

Audited Financial Statements and
Other Supplemental Information

County of York, Maine

December 31, 2012



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COUNTY OF YORK, MAINE

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DECEMBER 31, 2012

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INDEPENDENT AUDITORS' REPORT

June 12, 2013

County Commissioners
County of York
Alfred, Maine

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of County of York, Maine, as of and for the year ended December 31, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of County of York, Maine's management. Our responsibility is to express an opinion 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. 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. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

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 County of York, Maine as of December 31, 2012, and the changes in financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 10 and 38 and 39 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.

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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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of York, Maine's financial statements as a whole. The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

RHR Smith & Company

Certified Public Accountants

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2012**

(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 fiscal year ended December 31, 2012. Please read it 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 Assets – this statement presents *all* of the government's assets and liabilities with the difference being reported as net assets.

The Statement of Activities – this statement presents information that shows how the government's net assets changed during the period. All changes in net assets 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 jail fund are the only funds for which the County legally adopted a budget; however the jail fund is on a June year end so the budgetary financial statements are presented in a separate report as of June. The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund provides a comparison of the original and final budget 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 Assets.

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 assets, and changes in net assets of the County's governmental activities. The County's total net assets increased by \$1,740,942 from \$13,003,429 to \$14,744,371.

Unrestricted net assets - the part of net assets 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 \$2,420,176 at the end of this year.

Table 1
County of York, Maine
Net Assets
December 31,

	<u>2012</u>	<u>2011</u>
Assets:		
Current and Other Assets	\$ 5,641,078	\$ 5,053,114
Capital Assets	<u>21,584,850</u>	<u>21,937,589</u>
Total Assets	<u>\$ 27,225,928</u>	<u>\$ 26,990,703</u>
Liabilities:		
Current Liabilities	\$ 2,721,904	\$ 2,042,521
Long-Term Debt Outstanding	<u>9,759,653</u>	<u>11,944,753</u>
Total Liabilities	<u>\$ 12,481,557</u>	<u>\$ 13,987,274</u>
Net Assets:		
Invested in Capital Assets, Net of Related Debt	\$ 10,997,548	\$ 9,992,836
Restricted	1,326,647	1,320,604
Unrestricted	<u>2,420,176</u>	<u>1,689,989</u>
Total Net Assets	<u>\$ 14,744,371</u>	<u>\$ 13,003,429</u>

Table 2
County of York, Maine
Change in Net Assets
For the Years Ended December 31,

	<u>2012</u>	<u>2011</u>
Revenues		
<i>Program revenues:</i>		
Charges for services	\$ 3,231,248	\$ 3,266,783
Operating grants and contributions	2,601,091	2,887,717
<i>General revenues:</i>		
Taxes	16,049,568	15,952,700
Investment income	2,678	5,748
Miscellaneous revenues	190,952	510,169
Total Revenues	<u>22,075,537</u>	<u>22,623,117</u>
Expenses		
Commissioners/Governing body	53,639	55,712
Management/administration	706,153	617,968
Courthouse repair & maintenance	385,491	389,816
Treasurer	6,492	6,226
District attorney	992,263	932,657
Deeds	804,952	751,812
Probate	490,356	481,344
Sheriff's/police services	2,263,178	2,256,321
Communications/dispatch	505,537	475,084
EMA	386,233	343,739
Hazmat	-	20,645
Command van unit	-	10,217
Juvenile fire prevention	27,430	27,430
Retirement benefits	278,584	323,444
Medical and dental insurance	861,821	740,987
Public agencies	103,006	166,492
Jail	10,980,255	11,753,044
Unclassified	87,079	-
Special projects and reserves	941,167	1,437,566
Contingency	6,049	79,771
Interest on long-term debt	454,910	318,213
Total Expenses	<u>20,334,595</u>	<u>21,188,488</u>
Change in Net Assets	1,740,942	1,434,629
Net Assets - July 1	<u>13,003,429</u>	<u>11,568,800</u>
Net Assets - June 30	<u>\$ 14,744,371</u>	<u>\$ 13,003,429</u>

Revenues and Expenses

Revenues for the County decreased by \$547,580, while expenses decreased by \$853,893. For revenues, operating grants and miscellaneous revenues had the largest decrease. The largest decreases in expenditures were jail and special projects. However the jail is on a June 30 year end so timing and other factors affect comparisons. Most other revenues and expenses were fairly consistent with the prior year.

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
December 31,

	2012	2011
General Fund:		
Nonspendable	\$ 27,670	\$ -
Committed	298,642	148,439
Assigned	757,583	471,394
Unassigned	1,987,472	1,890,366
Total General Fund	\$ 3,071,367	\$ 2,510,199
 Jail Fund:		
Restricted	\$ 104,374	\$ 83,716
Deeds Preservation:		
Restricted	858,769	770,409
Total Other Major Funds	\$ 104,374	\$ 854,125
 Nonmajor Funds:		
Special Revenue Funds:		
Restricted	\$ 363,504	\$ 466,479
Unassigned	(137,032)	(139,390)
Total Nonmajor Funds	\$ 226,472	\$ 327,089

The general fund total fund balance increased by \$561,168 from the prior fiscal year. Fund balances for the jail fund increased over the prior year by \$20,658. The Deeds surcharge fund increased by \$88,360. The other non-major fund balances decreased by \$100,617 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 \$446,517. This was the result of several over-received revenues such as Deeds, and intergovernmental revenue.

General fund actual expenditures were under budget by \$182,734 for the fiscal year. Under expended contingency, probate, and public agencies were the primary reasons for the favourable variance. The overspent items are disclosed in the notes to financial statements.

Capital Asset and Debt Administration

Capital Assets

As of December 31, 2012, the net book value of capital assets recorded by the County decreased by \$352,739 from the prior year. This was due to depreciation expense less capital additions. Refer to Note 4 of Notes to Financial Statements for additional information.

Table 4
County of York, Maine
Capital Assets (Net of Depreciation)
December 31,

	<u>2012</u>	<u>2011</u>
Land	\$ 741,856	\$ 741,856
Construction in progress	1,134,589	1,001,787
Buildings and building improvements	18,309,421	19,174,127
Land improvements	6,886	7,173
Furniture and fixtures	4,030	6,046
Machinery and equipment	786,311	383,523
Vehicles	<u>601,757</u>	<u>623,077</u>
Total	<u>\$ 21,584,850</u>	<u>\$ 21,937,589</u>

Debt

At December 31, 2012, the County had \$8.9 million in bonds outstanding versus \$9.9 million last year, a decrease of \$1,000,000. 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 ASSETS
DECEMBER 31, 2012

	Governmental Activities
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 5,067,108
Accounts receivable (net of allowance for uncollectibles):	
Other	261,855
Due from other governments	284,445
Prepaid expenses	27,670
Total current assets	5,641,078
Noncurrent assets:	
Capital assets:	
Land, infrastructure, and other assets not being depreciated	1,876,445
Buildings and equipment, net of accumulated depreciation	19,708,405
Total noncurrent assets	21,584,850
TOTAL ASSETS	\$ 27,225,928
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 506,647
Accrued payroll	339,607
Due to other governments	431,651
Accrued payroll liabilities	48,778
Deferred revenue	53,413
Current portion of long-term obligations	1,341,808
Total current liabilities	2,721,904
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds payable	7,900,000
Capital leases	1,345,494
Accrued compensated absences	514,159
Total noncurrent liabilities	9,759,653
TOTAL LIABILITIES	12,481,557
NET ASSETS	
Invested in capital assets, net of related debt	10,997,548
Restricted	1,326,647
Unrestricted	2,420,176
TOTAL NET ASSETS	14,744,371
TOTAL LIABILITIES AND NET ASSETS	\$ 27,225,928

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

STATEMENT B

COUNTY OF YORK, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2012

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Assets
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Total Governmental Activities
Governmental activities:					
Commissioners/Governing Body	\$ 53,639	\$ -	\$ -	\$ -	\$ (53,639)
Management/administration	706,153	159,000	-	-	(547,153)
Courthouse repair & maintenance	385,491	-	-	-	(385,491)
Treasurer	6,492	-	-	-	(6,492)
District attorney	992,263	-	-	-	(992,263)
Deeds	804,952	2,013,672	-	-	1,208,720
Probate	490,356	320,611	-	-	(169,745)
Sheriff's/police services	2,263,178	10,613	-	-	(2,252,565)
Communications/dispatch	505,537	-	-	-	(505,537)
EMA	386,233	-	-	-	(386,233)
York County juvenile fire prevention	27,430	-	-	-	(27,430)
Retirement benefits	278,584	-	-	-	(278,584)
Medical and dental insurance	861,821	-	-	-	(861,821)
Public agencies	103,006	-	-	-	(103,006)
Contingency	6,049	-	-	-	(6,049)
Unclassified	87,079	-	-	-	(87,079)
Jail	10,980,255	-	1,849,770	-	(9,130,485)
Special projects and reserves	941,167	727,352	563,286	-	349,471
Interest on long-term debt and tax anticipation note	454,910	-	-	-	(454,910)
Total government	<u>\$ 20,334,595</u>	<u>\$ 3,231,248</u>	<u>\$ 2,413,056</u>	<u>\$ -</u>	<u>(14,690,291)</u>

STATEMENT B (CONTINUED)
COUNTY OF YORK, MAINE

STATEMENT OF ACTIVITIES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Governmental Activities</u>
Changes in net assets:	
Net (expense) revenue	<u>(14,690,291)</u>
General revenues:	
Property taxes, levied for general purposes	16,049,568
Intergovernmental revenue	188,035
Investment income	2,678
Other	190,952
Total general revenues	<u>16,431,233</u>
Change in net assets	1,740,942
NET ASSETS - JANUARY 1	<u>13,003,429</u>
NET ASSETS - DECEMBER 31	<u><u>\$ 14,744,371</u></u>

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

STATEMENT C

COUNTY OF YORK, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2012

	General Fund	Jail Fund	Deeds Preservation Fund	Other Governmental Funds	Totals Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 4,125,085	\$ -	\$ 886,976	\$ 55,047	\$ 5,067,108
Accounts receivable (net of allowance for uncollectibles):					
Other	179,620	-	-	82,235	261,855
Prepaid expenses	27,670	-	-	-	27,670
Due from other funds	-	527,705	-	337,331	865,036
Due from other governments	61,333	38,141	-	184,971	284,445
TOTAL ASSETS	\$ 4,393,708	\$ 565,846	\$ 886,976	\$ 659,584	\$ 6,506,114
LIABILITIES					
Accounts payable	\$ 138,629	\$ 278,291	\$ -	\$ 89,727	\$ 506,647
Accrued payroll	136,453	183,181	-	19,973	339,607
Due to other governments	431,651	-	-	-	431,651
Payroll related liabilities	48,778	-	-	-	48,778
Deferred revenue	-	-	-	53,413	53,413
Due to other funds	566,830	-	28,207	269,999	865,036
TOTAL LIABILITIES	1,322,341	461,472	28,207	433,112	2,245,132
FUND BALANCES					
Nonspendable	27,670	-	-	-	27,670
Restricted	-	104,374	858,769	363,504	1,326,647
Committed	298,642	-	-	-	298,642
Assigned	757,583	-	-	-	757,583
Unassigned	1,987,472	-	-	(137,032)	1,850,440
TOTAL FUND BALANCES	3,071,367	104,374	858,769	226,472	4,260,982
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,393,708	\$ 565,846	\$ 886,976	\$ 659,584	\$ 6,506,114

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 ASSETS
DECEMBER 31, 2012

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 4,260,982
Amounts reported for governmental activities in the Statement of Net Assets 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	21,584,850
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	(1,687,302)
Accrued compensated absences	<u>(514,159)</u>
Net assets of governmental activities	<u><u>\$ 14,744,371</u></u>

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 YEAR ENDED DECEMBER 31, 2012

	General Fund	Jail Fund	Deeds Preservation Fund	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 16,049,568	\$ -	\$ -	\$ -	\$ 16,049,568
Charges for services	2,368,905	-	134,991	727,352	3,231,248
Intergovernmental revenues	188,035	1,849,770	-	563,286	2,601,091
Miscellaneous revenues	86,510	78,768	1,176	27,176	193,630
TOTAL REVENUES	18,693,018	1,928,538	136,167	1,317,814	22,075,537
EXPENDITURES					
Current:					
Commissioners/Governing Body	53,639	-	-	-	53,639
Management/administration	679,389	-	-	-	679,389
Courthouse repair & maintenance	288,856	-	-	-	288,856
Treasurer	6,492	-	-	-	6,492
District attorney	976,079	-	-	-	976,079
Deeds	754,461	-	47,807	-	802,268
Probate	487,758	-	-	-	487,758
Sheriff's/police services	2,188,060	-	-	-	2,188,060
Communications/dispatch	505,537	-	-	-	505,537
EMA	339,271	-	-	-	339,271
York County Juvenile Fire Prevention	27,430	-	-	-	27,430
Retirement benefits	278,584	-	-	-	278,584
Medical and dental insurance	861,821	-	-	-	861,821
Public agencies	103,006	-	-	-	103,006
Contingency	6,049	-	-	-	6,049
Unclassified	87,079	-	-	-	87,079
Special projects and reserves	68,083	10,575,128	-	1,475,891	12,119,102
Debt service:					
Principal	1,240,638	-	-	-	1,240,638
Interest	454,910	-	-	-	454,910
TOTAL EXPENDITURES	9,407,142	10,575,128	47,807	1,475,891	21,505,968
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	9,285,876	(8,646,590)	88,360	(158,077)	569,569
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	8,667,248	-	57,460	8,724,708
Operating transfers (out)	(8,724,708)	-	-	-	(8,724,708)
TOTAL OTHER FINANCING SOURCES (USES)	(8,724,708)	8,667,248	-	57,460	-
NET CHANGE IN FUND BALANCES	561,168	20,658	88,360	(100,617)	569,569
FUND BALANCES - JANUARY 1	\$ 2,510,199	83,716	770,409	327,089	3,691,413
FUND BALANCES - DECEMBER 31	\$ 3,071,367	\$ 104,374	\$ 858,769	\$ 226,472	\$ 4,260,982

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 YEAR ENDED DECEMBER 31, 2012

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 569,569</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	735,609
Capital asset disposals - net	-
Depreciation expense	<u>(1,088,348)</u>
	<u>(352,739)</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 Assets	
	<u>1,428,251</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>95,861</u>
Change in net assets of governmental activities (Statement B)	<u>\$ 1,740,942</u>

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

COUNTY OF YORK, MAINE

STATEMENT OF FIDUCIARY NET ASSETS
DECEMBER 31, 2012

	Agency Funds				Totals
	Inmate Benefit Fund	Work Release	Forfeiture	District Attorney	
ASSETS					
Cash and cash equivalents	\$ 573,382	\$ 3,372	\$ 65,252	\$ 24,440	\$ 666,446
Due from other governments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
TOTAL ASSETS	<u>\$ 573,382</u>	<u>\$ 3,372</u>	<u>\$ 65,252</u>	<u>\$ 24,440</u>	<u>\$ 666,446</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments	-	-	-	-	-
Deposits held for others	573,382	3,372	65,252	24,440	666,446
TOTAL LIABILITIES	<u>\$ 573,382</u>	<u>\$ 3,372</u>	<u>\$ 65,252</u>	<u>\$ 24,440</u>	<u>\$ 666,446</u>

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

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

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). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the County has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the County has chosen not to do so.

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 Assets, 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 assets are reported in three parts - invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The County first utilizes restricted resources to finance qualifying activities.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

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 assets 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
DECEMBER 31, 2012

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
DECEMBER 31, 2012

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 assets and changes in net assets 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. The budget committee holds 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
DECEMBER 31, 2012

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
DECEMBER 31, 2012

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 December 31, 2012.

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. These infrastructure assets are likely to be the largest asset class of the County. The County has not retroactively 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
DECEMBER 31, 2012

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 December 31 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 December 31, 2012, the liability for any unpaid compensated absences was \$514,159.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Assets / Fund Balances

Net assets represent the difference between assets and liabilities. Net assets 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 assets are 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. 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
DECEMBER 31, 2012

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
DECEMBER 31, 2012

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 December 31, 2012, the County's cash and cash equivalents amounting to \$5,733,554 were comprised of deposits of \$5,742,909. Of these deposits, \$2,808,533 was insured by federal depository insurance and consequently not exposed to custodial credit risk, and \$2,934,376 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	\$ 2,485,952
Savings accounts	322,581
Repurchase agreements	2,675,103
Cash equivalents	259,273
	<u>\$ 5,742,909</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
DECEMBER 31, 2012

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

At December 31, 2012, the County had \$0 of investments.

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 policy related to interest rate risk.

NOTE 3 – INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at December 31, 2012 consisted of the following individual fund receivables and payables.

	Receivables (Due from)	Payables (Due to)
General fund	\$ -	\$ 566,830
Jail Fund	527,705	-
Deeds preservation fund	-	28,207
Nonmajor Special Revenue Funds	337,331	269,999
	<u>\$ 865,036</u>	<u>\$ 865,036</u>

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets at December 31, 2012:

	Balance, 1/1/12	Additions	Disposals	Balance, 12/31/12
<u>Governmental activities</u>				
Non-depreciated assets:				
Land	\$ 741,856	\$ -	\$ -	\$ 741,856
Construction in progress	1,001,787	132,802	-	1,134,589
Totals	<u>1,743,643</u>	<u>132,802</u>	<u>-</u>	<u>1,876,445</u>
Depreciated assets:				
Buildings and building improvements	27,496,056	19,900	-	27,515,956
Land improvements	138,149	-	-	138,149
Furniture & fixtures	14,109	-	-	14,109
Machinery & equipment	1,278,884	473,597	-	1,752,481
Vehicles	1,699,385	109,310	(37,828)	1,770,867
	<u>30,626,583</u>	<u>602,807</u>	<u>(37,828)</u>	<u>31,191,562</u>
Less accumulated depreciation	<u>(10,432,637)</u>	<u>(1,088,348)</u>	<u>37,828</u>	<u>(11,483,157)</u>
	<u>20,193,946</u>	<u>(485,541)</u>	<u>-</u>	<u>19,708,405</u>
Net capital assets	<u>\$ 21,937,589</u>	<u>\$ (352,739)</u>	<u>\$ -</u>	<u>\$ 21,584,850</u>
Current period depreciation:				
EMA				\$ 46,962
District Attorney				16,184
Management / administration				23,040
Courthouse repair / maintenance				96,635
Jail				825,127
Deeds				2,684
Probate				2,598
Sheriff / police services				<u>75,118</u>
Total depreciation expense				<u>\$ 1,088,348</u>

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 5 – LONG TERM DEBT

The following is a summary of changes in the long-term debt for the year ended December 31, 2012:

	Balance, 1/1/12	Additions	Deletions	Balance, 12/31/12	Current Year Portion
Bonds payable	\$ 9,900,000	\$ -	\$ (1,000,000)	\$ 8,900,000	\$ 1,000,000
Capital leases payable	2,044,753	263,945	(621,396)	1,687,302	341,808
Accrued compensated absences	610,020	-	(95,861)	514,159	-
Totals	<u>\$ 12,554,773</u>	<u>\$ 263,945</u>	<u>\$ (1,717,257)</u>	<u>\$ 11,101,461</u>	<u>\$ 1,341,808</u>

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. Matures December 2022.	\$ 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. Matures November 2020.	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. Matures in November 2021.	2,700,000
Total Bonds Payable	<u><u>\$ 8,900,000</u></u>

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 5 – LONG TERM DEBT (CONTINUED)

The following is a summary of outstanding bond principal and interest requirements for the following fiscal years ending December 31:

Year Ending Dec 31,	Principal	Interest	Totals
2013	\$ 1,000,000	\$ 300,961	\$ 1,300,961
2014	1,000,000	254,201	1,254,201
2015	1,000,000	206,766	1,206,766
2016	1,000,000	158,956	1,158,956
2017	1,000,000	110,396	1,110,396
2018-2022	3,900,000	197,712	4,097,712
	<u>\$ 8,900,000</u>	<u>\$ 1,228,992</u>	<u>\$ 10,128,992</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 December 31, 2012 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 December 31:

2013	\$ 453,720
2014	383,611
2015	360,540
2016	360,540
2017	348,936
Total minimum lease payments	<u>1,907,347</u>
Less: amount representing interest	<u>(220,045)</u>
Present value of future minimum lease payments	<u>\$ 1,687,302</u>

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

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 year ended December 31, 2012 was as follows:

	<u>Balance 1/1/2012</u>	<u>Draws</u>	<u>Repayments</u>	<u>Balance 12/31/2012</u>
Tax anticipation notes	\$ -	\$ 7,000,000	\$ (7,000,000)	\$ -
Totals	<u>\$ -</u>	<u>\$ 7,000,000</u>	<u>\$ (7,000,000)</u>	<u>\$ -</u>

NOTE 6 – NONSPENDABLE FUND BALANCES

At December 31, 2012, the County had the following nonspendable fund balances:

General fund:	
Prepaid expenses	<u>\$ 27,670</u>

NOTE 7 – RESTRICTED FUND BALANCES

At December 31, 2012, the County had the following restricted fund balances:

Jail fund	\$ 104,374
Deeds preservation fund	858,769
Nonmajor special revenue funds (Schedule D)	<u>363,504</u>
	<u>\$ 1,326,647</u>

NOTE 8 – COMMITTED FUND BALANCES

At December 31, 2012, the County had the following committed fund balances:

General fund:	
EMA vehicle	\$ 27,075
SO vehicle	71,567
Insurance fund	<u>200,000</u>
Total general fund	<u>\$ 298,642</u>

:

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 9 – ASSIGNED FUND BALANCES

At December 31, 2012, the County had the following assigned fund balances:

General fund:		
Capital improvement	\$	119,983
New government building		159,258
Wellness equipment		24,583
Ergonomics		5,342
Tech upgrade		122,034
Pers recrd		455
Major capital improvement		50,000
Payroll liabilities		<u>275,928</u>
	\$	<u><u>757,583</u></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.

Employees are eligible for normal retirement upon reaching the age of sixty and early retirement after completing twenty-five or more years of credited service. Plan members are required to contribute 6.5% of their annual covered salary and the County is required to contribute an actuarially determined rate.

The County's policy is to fund pension cost accrued. Actuarially determined vested and non-vested benefits have not been calculated for the plan.

The County also participates in a retirement plan for full-time employees not participating in the Maine Public Employees Retirement System. Plan members may contribute as authorized by the plan; however the County contributes 6.5% of their annual covered salary.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

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.

NOTE 12 – EXPENDITURES OVER APPROPRIATIONS

The following expenditures were over appropriations at December 31, 2012:

Management / administration	\$	54,244
Treasurer		128
EMA		24,406
Retirement benefits		19,278
Debt service - interest		179
	\$	<u>98,235</u>

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 13 – DEFICIT FUND BALANCES

The following fund balances have a deficit fund balance as of December 31, 2012:

Nonmajor special revenue funds:	
Civil process	\$ 55,440
Arundel contract officer	13,320
COPS hiring program Acton / Shapleigh	43,724
DEA OCDEF	54
HS Town grant	1,201
HS Emergency operations ctr grant	4,263
Special needs planning grant	5,079
HS planner grant	1,310
Homeland security grant	414
Predisaster mitigation	7,513
Buffer zone protection fy 2010	6
Incident mngmt assistance team	1,614
Seabrook equipment upgrade	3,094
	<u>\$ 137,032</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.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 15 – CONTINGENCIES (CONTINUED)

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.

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 2012 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.

NOTE 17 - SUBSEQUENT EVENTS

The County will be changing its fiscal year to June 30, effective for the six months ended June 30, 2013. This will result in a six month transitional tax to the member towns. Any other impacts to the County's financial statements cannot be determined at this time.

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 YEAR ENDED DECEMBER 31, 2012

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, January 1	\$ 2,510,199	\$ 2,510,199	\$ 2,510,199	\$ -
Resources (Inflows):				
Taxes - municipalities	16,049,568	16,049,568	16,049,568	-
Intergovernmental:				
EMPG 50% EMA reimbursement	139,407	139,407	165,090	25,683
Other state revenues	-	-	22,945	22,945
	<u>139,407</u>	<u>139,407</u>	<u>188,035</u>	<u>48,628</u>
Charges for services:				
Civil process	40,000	40,000	-	(40,000)
Register of Deeds	1,405,000	1,405,000	1,878,681	473,681
Register of Probate	370,000	370,000	320,611	(49,389)
Sheriff:				
Special detail revenue	8,300	8,300	7,636	(664)
Miscellaneous	-	-	2,977	2,977
Jail Fin/PR HR Administration	159,000	159,000	159,000	-
	<u>1,982,300</u>	<u>1,982,300</u>	<u>2,368,905</u>	<u>386,605</u>
Miscellaneous:				
Interest on investments	1,200	1,200	2,678	1,478
Other revenues	74,026	74,026	83,832	9,806
	<u>75,226</u>	<u>75,226</u>	<u>86,510</u>	<u>11,284</u>
Amounts Available for Appropriation	<u>20,756,700</u>	<u>20,756,700</u>	<u>21,203,217</u>	<u>446,517</u>

COUNTY OF YORK, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
 BUDGET AND ACTUAL – GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2012

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Charges to Appropriations (Outflows):				
Commissioners/Governing Body	57,161	57,161	53,639	3,522
Management/administration	625,145	625,145	679,389	(54,244)
Courthouse repair & maintenance	303,700	303,700	288,856	14,844
Treasurer	6,364	6,364	6,492	(128)
District attorney	1,040,035	1,001,046	976,079	24,967
Deeds	772,438	772,438	754,461	17,977
Probate	520,243	520,243	487,758	32,485
Sheriff's/police services	2,216,612	2,198,141	2,188,060	10,081
Communications/dispatch	517,000	517,000	505,537	11,463
EMA	314,865	314,865	339,271	(24,406)
York County Juvenile Fire Prevention	27,430	27,430	27,430	-
Retirement benefits	259,306	259,306	278,584	(19,278)
Medical and dental insurance	901,632	901,632	861,821	39,811
Debt service:				
Principal	1,240,638	1,240,638	1,240,638	-
Interest	454,731	454,731	454,910	(179)
Public agencies	134,874	134,874	103,006	31,868
Contingency	100,000	100,000	6,049	93,951
Unclassified	87,079	87,079	87,079	-
Transfers to Other funds	8,667,248	8,724,708	8,724,708	-
Total Charges to Appropriations	<u>18,246,501</u>	<u>18,246,501</u>	<u>18,063,767</u>	<u>182,734</u>
Budgetary Fund Balance, December 31	<u>\$ 2,510,199</u>	<u>\$ 2,510,199</u>	<u>\$ 3,139,450</u>	<u>\$ 629,251</u>
Paid from assigned / committed fund balance	\$ -	\$ -	\$ 68,083	\$ (68,083)
Fund balance December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,071,367</u>	<u>\$ 3,071,367</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 YEAR ENDED JUNE 30, 2013

	Original Budget	Budget Adjustments	Final Budget	Expenditures	Variance Positive/(Negative)
Commissioners / Gov Body					
Wages	\$ 46,410	\$ -	\$ 46,410	\$ 44,720	\$ 1,690
Taxes / benefits	3,730	-	3,730	3,585	145
Travel	6,021	-	6,021	4,076	1,945
Other	1,000	-	1,000	1,258	(258)
	<u>57,161</u>	<u>-</u>	<u>57,161</u>	<u>53,639</u>	<u>3,522</u>
Management / Administration					
Wages	438,946	-	438,946	461,224	(22,278)
Taxes / benefits	45,399	-	45,399	47,266	(1,867)
Legal	50,000	-	50,000	72,306	(22,306)
Contracted services	32,000	-	32,000	33,036	(1,036)
Dues and memberships	10,000	-	10,000	13,319	(3,319)
Equipment	21,000	-	21,000	19,314	1,686
Insurance	4,000	-	4,000	3,989	11
Postage	4,000	-	4,000	4,461	(461)
Office supplies	3,500	-	3,500	2,772	728
Other	16,300	-	16,300	21,702	(5,402)
	<u>625,145</u>	<u>-</u>	<u>625,145</u>	<u>679,389</u>	<u>(54,244)</u>
Courthouse repair / maintenance					
Wages	93,180	-	93,180	95,791	(2,611)
Taxes / benefits	13,760	-	13,760	12,663	1,097
Electricity	62,000	-	62,000	52,477	9,523
Property and casualty	22,000	-	22,000	23,640	(1,640)
General repairs and maintenance	13,000	-	13,000	12,052	948
Heating repairs	11,000	-	11,000	30,577	(19,577)
Electrical repairs	10,000	-	10,000	9,360	640
Contracted services	15,000	-	15,000	30,057	(15,057)
Minor equipment	14,000	-	14,000	3,942	10,058
Cleaning supplies	13,160	-	13,160	8,997	4,163
Plowing and sanding	8,000	-	8,000	7,800	200
Heating fuel	7,000	-	7,000	4,093	2,907
Other	21,600	-	21,600	(2,593)	24,193
	<u>303,700</u>	<u>-</u>	<u>303,700</u>	<u>288,856</u>	<u>14,844</u>

COUNTY OF YORK, MAINE

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

	Original Budget	Budget Adjustments	Final Budget	Expenditures	Variance Positive/(Negative)
Treasurer					
Wages	5,882	-	5,882	6,012	(130)
Taxes / benefits	397	-	397	393	4
Insurance	85	-	85	87	(2)
	<u>6,364</u>	<u>-</u>	<u>6,364</u>	<u>6,492</u>	<u>(128)</u>
District Attorney					
Wages	687,212	-	687,212	659,030	28,182
Taxes / benefits	80,375	-	80,375	70,925	9,450
General repairs / maintenance	77,747	-	77,747	71,953	5,794
Telephone	45,432	-	45,432	29,826	15,606
Rental	29,148	-	29,148	28,932	216
Travel	21,566	-	21,566	19,396	2,170
Professional services	18,000	-	18,000	14,364	3,636
Equipment	17,376	-	17,376	20,339	(2,963)
Postage	11,665	-	11,665	8,952	2,713
Office supplies	13,000	-	13,000	12,642	358
Other	38,514	-	38,514	39,720	(1,206)
Interfund transfers	-	-	(38,989)	-	(38,989)
	<u>1,040,035</u>	<u>-</u>	<u>1,001,046</u>	<u>976,079</u>	<u>24,967</u>
Deeds					
Wages	505,681	-	505,681	510,449	(4,768)
Taxes / benefits	58,947	-	58,947	55,210	3,737
Records management	159,000	-	159,000	149,270	9,730
Postage	13,000	-	13,000	13,742	(742)
Office supplies	10,000	-	10,000	4,536	5,464
Equipment	9,100	-	9,100	8,209	891
Telephone	6,500	-	6,500	4,611	1,889
Insurance	3,800	-	3,800	3,152	648
Travel	2,000	-	2,000	1,407	593
Other	4,410	-	4,410	3,875	535
	<u>772,438</u>	<u>-</u>	<u>772,438</u>	<u>754,461</u>	<u>17,977</u>

COUNTY OF YORK, MAINE

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

	Original Budget	Budget Adjustments	Final Budget	Expenditures	Variance Positive/(Negative)
Probate					
Wages	354,104	-	354,104	339,087	15,017
Taxes / benefits	38,445	-	38,445	30,847	7,598
Professional fees	60,000	-	60,000	46,085	13,915
Advertising	31,191	-	31,191	26,093	5,098
Postage	14,280	-	14,280	15,200	(920)
Equipment	9,708	-	9,708	8,838	870
Telephone	3,200	-	3,200	3,625	(425)
Other	9,315	-	9,315	17,983	(8,668)
	<u>520,243</u>	<u>-</u>	<u>520,243</u>	<u>487,758</u>	<u>32,485</u>
Sheriff / police services					
Wages	1,594,033	-	1,594,033	1,579,671	14,362
Taxes / benefits	208,447	-	208,447	232,286	(23,839)
Gas and oil	100,000	-	100,000	118,966	(18,966)
Vehicle / auto insurance	54,949	-	54,949	41,961	12,988
Telephone	42,500	-	42,500	35,873	6,627
Maintenance agreements	30,000	-	30,000	36,366	(6,366)
Vehicle repair	26,551	-	26,551	24,719	1,832
Computer software	24,257	-	24,257	15,079	9,178
Uniforms / safety equipment	20,000	-	20,000	10,281	9,719
Professional services	20,000	-	20,000	30,554	(10,554)
Electronic equipment	20,000	-	20,000	5,060	14,940
Minor equipment	17,000	-	17,000	2,546	14,454
Liability insurance	7,975	-	7,975	6,895	1,080
Other	50,900	-	50,900	47,803	3,097
Transfers	-	-	(18,471)	-	(18,471)
	<u>2,216,612</u>	<u>-</u>	<u>2,198,141</u>	<u>2,188,060</u>	<u>10,081</u>
Communications / Dispatch					
Computer software	\$ 18,000	\$ -	\$ 18,000	\$ 16,560	\$ 1,440
Contracted services	30,000	-	30,000	42,019	(12,019)
General repairs	5,000	-	5,000	350	4,650
Sanford contract	464,000	-	464,000	446,608	17,392
	<u>517,000</u>	<u>-</u>	<u>517,000</u>	<u>505,537</u>	<u>11,463</u>

COUNTY OF YORK, MAINE

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

	Original Budget	Budget Adjustments	Final Budget	Expenditures	Variance Positive/(Negative)
EMA Department					
Wages	148,000	-	148,000	156,835	(8,835)
Benefits	25,741	-	25,741	24,359	1,382
Rental of land	21,000	-	21,000	21,000	-
Telephone	10,100	-	10,100	8,551	1,549
Vehicle / auto insurance	6,100	-	6,100	4,994	1,106
Rental of other equipment	7,500	-	7,500	6,282	1,218
Plowing / sanding	7,500	-	7,500	4,500	3,000
Gas / oil	6,500	-	6,500	5,183	1,317
Equipment	9,775	-	9,775	6,604	3,171
Electricity	5,600	-	5,600	8,512	(2,912)
Vehicle repair	5,500	-	5,500	5,635	(135)
General supplies	5,502	-	5,502	5,644	(142)
Propane	5,000	-	5,000	10,144	(5,144)
Insurance	4,800	-	4,800	4,482	318
Other	46,247	-	46,247	66,546	(20,299)
	<u>314,865</u>	<u>-</u>	<u>314,865</u>	<u>339,271</u>	<u>(24,406)</u>
York County Juvenile Fire					
Contracted	27,430	-	27,430	27,430	-
	<u>27,430</u>	<u>-</u>	<u>27,430</u>	<u>27,430</u>	<u>-</u>
Retirement benefits					
ICMA 457 deferred comp	132,106	-	132,106	99,702	32,404
Maine State retirement	127,200	-	127,200	178,882	(51,682)
	<u>259,306</u>	<u>-</u>	<u>259,306</u>	<u>278,584</u>	<u>(19,278)</u>
Medical / dental insurance					
Health insurance	\$ 856,975	\$ -	\$ 856,975	\$ 794,544	\$ 62,431
Dental insurance	44,657	-	44,657	41,170	3,487
Other employee benefits	-	-	-	2,506	(2,506)
H.S.A / F.S.A. employer contr	-	-	-	23,601	(23,601)
	<u>901,632</u>	<u>-</u>	<u>901,632</u>	<u>861,821</u>	<u>39,811</u>

COUNTY OF YORK, MAINE

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

	Original Budget	Budget Adjustments	Final Budget	Expenditures	Variance Positive/(Negative)
Debt service					
Principal	1,240,638	-	1,240,638	1,240,638	-
Interest	404,731	-	404,731	423,820	(19,089)
Tan interest	50,000	-	50,000	31,090	18,910
	<u>1,695,369</u>	<u>-</u>	<u>1,695,369</u>	<u>1,695,548</u>	<u>(179)</u>
Public agencies					
York County Shelter	31,868	-	31,868	-	31,868
Southern Maine Reg	26,134	-	26,134	26,134	-
York County Soil	7,098	-	7,098	7,098	-
York County Extension	69,774	-	69,774	69,774	-
	<u>134,874</u>	<u>-</u>	<u>134,874</u>	<u>103,006</u>	<u>31,868</u>
Unclassified					
York County Shelter	25,000	-	25,000	25,000	-
Southern Maine Reg	25,000	-	25,000	25,000	-
York County Soil	12,079	-	12,079	12,079	-
York County Extension	25,000	-	25,000	25,000	-
	<u>87,079</u>	<u>-</u>	<u>87,079</u>	<u>87,079</u>	<u>-</u>
Contingency	100,000	-	100,000	6,049	93,951
	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>6,049</u>	<u>93,951</u>
Transfers					
Jail	8,667,248	-	8,667,248	8,667,248	-
Sheriff- OUI Grant	-	-	2,690	2,690	-
Sheriff- DV Investigator Grant	-	-	15,781	15,781	-
DA - VOCA	-	-	38,989	38,989	-
	<u>8,667,248</u>	<u>-</u>	<u>8,724,708</u>	<u>8,724,708</u>	<u>-</u>
Totals	<u>\$ 18,246,501</u>	<u>\$ -</u>	<u>\$ 18,246,501</u>	<u>\$ 18,063,767</u>	<u>\$ 182,734</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 YEAR ENDED DECEMBER 31, 2012

	Fund	Revenues					Expenditures	Transfers	12/31/12 Balance
		1/1/12 Balance	Charges for Services	Intergovernmental	Other				
District Attorney:									
Victim of crimes act	2110	\$ -	\$ -	\$ 32,322	\$ -	\$ 71,311	\$ 38,989	\$ -	
VWA Advocate - Biddeford	2112	2,636	-	53,677	-	56,313	-	-	
GTEA - VAW grant	2118	-	-	73,324	-	73,324	-	-	
Admin/supervision	2120	60,312	59,537	-	-	79,456	-	40,393	
Domestic violence prosecution	2150	-	-	15,511	-	15,511	-	-	
Probate:									
Probate preservation	2310	27,635	13,123	-	-	19,194	-	21,564	
Sheriff:									
Civil process	2500	(44,693)	530,868	-	-	541,615	-	(55,440)	
MSAD 57 resource officer	2510	25,566	-	86,921	-	91,053	-	21,434	
Arundel contract officer	2514	(20,378)	-	81,739	-	74,681	-	(13,320)	
Waterboro contract officer	2516	9,451	77,809	-	-	77,809	-	9,451	
Reimbursable sheriff services	2520	2,601	12,015	-	-	11,948	-	2,668	
Jag Byrne grant	2530	10	-	488	-	-	-	498	
Cops Hiring Program - Limington	2537	(9,842)	34,000	109,778	-	91,023	-	42,913	
COPS Hiring Program - Acton/Shapleigh	2539	-	-	-	-	43,724	-	(43,724)	
Public safety inoprbl com	2540	67,176	-	-	-	67,176	-	-	
DEA - OCDETF	2546	(27)	-	8,034	-	8,061	-	(54)	
OUI grant	2552	(1,397)	-	-	-	1,293	2,690	-	
Speed enforcement program	2554	1,084	-	4,737	-	4,957	-	864	
DV investigator	2556	-	-	25,189	-	40,970	15,781	-	
NAMI grant	2558	6,857	-	-	-	-	-	6,857	
Sheriff forfeiture	2590	97,710	-	-	17,649	50,106	-	65,253	
Jail:									
State criminal alien assist	2630	35,291	-	5,487	-	-	-	40,778	
RSAT	2640	18,802	-	-	-	5,531	-	13,271	
EMA:									
York county operations	2710	22,900	-	-	-	-	-	22,900	
Hazmat professional development	2715	38,649	-	-	1,500	11,205	-	28,944	
HS exercise grant	2720	16,554	-	-	-	1,569	-	14,985	
HS town grant	2722	(1,201)	-	-	-	-	-	(1,201)	
HS emergency ops ctr grant	2724	(1,430)	-	-	-	2,833	-	(4,263)	
Special needs planning grant	2725	(5,079)	-	-	-	-	-	(5,079)	
HS planner grant	2726	(14,078)	-	12,768	-	-	-	(1,310)	
Pandemic flu mitigation fund	2728	5,745	-	-	-	-	-	5,745	
Predisaster mitigation grant	2729	(3,148)	-	(4,213)	-	152	-	(7,513)	
Homeland Security Grant	2732	(414)	-	9,000	-	9,000	-	(414)	
Buffer zone protection FY 2010	2735	(37,703)	-	37,697	-	-	-	(6)	
Com emergency response team	2740	8,829	-	-	27	-	-	8,856	
Local emergency planning com	2750	4,021	-	10,827	-	9,816	-	5,032	
Emergency response team	2760	368	-	-	-	-	-	368	
Incident mgmt assistance team	2770	991	-	-	-	2,605	-	(1,614)	
Seabrook telephone stipend	2780	13,069	-	-	8,000	10,339	-	10,730	
Seabrook equipment upgrade	2785	222	-	-	-	3,316	-	(3,094)	
Total Special Revenue General Reserves		<u>\$ 327,089</u>	<u>\$ 727,352</u>	<u>\$ 563,286</u>	<u>\$ 27,176</u>	<u>\$ 1,475,891</u>	<u>\$ 57,460</u>	<u>\$ 226,472</u>	

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