they contain.

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

	Government-wide Statements	Fund Financial Statements		
		Governmental	Proprietary	Fiduciary
Scope	Entire entity and component units (except fiduciary funds)	The day-to-day operating activities of the County, such as public safety and courts	The activities of the County, such as the Parking Garage.	Instances in which the County administers resources on behalf of others, such as the employee pension plan
Required Financial Statements	<ul style="list-style-type: none"> - Statement of net position - Statement of activities 	<ul style="list-style-type: none"> - Balance Sheet - Statement of revenues, expenditures, and changes in fund balance 	<ul style="list-style-type: none"> - Statement of net position -Statement of revenues, expenses, and changes in net position -Statement of cash flows 	<ul style="list-style-type: none"> - Statement of fiduciary net position - Statement of changes in fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources measurement focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset and liability information	All assets and liabilities, both financial and capital, short-term and long-term	Current assets and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets and liabilities, both financial and capital, short-term and long-term	All assets and liabilities, both financial and capital short-term and long-term; funds do not currently contain capital assets, although they can
Type of inflow and outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during the year or soon thereafter; expenditures when goods or services have been received and the related liability is due and payable	All revenues and expenses during the year; regardless of when cash is received or paid	All additions and deductions during the year, regardless of when cash is received or paid

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

Government-wide Financial Statements

Government-wide financial statements report information about the County using accounting methods like those used by private-sector companies.

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

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

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

The primary government and its component units are included in the government-wide financial statements. Component units reflect the activities of legally separate government entities over which the County can exercise influence and/or be obligated to provide financial support. The County has five discretely presented component units including the Conservation District; the General Authority; MH/A/DP Case Management Unit; Industrial Development Authority; and the Economic Development Corporation. Complete and detailed financial statements for the individual component units are available for public inspection in the County Controller's Office. (See Note 1, Notes to the Financial Statements.)

There are two categories of activities for the primary government.

- Governmental activities include the County's basic services such as general and judicial administration, corrections, public safety, public works, and human services. Property taxes, and state, and federal grants finance most of these activities.
- Business-type activities such as the County's parking facility charges a fee to customers to help cover the costs of services, admin fees charged to run the HealthChoices program, solid waste fees, and fiscal activities of the County's Human Service Building.

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

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

- Capitalize current outlays of capital assets.
- Report long-term debt as a liability

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

Fund Financial Statements

Fund financial statements provide more detailed information on the County's most significant funds, *not the County as a whole*. Funds are accounting devices, i.e., a group of related accounts that the County uses to keep track of specific sources of funding and spending for 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 soon 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 \$392,241,012 on December 31, 2023. Of this amount, \$128,080,264 were capital assets and construction-in-progress.

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

	Governmental Activities		Business-Type Activities		Total		Total % Change
	2022	2023	2022	2023	2022	2023	
Current & Other Assets	\$ 234,080,606	\$ 225,131,274	\$ 3,491,704	\$ 2,605,817	\$ 237,572,310	\$ 227,737,091	-4.1%
Capital Assets	120,243,150	128,080,264	3,961,565	3,945,059	124,204,715	132,025,323	6.3%
Total Assets	354,323,756	353,211,538	7,453,269	6,550,876	361,777,025	359,762,414	-0.56%
Deferred Outflows of Resources	65,967,165	39,029,474	-	-	65,967,165	39,029,474	-40.8%
Total Deferred Outflows of Resources	65,967,165	39,029,474	-	-	65,967,165	39,029,474	-40.8%
Long-Term Debt Outstanding	252,762,599	230,476,920	4,731,927	3,976,598	257,494,526	234,453,518	-8.9%
Other Liabilities	49,091,040	46,977,584	1,329,471	1,034,818	50,420,511	48,012,402	-4.8%
Total Liabilities	301,853,639	277,454,504	6,061,398	5,011,416	307,915,037	282,465,920	-8.3%
Deferred Inflows of Resources	15,147,110	18,615,036	-	-	15,147,110	18,615,036	22.9%
Total Deferred Inflows of Resources	15,147,110	18,615,036	-	-	15,147,110	18,615,036	22.9%
Net Position:							
Net Investment in Capital Assets	57,972,341	53,849,049	740,107	889,761	58,712,448	54,738,810	-6.8%
Restricted	49,680,631	37,046,748	-	-	49,680,631	37,046,748	-25.4%
Unrestricted	(4,362,800)	5,275,675	651,764	649,699	(3,711,036)	5,925,374	259.7%
Total Net Position	\$ 103,290,172	\$ 96,171,472	\$ 1,391,871	\$ 1,539,460	\$ 104,682,043	\$ 97,710,932	-6.7%

The following statement of activities represents changes in net position for the year ended December 31, 2023. It shows revenues by source and expenses by function for governmental activities, business-type activities, and the government.

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>
	2022	2023	2022	2023	2022	2023	
Revenues							
Program Revenues							
Charges for Services	\$ 45,800,910	\$ 42,032,559	\$ 1,472,452	\$ 1,619,071	\$ 47,273,362	\$ 43,651,630	-7.7%
Operating Grants & Contributions	155,563,446	130,969,927	268,889	193,225	155,832,335	131,163,152	-15.8%
Capital Grants & Contributions	5,461,036	2,987,511	-	-	5,461,036	2,987,511	-45.3%
General Revenues							
Property Taxes	107,965,729	107,810,299	-	-	107,965,729	107,810,299	-0.1%
Hotel Taxes	13,561,253	13,308,255	-	-	13,561,253	13,308,255	-1.9%
In Lieu of Taxes	2,142,666	2,158,467	-	-	2,142,666	2,158,467	0.7%
Unrestricted Investment Income	2,292,292	8,364,261	46,834	153,066	2,339,126	8,517,327	264.1%
Miscellaneous	2,015,998	3,018,455	21,790	-	2,037,788	3,018,455	48.1%
Total Revenues	334,803,330	310,649,734	1,809,965	1,965,362	336,613,295	312,615,096	-7.1%
Program Expenses							
General Government	21,050,384	22,686,084	-	-	21,050,384	22,686,084	7.8%
Judicial	75,273,913	76,274,739	-	-	75,273,913	76,274,739	1.3%
Public Safety	64,992,235	65,543,557	-	-	64,992,235	65,543,557	0.8%
Public Works	5,971,362	2,148,635	4,929,932	3,359,434	10,901,294	5,508,069	-49.5%
Human Services	107,096,255	110,757,998	250,074	220,835	107,346,329	110,978,833	3.4%
Culture & Recreation	16,493,051	16,329,617	72,959	100,317	16,566,010	16,429,934	-0.8%
Conservation & Development	13,410,903	18,318,320	-	-	13,410,903	18,318,320	36.6%
Bond Issuance Costs	229,078	22,008	-	-	229,078	22,008	-90.4%
Interest on Long Term Debt	3,831,291	3,824,663	-	-	3,831,291	3,824,663	-0.2%
Total Program Expenses	308,348,472	315,905,621	5,252,965	3,680,586	313,601,437	319,586,207	1.9%
Change in Net Position before Transfers	26,454,858	(5,255,887)	(3,443,000)	(1,715,224)	23,011,858	(6,971,111)	-130.3%
Transfers							
Transfers In/(Out)	(2,766,929)	(1,862,813)	2,766,929	1,862,813	-	-	
Change in Net Position	23,687,929	(7,118,700)	(676,071)	147,589	23,011,858	(6,971,111)	-130.3%
Net Position at beginning of year, before	79,602,243	103,290,172	2,067,942	1,391,871	81,670,185	104,682,043	28.2%
Net Position - Ending	\$ 103,290,172	\$ 96,171,472	\$ 1,391,871	\$ 1,539,460	\$ 104,682,043	\$ 97,710,932	-6.7%

'Charges for Services' revenue is showing a decrease of \$3.6 million for 2023 due primarily to receiving \$2 million less for the Opioid Litigation Settlement in 2023 compared to 2022; and, \$1.2 million less was received for the District Attorney share of the Opioid Litigation Settlement in 2023 compared to 2022.

'Operating Grants & Contributions' revenue is showing a decrease of \$24.7 million for 2023 due primarily to a reduction of \$27 million in the amount received for the American Rescue Plan grant compared to 2022.

'Capital Grants & Contributions' revenue decreased by \$2.5 million for 2023 due primarily to decreased grants and contributions for bridge repair and construction projects throughout the County.

'Unrestricted Investment Income' revenue is showing an increase of \$6.2 million for 2023 due to increasing interest rates on investments. The average interest rate earned in 2023 was 5.343% compared to 1.856% in 2022.

'Miscellaneous' revenue is showing an increase of \$1.0 million for 2023 due primarily to insurance claim proceeds received.

'General Government' expenses are showing an increase of \$1.6 million for 2023 due primarily to an increase in capital project costs.

'Public Works' expenses are showing a decrease of \$5.4 million for 2023 due primarily to a reduction in bridge repair and construction projects throughout the County.

'Conservation & Development' expenses are showing an increase of \$4.9 million for 2023 due primarily to an increase in gaming fund projects of \$5.8 million.

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 2023, general property taxes brought in \$107,810,299. Table A-5 depicts the net program expenses for the year ended December 31, 2023.

Table A-5: 2023 Net Cost of Governmental and Business-Type Activities		
Program	Total Cost of Services	Net Cost of Services
<u>Governmental Activities</u>		
General Government	\$ 22,686,084	\$ 11,057,334
Judicial	76,274,739	54,232,964
Public Safety	65,543,557	49,802,012
Public Works	2,148,635	(1,241,315)
Human Services	110,757,998	9,745,129
Culture & Recreation	16,329,617	15,738,955
Bond Issuance Costs	22,008	22,008
Conservation & Development	18,318,320	(3,266,126)
Interest on Long Term Debt	3,824,663	3,824,663
Total Governmental Activities	\$ 315,905,621	\$ 139,915,624
<u>Business-Type Activities</u>		
Public Works	\$ 3,359,434	\$ 1,885,988
Human Services	220,835	(80,981)
Culture and Recreation	100,317	63,283
Total Business-Type Activities	\$ 3,680,586	\$ 1,868,290
Total Primary Government	\$ 319,586,207	\$ 141,783,914

The County relied on property taxes and other general revenues to fund 44.4% of its governmental and business-type activities in 2023 compared to 33.5% in 2022. Program Revenues were 16.3% lower in 2023 due primarily to the reduction in American Rescue Plan grant proceeds; however, expenses only increased 2.5%.

The property tax is based on the assessed value of real property. The County's 2023 millage rate of 6.876 is unchanged from 2022 and is well below the Commonwealth-set cap of 25 mills for operating costs. Property taxes and other general revenues covered 48.7% of 'General Government' spending with the remainder coming from departmental revenues and operating grants. Property taxes and other general revenues covered 71.1% of 'Judicial' system spending in 2023 with the remainder coming from grants, fines, and court costs. This is comparable to the 71.4% of property taxes needed in 2022. Property taxes and other general revenue covered 76% of 'Public Safety' spending with the remainder coming from grants and fees covering room and board at the County Prison in 2023, which is comparable to the 76% needed in 2022. 'Public Works' program expenses required no tax dollars in 2023. 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' were 96.4% funded by property taxes and other general revenues, while 'Human Services' expenses required only 8.8% from these sources, with most of the

remainder being picked up by state and federal grants, which is an increase from the 2.9% needed in 2022. 'Bond Issuance Costs' and 'Interest on Long-Term Debt' were 100% funded by property taxes in 2023.

'Conservation and Development' program expenses required no tax dollars in 2023. This area of the County government includes gaming monies from the Hollywood Casino located in Dauphin County.

Financial Analysis of the County's Funds

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

Governmental Funds

The focus of governmental funds is to provide information on near-term inflows, outflows, and balances of resources available for spending. Such information is useful in assessing the County's financing requirements. Unreserved or 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 \$92.6 million in 2023, a decrease in fund balance of \$12.5 million from 2022. Although revenues remained the same, expenditures increased by \$7.8 million in 2023 and there was a decrease in the amount of other financing sources.

The Children and Youth Fund had expenditures of \$53.6 million in 2023 and \$55.1 million in 2022. This decrease is primarily due to a decrease in client services provided by Children and Youth.

The Low-Income Housing Fund had total assets and liabilities of \$7.1 million and \$5.0 million, respectively, in 2023, compared to \$7.2 million and \$5.1 million, respectively, in 2022. These changes are the result of less housing loans being paid off than there were new loans issued in 2023.

The Gaming Fund had expenditures of \$13.1 million in 2023, compared to \$6.0 million in 2022. The increase in expenditures can be attributed to higher payments to the Dauphin County Industrial Development Authority for Gaming projects.

The MH/A/DP Fund had expenditures of \$30.9 million in 2023 and \$28.5 million in 2022. Services provided to clients increased slightly in 2023, as well as other operating expenses of MH/A/DP.

The Capital Projects Fund had expenditures of \$10 million in 2023, compared to \$3.1 million in 2022. The increase in expenditures can be attributed primarily to an increase in the expenses of new and existing capital projects in 2023.

The Opioid Litigation Fund had revenues of \$.8 million and expenditures of \$.6 million in 2023.

Governmental Fund Revenues

Governmental fund revenues by source on December 31, 2023, and December 31, 2022, were as follows. Table A-6 also presents changes from 2022 to 2023.

Table A-6 County of Dauphin's Revenues by Source, Governmental Funds			
Source	2023	2022	Changes from 2022 to 2023
Property Taxes	\$ 109,287,049	\$ 108,338,562	\$ 948,487
Hotel Taxes	13,308,255	13,561,253	(252,998)
Intergovernmental	136,115,905	163,167,148	(27,051,243)
Charges for Services	27,295,926	28,542,068	(1,246,142)
License and Permits	168,787	206,285	(37,498)
Court Costs and Fines	5,068,386	4,845,440	222,946
Interest and Rents	8,197,710	2,582,022	5,615,688
Miscellaneous Revenue	3,018,455	2,015,998	1,002,457
Net Increase/(Decrease) of Investments	166,551	(289,730)	456,281
Issuance of Infrastructure Loan	10,978,000	16,076,000	(5,098,000)
Financing Lease Issuance	1,383,947	9,725,501	(8,341,554)
Financing Subscription Issuance	10,552,106	-	10,552,106
Issuance of Notes Payable	2,213,316	638,497	1,574,819
Issuance of General Obligation Debt	-	2,573,000	(2,573,000)
Transfers In	45,893,050	53,294,047	(7,400,997)
Total Revenues	\$ 373,647,443	\$ 405,276,091	\$ (31,628,648)

Governmental fund revenues totaled \$373,647,443 for the year ended December 31, 2023. This is a decrease of \$31,628,648 from the revenue total in 2022. This is due primarily to the proceeds from the American Rescue Plan grant decreasing by \$27 million in 2023.

The 'Property Taxes' revenue shows a slight increase of \$.9 million for 2023 due primarily to an increase in assessed values during 2023. Assessed values increased by approximately .87%, with property taxes collected increasing by approximately .81%.

The 'Intergovernmental' revenue is showing a decrease of \$27 million for 2023 due primarily to a reduction in American Rescue Plan grants.

The 'Charges for Services' revenue line shows a decrease of \$1.2 million for 2023 due primarily to a reduction of General Fund and Opioid Litigation service revenues of approximately \$1 million.

The 'Interest and Rents' revenue increased \$5.6 million due to interest rates increasing. The average interest rate earned in 2023 was 5.343% compared to 1.856% in 2022.

The 'Miscellaneous Revenue' revenue line shows an increase of \$1 million for 2023 due primarily to the collection of insurance claim proceeds.

The 'Issuance of Infrastructure Loan' revenue line shows a decrease of \$5.1 million for 2023 due to the creation of less loans in 2023.

The 'Financing Lease Issuance' revenue line shows a decrease of \$8.3 million for 2023 due primarily to initiating fewer leases in 2023. GASB 87 was implemented in 2022 which accounted for the higher revenue amount due to recording initial leases in the implementation year.

The 'Financing Subscription Issuance' revenue is new for 2023, as a result, of adopting GASB 96 for Subscription-Based Information Technology Arrangements and represents the amount of subscription additions financed in 2023.

The 'Issuance of General Obligation Debt' line shows a decrease as no new debt was issued in 2023.

The 'Issuance of Notes Payable' revenue line shows an increase of \$1.5 million due to increased financed purchases in 2023.

Governmental Fund Expenditures

Governmental fund expenditures by function on December 31, 2023, and December 31, 2022, were as follows. Table A-7 also presents changes from 2022 to 2023.

Table A-7 County of Dauphin's Expenditures by Function, Governmental Funds			
Function	2023	2022	Changes from 2022 to 2023
General Government	\$ 16,634,097	\$ 15,447,381	\$ 1,186,716
Judicial	71,233,139	65,478,335	5,754,804
Public Safety	57,454,431	55,917,921	1,536,510
Public Works	1,539,488	2,277,299	(737,811)
Human Services	108,038,431	103,580,331	4,458,100
Culture & Recreation	16,068,951	16,097,288	(28,337)
Conservation & Development	18,160,182	13,143,029	5,017,153
Debt Service Principal	22,801,832	18,202,998	4,598,834
Debt Service Interest	5,422,472	5,508,634	(86,162)
Capital Outlay	23,369,952	17,192,947	6,177,005
Bond Issuance Costs	22,008	229,078	(207,070)
Transfers out	47,755,863	56,060,976	(8,305,113)
Total Expenditures	\$ 388,500,846	\$ 369,136,217	\$ 19,364,629

Governmental fund expenditures totaled \$388,500,846 for the year ended December 31, 2023. This represents an increase of \$19,364,629 from 2022.

The 'General Government' category shows an increase in expenditures of \$1.2 million in 2023 primarily due to increased expenditures associated with the operation of the government.

The 'Judicial' category shows an increase of \$5.8 million in 2023 primarily due to increased court related costs.

The 'Public Safety' category shows an increase in expenditures of \$1.5 million in 2023 due primarily to increased expenditures associated with the operation of the prison.

The 'Human Services' category shows and increase in expenditures of \$4.5 million in 2023 due primarily to increased costs associated with providing existing client services.

The 'Conservation & Development' line shows an increase in expenditures of \$5.0 million in 2023 due primarily to an increase in gaming grant projects in 2023.

The 'Capital Outlay' category shows an increase in expenditures of \$6.2 million in 2023 due primarily to the accounting for subscription-based information technology arrangements under GASB 96.

Enterprise Funds

The Health Choices Fund had revenues and expenses of \$0.3 million and \$0.2 million, respectively, in 2023, compared to \$.1 million and \$.25 million, in 2022. The Commonwealth of Pennsylvania restructured the administration of the Health Choices Fund as of July 1, 2019, affecting the overall activity within the Fund.

The Human Services Building Fund had total assets and liabilities of \$4.2 million and \$4.1 million, respectively, in 2023, compared to \$4.1 million and \$4.4 million, respectively, in 2022. These decreases can be attributed to the County making debt service payments on the General Obligation Bond, Series C of 2016.

The Solid Waste Fund had total assets and liabilities of \$1.5 million and \$.4 million, respectively, in 2023 compared to \$2.1 million and \$.9 million, respectively, in 2022.

Governmental Fund Balances

Table A-8 reflects ending fund balances for governmental funds and net position for proprietary funds on December 31, 2023.

Fund	Governmental Funds	Proprietary Funds
General Fund	\$ 92,567,278	\$ -
Low Income Housing	2,076,756	\$ -
Gaming Fund	24,049,999	-
Capital Projects Fund	5,754,334	-
Opioid Litigation Fund	1,834,270	-
Other Governmental Funds	20,409,849	-
Health Choices Fund	-	6,242
Human Services Building Fund	-	99,900
Solid Waste Fund	-	1,021,617
Ft Hunter Operating Fund	-	411,701
Total	\$ 146,692,486	\$ 1,539,460

The County's governmental funds reported a combined fund balance of \$146,692,486 on December 31, 2023. Of that total, \$41,481,415 was unassigned in the General Fund and is available to meet the County's current and future needs. This unassigned portion is a decrease of \$28,637,773 from the unassigned fund balance at the end of 2022. The Proprietary Funds are showing a combined net position of \$1,539,460 at the current year-end, which is an increase of \$147 thousand from the prior year's balance.

A detailed breakdown of ending fund balance for the \$20,409,849 in 'Other Governmental Funds' can be found in the 'Other Supplementary Information' section of the financial statements. (See Other Supplementary Information, pages 157 and 162.)

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets on December 31, 2023, net of accumulated depreciation, was \$132,025,323, which is an increase of \$7,820,608 from 2022. Capital assets consist primarily of land, buildings, and equipment. Table A-9 is a summary of capital assets on December 31, 2023.

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>		<u>Total % Change</u>
	2022	2023	2022	2023	2022	2023	
Construction in Progress	\$ 3,099,587	\$ 5,615,493	\$ -	\$ -	\$ 3,099,587	\$ 5,615,493	81.2%
Infrastructure - Construction-in-Progress	2,340,044	-	2,204,473	2,355,248	4,544,517	2,355,248	-48.2%
Intangibles	1,017,419	1,139,604	-	-	1,017,419	1,139,604	12.0%
Land	2,502,803	2,502,803	111,492	111,492	2,614,295	2,614,295	0.0%
Infrastructure	25,480,738	27,842,557	-	-	25,480,738	27,842,557	9.3%
Buildings & Improvements	126,824,108	127,753,708	19,638,381	19,638,381	146,462,489	147,392,089	0.6%
Machinery & Equipment	55,063,823	56,400,155	869,328	896,248	55,933,151	57,296,403	2.4%
Furniture & Fixtures	-	-	6,849	6,849	6,849	6,849	0.0%
Financed Assets	23,409,382	25,622,697	-	28,000	23,409,382	25,650,697	9.6%
Lease Equipment	259,752	528,382	1,368	1,368	261,120	529,750	102.9%
Lease Buildings	9,106,502	10,195,802	-	-	9,106,502	10,195,802	12.0%
Lease Infrastructure	359,247	359,247	-	-	359,247	359,247	0.0%
Software Subscriptions	-	14,783,698	-	-	-	14,783,698	100.0%
Accumulated Depreciation	(129,220,255)	(144,663,882)	(18,870,326)	(19,092,527)	(148,090,581)	(163,756,409)	-10.6%
Total Capital Assets	\$ 120,243,150	\$ 128,080,264	\$ 3,961,565	\$ 3,945,059	\$ 124,204,715	\$ 132,025,323	6.3%

'Construction in Progress' increased by approximately \$2.5 million in 2023, due primarily to energy saving building renovations and the Courthouse roof replacement projects.

'Infrastructure Construction in Progress' decreased by approximately \$2.2 million in 2023 due to the completion of bridge projects during 2023 and were transferred to the 'Infrastructure' capital asset category.

'Financed Assets' increased by approximately \$2.2 million in 2023 due primarily to the addition of new information technology equipment leases totaling \$1.8 million.

'Software Subscriptions' is new for 2023 because of GASB 96 and represents the asset value of all software-based information technology arrangements for the County's implementation year end.

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

Other detailed information about the County's capital assets can be found in Notes to Financial Statements, Capital Assets, Note 5, page 84.

Debt Administration. On December 31, 2023, the County had \$234,426,774 of long-term liabilities outstanding. This was a decrease of \$23,067,752 from the prior year ending balance of \$257,494,526, which is due primarily to the reduction of the net pension liability. Table A-10 details activity related to the long-term debt.

Table A-10 County of Dauphin's 2023 Statement of Long Term Debt and Capital Leases				
Type	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt	\$ 135,003,231	\$ 10,978,000	\$ (14,322,257)	\$ 131,658,974
Unamortized Bond Premium/Discount (Net)	5,609,554	-	(1,713,556)	3,895,998
Notes Payable	22,797,757	2,259,893	(3,879,609)	21,178,041
Compensated Absences	10,359,572	10,116,321	(9,906,614)	10,569,279
Estimated Workers Comp. Claims	1,818,874	26,056	(678,782)	1,166,148
Lease Liability	8,039,735	1,383,944	(1,753,949)	7,669,730
Subscription Liability	-	10,552,106	(3,126,168)	7,425,938
Net Pension Liability	50,915,218	-	(23,695,081)	27,220,137
Total OPEB Liability	22,950,588	2,152,615	(1,433,927)	23,669,276
Total Long Term Debt & Other Liabilities	\$ 257,494,529	\$ 37,468,935	\$ (60,509,943)	\$ 234,453,521

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 on December 31, 2023, was over \$947 million, and the total non-electoral debt outstanding was approximately \$132 million, which is well below the limit. The current combined net non-electoral and lease debt limit is approximately \$1.1 billion.

At year-end, the County had \$131,658,974 in general obligation bonds and notes outstanding. This figure is a decrease from 2022 due primarily to paying debt in the amount of \$14.3 million and only issuing new debt in the amount of \$11.0 million.

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 93.)

Bond Rating. The County's bond rating through Standard & Poor's is 'AA/Stable Outlook' as of December 31, 2023.

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 14, 2022, the Board of Commissioners approved the \$216,989,330 General Fund Budget for 2023 maintaining the 6.876 millage rate for the eighteenth straight year. A \$19,238,876 drawdown on fund balance was necessary to cover the initial expenditure budget. Six new positions were approved for the 2023 budget. The approved 2023 budget was approximately \$1.8 million or 0.85% more than the final

2022 budget. The original 2023 budget was amended and the final budget for 2023 was \$216,989,330, an increase of roughly 2.56% from the original budget. Economic Factors and Next Year's Budget.

Economic Conditions

Population estimates as of July 1, 2023, per the U.S. Census Bureau Quick Facts, were 289,234. Average unemployment in Dauphin County for the year ended December 2023 stands at approximately 2.7%. Pennsylvania's average unemployment rate for the year ended December 2023 was 3.4%, and the national unemployment rate was 3.6%.

According to the most recent statistics available for 2018-2022, homeownership in Dauphin County is 63.3% with the median value of owner-occupied housing units being \$208,200. The estimated median household income for the years 2018-2022 was \$71,046.

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

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

Dauphin County is also a popular tourist destination with attractions such as the Pennsylvania Farm Show Complex & Expo Center, National Civil War Museum, Hershey Park and Hershey's Chocolate World, City Island, Indian Echo Caverns, Hollywood Casino at Penn National Racecourse, ZooAmerica, Lake Tobias Wildlife Park, the Appalachian Trail, and numerous breweries and vineyards. Dauphin County ranked fourth in traveler spending in its region as reported by Tourism Economics at \$2.13 billion for 2021. The most recent Pennsylvania Tourism Economic Impact Report for 2021 estimated that travel and tourism in Dauphin County supported 24,000 jobs, \$1.3 billion in wages, \$237 million in state and local taxes, and \$268 million in federal tax revenue.

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. Approximately 61,000 freight carriers are estimated to pass through the County daily, and 10% of the nation's gross national product moves through Dauphin County.

These details have come together, earning the Harrisburg-Carlisle MSA region many distinctions. According to abc27 news, on May 24, 2023, Harrisburg was ranked #38 as the best place to live in the country. Pennlive.com ranked Harrisburg #7 on its best real estate market in the country list; U.S News Real Estate ranked Harrisburg #1 as the best place to retire in the country (2024); according to Niche.com, Dauphin County ranks #1 of 65 as the most diverse County; #5 of 65 as the best County for young professionals and #8 of 65 as the best County for families. These lists consider numerous factors such as low unemployment rates, shorter commute times, plentiful entertainment and recreation opportunities, etc.

To support these growth patterns, new economic development projects continue to evolve, such as the expansion of Susquehanna Union Green, Blue Ridge Commons, Steelworks Complex, and other ongoing developments and redevelopments of commercial space throughout the County. There are also proposals for the continued development of the mid-town and downtown sections of Harrisburg, including the construction of additional retail/office space and the Federal Building being relocated to the Mid-Town area, which is completed with its opening day, which was held on April 17, 2023. Harrisburg International Airport continues to increase freight traffic, and 2021 shows a strong recovery from the historic lows of 2020 in passenger flow due to the pandemic. A new mixed-use development is being created along Route 322

toward Hershey. Hershey West End will be a village-style development to consist of at least 550 single-family homes, apartments, and townhouses, along with retail and commercial space, including a grocery store, hotel, and restaurants. The development is “designed to continue the community-building legacy of Milton S. Hershey with Main Street-style retail and restaurants, wonderful gathering spaces, connected outdoor amenities, and beautiful homes for every stage of life. The County Commissioners, along with the Dauphin County Redevelopment Authority and the Housing Authority of Dauphin County, partnered with the NRP Group, the Vartan Group, Susquehanna Township, the Commonwealth of PA, and the Pennsylvania Housing Finance Agency to complete the Cherry Orchard Place project in 2021 which provides affordable housing to seniors with income at or below the 60% area median income. In 2022, the Dauphin County Commissioners, through the Affordable Housing Trust funds, invested funds in Sycamore Homes, located in South Allison Hill, Harrisburg; Savoy – 6th Street Project, Harrisburg; and the North 6th Street Lofts, Harrisburg. These projects will bring approximately 80 affordable townhomes to Dauphin County.

Next Year’s Budget

On December 16, 2023, the Board of Commissioners approved the \$218,824,342 General Fund Budget for 2024 maintaining the 6.876 millage rate for the nineteenth straight year. A \$38,306,167 drawdown on fund balance was necessary to cover the initial expenditure budget. Included in the drawdown is \$6,723,100 in unexpended emergency rental assistance funds that will be expended in 2024 for those programs. No new positions were approved for the 2024 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 interest annually on a \$24 million bond issue that was part of the incinerator sale. Since the refinance the annual \$274,800 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 eighteen of these payments.

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

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, 2023

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<u>Assets</u>				
Cash and Cash Equivalents	\$ 91,437,721	\$ 1,747,136	\$ 93,184,857	\$ 9,899,571
Investments	1,519,117	-	1,519,117	-
Inventory	-	-	-	89,933
Receivables:				
Accounts, Net of Allowance	32,699,444	593	32,700,037	26,758
Taxes	5,551,607	-	5,551,607	-
Notes	32,109,974	-	32,109,974	-
Interest and Dividends	-	-	-	131,284
Program Loans	-	-	-	1,864,633
Other Loans	5,043,648	-	5,043,648	-
Leases	6,492,361	-	6,492,361	59,110,003
Other Receivable	-	-	-	254
Internal Balances	103,037	(103,037)	-	-
Due From Other Governments	22,772,735	75,487	22,848,222	1,217,327
Due From Primary Government	-	-	-	221,823
Due From Component Units	6,271,154	-	6,271,154	-
Investment in Direct Financing Leases, Current	-	-	-	233,081
Prepaid Items	1,774,087	1,566	1,775,653	350,486
Other Assets	416,778	5,626	422,404	-
Due From Related Party	-	-	-	140,500
Other Receivable, Net of Current Portion	-	-	-	-
Loans Receivable, Net of Current Portion	-	-	-	4,594,113
Investment in Direct Financing Leases, Net of Current Portion	-	-	-	4,269,913
Restricted Cash	18,939,611	878,446	19,818,057	22,305,915
Restricted Investments	-	-	-	1,948,525
Restricted Due From Related Party	-	-	-	1,116,690
Capital Assets, Not Being Depreciated	9,257,900	2,466,740	11,724,640	2,301,463
Capital Assets Being Depreciated, Net	118,822,364	1,478,319	120,300,683	23,277,965
Total Assets	353,211,538	6,550,876	359,762,414	133,100,237
<u>Deferred Outflows of Resources</u>				
Pensions	35,379,261	-	35,379,261	-
OPEB	3,569,539	-	3,569,539	-
Deferred Loss on Refunding	80,674	-	80,674	13,815
Total Deferred Outflows of Resources	39,029,474	-	39,029,474	13,815
<u>Liabilities</u>				
Accounts Payable	12,198,606	998,510	13,197,116	1,472,160
Accrued Liabilities	3,198,941	36,308	3,235,249	1,886,426
Unearned Revenues	24,029,213	-	24,029,213	4,257,202
Due to Related Party	-	-	-	8,239,159
Due to Other Governments	-	-	-	2,540,960
Funds Held in Escrow	5,389,043	-	5,389,043	-
Other Liabilities	2,161,781	-	2,161,781	-
Long-term liabilities				
Portion Due or payable within one year:				
General Obligation Debt	14,859,974	281,663	15,141,637	2,723,089
Notes Payable	3,812,735	5,180	3,817,915	65,759
Accrued Compensated Absences	1,076,997	4,292	1,081,289	-
Liability for Workers' Compensation Claims	613,609	-	613,609	-
Lease Liability	2,211,727	341	2,212,068	324,934
Subscription Liability	2,619,060	-	2,619,060	-
OPEB Liability	1,421,715	-	1,421,715	-
Portion Due or payable after one year:				
General Obligation Debt	116,787,994	3,625,341	120,413,335	40,727,425
Notes Payable	17,338,566	21,560	17,360,126	1,811,954
Accrued Compensated Absences	9,450,322	37,665	9,487,987	-
Liability for Workers' Compensation Claims	552,539	-	552,539	-
Lease Liability	5,457,106	556	5,457,662	3,002,052
Subscription Liability	4,806,878	-	4,806,878	-
Net Pension Liability	27,220,137	-	27,220,137	-
OPEB Liability	22,247,561	-	22,247,561	-
Total Liabilities	277,454,504	5,011,416	282,465,920	67,051,120
<u>Deferred Inflows of Resources</u>				
Pensions	3,949,360	-	3,949,360	-
OPEB	8,332,995	-	8,332,995	-
Leases	6,332,681	-	6,332,681	50,823,240
Deferred Gain on Refunding	-	-	-	644,732
Total Deferred Inflows of Resources	18,615,036	-	18,615,036	51,467,972
<u>Net Position</u>				
Net Investment in Capital Assets	53,849,049	889,761	54,738,810	(19,232,387)
Restricted for:				
Judicial	4,655,026	-	4,655,026	-
Public Safety	4,478,445	-	4,478,445	-
Public Works	9,446,636	-	9,446,636	-
Human Service	306,494	-	306,494	1,999,526
Conservation and Development	16,638,899	-	16,638,899	18,350,478
Gaming Program	-	-	-	1,149,777
Revolving Loan Program	-	-	-	692,172
Infrastructure Bank Program	-	-	-	1,790,255
Permanent Fund, nonexpendable	1,521,248	-	1,521,248	-
Unrestricted	5,275,675	649,699	5,925,374	9,845,139
Total Net Position	\$ 96,171,472	\$ 1,539,460	\$ 97,710,932	\$ 14,594,960

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

COUNTY OF DAUPHIN
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Units
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total	
					Governmental Activities	Business-type Activities		
Primary government:								
Governmental activities:								
General Government	\$ 22,686,084	\$ 10,595,538	\$ 1,033,212	\$ -	\$ (11,057,334)	\$ -	\$ (11,057,334)	
Judicial	76,274,739	13,078,648	8,963,127	-	(54,232,964)	-	(54,232,964)	
Public Safety	65,543,557	5,619,797	10,121,748	-	(49,802,012)	-	(49,802,012)	
Public Works	2,148,635	-	574,421	2,815,529	1,241,315	-	1,241,315	
Human Services	110,757,998	11,523,528	89,489,341	-	(9,745,129)	-	(9,745,129)	
Culture and Recreation	16,329,617	54,708	363,972	171,982	(15,738,955)	-	(15,738,955)	
Conservation and Development	18,318,320	1,160,340	20,424,106	-	3,266,126	-	3,266,126	
Bond Issuance Costs	22,008	-	-	-	(22,008)	-	(22,008)	
Interest Expense	3,824,663	-	-	-	(3,824,663)	-	(3,824,663)	
Total governmental activities	315,905,621	42,032,559	130,969,927	2,987,511	(139,915,624)	-	(139,915,624)	
Business-type activities:								
Human Services - Health Choices Fund	220,835	301,816	-	-	-	80,981	80,981	
Public Works - Human Service Building	960,468	1,164,796	-	-	-	204,328	204,328	
Public Works - Solid Waste Fund	2,398,966	118,652	189,998	-	-	(2,090,316)	(2,090,316)	
Culture and Recreation - Fort Hunter Operating	100,317	33,807	3,227	-	-	(63,283)	(63,283)	
Total business-type activities	3,680,586	1,619,071	193,225	-	-	(1,868,290)	(1,868,290)	
Total Primary government	\$ 319,586,207	\$ 43,651,630	\$ 131,163,152	\$ 2,987,511	\$ (139,915,624)	\$ (1,868,290)	\$ (141,783,914)	
Component Units:								
Conservation District	\$ 1,074,051	\$ 525,094	\$ 783,695	\$ -				\$ 234,738
General Authority	8,925,709	10,220,621	-	-				1,294,912
Mental Health/Mental Retardation								
Case Management Unit	10,137,054	-	10,824,467	-				687,413
Industrial Development Authority	12,676,551	807,484	10,553,989	-				(1,315,078)
Dauphin County Economic Development Corporation	7,136,771	5,660,648	1,847,682	-				371,559
Total Component Units	\$ 39,950,136	\$ 17,213,847	\$ 24,009,833	\$ -				1,273,544
General revenues:								
Taxes:								
Property taxes, levied for general purposes					107,810,299	-	107,810,299	-
Hotel taxes					13,308,255	-	13,308,255	-
In-lieu of taxes					2,158,467	-	2,158,467	-
Investment income					8,364,261	153,066	8,517,327	787,938
Miscellaneous					3,018,455	-	3,018,455	-
Gain on disposal of capital assets					-	-	-	-
Transfers in/(out)					(1,862,813)	1,862,813	-	-
Total general revenues and transfers					132,796,924	2,015,879	134,812,803	787,938
Change in net position					(7,118,700)	147,589	(6,971,111)	2,061,482
Net position - beginning, as restated (Note 32)					103,290,172	1,391,871	104,682,043	12,533,478
Net position - ending					\$ 96,171,472	\$ 1,539,460	\$ 97,710,932	\$ 14,594,960

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

COUNTY OF DAUPHIN
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2023

<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>Opioid Litigation Fund</u>	<u>Other Nonmajor Funds</u>	<u>Total Governmental Funds</u>
Cash and Cash Equivalents	\$ 42,440,793	\$ 2,607	\$ 2,073,811	\$ 18,872,860	\$ 3,221,606	\$ 1,558,053	\$ -	\$ 23,267,991	\$ 91,437,721
Investments	-	-	-	-	-	-	-	1,519,117	1,519,117
Receivables									
Accounts, net	12,570,460	225,774	16,055	1,659	130,153	-	19,182,588	572,755	32,699,444
Taxes, net	5,551,607	-	-	-	-	-	-	-	5,551,607
Notes	32,109,974	-	-	-	-	-	-	-	32,109,974
Other Loans	-	-	5,043,648	-	-	-	-	-	5,043,648
Leases	6,492,361	-	-	-	-	-	-	-	6,492,361
Due From Other Funds	9,349,704	104,875	-	209	93,830	-	-	213,288	9,761,906
Due From Other Governments	805,848	12,850,767	-	5,144,483	794,913	9,950	-	3,166,774	22,772,735
Due From Component Units	6,271,154	-	-	-	-	-	-	-	6,271,154
Prepaid Items	1,612,535	135,966	-	1,270	-	-	-	24,316	1,774,087
Other Assets	283,715	-	4,888	57,484	14,331	2,196	3,149	51,015	416,778
Restricted Assets									
Cash	12,382,516	-	-	-	-	4,664,888	1,890,076	2,131	18,939,611
Total Assets	\$ 129,870,667	\$ 13,319,989	\$ 7,138,402	\$ 24,077,965	\$ 4,254,833	\$ 6,235,087	\$ 21,075,813	\$ 28,817,387	\$ 234,790,143

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

COUNTY OF DAUPHIN
BALANCE SHEET
GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2023

Liabilities and Fund Balances	General	Children and Youth	Low Income Housing	Gaming	MH/A/DP	Capital Projects Fund	Opioid Litigation Fund	Other Nonmajor Funds	Total Governmental Funds
Liabilities									
Accounts Payable	\$ 3,694,944	\$ 4,042,186	\$ 17,998	\$ 27,966	\$ 788,664	\$ 465,380	56,437	\$ 3,105,031	\$ 12,198,606
Accrued Liabilities	2,171,975	155,903	-	-	48,592	15,373	-	328,506	2,720,349
Unearned Revenues - Other	10,817,407	-	5,043,648	-	3,333,348	-	-	4,834,810	24,029,213
Due to Other Funds	311,031	9,121,900	-	-	84,229	-	2,518	139,191	9,658,869
Funds Held in Escrow	5,389,043	-	-	-	-	-	-	-	5,389,043
Other Liabilities	2,161,781	-	-	-	-	-	-	-	2,161,781
Total Liabilities	24,546,181	13,319,989	5,061,646	27,966	4,254,833	480,753	58,955	8,407,538	56,157,861
Deferred Inflows of Resources									
Unavailable Revenue - Property Taxes	3,900,537	-	-	-	-	-	-	-	3,900,537
Leases	6,332,681	-	-	-	-	-	-	-	6,332,681
Unavailable Revenue - Opioid Settlement	2,523,990	-	-	-	-	-	19,182,588	-	21,706,578
Total Deferred Inflows of Resources	12,757,208	-	-	-	-	-	19,182,588	-	31,939,796
Fund Balances:									
Nonspendable	12,779,696	135,966	-	1,270	-	-	-	1,545,564	14,462,496
Restricted	-	-	2,076,756	14,562,143	-	4,664,888	1,834,270	18,864,285	42,002,342
Assigned	38,306,167	-	-	9,486,586	-	1,089,446	-	-	48,882,199
Unassigned	41,481,415	(135,966)	-	-	-	-	-	-	41,345,449
Total Fund Balances	92,567,278	-	2,076,756	24,049,999	-	5,754,334	1,834,270	20,409,849	146,692,486
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 129,870,667	\$ 13,319,989	\$ 7,138,402	\$ 24,077,965	\$ 4,254,833	\$ 6,235,087	\$ 21,075,813	\$ 28,817,387	\$ 234,790,143

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
DECEMBER 31, 2023

Total fund balances for governmental funds \$ 146,692,486

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:

Land	2,502,803	
Intangible Assets	1,139,604	
Construction in progress	5,615,493	
Lease Equipment, net of \$152,015 accumulated amortization	376,367	
Lease Building, net of \$3,373,310 accumulated amortization	6,822,492	
Lease Infrastructure, net of \$62,678 accumulated amortization	296,569	
Subscription assets, net of \$3,737,606 accumulated amortization	11,046,092	
Infrastructure, net of \$11,140,264 accumulated depreciation	16,702,293	
Buildings and improvements, net of \$66,699,269 accumulated depreciation	61,054,439	
Machinery and Tools, net of \$45,778,640 accumulated depreciation	10,621,515	
Financed Purchases, net of \$13,720,100 accumulated amortization	<u>11,902,597</u>	
 Total capital assets		 128,080,264

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: (1,166,148)

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. 3,900,537

County's opioid litigation revenues will be collected after year-end, but are not available soon enough to pay for the current period's expenditure, and therefore are reported as unavailable revenue - opioid settlements in the funds. 21,706,578

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, 2023 are:

Accrued interest on bonds	(478,592)	
Lease Liability	(7,668,833)	
Subscriptions Liability	(7,425,938)	
General obligation debt	(127,828,974)	
Less: Deferred loss on refunding	80,674	
Notes Payable	(21,151,301)	
Compensated absences	(10,527,319)	
Unamortized bond premium/discount (net)	(3,818,994)	
Net Pension Liability	(27,220,137)	
Less: Deferred outflows of resources - Pensions	35,379,261	
Plus: Deferred inflows of resources - Pensions	(3,949,360)	
OPEB Liability	(23,669,276)	
Less: Deferred outflows of resources - OPEB	3,569,539	
Plus: Deferred inflows of resources - OPEB	<u>(8,332,995)</u>	
		(203,042,245)

Total net position of governmental activities \$ 96,171,472

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, 2023

	General	Children and Youth	Low Income Housing	Gaming	MH/A/DP	Capital Projects Fund	Opioid Litigation Fund	Other Nonmajor Funds	Total Governmental Funds
Revenues									
Property Taxes	\$ 109,287,049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,287,049
Hotel Taxes	-	-	-	-	-	-	-	13,308,255	13,308,255
Intergovernmental	18,287,182	42,715,117	-	18,695,880	28,227,054	767,302	-	27,423,370	136,115,905
Charges for Services	23,448,151	584,117	398,300	-	831,495	-	782,457	1,251,406	27,295,926
License and Permits	168,787	-	-	-	-	-	-	-	168,787
Court Costs and Fines	3,132,083	-	-	-	-	-	-	1,936,303	5,068,386
Interest and Rents	5,375,713	-	91,355	1,058,716	282,548	416,528	56,095	916,755	8,197,710
Net Increase/(Decrease) of Investments	-	-	-	-	-	-	-	166,551	166,551
Miscellaneous Revenue	1,133,450	-	-	-	-	15,216	-	1,869,789	3,018,455
Total Revenues	160,832,415	43,299,234	489,655	19,754,596	29,341,097	1,199,046	838,552	46,872,429	302,627,024
Expenditures									
Current:									
General Government	16,214,489	-	-	-	-	419,608	-	-	16,634,097
Judicial	63,227,052	-	-	365,305	-	-	-	7,640,782	71,233,139
Public Safety	49,045,816	-	-	-	-	-	-	8,408,615	57,454,431
Public Works	-	-	-	-	-	606,680	-	932,808	1,539,488
Human Services	10,700,678	52,350,533	-	-	30,348,423	-	225,855	14,412,942	108,038,431
Culture and Recreation	2,698,478	-	-	-	-	18,925	-	13,351,548	16,068,951
Conservation and Development	4,967,510	-	449,265	12,743,407	-	-	-	-	18,160,182
Debt Service									
Principal	17,984,857	874,046	-	-	191,558	338,747	-	3,412,624	22,801,832
Interest	5,141,849	57,416	-	-	1,969	15,373	-	205,865	5,422,472
Bond Issuance Costs	-	-	-	-	-	22,008	-	-	22,008
Capital Outlay	6,514,711	290,386	-	-	392,131	8,526,890	-	7,645,834	23,369,952
Total Expenditures	176,495,440	53,572,381	449,265	13,108,712	30,934,081	9,948,231	225,855	56,011,018	340,744,983
Excess of Revenues Over (Under) Expenditures	(15,663,025)	(10,273,147)	40,390	6,645,884	(1,592,984)	(8,749,185)	612,697	(9,138,589)	(38,117,959)
Other Financing Sources (Uses)									
Transfers In	27,512,966	10,422,089	-	-	1,207,082	2,224,601	-	4,526,312	45,893,050
Transfers Out	(40,636,792)	(439,328)	-	(5,485,588)	(6,229)	(373,972)	-	(813,954)	(47,755,863)
Issuance of Infrastructure Loan	10,317,000	-	-	-	-	661,000	-	-	10,978,000
Issuance of Notes Payable	1,394,068	290,386	-	-	-	-	-	528,862	2,213,316
Financing Lease Issuance	873,502	-	-	-	392,131	-	-	118,314	1,383,947
Subscription Financing Issuance	3,740,786	-	-	-	-	1,309,463	-	5,501,857	10,552,106
Total Other Financing Sources (Uses)	3,201,530	10,273,147	-	(5,485,588)	1,592,984	3,821,092	-	9,861,391	23,264,556
Net change in fund balances	(12,461,495)	-	40,390	1,160,296	-	(4,928,093)	612,697	722,802	(14,853,403)
Fund Balances - Beginning of Year	105,028,773	-	2,036,366	22,889,703	-	10,682,427	1,221,573	19,687,047	161,545,889
Fund Balances - End of Year	\$ 92,567,278	\$ -	\$ 2,076,756	\$ 24,049,999	\$ -	\$ 5,754,334	\$ 1,834,270	\$ 20,409,849	\$ 146,692,486

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, 2023

Net change in fund balances - total governmental funds \$ (14,853,403)

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 depreciation/amortization (\$15,532,834) exceeds capital outlays (\$23,369,948) in the current period. 7,837,114

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:

Notes Payable	(2,213,316)
Infrastructure Loan	(10,978,000)
Lease Liability	(1,383,947)
Subscription Liability	(10,552,106)

Repayments:

Notes Payable	1,964,214
General Obligation Debt	14,062,257
Liquid Fuels Notes/Notes Payable	1,895,560
Lease Liability	1,753,633
Subscription Liability	<u>3,126,168</u>

(2,325,537)

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	(197,195)
Other postemployment benefits expense	316,055
Pension Expense	(7,647,505)
Bond Premium	1,700,768
Amortization of deferred loss on refunding	(131,917)
Accrued interest on long-term debt	<u>28,960</u>

(5,930,834)

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 deferred inflows from 12/31/22 to 12/31/23. 8,022,708

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. 131,252

Change in net position of governmental activities \$ (7,118,700)

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

COUNTY OF DAUPHIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2023

	Health Choices Fund	Human Service Building	Solid Waste Fund	Fort Hunter Operating Fund	Total
ASSETS					
Current Assets:					
Cash and cash equivalents	\$ 528,441	\$ 958,400	\$ 254,284	\$ 6,011	\$ 1,747,136
Accounts Receivables	-	593	-	-	593
Due From Other Funds	-	-	2,292	-	2,292
Due From Other Governments	61,957	-	13,530	-	75,487
Prepaid Items	-	-	1,566	-	1,566
Other Assets	1,796	3,830	-	-	5,626
Restricted Assets	-	878,446	-	-	878,446
Total current assets	<u>592,194</u>	<u>1,841,269</u>	<u>271,672</u>	<u>6,011</u>	<u>2,711,146</u>
Noncurrent Assets					
Capital Assets, Not Being Depreciated	-	2,355,248	-	111,492	2,466,740
Capital Assets, Being Depreciated (Net)	-	4,945	1,179,176	294,198	1,478,319
Total noncurrent assets	<u>-</u>	<u>2,360,193</u>	<u>1,179,176</u>	<u>405,690</u>	<u>3,945,059</u>
Total assets	<u>592,194</u>	<u>4,201,462</u>	<u>1,450,848</u>	<u>411,701</u>	<u>6,656,205</u>
LIABILITIES					
Current liabilities:					
Accounts Payable	482,489	166,672	349,349	-	998,510
Accrued Liabilities	-	27,886	8,422	-	36,308
Accrued Compensated Absences	-	-	4,292	-	4,292
Notes Payable	-	-	5,180	-	5,180
Due to Other Funds	103,463	-	1,866	-	105,329
Lease Liability	-	-	341	-	341
General Obligation Debt	-	281,663	-	-	281,663
Total current liabilities	<u>585,952</u>	<u>476,221</u>	<u>369,450</u>	<u>-</u>	<u>1,431,623</u>
Noncurrent liabilities:					
General Obligation Debt	-	3,625,341	-	-	3,625,341
Notes Payable	-	-	21,560	-	21,560
Lease Liability	-	-	556	-	556
Accrued Compensated Absences	-	-	37,665	-	37,665
Total noncurrent liabilities	<u>-</u>	<u>3,625,341</u>	<u>59,781</u>	<u>-</u>	<u>3,685,122</u>
Total liabilities	<u>585,952</u>	<u>4,101,562</u>	<u>429,231</u>	<u>-</u>	<u>5,116,745</u>
NET POSITION					
Net Investment in Capital Assets	-	(668,365)	1,152,436	405,690	889,761
Unrestricted	6,242	768,265	(130,819)	6,011	649,699
Total net position	<u>\$ 6,242</u>	<u>\$ 99,900</u>	<u>\$ 1,021,617</u>	<u>\$ 411,701</u>	<u>\$ 1,539,460</u>

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

COUNTY OF DAUPHIN
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Health Choices Fund	Human Service Building	Solid Waste Fund	Fort Hunter Operating Fund	Total
Operating Revenues					
Charges for Services	\$ 301,816	\$ 1,164,796	\$ 118,652	\$ 33,807	\$ 1,619,071
Total Operating Revenues	<u>301,816</u>	<u>1,164,796</u>	<u>118,652</u>	<u>33,807</u>	<u>1,619,071</u>
Operating Expenses					
Personnel Services	179,770	-	70,806	-	250,576
Contracted Services	16,084	18,994	155,374	-	190,452
Supplies and Materials	2,304	-	4,665	830	7,799
Repairs and Maintenance	-	47,533	59,092	62,341	168,966
Utilities	2,105	168,717	20,456	6,371	197,649
Other Services and Charges	20,572	575,790	1,935,133	4,516	2,536,011
Depreciation and Amortization	-	42,878	153,064	26,259	222,201
Total Operating Expenses	<u>220,835</u>	<u>853,912</u>	<u>2,398,590</u>	<u>100,317</u>	<u>3,573,654</u>
Operating Income/(Loss)	<u>80,981</u>	<u>310,884</u>	<u>(2,279,938)</u>	<u>(66,510)</u>	<u>(1,954,583)</u>
Nonoperating Revenues (Expenses)					
Interest Income	34,540	118,030	496	-	153,066
Interest Expense	-	(106,556)	(376)	-	(106,932)
Grants	-	-	189,998	3,227	193,225
Gain/(Loss) on Asset Disposition	-	-	-	-	-
Total Nonoperating Revenues (Expenses)	<u>34,540</u>	<u>11,474</u>	<u>190,118</u>	<u>3,227</u>	<u>239,359</u>
Income (Loss) Before Transfers	<u>115,521</u>	<u>322,358</u>	<u>(2,089,820)</u>	<u>(63,283)</u>	<u>(1,715,224)</u>
Transfers In	-	-	1,960,000	12,564	1,972,564
Transfers Out	(109,751)	-	-	-	(109,751)
Total Transfers In (Out)	<u>(109,751)</u>	<u>-</u>	<u>1,960,000</u>	<u>12,564</u>	<u>1,862,813</u>
Change In Net Position	5,770	322,358	(129,820)	(50,719)	147,589
Total Net Position - Beginning of Year	<u>472</u>	<u>(222,458)</u>	<u>1,151,437</u>	<u>462,420</u>	<u>1,391,871</u>
Total Net Position - End of Year	<u>\$ 6,242</u>	<u>\$ 99,900</u>	<u>\$ 1,021,617</u>	<u>\$ 411,701</u>	<u>\$ 1,539,460</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, 2023

	Health Choices Fund	Human Service Building	Solid Waste Fund	Fort Hunter Operating Fund	Totals
Cash Flows From Operating Activities					
Receipts from Health Choices Services	\$ 301,770	\$ -	\$ -	\$ -	\$ 301,770
Receipts from Recycling Services	-	-	105,122	-	105,122
Receipts from Recreational Activities	-	-	-	33,807	33,807
Receipts from Space and Parking Rentals	-	1,166,253	-	-	1,166,253
Payments to Employees	(179,770)	-	(579,768)	-	(759,538)
Payments to Suppliers	(340,698)	(793,662)	(2,195,457)	(74,058)	(3,403,875)
Payments for Claims	-	-	-	-	-
Internal Activity - Payments to other funds	55,072	(75)	-	-	54,997
Net Cash Provided by (Used in) Operating Activities	(163,626)	372,516	(2,670,103)	(40,251)	(2,501,464)
Cash Flow From Noncapital Financing Activities					
Grants	-	-	189,998	3,227	193,225
Transfers In (Out)	(109,751)	-	1,960,000	12,564	1,862,813
Net Cash Provided by (Used in) Noncapital Financing Activities	(109,751)	-	2,149,998	15,791	2,056,038
Cash Flows from Capital and Related Financing Activities					
Purchase of Capital Assets	-	(156,100)	(49,595)	-	(205,695)
Issuance of Financing Lease	-	-	28,000	-	28,000
Interest Paid	-	(119,342)	(376)	-	(119,718)
Principal Paid on Financing Lease	-	-	(1,260)	-	(1,260)
Principal Paid on Lease Liability	-	-	(319)	-	(319)
Principal Payments on General Obligation Debt	-	(260,000)	-	-	(260,000)
Net Cash Provided by (Used in) Capital and Related Financing Activities	-	(535,442)	(23,550)	-	(558,992)
Cash Flows from Investing Activities					
Interest Income	34,540	118,030	496	-	153,066
Net Cash Provided by Investing Activities	34,540	118,030	496	-	153,066
Net Increase in Cash and Cash Equivalents	(238,837)	(44,896)	(543,159)	(24,460)	(851,352)
Cash and Cash Equivalents, Beginning of Year	767,278	1,881,742	797,443	30,471	3,476,934
Cash and Cash Equivalents, End of Year	\$ 528,441	\$ 1,836,846	\$ 254,284	\$ 6,011	\$ 2,625,582
Displayed As:					
Cash	\$ 528,441	\$ 958,400	\$ 254,284	\$ 6,011	\$ 1,747,136
Restricted Cash	-	878,446	-	-	878,446
Total	\$ 528,441	\$ 1,836,846	\$ 254,284	\$ 6,011	\$ 2,625,582

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, 2023

	Health Choice Fund	Human Service Building	Solid Waste Fund	Fort Hunter Operating Fund	Totals
Reconciliation of Operating income (loss) to net cash provided by (used in) operating activities					
Operating Income (Loss)	\$ 80,981	\$ 310,884	\$ (2,279,938)	\$ (66,510)	\$ (1,954,583)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities					
Depreciation and Amortization Expense	-	42,878	153,064	26,259	222,201
Change in assets and liabilities					
Accounts Receivable	-	1,457	-	-	1,457
Accounts Payable	(298,308)	22,890	(5,961)	-	(281,379)
Accrued Expenses	-	(2,600)	(10,674)	-	(13,274)
Accrued Compensated Absences	-	-	12,512	-	12,512
Due To/Due From Other Funds	55,072	(75)	(2,536)	-	52,461
Prepaid Expenses	(1,325)	(2,918)	(1,566)	-	(5,809)
Accrued Workers Comp Liability	-	-	(521,474)	-	(521,474)
Due From Other Governments	(46)	-	(13,530)	-	(13,576)
Net Cash Provided by (Used In) Operating Activities	<u>\$ (163,626)</u>	<u>\$ 372,516</u>	<u>\$ (2,670,103)</u>	<u>\$ (40,251)</u>	<u>\$ (2,501,464)</u>

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

COUNTY OF DAUPHIN
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2023

	Retirement Trust Fund (Fiduciary Component Unit)	Custodial Funds
ASSETS		
Cash and Cash Equivalents	\$ 4,470,315	\$ 17,656,971
Investments, at fair value:		
International Equities	116,763,899	-
Fixed Income Mutual Funds	62,909,396	-
Equity Funds	208,263,301	-
Real Estate/Alternatives	53,015,766	-
Interest and Dividends Receivable	18,771	-
Employee Contributions Receivable	2,775	-
Other Assets	3,901	-
	<u>\$ 445,448,124</u>	<u>\$ 17,656,971</u>
LIABILITIES		
Benefits Payable	\$ 580,808	\$ -
Due To Other Governments	-	3,454,403
	<u>580,808</u>	<u>3,454,403</u>
NET POSITION		
Net Position Restricted	<u>\$ 444,867,316</u>	<u>\$ 14,202,568</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, 2023

	Retirement Trust Fund (Fiduciary Component Unit)	<u>Custodial Funds</u>
Additions:		
Fees, Licenses, Interest, & Commissions	\$ -	\$ 54,971,809
Due to Other Governments	-	1,834,656
Escrows	-	17,391,147
Taxes	-	48,160,498
Contributions:		
Employee	6,257,211	-
Employer	3,365,349	-
Total Contributions	9,622,560	122,358,110
Investment Income:		
Net Depreciation in Fair Value of Investments	51,049,336	-
Interest and Dividends	7,620,946	-
Miscellaneous	1,922,766	-
	60,593,048	-
Less: Investment Expense	75,690	-
	60,517,358	-
Total Additions	70,139,918	122,358,110
Deductions:		
Benefits	24,958,033	-
Refund of Contributions	872,343	-
Administrative Expenses	213,094	-
Fees, Licenses, Interest, & Commissions	-	54,969,193
Due to Other Governments	-	1,834,656
Escrows	-	19,809,510
Taxes	-	48,160,498
Total Deductions	26,043,470	124,773,857
Net Change	44,096,448	(2,415,747)
Net Position - Restricted - Beginning of Year	400,770,868	16,618,315
Net Position Restricted for Pensions - End of Year	\$ 444,867,316	\$ 14,202,568

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

COUNTY OF DAUPHIN
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
DECEMBER 31, 2023

<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	\$ 3,735,330	\$ 3,549,890	\$ 1,714,197	\$ 742,280	\$ 157,874	\$ 9,899,571
Investments	-	-	-	-	-	-
Inventory	-	89,933	-	-	-	89,933
Receivables:						
Accounts, Net of Allowance	8,383	17,375	-	1,000	-	26,758
Interest and Dividends	-	8,512	-	122,772	-	131,284
Loans, Current	-	-	-	1,864,633	-	1,864,633
Other	-	-	-	254	-	254
Due from Other Governments	143,134	-	1,033,288	-	40,905	1,217,327
Investment in Direct Financing Leases, Current	-	233,081	-	-	-	233,081
Prepaid Items	2,313	296,739	51,434	-	-	350,486
Due from Primary Government	442	-	-	-	221,381	221,823
Due from Related Party	-	-	-	110,000	30,500	140,500
Loans Receivable, Net of Current Portion	-	-	-	4,594,113	-	4,594,113
Other Receivable, Net of Current Portion	-	-	-	-	-	-
Investment in Direct Financing Leases, net of Current Portion	-	4,269,913	-	-	-	4,269,913
Restricted Cash	1,212,388	5,278,659	-	8,691,410	7,123,458	22,305,915
Restricted Investments	-	1,948,525	-	-	-	1,948,525
Restricted Due From Related Party	-	-	-	-	1,116,690	1,116,690
Lease Receivable	12,602	58,720,883	376,518	-	-	59,110,003
Capital Assets, Not Being Depreciated	-	2,088,666	-	212,797	-	2,301,463
Capital Assets, Being Depreciated, Net	441,736	13,290,096	3,581,174	4,857,716	1,107,243	23,277,965
Total Assets	5,556,328	89,792,272	6,756,611	21,196,975	9,798,051	133,100,237
<u>Deferred Outflows of Resources</u>						
Deferred Charge on Refunding	-	13,815	-	-	-	13,815
Total Deferred Outflows of Resources	-	13,815	-	-	-	13,815
<u>Liabilities</u>						
Accounts Payable	-	158,859	26,561	1,205,221	81,519	1,472,160
Accrued Liabilities	-	1,276,488	560,943	46,865	2,130	1,886,426
Unearned Revenues - Other	1,350,315	665,813	125,277	268,380	1,847,417	4,257,202
Due to Primary Government	-	-	-	-	-	-
Due to Related Party	-	-	-	8,229,159	10,000	8,239,159
Due to Other Governments	164,308	-	112,784	2,113,032	150,836	2,540,960
Security Deposits	-	-	-	-	-	-
Long-term liabilities						
Portion Due or payable within one year:						
General Obligation Debt	-	2,723,089	-	-	-	2,723,089
Notes Payable	-	-	-	65,759	-	65,759
Loans Payable	-	-	-	-	-	-
Lease Liability	-	-	324,934	-	-	324,934
Portion Due or payable after one year:						
General Obligation Debt	-	39,038,425	-	-	1,689,000	40,727,425
Notes Payable	-	-	-	1,811,954	-	1,811,954
Loans Payable	-	-	-	-	-	-
Lease Liability	-	-	3,002,052	-	-	3,002,052
Total Liabilities	1,514,623	43,862,674	4,152,551	13,740,370	3,780,902	67,051,120
<u>Deferred Inflows of Resources</u>						
Deferred Inflow of Resources - Leases	12,336	50,460,558	350,346	-	-	50,823,240
Deferred Charge on Refunding	-	644,732	-	-	-	644,732
Total Deferred Inflows of Resources	12,336	51,105,290	350,346	-	-	51,467,972
<u>Net Position</u>						
Net Investment in Capital Assets	441,736	(22,718,354)	254,188	3,192,800	(402,757)	(19,232,387)
Restricted for:						
Human Service	-	-	1,999,526	-	-	1,999,526
Conservation and Development	39,734	11,921,742	-	-	6,389,002	18,350,478
Gaming Program	-	-	-	1,149,777	-	1,149,777
Revolving Loan Program	-	-	-	692,172	-	692,172
Lease Operations	-	-	-	-	-	-
Infrastructure Bank Program	-	-	-	1,790,255	-	1,790,255
Unrestricted	3,547,899	5,634,735	-	631,601	30,904	9,845,139
Total Net Position	\$ 4,029,369	\$ (5,161,877)	\$ 2,253,714	\$ 7,456,605	\$ 6,017,149	\$ 14,594,960

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, 2023

	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	\$ 1,074,051	\$ 525,094	\$ 783,695	\$ -	\$ 234,738	\$ -	\$ -	\$ -	\$ -	\$ 234,738
<u>General Authority</u>										
General Authority Operations	8,925,709	10,220,621	-	-	-	1,294,912	-	-	-	1,294,912
<u>Case Management Unit</u>										
Human Services	10,137,054	-	10,824,467	-	-	-	687,413	-	-	687,413
<u>Industrial Development Authority</u>										
Conservation and Development	12,676,551	807,484	10,553,989	-	-	-	(1,315,078)	-	-	(1,315,078)
<u>Economic Development Corporation</u>										
Tourism and Economic Development	7,136,771	5,660,648	1,847,682	-	-	-	-	-	371,559	371,559
Total Component Units	\$ 39,950,136	\$ 17,213,847	\$ 24,009,833	\$ -	\$ 234,738	\$ 1,294,912	\$ 687,413	\$ (1,315,078)	\$ 371,559	\$ 1,273,544
General revenues:										
Unrestricted investment earnings					198,470	274,425	-	237,442	77,601	787,938
Total general revenues and transfers					198,470	274,425	-	237,442	77,601	787,938
Change in net position					433,208	1,569,337	687,413	(1,077,636)	449,160	2,061,482
Net position - beginning, Restated (Note 32)					3,596,161	(6,731,214)	1,566,301	8,534,241	5,567,989	12,533,478
Net position - ending					<u>\$ 4,029,369</u>	<u>\$ (5,161,877)</u>	<u>\$ 2,253,714</u>	<u>\$ 7,456,605</u>	<u>\$ 6,017,149</u>	<u>\$ 14,594,960</u>

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

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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, 2023

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 Dauphin 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 ("General 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, 2023

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 health, and intellectual disabilities, and early intervention 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, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

Discretely Presented Component Units (Continued)

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

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

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

B. Related Organizations

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

Authorities

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

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

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, 2023	December 31, 2023
Current Assets	\$ 15,320,522	\$ 1,975,126
Total Assets/Deferred Outflows of Resources	\$ 45,486,471	\$ 1,975,126
Net Position/Fund Balance	\$ 21,118,482	\$ 1,176,422
Operating Revenues	\$ 11,440,376	\$ 4,803,314
Operating Income (Loss)	\$ (6,267,345)	\$ 295,057
Net Income (Loss)	\$ (2,255,981)	\$ 323,433
Dauphin County Contribution to Operations	\$ 495,611	\$ 346,484
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, 2023

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).

General capital asset acquisitions, including entering into contracts giving the County the right to use leased assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

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, 2023

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, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Fund Financial Statements (Continued)

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

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

The following governmental major funds are used by the County:

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

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

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 Opioid Litigation Fund is used to account for specific litigation proceeds that will be remitted to the County from the Commonwealth of Pennsylvania restricted for expenditures defined in the settlement agreement.
- 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.
- 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.

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

In addition to the major funds discussed above, the County also reports fiduciary funds. Fiduciary Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include the Retirement Trust Fund and Custodial Funds. The Retirement Trust Fund, a fiduciary component unit, is accounted for in essentially the same manner as the proprietary funds since capital maintenance is critical. The Retirement Trust Fund's financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

- The Retirement Trust Fund is used to account for the retirement pension plan contributions of the County and its employees.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

- 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. Custodial funds are fiduciary in nature and use the economic resources measurement focus and accrual basis of accounting.

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

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

6. Capital Assets (Continued)

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, except for intangible right-to-use lease assets, the measurement of which is discussed in note 1.F(15) below. 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.

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

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

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

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

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

7. Allowance for Doubtful Accounts

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

8. Compensated Absences

County policy permits employees to accumulate a limited amount of earned, but unused, vacation and sick leave. These benefits are payable to employees upon separation of services, with the exception of sick time meeting the requirements for the Sick Leave Sell Back Program. Employees who have in excess of thirty six (36) days of accumulated sick leave may sell up to twenty (20) days per year back to the County. The Sick Leave Sell Back Program is contingent upon approval of the Board annually and payment is made in November. All leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. The computed liability is in compliance with GASB 16, *Accounting for Compensated Absences*.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

9. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method and issuance costs are expensed as incurred.

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

10. Unearned Revenues

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

11. Interfund Transactions

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

12. Net Position/Fund Balances

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

- *Nonspendable Fund Balance* – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.
- *Restricted Fund Balance* – This classification includes amounts for which constraints have been placed on the use of the resources either (a)

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

12. Net Position/Fund Balances (Continued)

externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

- *Committed Fund Balance* – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners. These amounts cannot be used for any other purpose unless the Board of Commissioners remove or change the specific use by taking the same type of action (resolution) that was employed when the funds were initially committed.
- *Assigned Fund Balance* – This classification includes amounts that are constrained by the County’s intent to be used for a specific purpose but are neither restricted nor committed. The Board of Commissioners delegated the responsibility to approve/or remove assigned fund balance that reflect the Commissioner’s intended use of the resources to the Budget Director.
- *Unassigned Fund Balance* – This classification represents amounts that are available for any purpose. The General Fund is the only fund that reports a positive unassigned fund balance.

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

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

The government-wide and business-type activities fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- *Net Investment in Capital Assets* – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- *Restricted Net Position* – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- *Unrestricted Net Position* – This category represents net position of the County, not restricted for any project or other purpose.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

12. Net Position/Fund Balances (Continued)

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

13. Deferred Inflows and Deferred Outflows 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 assets 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 15. 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 16. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets 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 five items that qualified for reporting in this category. Deferred inflows related to pensions are described further in Note 15. 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 16. 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 and the Opioid Settlement as a deferred inflow of resources. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

13. Deferred Inflows and Deferred Outflows of Resources (Continued)

Lease-related amounts are recognized at the inception of the lease. The deferred inflow of resources is recorded in amount equal to the corresponding lease receivable plus certain additional amounts received from the lessee at or before commencement of the lease term that relate to future periods, less any incentives paid to, or on behalf of the lessee at or before commencement of the lease term. The inflow of resources is recognized in a systematic and rational manner over the term of the lease.

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.

15. Leases/Subscription Based I.T. Arrangements

The County is a lessee for noncancellable leases of equipment/software contracts. The County recognizes a lease liability and an intangible right-to-use lease/subscription asset in the government-wide financial statements. The County recognizes lease/subscription liabilities with an initial, individual value of \$1.00 or more.

At the commencement of a lease/software contract, the County initially measures the lease/subscription liability at the present value of payments expected to be made during the lease/contract term. Subsequently, the lease/subscription liability is reduced by the principal portion of lease/contract payments made. The lease/subscription asset is initially measured at the initial amount of the lease/subscription liability, adjusted for lease/contract payments made at or before the commencement date, plus certain initial direct costs. Subsequently, the lease/subscription asset is amortized on a straight-line basis over its useful life.

Key estimates and judgements related to leases include how the County determines (1) the discount rate it uses to discount the expected lease/contract payments to present value, (2) lease/contract term, and (3) lease/contract payments.

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease/contract term includes the noncancellable period of the lease/contract. Lease/contract payments included in the measurement of the lease/subscription liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstance that would require a remeasurement of its lease/software contract and will remeasure the lease/subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

15. Leases/Subscription Based I.T. Arrangements (Continued)

Lease/subscription assets are reported with other capital assets and lease/subscription liabilities are reported with long-term debt on the statement of net position.

G. Adoption of Governmental Accounting Standards Board Statements

The County adopted the remaining provisions of GASB Statement No. 93, "*Replacement of Interbank Offered Rates*". The adoption of this statement had no effect on previously reported amounts.

The County adopted the provisions of GASB Statement No. 94, "*Public-Private and Public-Public Partnerships and Availability Payment Arrangements*". The adoption of this statement had no effect on previously reported amounts.

The County adopted the provisions of GASB Statement No. 96, "*Subscription-Based Information Technology Arrangements*". The adoption of this statement resulted in the County recording a subscription asset/liability and additional footnote disclosure.

The County adopted certain provisions of GASB Statement No. 99, "*Omnibus 2022*". The adoption of this statement had no effect on previously reported amounts.

H. Pending Changes in Accounting Principles

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

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

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

In December 2023, the GASB issued Statement No. 102, "*Disclosure of Certain Risks*." The County is required to adopt Statement No. 102 for its calendar year 2025 financial statements.

In April 2024, the GASB issued Statement No. 103, "*Financial Reporting Model Improvements*". The County is required to adopt the provisions of Statement No. 103 for its calendar year 2026 financial statements.

In September 2024, the GASB issued Statement No. 104, "*Disclosure of Certain Capital Assets*". The County is required to adopt the provisions of Statement No. 104 for its calendar year 2026 financial statements.

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

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Component Units – Summary of Significant Accounting Principles

Dauphin County Conservation District

Basis of Accounting

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

Cash and Cash Equivalents

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

Restricted Assets

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

Investments

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

	<u>Estimated Useful Lives</u>
Land Improvements	20 years
Buildings and Improvements	20-40 years
Machinery and Equipment	3-6 years
Leasehold Assets	4 years

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Dauphin County Conservation District (Continued)

Unearned Revenues

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

Deferred Outflows and Deferred Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to 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 assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District had one item that qualified for reporting in this category related to leases.

Lease-related amounts are recognized at the inception of the lease. The deferred inflow of resources is recorded in an amount equal to the corresponding lease receivable plus certain additional amounts received from the lessee at or before the commencement of the lease term that relate to future periods, less any incentives paid to, or on behalf of the lessee at or before the commencement of the lease term. The inflow of resources is recognized in a systematic and rational manner over the term of the lease.

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, 2023

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)

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, 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.
- *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

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Dauphin County Conservation District (Continued)

Net Position / Fund Balance

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 ("General Authority")

Measurement Focus and Basis of Accounting

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

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

Conduit Debt Issues

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

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

Use of Estimates

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

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Cash and Cash Equivalents

For the 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.

Prepaid Expenses

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

Capital Assets

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

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

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

	<u>Estimated Useful Lives</u>
Land Improvements	7-30 years
Buildings	30 years
Building Improvements	15 years
Right-to-use lease equip	3-5 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

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Inventory (Continued)

and maintenance and also represents items for sale. Inventory is expensed when the items are used or sold.

Leases

As discussed further in Note 18, the Authority is a lessor for noncancellable leases and recognizes a lease receivable and a deferred inflow of resources in the balance sheet. At the commencement of a lease, the Authority initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow or resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the Authority determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The Authority uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of variable payments from the lessee, increasing on an annual basis.

The Authority monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Unearned Revenue

Unearned revenue, presented in the Dauphin Highlands Golf Course Fund, consists of unredeemed gift certificates and unearned membership revenue. Revenue is recognized from gift cards the earlier of when they are redeemed by the customer or two years (estimated expiration date). 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 membership was sold. Unearned membership revenue consists of those memberships sold from September through December that will not be utilized until the subsequent golf season.

Unearned revenue, presented in the Riverfront Office Center Fund, consists of prepaid rent revenue. Revenue is recognized when the tenants utilize the property during the period to which the pre-payment relates.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Restricted Assets

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

Net Position

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

For the time period that 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 except revenues explicitly deemed nonoperating in accordance with Governmental Accounting Standards Board (GASB). 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, 2023

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 (except for intangible right-to-use lease assets). Donated capital assets are recorded at estimated 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
Lease Buildings	14

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

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Case Management Unit (Continued)

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, 2020.

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 proprietary funds. 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, 2023 consist of cash held in bank accounts.

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.

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

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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:

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

Long-Term Obligations

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

Net Position

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

a. *Net Investment in Capital Assets* – This category groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.

b. *Restricted Net Position* – This category represents net position of the IDA that is restricted for project or other purposes.

c. *Unrestricted Net Position* – This category represents net position of the IDA that is not restricted for any project or other purpose.

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

Deferred Outflows 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 assets 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 any items that qualify for reporting in this category.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

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 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 assets that applies to future periods and 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 any items that qualify for reporting in this category.

Dauphin County Economic Development Corporation ("DCEDC")

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

The DCEDC's financial statements are presented on the accrual basis of accounting in accordance with 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 Standards 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 Statement of Net Position. 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.

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

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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.

Restricted Assets

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 higher interest rates. At December 31, 2023 the restricted cash balance was \$7,123,458 and the restricted due from related party was \$1,116,690.

Capital Assets

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

Buildings	39 years
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Long-Term Liabilities

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

Net Position

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

- a. *Net Investment in Capital Assets* – This category groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

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 assets that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The DCEDC did not have any items that qualify 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 assets that applies to future periods and represents an acquisition of net position that applies to future periods, respectively, and so will not be recognized as an inflow of resources (revenue) until that time. The DCEDC did not have any items that qualify 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.

Income Taxes

The DCEDC is exempt from the federal income under Section 501(c)(3) of the Internal Revenue Code and files Form 990, Return of Organization Exempt from Income Tax with the Internal Revenue Service. 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, 2023.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 2: DEPOSITS, INVESTMENTS, AND FAIR VALUE MEASUREMENT

The County's investments at December 31, 2023 were as follows:

Governmental Funds

Fort Hunter Permanent Fund

Fixed Income Mutual Funds - Bonds	\$ 721,869
Equity Mutual Funds - Stocks	<u>797,248</u>
Total Permanent Fund	<u>1,519,117</u>
Total Governmental Funds	<u>1,519,117</u>

Fiduciary Funds

Retirement Fund

International Equities	116,763,899
Fixed Income Mutual Funds	62,909,396
Equity Funds	208,263,301
Real Estate/Alternative	<u>53,015,766</u>
Total Retirement Fund	<u>440,952,362</u>
Total Fiduciary Funds	<u>440,952,362</u>
Total Investments	<u><u>\$ 442,471,479</u></u>

As of December 31, 2023, 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	\$ 721,869	\$ -	\$ -	\$ 721,869	\$ -
Fixed Income Mutual Funds	<u>\$ 62,909,396</u>	<u>-</u>	<u>-</u>	<u>\$ 62,909,396</u>	<u>-</u>
Total	<u>\$ 63,631,265</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,631,265</u>	<u>\$ -</u>

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").

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

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

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

Custodial Credit Risk. For deposits and investments, custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At December 31, 2023, \$58,225,170 of the County's deposits were exposed to custodial credit risk, as they are collateralized with securities held by the pledging financial institution and uninsured. At December 31, 2023, \$17,643 of the County's retirement or governmental fund investments were exposed to custodial credit risk. The County does not have a written policy to limit its exposure to custodial credit risk.

The County's cash equivalents of \$71,125,908 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, 2023, 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 Fund's Investment Policy states that no issuer, other than the U.S. Government or other Federal agencies, may represent more than 5% of the total bond portfolio at time of purchase. The 5% limitation does not apply to issues of the U.S. Treasury securities or other Federal Agencies. No more than the greater of 5% or weighting in the relevant index of the total equity portfolio at market value may be invested in equity of any one corporation. Ownership of the shares of one company are limited to no more than 5% and no more than 40% of equity at market value may be held in any one sector.

At December 31, 2023, the County is not subject to concentration of credit risk.

Fair Value Measurement

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

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

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

The County had the following recurring fair value measurements for its operating accounts as of December 31, 2023:

- Fixed income mutual funds – bonds of \$721,869 and equity mutual funds – stocks of \$797,248 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, 2023:

Investments by Fair Value Level	12/31/23	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Fixed Income Mutual Funds	\$ 62,909,396	\$ 62,909,396	\$ -	\$ -
Equity Funds	208,263,301	208,263,301		
International Equities	116,763,899	116,763,899	-	-
Real Estate/Alternative	53,015,766	-	-	53,015,766
Total Investments by Fair Value Level	<u>\$ 440,952,362</u>	<u>\$ 387,936,596</u>	<u>\$ -</u>	<u>\$ 53,015,766</u>

Fixed Income Mutual Funds, International Equities, and Equity Funds are valued using prices quoted in active markets for those securities. Real Estate/Alternative Investments are valued based on internal valuation models.

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, 2023, the District's cash balance was \$467,041 and its bank balance was \$472,179. Of this bank balance, \$222,179 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 \$4,480,677 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.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

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

Component Units – Deposit and Investment Risk (Continued)

Dauphin County General Authority (“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.

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, 2023, the book balance of the Authority’s unrestricted deposits was \$3,549,890 and the bank balance was \$3,549,895. Of the unrestricted bank balance, \$250,000 was covered by federal depository insurance, and \$3,299,895 was collateralized under Act 72 of the 1971 session of the Pennsylvania General Assembly for the protection of public depositors. At December 31, 2023, the book balance of the Authority’s restricted deposits was \$5,278,659 and the bank balance was \$5,277,321. Of the restricted bank balance, \$33,848 was covered by federal depository insurance, and \$5,243,473 was collateralized under Act 72.

Investments

The Authority’s Level 1 investments reported at December 31, 2023 are as follows:

	Fair Value
Restricted	
Money market funds	\$ 1,948,525

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, 2023.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

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

Component Units – Deposit and Investment Risk (Continued)

Dauphin County General Authority (“General Authority”) (Continued)

Deposits and Investments (Continued)

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.

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, 2023, CMU’s cash balance was \$3,696,504 and its bank balance was \$4,249,828. Of this bank balance for June 30, 2023, \$1,605,199 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”)

Deposits

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

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, 2023, the IDA’s cash balance was \$9,433,690, and its bank balance was \$9,609,362. At September 30, 2023, \$8,241,301 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, 2023, the DCEDC’s cash balance was \$7,281,332, and its bank balance was \$7,601,699. At December 31, 2023, \$6,221,314 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, 2023

NOTE 3: RESTRICTED ASSETS

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

	<u>Cash</u>
Governmental Funds	
General Fund	
Amounts held in escrow for various purposes including escheatable funds	\$ 5,389,043
Amounts held for Emergency Rental Assistance Program payments	5,983,680
Amounts held for Harrisburg City Trash deposits	632,613
Amounts Reserved for Workers' Compensation Liabilities	<u>377,180</u>
Total General Fund	<u>12,382,516</u>
Capital Projects Fund	<u>4,664,888</u>
Opioid Litigation Fund	<u>1,890,076</u>
Fort Hunter Permanent Fund	<u>2,131</u>
Total Governmental Funds	<u>\$ 18,939,611</u>
Human Services Building Fund	<u>878,446</u>
Total Business-Type Funds	<u>\$ 878,446</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 \$1,212,388 at December 31, 2023 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 higher interest rates. At December 31, 2023 the restricted cash balance was \$7,123,458 and the restricted due from related party was \$1,160,690.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

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; 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, 2023, the restricted cash balance was \$8,691,410.

Dauphin County General Authority (“General 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, 2023, the Authority had restricted cash and cash equivalents of \$5,278,659 and restricted investments of \$1,948,525.

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, 2023, was \$377,180 and is included in the restricted cash amount in the General Fund. The purpose of the account is to provide a source of funds for claimants entitled to benefits under Article III Section 305 of the Pennsylvania Workers’ Compensation Act in case the County could not pay claims.

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

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

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

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, 2023 and 2022.

	2023	2022
Balances as of January 1	\$ 1,818,874	\$ 1,424,469
Add: Incurred Claims and Changes in Estimates Related to:		
Prior Years	(144,516)	357,701
Current Year	170,572	943,060
	26,056	1,300,761
Less: Payment of Claims Related to:		
Prior Years	585,187	409,814
Current Year	93,595	496,542
	678,782	906,356
Balances as of December 31	\$ 1,166,148	\$ 1,818,874

The foregoing reconciliation reflects an excess estimate of the December 31, 2022 liability for workers' compensation self-insurance of \$144,516. The changes in these liabilities were primarily the result of changes in estimates as more information became available.

As of December 31, 2023 the accrued liability for workers' compensation claims on an undiscounted basis was \$1,291,191. The balance is intended to be sufficient to provide for the ultimate payment of benefits for outstanding incurred losses as of December 31, 2023.

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 2023, no liability has been recorded for claims incurred, but not paid as of December 31, 2023.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

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, 2023, CMU is liable for all claims up to an aggregate of \$2,937,193 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, 2023, CMU has recorded a liability for claims incurred but not yet paid. During 2023, no individuals exceeded \$95,000 in settlements. Two individuals exceeded insurance coverage in the prior year. The claims liability is included in Accrued Expenses on the Statement of Net Position.

	<u>2023</u>	<u>2022</u>
Balance as of July 1	\$ 125,482	\$ 448,203
Add: Incurred claims relating to:		
Current year	1,393,279	1,950,867
	1,518,761	2,399,070
Less: Payment of claims relating to:		
Prior years	138,580	125,482
Current year	1,241,601	2,148,106
	1,380,181	2,273,588
Balance as of June 30	\$ 138,580	\$ 125,482

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 2023. 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, 2023

NOTE 5: CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2023 was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Governmental Activities:</u>				
Capital Assets, Not Being Depreciated:				
Land	\$ 2,502,803	\$ -	\$ -	\$ 2,502,803
Intangible Assets	1,017,419	122,185	-	1,139,604
Construction in Progress - Infrastructure	2,340,044	21,776	(2,361,820)	-
Construction in Progress	3,099,587	5,270,617	(2,754,711)	5,615,493
Total Capital Assets, Not Being Depreciated	8,959,853	5,414,578	(5,116,531)	9,257,900
Capital Assets, Being Depreciated				
Infrastructure	25,480,738	2,361,819	-	27,842,557
Buildings and Improvements	126,824,108	929,600	-	127,753,708
Machinery and Equipment	55,063,823	1,399,526	(63,194)	56,400,155
Financed Assets	23,409,382	2,213,315	-	25,622,697
Lease Equipment	259,752	294,643	(26,013)	528,382
Lease Building	9,106,502	1,089,300	-	10,195,802
Lease Infrastructure	359,247	-	-	359,247
Software Subscriptions	-	14,783,698	-	14,783,698
Total Capital Assets, Being Depreciated	240,503,552	23,071,901	(89,207)	263,486,246
Less Accumulated Depreciation and Amortization For:				
Infrastructure	(10,531,117)	(609,147)	-	(11,140,264)
Buildings and Improvements	(63,861,499)	(2,837,770)	-	(66,699,269)
Machinery and Equipment	(41,446,920)	(4,394,914)	63,194	(45,778,640)
Financed Assets	(11,613,543)	(2,106,557)	-	(13,720,100)
Lease Equipment	(55,207)	(122,821)	26,013	(152,015)
Lease Building	(1,680,631)	(1,692,679)	-	(3,373,310)
Lease Infrastructure	(31,338)	(31,340)	-	(62,678)
Software Subscriptions	-	(3,737,606)	-	(3,737,606)
Total Accumulated Depreciation and Amortization	(129,220,255)	(15,532,834)	89,207	(144,663,882)
Total Capital Assets, Being Depreciated, Net	111,283,297	7,539,067	-	118,822,364
Governmental Activities Capital Assets, Net	\$ 120,243,150	\$ 12,953,645	\$ (5,116,531)	\$ 128,080,264
<u>Business-Type Activities:</u>				
Capital Assets, Not Being Depreciated:				
Land	\$ 111,492	\$ -	\$ -	\$ 111,492
Construction in Progress	2,204,473	150,775	-	2,355,248
Total Capital Assets, Not Being Depreciated	2,315,965	150,775	-	2,466,740
Capital Assets, Being Depreciated				
Buildings and Improvements	19,638,381	-	-	19,638,381
Machinery and Equipment	869,328	26,920	-	896,248
Furniture and Fixtures	6,849	-	-	6,849
Financed Assets	-	28,000	-	28,000
Lease Equipment	1,368	-	-	1,368
Total Capital Assets, Being Depreciated	20,515,926	54,920	-	20,570,846
Less Accumulated Depreciation and Amortization For:				
Buildings and Improvements	(18,317,725)	(107,225)	-	(18,424,950)
Machinery and Equipment	(547,080)	(111,149)	-	(658,229)
Furniture and Fixtures	(5,309)	(685)	-	(5,994)
Financed Assets	-	(2,800)	-	(2,800)
Lease Equipment	(212)	(342)	-	(554)
Total Accumulated Depreciation and Amortization	(18,870,326)	(222,201)	-	(19,092,527)
Total Capital Assets, Being Depreciated, Net	1,645,600	(167,281)	-	1,478,319
Business-Type Activities Capital Assets, Net	\$ 3,961,565	\$ (16,506)	\$ -	\$ 3,945,059

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 5: CAPITAL ASSETS (Continued)

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

Governmental Activities:

General Governmental	\$ 5,281,918
Judiciary	2,602,804
Conservation and Development	20,980
Human Services	1,328,632
Culture and Recreation	211,590
Public Safety	5,477,763
Public Works	<u>609,147</u>

Total Depreciation Expense - Governmental Activities	<u>\$ 15,532,834</u>
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Business-Type Activities:

Public Works	\$ 153,064
Human Services	42,878
Culture and Recreation	<u>26,259</u>

Total Depreciation Expense - Business-Type Activities	<u>\$ 222,201</u>
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Component Units – Capital Assets

Dauphin County Conservation District

Capital Assets activity for the year ended December 31, 2023 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, Being Depreciated				
Land Improvements	\$ 202,495	\$ -	\$ -	\$ 202,495
Building & Improvements	1,272,398	-	-	1,272,398
Machinery & Equipment	299,252	-	(31,168)	268,084
Vehicles	15,241	-	-	15,241
Total Capital Assets, Being Depreciated	<u>1,789,386</u>	<u>-</u>	<u>(31,168)</u>	<u>1,758,218</u>
Less Accumulated Depreciation and Amortization for:				
Land Improvements	(129,445)	(10,125)	-	(139,570)
Building & Improvements	(871,147)	(33,714)	-	(904,861)
Machinery & Equipment	(278,657)	(9,321)	31,168	(256,810)
Vehicles	(15,241)	-	-	(15,241)
Total Accumulated Depreciation and Amortization	<u>(1,294,490)</u>	<u>(53,160)</u>	<u>31,168</u>	<u>(1,316,482)</u>
Capital Assets, Being Depreciated, net	<u>\$ 494,896</u>	<u>\$ (53,160)</u>	<u>\$ -</u>	<u>\$ 441,736</u>

Depreciation expense for the year ended December 31, 2023 was \$53,160.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 5: CAPITAL ASSETS (Continued)

Component Units – Capital Assets (Continued)

Dauphin County General Authority (“General Authority”)

Changes in Capital Assets of the business-type activities at December 31, 2023 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>72,715</u>	<u>-</u>	<u>-</u>	<u>72,715</u>
Total capital assets, not being depreciated	<u>2,088,666</u>	<u>-</u>	<u>-</u>	<u>2,088,666</u>
Capital assets, being depreciated				
Land improvements	7,181,602	43,199	-	7,224,801
Buildings	51,397,461	36,319	-	51,433,780
Building improvements	610,929	32,924	-	643,853
Golf course equipment	1,989,479	639,106	(246,285)	2,382,300
Other equipment	<u>58,370</u>	<u>10,502</u>	<u>-</u>	<u>68,872</u>
Total capital assets, being depreciated	<u>61,237,841</u>	<u>762,050</u>	<u>(246,285)</u>	<u>61,753,606</u>
Less accumulated depreciation and amortization for:				
Land improvements	5,553,063	335,300	-	5,888,363
Buildings	38,384,600	2,019,188	-	40,403,788
Building improvements	480,232	19,495	-	499,727
Golf course equipment	1,822,593	55,071	(246,285)	1,631,379
Other equipment	<u>39,373</u>	<u>880</u>	<u>-</u>	<u>40,253</u>
Total accumulated depreciation and amortization	<u>46,279,861</u>	<u>2,429,934</u>	<u>(246,285)</u>	<u>48,463,510</u>
Capital assets, being depreciated, net	<u>14,957,980</u>	<u>(1,667,884)</u>	<u>-</u>	<u>13,290,096</u>
Capital assets, net	<u>\$ 17,046,646</u>	<u>\$ (1,667,884)</u>	<u>\$ -</u>	<u>\$15,378,762</u>

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 5: CAPITAL ASSETS (Continued)

Component Units – Capital Assets (Continued)

Case Management Unit

Capital assets activity for the year ended June 30, 2023 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets being depreciated:				
Furniture and Equipment	\$1,469,451	\$ 23,057	\$ 240,809	\$1,251,699
Leasehold Improvements	164,191	-	-	164,191
Lease Building	4,460,198	-	-	4,460,198
Total Capital Assets, Being Depreciated	6,093,840	23,057	240,809	5,876,088
Less Accumulated Depreciation for:				
Furniture and Equipment	(1,355,599)	(41,631)	(240,809)	(1,156,421)
Leasehold Improvements	(142,668)	(4,670)	-	(147,338)
Lease Building	(660,770)	(330,385)	-	(991,155)
Total Accumulated Depreciation	(2,159,037)	(376,686)	(240,809)	(2,294,914)
Total Capital Assets, net	\$3,934,803	\$ (353,629)	\$ -	\$3,581,174

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, 2023

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, 2023:

	Balance October 1, 2022	Additions	Disposals	Balance September 30, 2023
Capital assets, not being depreciated:				
Land	\$ 212,797	\$ -	\$ -	\$ 212,797
Total capital assets, not depreciated	212,797	-	-	212,797
Capital assets, being depreciated:				
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	8,812,108	-	-	8,812,108
Less accumulated depreciation for:				
Office furniture and equipment	(14,521)	-	-	(14,521)
Equipment – Solar farm phase I	(2,133,633)	(193,193)	-	(2,326,826)
Equipment – Solar farm phase II	(1,454,334)	(158,711)	-	(1,613,045)
Total accumulated depreciation	(3,602,488)	(351,904)	-	(3,954,392)
Total capital assets, being depreciated, net	5,209,620	(351,904)	-	4,857,716
Total capital assets, net	\$ 5,422,417	\$ (351,904)	\$ -	\$ 5,070,513

Depreciation expense was \$351,904 in the Financing Fund for the year ended September 30, 2023.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

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, 2023:

	Balance January 1, 2023	Additions	Deletions	Balance December 31, 2023
Capital Assets, Being Depreciated:				
Buildings	\$ 2,068,611	\$ -	\$ -	\$ 2,068,611
Total Capital Assets, Being Depreciated	2,068,611	-	-	2,068,611
Less Accumulated Depreciation for:				
Buildings	(908,327)	(53,041)	-	(961,368)
Total Accumulated Depreciation	(908,327)	(53,041)	-	(961,368)
Total capital assets, being depreciated, net	1,160,284	(53,041)	-	1,107,243
Total capital assets, net	\$ 1,160,284	\$ (53,041)	\$ -	\$ 1,107,243

Depreciation expense was \$53,041 for the year ended December 31, 2023.

NOTE 6: CONDUIT DEBT ISSUES

Component Unit - Conduit Debt Issues

Dauphin County General Authority (“General Authority”)

The following Conduit debt issues were outstanding at December 31, 2023:

University of Pittsburgh Medical Center	\$ 83,385,000
University of Pittsburgh Medical Center	78,130,000
Harrisburg University	100,000,000
Harrisburg University	49,135,000
	<u>\$ 310,650,000</u>

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.)

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 6: CONDUIT DEBT ISSUES (Continued)

Component Unit - Conduit Debt Issues (Continued)

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

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 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

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 6: CONDUIT DEBT ISSUES (Continued)

Component Unit - Conduit Debt Issues (Continued)

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

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

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.

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.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 6: CONDUIT DEBT ISSUES (Continued)

Component Unit - Conduit Debt Issues (Continued)

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

Guaranteed Lease Revenue Note, Series of 2010 (Hoffman Street Building)

In December 2010, the IDA authorized the issuance of a Guaranteed Lease Revenue Note totaling \$318,850 for the purpose of financing the acquisition of a building situated at 3005 Hoffman Street in Harrisburg, Dauphin County, Pennsylvania by Dauphin County. Under a financing agreement dated December 1, 2010, between the Authority and the County, the County is obligated to make monthly payments to or on behalf of the IDA in amounts required by the Note. Final maturity of the Note is December 2030. As of September 30, 2023, the balance due on the Note is \$157,826.

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.

Guaranteed Lease Revenue Note, Series of 2013 (Cameron Street Building)

In December 2013, the IDA authorized the issuance of a Guaranteed Lease Revenue Note totaling \$8,330,000 for the purpose of financing the acquisition of a building situated at 1100 South Cameron Street in Harrisburg, Dauphin County, Pennsylvania by Dauphin County. Under a financing agreement dated December 17, 2013, between the IDA and the County, 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. Final maturity of the Note is December 2033. As of September 30, 2023, the balance due on the Note is \$5,181,000.

Next Generation Farmer Loan Note, Series of 2014 (Austin Kieffer and Casara Gross)

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, 2023

NOTE 7: LONG-TERM LIABILITIES

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

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities :					
Bonds and Notes Payable					
General obligation debt	\$ 130,913,231	\$ 10,978,000	\$ (14,062,257)	\$ 127,828,974	\$ 13,441,254
Unamortized bond premium/discount (net)	5,519,762	-	(1,700,768)	3,818,994	1,418,720
Notes Payable:					
Financing Notes Payable	14,559,047	2,213,318	(1,964,214)	14,808,151	2,216,907
PIB Loans	8,130,713	-	(1,859,559)	6,271,154	1,559,827
Notes Payable	107,997	-	(36,001)	71,996	36,001
Total Notes Payable	<u>22,797,757</u>	<u>2,213,318</u>	<u>(3,859,774)</u>	<u>21,151,301</u>	<u>3,812,735</u>
Total Bonds and Notes Payable	<u>159,230,750</u>	<u>13,191,318</u>	<u>(19,622,799)</u>	<u>152,799,269</u>	<u>18,672,709</u>
Other liabilities:					
Compensated absences	10,330,124	10,080,544	(9,883,349)	10,527,319	1,076,997
Estimated liability for workers compensation claims	1,297,400	26,056	(157,308)	1,166,148	613,609
Lease Liability	8,038,519	1,383,947	(1,753,633)	7,668,833	2,211,727
Subscription Liability	-	10,552,106	(3,126,168)	7,425,938	2,619,060
Net Pension Liability	50,915,218	-	(23,695,081)	27,220,137	-
Total OPEB liability	<u>22,950,588</u>	<u>2,152,612</u>	<u>(1,433,924)</u>	<u>23,669,276</u>	<u>1,421,715</u>
Total other liabilities	<u>93,531,849</u>	<u>24,195,265</u>	<u>(40,049,463)</u>	<u>77,677,651</u>	<u>7,943,108</u>
Governmental Activities Long-Term Liabilities	<u>\$ 252,762,599</u>	<u>\$ 37,386,583</u>	<u>\$ (59,672,262)</u>	<u>\$ 230,476,920</u>	<u>\$ 26,615,817</u>
Business- Type Activities:					
Bonds Payable:					
General Obligation Debt	\$ 4,090,000	\$ -	\$ (260,000)	\$ 3,830,000	\$ 270,000
Unamortized bond premium	89,792	-	(12,788)	77,004	11,663
Notes Payable:					
Financing notes payable	-	28,000	(1,260)	26,740	5,180
Total bonds and notes payable	<u>4,179,792</u>	<u>28,000</u>	<u>(274,048)</u>	<u>3,933,744</u>	<u>286,843</u>
Other liabilities					
Compensated absences	29,445	35,777	(23,265)	41,957	4,292
Estimated liability for workers compensation claims	521,474	-	(521,474)	-	-
Lease liability	1,216	-	(319)	897	341
Total other liabilities	<u>552,135</u>	<u>35,777</u>	<u>(545,058)</u>	<u>42,854</u>	<u>4,633</u>
Business-Type Activities Long-Term Liabilities	<u>\$ 4,731,927</u>	<u>\$ 63,777</u>	<u>\$ (819,106)</u>	<u>\$ 3,976,598</u>	<u>\$ 291,476</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, Lease Notes Payable and Notes Payable are payable from General Fund tax revenues; the Pennsylvania Infrastructure Bank Loans are paid from Liquid Fuels Tax Funds).

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

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, 2023</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)	\$ 125,991
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)	1,685,000
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)	1,501,079
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)	405,649
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)	1,610,000
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)	3,150,000
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)	532,035
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)	940,400
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)	1,102,483
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)	30,535,000
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)	5,235,000

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 7: LONG-TERM LIABILITIES (Continued)

2020	\$ 5,822,550	Pennsylvania Infrastructure Bank (PIB) Loan issued to fund the Dauphin County Infrastructure Bank at an interest rate of 2.75% (Final Maturity 2030)	\$ 4,238,434
2021	54,705,000	General Obligation Bonds, Series of 2021 issued to fund the Dauphin County Retirement Fund unfunded liability.	49,950,000
2021	387,217	General Obligation Note Series A issued to fund the Dauphin County Infrastructure Bank at an interest rate of 2.15% (Final Maturity 2031)	311,008
2021	287,400	General Obligation Note Series B issued to fund the Dauphin County Infrastructure Bank at an interest rate of 2.15% (Final Maturity 2031)	158,442
2021	326,956	General Obligation Note Series D issued to fund the Dauphin County Infrastructure Bank at an interest rate of 2.15% (Final Maturity 2031)	262,607
2021	180,000	Installment agreement issued to purchase an agricultural conservation easement in conjunction with the Commonwealth of Pennsylvania at an interest rate of 2.0% (Final Maturity 2025)	71,996
2022	16,076,000	General Obligation Note Series of 2022 issued to fund the Dauphin County Infrastructure Bank at an interest rate of 3.49% (Final Maturity 2042)	15,336,000
2022	2,573,000	General Obligation Note Series A of 2022 issued to fund a broadband project at an interest rate of 3.69% (Final Maturity 2032)	2,473,000
2023	10,978,000	General Obligation Note Series of 2023 issued to fund the Dauphin County Infrastructure Bank at an interest rate of 4.86% (Final Maturity 2043)	10,978,000
			\$ 134,172,124

The County finances various buildings and equipment and has debt through financing notes payable. The balance of these notes at December 31, 2023 for governmental activities and business-type activities was \$14,808,151 and 26,740, respectively. The notes have maturity varying interest rates and maturity dates ranging from 2024 to 2038.

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 December 2023, the County issued the General Obligation Note Series of 2023 in the amount of \$10,978,000 to fund municipal projects through the Dauphin County Infrastructure Bank. The Notes final maturity is December 1, 2043, and carries an interest rate of 4.86%.

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

Years Ended December 31:	General Obligation Principal Requirements	Notes Payable Principal Requirements	Total Principal Requirements	General Obligation Interest Requirements	Notes Payable Interest Requirements	Total Interest Requirements	Total Debt Service Requirements
2024	\$13,441,254	\$3,861,557	\$17,302,811	\$4,431,998	\$648,704	\$5,080,702	\$22,383,513
2025	13,879,152	3,814,319	17,693,471	3,952,918	534,609	4,487,527	22,180,998
2026	14,377,451	2,819,055	17,196,506	3,409,081	421,935	3,831,016	21,027,522
2027	14,909,651	1,904,942	16,814,593	2,834,363	332,653	3,167,016	19,981,609
2028	9,748,953	1,533,401	11,282,354	2,227,154	337,785	2,564,939	13,847,293
2029-2033	23,881,478	5,591,779	29,473,257	7,994,527	955,648	8,950,175	38,423,432
2034-2038	22,243,035	1,626,248	23,869,283	4,622,723	190,446	4,813,169	28,682,452
2039-2043	15,348,000	-	15,348,000	1,215,930	-	1,215,930	16,563,930
	\$ 127,828,974	\$ 21,151,301	\$ 149,980,275	\$ 30,688,694	\$ 3,421,780	\$ 34,110,474	\$ 183,090,749

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 7: LONG-TERM LIABILITIES (Continued)

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

Years Ended December 31:	General Obligation Principal Requirements	Notes Payable Principal Requirements	Total Principal Requirements	General Obligation Interest Requirements	Notes Payable Interest Requirements	Total Interest Requirements	Total Debt Service Requirements
2024	\$ 270,000	\$ 5,180	\$ 275,180	\$ 111,544	\$ 1,084	\$ 112,628	\$ 387,808
2025	280,000	5,410	285,410	100,747	854	101,601	387,011
2026	290,000	5,650	295,650	89,543	614	90,157	385,807
2027	300,000	5,901	305,901	80,844	363	81,207	387,108
2028	305,000	4,599	309,599	74,844	101	74,945	384,544
2029-2033	1,655,000	-	1,655,000	255,981	-	255,981	1,910,981
2034-2038	730,000	-	730,000	33,000	-	33,000	763,000
	<u>\$ 3,830,000</u>	<u>\$ 26,740</u>	<u>\$ 3,856,740</u>	<u>\$ 746,503</u>	<u>\$ 3,016</u>	<u>\$ 749,519</u>	<u>\$ 4,606,259</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, 2023, \$3,830,000 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, 2023, the County has not recorded an arbitrage liability in its financial statements.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 7: LONG-TERM LIABILITIES (Continued)

Component Units - Long-term Debt

Dauphin County General Authority ("General Authority")

Long-term debt outstanding at December 31, 2023 is as follows:

Office and Parking Revenue Bonds (Riverfront Office Center):		
Series C of 1998 - Capital Appreciation Bonds	\$	8,453,422
Series of 2019		1,212,300
Series of 2020		19,380,000
Dauphin County Guaranteed Lease Revenue Note (Magisterial District Justice Fund):		
Series of 2017		4,502,994
Dauphin County Guaranteed Revenue Bonds (Dauphin Highlands):		
Series of 2020		925,543
Series of 2022		7,287,255
	<u>\$</u>	<u>41,761,514</u>

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

Current portion of long-term debt	\$	2,723,089
Long-term debt, net of current portion		39,038,425
	<u>\$</u>	<u>41,761,514</u>

Long-term liability activity for the Authority's business-type activities for the year ended December 31, 2023, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds Payable	\$ 7,891,326	\$ 562,096	\$ -	\$ 8,453,422	\$ 700,000
Direct Placement: Bonds Payable	30,546,832	-	(1,741,734)	28,805,098	1,790,008
Note Payable	4,770,347	-	(267,353)	4,502,994	233,081
	<u>\$ 43,208,505</u>	<u>\$ 562,096</u>	<u>\$ (2,009,087)</u>	<u>\$ 41,761,514</u>	<u>\$ 2,723,089</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, 2023.

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

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

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 7: LONG-TERM LIABILITIES (Continued)

Component Units - Long-term Debt (Continued)

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

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

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

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

Series C of 1998

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

<u>Maturity Dates</u>	<u>Stated Values at Issuance</u>	<u>Maturity Values</u>	<u>Discount</u>	<u>Accreted Value</u>
July 1, 2024	\$ 304,140	\$ 700,000	\$ 68,642	\$ 676,326
July 1, 2026	265,047	1,450,000	310,315	1,220,856
January 1, 2027	256,074	1,820,000	437,874	1,480,570
July 1, 2027	247,411	1,820,000	484,611	1,430,502
January 1, 2028	3,310,677	4,800,000	1,397,232	3,645,168
	<u>\$ 4,383,349</u>	<u>\$10,590,000</u>	<u>\$2,698,674</u>	<u>\$8,453,422</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 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

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 7: LONG-TERM LIABILITIES (Continued)

Component Units - Long-term Debt (Continued)

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

Series of 2019 (Continued)

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 SOFR plus 2%, not to exceed 6%. The collateral for the Bond is secured by the revenues from the Riverfront Office Complex as outlined in the Series 2015 Indenture.

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

Years	Interest Rate	Principal	Interest	Total
2024	4.70%	\$ 71,200	\$ 51,855	\$ 123,055
2025	6.00%	75,600	67,258	142,858
2026	6.00%	80,300	62,517	142,817
2027	6.00%	85,200	57,484	142,684
2028	6.00%	90,500	52,277	142,777
2029-2033	6.00%	543,900	162,280	706,180
2034-2035	6.00%	265,600	16,589	282,189
		\$ 1,212,300	\$ 470,260	\$ 1,682,560

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 SOFR 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.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 7: LONG-TERM LIABILITIES (Continued)

Component Units - Long-term Debt (Continued)

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

Series of 2020 (Continued)

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
2024	2.90%	\$ 1,435,000	\$ 560,978	\$ 1,995,978
2025	2.90%	1,490,000	516,916	\$ 2,006,916
2026	2.90%	1,525,000	472,878	\$ 1,997,878
2027	2.90%	1,575,000	427,684	\$ 2,002,684
2028	2.90%	1,615,000	382,095	\$ 1,997,095
2029-2033	2.9%-6.0%	8,835,000	1,158,572	\$ 9,993,572
2034-2035	6.00%	2,905,000	86,090	\$ 2,991,090
		<u>\$ 19,380,000</u>	<u>\$ 3,605,213</u>	<u>\$ 22,985,213</u>

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

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

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

The 2017 Notes bear interest and mature as follows:

Years	Interest Rate	Principal	Interest	Total
2024	3.00%	\$ 233,081	\$ 132,820	\$ 365,901
2025	3.00%	261,679	125,096	\$ 386,775
2026	3.00%	269,638	117,137	\$ 386,775
2027	3.00%	277,840	108,935	\$ 386,775
2028	5.00%	286,290	167,475	\$ 453,765
2029-2033	5.00%	1,567,488	610,646	\$ 2,178,134
2034-2038	5.00%	1,606,978	190,446	\$ 1,797,424
		<u>\$ 4,502,994</u>	<u>\$ 1,452,555</u>	<u>\$ 5,955,549</u>

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

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 7: LONG-TERM LIABILITIES (Continued)

Component Units - Long-term Debt (Continued)

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

Dauphin County Guaranteed Revenue Bonds – Series A and B of 2016, Series 2020, and Series 2022 (Dauphin Highlands)

The Authority's 1993 Series Capital Appreciation Bonds were advance refunded in 2005. As a result, the liability for those bonds has been removed from the Authority. During the year ended December 31, 2023, the 1993 Series Capital Appreciation Bonds were paid in full.

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. The net proceeds of Series B of 2016 Bonds were used to currently refund the Series B of 2011 Bonds. As a result, the liability for Series A and B of 2011 Bonds has been removed from the Dauphin Highlands. During the year ended December 31, 2019, the Series B of 2016 Bonds were paid in full. During the year ended December 31, 2022, the Series A of 2016 Bonds were currently refunded through the issuance of Guaranteed Revenue Bonds, Series of 2022 (Series of 2022 Bonds).

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 SOFR plus 1.50%. In no event will the interest rate exceed the lesser of 5.50% or the maximum rate allowed by law. The interest rate on these bonds as of December 31, 2023 was 5.5%. The County has pledged its full faith, credit, and taxing power to guarantee the debt service payments related to both principal and interest due on the Series of 2020 Bonds.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 7: LONG-TERM LIABILITIES (Continued)

Component Units - Long-term Debt (Continued)

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

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

Using the interest rate in effect at December 31, 2023, the Series of 2020 Bonds mature as follows:

Years	Principal Amount	Interest	Total
2024	\$ 116,900	\$ 47,710	\$ 164,610
2025	121,700	41,148	\$ 162,848
2026	126,700	34,317	\$ 161,017
2027	131,900	27,206	\$ 159,106
2028	137,200	19,806	\$ 157,006
2029-2030	291,142	16,195	\$ 307,337
Total	<u>\$ 925,542</u>	<u>\$ 186,382</u>	<u>\$ 1,111,924</u>

In April 2022, the Authority issued Series of 2022 Bonds in the principal amount of \$7,542,000. The Series of 2022 Bonds were issued to currently refund the Series A of 2016 Bonds. Principal maturities occur on June 1, 2022 through 2052. The interest rate on Series of 2022 Bonds is fixed at 2.85% through April 25, 2029 and will then change annually and be equal to the Prime Rate. In no event will the interest rate exceed the lesser of 5.00% or the maximum rate allowed by law. 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 2022 Bonds.

Using the maximum rate of 5% after April 25, 2029, the Series of 2022 Bonds mature as follows:

Years	Principal Amount	Interest	Total
2024	\$ 166,908	\$ 205,518	\$ 372,426
2025	171,728	200,698	372,426
2026	176,687	195,740	372,427
2027	181,788	190,638	372,426
2028	187,038	185,389	372,427
2029-2033	1,052,949	1,428,927	2,481,876
2034-2038	1,210,481	1,192,208	2,402,689
2039-2043	1,388,459	868,219	2,256,678
2044-2048	1,592,667	496,590	2,089,257
2049-2052	1,158,551	97,924	1,256,475
Total	<u>\$ 7,287,256</u>	<u>\$ 5,061,851</u>	<u>\$ 12,349,107</u>

If the Authority fails to generate sufficient revenues to pay debt service on the Series of 2020 or Series of 2022, or ceases revenue generating operations, or if other monies set

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 7: LONG-TERM LIABILITIES (Continued)

Component Units - Long-term Debt (Continued)

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

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

aside for such purposes are insufficient, the County will be required to pay principal and interest on such bonds when due pursuant to the County Bond Guaranty Agreement among the County, The Authority, and the trustee for the bonds. In accordance with the County Bond Guaranty Agreement, if such payments are made by the County, the Authority is required to reimburse the County from any monies available for that purpose under the Trust Indenture. Dauphin Highlands has incurred substantial accumulated losses and has a negative net position.

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

Dauphin County Industrial Development Authority ("IDA")

Financing Fund

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

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

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

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

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>
\$ 65,759	\$ 188,653	Variable	2024
68,511	181,410	Variable	2025
71,175	174,397	Variable	2026
73,944	167,111	Variable	2027
76,657	159,974	Variable	2028
431,151	673,896	Variable	2029-2033
521,829	435,271	Variable	2034-2038
568,687	146,452	Variable	2039-2042
<u>\$ 1,877,713</u>	<u>\$ 2,127,164</u>		

The following is a summary of long-term debt for the year ended September 30, 2023:

	<u>Balance October 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance September 30, 2023</u>	<u>Due Within One Year</u>
2017 Guaranteed Note	\$ 1,935,824	\$ -	\$ (58,111)	\$ 1,877,713	\$ 65,759
Total	<u>\$ 1,935,824</u>	<u>\$ -</u>	<u>\$ (58,111)</u>	<u>\$ 1,877,713</u>	<u>\$ 65,759</u>

Dauphin County Economic Development Corporation ("DCEDC")

The following is a summary of long-term debt for the year ended December 31, 2023:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Modified 2018B Guaranteed Parking Revenue Note	\$ 1,495,000	\$ 1,510,000	\$ (1,495,000)	\$ 1,510,000	\$ -
2019A Guaranteed Note	179,000	-	-	179,000	-
	<u>\$ 1,674,000</u>	<u>\$ 1,510,000</u>	<u>\$ (1,495,000)</u>	<u>\$ 1,689,000</u>	<u>\$ -</u>

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 7: LONG-TERM LIABILITIES (Continued)

Component Units - Long-term Debt (Continued)

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

Long-term debt at December 31, 2023 consisted of the following:

Guaranteed Note, Series A of 2019, in the amount of \$1,376,000 issued for the purpose of refinancing the Section 108 Note Payable at an interest rate of from 2.89% to 5.00% and final payment due August 2026.	\$	179,000
Second Amended Guaranteed Parking Revenue Note, Series B of 2018, in the amount of \$1,510,000 issued for the purpose of refinancing Modified Guaranteed Parking Revenue Note, Series B of 2018 at an interest rate of 6.75% and final payment due March 2025.		1,510,000
		1,689,000
Less: Current portion		-
Long-term portion	\$	1,689,000

Maturities of long-term debt are as follows:

<u>Maturity Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ -	\$ 107,035	\$ 107,035
2025	1,517,000	25,673	1,542,673
2026	172,000	96	172,096
	\$ 1,689,000	\$ 132,804	\$ 1,821,804

The Corporation made no principal payments in the current year. During 2021, the Corporation made advance payments through the 2024 payment on the Guaranteed Note, Series A of 2019.

NOTE 8: FINANCED PURCHASE RECEIVABLE

Component Unit – Financed Purchase Receivable

Dauphin County General Authority (“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.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 8: FINANCED PURCHASE RECEIVABLE (Continued)

Component Unit – Financed Purchase Receivable (Continued)

Dauphin County General Authority (“General Authority”) (Continued)

The following is a schedule of minimum lease payments for the Magisterial District Justice Fund’s financed purchase receivable:

<u>Years Ending December 31,</u>	
2024	\$ 365,276
2025	386,775
2026	386,775
2027	386,775
2028	453,765
2029-2033	2,178,134
2034-2038	1,798,049
	<u>\$ 5,955,549</u>

The financed purchase receivable for the Magisterial District Justice Fund consists of the following at December 31, 2023:

Total Minimum Lease Payments to be Received	\$ 5,955,549
Less: Unearned Income	<u>1,452,555</u>
	<u>\$ 4,502,994</u>
Current Portion	\$ 233,081
Noncurrent Portion	<u>4,269,913</u>
	<u>\$ 4,502,994</u>

NOTE 9: LINE OF CREDIT

Component Unit – Line of Credit

Case Management Unit

At June 30, 2023, 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 8.75% at June 30, 2023. There were \$0 in borrowings on the line and \$0 in repayments for the year ended June 30, 2023. The principal balance on the line as of June 30, 2023 was \$0.

NOTE 10: 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:

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 10: FUND BALANCE / NET POSITION (Continued)

Governmental Funds

General Fund

Nonspendable

Prepaid Items \$ 1,612,535

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

PCHIPC Settlement Receivable \$ 6,455,835

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

Due from Component Unit \$ 4,711,326

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

Assigned

2023 Budget Deficit \$ 38,306,167

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

Children and Youth

Nonspendable

This line item represents payments made for the following calendar year. \$ 135,996

Low Income Housing Fund

Restricted \$ 2,076,756

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

Nonspendable

This line item represents payments made for the following calendar year. \$ 1,270

Restricted \$ 14,562,143

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

Assigned \$ 9,486,586

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

Capital Projects

Restricted \$ 4,664,888

This line item represents amounts restricted for capital projects.

Assigned \$ 1,089,446

This line item represents assigned amounts for capital projects.

Opioid Litigation Fund

Restricted \$ 1,834,270

This line item represents amounts restricted for Opioid treatment and prevention.

Nonmajor Funds

Nonspendable

Nonmajor Special Revenue Funds

Fort Hunter Trust Fund \$ 1,521,248

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

Hazardous Materials Fund \$ 2,290

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

Emergency 911 Operating & Act 56 Wireless Fund \$ 20,026

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

Drug Act Forfeited - State Property \$ 2,000

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

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 10: FUND BALANCE / NET POSITION (Continued)

Nonmajor Funds (Continued)

Restricted

<u>State Grant</u>		<u>\$ 2,212,053</u>
	This line item represents amounts restricted for various state fiscal year grants.	
<u>Liquid Fuels Fund</u>		<u>\$ 1,398,777</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>Domestic Relations</u>		<u>\$ 1,423,193</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>\$ 168,845</u>
	This line item represents monies collected, per statute, for training programs, public and facility owner education, information and participating programs, general administrative and operational expenses.	
<u>Emergency 911 Operating</u>		<u>\$ 4,287,284</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>\$ 6,397,807</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>\$ 306,494</u>
	This line item represents amounts that are restricted for aging programs.	
<u>Drug Act Forfeited - State Property</u>		<u>\$ 225,597</u>
	This line item represents amounts that are restricted to drug enforcement related expenses.	
<u>Drug Act Forfeited - Federal Property</u>		<u>\$ 90,506</u>
	This line item represents amounts that are restricted to drug enforcement related expenses.	
<u>Act 89 Bridge Maintenance</u>		<u>\$ 928,892</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>\$ 337,636</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 Bundling Project</u>		<u>\$ 383,524</u>
	This line item represents amounts that are restricted for County bridge rehabilitation projects.	
<u>Prison/Jail Fund</u>		<u>\$ 703,677</u>
	This line item represents amounts that are restricted to drug enforcement related expenses.	

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 10: FUND BALANCE / NET POSITION (Continued)

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

Fiduciary Funds

Restricted for Pensions	\$ 444,867,316
	\$ 14,202,568

Component Units - Fund Balance/Net Position

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	\$ 6,387,656
HOME Program	1,346
	\$ 6,389,002

NOTE 11: INTERFUND AND COMPONENT UNIT RECEIVABLES AND PAYABLES

Interfund receivable and payable balances consist of the following at December 31, 2023:

	<u>Due From Other Funds</u>	<u>Due to Other Funds</u>
Governmental Funds:		
General Fund	\$ 9,349,704	\$ 311,031
Children and Youth Families Fund	104,875	9,121,900
Gaming Fund	209	-
MH/A/DP Fund	93,830	84,229
Opioid Litigation Fund	-	2,518
Other Nonmajor Funds	213,288	139,191
Total Governmental Funds	9,761,906	9,658,869
Business-Type Funds		
Health Choices Fund	-	103,463
Solid Waste Fund	2,292	1,866
Total Business-Type Funds	2,292	105,329
	\$ 9,764,198	\$ 9,764,198

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.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 11: INTERFUND AND COMPONENT UNIT RECEIVABLES AND PAYABLES (Continued)

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	\$ -	\$ -	\$ 6,271,154	\$ -	\$ 6,271,154
Low Income Housing Fund	-	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,271,154</u>	<u>\$ -</u>	<u>\$ 6,271,154</u>

* Component Units have year-ends other than December 31

NOTE 12: 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:

	Transfers from Other Funds	Transfers to Other Funds
Governmental Funds:		
General Fund	\$ 27,512,966	\$ 40,636,792
Children and Youth	10,422,089	439,328
Gaming Fund	-	5,485,588
MH/A/DP	1,207,082	6,229
Capital Projects	2,224,601	373,972
Other Nonmajor Funds	4,526,312	813,954
Total Governmental Funds	<u>45,893,050</u>	<u>47,755,863</u>
Business-Type Funds:		
Health Choices	\$ -	\$ 109,751
Solid Waste	1,960,000	-
Fort Hunter Operating	12,564	-
Total Business-Type	<u>\$ 1,972,564</u>	<u>\$ 109,751</u>
	<u>\$ 47,865,614</u>	<u>\$ 47,865,614</u>

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 12: INTERFUND TRANSFERS (CONTINUED)

The General Fund transferred its share of the grants match to various Special Revenue Funds and to fund operating, capital costs, or provide an annual allocation for other funds. The Gaming Fund transferred a share of gaming/casino funds to fund various projects throughout the County. The Capital Projects Fund received monies from other funds for capital projects throughout the County.

NOTE 13: 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 2023 are recorded as receivables, net of estimated uncollectibles of approximately \$1.5 million. The net receivables collected during 2023 and expected to be collected within the first sixty (60) days of 2024 are recognized as revenue in 2023. 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 2023 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 2023 was \$16,255,355,123.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 14: LEGAL COMPLIANCE

Excess of Expenditures over Appropriations

The following major funds had an excess of actual expenditures over budget for the year ended December 31, 2023:

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Percent of Excess over Appropriations</u>
Gaming Fund	\$ 11,408,113	\$ 13,108,712	14.9%
MH/A/DP Fund	\$ 30,464,259	\$ 30,934,081	1.5%
Capital Projects Fund	\$ 9,129,289	\$ 9,948,231	9.0%

The excess expenditures were funded by greater than anticipated revenues and transfers from other funds.

Component Unit – Net Position Deficit

Dauphin County General Authority (“General Authority”)

The following funds of the Authority had negative net position as of December 31, 2023:

<u>Fund</u>	<u>Amount</u>
Riverfront Office Center	\$ 5,869,068
Dauphin Highlands Golf Course	9,137,681
	<u>\$ 15,006,749</u>

The Authority's Administrative Fund has provided funds for working capital needs of the Dauphin Highlands Golf Course. The administrative Fund has historically provided net working capital advances to the Dauphin Highlands Golf Course. 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.

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, 2023

NOTE 15: 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, 2023:

Inactive plan members or beneficiaries currently receiving benefits	1,307
Inactive plan members entitled to but not yet receiving benefits	321
Active Plan members	1,341
Total Membership	2,969

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

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

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 15: 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 2023 measurement period, the minimum active member contribution rate was 5.0 percent of annual pay, and the County average contribution rate was 3.84 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, 2023.

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, 2023, the Fund has a balance of \$75,729,101 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, 2023. As of December 31, 2023 this reserve was fully funded.

The Fund has a balance of \$129,690,793 in the County Annuity Reserve Account as of December 31, 2023. 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, 2023, 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 \$239,006,032 as of December 31, 2023, and this reserve was fully funded.

Unrealized appreciation/(depreciation) of assets in the amount of \$441,390, has been excluded from the balances listed in the reserve accounts above.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 15: EMPLOYEES RETIREMENT PLAN (Continued)

Plan Reporting

Net Pension Liability/(Asset) of the County

The total pension liability was based on an actuarial valuation for the 2023 measurement period at January 1, 2023 and rolled-forward to December 31, 2023 measurement date. The components of the net pension liability of the County at December 31, 2023 were as follows:

Total Pension Liability	\$ 472,087,453
Plan Fiduciary Net Position	444,867,316
County's Net Pension Liability/(Asset)	<u>\$ 27,220,137</u>

Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	94.23%
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The schedule of changes in the net pension liability and related ratios, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about the plan.

Changes in the County's net pension liability/(asset) for the plan for the year ended December 31, 2023 were as follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a) - (b)
Balance at 12/31/22	\$ 451,686,086	\$ 400,770,868	\$ 50,915,218
Service Costs	6,930,505	-	6,930,505
Interest Cost	32,801,002	-	32,801,002
Changes of Benefit Terms	-	-	-
Changes for experience	11,723,582	-	11,723,582
Changes of assumptions	(5,223,346)	-	(5,223,346)
Contributions - employer	-	3,365,349	(3,365,349)
Contributions - member	-	6,257,211	(6,257,211)
Net Investment Income	-	60,517,358	(60,517,358)
Benefit Payments	(25,830,376)	(25,830,376)	-
Administrative expense	-	(213,094)	213,094
Net Changes	<u>\$ 20,401,367</u>	<u>\$ 44,096,448</u>	<u>\$ (23,695,081)</u>
Balances at 12/31/23	<u>\$ 472,087,453</u>	<u>\$ 444,867,316</u>	<u>\$ 27,220,137</u>

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 15: EMPLOYEES RETIREMENT PLAN (Continued)

Deferred Outflows and Inflows of Resources

The total pension expense recognized in 2023 for the plan was \$11,012,854. At December 31, 2023, 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	\$ 12,264,114	\$ -
Changes in Assumptions	-	3,949,360
Difference Between Projected and Actual Investment Earnings	23,115,147	-
Total	\$ 35,379,261	\$ 3,949,360

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

Year Ended December 31:	
2024	\$ 9,737,861
2025	10,763,753
2026	17,194,683
2027	(6,266,396)
2028	-
Thereafter	-
Total	\$ 31,429,901

Plan Actuarial Methods and Assumptions

Actuarial assumptions. The total pension liability was determined by an actuarial valuation for the 2023 measurement period at January 1 and rolled-forward to December 31 using the following actuarial assumptions, applied to all periods included in the measurement:

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

The actuarial assumptions used in the valuation for the 2023 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, 2023

NOTE 15: 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 2023 measurement period are summarized in the following table:

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

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

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 15: 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	\$87,963,511	\$27,220,137	\$ (17,890,781)

Rate of return. For the year ended December 31, 2023, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 14.86 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, 2023, participant contributions totaled \$186,769 and employer contributions totaled \$120,387.

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, 2023.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 16: 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	369
Inactive employees entitled to, but not yet receiving benefit payments	-
Active Employees	<u>1,133</u>
Total	<u>1,502</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 2023, the County contributed \$1,396,637, to the plan for current premiums.

Total OPEB Liability

The County's total OPEB Liability of \$23,669,276 was measured using an actuarial valuation as of January 1, 2022 for the fiscal year ended December 31, 2023.

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of January 1, 2022 for the fiscal year ended December 31, 2023 using the following actuarial assumptions, applied to all periods including the measurement:

Salary increases	4.50%
Discount rate	4.00%
Healthcare cost trend rates	6.5% in 2022 and 7.0% in 2023 with 0.5% decrease per year until 5.5% in 2027. Rates gradually decrease from 5.4% in 2028 to 4.0% in 2075 and later based on the Society of Actuaries Long-Run Medical Cost Trend Model.
Mortality Table	PubG-2010 Headcount-weighted table including rates for contingent survivors. Incorporated into the table are rates projected generationally using Scale MP-2021 to reflect mortality improvement.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 16: POST-EMPLOYMENT BENEFIT PLAN (Continued)

The discount rate was based on the S&P Municipal Bond 20-Year High Grade Rate Index at December 31, 2023.

The actuarial assumptions used in the December 31, 2023 valuation were based on the results of an actuarial valuation as of January 1, 2022.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at December 31, 2022	\$ 22,950,588
Changes for the year:	
Service Cost	379,704
Interest	972,058
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes in assumptions	800,853
Benefit payments	(1,433,927)
Net changes	718,688
Balance at December 31, 2023	\$ 23,669,276

There were no changes of benefit terms during the period ended December 31, 2023.

Changes of Assumptions

The discount rate changed from 4.31% to 4.00%. The trend and mortality assumptions were updated.

Sensitivity of the Net 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, 2023:

	1% Decrease (3.00%)	Discount Rate (4.00%)	1% Increase (5.00%)
Total OPEB liability	\$ 25,811,288	\$ 23,669,276	\$ 21,764,740

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, 2023:

	1% Decrease (6.0%)	Current Rate (7.0%)	1% Increase (8.0%)
Total OPEB liability	\$ 21,591,065	\$ 23,669,276	\$ 26,058,231

Deferred Outflows and Inflows of Resources

The OPEB expense recognized in 2023 was \$836,066. At December 31, 2023, the County reported deferred inflows of resources related to OPEB from changes of expected and actual

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 16: POST-EMPLOYMENT BENEFIT PLAN (Continued)

Deferred Outflows and Inflows of Resources (Continued)

experience and assumptions of \$8,332,995, and deferred outflows of resources related to OPEB from changes of assumptions in the amount of \$3,569,539.

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

December 31,	
2024	\$ (515,696)
2025	(515,696)
2026	(515,696)
2027	(515,696)
2028	(515,696)
Thereafter	<u>(2,184,976)</u>
Total	<u>\$(4,763,456)</u>

NOTE 17: COMPENSATED ABSENCES

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

Vacation Pay

Time accrues at various rates based on length of service. Employees are encouraged to utilize earned vacation time by December 31 of each period; however, current practice allows for the carryover of 20 unused vacation days. Time carried over in this manner is considered vested.

Sick Pay

Time accrues at various rates based on length of service. An employee may accumulate up to a maximum of 200 days. Time carried over in this manner is considered vested.

Applicable GASB pronouncements require accrual of sick and vacation pay that meet certain specific conditions. The County has determined that such conditions apply to vested vacation pay and accumulated sick pay of the Governmental Funds and the Proprietary Funds. To the extent vacation and sick pay liabilities are expected to be incurred, they are accrued in the government-wide and proprietary fund financial statements.

NOTE 18: LEASES

Leases Payable

For the year ended 12/31/2023, the financial statements include amounts recorded for GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 18: LEASES (Continued)

Leases Payable (Continued)

As of 12/31/2023, the County had entered into various leases as Lessee for Buildings, Equipment, and Infrastructure. The Leases have payments that range from \$80 to \$816,090 and interest rates that range from .238% to 12.5685%. As of 12/31/2023, the total combined value of the lease liability is \$7,669,730. The combined value of the right to use asset, as of 12/31/2023 of \$11,084,799 with accumulated amortization of \$3,588,556 is included within the Lease Class activities table found below. The leases had \$0 of Variable Payments and \$0 of Other Payments, not included in the Lease Liability, within the Fiscal Year.

Listed below is a summary of Lease Assets by Major Classes of Underlying Asset as of December 31, 2023:

	As of December 31, 2023	
<u>Asset Class</u>	<u>Lease Asset Value</u>	<u>Accumulated Amortization</u>
Buildings	\$10,195,802	\$3,373,310
Equipment	\$529,750	\$152,568
Infrastructure	\$359,247	\$62,678
Total Leases	<u>\$11,084,799</u>	<u>\$3,588,556</u>

Listed below is a summary of Principal and Interest requirements to maturity by activity as of December 31, 2023:

<u>Fiscal Year</u>	Governmental Activities		
	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total Payments</u>
2024	\$2,211,727	\$76,876	\$2,288,603
2025	1,763,926	58,358	1,822,284
2026	1,293,521	40,177	1,333,698
2027	1,058,304	26,658	1,084,962
2028	288,059	20,260	308,319
2029-2033	994,114	52,293	1,046,407
2034-2038	59,182	391	59,573
Totals	<u>\$7,668,833</u>	<u>\$275,013</u>	<u>\$7,943,846</u>

<u>Fiscal Year</u>	Business-Type Activities		
	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total Payments</u>
2024	\$341	\$51	\$392
2025	364	28	392
2026	192	5	197
Totals	<u>\$897</u>	<u>\$84</u>	<u>\$981</u>

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 18: LEASES (Continued)

Leases Receivable

For the year ended 12/31/2023, the financial statements include amounts recorded for GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

As of 12/31/2023, the County has entered into various leases as Lessor for Buildings. The leases have receipts that range from \$7,356 to \$470,761 and interest rates that range from 0.3300% to 2.4500%. As of 12/31/2023, the total combined value of the lease receivable is \$6,492,361, and the combined value of the deferred inflow of resources is \$6,332,681. The leases had \$0 of Variable Receipts and \$0 of Other Receipts, not included in the Lease Receivable, within the Fiscal Year.

Listed below is a summary of Principal and Interest requirements to maturity as of December 31, 2023:

Years	Governmental Activities		Total
	Principal	Interest	
2024	\$ 634,272	\$ 85,506	\$ 719,778
2025	637,739	76,786	714,525
2026	641,666	68,003	709,669
2027	645,128	59,157	704,285
2028	653,329	50,217	703,546
2029-2033	3,280,227	113,243	3,393,470
	\$ 6,492,361	\$ 452,912	\$ 6,945,273

Component Units – Leases

Dauphin County Conservation District

The District, as the lessor, has entered into a lease of office space with United States Department of Agriculture. An initial lease receivable was recorded in the amount of \$54,630. There was no additional revenue for variable and other payments not included in the measurement of the lease receivable. As of December 31, 2023, the value of the lease receivable is \$12,602 and the related deferred inflow for future payments expected to be collected on the lease is \$12,336. The lessee is required to make monthly fixed payments of \$1,810 through July 31, 2024. The lease receivable was determined using an interest rate of 2.2% representing the District's incremental borrowing rate. The District recognized lease revenue and interest of \$21,147 and \$480, respectively for the calendar year.

In addition, the District has an agreement with Dauphin County to provide office space for the County and Penn State Extension. These agreements do not meet the criteria of a lease under GASB 87 as the terms of the agreements operate on a year-to-year basis. Since the terms of the agreements do not cover a specific period of time, the District has not recorded a receivable in the financial statement for these agreements in accordance with GASB 87. For the year ended December 31, 2023, the District recognized \$38,000 and \$40,000, respectively for rent under these agreements.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 18: LEASES (Continued)

Dauphin County General Authority ("General Authority")

Riverfront Office Center Fund (Lessor)

In 2015, the Authority entered into a noncancelable lease with the Pennsylvania Department of General Services for office space of the Riverfront Office Center. The lease is for a term of 15 years, with a renewal option of 5 years. The Authority receives monthly rental payments that incorporate base rent (\$19,326 at lease inception) that is fixed for the term of the lease and additional rent that is adjusted on an annual basis based on changes in the consumer price index (CPI), capped at 5% (\$14,016, based upon 0.40% CPI at lease inception). The Authority recognized \$280,947 in lease revenue and \$148,738 of interest revenue during 2023 related to this lease.

In 2016, the Authority entered into a noncancelable lease with the Pennsylvania Department of General Services for office space of the Riverfront Office Center. The lease is for a term of 15 years, with a renewal option of 5 years. The Authority receives monthly rental payments that incorporate base rent (\$272,262 at lease inception) that is fixed for the term of the lease and additional rent that is adjusted on an annual basis based on changes in the consumer price index, capped at 5% (\$194,621, based upon 0.50% CPI at lease inception). The Authority recognized \$3,947,512 in lease revenue and \$2,232,369 of interest revenue during 2023 related to this lease.

The following represents the Authority's receivable for lease payments and deferred inflows of resources associated that will be recognized as revenue over the term of the lease at December 31, 2023.

<u>Lease Term</u>	<u>Lease Receivable</u>	<u>Deferred Inflow of Resources</u>
01/01/2015-12/01/2034	\$ 3,654,370	\$ 3,090,416
01/01/2016-12/01/2035	<u>55,066,513</u>	<u>47,370,142</u>
	<u>\$ 58,720,883</u>	<u>\$ 50,460,558</u>

The expected future payments to be received under the terms of the leases at December 31, 2023 are as follows:

<u>Years</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 3,871,156	\$ 2,232,798	\$ 6,103,954
2025	4,038,745	2,078,059	6,116,804
2026	4,213,088	1,916,630	6,129,718
2027	4,394,454	1,748,242	6,142,696
2028	4,583,124	1,572,613	6,155,737
2029-2033	26,022,404	4,954,174	30,976,578
2034-2035	11,597,912	472,191	12,070,103
	<u>\$ 58,720,883</u>	<u>\$ 14,974,707</u>	<u>\$ 73,695,590</u>

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 18: LEASES (Continued)

Component Units – Leases (Continued)

Case Management Unit

Pertinent information regarding leases at June 30, 2023 is presented below:

<u>Date of Issue</u>	<u>Initial Liability</u>	<u>Purpose</u>	<u>Outstanding Liability Balance 6/30/23</u>	<u>Asset Value 6/30/23</u>	<u>Accumulated Amortization 6/30/23</u>
Various	\$ 4,460,198	CMU leases building space from Dauphin County at 1100 South Cameron St. and space in Elizabethville. Payments are made quarterly. The lease(s) have an interest rate of 4.6%.	\$ 3,326,986	\$ 3,469,043	\$ 991,155
		Total	<u>\$ 3,326,986</u>	<u>\$ 3,469,043</u>	<u>\$ 991,155</u>

The future principal and interest payment at June 30, 2023 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Amount</u>
2024	\$ 324,934	\$ 145,714	\$ 470,648
2025	279,911	132,584	412,495
2026	287,721	119,644	407,365
2027	295,829	106,338	402,167
2028	304,226	92,660	396,886
2029-2033	1,654,926	244,173	1,899,099
2034-2035	179,439	3,085	182,524
	<u>\$ 3,326,986</u>	<u>\$ 844,198</u>	<u>\$ 4,171,184</u>

NOTE 19: SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

Subscriptions Payable

For the year ended 12/31/2023, the financial statements include the adoption of GASB Statement No. 96, Subscription-Based Information Technology Arrangements (SBITAs). The primary objective of this statement is to enhance the relevance and consistency of information about governments' subscription activities. This statement establishes a single model for subscription accounting based on the principle that SBITAs are financings of the right to use an underlying asset. Under this Statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset. For additional information, refer to the disclosures below.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 19: SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (Continued)

Subscriptions Payable (Continued)

As of 12/31/2023, the County has entered into various software-based subscription agreements. The SBITAs have payments that range from \$0 to \$695,257 and interest rates that range from 0.4110% to 5.0450%. As of 12/31/2023, the total combined value of the Subscription liability is \$7,425,938. The combined value of the right to use asset, as of 12/31/2023 of \$14,783,698 with accumulated amortization of \$3,737,606 is included within the Subscription Class activities table found below. The SBITAs had \$0 of Variable Payments and \$0 of Other Payments, not included in the Subscription Liability, within the Fiscal Year.

Listed below is a summary of Subscription Assets by Major Classes of Underlying Asset as of December 31, 2023:

Asset Class	As of December 31, 2023	
	Lease Asset Value	Accumulated Amortization
Software	\$ 14,783,698	\$ 3,737,606
Total Subscriptions	\$ 14,783,698	\$ 3,737,606

Listed below is a summary of Principal and Interest requirements to maturity by activity as of December 31, 2023:

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2024	\$2,619,060	\$207,219	\$2,826,279
2025	2,380,078	130,617	2,510,695
2026	1,987,958	58,851	2,046,809
2027	348,860	15,609	364,469
2028	89,982	1,135	91,117
Totals	\$7,425,938	\$413,431	\$7,839,369

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, 2023, the District incurred salaries and benefits expenses of \$592,860, of which \$152,017 is payable to the County at December 31, 2023. In addition, \$12,291 is payable to the County for janitorial supplies, fuel, phone charges, and miscellaneous fees. Whereas \$442 of grant revenue is due from the County. These amounts have been included as due to/from primary government on the statement of net position.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 20: RELATED PARTY TRANSACTIONS (Continued)

Component Units – Related Party Transactions (Continued)

Dauphin County General Authority (“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, 2023 were \$538,409.

Dauphin County Industrial Development Authority (“IDA”)

Financial relationship - The County of Dauphin (“County”) pays for all significant management and administrative costs required to operate the IDA on a day-to-day basis. The IDA’s management and support staff are employees of the County and other significant operating expenses such as telephone service, office maintenance, and insurance are paid for by the County. The amount of the County’s support and the corresponding operating costs are not reported as revenue and expense in the IDA’s financial statements. The County also provides significant operating revenue, primarily through Gaming distributions passed-through to the IDA. Gaming revenue from the County was \$8,959,311 in 2023 representing 94% of total operating revenue.

See Note 6, Conduit Debt, for additional information concerning financial transactions with the County.

Other Related Organizations

The IDA shares management, support staff and office space, and performs various administrative and program functions in conjunction with two other organizations:

The Dauphin County Department of Community and Economic Development (DCDCED) which is an internal department of the County, not a separate entity; The Dauphin County Economic Development Corporation (DCEDC), a nonprofit corporation created by the County to partner in real estate development projects and to channel grant funding to communities and organizations in need of community and economic development assistance.

The IDA is not owned in part or in total by DCDCED or DCEDC, and has no ownership interest in either organization. The IDA and DCEDC are both governed by the same Board of Directors which is appointed by the Commissioners of Dauphin County.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 20: RELATED PARTY TRANSACTIONS (Continued)

Component Units – Related Party Transactions (Continued)

Case Management Unit

The Case Management Unit is a component unit of Dauphin County, PA. The lease described in Note 19, is held with the County.

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 the County of Dauphin has 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 County also provides significant operating revenue, primarily through Hotel Tax distributions passed-through to DCEDC. Revenue from the County was \$3,101,595 in 2023, representing approximately 33% of total revenue. The County also provides significant operating revenue, primarily through additional grants passed-through to DCEDC. Revenue from the County was \$1,957,279 in 2023, representing approximately 21% 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. There were no transfers of parking fees during 2023.

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, 2023.

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.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 21: COMMITMENTS AND CONTINGENCIES (Continued)

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, 2023, the total Local Share Assessments received by the County was \$18,506,165.

Capital Projects

In 2018, the County entered into contracts for a Wildwood Park Improvement project. The contracts' value approximated \$764,772. Costs expensed under these contracts were approximately \$764,772 as of December 31, 2023.

In 2020, the County entered into contracts for various Information Technology projects. The contracts' value approximated \$8,172,342. Costs expensed under these contracts were approximately \$8,172,342 as of December 31, 2023.

In 2022, the County entered into contracts to replace the Courthouse roof. The contracts' value approximated \$929,600. Costs expensed under these contracts were approximately \$929,600 as of December 31, 2023. This project was completed during 2023.

In 2022, the County entered into contracts for Courthouse Americans with Disabilities Act renovation projects. The contracts' value approximated \$257,000. Costs expensed under these contracts were approximately \$27,801 as of December 31, 2023.

In 2023, the County entered into contracts for a Wildwood Park Boardwalk Improvement project. The contracts' value approximated \$342,550. Costs expensed under these contracts were approximately \$1,522 as of December 31, 2023.

In 2023, the County entered into contracts for a Fort Hunter Park Americans with Disabilities Act renovation projects. The contracts' value approximated \$686,326. Costs expensed under these contracts were \$50,250 as of December 31, 2023.

Component Units – Commitments and Contingencies

Dauphin County Industrial Development Authority ("IDA")

The Dauphin County Industrial Development Authority has contractual commitments at September 30, 2023, of \$9,757,501, of which \$6,288,770 is currently available for

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 21: COMMITMENTS AND CONTINGENCIES (Continued)

Component Units – Commitments and Contingencies (Continued)

Dauphin County re (“IDA”) (Continued)

projects directly assisting businesses and municipalities county-wide in the areas of both economic and community development.

NOTE 22: ADMINISTRATIVE FEES

Component Units – Administrative Fees

Dauphin County General Authority (“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, 2023, \$391,607 was paid by the Riverfront Office Center.

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. Ordinance No. 3-1999 enacted by the Commissioners imposed a two-percent hotel room excise tax effective January 1, 2001. Ordinance No. 3-2002, which repealed and replaced Ordinance No. 3-1999, imposed a three-percent hotel room excise tax effective April 1, 2002. Ordinance No. 1-2008, which repealed and replaced Ordinance No. 3-2002, imposed a five-percent 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 five-percent hotel tax, but requires that distribution of revenue from the first two-percent of the tax be kept separate from distribution of revenue from the remaining three-percent, and restricts the use of such revenue to promotion of tourism and regional development.

The County disburses three percent of the hotel taxes collected to the DCEDC to be used as follows:

1% Hotel Tax Revenue

After the costs of collecting the tax have been deducted, the remaining revenue may be distributed at the discretion of the Commissioners, to be used solely for tourism and regional promotion purposes. DCEDC is the County’s sole recipient and administrator of the 1% Hotel Tax revenue. These funds are required to be kept in an account separate from other funds received by DCEDC. DCEDC had revenues from Dauphin County of \$2,584,876 for the year ended December 31, 2023.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 23: HOTEL TAX DISTRIBUTIONS AND RELATED EXPENSES (Continued)

Component Units – Hotel Tax Distributions and Related Expenses (Continued)

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

2% Hotel Tax Revenue

After the costs of collecting the tax have been deducted, the County distributes 20% of this revenue to the City of Harrisburg, 70% to the Derry Township Industrial Commercial Development Authority and 10% to DCEDC to be remitted, in full, to the Hershey Harrisburg Region Vacations Bureau to be used solely for tourism and regional promotion. DCEDC had revenues from Dauphin County of \$516,719 for the year ended December 31, 2023.

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, 2023 for these loans totaled \$5,043,648. These outstanding deferred loans have been recorded as receivables at December 31, 2023, and unearned revenues totaling \$5,043,648 have been recorded to offset the loans.

NOTE 25: LOANS AND NOTES RECEIVABLE

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, 2023 is \$3,150,000.

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, 2023 is \$532,035.

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, 2023 is \$940,400.

In December 2019 the County issued General Obligation Note, Series D of 2019, in which the County funded the Infrastructure Bank project of Royalton 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

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 25: LOANS AND NOTES RECEIVABLE (Continued)

of 2.33% with final payment in December 2029. The amount outstanding on the note at December 31, 2023 is \$1,102,483.

In April 2021, the County issued General Obligation Notes Series A, B, C, and D of 2021, to fund the Dauphin County Infrastructure Bank. Individual notes were issued to municipalities totaling \$1,199,999. The Notes bear interest rates at 2.15% and mature in 2031. The amount outstanding on the notes at December 31, 2023 is \$732,056.

In October 2022, the County issued General Obligation Note, Series of 2022 in the amount of \$16,076,000 to fund municipal projects through the Dauphin County Infrastructure Bank. The Notes final maturity is on December 1, 2042, and carries an interest rate of 3.49%. The amount outstanding on the note at December 31, 2023 is \$15,336,000.

In December 2023, the County issued General Obligation Note, Series of 2023, to fund the Dauphin County Infrastructure Bank. Individual notes were issued to municipalities totaling \$10,978,000 to fund municipal projects through the Dauphin County Infrastructure Bank. The Notes' final maturity is on December 1, 2043, and carries an interest rate of 4.86%. The amount outstanding on the notes at December 31, 2023 is \$10,317,000.

Component Units – Loans and Notes Receivable

Dauphin County Industrial Development Authority (“IDA”)

Revolving Loan Fund

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, 2023 is \$66,978.

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, 2023 is \$8,817.

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, 2023 is \$90,664.

On August 1, 2019, the IDA entered into a loan agreement with GPS Solutions in the principal amount of \$35,000 at a fixed rate of 3.00%. The agreement requires GPS Solutions to make monthly principal and interest payments of \$628.90 to the IDA for 60 consecutive months beginning August 1, 2019. The amount outstanding on the loan as of September 30, 2023 is \$33,572.

On March 1, 2020, the IDA entered into a loan agreement with Q. Jones in the principal amount of \$80,000 at a fixed rate of 3.00%. The agreement requires Q. Jones to make monthly principal and interest payments of \$1,437.50 to the IDA for 60 consecutive

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 25: LOANS AND NOTES RECEIVABLE (Continued)

Component Units – Loans and Notes Receivable (Continued)

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

Revolving Loan Fund (Continued)

months beginning April 1, 2020. The amount outstanding on the loan as of September 30, 2023 is \$46,799.

On March 15, 2021, the IDA entered into a loan agreement with Central Penn Insurance Partners in the principal amount of \$50,000 at a fixed rate of 2.50%. The agreement requires Central Penn Insurance Partners to make monthly principal and interest payments of \$887.37 to the IDA for 60 consecutive months beginning April 15, 2021. The amount outstanding on the loan as of September 30, 2023 is \$38,885.

On November 10, 2022, the IDA entered into a loan agreement with Good Brothas Book Café, LLC in the principal amount of \$10,000 at a fixed rate of 3.00%. The agreement requires Good Brothas Book Café, LLC to make monthly principal and interest payments of \$179.69 to the IDA for 60 consecutive months beginning December 1, 2022. The amount outstanding on the loan as of September 30, 2023 is \$10,000.

On February 28, 2023, the IDA entered into a loan agreement with Bentley’s Baker, LLC in the principal amount of \$50,000 at a fixed rate of 3.00%. The agreement requires Bentley’s Bakery, LLC to make monthly principal and interest payments of \$898.43 to the IDA for 60 consecutive months beginning April 1, 2023. The amount outstanding on the loan as of September 30, 2023 is \$46,112.

On June 6, 2023, the IDA entered into a loan agreement with Savory Occasions Catering, Inc. in the principal amount of \$75,000 at a fixed rate of 3.00%. The agreement requires Savory Occasions Catering, Inc. to make monthly principal and interest payments of \$1,347.65 to the IDA for 60 consecutive months beginning August 1, 2023. The amount outstanding on the loan as of September 30, 2023 is \$73,840.

Loans Receivable at September 30, 2023 is as follows:

	<u>Revolving Loan Fund</u>
Displayed as:	
Current Portion	\$ 300,137
Noncurrent Portion	<u>115,530</u>
	<u>\$ 415,667</u>

Dauphin County Economic Development Corporation (“DCEDC”)

The Section 108 Note Payable proceeds, which were refinanced with the Guaranteed Note, Series A, of 2019, described in Note 7 were loaned to a developer to fund the revitalization of an office building complex. DCEDC entered into a mortgage agreement with the developer for repayment of the loan. As of December 31, 2023, the amount

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 25: LOANS AND NOTES RECEIVABLE (Continued)

Component Units – Loans and Notes Receivable (Continued)

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

owed to the DCEDC is \$2,315,056. As a result of the developer filing for bankruptcy, the balance has been determined to be uncollectible and has been fully reserved in DCEDC’s financial statements.

NOTE 26: ECONOMIC DEPENDENCY

Component Units - Economic Dependency

Dauphin County Conservation District

Approximately 52 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 (“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 2023. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

The Authority may be involved in lawsuits arising in the normal course of business. Management of the Authority believes insurance coverages are adequate to cover any potential claims against the Authority.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 27: LITIGATION (Continued)

Component Unit – Litigation (Continued)

Dauphin County Economic Development Corporation (“DCEDC”)

In the normal course of business, the DCEDC is subject to potential lawsuits and complaints. At December 31, 2023, there were no claims that management feels would have a material effect on the DCEDC’s financial position.

In the normal course of operations, the DCEDC receives grant funds from the federal government, state agencies and the county. The grant programs are subject to audit by the funding agency, for the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement, which may arise as the result of these audits is not believed to be material. At the present time, there are no potential claims against the DCEDC with reasonable possibilities of unfavorable outcomes.

NOTE 28: GUARANTEED DEBT

Pennsylvania Local Government Unit Debt Act permits local government to extend nonexchange financial guarantees on certain debt issued by related and unrelated entities. In accordance with the Act, the County has guaranteed several debt issuances.

In 2010, the County guaranteed IDA’s \$1,900,000 Guaranteed Mortgage Revenue Note, Series of 2010. The IDA is a component unit of the County. The note matures monthly through December 1, 2020. The note was paid in full during 2019. In 2012, the County guaranteed IDA’s \$305,000 Guaranteed Mortgage Revenue Note, Series of 2012. The note matures monthly through December 1, 2032. The note was paid in full during 2019. In 2017, the County guaranteed IDA’s \$2,210,000 Guaranteed Mortgage Revenue Note, Series of 2017. The note matures monthly through December 13, 2042. At December 31, 2023 the outstanding principal amount of the guaranteed note is \$1,877,713. 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 2019, the County guaranteed DCEDC’s \$1,376,000 Guaranteed Note, Series A of 2019. The note matures through 2026. At December 31, 2023 the outstanding principal amount of the guaranteed note is \$179,000. In 2020, the County guaranteed DCEDC’s \$1,495,000 Modified Guaranteed Parking Revenue Note, Series B of 2018. At December 31, 2023 the outstanding principal amount of the Modified Series B of 2018 note was \$1,495,000. The proceeds of the Notes were used to refinance the Guaranteed Note, Series A of 2018 and Guaranteed Parking Revenue Note, Series B of 2018. In the event DCEDC is unable to make a required payment on the guaranteed notes, the County would be required to make the payments. The DCEDC is not required to repay the County for any payments the County makes pursuant to the guaranty.

In 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. In 2022, the County guaranteed the General Authority’s \$7,542,000 Series of 2022 Bonds issued to refund the Series A of 2016 Bond. The bonds

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 28: GUARANTEED DEBT (Continued)

mature through 2052. At December 31, 2023 the outstanding principal amount of the guaranteed Series of 2022 bonds is \$7,287,256. In 2017, the County guaranteed the General Authority's \$5,917,000 Lease Revenue Note. The note matures through 2038. At December 31, 2023, the outstanding principal amount of the guaranteed note is \$4,502,994. In 2020, the County guaranteed the General Authority's \$1,250,000 Revenue Bonds, Series of 2020. The Bonds mature through 2030. At December 31, 2023, the outstanding principal amount of the guaranteed Revenue Bonds, Series of 2020 is \$925,542. In the event the General Authority is unable to make a required payment on the guaranteed bonds, the County would be required to make the payments. In accordance with the guaranty agreement, if such payments are made by the County, the General Authority is required to reimburse the County from any money's available for that purpose under the Trust Indenture.

In accordance with an Asset Transfer Agreement dated December 1, 2013, the Pennsylvania Economic Development Financing Authority ("PEDFA") leased the Off-Street Parking System from the Harrisburg Parking Authority and entered into a PEDFA Intergovernmental Cooperation Agreement with the City of Harrisburg to operate an On-Street Parking System, collectively the "Parking System". The City of Harrisburg is a political subdivision of the County. To finance the acquisition of the Parking System, the PEDFA issued 2013 Bonds.

In 2013, Dauphin County guaranteed portions of the 2013 Bonds. In accordance with the Series B Bond Guaranty Agreement between Dauphin County and the PEDFA, the County has guaranteed the full payment of the principal and interest of the Series B Bonds in the maximum principal amount of \$97,172,039, together with interest thereon. The Series B Bonds mature through July 1, 2053. As of December 31, 2023 the amount of principal outstanding on the Series B Bonds is \$91,312,029. 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, 2023 the amount of principal outstanding on the Series C Bonds is \$59,228,474.

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

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 28: GUARANTEED DEBT (Continued)

clear of any liens or encumbrances, for \$24 million which will be applied to pay the 2013B Bonds. At December 31, 2023 the outstanding principal of the 2013B Bonds is \$24 million. The County entered into a Reimbursement Agreement with LCSWMA so that the County has a legal right to seek reimbursement from LCSWMA for any guaranty payments the County makes as a result of a failure of LCSWMA to make a payment.

NOTE 29: LABOR CONTRACT

Component Unit – Labor Contract

Case Management Unit

Approximately 70% of CMU's payroll was paid to employees represented by a labor union contract. The union ratified a new agreement on June 15, 2022, and runs from July 1, 2022 until June 30, 2025.

NOTE 30: INFRASTRUCTURE BANK

Component Unit – Infrastructure Bank

Dauphin County Industrial Development Authority ("IDA")

The Dauphin County Infrastructure Bank Program (the "Program") was approved for creation in June of 2013 for the purpose of providing eligible applicants loans to fund qualifying transportation infrastructure projects, with interest rates at 0.5% and terms of up to 10 years. These loans are to be secured by pledges of liquid fuels revenue for public applicants, or letters of credit for private applicants. In addition, the loan agreements are between the County and the loan applicants.

In March 2014, February 2015, February 2016 and December 2020, through a partnership between the Pennsylvania Department of Transportation and Dauphin County, the County received loans in the amounts of \$4,272,723, \$7,034,518, \$1,279,250, and \$5,822,550, respectively, which were transferred to the IDA, by Memorandum of Understanding (MOU), for the administration of the Infrastructure Bank program.

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, 2023 is \$94,415 with no additional funds available for Londonderry 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

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 30: INFRASTRUCTURE BANK (Continued)

Component Unit – Infrastructure Bank (Continued)

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

Loans Receivable (Continued)

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, 2023, is \$153,092 with no additional amounts available for Middletown Borough to borrow.

On August 7, 2014, the County entered into a loan agreement with West Hanover Township in the amount of \$825,000 at a fixed interest rate of 0.50%. The agreement allows for West Hanover Township to draw funds and make payments similar to a line of credit arrangement with a structured payment schedule. The agreement requires West Hanover Township to make annual principal and interest payments of \$84,533 to the IDA for 10 consecutive years beginning on January 1, 2015. The amount outstanding on the loan as of September 30, 2023, is \$84,112 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, 2023 is \$305,507 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, 2023 is \$101,816 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, 2023, is \$977,028 with no additional funds available for the Township of Susquehanna to borrow.

On December 22, 2020, the County entered into a loan agreement with Hawthorne SPE in the amount of \$5,822,550 at a fixed interest rate of 1.00%. The agreement allows for Hawthorne SPE to draw funds and make payments similar to a line of credit arrangement with a structure payment schedule. The agreement requires Hawthorne SPE to make annual principal and interest payments to the IDA for 10 consecutive years

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 30: INFRASTRUCTURE BANK (Continued)

Component Unit – Infrastructure Bank (Continued)

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

Loans Receivable (Continued)

beginning on November 15, 2021. The amount outstanding as of September 30, 2023 is \$4,780,861 with an additional \$426,668 available for Hawthorne SPE to borrow.

Loans Receivable at September 30, 2023 is as follows:

	<u>Infrastructure Bank Fund</u>
Displayed as:	
Current Portion	\$ 1,564,496
Noncurrent Portion	<u>4,478,583</u>
	<u>\$ 6,043,079</u>

Due to Related Party

Through the creation of the Infrastructure Bank, Dauphin County established an MOU with the IDA in which the IDA acts as the administrator of the program. Although the MOU gives the administrative rights to the Authority, the debt remains in the name of Dauphin County. As the debt service payments from the Municipalities are collected by the IDA, they will be applied against the County loan. As of September 30, 2023, \$6,846,449 is due to Dauphin County for the repayment of the Infrastructure Bank loan.

Due to Other Governments

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. Derry Township has made regularly scheduled payments in excess of the amounts previously drawn and is currently owed \$15,874 which is included in Due to Other Governments.

On May 11, 2016, the County entered into a loan agreement with the Township of Middle Paxton in the amount of \$1,212,000 at a fixed interest rate of 0.50%. The agreement allows for the Township of Middle Paxton to draw funds and make payments similar to a line of credit arrangement with a structured payment schedule. The agreement requires the Township of Middle Paxton to make annual principal and interest payments of \$124,334 to the IDA for 10 consecutive years beginning on January 1, 2017. The Township of Middle Paxton has made regularly scheduled payments in excess of the amounts previously drawn and is currently owed \$381,624 which is included in Due to Other Governments.

On December 23, 2019, the County entered into a loan agreement with the Township of Susquehanna in the amount of \$1,550,000 at a fixed interest rate of 2.33%. Of the proceeds, \$1,502,500 were used to fund the project, while the remaining funds were

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 30: INFRASTRUCTURE BANK (Continued)

Component Unit – Infrastructure Bank (Continued)

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

Due to Other Governments (Continued)

used to pay closing costs on the loan. The agreement allows for the Township of Susquehanna to draw funds from the IDA for project expenditures. The agreement requires the Township of Susquehanna to make annual principal and semi-annual interest payments to PNC Bank for 10 consecutive years beginning on June 1, 2020. As of September 30, 2023, \$1,488,595 is available for the Township of Susquehanna to borrow.

On December 23, 2019, the County entered into a loan agreement with the Borough of Royalton in the amount of \$1,818,000 at a fixed interest rate of 2.33%. Of the proceeds, \$1,768,000 were used to fund the project, while the remaining funds were used to pay closing costs on the loan. The agreement allows for the Borough of Royalton to draw funds from the IDA for project expenditures. The agreement requires the Borough of Royalton to make annual principal and semi-annual interest payments to PNC Bank for 10 consecutive years beginning on June 1, 2020. As of September 30, 2023, \$50,865 is available for the Borough of Royalton to borrow.

On April 2, 2021, the County entered into a loan agreement with Londonderry Township in the amount of \$326,956 at a fixed interest rate of 2.15%. Of the proceeds, \$277,920 were used to fund the project, while the remaining funds were used to pay closing costs on the loan. The agreement allows for Londonderry Township to draw funds from the IDA for project expenditures. The agreement requires Londonderry Township to make annual principal and semi-annual interest payments to Orrstown Bank for 10 consecutive years beginning on October 1, 2020. As of September 30, 2023, \$176,074 is available for Londonderry Township to borrow.

NOTE 31: SUBSEQUENT EVENTS

On July 10, 2024, the Board of Commissioners approved the issuance of General Obligation Notes, Series A of 2024 in the amount of \$34,215,000 and Series B of 2024 in the amount of \$38,545,000. Proceeds of the Series A of 2024 Notes will be used for the advance refunding of a portion of the County's Series A of 2020 Bonds and various capital improvement projects. Proceeds of the Series B of 2024 Notes will be used for the current refunding of the Series of 2017 Bonds and Series C of 2020 Bonds along with various capital improvement projects.

Component Unit – Subsequent Events

Dauphin County General Authority (“General Authority”)

In March 2024, the Authority paid \$1,141,000 to pay in full the Series of 2019 Bonds.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2023

NOTE 32: RESTATEMENT OF NET POSITION/FUND BALANCE

Case Management Unit ("CMU")

The following restatement was necessary to reflect the change in lease terms concerning CMU's leased building. As of February 1, 2024, CMU is only leasing approximately 64% of the leased building at 1100 South Cameron Street, and their lease agreement with the County of Dauphin was amended to account for this change. The change in lease terms resulted in a net change of beginning net position at June 30, 2022 of \$259,521. CMU's beginning net position at June 30, 2022 increased from \$1,354,301 to \$1,613,822 (restated) due to the change in lease terms.

NOTE 33: OPIOID LITIGATION SETTLEMENT

In 2021, the County signed on an Opioid settlement with the state of Pennsylvania where the County will receive funding for various opioid remediation uses. The County received the first payments in 2023, totaling \$846,072, and will receive annual payments over the next 18 years. In 2023, the County signed an additional agreement with the State of Pennsylvania where the County will receive additional funding for various opioid remediation uses (Wave 2 funding). The County is estimated to receive \$10,530,094 in wave 2 funding. This amount was recorded at the fund level as a receivable and deferred inflow of resources and the whole amount was recognized on the statement of activities. At December 31, 2023 the amount outstanding that was not paid to the County was \$21,706,578.

REQUIRED
SUPPLEMENTARY
INFORMATION

COUNTY OF DAUPHIN
SCHEDULE OF CHANGES IN THE NET PENSION
LIABILITY AND RELATED RATIOS
YEARS ENDED DECEMBER 31

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability										
Service cost	\$ 6,930,505	\$ 6,298,421	\$ 6,505,241	\$ 6,561,891	\$ 6,288,773	\$ 7,224,873	\$ 8,135,054	\$ 7,782,411	\$ 7,539,587	\$ 7,631,935
Interest	32,801,002	31,403,142	30,406,370	29,294,047	27,740,362	25,110,793	24,190,935	23,191,491	22,212,750	21,023,961
Changes of benefit terms	-	-	-	-	2,351,654	-	-	-	-	-
Differences between expected and actual experience	11,723,582	2,648,537	3,079,605	7,559,931	2,158,944	2,501,870	(783,239)	(340,322)	3,005,187	(1,154,590)
Changes in assumptions	(5,223,346)	-	-	-	19,825,970	5,763,282	-	-	-	-
Benefit payments, including refunds of member contributions	(25,830,376)	(25,285,281)	(25,913,233)	(21,241,517)	(19,650,422)	(19,288,290)	(17,504,222)	(16,635,647)	(16,348,103)	(15,117,387)
Net change in total pension liability	20,401,367	15,064,819	14,077,983	22,174,352	38,715,281	21,312,528	14,038,528	13,997,933	16,409,421	12,383,919
Total pension liability - beginning	451,686,086	436,621,267	422,543,284	400,368,932	361,653,652	340,341,124	326,302,596	312,304,663	295,895,242	283,511,323
Total pension liability - ending (a)	\$ 472,087,453	\$ 451,686,086	\$ 436,621,267	\$ 422,543,284	\$ 400,368,933	\$ 361,653,652	\$ 340,341,124	\$ 326,302,596	\$ 312,304,663	\$ 295,895,242
Plan Fiduciary Net Position										
Contributions - employer	\$ 3,365,349	\$ 1,355,572	\$ 56,165,217	\$ 7,670,585	\$ 6,694,390	\$ 6,004,307	\$ 5,852,311	\$ 6,263,146	\$ 6,546,502	\$ 7,296,208
Contributions - employee	6,257,211	5,950,258	5,762,001	5,235,090	5,402,698	5,120,149	4,940,140	4,635,059	4,407,790	4,414,489
Net investment income	60,517,358	(74,412,093)	66,249,536	37,749,022	57,967,026	(16,658,289)	44,189,197	21,807,326	2,071,951	20,481,368
Benefit payments, including refunds of employee contributions	(25,830,376)	(25,285,281)	(25,913,233)	(21,241,517)	(19,650,422)	(19,288,290)	(17,504,222)	(16,635,647)	(16,348,103)	(15,117,387)
Administrative expense	(213,094)	(381,927)	(430,421)	(232,165)	(220,389)	(232,813)	(213,874)	(208,581)	(191,401)	(185,839)
Net change in plan fiduciary net position	44,096,448	(92,773,471)	101,833,100	29,181,015	50,193,303	(25,054,936)	37,263,552	15,861,303	(3,513,261)	16,888,839
Plan fiduciary net position - beginning	400,770,868	493,544,339	391,711,239	362,530,224	312,336,922	337,391,858	300,128,306	284,267,003	287,780,264	270,891,425
Plan fiduciary net position - ending (b)	\$ 444,867,316	\$ 400,770,868	\$ 493,544,339	\$ 391,711,239	\$ 362,530,225	\$ 312,336,922	\$ 337,391,858	\$ 300,128,306	\$ 284,267,003	\$ 287,780,264
County's net pension liability/(asset) - ending (a) - (b)	\$ 27,220,137	\$ 50,915,218	\$ (56,923,072)	\$ 30,832,045	\$ 37,838,708	\$ 49,316,730	\$ 2,949,266	\$ 26,174,290	\$ 28,037,660	\$ 8,114,978
Plan fiduciary net position as a percentage of the total pension liability/(asset)	94.23%	88.73%	113.04%	92.70%	90.55%	86.36%	99.13%	91.98%	91.02%	97.26%
Covered payroll	\$ 87,629,050	\$ 80,743,571	\$ 83,781,278	\$ 83,767,362	\$ 79,578,062	\$ 77,655,475	\$ 77,285,207	\$ 74,619,828	\$ 73,801,979	\$ 74,667,283
County's net pension liability as a percentage of covered payroll	31.06%	63.06%	-67.94%	36.81%	47.55%	63.51%	3.82%	35.08%	37.99%	10.87%

COUNTY OF DAUPHIN
SCHEDULE OF EMPLOYER CONTRIBUTIONS - LAST 10 YEARS
YEARS ENDED DECEMBER 31

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially determined contribution	\$ 3,351,317	\$ 1,355,572	\$ 7,057,992	\$ 7,670,585	\$ 6,694,390	\$ 6,004,307	\$ 5,852,311	\$ 6,263,146	\$ 6,546,502	\$ 7,296,208
Contributions in relation to the actuarially determined contribution	<u>3,365,349</u>	<u>1,355,572</u>	<u>56,165,217</u>	<u>7,670,585</u>	<u>6,694,390</u>	<u>6,004,307</u>	<u>5,852,311</u>	<u>6,263,146</u>	<u>6,546,502</u>	<u>7,296,208</u>
Contribution deficiency (excess)	<u>(14,032)</u>	<u>-</u>	<u>(49,107,225)</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>				
Covered payroll	\$ 87,629,050	\$ 80,743,571	\$ 83,781,278	\$ 83,767,362	\$ 79,578,062	\$ 77,655,475	\$ 77,285,207	\$ 74,619,828	\$ 73,801,979	\$ 74,667,283
Contributions as a percentage of covered payroll	3.84%	1.68%	67.04%	9.16%	8.41%	7.73%	7.57%	8.39%	8.87%	9.77%

Notes to Schedule

Valuation date January 1, 2023

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	15 years
Asset valuation method	Market 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 MP20

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, 2023 valuation, mortality rates were based off the PubG-2010 Mortality Table for males and females with generational mortality improvement using MP20
- 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>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Annual money-weighted rate of return, net of investment expense	14.86%	-14.92%	15.72%	10.10%	19.13%	-4.70%	15.07%	8.10%	1.10%	8.00%

COUNTY OF DAUPHIN
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
YEARS ENDED DECEMBER 31

Total OPEB Liability :	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service Cost	\$ 379,704	\$ 787,624	\$ 747,345	\$ 722,232	\$ 631,521	\$ 682,402
Interest	972,058	620,972	543,044	918,345	969,708	887,301
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	-	(757,840)	-	(3,807,632)	-	-
Changes of assumptions	800,853	(4,032,923)	(763,241)	3,303,826	1,051,929	(1,766,984)
Benefit payments	<u>(1,433,927)</u>	<u>(1,043,797)</u>	<u>(1,178,790)</u>	<u>(1,214,115)</u>	<u>(1,214,115)</u>	<u>(1,162,938)</u>
Net Changes in Total OPEB Liability	718,688	(4,425,964)	(651,642)	(77,344)	1,439,043	(1,360,219)
Total OPEB Liability - Beginning	<u>22,950,588</u>	<u>27,376,552</u>	<u>28,028,194</u>	<u>28,105,538</u>	<u>26,666,495</u>	<u>28,026,714</u>
Total OPEB Liability - Ending	<u>\$ 23,669,276</u>	<u>\$ 22,950,588</u>	<u>\$ 27,376,552</u>	<u>\$ 28,028,194</u>	<u>\$ 28,105,538</u>	<u>\$ 26,666,495</u>
Covered-Employee Payroll	\$ 90,706,386	\$ 66,923,978	\$ 82,844,757	\$ 82,844,757	\$ 73,455,715	\$ 73,455,715
Total OPEB liability as a percentage of covered payroll	26.09%	34.29%	33.05%	33.83%	38.26%	36.30%

Changes of Assumptions:

- For the January 1, 2019 valuation, the discount rate changed from 3.64% to 3.26%. Trend and mortality assumptions were updated.
- For the January 1, 2020 valuation, the discount rate changed from 3.26% to 1.93%. Trend and mortality assumptions were updated.
- For the January 1, 2021 valuation, the discount rate changed from 1.93% (previous year) to 2.25%. Trend and mortality assumptions were updated.
- For the January 1, 2022 valuation, the discount rate changed from 2.25% (previous year) to 4.31%. Trend assumptions were updated.
- For the January 1, 2023 valuation, the discount rate changed from 4.31% (previous year) to 4.00%. Trend 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.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75

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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 107,555,000	\$ 108,055,000	\$ 109,287,049	\$ 1,232,049
Intergovernmental	24,131,162	24,461,971	18,287,182	(6,174,789)
Charges for Services	21,946,504	22,239,818	23,448,151	1,208,333
License and Permits	178,700	156,700	168,787	12,087
Court Costs and Fines	2,985,809	2,985,809	3,132,083	146,274
Interest and Rents	383,650	383,650	5,375,713	4,992,063
Miscellaneous	606,500	612,022	1,133,450	521,428
Total Revenues	157,787,325	158,894,970	160,832,415	1,937,445
Expenditures				
Current:				
General Government	18,539,354	18,690,610	16,214,489	2,476,121
Judicial	68,121,105	68,682,336	63,227,052	5,455,284
Public Safety	54,193,970	54,009,081	49,045,816	4,963,265
Human Services	13,489,538	13,535,352	10,700,678	2,834,674
Culture and Recreation	2,643,347	2,732,310	2,698,478	33,832
Conservation and Development	5,300,983	5,293,237	4,967,510	325,727
Principal	12,520,129	12,526,562	17,984,857	(5,458,295)
Interest	5,234,733	5,234,733	5,141,849	92,884
Capital Outlay	344,162	569,745	6,514,711	(5,944,966)
Total Expenditures	180,387,321	181,273,966	176,495,440	4,778,526
Excess of Revenues Over (Under) Expenditures	(22,599,996)	(22,378,996)	(15,663,025)	6,715,971
Other Financing Sources (Uses)				
Transfer In	26,372,670	26,373,170	27,512,966	1,139,796
Transfer Out	(23,011,550)	(23,233,050)	(40,636,792)	(17,403,742)
Issuance of Infrastructure Loan	-	-	10,317,000	10,317,000
Issuance of Capital Lease Debt	-	-	1,394,068	1,394,068
Financing Lease Issuance	-	-	873,502	873,502
Financing Subscription Issuance	-	-	3,740,786	3,740,786
Total Other Financing Sources (Uses)	3,361,120	3,140,120	3,201,530	61,410
Net Change in Fund Balances	(19,238,876)	(19,238,876)	(12,461,495)	6,777,381
Fund Balances - January 1, 2023	19,238,876	19,238,876	105,028,773	85,789,897
Fund Balances - December 31, 2023	\$ -	\$ -	\$ 92,567,278	\$ 92,567,278

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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 46,075,883	\$ 46,075,883	\$ 42,715,117	\$ (3,360,766)
Charges for Services	670,172	670,172	584,117	(86,055)
Total Revenues	<u>46,746,055</u>	<u>46,746,055</u>	<u>43,299,234</u>	<u>(3,446,821)</u>
Expenditures				
Current:				
Human Services	57,782,015	57,782,015	52,350,533	5,431,482
Debt Service:				
Principal	-	-	874,046	(874,046)
Interest	-	-	57,416	(57,416)
Capital Outlay	17,124	17,124	290,386	(273,262)
Total Expenditures	<u>57,799,139</u>	<u>57,799,139</u>	<u>53,572,381</u>	<u>4,226,758</u>
Excess of Revenues Over (Under) Expenditures	<u>(11,053,084)</u>	<u>(11,053,084)</u>	<u>(10,273,147)</u>	<u>779,937</u>
Other Financing Sources (Uses)				
Transfer In	11,053,084	11,053,084	10,422,089	(630,995)
Transfer (Out)	-	-	(439,328)	(439,328)
Issuance of Notes Payable	-	-	290,386	290,386
Total Other Financing Sources (Uses)	<u>11,053,084</u>	<u>11,053,084</u>	<u>10,273,147</u>	<u>(779,937)</u>
Net Change in Fund Balances	-	-	-	-
Fund Balances - January 1, 2023	-	-	-	-
Fund Balances - December 31, 2023	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
LOW INCOME HOUSING FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 100,000	\$ 100,000	\$ -	\$ (100,000)
Charges for Services	436,500	436,500	398,300	(38,200)
Interest and Rents	10,000	10,000	91,355	81,355
Total Revenues	546,500	546,500	489,655	(56,845)
Expenditures				
Current:				
Conservation and Development	546,500	546,500	449,265	97,235
Total Expenditures	546,500	546,500	449,265	97,235
Net Change in Fund Balances	-	-	40,390	40,390
Fund Balances - January 1, 2023	-	-	2,036,366	2,036,366
Fund Balances - December 31, 2023	\$ -	\$ -	\$ 2,076,756	\$ 2,076,756

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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 16,650,000	\$ 16,650,000	\$ 18,695,880	\$ 2,045,880
Interest and Rents	60,000	60,000	1,058,716	998,716
Total Revenues	16,710,000	16,710,000	19,754,596	3,044,596
Expenditures				
Current:				
Judicial	580,491	580,491	365,305	215,186
Conservation and Development	10,827,622	10,827,622	12,743,407	(1,915,785)
Total Expenditures	11,408,113	11,408,113	13,108,712	(1,700,599)
Excess of Revenues Over (Under) Expenditures	5,301,887	5,301,887	6,645,884	1,343,997
Other Financing Sources (Uses)				
Transfer In	-	-	-	
Transfer Out	(5,301,887)	(5,301,887)	(5,485,588)	(183,701)
Total Other Financing Sources (Uses)	(5,301,887)	(5,301,887)	(5,485,588)	(183,701)
Net Change in Fund Balances	-	-	1,160,296	1,160,296
Fund Balances - January 1, 2023	-	-	22,889,703	22,889,703
Fund Balances - December 31, 2023	\$ -	\$ -	\$ 24,049,999	\$ 24,049,999

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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 28,529,262	\$ 28,529,262	\$ 28,227,054	\$ (302,208)
Charges for Services	990,285	990,285	831,495	(158,790)
Interest and Rents	10,000	10,000	282,548	272,548
Total Revenues	29,529,547	29,529,547	29,341,097	(188,450)
Expenditures				
Current:				
Human Services	30,464,259	30,464,259	30,348,423	115,836
Debt Service:				
Principal	-	-	191,558	(191,558)
Interest	-	-	1,969	(1,969)
Capital Outlay	-	-	392,131	(392,131)
Total Expenditures	30,464,259	30,464,259	30,934,081	(469,822)
Excess of Revenues Over (Under) Expenditures	(934,712)	(934,712)	(1,592,984)	(658,272)
Other Financing Sources (Uses)				
Transfer In	1,159,712	1,159,712	1,207,082	47,370
Transfer (Out)	(225,000)	(225,000)	(6,229)	218,771
Financing Leases Issued	-	-	392,131	392,131
Total Other Financing Sources (Uses)	934,712	934,712	1,592,984	658,272
Net Change in Fund Balances	-	-	-	-
Fund Balances - January 1, 2023	-	-	-	-
Fund Balances - December 31, 2023	\$ -	\$ -	\$ -	\$ -

COUNTY OF DAUPHIN

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

DECEMBER 31, 2023

NOTE 1: BUDGETARY DATA

County Budget Process

Formal budgetary accounting is employed as a management control for the General Fund, certain Special Revenue Funds, and the Capital Project Funds of the County on a calendar year basis. Additionally, formal budgetary accounting is employed by the County as a management control for certain Special Revenue Funds on a fiscal year basis with the fiscal year ending June 30th. Annual calendar year operating budgets are adopted each year through the passage of an annual budget ordinance; annual fiscal year operating budgets are adopted each year through the passage of a motion by the County Commissioners. Accounting principles generally accepted in the United States of America are used to complete the budgets.

The County of Dauphin follows these procedures in establishing the budgetary data reflected in the financial statements:

- (1) In early July for the calendar year budgets and early April for the fiscal year budgets, the Budget Director supplies the department directors with a budget submission packet for the ensuing year. This packet contains the prior year actuals, the current year estimates, a workspace for the next year requests, and other forms to further detail the requests. This submission packet is due back to the budget office by late August for calendar year budgets and early May for the fiscal year budgets.
- (2) During September and October for calendar year budgets and May for fiscal year budgets, the Budget Director meets with each department to discuss their budget requests. At this meeting, requests are substantiated or revised as necessary.
- (3) Upon completion of the budget meetings, the Budget Director assembles work papers for the Public Budget Hearings that are held in mid-November for the calendar year budgets and late May for fiscal year budgets. At these hearings, the Commissioners review the budget requests with the various department directors, and finalize figures for the proposed budget that will be made available for the 20-day public inspection period.
- (4) The Budget Director then presents the proposed budget to the Commissioners. This budget presentation takes place in late November for the calendar year budgets and early June for the fiscal year budgets at an advertised date.
- (5) After the 20-day inspection period but no later than December 31 for the calendar year budgets and June 30 for the fiscal year budgets, the Commissioners adopt the final budget.
- (6) As required by the Commonwealth of Pennsylvania County Code, subsequent to the calendar year budgets approval, the County Commissioners adopt the appropriation measures required to put the budget into effect and fix the rate of taxation. Within 15 days subsequent to the legal adoption of the calendar year budgets, the County Commissioners file a copy of the budget with the Department of Community and Economic Development of the Commonwealth of Pennsylvania.

COUNTY OF DAUPHIN

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)

DECEMBER 31, 2021

NOTE 1: BUDGETARY DATA (CONTINUED)

Legal Requirements

An annual budget is required to be legally adopted for the General Fund since real estate taxes are levied to finance its operations. Although not legally required, the County also adopts annual budgets for its Capital Projects Fund, and certain Special Revenue Funds (Children and Youth Fund, Aging Fund, Drug and Alcohol Fund, Mental Health/Autism/Developmental Programs Fund, State Grant Fund, Human Service Development Fund, Hazard Material Emergency Response Fund, Liquid Fuels Fund, Low Income Housing Fund, Hotel Tax Fund, Gaming Fund, Capital Projects Fund, Emergency 911 Operating & Act 56 Wireless Fund, and Domestic Relations Fund). Budgetary data is presented on the basis of accounting principles generally accepted in the United States of America for all funds that adopt annual budgets.

Level of Control

Commonwealth of Pennsylvania statute requires the County's legal level of budgetary control to be at the fund level and the County maintains budgetary control at the fund level.

Lapsing of Appropriations

Unexpended appropriations lapse at year-end.

Management Amendment Authority

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

Financial analysis is provided monthly to management showing spending levels in comparison to the current budget. The budget is also reviewed by management with operating departments.

OTHER
SUPPLEMENTARY
INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

County of Dauphin, Pennsylvania

Combining and Individual Nonmajor Governmental Fund Financial Statements

For descriptions of the Nonmajor Special Revenue Funds, see page 161.

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, 2023

	Nonmajor Special Revenue Funds	Fort Hunter Permanent Fund	Total Other Governmental Funds
<u>Assets</u>			
Cash and Cash Equivalents	\$ 23,267,991	\$ -	\$ 23,267,991
Investments	-	1,519,117	1,519,117
Receivables:			
Accounts	572,755	-	572,755
Due From Other Funds	213,288	-	213,288
Due From Other Governments	3,166,774	-	3,166,774
Prepaid Items	24,316	-	24,316
Other Assets	51,015	-	51,015
Restricted Assets			
Cash	-	2,131	2,131
	<hr/>	<hr/>	<hr/>
Total Assets	\$ 27,296,139	\$ 1,521,248	\$ 28,817,387
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>Liabilities and Fund Balances</u>			
Liabilities			
Accounts Payable	\$ 3,105,031	\$ -	\$ 3,105,031
Accrued Liabilities	328,506	-	328,506
Unearned Revenues	4,834,810	-	4,834,810
Due To Other Funds	139,191	-	139,191
	<hr/>	<hr/>	<hr/>
Total Liabilities	8,407,538	-	8,407,538
	<hr/>	<hr/>	<hr/>
Fund Balances			
Nonspendable	24,316	1,521,248	1,545,564
Restricted	18,864,285	-	18,864,285
	<hr/>	<hr/>	<hr/>
Total Fund Balances	18,888,601	1,521,248	20,409,849
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	\$ 27,296,139	\$ 1,521,248	\$ 28,817,387
	<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, 2023

	Nonmajor Special Revenue <u>Funds</u>	Fort Hunter Permanent <u>Fund</u>	Total Other Governmental <u>Funds</u>
Revenues			
Hotel Taxes	\$ 13,308,255	\$ -	\$ 13,308,255
Intergovernmental	27,423,370	-	27,423,370
Charges for Services	1,251,406	-	1,251,406
Court Costs and Fines and Fees	1,936,303	-	1,936,303
Interest and Rent	882,511	34,244	916,755
Net Increase/(Decrease) of Investments	-	166,551	166,551
Miscellaneous Revenue	1,869,789	-	1,869,789
	<hr/>		
Total Revenues	46,671,634	200,795	46,872,429
	<hr/>		
Expenditures			
Current:			
Judicial	7,640,782	-	7,640,782
Public Safety	8,408,615	-	8,408,615
Public Works	932,808	-	932,808
Human Services	14,412,942	-	14,412,942
Culture and Recreation	13,351,548	-	13,351,548
Debt Service			
Principal	3,412,624	-	3,412,624
Interest	205,865	-	205,865
Capital Projects	7,645,834	-	7,645,834
	<hr/>		
Total Expenditures	56,011,018	-	56,011,018
	<hr/>		
Excess of Revenues Over (Under) Expenditures	(9,339,384)	200,795	(9,138,589)
	<hr/>		
Other Financing Sources (Uses)			
Transfers In	4,526,312	-	4,526,312
Transfers Out	(801,390)	(12,564)	(813,954)
Issuance of Capital Lease Debt	528,862	-	528,862
Financing Lease Issuance	118,314	-	118,314
Subscription Financing Issuance	5,501,857	-	5,501,857
	<hr/>		
Total Other Financing Sources	9,873,955	(12,564)	9,861,391
	<hr/>		
Net Change in Fund Balances	534,571	188,231	722,802
	<hr/>		
Fund Balances - Beginning of Year	18,354,030	1,333,017	19,687,047
	<hr/>		
Fund Balances - End of Year	\$ 18,888,601	\$ 1,521,248	\$ 20,409,849
	<hr/> <hr/>		

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 1,517,459	1,517,459	\$ 767,302	\$ (750,157)
Interest and Rents	85,000	85,000	416,528	331,528
Miscellaneous	349,574	380,774	15,216	(365,558)
Total Revenues	1,952,033	1,983,233	1,199,046	(784,187)
Expenditures				
Current:				
General Government	-	-	419,608	(419,608)
Public Works	-	-	606,680	(606,680)
Culture and Recreation	-	-	18,925	(18,925)
Debt Service				
Principal	-	-	338,747	(338,747)
Interest	-	-	15,373	(15,373)
Bond Issuance Costs	-	-	22,008	
Capital Outlay	9,098,089	9,129,289	8,526,890	602,399
Total Expenditures	9,098,089	9,129,289	9,948,231	(796,934)
Excess of Revenues Over (Under) Expenditures	(7,146,056)	(7,146,056)	(8,749,185)	(1,581,121)
Other Financing Sources (Uses)				
Transfers In	525,000	525,000	2,224,601	1,699,601
Transfers Out	(1,004,717)	(1,004,717)	(373,972)	630,745
Capital Lease Proceeds	-	-	661,000	661,000
Financing Subscription Proceeds	-	-	1,309,463	1,309,463
Total Other Financing Sources (Uses)	(479,717)	(479,717)	3,821,092	4,300,809
Net Change in Fund Balances	(7,625,773)	(7,625,773)	(4,928,093)	2,697,680
Fund Balances - January 1, 2023	7,625,773	7,625,773	10,682,427	3,056,654
Fund Balances - December 31, 2023	\$ -	\$ -	\$ 5,754,334	\$ 5,754,334

NONMAJOR SPECIAL REVENUE FUNDS

County of Dauphin, Pennsylvania

Combining and Individual Nonmajor Special Revenue Fund Financial Statements and Schedules

Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are restricted or committed to expenditures for specified purposes. The following are utilized to account for those financial activities:

The State Grant Fund is used to account the proceeds of various state grants programs, whose resources are restricted for those programs.

The Liquid Fuels Tax Fund accounts for state aid revenues used for building and improving bridges.

The Domestic Relations Fund accounts for expenditures and reimbursement revenue related to the operations of the County's Child Support Enforcement Program, which is funded with federal, state, and County funds.

The Hazard Material Emergency Response Fund is used to account for state grants and other various charges, whose resources are restricted for the response and cleanup of hazardous materials incidents.

The following funds are used to account for revenue received from various federal, state, and local sources. These funds, which are restricted for the provision of specified social services to eligible County residents, are as follows:

Human Services Development Fund
Aging Fund
Drug and Alcohol Fund

The Emergency 911 Operating and Act 56 Wireless Fund is used to account for the emergency response communications network of the County.

The Fee For Local Use Fund is used to account for the proceeds of fees imposed by the County on the registration of vehicles to addresses located within the County. The funds provided by the fees are collected and remitted by the State, and are restricted for the construction, reconstruction, maintenance, and repair of bridges.

The Drug Act-Forfeited Federal Property Fund and the Drug Act-Forfeited State Property Fund are used to account for proceeds of property forfeited under federal and state criminal proceedings, respectively.

The Hotel Tax Fund is used to account for the proceeds of hotel taxes levied by the County.

The Act 89 Bridge Maintenance Fund is used to account for proceeds received from the State to be used for bridge maintenance in accordance with the Pennsylvania General Assembly Act 89 of 2013.

The PENNDOT Act 44 SR Fund is used to account for proceeds received from the State to be used for bridge maintenance in accordance with the Pennsylvania General Assembly Act 44 of 2007, as amended by Act 89 of 2013.

The Bridge Bundle Project Fund is used to account for proceeds received from various funding sources to be used to repair or replace deficient bridges.

The Prison/Jail Fund collects commissions on phone contracts which are then utilized for the operation of the prison.

The Covid Grant Fund is used to account for amounts received from federal sources. Revenues are restricted for specific purposes outlined by the federal government.

COUNTY OF DAUPHIN
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2023

	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	\$ 1,864,892	\$ 1,528,091	\$ 537,128	\$ 191,721	\$ 88,987	\$ 3,762,079	\$ 6,387,900	\$ 3,967,623	\$ 1,503,225
Receivables:									
Accounts	396,498	-	118,272	2,329	-	45,745	-	1,403	8,508
Due From Other Funds	2,208	-	26,243	-	-	17,148	-	21,472	11,305
Due From Other Governments	-	39,381	837,119	-	-	1,549,952	-	283,624	365,386
Prepaid Items	-	-	-	2,290	-	20,026	-	-	-
Other Assets	5,305	2,576	-	514	1	9,167	14,345	8,169	4,016
Cash	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 2,268,903</u>	<u>\$ 1,570,048</u>	<u>\$ 1,518,762</u>	<u>\$ 196,854</u>	<u>\$ 88,988</u>	<u>\$ 5,404,117</u>	<u>\$ 6,402,245</u>	<u>\$ 4,282,291</u>	<u>\$ 1,892,440</u>
<u>Liabilities and Fund Balances</u>									
Liabilities									
Accounts Payable	\$ 43,325	\$ 171,271	\$ 10,653	\$ 25,719	\$ 7,606	\$ 958,760	\$ 4,438	\$ 457,093	\$ 432,357
Accrued Liabilities	5,914	-	73,294	-	-	130,726	-	94,282	19,758
Unearned Revenues	-	-	-	-	56,498	-	-	3,387,805	1,390,507
Due To Other Funds	7,611	-	11,622	-	24,884	7,321	-	36,617	49,818
Total Liabilities	<u>56,850</u>	<u>171,271</u>	<u>95,569</u>	<u>25,719</u>	<u>88,988</u>	<u>1,096,807</u>	<u>4,438</u>	<u>3,975,797</u>	<u>1,892,440</u>
Fund Balances									
Nonspendable	-	-	-	2,290	-	20,026	-	-	-
Restricted	2,212,053	1,398,777	1,423,193	168,845	-	4,287,284	6,397,807	306,494	-
Total Fund Balances	<u>2,212,053</u>	<u>1,398,777</u>	<u>1,423,193</u>	<u>171,135</u>	<u>-</u>	<u>4,307,310</u>	<u>6,397,807</u>	<u>306,494</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 2,268,903</u>	<u>\$ 1,570,048</u>	<u>\$ 1,518,762</u>	<u>\$ 196,854</u>	<u>\$ 88,988</u>	<u>\$ 5,404,117</u>	<u>\$ 6,402,245</u>	<u>\$ 4,282,291</u>	<u>\$ 1,892,440</u>

COUNTY OF DAUPHIN
 COMBINING BALANCE SHEET (CONTINUED)
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2023

	Drug Act- Forfeited State Property	Drug Act- Forfeited Federal Property	Hotel Tax Fund	Act 89 Bridge Maintenance Fund	PENNDOT Act 44 SR Fund	Bridge Bundle Project Fund	Prison/Jail Fund	COVID Grant Fund	Total
<u>Assets</u>									
Cash and Cash Equivalents	\$ 247,875	\$ 98,345	\$ 796,052	\$ 927,021	\$ 337,031	\$ 292,212	737,809	\$ -	\$ 23,267,991
Receivables:									
Accounts	-	-	-	-	-	-	-	-	572,755
Loans	-	-	-	-	-	-	-	-	-
Due From Other Funds	574	-	134,338	-	-	-	-	-	213,288
Due From Other Governments	-	-	-	-	-	91,312	-	-	3,166,774
Prepaid Items	2,000	-	-	-	-	-	-	-	24,316
Other Assets	619	279	2,285	1,871	605	-	1,263	-	51,015
Cash	-	-	-	-	-	-	-	-	-
Total Assets	\$ 251,068	\$ 98,624	\$ 932,675	\$ 928,892	\$ 337,636	\$ 383,524	\$ 739,072	\$ -	\$ 27,296,139
<u>Liabilities and Fund Balances</u>									
Liabilities									
Accounts Payable	\$ 20,397	\$ 8,118	\$ 929,899	\$ -	\$ -	\$ -	\$ 35,395	\$ -	\$ 3,105,031
Accrued Liabilities	2,056	-	2,476	-	-	-	-	-	328,506
Unearned Revenues	-	-	-	-	-	-	-	-	4,834,810
Due To Other Funds	1,018	-	300	-	-	-	-	-	139,191
Total Liabilities	23,471	8,118	932,675	-	-	-	35,395	-	8,407,538
Fund Balances									
Nonspendable	2,000	-	-	-	-	-	-	-	24,316
Restricted	225,597	90,506	-	928,892	337,636	383,524	703,677	-	18,864,285
Total Fund Balances	227,597	90,506	-	928,892	337,636	383,524	703,677	-	18,888,601
Total Liabilities and Fund Balances	\$ 251,068	\$ 98,624	\$ 932,675	\$ 928,892	\$ 337,636	\$ 383,524	\$ 739,072	\$ -	\$ 27,296,139

COUNTY OF DAUPHIN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2023

	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	-	918,498	4,155,828	-	152,876	8,591,765	1,303,300	6,342,861	5,314,511
Charges for Services	-	-	3,818	66,749	-	-	-	382,026	83,000
Court Costs and Fines and Fees	1,250,111	-	-	-	-	-	-	-	-
Interest and Rent	99,356	46,432	-	9,672	818	177,382	263,219	154,778	-
Miscellaneous Revenue	-	-	-	18,900	13,960	-	-	1,833,596	-
Total Revenues	1,349,467	964,930	4,159,646	95,321	167,654	8,769,147	1,566,519	8,713,261	5,397,511
Expenditures									
Current:									
Judicial	950,227	-	6,134,671	-	-	-	-	-	-
Public Safety	-	-	-	93,854	-	7,680,990	-	-	-
Public Works	-	575,333	-	-	-	-	37,443	-	-
Human Services	-	-	-	-	369,428	-	-	8,679,921	5,363,593
Culture and Recreation	-	-	-	-	-	-	-	-	-
Debt Service									
Principal	78,390	-	6,534	-	-	1,806,762	-	4,532	-
Interest	9,662	-	392	-	-	179,615	-	1,317	-
Capital Outlay	215,185	9,701	18,320	33,948	-	6,473,269	-	81,948	5,565
Total Expenditures	1,253,464	585,034	6,159,917	127,802	369,428	16,140,636	37,443	8,767,718	5,369,158
Excess of Revenues Over (Under) Expenditures	96,003	379,896	(2,000,271)	(32,481)	(201,774)	(7,371,489)	1,529,076	(54,457)	28,353
Other Financing Sources (Uses)									
Transfers In	-	136,365	1,907,853	-	201,774	1,575,000	-	100,000	355,066
Transfers Out	-	-	-	-	-	-	(289,150)	(78,821)	(383,419)
Issuance of Notes Payable	166,320	-	-	-	-	216,148	-	81,948	-
Financing Lease Issuance	-	-	-	-	-	-	-	-	-
Subscription Financing Issuance	-	-	18,320	-	-	5,483,537	-	-	-
Total Other Financing Sources	166,320	136,365	1,926,173	-	201,774	7,274,685	(289,150)	103,127	(28,353)
Net Change in Fund Balances	262,323	516,261	(74,098)	(32,481)	-	(96,804)	1,239,926	48,670	-
Fund Balances - Beginning of Year	1,949,730	882,516	1,497,291	203,616	-	4,404,114	5,157,881	257,824	-
Fund Balances - End of Year	\$ 2,212,053	\$ 1,398,777	\$ 1,423,193	\$ 171,135	\$ -	\$ 4,307,310	\$ 6,397,807	\$ 306,494	\$ -

COUNTY OF DAUPHIN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2023

	Drug Act- Forfeited State Fund	Drug Act- Forfeited Federal Fund	Hotel Tax Fund	Act 89 Bridge Maintenance Fund	PENNDOT Act 44 SR Fund	Bridge Bundle Project Fund	Prison/Jail Fund	COVID Grant Fund	Totals
Revenues									
Hotel Taxes	\$ -	\$ -	\$ 13,308,255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,308,255
Intergovernmental	-	-	-	197,800	104,188	291,743	-	50,000	27,423,370
Charges for Services	-	-	-	-	-	-	715,813	-	1,251,406
Court Costs and Fines and Fees	647,161	39,031	-	-	-	-	-	-	1,936,303
Interest and Rent	11,384	5,225	43,293	34,061	10,986	-	25,905	-	882,511
Miscellaneous Revenue	-	-	-	-	-	-	3,333	-	1,869,789
Total Revenues	658,545	44,256	13,351,548	231,861	115,174	291,743	745,051	50,000	46,671,634
Expenditures									
Current									
Judicial	500,550	55,334	-	-	-	-	-	-	7,640,782
Public Safety	-	-	-	-	-	-	633,771	-	8,408,615
Public Works	-	-	-	-	-	320,032	-	-	932,808
Human Services	-	-	-	-	-	-	-	-	14,412,942
Culture and Recreation	-	-	13,351,548	-	-	-	-	-	13,351,548
Debt Service									
Principal	23,220	6,486	-	-	-	1,486,700	-	-	3,412,624
Interest	807	915	-	-	-	13,157	-	-	205,865
Transfers to Component Unit	-	-	-	-	-	-	-	-	-
Capital Outlay	403,512	72,564	-	-	-	12,075	319,747	-	7,645,834
Total Expenditures	928,089	135,299	13,351,548	-	-	1,831,964	953,518	-	56,011,018
Excess of Revenues Over (Under)									
Expenditures	(269,544)	(91,043)	-	231,861	115,174	(1,540,221)	(208,467)	50,000	(9,339,384)
Other Financing Sources (Uses)									
Transfers In	-	-	-	-	-	250,254	-	-	4,526,312
Transfers Out	-	-	-	-	-	-	-	(50,000)	(801,390)
Issuance of Capital Lease Debt	-	64,446	-	-	-	-	-	-	528,862
Financing Lease Issuance	118,314	-	-	-	-	-	-	-	118,314
Subscription Financing Issuance	-	-	-	-	-	-	-	-	5,501,857
Total Other Financing Sources	118,314	64,446	-	-	-	250,254	-	(50,000)	9,873,955
Net Change in Fund Balances	(151,230)	(26,597)	-	231,861	115,174	(1,289,967)	(208,467)	-	534,571
Fund Balances - Beginning of Year	378,827	117,103	-	697,031	222,462	1,673,491	912,144	-	18,354,030
Fund Balances - End of Year	\$ 227,597	\$ 90,506	\$ -	\$ 928,892	\$ 337,636	\$ 383,524	\$ 703,677	\$ -	\$ 18,888,601

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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Court Costs and Fines	\$ 650,000	\$ 650,000	\$ 1,250,111	\$ 600,111
Interest and Rents	1,400	1,400	99,356	97,956
Total Revenues	<u>651,400</u>	<u>651,400</u>	<u>1,349,467</u>	<u>698,067</u>
Expenditures				
Current:				
Judicial	825,475	825,475	950,227	(124,752)
Debt Service:				
Principal	64,312	64,312	78,390	(14,078)
Interest	-	-	9,662	(9,662)
Capital Outlay	149,785	149,785	215,185	(65,400)
Total Expenditures	<u>1,039,572</u>	<u>1,039,572</u>	<u>1,253,464</u>	<u>(213,892)</u>
Excess of Revenues Over (Under) Expenditures	<u>(388,172)</u>	<u>(388,172)</u>	<u>96,003</u>	<u>484,175</u>
Other Financing Sources (Uses)				
Transfer Out	(8,000)	(8,000)	-	8,000
Issuance of Notes Payable	-	-	166,320	166,320
Total Other Financing Sources (Uses)	<u>(8,000)</u>	<u>(8,000)</u>	<u>166,320</u>	<u>174,320</u>
Net Change in Fund Balances	(396,172)	(396,172)	262,323	658,495
Fund Balances - January 1, 2023	396,172	396,172	1,949,730	1,553,558
Fund Balances - December 31, 2023	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,212,053</u>	<u>\$ 2,212,053</u>

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
LIQUID FUELS FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 663,946	\$ 663,946	\$ 918,498	\$ 254,552
Interest and Rents	7,900	7,900	46,432	38,532
Total Revenues	<u>671,846</u>	<u>671,846</u>	<u>964,930</u>	<u>293,084</u>
Expenditures				
Current:				
Public Works	616,846	616,846	575,333	41,513
Capital Outlay	55,000	55,000	9,701	45,299
Total Expenditures	<u>671,846</u>	<u>671,846</u>	<u>585,034</u>	<u>86,812</u>
Excess of Revenues Over (Under) Expenditures	-	-	379,896	379,896
Other Financing Sources (Uses)				
Transfer In	-	-	136,365	136,365
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>136,365</u>	<u>136,365</u>
Net Change in Fund Balances	-	-	516,261	516,261
Fund Balances - January 1, 2023	-	-	882,516	882,516
Fund Balances - December 31, 2023	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,398,777</u>	<u>\$ 1,398,777</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	5,367,134	\$ 5,367,134	\$ 4,155,828	\$ (1,211,306)
Charges for Services	8,500	8,500	3,818	(4,682)
Interest and Rents	-	-	-	-
Total Revenues	5,375,634	5,375,634	4,159,646	(1,215,988)
Expenditures				
Current:				
Judicial	8,111,242	8,111,242	6,134,671	1,976,571
Principal	-	-	6,534	(6,534)
Interest	-	-	392	(392)
Capital Outlay	-	-	18,320	(18,320)
Total Expenditures	8,111,242	8,111,242	6,159,917	1,951,325
Excess of Revenues Over (Under) Expenditures	(2,735,608)	(2,735,608)	(2,000,271)	735,337
Other Financing Sources (Uses)				
Transfer In	2,735,608	2,735,608	1,907,853	(827,755)
Subscription Financing Issuance	-	-	18,320	18,320
Total Other Financing Sources (Uses)	2,735,608	2,735,608	1,926,173	(809,435)
Net Change in Fund Balances	-	-	(74,098)	(74,098)
Fund Balances - January 1, 2023	-	-	1,497,291	1,497,291
Fund Balances - December 31, 2023	\$ -	\$ -	\$ 1,423,193	\$ 1,423,193

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
HAZARDOUS MATERIAL EMERGENCY RESPONSE FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 25,706	\$ 25,706	\$ -	\$ (25,706)
Charges for Services	68,250	68,250	66,749	(1,501)
Miscellaneous Revenue	-	-	18,900	18,900
Interest and Rents	-	-	9,672	9,672
Total Revenues	93,956	93,956	95,321	1,365
Expenditures				
Current:				
Public Safety	114,083	114,083	93,854	20,229
Capital Outlay	104,261	104,261	33,948	70,313
Total Expenditures	218,344	218,344	127,802	90,542
Net Change in Fund Balances	(124,388)	(124,388)	(32,481)	91,907
Fund Balances - January 1, 2023	124,388	124,388	203,616	79,228
Fund Balances - December 31, 2023	\$ -	\$ -	\$ 171,135	\$ 171,135

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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 248,531	\$ 248,531	\$ 152,876	\$ (95,655)
Interest and Rents	100	100	818	718
Miscellaneous	10,000	10,000	13,960	3,960
Total Revenues	258,631	258,631	167,654	(90,977)
Expenditures				
Current:				
Human Services	379,147	379,147	369,428	9,719
Total Expenditures	379,147	379,147	369,428	9,719
Excess of Revenues Over (Under) Expenditures	(120,516)	(120,516)	(201,774)	(81,258)
Other Financing Sources (Uses)				
Transfer In	120,516	120,516	201,774	81,258
Total Other Financing Sources (Uses)	120,516	120,516	201,774	81,258
Net Change in Fund Balances	-	-	-	-
Fund Balances - January 1, 2023	-	-	-	-
Fund Balances - December 31, 2023	\$ -	\$ -	\$ -	\$ -

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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 5,743,546	\$ 5,743,546	\$ 6,342,861	\$ 599,315
Charges for Services	15,555	15,555	382,026	366,471
Interest and Rents	1,637	1,637	154,778	153,141
Miscellaneous	1,785,576	1,785,576	1,833,596	48,020
Total Revenues	7,546,314	7,546,314	8,713,261	1,166,947
Expenditures				
Current:				
Human Services	7,602,678	7,602,678	8,679,921	(1,077,243)
Principal	-	-	4,532	(4,532)
Interest	-	-	1,317	(1,317)
Capital Outlay	-	-	81,948	(81,948)
Total Expenditures	7,602,678	7,602,678	8,767,718	(1,165,040)
Excess of Revenues Over (Under) Expenditures	(56,364)	(56,364)	(54,457)	1,907
Other Financing Sources (Uses)				
Transfer In	136,145	136,145	100,000	(36,145)
Transfer (Out)	(79,781)	(79,781)	(78,821)	960
Issuance of Notes Payable			81,948	
Total Other Financing Sources (Uses)	56,364	56,364	103,127	(35,185)
Net Change in Fund Balances	-	-	48,670	48,670
Fund Balances - January 1, 2023	-	-	257,824	257,824
Fund Balances - December 31, 2022	\$ -	\$ -	\$ 306,494	\$ 306,494

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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 4,605,083	\$ 4,605,083	\$ 5,314,511	\$ 709,428
Charges for Services	39,400	39,400	83,000	43,600
Interest and Rents	2,500	2,500	-	(2,500)
Miscellaneous	41,200	41,200	-	(41,200)
Total Revenues	4,688,183	4,688,183	5,397,511	709,328
Expenditures				
Current:				
Human Services	5,442,583	5,442,583	5,363,593	78,990
Capital Outlay	17,500	17,500	5,565	11,935
Total Expenditures	5,460,083	5,460,083	5,369,158	90,925
Excess of Revenues Over (Under) Expenditures	(771,900)	(771,900)	28,353	800,253
Other Financing Sources (Uses)				
Transfer In	786,900	786,900	355,066	(431,834)
Transfer (Out)	(15,000)	(15,000)	(383,419)	(368,419)
Total Other Financing Sources (Uses)	771,900	771,900	(28,353)	(800,253)
Net Change in Fund Balances	-	-	-	-
Fund Balances - January 1, 2023	-	-	-	-
Fund Balances - December 31, 2023	\$ -	\$ -	\$ -	\$ -

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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Hotel Taxes	\$ 9,518,000	\$ 9,518,000	\$ 13,308,255	\$ 3,790,255
Interest and Rents	5,000	5,000	43,293	38,293
Total Revenues	<u>9,523,000</u>	<u>9,523,000</u>	<u>13,351,548</u>	<u>3,828,548</u>
Expenditures				
Current:				
Culture and Recreation	9,523,000	9,523,000	13,351,548	(3,828,548)
Total Expenditures	<u>9,523,000</u>	<u>9,523,000</u>	<u>13,351,548</u>	<u>(3,828,548)</u>
Net Change in Fund Balances	-	-	-	-
Fund Balances - January 1, 2023	-	-	-	-
Fund Balances - December 31, 2023	<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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 6,630,064	\$ 6,630,064	\$ 8,591,765	\$ 1,961,701
Interest and Rents	-	-	177,382	177,382
Total Revenues	<u>6,630,064</u>	<u>6,630,064</u>	<u>8,769,147</u>	<u>2,139,083</u>
Expenditures				
Current:				
Public Safety	9,892,725	9,714,698	7,680,990	2,033,708
Debt Service				
Principal	628,630	628,630	1,806,762	(1,178,132)
Interest	-	-	179,615	(179,615)
Capital Outlay	-	178,027	6,473,269	(6,295,242)
Total Expenditures	<u>10,521,355</u>	<u>10,521,355</u>	<u>16,140,636</u>	<u>(5,619,281)</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,891,291)</u>	<u>(3,891,291)</u>	<u>(7,371,489)</u>	<u>(3,480,198)</u>
Other Financing Sources (Uses)				
Transfers In	3,891,291	3,891,291	1,575,000	(2,316,291)
Financing Leases Issued	-	-	216,148	216,148
Subscription Financing Issuance	-	-	5,483,537	
Total Other Financing Sources (Uses)	<u>3,891,291</u>	<u>3,891,291</u>	<u>7,274,685</u>	<u>(2,100,143)</u>
Net Change in Fund Balances	-	-	(96,804)	(96,804)
Fund Balances - January 1, 2023	-	-	4,404,114	4,404,114
Fund Balances - December 31, 2023	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,307,310</u>	<u>\$ 4,307,310</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 account 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.

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, 2023

	<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>Night Court</u>	<u>Magisterial District Judges</u>	<u>TOTAL</u>
Assets:															
Cash and Cash Equivalents	\$ 8,071,559	\$ 819,810	\$ 244,225	\$ 1,337,347	\$ 20,390	\$ 1,886,587	\$ 1,545,510	\$ 2,695,028	\$ 203,414	\$ 311	\$ 34,515	\$ 256,060	\$ 1,576	\$ 540,639	\$ 17,656,971
Total assets	<u>\$ 8,071,559</u>	<u>\$ 819,810</u>	<u>\$ 244,225</u>	<u>\$ 1,337,347</u>	<u>\$ 20,390</u>	<u>\$ 1,886,587</u>	<u>\$ 1,545,510</u>	<u>\$ 2,695,028</u>	<u>\$ 203,414</u>	<u>\$ 311</u>	<u>\$ 34,515</u>	<u>\$ 256,060</u>	<u>\$ 1,576</u>	<u>\$ 540,639</u>	<u>\$ 17,656,971</u>
Liabilities:															
Due to other Governments	\$ 707,846	\$ -	\$ -	\$ 29,929	\$ 20,390	\$ 90,174	\$ 1,545,510	\$ 461,530	\$ 203,414	\$ 217	\$ 34,515	\$ -	\$ 1,576	\$ 359,302	\$ 3,454,403
Total liabilities	<u>707,846</u>	<u>-</u>	<u>-</u>	<u>29,929</u>	<u>20,390</u>	<u>90,174</u>	<u>1,545,510</u>	<u>461,530</u>	<u>203,414</u>	<u>217</u>	<u>34,515</u>	<u>-</u>	<u>1,576</u>	<u>359,302</u>	<u>3,454,403</u>
Net Position - Restricted	<u>\$ 7,363,713</u>	<u>\$ 819,810</u>	<u>\$ 244,225</u>	<u>\$ 1,307,418</u>	<u>\$ -</u>	<u>\$ 1,796,413</u>	<u>\$ -</u>	<u>\$ 2,233,498</u>	<u>\$ -</u>	<u>\$ 94</u>	<u>\$ -</u>	<u>\$ 256,060</u>	<u>\$ -</u>	<u>\$ 181,337</u>	<u>\$ 14,202,568</u>

COUNTY OF DAUPHIN
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CUSTODIAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2023

	<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>Night Court</u>	<u>Magisterial District Judges</u>	TOTAL
Additions:															
Fees, licenses, Interest, and Commissions	\$ 1,795,308	\$ -	\$ 2,563	\$ 644,126	\$ 113,535	\$ 1,111,260	\$ 2,733,378	\$ 6,104,488	\$ 35,279,620	\$ 107,020	\$ -	\$ 2	\$ -	\$ 7,080,509	\$ 54,971,809
Due to Other Governments	-	-	934,839	-	-	-	-	-	-	-	893,215	-	6,602	-	1,834,656
Escrows	3,205,022	1,863,013	987,300	4,958,933	-	3,740,680	-	944,092	-	-	-	664,571	-	1,027,536	17,391,147
Taxes	19,063,940	-	-	-	-	-	29,096,558	-	-	-	-	-	-	-	48,160,498
Total additions	24,064,270	1,863,013	1,924,702	5,603,059	113,535	4,851,940	31,829,936	7,048,580	35,279,620	107,020	893,215	664,573	6,602	8,108,045	122,358,110
Deductions:															
Fees, licenses, Interest, and Commissions	1,795,308	-	-	644,126	113,535	1,111,260	2,733,378	6,104,488	35,279,620	106,929	-	40	-	7,080,509	54,969,193
Due to Other Governments	-	-	934,839	-	-	-	-	-	-	-	893,215	-	6,602	-	1,834,656
Escrows	3,909,402	2,065,910	1,066,953	4,693,653	-	5,220,739	-	1,352,719	-	-	-	530,695	-	969,439	19,809,510
Taxes	19,063,940	-	-	-	-	-	29,096,558	-	-	-	-	-	-	-	48,160,498
Total Deductions	24,768,650	2,065,910	2,001,792	5,337,779	113,535	6,331,999	31,829,936	7,457,207	35,279,620	106,929	893,215	530,735	6,602	8,049,948	124,773,857
Change in net position	(704,380)	(202,897)	(77,090)	265,280	-	(1,480,059)	-	(408,627)	-	91	-	133,838	-	58,097	(2,415,747)
Net Position, beginning of year	8,068,093	1,022,707	321,315	1,042,138	-	3,276,472	-	2,642,125	-	3	-	122,222	-	123,240	16,618,315
Net Position, end of year	\$ 7,363,713	\$ 819,810	\$ 244,225	\$ 1,307,418	\$ -	\$ 1,796,413	\$ -	\$ 2,233,498	\$ -	\$ 94	\$ -	\$ 256,060	\$ -	\$ 181,337	\$ 14,202,568

COUNTY OF DAUPHIN, PENNSYLVANIA

Statistical Section

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

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<i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	
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<i>These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	
Debt Capacity.....	196
<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.....	201
<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.....	205
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</i>	

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

COUNTY OF DAUPHIN, PENNSYLVANIA

Net Position by Component - Last Ten Years

(Accrual basis of accounting)

(Unaudited)

	Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental activities										
Net investment in capital assets	\$ 10,755,684	\$ 12,456,056	\$ 20,736,715	\$ 26,951,861	\$ 45,789,044	\$ 41,714,436	\$ 58,258,265	\$ 50,357,039	\$ 57,972,341	\$ 53,849,049
Restricted	19,445,884	23,273,811	23,112,169	24,737,862	22,307,689	32,079,214	43,124,501	88,673,564	49,680,631	37,046,748
Unrestricted	19,056,396	2,307,926	12,358,231	9,892,045	(22,983,005)	(35,335,623)	(56,363,629)	(59,428,360)	(4,362,800)	5,275,675
Total governmental activities net position	\$ 49,257,964	\$ 38,037,793	\$ 56,207,115	\$ 61,581,768	\$ 45,113,728	\$ 38,458,027	\$ 45,019,137	\$ 79,602,243	\$ 103,290,172	\$ 96,171,472
Business-type activities										
Net investment in capital assets	\$ 1,950,577	\$ 1,224,578	\$ 1,100,645	\$ 893,369	\$ 1,299,058	\$ 801,366	\$ 986,360	\$ 943,006	\$ 740,107	\$ 889,761
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	1,489,455	931,611	864,516	1,123,726	1,652,645	1,185,016	1,014,306	1,124,936	651,764	649,699
Total business-type activities net position	\$ 3,440,032	\$ 2,156,189	\$ 1,965,161	\$ 2,017,095	\$ 2,951,703	\$ 1,986,382	\$ 2,000,666	\$ 2,067,942	\$ 1,391,871	\$ 1,539,460
Primary government										
Net investment in capital assets	\$ 12,706,261	\$ 13,680,634	\$ 21,837,360	\$ 27,845,230	\$ 47,088,102	\$ 42,515,802	\$ 59,244,625	\$ 51,300,045	\$ 58,712,448	\$ 58,424,568
Restricted	19,445,884	23,273,811	23,112,169	24,737,862	22,307,689	32,079,214	43,124,501	88,673,564	49,680,631	37,046,748
Unrestricted	20,545,851	3,239,537	13,222,747	11,015,771	(21,330,360)	(34,150,607)	(55,349,323)	(58,303,424)	(3,711,036)	2,239,616
Total primary government net position	\$ 52,697,996	\$ 40,193,982	\$ 58,172,276	\$ 63,598,863	\$ 48,065,431	\$ 40,444,409	\$ 47,019,803	\$ 81,670,185	\$ 104,682,043	\$ 97,710,932

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)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses:										
Governmental activities:										
General government	\$ 24,417,463	\$ 23,881,297	\$ 25,256,595	\$ 26,020,252	\$ 16,935,084	\$ 16,700,619	\$ 18,356,530	\$ 63,240,043	\$ 21,050,384	\$ 22,686,084
Judicial	54,993,262	58,057,097	59,916,415	61,198,204	66,653,315	71,356,859	64,336,493	45,876,443	75,908,737	76,274,739
Public safety	39,036,174	45,627,099	48,356,487	48,406,025	50,692,732	58,083,978	54,948,981	39,267,733	64,968,235	65,543,557
Public works	6,982,260	1,910,552	1,482,959	1,747,568	1,755,369	1,451,749	1,127,847	1,270,184	5,971,362	2,148,635
Human services	103,694,696	105,755,168	112,562,042	114,896,098	103,618,358	95,063,379	90,613,632	97,603,745	106,485,431	110,757,998
Culture and recreation	12,354,951	12,893,509	13,342,145	13,762,985	16,789,417	18,492,470	9,971,883	11,855,853	16,493,051	16,329,617
Conservation and development	14,900,958	11,625,331	15,653,091	13,435,965	12,988,612	11,473,611	33,746,737	16,540,999	13,410,903	18,318,320
Interest and fiscal charges on long-term debt	6,991,197	4,736,404	4,002,741	3,834,082	3,185,232	3,228,211	3,801,099	4,358,554	4,060,369	3,846,671
Indirect Expenses	(736,948)	(534,651)	(506,437)	(534,516)	-	-	-	-	-	-
Total governmental activities expenses	262,634,013	263,951,806	280,066,038	282,766,663	272,618,119	275,850,876	276,903,202	280,013,554	308,348,472	315,905,621
Business-type activities:										
Human Services - Health Choices Fund	67,936,230	68,502,487	78,709,782	86,139,886	93,152,224	42,709,799	1,165,517	532,397	250,074	220,835
Public Works - Human Service Building	877,526	854,111	945,478	842,357	1,314,452	1,309,121	1,345,574	1,260,120	1,256,690	960,468
Public Works - Solid Waste Fund	794,468	783,465	806,608	798,628	841,466	2,181,062	2,343,193	2,534,546	3,673,242	2,398,966
Public Safety - Emergency 911	6,661,578	-	-	-	-	-	-	-	-	-
Culture and Recreation - Fort Hunter	87,979	91,639	105,028	80,648	72,122	87,127	76,561	48,604	72,959	100,317
Indirect Expenses	736,948	534,651	506,437	534,516	-	-	-	-	-	-
Total business-type activities expenses	77,094,729	70,766,353	81,073,333	88,396,035	95,380,264	46,287,109	4,930,845	4,375,667	5,252,965	3,680,586
Total primary government expenses	\$ 339,728,742	\$ 334,718,159	\$ 361,139,371	\$ 371,162,698	\$ 367,998,383	\$ 322,137,985	\$ 281,834,047	\$ 284,389,221	\$ 313,601,437	\$ 319,586,207
Program Revenues:										
Governmental activities:										
Charges for services:										
General government	\$ 5,856,365	\$ 6,166,936	\$ 6,283,231	\$ 6,189,074	\$ 5,921,763	\$ 6,381,691	\$ 6,492,784	\$ 7,225,963	\$ 10,946,059	\$ 10,595,538
Judicial	12,038,691	12,892,768	12,494,767	12,467,022	13,570,965	13,441,190	11,854,745	12,485,891	14,047,367	13,078,648
Public safety	4,108,454	3,477,601	3,479,940	4,033,103	4,076,182	3,914,203	4,735,818	5,852,982	6,175,719	5,619,797
Human services	1,956,182	2,276,056	1,967,261	2,451,320	2,380,838	2,273,677	2,239,469	1,675,464	13,375,664	11,523,528
Culture and recreation	261,016	257,882	226,913	233,438	234,514	410,250	74,752	95,574	63,325	54,708
Conservation and development	495,880	974,891	1,061,199	1,052,446	1,043,366	1,270,092	1,608,694	1,486,775	1,192,776	1,160,340
Operating grants and contributions	10,351	-	21,500	-	2,820,269	26,570	26,820,442	27,510,324	27,468,980	1,033,212
General government	8,557,665	6,314,794	8,903,901	9,055,033	8,188,763	8,043,108	7,902,213	7,766,284	7,474,710	8,963,127
Judicial	2,931,595	7,358,620	8,079,581	7,788,677	6,943,151	9,077,035	8,780,832	8,630,067	9,387,988	10,121,748
Public safety	7,462,593	1,177,199	631,147	678,266	-	502,508	392,251	272,413	473,870	574,421
Public works	93,579,940	92,394,086	99,674,375	101,497,099	87,367,669	78,563,883	77,080,694	93,597,623	90,629,549	89,489,341
Culture and recreation	1,005,810	302,671	271,094	195,982	243,764	380,119	337,423	183,465	280,694	363,972
Conservation and development	15,720,657	18,673,389	18,892,272	17,472,716	16,254,154	15,723,575	15,845,602	24,593,441	19,847,655	20,424,106
Capital grants and contributions	-	1,307,572	4,844,784	3,160,135	2,815,436	2,431,836	2,219,657	2,793,693	5,380,744	2,815,529
Public works	-	-	-	-	1,044,316	-	-	-	-	-
Human services	-	-	-	-	2,488,460	2,982,290	1,564,375	261,308	80,292	171,982
Culture and recreation	-	-	2,020,878	527,164	-	-	-	-	-	-
Total governmental activities revenues	153,985,199	153,574,465	168,852,843	166,801,475	155,393,610	145,422,027	167,949,751	194,431,267	206,825,392	175,989,997
Business-type Activities:										
Charges for services:										
Human Services - Health Choices Fund	68,012,606	68,599,898	78,812,900	86,270,929	93,253,713	42,792,427	1,318,886	702,393	100,492	301,816
Public Works - Human Service Building	1,368,655	1,372,156	1,358,321	1,366,488	1,346,726	1,247,283	1,288,586	1,259,498	1,234,889	1,164,796
Public Works - Solid Waste Fund	195,323	203,690	97,752	109,067	99,051	88,062	48,815	119,241	103,357	118,652
Public Safety - Emergency 911	4,422,486	-	-	-	-	-	-	-	-	-
Culture and Recreation - Fort Hunter	48,672	44,514	44,554	51,435	46,337	41,787	8,815	25,682	33,714	33,807
Operating Grants and Contributions	5,229	95,831	54,268	90,310	-	-	227,304	219,774	268,889	189,998
Human Services - Health Choices Fund	-	-	-	-	41,254	68,831	-	-	-	-
Public Works - Solid Waste Fund	-	-	-	-	-	-	-	-	-	-
Public Safety - Emergency 911	-	-	-	-	-	-	-	-	-	-
Culture and Recreation - Fort Hunter	-	-	-	-	-	-	-	-	-	3,227
Total Business-type Activities Revenues	74,052,971	70,316,089	80,367,795	87,888,229	94,787,081	44,238,390	2,892,406	2,326,588	1,741,341	1,812,296
Total Primary Government Revenues	228,038,170	223,890,554	249,220,638	254,689,704	250,180,691	189,660,417	170,842,157	196,757,855	208,566,733	177,802,293

(continued)

COUNTY OF DAUPHIN, PENNSYLVANIA

CHANGES IN NET POSITION - LAST TEN YEARS

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

(Unaudited)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Net Expenses										
Governmental activities	\$ (108,648,814)	\$ (110,377,341)	\$ (111,213,195)	\$ (115,965,188)	\$ (117,224,509)	\$ (130,428,849)	\$ (108,953,451)	\$ (85,582,287)	\$ (101,523,080)	\$ (139,915,624)
Business-type activities	(3,041,758)	(450,264)	(705,538)	(507,806)	(593,183)	(2,048,719)	(2,038,439)	(2,049,079)	(3,511,624)	(1,868,290)
Total Primary Government Net Expenses	\$ (111,690,572)	\$ (110,827,605)	\$ (111,918,733)	\$ (116,472,994)	\$ (117,817,692)	\$ (132,477,568)	\$ (110,991,890)	\$ (87,631,366)	\$ (105,034,704)	\$ (141,783,914)
General Revenue and Other										
Changes In Net Position										
Governmental activities:										
Taxes:										
Property taxes, levied for general purpose	\$ 101,557,300	\$ 102,381,207	\$ 103,874,126	\$ 104,379,322	103,088,831	105,637,703	106,236,115	108,348,346	107,965,729	107,810,299
Hotel taxes	10,680,070	10,957,914	11,359,510	11,717,786	12,077,750	12,562,023	6,101,215	9,984,569	13,561,253	13,308,255
In-lieu of Taxes	1,793,658	2,813,934	2,184,946	2,157,821	2,225,269	2,198,474	1,808,584	1,691,726	2,142,666	2,158,467
Unrestricted Investment Income	267,267	(317,957)	122,676	1,046,462	1,844,697	2,340,838	1,051,834	344,700	2,292,292	8,364,261
Appreciation (Depreciation) in Fair Value of Instruments	58,978	(24,964)	-	-	-	-	-	-	-	-
Miscellaneous	-	2,286,775	1,551,190	2,565,544	3,734,897	2,055,487	2,177,077	1,909,390	2,015,998	3,018,455
Gain/(Loss) on Asset Disposal	-	(441,830)	3,320,275	-	-	-	(70,924)	(2,113,338)	-	-
Loss on Guaranteed Debt Payments	-	-	-	-	-	-	-	-	-	-
Swap Proceeds	-	-	-	-	-	-	-	-	-	-
Swap Option Termination Payments/Swap Termination Fees	-	-	-	-	-	-	-	-	-	-
Transfers from/(to) Component Unit	-	-	-	-	-	-	-	-	-	-
Transfers from/(to) Primary Government	1,677,955	(363,745)	-	-	-	-	-	-	-	-
Transfers in/(out) of Capital Assets and Long-Term Liabilities	-	242,026	-	-	-	-	-	-	-	-
Transfers in/(out)	(3,577,026)	594,404	(504,741)	(527,094)	(1,479,181)	(1,021,377)	(2,037,483)	-	(2,766,929)	(1,862,813)
Special Items										
Proceeds from Incinerator Settlement	-	-	-	-	-	-	-	-	-	-
Allowance for Incinerator Debt Payments	-	-	-	-	-	-	-	-	-	-
Total Governmental Activities	112,458,202	118,127,764	121,907,982	121,339,841	121,492,263	123,773,148	115,266,418	120,165,393	125,211,009	132,796,924
Business-type Activities:										
Unrestricted Investment Income	9,286	2,851	9,769	27,754	48,610	62,021	15,240	3,017	46,834	153,066
Gain/(Loss) on Asset Disposal	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	4,892	-	-	-	-	21,790	-
Transfers in/(out) of Capital Assets and Long-Term Liabilities	-	(242,026)	-	-	-	-	-	-	-	-
Transfers in/(out)	3,577,026	(594,404)	504,741	527,094	1,479,181	1,021,377	2,037,483	2,113,338	2,766,929	1,862,813
Total Business-type Activities	3,586,312	(833,579)	514,510	559,740	1,527,791	1,083,398	2,052,723	2,116,355	2,835,553	2,015,879
Total Primary Government	\$ 116,044,514	\$ 117,294,185	\$ 122,422,492	\$ 121,899,581	\$ 123,020,054	\$ 124,856,546	\$ 117,319,141	\$ 122,281,748	\$ 128,046,562	\$ 134,812,803
Change In Net Position										
Governmental activities	\$ 3,809,388	\$ 7,750,423	\$ 10,694,787	\$ 5,374,653	\$ 4,267,754	\$ (6,655,701)	\$ 6,312,967	\$ 34,583,106	\$ 23,687,929	\$ (7,118,700)
Business-type Activities	544,554	(1,283,843)	(191,028)	51,934	934,608	(965,321)	14,284	67,276	(676,071)	147,589
Total Change in Net Position	\$ 4,353,942	\$ 6,466,580	\$ 10,503,759	\$ 5,426,587	\$ 5,202,362	\$ (7,621,022)	\$ 6,327,251	\$ 34,650,382	\$ 23,011,858	\$ (6,971,111)

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>
2014	\$ 101,577,300	\$ 10,680,070	\$ 112,257,370
2015	102,381,207	10,957,914	113,339,121
2016	103,874,126	11,359,510	115,233,636
2017	104,379,322	11,717,786	116,097,108
2018	103,088,831	12,077,750	115,166,581
2019	105,637,703	12,562,023	118,199,726
2020	106,236,115	6,101,215	112,337,330
2021	108,348,346	9,984,569	118,332,915
2022	107,965,729	13,561,253	121,526,982
2023	107,810,299	13,308,255	121,118,554

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Governmental Fund Balances - Last Ten Years

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

(Unaudited)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund:										
Nonspendable	\$ 11,650,424	\$ 16,772,783	\$ 15,556,960	\$ 16,560,026	\$ 18,420,481	\$ 17,855,172	\$ 18,256,101	\$ 16,733,850	\$ 15,670,709	\$ 12,779,696
Restricted	-	-	-	-	-	-	2,000,000	1,000,000	-	-
Assigned	5,673,324	8,872,094	12,454,580	12,275,149	16,986,306	15,008,563	16,106,097	23,158,040	19,238,876	38,306,167
Unassigned	27,247,543	24,262,396	21,130,318	23,194,418	11,359,603	14,398,093	20,171,437	35,518,036	70,119,188	41,481,415
Total general fund	<u>\$ 44,571,291</u>	<u>\$ 49,907,273</u>	<u>\$ 49,141,858</u>	<u>\$ 52,029,593</u>	<u>\$ 46,766,390</u>	<u>\$ 47,261,828</u>	<u>\$ 56,533,635</u>	<u>\$ 76,409,926</u>	<u>\$ 105,028,773</u>	<u>\$ 92,567,278</u>
All other governmental funds:										
Nonspendable	\$ 3,907,114	\$ 3,655,000	\$ 1,241,905	\$ 1,222,093	\$ 1,189,805	\$ 1,325,572	\$ 1,454,379	\$ 1,620,542	\$ 1,333,017	\$ 1,682,800
Restricted	19,238,760	23,298,783	22,988,391	23,515,769	21,117,884	32,074,988	41,595,095	37,433,587	45,100,727	42,002,342
Assigned	2,360,554	2,841,566	6,377,707	8,844,525	15,698,520	7,178,566	8,792,982	9,941,960	10,083,372	10,576,032
Unassigned	-	(24,972)	-	-	(143,930)	-	(783,064)	-	-	(135,966)
Total all other governmental funds	<u>\$ 25,506,428</u>	<u>\$ 29,770,377</u>	<u>\$ 30,608,003</u>	<u>\$ 33,582,387</u>	<u>\$ 37,862,279</u>	<u>\$ 40,579,126</u>	<u>\$ 51,059,392</u>	<u>\$ 48,996,089</u>	<u>\$ 56,517,116</u>	<u>\$ 54,125,208</u>
Total fund balances of all governmental funds	<u>\$ 70,077,719</u>	<u>\$ 79,677,650</u>	<u>\$ 79,749,861</u>	<u>\$ 85,611,980</u>	<u>\$ 84,628,669</u>	<u>\$ 87,840,954</u>	<u>\$ 107,593,027</u>	<u>\$ 125,406,015</u>	<u>\$ 161,545,889</u>	<u>\$ 146,692,486</u>

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Changes in Governmental Fund Balances - Last Ten Years

(Modified Accrual Basis of Accounting)

(Unaudited)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues:										
Property Taxes	\$ 101,593,952	\$ 102,161,789	\$ 104,430,716	\$ 104,674,431	\$ 105,236,657	\$ 105,926,477	\$ 105,996,619	\$ 108,001,032	\$ 108,338,562	\$ 109,287,049
Hotel Taxes	10,580,070	10,957,914	11,359,510	11,717,786	12,077,750	12,562,023	6,101,215	9,984,569	13,561,253	13,308,255
Intergovernmental	128,946,120	130,342,265	145,524,478	142,532,893	128,165,982	119,929,398	142,752,078	167,300,344	163,167,148	136,115,905
Charges for services	19,112,027	20,816,043	20,365,325	21,904,835	21,689,219	22,610,620	22,087,258	24,021,485	28,542,068	27,295,926
License and Permits	105,213	107,491	129,273	165,921	160,732	156,495	192,463	152,144	206,285	168,787
Court Costs and Fines	5,596,484	5,122,600	5,018,713	4,355,647	5,377,677	4,923,988	4,726,536	4,649,020	4,845,440	5,068,386
Interests and Rents	294,008	220,956	479,552	1,046,462	1,844,697	2,357,430	1,035,242	344,700	2,582,022	8,197,710
Net Increase/(Decrease) of Investments	-	-	-	-	-	-	-	-	(289,730)	166,551
Miscellaneous Revenue	2,051,250	2,286,775	1,551,190	2,565,544	3,601,147	2,055,487	2,177,077	1,909,390	2,015,998	3,018,455
Total revenues	268,279,124	272,015,833	288,858,757	288,963,519	278,153,861	270,521,918	285,068,488	316,362,684	322,969,046	302,627,024
Expenditures										
Current:										
General government:	12,568,616	13,795,509	12,546,041	12,774,602	14,822,441	13,724,414	17,151,149	67,581,519	15,447,381	16,634,097
Judicial	60,991,551	62,896,565	62,834,027	63,825,449	64,651,665	66,041,213	61,546,923	65,521,881	65,478,335	71,233,139
Public safety	37,522,009	44,593,238	45,091,034	45,991,418	47,702,335	51,395,630	51,071,654	54,198,573	55,917,921	57,454,431
Public works	6,855,353	1,761,453	1,078,435	1,339,098	1,217,556	915,140	586,260	732,238	2,277,299	1,539,488
Human services	104,690,413	106,878,569	113,039,405	115,871,738	102,816,585	93,445,367	90,347,254	107,076,576	103,580,331	108,038,431
Culture and recreation	12,822,560	13,377,664	13,807,651	14,215,710	16,769,900	18,221,632	9,762,716	12,235,832	16,097,288	16,068,951
Conservation and development	16,583,950	11,730,470	20,715,865	13,548,786	12,944,387	11,324,949	34,481,993	17,324,440	13,143,029	18,160,182
Debt service:										
Principal	19,088,532	29,655,798	26,047,302	15,917,222	12,035,082	12,577,024	12,343,206	13,127,910	18,202,998	22,801,832
Interest	5,661,010	4,965,306	4,401,171	4,064,872	3,914,890	3,737,706	5,280,716	6,096,716	5,508,634	5,422,472
Bond Issuance Costs	269,393	238,546	204,773	424,625	351	185,000	-	-	229,078	22,008
Transfers to Component Unit	-	-	-	-	-	-	-	-	-	-
Capital outlay	1,396,911	1,210,603	9,216,502	7,875,070	1,422,705	3,569,287	19,787,305	12,707,877	17,192,947	23,369,952
Total expenditures	278,450,298	291,103,721	308,982,206	295,848,590	278,297,897	275,137,362	302,359,176	356,603,562	313,075,241	340,744,983
Excess (deficiency) of revenues over (under) expenditures	(10,171,174)	(19,087,888)	(20,123,449)	(6,885,071)	(144,036)	(4,615,444)	(17,290,688)	(40,240,878)	9,893,805	(38,117,959)

(continued)

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Changes in Governmental Fund Balances - Last Ten Years

(Modified Accrual Basis of Accounting)

(Unaudited)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Other financing sources (uses):										
Transfers in	\$ 15,006,095	\$ 19,094,348	\$ 20,139,834	\$ 17,312,738	\$ 18,871,705	\$ 24,330,240	\$ 56,137,208	\$ 52,302,812	\$ 53,294,047	\$ 45,893,050
Transfers out	(18,583,121)	(18,499,944)	(20,644,575)	(17,839,832)	(20,350,886)	(25,351,617)	(58,174,691)	(54,416,150)	(56,060,976)	(47,755,863)
Transfer from Component Unit	1,677,955	104,544	-	-	-	-	-	-	-	-
Transfer to Component Unit	-	(468,289)	-	-	-	-	-	-	-	-
Proceeds (loss) from Asset Disposal	-	27,437	3,321,471	-	-	-	-	-	-	-
Swap Termination transactions/fees	-	(1,146,000)	(1,076,900)	-	-	-	-	-	-	-
Swap Proceeds	-	-	-	-	-	-	-	-	-	-
Payment to Bond Escrow Agent	(8,080,000)	-	-	(18,645,431)	-	-	(15,375,000)	-	-	-
Bond premium	116,368	2,595,006	1,357,680	2,104,367	-	-	8,384,551	-	-	-
Bond discount	(33,164)	-	-	-	-	-	-	-	-	-
Issuance of HUD Loan	-	-	-	-	-	-	-	-	-	-
Loss on Guaranteed Debt Payments	-	-	-	-	-	-	-	-	-	-
Issuance of General Obligation Debt	-	-	-	4,355,000	-	7,693,000	40,000,000	54,885,000	2,573,000	-
Issuance of Refunding Bonds	18,080,000	19,425,000	14,690,000	16,775,000	-	-	-	-	16,076,000	10,978,000
Issuance of Note Payable	4,272,723	7,034,518	1,279,250	-	-	-	5,822,550	1,200,000	638,497	2,213,316
Financing Lease Issuance	1,412,634	521,199	1,128,900	8,685,348	506,156	1,156,106	-	4,082,204	9,725,501	1,383,947
Subscription Financing Issuance	-	-	-	-	-	-	-	-	-	10,552,106
Gain on Asset Disposal	-	-	-	-	133,750	-	-	-	-	-
Total other financing sources (uses)	13,869,490	28,687,819	20,195,660	12,747,190	(839,275)	7,827,729	36,794,618	58,053,866	26,246,069	23,264,556
Special Items										
Proceeds from Incinerator Settlement	-	-	-	-	-	-	-	-	-	-
Allowance for Incinerator Debt Payments	-	-	-	-	-	-	-	-	-	-
Total Special Items	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	3,698,316	9,599,931	72,211	5,862,119	(983,311)	3,212,285	19,503,930	17,812,988	36,139,874	(14,853,403)
Fund Balances - Beginning of Year	66,279,403	70,077,719	79,677,650	79,749,861	85,611,980	84,628,669	88,089,097	107,593,027	125,406,015	161,545,889
Fund Balances - End of Year	\$ 69,977,719	\$ 79,677,650	\$ 79,749,861	\$ 85,611,980	\$ 84,628,669	\$ 87,840,954	\$ 107,593,027	\$ 125,406,015	\$ 161,545,889	\$ 146,692,486
Debt service as a percentage of noncapital expenditures	8.9%	11.9%	10.2%	6.9%	5.8%	6.1%	6.2%	5.6%	8.0%	8.9%

(concluded)

COUNTY OF DAUPHIN, PENNSYLVANIA

General Government Expenditures by Function (1)

(modified-accrual basis of accounting)

Year	General Government	Judicial	Public Safety	Public Works	Human Services	Culture and Recreation	Conservation and Development	Capital Projects	(2) (3) Debt Service	Totals
2014	\$ 12,568,616	\$ 60,991,551	\$ 37,522,009	\$ 6,855,353	\$ 104,690,413	\$ 12,822,560	\$ 16,583,950	\$ 1,396,911	\$ 25,018,935	\$ 278,450,298
2015	13,795,509	62,896,565	44,593,238	1,761,453	106,878,569	13,377,664	11,730,470	1,210,603	34,859,650	291,103,721
2016	12,546,041	62,834,027	45,091,034	1,078,435	113,039,405	13,807,651	20,715,865	9,216,502	30,653,246	308,982,206
2017	12,774,602	63,825,449	45,991,418	1,339,098	115,871,738	14,215,710	13,548,786	7,875,070	20,406,719	295,848,590
2018	14,822,441	64,651,665	47,702,335	1,217,556	102,816,585	16,769,900	12,944,387	1,422,705	15,950,323	278,297,897
2019	13,724,414	66,041,213	51,395,630	915,140	93,445,367	18,221,632	11,324,949	3,569,287	16,499,730	275,137,362
2020	17,151,149	61,546,923	51,071,654	586,260	90,347,254	9,762,716	34,709,370	19,787,305	17,396,545	302,359,176
2021	67,581,519	65,521,881	54,198,573	732,238	107,076,576	12,235,832	17,324,440	12,707,877	19,224,626	356,603,562
2022	15,447,381	65,478,335	55,917,921	2,277,299	103,580,331	16,097,288	13,143,029	17,192,947	23,940,710	313,075,241
2023	16,634,097	71,233,139	57,454,431	1,539,488	108,038,431	16,068,951	18,160,182	23,369,952	28,246,312	340,744,983

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	Net Increase/(Decrease) of Investments	(1) Totals
2014	\$ 112,274,022	\$ 128,946,120	\$ 19,112,027	\$ 5,701,697	\$ 294,008	\$ 2,051,250	\$ -	\$ 268,379,124
2015	113,119,703	130,342,265	20,816,043	5,230,091	220,956	2,286,775	-	272,015,833
2016	115,790,226	145,524,478	20,365,325	5,147,986	479,552	1,551,190	-	288,858,757
2017	116,392,217	142,532,893	21,904,835	4,521,568	1,046,462	2,565,544	-	288,963,519
2018	117,314,407	128,165,982	21,689,219	5,538,409	1,844,697	3,601,147	-	278,153,861
2019	118,488,500	119,929,398	22,610,620	5,080,483	2,357,430	2,055,487	-	270,521,918
2020	112,097,834	142,752,078	22,087,258	4,918,999	1,035,242	2,177,077	-	285,068,488
2021	117,985,601	167,300,344	24,021,485	4,801,164	344,700	1,909,390	-	316,362,684
2022	121,899,815	163,167,148	28,542,068	5,051,725	2,582,022	2,015,998	(289,730)	322,969,046
2023	122,595,304	136,115,905	27,295,926	5,237,173	8,197,710	3,018,455	166,551	302,627,024

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>
2014	\$ 101,593,952	\$ 10,680,070	\$ 112,274,022
2015	102,161,789	10,957,914	113,119,703
2016	104,430,713	11,359,510	115,790,223
2017	104,674,431	11,717,786	116,392,217
2018	105,236,657	12,077,750	117,314,407
2019	105,926,477	12,562,023	118,488,500
2020	105,996,619	6,101,215	112,097,834
2021	108,001,032	9,984,569	117,985,601
2022	108,338,562	13,561,253	121,899,815
2023	109,287,049	13,308,255	122,595,304

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Property Values - Last 10 Years

For the years ended December 31,

(Unaudited)

Year	(1) Residential Property	(1) Commercial Property	(1) Agricultural Property	(1) Industrial Property	(3) Other	Total	(2) Exempt	Total Direct Tax Rate	(1) Estimated Market Value	Assessed Value as a Percentage of Market Value
2014	\$ 9,581,558,650	\$ 3,936,089,200	\$ 281,767,300	\$ 684,724,800	\$ 316,865,300	\$ 14,801,005,250	\$ 4,025,899,196	7.226	\$ 19,398,434,141	76.3%
2015	9,642,380,250	3,882,252,800	280,645,400	698,184,600	282,003,600	14,785,466,650	4,033,739,400	7.226	20,118,761,927	73.5%
2016	9,721,601,400	4,106,159,450	277,855,700	717,676,400	352,739,700	15,176,032,650	4,157,065,650	7.226	20,252,831,208	74.9%
2017	10,534,967,600	3,494,135,100	314,980,900	709,749,000	485,227,900	15,539,060,500	4,144,214,950	7.226	21,257,264,705	73.1%
2018	10,675,772,800	3,157,567,447	323,096,800	1,155,326,198	388,659,957	15,700,423,202	4,187,161,350	7.226	22,144,461,497	70.9%
2019	10,794,910,748	3,088,944,574	327,261,500	1,258,601,155	361,994,357	15,831,712,334	4,241,890,503	7.226	23,878,902,464	66.3%
2020	10,899,640,038	3,089,622,534	343,663,860	1,258,903,903	345,568,257	15,937,398,592	4,314,742,400	7.226	25,098,265,500	63.5%
2021	11,055,314,428	3,078,821,839	330,193,760	1,209,034,737	471,695,235	16,145,059,999	4,315,929,030	7.226	27,272,060,809	59.2%
2022	11,179,808,538	3,083,140,786	331,665,760	1,309,287,083	438,851,199	16,342,753,366	4,320,769,900	7.226	31,188,460,622	52.4%
2023	11,283,402,988	2,897,831,990	330,607,220	1,372,166,225	438,074,700	16,322,083,123	4,527,515,980	7.226	35,025,929,448	46.6%

Sources:

(1) PA State Tax Equalization Board

(2) Dauphin County Tax Assessment - Includes utilities and exempt properties

Notes:

(3) Category includes Lots, Trailers, Land, Seasonal, etc.

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Real Estate Millage Rates - Last Ten Years

(Unaudited)

(1) Year	County Direct Rates			Overlapping Rates		Total
	Basic Rate	Library Tax	Total Rate	(2) Municipalities	(2) School District	
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	5.045	20.965	33.236
2020	6.876	0.35	7.226	5.045	20.985	33.256
2021	6.876	0.35	7.226	5.321	21.387	33.934
2022	6.876	0.35	7.226	5.346	22.033	34.605
2023	6.876	0.35	7.226	5.667	22.528	35.421

Notes:

(1) The fiscal year shown represents the calendar year for the County and Municipalities and the fiscal year for School Districts which begins in July of the year shown and spans six months into the next calendar year.

(2) Each unit within these classes levies its own millage rate. The rate shown are an average.

Source: Tax Assessment Office

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Direct and Overlapping Property Tax Rates - Last Ten Years

(Unaudited)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
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									
School District Rates										
Central Dauphin	14.6008	14.8622	15.2188	16.1160	16.5672	16.5672	16.8571	17.4639	17.4639	17.4639
Derry Township	17.9227	18.1019	18.1019	18.1019	18.5363	18.7958	18.7958	18.7958	19.4348	19.9595
Halifax Area	20.4500	21.9600	22.4870	22.4870	22.4870	22.4870	22.4870	22.4870	23.5020	24.7841
Harrisburg City	27.9156	27.9156	27.8000	27.8000	28.8008	29.7800	29.7800	29.7800	30.7800	30.7800
Lower Dauphin	18.4200	18.4200	18.4200	18.4200	18.4200	18.4200	18.4200	18.4200	18.9700	18.9700
Middletown Area	22.1500	22.1500	22.1500	22.1500	22.1500	22.6900	22.6900	22.6900	23.1900	23.8800
Millersburg Area	18.5267	18.9898	19.5974	19.5974	20.8109	21.0190	21.0190	21.0190	21.9858	23.1950
Steelton-Highspire	25.4770	25.4770	26.2770	26.2770	27.4770	27.4770	27.4770	27.4770	27.4470	27.4770
Susquehanna Township	17.0200	17.0200	17.5306	17.5306	18.5977	19.0254	19.0254	19.5676	19.9589	20.7074
Susquenita	20.3540	21.6660	22.8100	22.8100	22.5260	19.9860	19.9360	22.7710	23.9845	23.7893
Upper Dauphin	17.2425	17.6908	18.2745	18.2745	18.8775	18.8775	18.8775	18.9775	19.4438	19.9882
Williams Valley	15.5100	15.7300	16.4600	16.4600	16.4600	16.4600	16.4600	17.2000	18.2384	19.3440
City										
Harrisburg - Land	30.9700	30.9700	30.9700	30.9700	30.9700	30.9700	30.9700	30.9700	30.9700	30.9700
Harrisburg - Building	5.1600	5.1600	5.1600	5.1600	5.1600	5.1600	5.1600	5.1600	5.1600	5.1600
Borough Rates										
Berrysburg	0.5500	0.5500	0.5500	0.5500	0.5500	0.5500	0.5500	3.0000	3.0000	3.0000
Dauphin	5.0000	5.0000	5.0000	5.0000	5.0000	5.0000	5.0000	6.0000	6.0000	6.0000
Elizabethville	4.9000	5.6500	5.6500	5.6500	5.6500	6.0000	6.0000	6.2300	6.2300	6.2300
Gratz	0.8025	0.8025	0.8025	0.8025	0.8025	0.8025	0.8025	0.8025	0.8025	0.8025
Halifax	3.5280	4.0280	4.0280	4.0280	4.0280	5.0280	5.0280	5.0280	5.0280	5.0280
Highspire	15.8000	17.5000	18.5000	18.5000	18.5000	19.0000	19.0000	19.0000	19.0000	19.0000
Hummelstown	2.3500	2.3500	2.3500	2.8500	2.8500	2.8500	2.8500	2.8500	2.8500	2.8500
Lykens	4.4200	4.4200	4.4200	4.4200	4.6700	5.1700	5.1700	5.1700	5.1700	5.1700
Middletown	5.6310	5.6310	5.6310	5.6310	5.6310	7.6310	7.6310	10.1610	11.1610	11.1610
Millersburg	5.1180	5.2680	5.4180	5.9500	6.2000	7.2750	7.2750	7.9750	7.9750	7.9750
Paxtang	11.2300	11.2300	11.2300	11.2300	11.2300	11.2300	11.2300	12.2300	12.2300	12.2300
Penbrook	9.7000	9.9500	10.4500	10.9500	11.2000	11.2000	11.2000	11.7000	11.7000	11.7000
Pillow	0.6000	0.6000	0.6000	0.6000	1.1000	3.0000	3.0000	5.0000	5.0000	6.0000
Royalton	3.0000	3.2000	3.3250	3.5750	4.0000	4.2500	4.2500	4.2500	4.2500	4.2500
Steelton - Land	15.0000	17.0000	17.0000	17.0000	17.0000	15.0000	15.0000	15.0000	15.0000	15.0000
Steelton - Building	15.0000	17.0000	17.0000	17.0000	17.0000	15.0000	15.0000	15.0000	15.0000	15.0000
Williamstown	6.6500	6.6500	6.6500	6.0500	6.6500	6.6500	6.6500	6.6500	6.6500	6.6500
Townships										
Conewago	N/A									
Derry	1.4466	1.4466	1.4466	1.9881	1.9881	2.5381	2.5381	2.5381	2.5381	2.5381
East Hanover	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600
Halifax	0.9300	0.9300	0.9300	0.9300	0.9300	0.9300	0.9300	0.9300	0.9300	0.9300
Jackson	0.2200	0.2200	0.2200	0.2200	0.2200	0.2200	0.2200	0.2200	0.2200	0.2200
Jefferson	0.7800	0.7800	0.7800	0.7800	0.7800	0.7800	0.7800	0.7800	0.7800	0.7800
Londonderry	3.0000	5.0000	5.0000	5.0000	5.0000	5.0000	5.0000	5.0000	5.0000	5.0000
Lower Paxton	1.3000	1.7000	1.9500	1.9500	1.9500	2.0565	2.0565	2.2315	2.2315	2.2315
Lower Swatara	4.2400	4.2800	4.2800	4.2800	4.3760	4.3760	4.3760	4.3760	4.3760	4.3760
Lykens	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
Middle Paxton	1.0000	1.1700	1.1700	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	0.4200	0.4200	0.4200	0.5200	0.5200	0.5200
South Hanover	0.4611	0.4611	0.4611	0.4611	0.4611	0.4611	0.4611	0.4611	0.4611	0.4611
Susquehanna	3.0980	3.0980	3.0980	3.4000	3.4000	4.2250	4.2250	4.2250	4.2250	4.2250
Swatara	3.7639	3.7639	3.7639	3.7639	3.7639	3.6473	3.6473	3.6473	3.6473	3.6473
Upper Paxton	0.4780	0.4780	0.4780	0.4780	0.7725	0.8240	0.8240	0.9713	0.9713	0.9713
Washington	1.4400	1.4400	1.4400	1.4400	2.2100	1.4400	1.4400	1.6700	1.6700	2.1700
Wayne	0.5174	0.5174	0.5174	0.5174	0.5174	0.5174	0.5174	0.5174	0.5174	0.5174
West Hanover	1.2534	1.2534	1.2534	1.2534	1.2534	1.3254	1.3254	1.3254	1.3254	1.3254
Wilconisco	4.3400	5.3400	5.3400	5.3400	5.3400	5.9000	5.9000	5.9000	5.9000	5.9000
Williams	1.4600	1.4600	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000

Source: Tax Assessment Office

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Principal Property Taxpayers

(Unaudited)

2023			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Assessed Valuation (1)
GLP Capital LP	\$ 191,800,000	1	1.19%
HERCO-Hershey Entertainment	169,227,300	2	1.05%
Blackberry, LLC-Harristown Dev Corp	148,427,300	3	0.92%
Hershey Foods-Hershey Company	111,530,000	4	0.69%
Triple Crown and Partners	85,603,400	5	0.53%
Boyd and Mahoney Partners	84,056,300	6	0.52%
Milton Hershey School	75,327,560	7	0.47%
Prologis	67,878,700	8	0.42%
Penn State Health	52,373,600	9	
FR Park 283 Logistics Center, LLC First Industrial Realty Trust	44,344,200	10	0.28%
	\$ 1,030,568,360		6.07%

2014			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Assessed Valuation
GLP Capital LP			
HERCO	\$ 186,385,500 *	1	1.34%
Harristown Dev Corp	137,874,600 *	2	0.99%
Hershey Foods	120,672,200 *	3	0.86%
Boyd and Mahoney Partners	44,816,900 **	7	0.32%
Milton Hershey School	59,584,400 *	5	0.43%
Tyco Electronics Corp	54,493,500 **	6	0.39%
Clabell Management	41,682,600 **	8	0.30%
Feldman Lubert Adler Harrisburg LP	66,495,300 *	4	0.48%
M & T	28,008,500 **	9	0.20%
AmerGen Energy Co.	22,773,700 **	10	0.16%
Total	\$ 762,787,200		5.46%

Source: Tax Assessment Office

(1) Percentage based on total County taxable assessed valuation for 2019

* 2014 Taxable Assessed Value unable to be located. Used the 2007 Taxable Assessed Value.

**2014 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

(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
2014	\$ 102,447,585	\$ 97,977,268	95.64%	\$ 4,275,423	\$ 102,252,691	99.81%
2015	103,317,837	98,957,498	95.78%	4,172,534	103,130,032	99.82%
2016	104,875,872	100,582,872	95.91%	4,088,503	104,671,375	99.81%
2017	105,445,153	101,346,382	96.11%	3,972,125	105,318,507	99.88%
2018	106,170,633	102,015,877	96.09%	4,051,001	106,066,878	99.90%
2019	107,011,181	102,979,745	96.23%	3,549,748	106,529,493	99.55%
2020	107,775,415	103,795,524	96.31%	3,396,394	107,191,918	99.46%
2021	108,906,335	104,994,805	96.41%	2,004,758	106,999,564	98.25%
2022	109,856,123	106,133,574	96.41%	1,841,187	107,974,761	98.29%
2023	111,369,513	107,450,743	96.41%	-	107,450,743	96.48%

Source : Treasurer's Office

COUNTY OF DAUPHIN, PENNSYLVANIA

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

(Unaudited)

Year Ended December 31	Taxes Levied for the Year	Collected within the fiscal year of the Levy		Collections in Subsequent Years	Total Collected to Date	
		Amount	Percent of Levy		Amount	Percent of Levy
2014	\$ 4,428,413	\$ 4,215,732	95.20%	\$ 202,716	\$ 4,418,448	99.77%
2015	4,465,023	4,258,360	95.37%	197,094	4,455,454	99.79%
2016	4,532,022	4,330,918	95.56%	189,983	4,520,901	99.75%
2017	4,554,797	4,359,896	95.72%	187,823	4,547,719	99.84%
2018	4,587,929	4,389,873	95.68%	192,042	4,581,915	99.87%
2019	4,622,838	4,429,946	95.83%	167,695	4,597,641	99.45%
2020	4,657,906	4,466,150	95.88%	161,246	4,627,396	99.34%
2021	4,704,967	4,515,121	95.96%	94,251	4,609,372	97.97%
2022	4,744,675	4,570,973	96.34%	81,216	4,652,189	98.05%
2023	4,819,056	4,630,141	96.08%	-	4,630,141	96.08%

Source : Treasurer's Office

COUNTY OF DAUPHIN, PENNSYLVANIA

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

(Unaudited)

Fiscal Year	Government Activities			Business-type Activities			Total Primary Government	Percentage of Total Personal Income	Per Capita
	General Obligation Bonds	Notes Payable	Lease/Subscription Liability**	General Obligation Bonds	Notes Payable	Leases Liability**			
2014	\$ 97,751,563	\$ 17,578,369	\$ -	\$ -	\$ 3,690,546	\$ -	\$ 119,020,478	0.97%	437.22
2015	92,484,215	23,598,986	-	-	2,995,000	-	119,078,201	0.93%	435.90
2016	85,252,312	23,274,589	-	5,699,665	-	-	114,226,566	0.89%	416.70
2017	80,409,740	25,127,715	-	5,444,713	-	-	110,982,168	0.83%	402.53
2018	70,224,590	22,838,789	-	5,195,360	-	-	98,258,739	0.70%	357.94
2019	67,090,391	21,397,872	-	4,946,242	-	-	93,434,505	0.64%	335.73
2020	88,582,305	24,611,316	-	4,692,488	-	-	117,886,109	0.72%	421.21
2021	132,484,535	25,803,608	-	4,434,351	-	-	162,722,494	0.96%	566.19
2022	136,432,993	22,797,757	8,038,519	4,179,792	-	1,216	171,450,277	1.03%	593.66
2023	131,647,969	21,151,301	15,094,771	3,907,004	-	897	171,801,942	*	569.17

* Information not yet available

** Details only reflect balances since the implementation of GASB 87/96.

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Ratios of General Debt to Assessed Value of Real Estate and General Obligation Debt per Capita - Last Ten Years

(Unaudited)

Fiscal Year	(1) Population	(2)(3) Assessed Value	(4) General Debt Obligation	Ratio of General Obligation Debt to Assessed Value	General Obligation Debt Per Capita
2014	\$ 272,219	\$ 14,801,005,250	\$ 97,751,563	0.66%	359.09
2015	273,176	14,785,466,650	92,484,215	0.63%	338.55
2016	274,121	15,176,032,650	90,951,977	0.60%	331.79
2017	275,710	15,293,578,050	85,854,453	0.56%	311.39
2018	274,515	15,386,611,200	75,419,950	0.49%	274.74
2019	278,299	15,511,957,452	72,036,633	0.46%	258.85
2020	279,874	15,653,097,534	93,274,793	0.60%	333.27
2021	287,400	15,764,680,242	136,918,886	0.87%	476.41
2022	288,800	16,125,407,266	140,612,785	0.87%	486.89
2023	289,234	16,255,355,123	135,554,973	0.83%	468.67

Notes:

- (1) U.S. Census Bureau, American Factfinder
- (2) PA State Tax Equalization Board
- (3) Does not include Exempt and Utility assessments.
- (4) Annual financial statements of Dauphin County

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Direct and Overlapping Governmental Activities Debt

(Unaudited)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt (1)
School District			
Central Dauphin School District	\$ 128,369,946	100%	\$ 128,369,946
Derry Township School District	42,707,102	100%	42,707,102
Halifax Area School District	20,097,319	100%	20,097,319
Harrisburg City School District	184,152,250	100%	184,152,250
Lower Dauphin School District	6,965,000	100%	6,965,000
Middle Town Area School District	N/A	N/A	N/A
Millersburg Area School District	22,310,992	100%	22,310,992
Steelton-Highspire School District	18,596,385	N/A	18,596,385
Susquehanna Township School District	30,040,000	100%	30,040,000
Upper Dauphin Area School District	34,358,705	100%	34,358,705
Dauphin County Technical School	10,890	100%	10,890
Boroughs			
Berrysburg Borough	-	100%	-
Dauphin Borough	2,300,100	100%	2,300,100
Elizabethville Borough	-	100%	-
Gratz Borough	-	100%	-
Halifax Borough	-	100%	-
Highspire Borough	-	100%	-
Hummelstown Borough	6,719,000	100%	6,719,000
Lykens Borough	-	100%	-
Middletown Borough	5,338,879	100%	5,338,879
Millersburg Borough	119,358	100%	119,358
Paxtang Borough	-	100%	-
Penbrook Borough	685,000	100%	685,000
Pillow Borough	-	100%	-
Royalton Borough	1,303,959	100%	1,303,959
Steelton Borough	418,781	100%	418,781
Williamstown Borough	-	100%	-
City			
City of Harrisburg	16,505,267	100%	16,505,267

(continued)

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Direct and Overlapping Governmental Activities Debt

(Unaudited)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt (1)
Conewago Township	\$ 1,908,626	100%	\$ 1,908,626
Derry Township	46,193,162	100%	46,193,162
East Hanover Township	959,954	100%	959,954
Halifax Township	-	100%	-
Jackson Township	-	100%	-
Jefferson Township	-	100%	-
Londonderry Township	1,383,357	100%	1,383,357
Lower Paxton Township	169,707,039	100%	169,707,039
Lower Swatara Township	3,551,750	100%	3,551,750
Lykens Township	-	100%	-
Middle Paxton Township	N/A	N/A	N/A
Mifflin Township	-	100%	-
Reed Township	-	100%	-
Rush Township	N/A	N/A	N/A
South Hanover Township	2,411,346	100%	2,411,346
Susquehanna Township	4,486,484	100%	4,486,484
Swatara Township	24,910,507	100%	24,910,507
Upper Paxton Township	N/A	N/A	N/A
Washington Township	110,281	N/A	110,281
Wayne Township	33,574	N/A	33,574
West Hanover Township	154,412	100%	154,412
Wiconisco Township	-	100%	-
Williams Township	-	N/A	-
Subtotal, overlapping debt			\$ 776,809,423
County of Dauphin direct Debt			167,894,041
Total direct and overlapping debt			<u>\$ 929,608,689</u>

Source: Each Individual governmental unit

N/A - Information Unavailable

Note 1 - Method to calculate overlapping debt is the percentage applicable multiplied by the total debt report by each governmental unit.

(concluded)

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Computation of Legal Debt Margin - Last Ten Years

(Unaudited)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Borrowing Base Revenues										
Two Years Prior	\$ 335,651,388	\$ 343,533,014	\$ 342,426,866	\$ 342,236,091	\$ 369,172,284	\$ 376,761,438	\$ 372,899,688	\$ 314,691,477	\$ 287,733,590	\$ 318,469,499
Prior Year	343,533,014	342,426,866	342,236,091	368,692,656	376,761,438	372,899,688	314,691,477	287,733,590	318,469,499	324,441,498
Current Year	<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>	<u>318,469,499</u>	<u>324,441,498</u>	<u>304,246,095</u>
Total Revenues	\$ 1,021,611,268	\$ 1,028,195,971	\$ 1,053,835,241	\$ 1,087,843,168	\$ 1,118,833,410	\$ 1,064,352,603	\$ 975,324,755	\$ 920,894,566	\$ 930,644,587	\$ 947,157,092
Debt Limit for General Obligation Bonds										
Average borrowing base revenues	\$ 340,537,089	\$ 342,731,990	\$ 351,278,414	\$ 362,723,271	\$ 372,944,470	\$ 354,784,201	\$ 325,108,252	\$ 306,964,855	\$ 310,214,862	\$ 315,719,031
Debt Limit Percentage	x 300%									
Debt Limit	<u>1,021,611,267</u>	<u>1,028,195,970</u>	<u>1,053,835,242</u>	<u>1,088,169,813</u>	<u>1,118,833,410</u>	<u>1,064,352,603</u>	<u>975,324,755</u>	<u>920,894,565</u>	<u>930,644,586</u>	<u>947,157,093</u>
Total outstanding bonded debt	<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>	<u>129,475,900</u>	<u>135,003,231</u>	<u>131,658,975</u>
Legal Debt Margin	\$ 925,456,267	\$ 938,920,970	\$ 966,655,242	\$ 1,006,949,813	\$ 1,047,088,410	\$ 995,129,603	\$ 891,450,856	\$ 791,418,665	\$ 795,641,355	\$ 815,498,118
Total outstanding bonded debt as a percent of debt limit	9.41%	8.68%	8.27%	7.46%	6.41%	6.50%	8.60%	14.06%	14.51%	13.90%
Debt limit for general obligation bonds and lease rental debt										
Average borrowing base revenues	\$ 340,537,089	\$ 342,731,990	\$ 351,278,414	\$ 362,723,271	\$ 372,944,470	\$ 354,784,201	\$ 325,108,252	\$ 306,964,855	\$ 310,214,862	\$ 315,719,031
Debt Limit Percentage	x 400%									
Debt Limit	<u>1,362,148,356</u>	<u>1,370,927,960</u>	<u>1,405,113,656</u>	<u>1,450,893,084</u>	<u>1,491,777,880</u>	<u>1,419,136,804</u>	<u>1,300,433,008</u>	<u>1,227,859,420</u>	<u>1,240,859,448</u>	<u>1,262,876,124</u>
Total amount of debt applicable to debt limit	<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>	<u>139,430,594</u>	<u>143,133,944</u>	<u>137,930,129</u>
Legal Debt Margin	\$ 1,261,720,633	\$ 1,270,744,043	\$ 1,307,111,305	\$ 1,360,041,317	\$ 1,411,621,767	\$ 1,342,737,579	\$ 1,204,815,285	\$ 1,088,428,826	\$ 1,097,725,504	\$ 1,124,945,995
Total amount of debt applicable to debt limit as a percentage of debt limit	7.37%	7.31%	6.97%	6.26%	5.37%	5.38%	7.35%	11.36%	11.54%	10.92%

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Demographic and Economic Statistics - Last Ten Years

(Unaudited)

Year	Population	Total Personal Income (in thousands)	Per Capita Personal Income	Median Household Income	School Enrollment (1)	Annual Average Unemployment Rate (2)
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 (A)	16,265,286 (B)	56,792 (B)	63,123 (A)	50,314	8.8 (3)
2021	287,400 (A)	16,882,163 (B)	58,741 (B)	66,480 (D)	62,011	6.3 (3)
2022	288,800 (A)	16,668,703 (B)	57,717 (B)	67,813 (D)	64,623 (E)	4.0 (D)
2023	289,234 (A)	*	69,815 (B)	74,170 (D)	63,000 (F)	3.9 (3)

Notes: * - Information not yet available

Total personal income equals to total population times per capita personal income

Sources:

- (1) Pennsylvania Department of Education
- (2) Annual, not seasonally adjusted from Pennsylvania Department of Labor & Industry, Labor Market Information, Center for workforce Information & Analysis
- (3) U.S. Bureau of Labor Statistics
- (A) U.S. Census Bureau, American Factfinder
- (B) Bureau of Economic Analysis, U.S. Department of Commerce
- (C) U.S. Census Bureau, Population Estimates Program (PEP)
- (D) Census Reporter
- (E) [Towncharts.com/Pennsylvania/Education/Dauphin-County-PA-Education-data](https://towncharts.com/Pennsylvania/Education/Dauphin-County-PA-Education-data)
- (F) Pennsylvania Department of Education/Dauphin County

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Principal Employers

(Unaudited)

COUNTY OF DAUPHIN, PENNSYLVANIA

Employer(1)	2023			2014			
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment	
PA State Government	23,801	1	36.67%	16,786	***	1	12.90%
Penn State Health Milton S. Hershey Medical Center	12,500	2	19.26%	N/A		2	N/A
The Hershey Company	8,300	3	12.79%	N/A		-	N/A
UPMC Pinnacle Health Hospitals	6,800	4	10.48%	N/A		-	N/A
Giant Food Stores, LLC	5,300	5	8.17%	N/A		6	N/A
Milton Hershey School	2,000	6	3.08%	1,124*	***	-	N/A
TE Connectivity	1,800	7	2.77%	N/A		-	N/A
Dauphin County Government	1,600	8	2.47%	N/A		-	N/A
Capital BlueCross	1,500	9	2.31%	N/A		-	N/A
PHEAA (Pennsylvania Higher Education Assistance Agency)	1,300	10	2.00%	N/A		-	N/A
Total Employees in County (1)	64,901			130,100	***		

Sources:

(1) Pennsylvania Department of Labor & Industry, Labor Market Information, Center for workforce Information & Analysis

* Excludes United States Post Office and various executive branch agencies.

***2014 Employee numbers not available. Used the 2010 Employee numbers.

"-"No rank shows in 2014

N/A - Information not available

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Full Time Employees by Function/Program - Last Ten Years

For the years ended December 31,

(Unaudited)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund Departments										
Adult Probation and Parole	84	89	92	93	94	92	90	88	91	92
Adult Prob Work Release Center	65	66	66	66	67	64	64	64	64	78
Affordable Housing Admin	0	0	0	0	0	0	0	0	0	0
Budget and Finance	3	3	2	2	2	2	2	2	3	4
Chesapeake Bay Project	2	3	2	2	2	1	2	2	1	2
Clerk of Courts	12	13	13	14	14	15	15	16	14	13
Commissioners Office	12	12	12	12	12	12	11	12	12	12
Conservation District	5	5	5	4	5	5	4	5	4	4
Controllers Office	10	10	10	12	11	11	11	10	11	10
Cooperative Extension Svc	5	5	5	5	5	5	4	2	2	2
Coroner	7	7	7	7	8	8	9	9	9	15
Cost and Fines	3	4	4	5	5	5	5	4	3	4
County Solicitor	1	2	0	0	0	0	0	0	0	0
Court Administrators Office	6	7	9	9	10	9	9	8	10	12
Court Cryer's	10	9	8	8	10	10	10	9	9	9
Court-Related Support Staff	0	0	0	0	0	0	0	0	0	0
Court Reporters	13	13	12	12	11	12	11	9	9	10
Criminal Investigation Division	12	12	12	12	12	12	13	11	10	11
District Attorney's Office	46	51	50	49	54	54	55	60	57	60
District Attorney-Drug Forf	1	0	1	1	1	2	2	2	2	2
Omhsas MH CO Responder Grant	0	0	0	0	0	0	2	2	2	0
Erosion & Sediment Control	3	3	3	3	3	3	4	4	0	0
PCCD Grant Crime Analyst	0	0	0	0	0	0	1	1	4	4
District Court Judges	75	78	73	75	73	71	66	68	66	71
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	3
Economic Development Office	6	5	5	6	6	5	6	5	5	5
Emergency Management Agency	7	8	8	8	7	8	9	7	7	8
Fed Forfeiture Jury Investigator	0	0	1	1	0	0	0	0	0	0
Fort Hunter Operations	0	0	0	0	0	0	0	0	0	0
Human Services Director Office	7	10	9	9	10	9	8	9	9	15
Information Technology	22	20	21	21	23	19	21	22	22	27
Judicial Center	23	23	22	23	0	0	0	0	0	0
Judicial Law Clerks	10	9	10	8	11	10	10	9	10	8
Judicial Secretaries	10	10	9	8	10	11	11	10	10	10
Juvenile Probation	49	59	59	58	57	55	51	51	48	50
Juv Prob Community Base Unit	10	0	0	0	0	0	0	0	0	0
Juvenile Accountability Grant	2	0	0	0	0	0	0	0	0	0
Juvenile Expansion Grant	0	0	0	0	0	0	0	0	0	0
PD Juvenile Unit Enhancement	0	0	0	0	0	0	0	0	0	0
Law Library	1	1	1	1	1	1	1	1	1	1
Manor Post Divestiture	0	0	0	0	0	0	0	0	0	0
Night Court	1	1	1	1	1	1	1	1	1	1
North County Government Center	1	1	1	1	1	1	1	1	1	2
Park and Recreation	15	15	16	16	15	15	13	14	15	38
Personnel Office	10	10	10	11	11	11	9	10	11	10
Postal Department	1	1	1	1	1	1	1	1	1	1
Printing Department	0	0	0	0	0	0	0	0	0	0
Prison	276	281	282	275	286	298	305	278	263	258
Prothonotary	14	14	14	14	13	13	14	14	13	14
Public Defender	38	36	36	35	36	37	34	35	31	36
Purchasing - Central Office	2	2	2	2	2	2	2	1	1	0
Purchasing Warehouse	2	2	2	2	2	2	2	0	0	0
Rapid Response	0	0	0	0	0	0	0	0	0	0
Recorded of Deeds	6	6	6	5	6	5	5	5	5	5
Register of Wills	7	7	7	7	9	7	7	7	7	9
Risk Management	0	0	0	0	0	0	0	0	0	0
Schaffner Center Detention	0	0	0	0	0	0	0	0	0	0
Schaffner Center Shelter	0	0	0	0	0	0	0	0	0	0
Sheriff	41	40	40	38	38	35	32	34	28	44
Sheriff Licensing Division	1	2	2	2	2	2	2	1	1	2
Security Department	24	23	24	24	24	22	24	23	20	37
Storm Water Projects	0	0	0	0	0	0	0	0	0	0
Suburban School Based Prob Unit	3	2	3	3	3	3	3	3	3	3
Tax Assessment	19	19	18	17	19	21	20	19	18	21
Tax Assessment Board of Appeals	0	0	0	0	0	0	0	0	0	0

(continued)

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Full Time Employees by Function/Program - Last Ten Years
 For the years ended December 31,
 (Accrual Basis of Accounting)

(Unaudited)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund Departments (Continued)										
Tax Collector's	0	0	0	0	0	0	0	0	0	0
Treasurers' Office	1	1	0	0	0	0	0	0	0	0
Veteran Affairs Office	2	2	2	2	2	2	2	2	1	1
Voter Registration/Election	5	5	5	3	3	5	11	7	7	10
Water Resource Specialist	1	1	1	1	1	1	1	1	1	1
West Nile Project	2	1	2	2	1	2	1	1	1	1
Wildwood Lake Nature Center	0	0	0	0	0	0	0	0	0	0
Community Gun Violence Grant	0	0	0	0	0	0	0	0	0	0
DA D & A RIP Grant	0	0	0	0	0	0	0	0	0	0
Gaming Board Grant	0	0	0	0	0	0	0	0	0	0
PFA Enforcement Grant	0	0	0	0	0	0	0	0	0	0
PSP Auto Theft Grant	1	1	1	1	1	0	0	0	0	0
Victim Witness State Grant	0	0	0	0	0	0	0	0	0	0
Non General Fund Departments										
Adoption Foster Care Analyst	1	1	1	1	0	1	1	1	0	0
Adult Prob Supervision Fee	3	3	4	4	4	4	3	5	5	5
Agency on Aging	36	35	39	38	34	36	38	40	34	36
Aging Kitchen	12	0	0	0	0	0	0	0	0	0
Alternative Activities	5	5	6	6	5	6	7	4	5	4
C & Y Administration Dep	14	14	16	18	22	20	25	25	29	24
C & Y Adoption Assistance	35	67	79	69	65	77	88	68	51	54
C & Y Family Svce System Ref	15	2	1	2	3	2	1	0	1	1
C & Y Foster Family Care	44	17	12	20	20	22	20	15	11	26
C & Y Protective Child Abuse	11	14	15	16	17	14	14	16	15	14
C & Y Service Planning	15	8	9	8	11	8	6	6	7	4
C & Y System of Care Grant	0	0	0	0	0	0	0	0	0	0
C & Y Independent Living Specialist	1	1	1	1	1	1	1	0	1	1
Criminal Justice Enhancement Grant	0	0	0	0	0	1	0	1	1	1
Special FGC Grant	6	6	6	6	5	6	4	4	2	3
D & A Administration	7	5	5	4	5	4	2	4	3	4
D & A Case Management Services	6	6	7	8	8	8	7	7	9	8
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	1	1	1	2
Department of Buildings & Grounds	15	15	16	16	14	12	15	18	16	37
DOJ-PFA Enforcement Grant	0	0	0	0	0	0	0	0	0	0
Domestic Relations Office	87	87	86	86	80	84	75	74	68	74
EMA 911 Communications	59	57	59	56	53	58	50	44	49	50
Hotel Tax	3	3	4	4	4	4	4	4	5	3
MH Administration	14	15	15	15	14	15	12	11	11	13
MH/MR Emergency Care Services	15	16	20	18	22	20	19	16	14	15
MR Administration	5	5	5	5	5	5	5	4	4	5
Prison Education Program	0	0	0	0	0	0	0	0	0	0
Solid Waste Authority	7	7	6	7	7	7	7	7	7	0
Weatherization	0	0	0	0	0	0	0	0	0	0
Weatherization Arra Program	0	0	0	0	0	0	0	0	0	0

Source: Human Resources

(concluded)

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Operating Indicators by Function - Last Ten Years
For the years ended December 31,

(Unaudited)

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government - Administrative										
Fiscal Affairs										
Deed Transfers	6,865	7,258	7,765	7,805	8,032	8,115	7,872	9,634	8,570	6,854
Mortgages Recorded	9,042	9,492	9,717	8,972	8,732	9,272	11,691	13,918	10,797	7,796
Subdivision plans filed	111	118	92	90	105	81	68	128	93	85
Administration:										
General Election Information										
Registered Voters at time of Primary Election	175,478	173,845	180,020	181,339	181,371	182,081	187,570	190,315	190,406	190,164
Registered Voters at time of General Election	176,352	174,991	190,301	181,371	185,856	184,055	197,812	190,483	194,941	191,549
Votes Cast										
Primary Election	30,947	26,544	74,802	38,463	48,339	30,571	67,117	54,506	58,409	38,986
General Election	80,226	44,350	133,740	48,339	109,781	55,981	149,305	61,173	114,989	65,286
Percent of Votes Cast - Primary	18%	15%	42% #	21%	27%	17%	36%	29%	31%	21%
Percent of Votes Cast - General	45%	25%	70% #	27%	59%	30%	75%	32%	59%	34%
Coroner										
Cases Referred	600	698	606	979	997	925	1,407	1,590	1,345	1,172
Scene Responses				688	656	617	663	744	765	673
Investigations Not Needing a Scene Response				291	341	308	704	819	580	499
Autopsies	153	161	157	125	117	134	110	138	124	164
General Government - Judicial										
Court Services										
Criminal Cases Filed	6,785	7,329	7,002	6,875	6,811	6,428	5,022	5,534	5,483	5,349
Summary Appeals Filed	291	269	248	258	331	317	206	235	369	279
Juvenile Delinquency Cases Filed	1,077	1,052	999	1,015	1,000	874	746	667	852	900
Juvenile Dependency Cases Filed	241	332	317	245	219	222	133	273	291	259
Marriage Applications	2,255	2,296	2,148	2,174	2,038	1,886	1,378	1,763	1,952	1,807
Estates and Wills Probated	1,190	1,217	1,153	1,217	1,165	1,242	1,088	1,554	1,476	970
Petitions for Termination or Relinquishment	116	112	124	208	153	144	189	179	138	112
Petitions for Adoption	125	108	129	128	122	127	140	153	118	98
Civil Cases Filed	2,950	2,781	2,687	2,484	2,483	2,818	1,184	2,135	1,994	2,697
Family Cases Filed	2,294	2,359	2,337	2,935	2,654	2,979	2,346	2,742	3,005	2,314
Municipal Tax Liens Filed	484	405	484	172	308	1,086	539	406	481	746
Notes Filed	5,217	4,506	3,741	3,011	3,035	3,582	7,199	4,714	5,027	3,886
Miscellaneous Criminal Cases Filed	1,897	1,805	1,727	1,892	1,943	2,175	1,939	1,990	1,885	1,713
Domestic Relations Active Cases	13,702	13,056	12,488	12,056	11,181	10,934	10,197	9,702	9,600	9,176
Sheriff:										
Firearm Permits Issued	3,251	3,297	4,335	4,560	3,774	3,663	6,688	6,046	6,753	6,089
Prison Transports	7,869	7,023	7,083	6,794	6,742	6,909	1,935	2,728	2,689	3,267
Public Safety										
County Prison: (1)										
Average Daily Population										
In-house	1,055	1,028	1,036	1,037	1,065	1,002	871	908	925	940
Work Release	249	253	235	234	227	232	96	93	128	127
Total Average Daily Population	1,304	1,281	1,271	1,271	1,292	1,234	967	1,001	1,053	1,067
Commitments to Prison	6,353	6,076	6,082	6,421	6,242	5,723	3,231	3,556	3,964	4,059
Release from Prison	6,265	6,109	6,137	6,360	6,230	5,911	3,373	3,513	3,947	4,083
Adult Probation:										
Adult Caseload	6,767	7,051	7,451	6,912	6,729	6,855	6,192	6,595	5,730	5,379
Juvenile Referrals	937	911	911	850	911	762	611	497	560	520
Intermediate Punishment Program	1,158	1,488	1,279	1,453	954	1,355	743	-	-	-
Restrictive Probation								825	1,393	1,188
Accelerated Rehabilitative Disposition/DUI Program	1,221	1,585	903	918	901	1,009	615	345	948	1,066
Human Services										
Adult Services:										
Emergency Shelter	10	10	8	3	3	6	2	4	81	12
Information/Referral/Cage Mgmt	6,767	7,112	1,497	2,565	2,510	3,421	2,174	2,274	1,952	1,261
Transportation	-	-	-	-	-	-	21	6	5	-
Counseling	-	-	-	-	-	-	-	-	-	-
In Home Personal Care	-	-	-	-	-	-	-	-	-	-
Employment/Job Coach	-	-	-	-	-	-	-	-	-	-
Adult/Children Services:										
Case Management	202	170	170	269	282	881	1,005	624	2,101	1,987
Food Assistance	49,105	50,633	41,459	52,570	56,941	110,838	31,562	25,992	214,754	58,976
Child Care	6,141	6,678	8,706	8,845	9,031	-	-	-	-	-

(continued)

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Operating Indicators by Function - Last Ten Years
For the years ended December 31,

	(Unaudited)									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Human Services (Continued)										
Homeless Assistance Program:										
Bridge housing consumers	97	80	74	88	107	105	102	134	80	124
Rental Assistance consumers	527	502	626	809	933	801	690	359	348	431
Emergency Shelter consumers	911	739	716	637	694	642	460	266	219	160
Individual Shelter nights	26,527	14,250	18,295	14,544	21,095	20,207	19,237	7,863	14,126	11,581
Case Management	1,350	1,368	1,909	2,007	1,567	490	285	320	587	201
Medical Transportation:										
Consumers	5,558	5,856	6,579	3,611	3,242	3,461	2,684	1,917	2,239	2,454
Trips	135,447	136,089	142,693	97,718	121,156	122,148	92,445	61,567	78,770	82,071
Area Agency on Aging										
Home Delivered Meals										
Meal Served	108,188	106,399	123,978	145,775	166,104	173,816	176,749	185,277	194,502	192,314
Persons Served	720	737	779	923	1,084	1,098	1,173	1,203	1,263	1,169
Congregate Meals Served										
Meal Served	18,352	20,970	43,873	46,821	47,083	42,601	13,780	16,007	28,087	20,130
Persons Served	388	552	682	661	618	655	439	318	558	362
Transportation										
Trips	20,326	17,595	17,007	18,618	17,267	23,970	19,459	33,318	38,557	38,165
Persons Served	508	520	534	587	461	389	308	248	287	384
Information and Assistance Contracts	517	867	1,022	800	2,022	1,870	1,720	1,870	1,843	5,587
Adult day care days provided	828	439	82	733	227	445	273	391	418	-
Maintenance/Modification of homes	39	43	20	10	1	-	-	-	3	-
Children & Youth										
Number of Referrals	4,639	6,462	6,267	7,367	7,291	8,630	6,732	6,912	7,330	8,259
Clients receiving in-home services	301	327	277	609	370	290	285	218	465	185
Clients requiring placement	365	405	516	527	479	540	438	511	522	646
Services provided										
Rental Assistance	56	117	97	88	60	47	40	21	33	42
Emergency Shelter										
Hotel Stays	14	23	35	30	32	39	39	61	64	61
Drug & Alcohol Services *										
Inpatient NH Detox	189	226	129	146	195	205	133	546	95	90
Inpatient NH Rehab (Short/Long)	158	262	262	233	268	281	182	1,437	136	144
Halfway House	8	10	10	10	11	13	10	-	-	-
Inpatient Hospital Detox	-	-	-	-	-	-	-	8	2	1
Inpatient Hospital Treatment & Rehab	1	-	-	-	-	-	-	22	2	2
Partial Hospitalization	-	-	-	1	17	22	11	86	21	22
Outpatient Drug Free	1,366	1,921	1,446	1,864	1,887	1,883	1,074	1,939	118	122
Outpatient Maintenance	24	145	90	182	349	263	232	2,566	8	31
Outpatient Maintenance - Vivitrol	-	-	-	-	-	44	2	49	12	5
Intensive Outpatient	326	366	223	327	267	305	157	1,706	52	75
CM Assessments	1,080	829	689	1,269	544	505	233	167	162	202
HealthChoices										
In-patient psychiatric treatment										
Number of in-patient consumers	843	902	1,137	1,162	1,094	1,120	940	997	909	965
Number of in-patient days	19,575	20,986	24,556	26,225	26,411	25,907	17,014	24,190	26,275	26,116
Out-patient psychiatric treatment										
Number of out-patient consumers	7,536	8,303	9,928	10,193	10,912	9,985	8,248	9,849	10,436	10,022
Number of out-patient days	19,575	177,477	202,379	157,132	155,400	145,419	106,126	135,152	153,537	152,157
Psychiatric Partial Hospitalization										
Number of Consumers	378	380	418	422	429	414	251	297	365	410
Number of Units	55,920	57,099	55,333	56,232	54,702	55,396	19,418	28,737	116,001	172,366
Targeted Case Management										
Number of Consumers	2,193	2,165	2,207	2,088	2,149	2,120	1,635	1,744	1,541	1,362
Number of Units	194,621	193,193	193,861	190,104	175,805	176,806	90,790	94,735	108,241	115,238
Crisis Intervention										
Number of Consumers	950	830	1,237	1,356	1,384	1,469	1,331	1,396	1,162	1,116
Number of Units	9,836	6,640	9,515	12,247	10,990	12,968	10,335	10,389	9,322	8,428
BHRS										
Members	1,942	1,891	1,844	1,720	1,675	1,645	1,942	1,197	1,027	1,101
Units	1,245,398	1,097,680	923,607	802,201	790,069	732,656	451,262	402,284	447,490	571,775
Family Based Mental Health										
Number of Consumers	198	203	236	255	303	326	288	260	198	201
Number of Units	76,198	77,444	97,581	11,048	130,965	117,160	81,298	79,623	69,410	65,536
Peer Support										
Number of Consumers	99	113	110	110	116	102	69	100	91	125
Number of Units	16,741	11,191	14,431	11,020	7,996	6,827	5,244	7,237	8,295	9,166
In-patient drug & alcohol										
Members	18	19	34	16	22	20	23	26	19	28
Units	160	361	386	246	130	126	167	142	205	315
Non-hospital drug & alcohol										
Members	585	605	960	1,055	1,104	1,046	1,311	976	979	1,070
Units	24,999	24,853	39,914	41,115	43,257	42,260	27,977	36,339	41,164	44,034

(continued)

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Operating Indicators by Function - Last Ten Years
For the years ended December 31,

(Unaudited)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Other Services										
Members	515	417	381	1,812	1,837	2,917	325	789	813	852
Units	10,146	10,810	14,832	119,219	136,078	188,394	456	15,516	17,346	21,210
RTF accredited										
Members	38	32	32	44	34	27	33	37	31	27
Units	5,602	5,602	5,737	7,816	4,071	4,736	5,733	6,696	4,982	5,595
RTF non-accredited										
Members	8	6	6	9	8	6	7	7	4	3
Units	1,620	1,180	1,302	1,909	1,928	1,494	1,286	1,984	612	539
Mental Health/Intellectual Disabilities										
Mental Health										
Crisis Intervention Services	2,431	2,371	2,409	2,359	2,489	2,371	2,326	2,674	3,074	1,809
Emergency Services	1,731	1,574	1,623	1,815	1,692	1,753	1,717	1,381	1,196	938
Community treatment team consumers	25	19	19	15	13	13	11	12	11	12
Community residential team consumers	397	389	405	396	399	393	364	356	332	337
Community employment consumers	9	4	28	79	93	138	140	102	85	116
Community vocational rehab consumers	15	8	6	-	-	-	-	-	-	-
Administrative case management consumers	3,426	3,688	3,428	3,174	2,088	1,603	1,198	1,243	1,130	1,138
Partial Hospitalization consumers	55	38	38	41	33	28	30	19	22	17
Psychiatric outpatient consumers	734	572	282	197	192	114	69	25	23	61
Social rehab consumers	201	196	196	123	119	129	141	101	85	108
Family based consumers	1	-	-	-	-	1	-	-	-	1
Housing support consumers	234	253	234	201	219	168	137	135	139	164
Psychiatric inpatient consumers	17	10	6	1	1	5	3	1	2	-
Community Services	1	1	2,100	1,196	1,183	1,169	799	573	634	992
Targeted Case Management	903	823	752	748	901	852	633	457	386	369
Family Support Services	3	1	38	103	51	32	9	23	5	16
Psychiatric Rehabilitation	1	1	81	102	12	-	12	4	3	2
Peer Support Services	11	11	36	27	24	24	14	17	14	18
Consumer driven services	-	-	-	197	97	101	80	49	63	64
Intellectual Disabilities										
Community hab (ADT) consumers	71	71	64	57	57	61	47	20	26	28
Number of workshop/vocational consumers	-	-	-	-	-	-	-	-	-	-
Supported employment consumers	70	54	47	25	18	11	8	7	4	3
Respite service consumers	-	-	-	-	-	-	-	-	-	-
Behavioral Specialist consumers	-	-	-	-	-	-	-	-	-	-
Number of transportation consumers	18	25	16	10	9	8	8	14	11	15
Family support consumers	90	97	86	84	88	89	75	63	62	88
Residential consumers	33	26	17	10	11	7	7	6	6	6
Case Management services	217	233	227	333	563	588	503	406	351	215
Early intervention Program consumers	677	659	730	794	853	1,020	1,042	1,017	1,213	1,370

(concluded)

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.

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Capital Asset Statistics by Function - Fleet - Last Ten Years
For the years ended December 31,

(Unaudited)

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Government Fund										
Corrections										
Motor Vehicles										
Juvenile Probation	19	16	15	23	22	22	22	20	19	19
Adult Probation	30	26	25	27	29	29	29	26	27	28
Youth Detention Center	-	-	-	-	-	-	-	-	-	-
Prison	10	9	10	10	11	11	16	10	9	9
Work Release Ctr.	18	13	13	13	13	13	12	12	11	11
Booking Center	-	-	-	1	-	-	-	-	-	-
Cultural and Recreations										
Motor Vehicles										
Parks	12	12	11	12	12	12	13	10	11	13
General Government										
Motor Vehicles										
Commissioners	4	3	3	3	3	3	4	-	-	-
Conservation District	9	9	12	9	10	10	10	9	9	9
Coroner	3	3	3	4	5	5	6	6	6	6
Information Technology	1	1	1	1	1	1	2	2	2	4
Maintenance	13	19	18	20	17	17	19	16	16	18
Purchasing	2	2	2	2	3	3	2	-	-	-
Solid Waste	12	12	11	13	13	13	13	10	10	11
Penn State Coop Extension	2	2	2	2	2	2	2	1	1	1
Tax Assessment	1	1	1	3	4	4	4	1	1	1
Weatherization	-	-	-	-	-	-	-	-	-	-
Human Services										
Motor Vehicles										
Aging	19	17	16	17	16	16	18	17	17	17
Children and Youth	2	1	2	3	3	3	3	2	7	7
MHID	2	2	2	2	2	2	2	2	4	4
Drug and Alcohol	1	1	2	2	2	2	3	3	4	4
Domestic Relations	1	1	1	1	1	1	1	1	1	1
Judicial										
Motor Vehicles										
District Attorney	-	27	25	26	-	-	-	-	-	-
CID	32	-	-	-	22	22	25	22	22	24
Drug Task Force	25	25	19	18	21	21	22	23	28	28
Pre Trial	1	1	1	-	-	-	0	-	-	-
Sheriff	22	21	20	19	21	21	20	20	20	21
Public Safety										
Motor Vehicles										
Emergency Management	16	16	14	14	14	14	13	9	12	12
Security	-	-	-	4	3	3	2	3	3	3

Source: Commissioners Office

N/A: Information not available

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Capital Asset Statistics by Function - Square Footage
For the years ended December 31,

(Unaudited)

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Square Footage of Buildings Owned by the County										
Court House	161,866	161,866	161,866	161,866	161,866	161,866	161,866	161,866	161,866	161,866
Administration Building	126,170	126,170	126,170	126,170	126,170	126,170	126,170	126,170	126,170	126,170
Human Services & Parking Garage	-	-	214,169	214,169	214,169	214,169	214,169	214,169	214,169	214,169
Adult Probation Officers	11,286	11,286	11,286	11,286	11,286	11,286	11,286	11,286	11,286	11,286
Work Release Center	50,270	50,270	50,270	50,270	50,270	50,270	50,270	50,270	50,270	50,270
EMA/Schaffner	54,403	54,403	54,403	54,403	54,403	54,403	54,403	54,403	54,403	54,403
EMA/Storage	200	200	200	200	200	200	200	200	200	200
County Prison	223,838	223,838	223,838	223,838	223,838	223,838	223,838	223,838	223,838	223,838
Rutherford House	12,979	12,979	12,979	12,979	12,979	12,979	12,979	12,979	12,979	12,979
Coroners/Transportation Bulk Storage	31,247	31,247	31,247	31,247	31,247	31,247	31,247	31,247	31,247	31,247
AAA Kitchen	8,184	8,184	8,184	8,184	8,184	8,184	8,184	8,184	8,184	8,184
Detweiler Park Dwelling	-	-	1,768	1,768	-	-	-	-	-	-
Detweiler Park Pole Building	-	-	6,075	6,075	-	-	-	-	-	-
Detweiler Park Barn	-	-	3,376	3,376	-	-	-	-	-	-
Detweiler Park Garage	-	-	680	680	-	-	-	-	-	-
Detweiler Park w/ Garage	-	-	5,759	5,759	-	-	-	-	-	-
Detweiler Park Garage/Carport	-	-	1,992	1,992	-	-	-	-	-	-
Detweiler Park Pool House	-	-	664	664	-	-	-	-	-	-
Lykens Glan Park - shop	912	912	912	912	912	912	912	912	912	912
Lykens Glan Park - storage shed	288	288	288	288	288	288	288	288	288	288
Lykens Glan Park - Lg. Pavilion	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136
Lykens Glan Park - Sm Pavilion	861	861	861	861	861	861	861	861	861	861
Heminger Bridge - Covered Bridge	1,314	1,314	1,314	1,314	1,314	1,314	1,314	1,314	1,314	1,314
Wiconisco Park - maint. Garage 1	861	861	861	861	861	861	861	861	861	861
Wiconisco Park - maint. Garage 2	588	588	588	588	588	588	588	588	588	588
Wiconisco Park - pump house 1	132	132	132	132	132	132	132	132	132	132
Wiconisco Park - pump house 2	132	132	132	132	132	132	132	132	132	132
Wiconisco Park - Irrigation house shed	80	80	80	80	80	80	80	80	80	80
Wiconisco Park - concession bldg.	840	840	840	840	840	840	840	840	840	840
Wiconisco Park - pavilion	512	512	512	512	512	512	512	512	512	512
Wiconisco Park - maint. Garage 3	960	960	960	960	960	960	960	960	960	960
Fort Hunter Complex - mansion	9,920	9,920	9,920	9,920	9,920	9,920	9,920	9,920	9,920	9,920
Fort Hunter Complex - dairy bldg.	408	408	408	408	408	408	408	408	408	408
Fort Hunter Complex - ice house	140	140	140	140	140	140	140	140	140	140
Fort Hunter Complex - barn	12,700	12,700	12,700	12,700	12,700	12,700	12,700	12,700	12,700	12,700
Fort Hunter Complex - corn crib	135	135	135	135	135	135	135	135	135	135
Fort Hunter Complex - maint. Storage	64	64	64	64	64	64	64	64	64	64
Fort Hunter Complex - station	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Fort Hunter Complex - bait shop	452	452	452	452	452	452	452	452	452	452
Fort Hunter Complex - maint. Bldg.	3,658	3,658	3,658	3,658	3,658	3,658	3,658	3,658	3,658	3,658
Fort Hunter Complex - closed storage	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104
Fort Hunter Complex - open storage	912	912	912	912	912	912	912	912	912	912
Fort Hunter Complex - farm house	1,648	1,648	1,648	1,648	1,648	1,648	1,648	1,648	1,648	1,648
Fort Hunter Complex - tavern	3,432	3,432	3,432	3,432	3,432	3,432	3,432	3,432	3,432	3,432
Fort Hunter Complex - spring house	630	630	630	630	630	630	630	630	630	630
Fort Hunter Complex - smoke house	36	36	36	36	36	36	36	36	36	36
Fort Hunter Complex - stable	2,332	2,332	2,332	2,332	2,332	2,332	2,332	2,332	2,332	2,332
Fort Hunter Complex - east restroom	435	435	435	435	435	435	435	435	435	435
Fort Hunter Complex - west restrooms	112	112	112	112	112	112	112	112	112	112
Fort Hunter Complex - east pavilion	688	688	688	688	688	688	688	688	688	688
Fort Hunter Complex - west pavilion	704	704	704	704	704	704	704	704	704	704
Fort Hunter Complex - church	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248
Fort Hunter Complex - covered bridge replica	795	795	795	795	796	796	796	796	796	796
Wildwood Lake Nature Center	13,094	13,094	13,094	13,094	13,094	13,094	13,094	13,094	13,094	13,094
Wildwood Park Teaching Pavilion	526	526	526	526	526	526	526	526	526	526
Pavilion	665	665	665	665	665	665	665	665	665	665
Restroom	121	121	121	121	121	121	121	121	121	121
Storage Building	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064
Pavilion	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	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,

	(Unaudited)									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
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	N/A	N/A	N/A
Children and Youth Services	18,959	18,959	18,959	18,959	36,504	36,504	36,504	36,504	36,504	36,504
Human Services-Hoffman St.	2,512	2,512	2,512	2,512	2,512	2,512	2,512	2,512	2,512	2,512
Chestnut Street	39,250	39,250	39,250	39,250	39,250	39,250	39,250	39,250	39,250	39,250
Northern Dauphin Government Ctr	10,292	10,292	10,292	10,292	11,050	11,050	11,050	11,050	11,050	11,050
1100 Cameron Street	41,415	41,415	41,415	41,415	41,415	41,415	41,415	41,415	41,415	41,415
Magisterial District Court 12-1-01 J. Lenker	3,018	3,018	3,018	3,018	3,018	3,018	3,018	3,018	3,018	3,018
Magisterial District Court 12-1-02 Planka	5,016	5,016	5,016	5,016	5,016	5,016	5,016	5,016	5,016	5,016
Magisterial District Court 12-1-06 Lindsey	2,455	2,455	2,455	4,955	4,955	4,955	4,955	4,955	4,955	4,955
Magisterial District Court 12-2-02 K. Lenker	3,018	3,018	3,018	3,018	3,018	3,018	3,018	3,018	3,018	3,018
Magisterial District Court 12-2-03 Judy	5,016	5,016	5,016	5,016	5,016	5,016	5,016	5,016	5,016	5,016
Magisterial District Court 12-2-04 McKnight	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160
Magisterial District Court 12-2-05 Paul Zo Zo	3,354	3,354	3,354	3,354	3,354	3,354	3,354	3,354	3,354	3,354
Magisterial District Court 12-3-01 Margerum	3,545	3,545	3,545	3,545	3,545	3,545	3,545	3,545	3,545	3,545
Magisterial District Court 12-3-03 Johnson	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064
Magisterial District Court 12-3-03 Wenner	20,480	20,480	20,480	20,480	20,480	20,480	20,480	20,480	20,480	20,480
Magisterial District Court 12-3-04 Pelino	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200
Magisterial District Court 12-3-05 Witmer	4,955	4,955	4,955	4,955	4,955	4,955	4,955	4,955	4,955	4,955
										(concluded)