

Audited Financial Statements and
Other Supplemental Information

County of York, Maine

June 30, 2013



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COUNTY OF YORK, MAINE

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JUNE 30, 2013

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INDEPENDENT AUDITORS' REPORT

County Commissioners
County of York
Alfred, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of York, Maine, as of and for the six months ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County of York, Maine as of June 30, 2013, and the respective changes in financial position and cash flows, where applicable, thereof for the six months then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 11 and budgetary comparison information on page 40-41 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County of York, Maine's basic financial statements. The combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

RHR Smith & Company

Buxton, Maine
November 19, 2013

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

(UNAUDITED)

The following management's discussion and analysis of the County of York, Maine's financial performance provides an overview of the County's financial activities for the six months ended June 30, 2013. This six month period includes the general fund FY13 transition budget which was prepared as a result of the County Commissioners vote to transition from a January to December fiscal year to a July to June fiscal year. The fiscal year for the jail fund has been July to June since the FY10 budget year. There is a separate report which contains the jail fund's FY13 financial statements for the twelve month period beginning on July 1, 2012 and ending June 30, 2013. Beginning with FY14, there will be one set of financial statements prepared for York County. Please read this discussion and analysis in conjunction with the County's financial statements.

Financial Statement Overview

The County of York's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule, and other supplementary information which includes combining and other schedules.

Basic Financial Statements

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

Government - Wide Financial Statements

The government-wide financial statements provide a broad view of the County's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regards to the County's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Statement of Net Position – this statement presents *all* of the government's assets and liabilities with the difference being reported as net position.

The Statement of Activities – this statement presents information that shows how the government’s net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

Both of the above mentioned financial statements have one column for the County’s type of activity. The type of activity presented for the County of York is:

- *Governmental activities* – The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). Most of the County's basic services are reported in governmental activities, which include general government services, jail, sheriff, courts, emergency management, probate, deeds, district attorney and other unclassified.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County of York, like other local governments uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the County of York are categorized as one fund type: governmental funds.

Governmental funds: All of the basic services provided by the County are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government’s near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the County’s finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the County.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government’s near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The County of York presents four columns in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances. The County's major governmental funds are the general fund, jail fund and deeds preservation fund. All other funds are shown as nonmajor and are combined in the "Other Governmental Funds" column on these statements.

The general fund and the jail fund are the only funds for which the County legally adopted a budget. Because this is a six month transition general fund budget, the jail's FY13 financial statements are presented in a separate report. The Budgetary Comparison Schedule-Budgetary Basis-Budget and Actual-General Fund provides a comparison of the original and final budget for the general fund and the actual expenditures for the current year."

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Fiduciary Fund Statement of Net Position.

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund.

Other Supplementary Information

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regards to nonmajor funds.

Government-Wide Financial Analysis

Our analysis below focuses on the net position, and changes in net position of the County's governmental activities. The County's total net position increased by \$125,112 from \$14,744,371 to \$14,869,483.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - increased to a balance of \$3,278,777 at the end of this year.

Table 1
County of York, Maine
Net Position

	<u>June 30,</u> <u>2013</u>	<u>December 31,</u> <u>2012</u>
Assets:		
Current and Other Assets	\$ 10,331,133	\$ 5,641,078
Capital Assets	<u>20,562,167</u>	<u>21,584,850</u>
Total Assets	<u>30,893,300</u>	<u>27,225,928</u>
Liabilities:		
Current Liabilities	6,405,573	2,721,904
Long-Term Debt Outstanding	<u>9,618,244</u>	<u>9,759,693</u>
Total Liabilities	<u>16,023,817</u>	<u>12,481,597</u>
Net Position:		
Invested in Capital Assets, Net of Related Debt	10,206,612	10,997,548
Restricted	1,384,094	1,326,647
Unrestricted	<u>3,278,777</u>	<u>2,420,176</u>
Total Net Position	<u><u>\$ 14,869,483</u></u>	<u><u>\$ 14,744,371</u></u>

Table 2
County of York, Maine
Change in Net Position
For the Six Months Ended June 30,

	2013
Revenues	
<i>Program revenues:</i>	
Charges for services	\$ 1,777,897
Operating grants and contributions	1,056,984
<i>General revenues:</i>	
Taxes	8,024,784
Investment income	229
Miscellaneous revenues	76,345
Total Revenues	10,936,239
 Expenses	
Commissioners/Governing body	28,740
Management/administration	426,453
Courthouse repair & maintenance	277,458
Treasurer	3,276
District attorney	505,490
Deeds	423,946
Probate	261,416
Sheriff's/police services	1,220,157
Communications/dispatch	238,942
EMA	173,053
Juvenile fire prevention	13,715
Retirement benefits	148,313
Medical and dental insurance	341,510
Public agencies	57,100
Jail	5,712,378
Contingency	9,806
Special projects and reserves	763,742
Unclassified	11,059
Interest on long-term debt	194,573
Total Expenses	10,811,127
 Change in Net Position	 125,112
 Net Position - January 1	 14,744,371
 Net Position - June 30	 \$ 14,869,483

Revenues and Expenses

Comparative revenues and expenses have not been presented for the current report as there is only six month's activity.

Financial Analysis of the County's Fund Statements

Governmental funds: The financial reporting focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information may be useful in assessing the County's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's financial position at the end of the year, and the net resources available for spending.

Table 3
County of York, Maine
Fund Balances - Governmental Funds

	June 30, 2013	December 31, 2012
General Fund:		
Nonspendable	\$ 143,094	\$ 27,670
Committed	600,780	298,642
Assigned	1,141,459	757,583
Unassigned	2,034,668	1,987,472
Total General Fund	\$ 3,920,001	\$ 3,071,367
Jail Fund:		
Restricted	\$ 130,583	\$ 104,374
Deeds Preservation:		
Restricted	875,221	858,769
Total Other Major Funds	\$ 1,005,804	\$ 963,143
Nonmajor Funds:		
Special Revenue Funds:		
Restricted	\$ 378,290	\$ 363,504
Unassigned	(36,727)	(137,032)
Total Nonmajor Funds	\$ 341,563	\$ 226,472

The general fund total fund balance increased by \$848,634 from the prior fiscal year. Fund balances for the jail fund increased over the prior year by \$26,209. The Deeds surcharge fund increased by \$16,452. The other non-major fund balances increased by \$115,091 over the prior fiscal year.

Budgetary Highlights

There was no significant difference between the original and final budget for the general fund, with the exception of the use of assigned fund balances.

Actual revenues were over the general fund budget by \$299,149. This was the result of several over-received revenues such as Deeds, and Probate revenue.

General fund actual expenditures were under budget by \$621,081 for the fiscal year. Under expended medical and dental insurance, capital outlay, sheriff and contingency were the primary reasons for the favourable variance. The one overspent item is disclosed in the notes to financial statements.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2013, the net book value of capital assets recorded by the County decreased by \$1,022,683 from the prior fiscal year. This was due to depreciation expense less capital additions and net disposals. Refer to Note 4 of Notes to Financial Statements for additional information.

Table 4
County of York, Maine
Capital Assets (Net of Depreciation)

	June 30, 2013	December 31, 2012
Land	\$ 741,856	\$ 741,856
Construction in progress	-	1,134,589
Buildings and building improvements	18,585,690	18,309,421
Land improvements	6,599	6,886
Furniture and fixtures	-	4,030
Machinery and equipment	796,131	786,311
Vehicles	431,891	601,757
Total	<u>\$ 20,562,167</u>	<u>\$ 21,584,850</u>

Debt

At June 30, 2013, the County had \$8.9 million in bonds outstanding. This did not change from December 31, 2012 as no principal payments were made during the six months ended June 30, 2013. Other obligations include capital leases and accrued compensated time as shown in Note 5 of Notes to Financial Statements.

Currently Known Facts, Decisions, or Conditions

Economic Factors and Next Year's Budgets and Rates

The County has steadily maintained a sufficient unassigned fund balance to sustain government operations for a period of approximately two months, while also maintaining reserve accounts for future capital and program needs.

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Finance Department at, 45 Kennebunk Road, Alfred, Maine 04002.

COUNTY OF YORK, MAINE
STATEMENT OF NET POSITION
JUNE 30, 2013

	Governmental Activities
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,785,970
Accounts receivable (net of allowance for uncollectibles):	
Due from other governments	272,305
Other	104,980
Taxes receivable	8,024,784
Prepaid items	143,094
Total current assets	10,331,133
Noncurrent assets:	
Capital assets:	
Land, infrastructure, and other assets not being depreciated	741,856
Buildings and equipment, net of accumulated depreciation	19,820,311
Total noncurrent assets	20,562,167
TOTAL ASSETS	\$ 30,893,300
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 336,562
Accrued payroll	257,197
Due to other governments	425,463
Accrued payroll liabilities	44,543
TAN payable	4,000,000
Current portion of long-term obligations	1,341,808
Total current liabilities	6,405,573
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds payable	7,900,000
Capital leases	1,113,747
Accrued compensated absences	604,497
Total noncurrent liabilities	9,618,244
TOTAL LIABILITIES	16,023,817
NET POSITION	
Invested in capital assets, net of related debt	10,206,612
Restricted	1,384,094
Unrestricted	3,278,777
TOTAL NET POSITION	14,869,483
TOTAL LIABILITIES AND NET POSITION	\$ 30,893,300

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF YORK, MAINE

STATEMENT OF ACTIVITIES
FOR THE SIX MONTHS ENDED JUNE 30, 2013

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Position
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Total Governmental Activities
Governmental activities:					
Commissioners/Governing Body	\$ 28,740	\$ -	\$ -	\$ -	\$ (28,740)
Management/administration	426,453	85,500	-	-	(340,953)
Courthouse repair & maintenance	277,458	-	-	-	(277,458)
Treasurer	3,276	-	-	-	(3,276)
District attorney	505,490	-	-	-	(505,490)
Deeds	423,946	1,064,730	-	-	640,784
Probate	261,416	193,300	-	-	(68,116)
Sheriff's/police services	1,220,157	5,978	-	-	(1,214,179)
Communications/dispatch	238,942	-	-	-	(238,942)
EMA	173,053	-	-	-	(173,053)
York County juvenile fire prevention	13,715	-	-	-	(13,715)
Retirement benefits	148,313	-	-	-	(148,313)
Medical and dental insurance	341,510	-	-	-	(341,510)
Public agencies	57,100	-	-	-	(57,100)
Unclassified	11,059	-	-	-	(11,059)
Contingency	9,806	-	-	-	(9,806)
Jail	5,712,378	-	627,105	-	(5,085,273)
Special projects and reserves	763,742	428,389	353,203	-	17,850
Interest on long-term debt and tax anticipation note	194,573	-	-	-	(194,573)
Total government	<u>\$ 10,811,127</u>	<u>\$ 1,777,897</u>	<u>\$ 980,308</u>	<u>\$ -</u>	<u>(8,052,922)</u>

STATEMENT B (CONTINUED)
COUNTY OF YORK, MAINE

STATEMENT OF ACTIVITIES (CONTINUED)
FOR THE SIX MONTHS ENDED JUNE 30, 2013

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(8,052,922)</u>
General revenues:	
Property taxes, levied for general purposes	8,024,784
Intergovernmental revenue	76,676
Investment income	229
Other	76,345
Total general revenues	<u>8,178,034</u>
Change in net position	125,112
NET POSITION - JANUARY 1	<u>14,744,371</u>
NET POSITION - JUNE 30	<u><u>\$ 14,869,483</u></u>

See accompanying independent auditors' report and notes to financial statements.

STATEMENT C

COUNTY OF YORK, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2013

	General Fund	Jail Fund	Deeds Preservation Fund	Other Governmental Funds	Totals Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 837,705	\$ -	\$ 875,221	\$ 73,044	\$ 1,785,970
Accounts receivable (net of allowance for uncollectibles):					
Due from other governments	112,475	54,093	-	105,737	272,305
Other	66,941	32,442	-	5,597	104,980
Taxes receivable	8,024,784	-	-	-	8,024,784
Prepaid items	143,094	-	-	-	143,094
Due from other funds	148,151	359,326	-	333,734	841,211
TOTAL ASSETS	\$ 9,333,150	\$ 445,861	\$ 875,221	\$ 518,112	\$ 11,172,344
LIABILITIES					
Accounts payable	\$ 143,156	\$ 190,776	\$ -	\$ 2,630	\$ 336,562
Accrued payroll	106,927	124,502	-	25,768	257,197
Due to other governments	425,463	-	-	-	425,463
Payroll related liabilities	44,543	-	-	-	44,543
Due to other funds	693,060	-	-	148,151	841,211
Tan payable	4,000,000	-	-	-	4,000,000
TOTAL LIABILITIES	5,413,149	315,278	-	176,549	5,904,976
FUND BALANCES					
Nonspendable	143,094	-	-	-	143,094
Restricted	-	130,583	875,221	378,290	1,384,094
Committed	600,780	-	-	-	600,780
Assigned	1,141,459	-	-	-	1,141,459
Unassigned	2,034,668	-	-	(36,727)	1,997,941
TOTAL FUND BALANCES	3,920,001	130,583	875,221	341,563	5,267,368
TOTAL LIABILITIES AND FUND BALANCES	\$ 9,333,150	\$ 445,861	\$ 875,221	\$ 518,112	\$ 11,172,344

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF YORK, MAINE

RECONCILIATION OF THE GENERAL FUND BALANCE SHEET TO THE STATEMENT
OF NET POSITION
JUNE 30, 2013

	Total Governmental Funds
Total Fund Balances	\$ 5,267,368
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	20,562,167
Long-term liabilities shown below, are not due and payable in the current period and therefore are not reported in the funds shown above:	
Bonds payable	(8,900,000)
Capital leases payable	(1,455,555)
Accrued compensated absences	(604,497)
Net position of governmental activities	\$ 14,869,483

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF YORK, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE SIX MONTHS ENDED JUNE 30, 2013

	General Fund	Jail Fund	Deeds Preservation Fund	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 8,024,784	\$ -	\$ -	\$ -	\$ 8,024,784
Charges for services	1,278,573	-	70,935	428,389	1,777,897
Intergovernmental revenues	76,676	627,105	-	353,203	1,056,984
Miscellaneous revenues	34,820	23,492	-	18,262	76,574
TOTAL REVENUES	9,414,853	650,597	70,935	799,854	10,936,239
EXPENDITURES					
Current:					
Commissioners/Governing Body	28,740	-	-	-	28,740
Management/administration	410,997	-	-	-	410,997
Courthouse repair & maintenance	180,823	-	-	-	180,823
Treasurer	3,276	-	-	-	3,276
District attorney	489,305	-	-	-	489,305
Deeds	363,850	-	54,483	-	418,333
Probate	258,818	-	-	-	258,818
Sheriffs/police services	1,110,124	-	-	-	1,110,124
Communications/dispatch	238,942	-	-	-	238,942
EMA	126,090	-	-	-	126,090
York County Juvenile Fire Prevention	13,715	-	-	-	13,715
Retirement benefits	148,313	-	-	-	148,313
Medical and dental insurance	341,510	-	-	-	341,510
Public agencies	57,100	-	-	-	57,100
Unclassified	11,059	-	-	-	11,059
Contingency	9,806	-	-	-	9,806
Program expenditures	(2,076)	4,958,012	-	765,818	5,721,754
Debt service:					
Principal	121,713	-	-	-	121,713
Interest	194,573	-	-	-	194,573
Capital outlay	44,862	-	-	-	44,862
TOTAL EXPENDITURES	4,151,540	4,958,012	54,483	765,818	9,929,853
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	5,263,313	(4,307,415)	16,452	34,036	1,006,386
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	4,333,624	-	81,055	4,414,679
Operating transfers (out)	(4,414,679)	-	-	-	(4,414,679)
TOTAL OTHER FINANCING SOURCES (USES)	(4,414,679)	4,333,624	-	81,055	-
NET CHANGE IN FUND BALANCES	848,634	26,209	16,452	115,091	1,006,386
FUND BALANCES - JANUARY 1	\$ 3,071,367	104,374	858,769	226,472	4,260,982
FUND BALANCES - JUNE 30	\$ 3,920,001	\$ 130,583	\$ 875,221	\$ 341,563	\$ 5,267,368

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF YORK, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
 STATEMENT OF ACTIVITIES
 FOR THE SIX MONTHS ENDED JUNE 30, 2013

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 1,006,386</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset purchases capitalized	152,511
Capital asset disposals, net	(35,010)
Depreciation expense	<u>(1,140,184)</u>
	<u>(1,022,683)</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position	<u>231,747</u>
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	<u>(90,338)</u>
Change in net position of governmental activities (Statement B)	<u><u>\$ 125,112</u></u>

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF YORK, MAINE

STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2013

	Agency Funds			Totals
	Inmate Benefit Fund	Work Release	District Attorney	
ASSETS				
Cash and cash equivalents	\$ 195,914	\$ 3,374	\$ 18,469	\$ 217,757
Investments	255,349	-	-	255,349
Accounts receivable	-	-	-	-
TOTAL ASSETS	<u>\$ 451,263</u>	<u>\$ 3,374</u>	<u>\$ 18,469</u>	<u>\$ 473,106</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	-	-	-	-
Deposits held for others	451,263	3,374	18,469	473,106
TOTAL LIABILITIES	<u>\$ 451,263</u>	<u>\$ 3,374</u>	<u>\$ 18,469</u>	<u>\$ 473,106</u>

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The County of York was incorporated under the laws of the State of Maine. The County provides the following services: general government services, sheriff, jail, telecommunications, deeds, probate, courts and other.

The County's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

The County's combined financial statements include all accounts and all operations of the County. We have determined that the County has no component units as described in GASB Statement No. 14 and amended by GASB Statement No. 39.

Government-Wide and Fund Financial Statements

The County's basic financial statements include both government-wide (reporting the County as a whole) and fund financial statements (reporting the County's major funds).

Both the government-wide and fund financial statements categorize primary activities as governmental. The County categorizes all activities as governmental.

In the government-wide Statement of Net Position, the governmental activities columns are (a) presented on a consolidated basis by column, and (b) are reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The County's net position is reported in three parts - invested in capital assets, net of related debt; restricted net position; and unrestricted net position. The County first utilizes restricted resources to finance qualifying activities.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The government-wide Statement of Activities reports both the gross and net cost of each of the County's functions (general government services, courts, jail, sheriff, etc.). The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government-wide financial statements.

The net costs (by function) are normally covered by general revenue (taxes, certain intergovernmental revenues and charges for services, etc.).

The County does not allocate indirect costs. All costs are charged directly to the corresponding department.

The government-wide focus is more on the sustainability of the County as an entity and the change in the County's net position resulting from the current year's activities.

Measurement Focus - Basic Financial Statements & Fund Financial Statements

The financial transactions of the County are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the County:

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the County:

- a. The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- b. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

The emphasis in fund financial statements is on the major funds in governmental activities categories. Non-major funds by category are summarized into a single column, GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

1. Accrual

Governmental activities in the government-wide financial statements and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., 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. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Fiduciary Funds:

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support County programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

The County's fiduciary funds are presented in the fiduciary fund financial statements by type (agency). Since by definition these assets are being held for the benefit of a third-party (other local governments, private-parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide financial statements.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Non-major funds by category are summarized into a single column, GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

Budget

The annual budget is the financial plan for the operation of the County of York, Maine for the ensuing annual period. The budget process provides for a professional management approach to the establishment of priorities and implementation of work programs while providing an orderly means for control and evaluation of the financial posture of the government.

The County commissioners submit itemized financial estimates in the form of a budget to the budget committee no later than sixty days before the end of the County's fiscal year. The budget committee reviews the itemized estimated budget prepared by the County commissioners, together with any supplementary material prepared by the head of each County department or provided by an independent board or institution or another governmental agency.

The budget committee prepares a proposed budget and may increase, decrease or alter the estimated budget based on certain guidelines or restrictions. Statutes require the budget committee to hold a public hearing in the County on the proposed budget before the end of the County's fiscal year and before the final adoption of the budget.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

After the public hearing is completed, the budget committee adopts a final budget and transmits that budget to the County commissioners. The County commissioners may not further increase, decrease, alter or revise the budget adopted by the budget committee, except by unanimous vote of the County commissioners. If the adopted budget is changed by the County commissioners, the budget committee may reject that change by a 2/3 vote of its membership. Those actions are final and are not subject to further action by either the County commissioners or the budget committee.

An annual budget is adopted for the general fund and jail fund. No budgets are officially adopted for the special revenue funds, although budgets are generally prepared as part of the oversight procedures in regards to these funds.

Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

It is the County's policy to value investments at fair value. None of the County's investments are reported at amortized cost. The County Treasurer is authorized by State Statutes to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities.
- Certificates of deposits and other evidences of deposits at banks, savings and loan associations, and credit unions.
- Repurchase agreements
- Money market mutual funds

The County of York's investment policy does not conflict with the State of Maine Statutes. The policy is comprehensive and is applicable to all County funds.

Inventories

Inventories of supplies are considered to be expenditures at the time of purchase and are not included in the general fund balance sheet.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Interfund Receivables and Payables

Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances". Interfund balances and transactions have been eliminated in the government-wide financial statements.

Transactions Between Funds

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of both Governmental and Proprietary Funds (if applicable).

Allowance for Uncollectible Accounts

The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2013.

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure such as streets, traffic signals, and signs are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

The assets are valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated fixed assets are valued at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values.

Infrastructure assets include roads, bridges, underground pipe (other than related to independently owned utilities), traffic signals, etc. The County has no recorded infrastructure.

Estimated useful lives are as follows:

Buildings	20 - 50 years
Infrastructure	50 - 100 years
Machinery and equipment	3 - 50 years
Vehicles	3 - 25 years

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Long-term Obligations

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in government-wide statements. The long-term debt consists primarily of notes or bonds payable and compensated absences.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary fund is the same in the fund statements as it is in the government-wide statements.

Compensated Absences

In accordance with GASB Statement No. 16 Accounting for Compensated Absences, vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the vesting method. The liability is based on the sick leave accumulated at June 30 by those employees who are currently eligible to receive termination payments and by those employees for whom it is probable they will become eligible to receive termination benefits in the foreseeable future.

The total liability for vacation and sick leave payments has been calculated using pay rates in effect at the balance sheet date, and reduced to the maximum payment allowed by contract and/or statute, plus any applicable additional salary related payments.

As of June 30, 2013, the liability for any unpaid compensated absences was \$604,497.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position / Fund Balances

Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or restricted net position.

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

Nonspendable – This includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

Restricted – This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – This includes amounts that can be used only for specific purposes determined by a formal action of the County Commissioners. Please refer to the budgeting process for the authority for committing items within the budget.

Assigned – This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is expressed by the County Commissioners.

Unassigned – This includes all other spendable amounts. The general fund is the only fund that can report a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the County meeting vote has provided otherwise in its commitment or assignment actions.

The County is in the process of updating a set of financial policies to guide the financial operation of the County. Included in the policies will be guidelines for accumulating and maintaining an operating position in certain budgeted governmental funds such that annual expenditures shall not exceed annual resources, including fund balances. Other funds shall be fully self-supporting to the extent that the fund balance or retained earnings of each fund shall be zero or greater.

Revenue Recognition - Property Taxes - Modified Accrual Basis

The County's property tax for the current period was voted on the assessed value for all real and personal property located in the County. Property taxes for the transitional year budget will be carried as receivables for any unpaid balances. The full amount of the current year assessment will be recognized in the financial statements in the transition six month period.

Program Revenues

Program revenues include all directly related income items applicable to a particular program (grant income/expenses).

Encumbrance Accounting

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The County does not utilize encumbrance accounting for its general fund.

Use of Estimates

During the preparation of the County's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from these estimates.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 2 - DEPOSITS AND INVESTMENTS

The County's investment policies, which follow state statutes, authorize the County to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. These investment policies apply to all County funds.

Deposits:

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the County will not be able to recover its deposits. The County does not have a policy covering custodial credit risk for deposits. However, the County maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes. At June 30, 2013, the County's cash and cash equivalents amounting to \$2,003,727 were comprised of deposits of \$2,037,733. Of these deposits, \$715,800 was insured by federal depository insurance and consequently not exposed to custodial credit risk, and \$1,321,933 was collateralized with securities held by the financial institution in the County's name or fully covered by the Securities Investor Protection Corporation (SIPC).

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 939,545
Savings accounts	222,923
Repurchase agreements	875,221
Cash equivalents	44
	<u>\$ 2,037,733</u>

Investments:

Custodial credit risk for investments is that, in the event of failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Currently, the County does not have a policy for custodial credit risk for investments.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

At June 30, 2013, the County had \$255,349 of investments. These investments were in mutual funds. The maturity of these is not applicable. These investments were fully covered by the Securities Investor Protection Corporation (SIPC).

Credit risk – Statutes for the State of Maine authorize the County to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The County does not have an investment policy on credit risk.

Interest rate risk – is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from fluctuations in interest rates.

NOTE 3 – INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2013 consisted of the following individual fund receivables and payables.

	Receivables (Due from)	Payables (Due to)
General fund	\$ 148,151	\$ 693,060
Jail Fund	359,326	-
Nonmajor Special Revenue Funds	333,734	148,151
	<u>\$ 841,211</u>	<u>\$ 841,211</u>

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets at June 30, 2013:

	Balance, 1/1/13	Additions	Disposals	Balance, 6/30/13
<u>Governmental activities</u>				
Non-depreciated assets:				
Land	\$ 741,856	\$ -	\$ -	\$ 741,856
Construction in progress	1,134,589	-	(1,134,589)	-
Totals	<u>1,876,445</u>	<u>-</u>	<u>(1,134,589)</u>	<u>741,856</u>
Depreciated assets:				
Buildings and building improvements	27,515,956	1,170,136	-	28,686,092
Land improvements	138,149	-	-	138,149
Furniture & fixtures	14,109	-	-	14,109
Machinery & equipment	1,752,481	116,964	(60,899)	1,808,546
Vehicles	1,770,867	-	(226,279)	1,544,588
	<u>31,191,562</u>	<u>1,287,100</u>	<u>(287,178)</u>	<u>32,191,484</u>
Less accumulated depreciation	<u>(11,483,157)</u>	<u>(1,140,184)</u>	<u>252,168</u>	<u>(12,371,173)</u>
	<u>19,708,405</u>	<u>146,916</u>	<u>(35,010)</u>	<u>19,820,311</u>
Net capital assets	<u>\$ 21,584,850</u>	<u>\$ 146,916</u>	<u>\$ (1,169,599)</u>	<u>\$ 20,562,167</u>
Current period depreciation:				
EMA				\$ 46,963
District Attorney				16,185
Management / administration				15,456
Courthouse repair / maintenance				96,635
Jail				846,701
Deeds				5,613
Probate				2,598
Sheriff / police services				110,033
Total depreciation expense				<u>\$ 1,140,184</u>

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 5 – LONG TERM DEBT

The following is a summary of changes in the long-term debt for the six months ended June 30, 2013:

	Balance, 1/1/13	Additions	Deletions	Balance, 6/30/13	Current Year Portion
Bonds payable	\$ 8,900,000	\$ -	\$ -	\$ 8,900,000	\$ 1,000,000
Capital leases payable	1,687,302	-	(231,747)	1,455,555	341,808
Accrued compensated absences	514,159	90,338	-	604,497	-
Totals	\$ 11,101,461	\$ 90,338	\$ (231,747)	\$ 10,960,052	\$ 1,341,808

The following is a summary of outstanding bonds payable:

Bonds Payable:

\$6,000,000 2003 Capital Improvement Bond payable to TD Bank. Annual principal payments of \$300,000. Interest rate varies from 2.0% - 3.8% per annum.	\$ 3,000,000
\$3,600,000 2011 Bond payable to Maine Municipal Bond Bank. Annual principal payments of \$400,000. Interest rate varies from 0.5% - 5.39% per annum.	3,200,000
\$3,000,000 2011 Bond payable to Maine Municipal Bond Bank. Annual principal payments of \$300,000. Interest rate varies from .5% - 5.5% per annum.	2,700,000
Total Bonds Payable	\$ 8,900,000

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 5 – LONG TERM DEBT (CONTINUED)

The following is a summary of outstanding bond principal and interest requirements for the following fiscal years ending June 30:

Year Ending June 30,	Principal	Interest	Totals
2014	\$ 1,000,000	\$ 281,931	\$ 1,281,931
2015	1,000,000	235,171	1,235,171
2016	1,000,000	187,736	1,187,736
2017	1,000,000	139,926	1,139,926
2018	1,000,000	95,854	1,095,854
2019-2023	3,900,000	189,794	4,089,794
	<u>\$ 8,900,000</u>	<u>\$ 1,130,412</u>	<u>\$ 10,030,412</u>

The County has entered into various lease agreements for equipment. These leases qualify as capital leases for accounting purposes, and therefore, have been recorded in the government-wide financial statements at the present value of future minimum lease payments as of the date of inception. The value of the assets capitalized under these lease agreements as of June 30, 2013 was \$4,879,448. The following is a schedule of future minimum lease payments under capital lease and the present value of the minimum lease payment at June 30:

2014	\$ 383,611
2015	360,540
2016	360,540
2017	360,540
2018	168,666
Total minimum lease payments	<u>1,633,897</u>
Less: amount representing interest	<u>(178,342)</u>
Present value of future minimum lease payments	<u>\$ 1,455,555</u>

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 5 – LONG TERM DEBT (CONTINUED)

The County issues tax anticipation notes to cover anticipated cash flows during the year. Tax anticipation note activity for the six months June 30, 2013 was as follows:

	<u>Balance 1/1/2013</u>	<u>Draws</u>	<u>Repayments</u>	<u>Balance 6/30/2013</u>
Tax anticipation notes	\$ -	\$ 4,000,000	\$ -	\$ 4,000,000
Totals	<u>\$ -</u>	<u>\$ 4,000,000</u>	<u>\$ -</u>	<u>\$ 4,000,000</u>

NOTE 6 – NONSPENDABLE FUND BALANCES

At June 30, 2013, the County had the following nonspendable fund balances:

Prepaid items	<u>\$ 143,094</u>
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NOTE 7 – RESTRICTED FUND BALANCES

At June 30, 2013, the County had the following restricted fund balances:

Jail fund	\$ 130,583
Deeds preservation fund	875,221
Nonmajor special revenue funds (Schedule D)	<u>378,290</u>
	<u>\$ 1,384,094</u>

NOTE 8 – COMMITTED FUND BALANCES

At June 30, 2013, the County had the following committed fund balances:

General fund:	
EMA vehicle	\$ 29,213
SO vehicle	71,567
Major capital projects	250,000
Insurance fund	<u>250,000</u>
	<u>\$ 600,780</u>

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 9 – ASSIGNED FUND BALANCES

At June 30, 2013, the County had the following assigned fund balances:

General fund:		
Capital improvement	\$	246,822
New government building		223,767
Wellness equipment		60,129
Ergonomics		5,342
Tech upgrade		161,362
Pers recrd		455
Payroll liabilities		443,582
	\$	<u>1,141,459</u>

NOTE 10 - PENSION PLAN

The County participates in the Maine Public Employees Retirement System, an agent multi-employer defined benefit pension plan which covers employees who work full-time at the County. The system requires that both employees and the County contribute, and provides retirement, disability and death benefits. The contribution requirements of the plan members and the County are established by the Maine Public Employees Retirement System Board of Trustees. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for plan participants. That report may be obtained by writing to Maine State Retirement System, 46 State House Station, Augusta, Maine 04333 or by calling (800) 451-9800.

Eligibility for participation in regular or special plans and contribution levels is established by ME-PERS, union contract, and county policy.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 11 - DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Service Code Section 457. The plan is available to County employees as part of a collective bargaining agreement and/or County policy. The deferred compensation is not available to employees until termination, retirement, death, or financial hardship, unforeseen emergency.

Participants' rights under the plan are equal to those of the County's in an amount equal to the fair market value of the deferred amount for each participant. All assets and income of the plan are held in trust for the exclusive benefit of the participants and their beneficiaries.

It is in the opinion of the County's management that the County has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor.

The plan permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The plan has provisions for employees to borrow or take plan assets. The plan is being maintained by The Equitable Life Assurance Society of the United States.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) to be held in a trust for the exclusive benefit of the participants and their beneficiaries.

Under the plan the County is required to contribute on behalf of each participant a pre-determined percentage determined by contract of the participants' earnings for the plan year or up to 10%.

NOTE 12 – EXPENDITURES OVER APPROPRIATIONS

The following expenditures were over appropriations at June 30, 2013:

Management / administration	\$	8,737
	\$	<u>8,737</u>

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 13 – DEFICIT FUND BALANCES

The following fund balances have a deficit fund balance as of June 30, 2013:

Nonmajor special revenue funds:	
VWA Advocate Biddeford	\$ 1,138
Civil process	7,745
Arundel contract officer	6,094
COPS Hiring Prog - Acton/Shapleigh/Parsonsfield	19,735
DEA - OCDETF	2,015
	<u>\$ 36,727</u>

NOTE 14 – RISK MANAGEMENT

The County faces a full realm of risks typical of a thriving entity. Liabilities associated with torts and protections against damage of loss of assets are the general categories of risk for which the County either carries commercial insurance or is in a risk pool. Specific insurance related to these categories includes general, police and public officials' liability coverage, workers compensation, and automobile insurance. The County is liable for deductibles ranging up to \$10,000 for settlements exceeding the limits of coverage, which range from \$400,000 to \$3,000,000. The amount of settlements has not exceeded insurance coverage for each of the past three years.

NOTE 15 – CONTINGENCIES

With regard to pending legal claims or any unasserted claims, it is not feasible at this time to predict or determine their outcome. Management believes, however, that settlement amounts, if any, will not have a material adverse effect on the County's financial position.

The County participates in a risk pool for its insurances. The County may be liable for any unfunded liability resulting from participation in this risk pool. Any amount of unfunded liability is not determined at this time.

The County participates in various intergovernmental grant programs which may be subject to future program compliance audits by the grantors or their representatives. Accordingly, the County's compliance with applicable grant requirement may be established at some future date. The amount, if any, of any liabilities arising from the disallowance of expenditures or ineligibility of grant revenues cannot be determined at this time.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 16 – JAIL OPERATIONS

During its 2007 Fiscal Year, the State of Maine enacted legislation known as LD 2080 “An Act to Better Coordinate and Reduce the Cost of the delivery of State and County Correctional Services”, located in Public Laws 2007, Chapter 653. This Act has in essence capped what Counties can assess their municipalities for taxes to fund their corrections budgets, and will also establish the annual growth limitations for future corrections expenditures. A Board of Overseers at the State of Maine has been appointed to supervise county correction operations.

The Act has raised many accounting and auditing issues regarding both financial and budgetary reporting. It is the position of the County that it has addressed, to the best of its ability, these issues in its 2013 county and jail annual audit. At the present time issues such as the funding of accrued benefits; ownership and maintenance of correction assets; external funding of certain corrections operations; corrections capital/reserve funding and ownership; and the treatment of net asset balances (deficits) have not been specifically addressed in this Act. However, we have included a liability and offsetting receivable from the State of Maine for accrued compensated absences that are expected to be paid by the State. If the State decides not to cover these amounts, the jail will be liable for them. Any financial and/or other impact on the County and the Jail Department cannot be determined at the time of the issuance of this report.

Required Supplementary Information

Required supplementary information includes financial information and disclosures that are required by the Government Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual - General Fund

COUNTY OF YORK, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
 BUDGET AND ACTUAL – GENERAL FUND
 FOR THE SIX MONTHS ENDED JUNE 30, 2013

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, January 1	\$ 3,071,367	\$ 3,071,367	\$ 3,071,367	\$ -
Resources (Inflows):				
Taxes - municipalities	8,024,784	8,024,784	8,024,784	-
Intergovernmental:				
EMPG 50% EMA reimbursement	80,825	80,825	63,865	(16,960)
FEMA reimbursement	-	-	2,093	2,093
Other state revenues	-	-	10,718	10,718
	80,825	80,825	76,676	(4,149)
Charges for services:				
Civil process	20,000	20,000	-	(20,000)
Register of Deeds	690,000	690,000	993,795	303,795
Register of Probate	170,000	170,000	193,300	23,300
Sheriff:				
Special detail revenue	-	-	1,664	1,664
Miscellaneous	3,000	3,000	4,314	1,314
Finance / Administration reimbursement	79,500	79,500	79,500	-
IT reimbursement	6,000	6,000	6,000	-
	968,500	968,500	1,278,573	310,073
Miscellaneous:				
Interest on investments	243	243	229	(14)
Other revenues	41,352	41,352	34,591	(6,761)
	41,595	41,595	34,820	(6,775)
Amounts Available for Appropriation	12,187,071	12,187,071	12,486,220	299,149

COUNTY OF YORK, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
 BUDGET AND ACTUAL – GENERAL FUND
 FOR THE SIX MONTHS ENDED JUNE 30, 2013

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Positive (Negative)
Charges to Appropriations (Outflows):				
Commissioners/Governing Body	29,147	29,147	28,740	407
Management/administration	402,260	402,260	410,997	(8,737)
Courthouse repair & maintenance	203,308	203,308	180,823	22,485
Treasurer	3,297	3,297	3,276	21
District attorney	554,087	524,087	489,305	34,782
Deeds	391,326	391,326	363,850	27,476
Probate	265,498	265,498	258,818	6,680
Sheriff's/police services	1,163,916	1,163,916	1,110,124	53,792
Communications/dispatch	244,103	244,103	238,942	5,161
EMA	161,652	153,070	126,090	26,980
York County Juvenile Fire Prevention	13,715	13,715	13,715	-
Retirement benefits	154,000	154,000	148,313	5,687
Medical and dental insurance	516,000	516,000	341,510	174,490
Public agencies	57,100	57,100	57,100	-
Unclassified	25,000	25,000	11,059	13,941
Contingency	50,000	60,000	9,806	50,194
Debt service:				
Principal	124,567	124,567	121,713	2,854
Interest	212,075	212,075	194,573	17,502
Capital outlay	211,029	221,701	44,862	176,839
Transfers to Other funds	4,333,624	4,425,206	4,414,679	10,527
Total Charges to Appropriations	<u>9,115,704</u>	<u>9,189,376</u>	<u>8,568,295</u>	<u>621,081</u>
Budgetary Fund Balance, June 30	<u>\$ 3,071,367</u>	<u>\$ 2,997,695</u>	<u>\$ 3,917,925</u>	<u>\$ 920,230</u>
Paid from assigned / committed fund balance	<u>\$ -</u>	<u>\$ 20,672</u>	<u>\$ (2,076)</u>	<u>\$ 22,748</u>
Fund balance June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,920,001</u>	<u>\$ 3,920,001</u>

See accompanying independent auditor's report and notes to financial statements.

Other Supplementary Information

Other supplementary information includes financial statements and schedules not required by the Government Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Schedule of Departmental Operations – General Fund
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds

COUNTY OF YORK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE SIX MONTHS ENDED JUNE 30, 2013

	Original Budget	Budget Adjustments	Final Budget	Expenditures	Variance Positive/(Negative)
Commissioners / Gov Body					
Wages	\$ 22,719	\$ -	\$ 22,719	\$ 22,190	\$ 529
Taxes / benefits	1,828	-	1,828	1,791	37
Travel	4,000	-	4,000	2,805	1,195
Other	600	-	600	1,954	(1,354)
	<u>29,147</u>	<u>-</u>	<u>29,147</u>	<u>28,740</u>	<u>407</u>
Management / Administration					
Wages	235,308	-	235,308	248,272	(12,964)
Taxes / benefits	25,002	-	25,002	22,451	2,551
Legal	35,000	-	35,000	41,086	(6,086)
Contracted services	45,000	-	45,000	38,793	6,207
Dues and memberships	15,000	-	15,000	13,402	1,598
Equipment	24,500	-	24,500	22,807	1,693
Training	5,000	-	5,000	5,000	-
Telephone	4,000	-	4,000	3,972	28
Insurance	2,200	-	2,200	1,889	311
Other	11,250	-	11,250	13,325	(2,075)
	<u>402,260</u>	<u>-</u>	<u>402,260</u>	<u>410,997</u>	<u>(8,737)</u>
Courthouse repair / maintenance					
Wages	59,320	-	59,320	43,709	15,611
Taxes / benefits	8,288	(2,500)	5,788	5,698	90
Electricity	32,000	-	32,000	33,477	(1,477)
Property and casualty	15,000	-	15,000	11,192	3,808
General repairs and maintenance	6,500	-	6,500	13,360	(6,860)
Heating repairs	10,000	-	10,000	18,914	(8,914)
Electrical repairs	5,000	-	5,000	1,296	3,704
Contracted services	7,500	-	7,500	12,298	(4,798)
Minor equipment	7,000	2,500	9,500	3,795	5,705
Cleaning supplies	8,000	-	8,000	4,685	3,315
Plowing and sanding	10,000	-	10,000	11,401	(1,401)
Propane / heating fuel	18,500	-	18,500	7,809	10,691
Other	16,200	-	16,200	13,189	3,011
	<u>203,308</u>	<u>-</u>	<u>203,308</u>	<u>180,823</u>	<u>22,485</u>

COUNTY OF YORK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE SIX MONTHS ENDED JUNE 30, 2013

	Original Budget	Budget Adjustments	Final Budget	Expenditures	Variance Positive/(Negative)
Treasurer					
Wages	3,054	-	3,054	3,030	24
Taxes / benefits	243	-	243	246	(3)
	<u>3,297</u>	<u>-</u>	<u>3,297</u>	<u>3,276</u>	<u>21</u>
District Attorney					
Wages	352,193	-	352,193	337,251	14,942
Taxes / benefits	36,886	-	36,886	30,948	5,938
General repairs / maintenance	55,000	-	55,000	42,726	12,274
Telephone	13,000	-	13,000	13,558	(558)
Rental	17,000	-	17,000	14,862	2,138
Travel	9,000	-	9,000	9,845	(845)
Professional services	7,000	-	7,000	6,899	101
Equipment	8,500	-	8,500	7,661	839
Postage	5,000	-	5,000	5,277	(277)
Office supplies	5,000	-	5,000	5,393	(393)
Other	15,508	-	15,508	14,885	623
Interfund transfers	30,000	(30,000)	-	-	-
	<u>554,087</u>	<u>(30,000)</u>	<u>524,087</u>	<u>489,305</u>	<u>34,782</u>
Deeds					
Wages	257,990	-	257,990	243,776	14,214
Taxes / benefits	28,136	-	28,136	26,921	1,215
Records management	80,000	-	80,000	74,800	5,200
Postage	7,000	-	7,000	5,795	1,205
Office supplies	5,000	-	5,000	3,598	1,402
Equipment	4,550	-	4,550	3,489	1,061
Telephone	3,300	-	3,300	2,079	1,221
Insurance	2,000	-	2,000	1,492	508
Travel	1,000	-	1,000	278	722
Other	2,350	-	2,350	1,622	728
	<u>391,326</u>	<u>-</u>	<u>391,326</u>	<u>363,850</u>	<u>27,476</u>

COUNTY OF YORK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE SIX MONTHS ENDED JUNE 30, 2013

	Original Budget	Budget Adjustments	Final Budget	Expenditures	Variance Positive/(Negative)
Probate					
Wages	177,726	-	177,726	177,161	565
Taxes / benefits	18,897	-	18,897	16,590	2,307
Professional fees	30,000	-	30,000	30,515	(515)
Advertising	16,000	-	16,000	14,654	1,346
Postage	7,000	-	7,000	9,402	(2,402)
Equipment	5,500	-	5,500	3,354	2,146
Telephone	1,600	-	1,600	1,700	(100)
Other	8,775	-	8,775	5,442	3,333
	<u>265,498</u>	<u>-</u>	<u>265,498</u>	<u>258,818</u>	<u>6,680</u>
Sheriff / police services					
Wages	822,824	-	822,824	796,295	26,529
Taxes / benefits	119,420	-	119,420	110,260	9,160
Gas and oil	52,500	-	52,500	61,928	(9,428)
Vehicle / auto insurance	41,000	-	41,000	31,568	9,432
Telephone	20,000	-	20,000	17,405	2,595
Vehicle repair	15,000	-	15,000	13,196	1,804
Uniforms / safety equipment	10,000	1,000	11,000	11,066	(66)
Electronic equipment	10,000	-	10,000	2,636	7,364
Professional services	10,000	3,000	13,000	16,213	(3,213)
Minor equipment	8,500	(4,000)	4,500	2,601	1,899
Liability insurance	4,000	-	4,000	3,264	736
Equipment	28,422	-	28,422	24,527	3,895
Other	22,250	-	22,250	19,165	3,085
	<u>1,163,916</u>	<u>-</u>	<u>1,163,916</u>	<u>1,110,124</u>	<u>53,792</u>
Communications / Dispatch					
Contracted services	15,000	-	15,000	12,339	2,661
General repairs	2,500	-	2,500	-	2,500
Sanford contract	226,603	-	226,603	226,603	-
	<u>244,103</u>	<u>-</u>	<u>244,103</u>	<u>238,942</u>	<u>5,161</u>

COUNTY OF YORK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE SIX MONTHS ENDED JUNE 30, 2013

	Original Budget	Budget Adjustments	Final Budget	Expenditures	Variance Positive/(Negative)
EMA Department					
Wages	77,661	-	77,661	63,436	14,225
Benefits	9,091	-	9,091	6,881	2,210
Rental of land	16,500	-	16,500	16,500	-
Telephone	5,000	-	5,000	3,026	1,974
Vehicle / auto insurance	3,000	-	3,000	2,364	636
Rental of other equipment	3,700	-	3,700	3,000	700
Medical testing	4,000	-	4,000	733	3,267
Office / other supplies	5,300	-	5,300	3,612	1,688
Vehicle / other insurance	4,900	-	4,900	4,589	311
Gas and oil	2,500	-	2,500	2,347	153
Vehicle repair	2,600	-	2,600	3,544	(944)
Internet	2,500	-	2,500	1,515	985
Repairs	5,900	-	5,900	3,869	2,031
Equipment	4,700	(925)	3,775	4,032	(257)
Other	14,300	(7,657)	6,643	6,642	1
	<u>161,652</u>	<u>(8,582)</u>	<u>153,070</u>	<u>126,090</u>	<u>26,980</u>
York County Juvenile Fire					
Contracted	13,715	-	13,715	13,715	-
	<u>13,715</u>	<u>-</u>	<u>13,715</u>	<u>13,715</u>	<u>-</u>
Retirement benefits					
ICMA 457 deferred comp	64,000	-	64,000	49,175	14,825
Maine State retirement	90,000	-	90,000	99,138	(9,138)
	<u>154,000</u>	<u>-</u>	<u>154,000</u>	<u>148,313</u>	<u>5,687</u>
Medical / dental insurance					
Health insurance	472,000	-	472,000	311,110	160,890
Dental insurance	24,000	-	24,000	21,511	2,489
H.S.A / F.S.A. employer contr	20,000	-	20,000	8,889	11,111
	<u>516,000</u>	<u>-</u>	<u>516,000</u>	<u>341,510</u>	<u>174,490</u>

COUNTY OF YORK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE SIX MONTHS ENDED JUNE 30, 2013

	Original Budget	Budget Adjustments	Final Budget	Expenditures	Variance Positive/(Negative)
Public agencies					
Southern Maine Reg	15,000	-	15,000	15,000	-
York County Soil	3,600	-	3,600	3,600	-
York County Extension	38,500	-	38,500	38,500	-
	<u>57,100</u>	<u>-</u>	<u>57,100</u>	<u>57,100</u>	<u>-</u>
Unclassified					
Real estate tax	-	-	-	1,058	(1,058)
Pre release center	-	-	-	2,655	(2,655)
Payroll liabilities	25,000	-	25,000	7,346	17,654
	<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>11,059</u>	<u>13,941</u>
Debt service					
Principal	124,567	-	124,567	121,713	2,854
Interest	187,075	-	187,075	185,829	1,246
Tan interest	25,000	-	25,000	8,744	16,256
	<u>336,642</u>	<u>-</u>	<u>336,642</u>	<u>316,286</u>	<u>20,356</u>
Capital outlay					
Major capital projects	100,000	-	100,000	-	100,000
Building repairs - capital	87,888	-	87,888	11,049	76,839
Equipment tech upgrade	23,141	10,672	33,813	33,813	-
	<u>211,029</u>	<u>10,672</u>	<u>221,701</u>	<u>44,862</u>	<u>176,839</u>
Contingency	50,000	10,000	60,000	9,806	50,194
	<u>50,000</u>	<u>10,000</u>	<u>60,000</u>	<u>9,806</u>	<u>50,194</u>
Transfers					
Jail	4,333,624	-	4,333,624	4,333,624	-
Civil process	-	53,000	53,000	53,000	-
EMA Grants	-	8,582	8,582	8,582	-
DA - VOCA	-	30,000	30,000	19,473	10,527
	<u>4,333,624</u>	<u>91,582</u>	<u>4,425,206</u>	<u>4,414,679</u>	<u>10,527</u>
Totals	<u>\$ 9,115,704</u>	<u>\$ 73,672</u>	<u>\$ 9,189,376</u>	<u>\$ 8,568,295</u>	<u>\$ 621,081</u>

See accompanying independent auditor's report and notes to financial statements.

SCHEDULE B

COUNTY OF YORK, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - SPECIAL REVENUE FUNDS
FOR THE SIX MONTHS ENDED JUNE 30, 2013

	Fund	1/1/13 Balance	Revenues			Expenditures	Transfers	6/30/2013 Balance
			Charges for Services	Intergovernmental	Other			
District Attorney:								
Victim of crimes act	2110	\$ -	\$ -	\$ 16,161	\$ -	\$ 35,634	\$ 19,473	\$ -
VWA Advocate - Biddeford	2112	-	-	26,940	-	28,078	-	(1,138)
GTEA - VAW grant	2118	-	-	-	-	-	-	-
Admin/supervision	2120	40,393	32,070	-	-	25,034	-	47,429
Domestic violence prosecution	2150	-	-	30,131	-	30,131	-	-
Probate:								
Probate preservation	2310	21,564	6,158	-	-	13,795	-	13,927
Sheriff:								
Civil process	2500	(55,440)	257,241	-	-	262,546	53,000	(7,745)
MSAD 57 resource officer	2510	21,434	-	46,856	-	45,490	-	22,800
Arundel contract officer	2514	(13,320)	-	46,590	-	39,364	-	(6,094)
Waterboro contract officer	2516	9,451	53,412	-	-	38,452	-	24,411
Reimbursable sheriff services	2520	2,668	2,497	-	-	2,568	-	2,597
Jag Byrne grant LLBEG	2525	-	-	8,043	-	-	-	8,043
Jag Byrne grant	2530	498	-	-	-	487	-	11
Cops Hiring Program - Limington	2537	42,913	17,000	52,338	-	42,507	-	69,744
COPS Hiring Prog - Acton/Shapleigh/Parsonsfield	2539	(43,724)	60,011	33,709	-	69,731	-	(19,735)
DEA - OCDEF	2546	(54)	-	2,830	-	4,791	-	(2,015)
Seatbelt enforcement	2550	-	-	1,906	-	1,784	(116)	6
Impaired driving	2552	-	-	3,568	-	3,684	116	-
Speed enforcement program	2554	864	-	1,466	-	1,569	-	761
DV investigator	2556	-	-	-	-	-	-	-
NAMI grant	2558	6,857	-	-	-	-	-	6,857
Sheriff forfeiture	2590	65,253	-	-	14,914	28,638	-	51,529
Jail:								
State criminal alien assist	2630	40,778	-	-	-	611	-	40,167
RSAT	2640	13,271	-	1,578	-	1,578	-	13,271
EMA:								
York county operations	2710	22,900	-	-	-	210	(4,263)	18,427
Hazmat professional development	2715	28,944	-	-	3,348	11,235	(414)	20,643
HS exercise grant	2720	14,985	-	9,614	-	3,213	(1,200)	20,186
HS town grant	2722	(1,201)	-	-	-	-	1,201	-
HS emergency ops ctr grant	2724	(4,263)	-	-	-	-	4,263	-
Special needs planning grant	2725	(5,079)	-	-	-	-	5,079	-
HS planner grant	2726	(1,310)	-	-	-	-	1,310	-
Pandemic flu mitigation fund	2728	5,745	-	-	-	-	(5,745)	-
Predisaster mitigation grant	2729	(7,513)	-	-	-	-	7,513	-
Homeland Security Grant	2732	(414)	-	-	-	-	414	-
Buffer zone protection FY 2010	2735	(6)	-	-	-	-	6	-
Com emergency response team	2740	8,856	-	-	-	-	(3,077)	5,779
Local emergency planning com	2750	5,032	-	3,964	-	4,115	1,882	6,763
Code red program	2755	-	-	67,509	-	67,509	-	-
Emergency response team	2760	368	-	-	-	-	(368)	-
Incident mgmt assistance team	2770	(1,614)	-	-	-	-	1,981	367
Seabrook telephone stipend	2780	10,730	-	-	-	3,064	(3,094)	4,572
Seabrook equipment upgrade	2785	(3,094)	-	-	-	-	3,094	-
Total Special Revenue General Reserves		\$ 226,472	\$ 428,389	\$ 353,203	\$ 18,262	\$ 765,818	\$ 81,055	\$ 341,563

See accompanying independent auditor's report and notes to financial statements.