COUNTY OF YORK

YORK, PENNSYLVANIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the year ended December 31, 2015

PREPARED BY THE OFFICE OF THE CONTROLLER

ROBERT P. GREEN, CONTROLLER

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COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2015

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Office of County Controller

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Controller

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Deputy Controller

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County of York, Pennsylvania

June 20, 2016

TO: THE COMMISSIONERS OF YORK COUNTY, PENNSYLVANIA

The Comprehensive Annual Financial Report (CAFR) regarding the County of York, Pennsylvania for the fiscal year ended December 31, 2015, is submitted herewith. This CAFR was prepared by the County Controller's Office. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data as presented is accurate in all material respects; that it is presented in a manner designed to fairly set forth the financial position and changes in financial position of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain a clear understanding of the County's financial affairs have been included.

The organization, form and the contents of this CAFR, the accompanying financial statements, and the statistical tables were prepared in accordance with the standards established by the Governmental Accounting Standards Board (GASB), the Government Finance Officers Association (GFOA), the American Institute of Certified Public Accountants (AICPA), and the County Code of the Commonwealth of Pennsylvania.

Management assumes full responsibility for the completeness and reliability of the information contained in the report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Zelenkofske Axelrod LLC, Certified Public Accountants, have issued an unmodified ("clean") opinion on the County of York's financial statements for the year ended December 31, 2015. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A is a complement to this letter of transmittal and should be read in conjunction with it.

Profile of the Government

This CAFR includes all funds of the County. The County provides a full range of services. These services include the court system, prison, nursing home, 911 emergency operations center, and human service programs. Consistent with the guidance contained in GASB 61 "The Financial Reporting Entity" an amendment of GASB 14 and GASB 34, the criteria used by the County to evaluate whether additional entities should be included in the County's reporting entity as component units includes whether the County can impose its will on these entities and whether these entities have the potential to provide the County with a financial benefit or burden. The component units included in the reporting entity are the York County Solid Waste and Refuse Authority (YCSWRA), the York County Industrial Development Authority (YCIDA), the York County Library System (YCLS), and the York County Planning Commission (YCPC).

The activities of the Fire Chiefs and Fire Fighters Association of York County (FCFFAYC), the Historical Society of York County (HSYC), the York County Convention and Tourist Bureau (YCTB), the York County Emergency Medical Services Training Institute (YCEMSTI), the York County Industrial Development Corporation (YCIDC), the York County Conservation District (YCCD), the York County Rail Trail Authority (YCRTA), the Penn State Cooperative Extension Service (PSCES), the York County Transportation Authority (YCTA), and the General Authority of Southcentral Pennsylvania (GASP) have not met the financial accountability criteria of GASB 61 and are accordingly excluded from this CAFR.

Other related organizations that have been excluded are the York County Private Industry Council (YCPIC), the York County Hospital Authority (YCHA), and the York County Air Transportation Authority (YCATA). The County Commissioners are responsible for appointing the members of the board for these organizations, but the County's accountability does not extend beyond making appointments.

Local Economy

Major industries located within the government's boundaries include information and professional services, wholesale and retail trade, manufacturing firms, education services, and health care. A diversity of industry and the proximity to Harrisburg, Baltimore, Washington, and Philadelphia in the northeastern corridor has helped in a dynamic economic growth.

The location of York County provides two bedroom communities. One community falls in the northern region and travels to Harrisburg for work and the southern region community travels to Baltimore. The County is eighth in the Commonwealth of Pennsylvania in new home construction, with the York/Hanover region growing at a fast pace.

As the National economy has started to turn around, more jobs have become available and company layoffs have decreased. Although in the last year, York County has done better than most economies. The County's unemployment rate as of December 2015 was 4.6%, a decrease of 0.4% from December 2014's unemployment rate of 5.0%. The Commonwealth of Pennsylvania and National unemployment rates for December 2015 were 4.7% and 5.0%, respectively, which both the state and the national rate decreased from 2014. York County was 0.1% lower than the State, and 0.4% lower than the National rate.

Jobs are important, but salary is also a large factor when families are deciding where they will live. A large part of York County's growth is from the Baltimore area bringing with it higher housing and service costs. York County salaries are lower than the state average and the difference in the population growth rate between the county and the state has caused an even larger gap in salaries over the past decade. The County in the past has added jobs to adjust to the increase in population, but factors such as rising costs and the lack of increase in salaries determines what families can afford, where they will live, and work.

Long-term Financial Planning

Unassigned fund balance in the general fund was 11.1% of total general fund revenues at December 31, 2015. The County adopted a formal Fund Balance Policy in 2011 to be compliant with GASB Statement No. 54. York County is dedicated to maintaining a reasonable fund balance sufficient to mitigate current and future financial risks and to ensure stable tax rates. The policy allows the County to effectively react with existing resources to emergency situations and unanticipated events. It also limits the size of tax anticipation notes, maintains or improves a strong bond rating thereby reducing future interest expense, and exercises good fiscal management by permitting the development of a more responsible and responsive long-term financial plan. The County informally budgets to approximate breakeven revenues and expenses on an annual basis and to retain a consistent amount of unassigned fund balance from year to year. The County is not currently planning any significant increases in operations or major projects, other than those already in progress.

Relevant Financial Policies

For seven consecutive years in a row, starting with 2009 through 2015, budgetary guidelines were issued for all departments so that the County could keep the same level of service without increasing taxes. With the decline of the economy, the County of York did not want to place additional burden on the taxpayers. With the exclusion of salary increases, all departments were tasked with little or no increases in departmental expenditures.

In 2011, the County of York adopted a Debt Management Policy. The Debt Management Policy consists of guidelines and directives applicable to the ongoing financing of capital expenditures and tax anticipation borrowings. The objectives of the policy are to assure that the County incurs debt only when appropriate and with a long term perspective, to minimize interest rates and issuance costs associated with the debt, to minimize the length and total debt service cost over the life of the debt issue, and to preserve financing flexibility and debt capacity for future Boards of Commissioners.

Major Initiatives

Family Group Decision Making

Family Group Decision Making is an evidence-based approach that gives authority to and empowers families by allowing them to draw on family experiences, knowledge and resources to create and implement plans that provide for the safety, permanency and well-being of their family. York County has been very successful in utilizing this proven practice to achieve permanency, ensure safety, and reduce truancy at higher levels for children while ultimately reducing costs for the county by eliminating unnecessary placements. In 2010, York County began providing this service directly with even greater success. Bringing the service internally has led to a superior quality of service and increased accessibility to the Human Service agencies, resulting in better outcomes.

Conflict Attorney Panel

In 2010, the York County Court of Common Pleas, under the leadership of then President Judge Renn and Judge Thompson, implemented a Conflict Attorney Panel in order to reduce the escalating cost of third-party contracted special counsel fees. The County of York was incurring over $1.2 million of special counsel fees annually for attorneys who represented indigent clients who could not be defended by the Public Defender's Office due to a conflict of interest. The panel is comprised of eleven attorneys assigned to handle criminal and juvenile delinquency cases and two attorneys to handle mental health related cases. Panel attorneys are compensated at an annual salary of $49,000 for up to 150 cases for criminal and juvenile delinquency cases, and $19,000 annually with no cap on the number of mental health related cases. The implementation of the Conflict Attorney Panel has been instrumental in reducing Court appointed third-party attorney fees by approximately $200,000 a year.

Work Release Facility

The County of York has long been recognized for its progressive alternative sentencing programs designed to avoid incarceration for non-violent offenders, rehabilitate inmates and reduce recidivism. Among the more effective programs has been the Prison Work Release program. Inmates who exhibit good behavior and demonstrate a willingness to integrate back into the community are given the opportunity to work outside the prison environment with partnering businesses and community organizations. With a current capacity of 150 inmates housed in a minimum security facility, the Work Release program cannot accommodate all those whom wish to participate. To expand the program, the County has acquired a 36,000 sq. foot property adjacent to the Prison facility. A $5.8 million renovation project was completed in 2013 to reconfigure the property to house up to 300 work release inmates in a minimum housing arrangement that will also facilitate the necessary support and administrative functions.

York County Treatment Courts

The York County Treatment Courts started with the implementation of the Drug Treatment Court in 1997, followed by the Mental Health Treatment Court in 2005, DUI Treatment Court in 2010, and the Veterans' Treatment Court in 2012.

York County Drug Treatment Court

The York County Drug Treatment Court was established in October of 1997 to address the high-risk recidivist non-violent drug offender. This Court has the capacity for 150 participants. By targeting this population, the Drug Treatment Court is able to stop the cycle of drug abuse and reduce jail days; therefore, preventing these offenders from re-entering the criminal justice system. This creates a cost savings within the York County Prison, Magisterial District Justices, Public Defender's Office, District Attorney's Office, the Judiciary and the Adult Probation Department.

York County's Drug Treatment Court is well established within the community and has been recognized by the County Commissioners and the Criminal Justice Advisory Board as a cost effective way to address the needs of the drug addicted offenders in this county. In fact, the National Association of Drug Court Professionals through their training arm, the National Drug Court Institute, chose the program to be a National Mentor Court. York was recognized as one of ten courts across the United States to represent these agencies and provide training and technical assistance to jurisdictions looking to implement a Drug Court or for already established programs looking to implement Drug Court Best Practices. In April 2012, the York County Drug Treatment Court program received accreditation from the Pennsylvania State Supreme Court and re-accreditation in 2015.

As of December 31, 2015, the York County Drug Treatment Court program has processed 3,578 referrals, admitted 1,302 offenders, and successfully graduated 498 clients. Most significantly, the program's recidivism rate is only 24%, the retention rate is 67%, and the graduation rate is 60%. Saving jail days and having a low recidivism rate is not the only goal of the Drug Court Program; improving social functioning is the primary mission of the Courts. Ninety percent of those clients who graduate are employed, 100% of the clients who did not have visitation rights with their children at the time of admission received visitation rights at the time of program exit. Eighty-three percent of the clients who graduate the Drug Court Program have their GED or high school diploma.

In 2015, the York County Drug Treatment Court program graduated 33 clients. These 33 clients saved a total of 9,984 jail days. The average cost of jail is $83 a day. This is a cost savings of $828,672. The average cost to participate in the Drug Court program is $11,954. That is a total cost of $394,472 for 33 clients to participate in the program. Subtracting the cost to participate in the program from the money saved in jail days, the total cost savings to the County of York is $434,200.

York County Mental Health Treatment Court

With the success of the Drug Treatment Court, York County established an adult Mental Health Treatment Court in May of 2005. This Court has the capacity for 35 participants. Individuals with mental illness are at increased risk for contact with law enforcement due to increased risks for homelessness, lack of service availability in the community and inability to access entitlements in a timely fashion. Peter Early, the author of the book *Crazy*, suggests prisons have become our new mental health hospitals. What has happened in York supports this claim. When services were in place, individuals with mental illness were less likely to be homeless and less likely to spend long periods of time incarcerated. National findings such as the "Bureau of Justice Statistics Special Report, Mental Health Problems of Prison and Jail Inmates," *(September, 2006)* also supports this argument; 64% of individuals incarcerated nationwide have a mental health problem.

The Mental Health Treatment Court works to actively engage services, stabilize housing and address needs in the community that has led the individual into the criminal justice system. Since its inception, 82 individuals have graduated from the Mental Health Treatment Court. The program has a 5.8% recidivism rate and a 77% retention rate. The York County Mental Health Court program graduates 55% of the clients who enter into the program and 100% of those graduates report that the quality of their life has improved.

In April 2010, the York County Mental Health Treatment Court program participated in a national study by the National Center for State Courts. York County's Mental Health Treatment Court was one of four Courts selected in the country to participate in the creation of performance measures for Mental Health Courts. The York County Mental Health Treatment Court program is listed in the national publication for the National Center for State Courts.

In 2015, the York County Mental Health Treatment Court program graduated 12 clients. These 12 clients saved a total of 2,110 days in jail. This is a cost savings to the county of $175,130. The average cost for these 12 clients to participate in the Mental Health Treatment Court was $143,444. Subtracting the cost to participate from the cost saved in jail days; the total cost savings is $31,686. The Mental Health Treatment Court program has a 5.8% recidivism rate and 0% recidivism rate for those participants who graduated after 2012. Research shows that once individuals with mental illness penetrate into the criminal justice system, it is often the beginning of a revolving door in and out of jail. The low recidivism rate assures most of these clients will not return to the criminal justice system; therefore, saving the county additional dollars.

York County DUI Court

York County is currently fourth in the Commonwealth for Driving Under the Influence (DUI) offenses and has been consistently third or fourth across the Commonwealth since 2005. Those counties reporting higher rates (Philadelphia, Allegheny, Montgomery, and Delaware) are densely populated urban areas. York County has a very diverse population of urban, suburban and rural areas. Considering the size and population of this county, the instances of DUI offenses are considered very high. The ratio of DUI offenses per population totals in York County is similar to the offense ratios in Philadelphia County.

York County's DUI Court was formally established in May 2010 with a capacity of 150 participants. The program requires clients to wear a 24-hour alcohol monitoring device, and they are subject to continuous random drug screening. About 97% of the DUI court clients enter the program from the Target 25 program. The Target 25 program requires all individuals who have two or more DUI's in ten years to be on supervised bail, wear a 24-hour alcohol monitoring device and begin treatment prior to sentencing. The program was created in 2012 to address a growing problem of repeat DUI offenders in York County. In 2014, The Target 25 program received the Governor's Highway Safety Association award for notable achievements in the field of highway safety.

In 2015, the DUI Court incorporated a new risk and needs tool called the RANT. RANT was developed by Dr. Marlow from the University of Pennsylvania. This tool will help officers identify a client's needs and develop a treatment program that is specific for the individual client, as opposed to a one size fits all approach. The DUI Court received accreditation process from the Pennsylvania Supreme Court in May 2015.

In 2015, the York County DUI Court graduated 42 clients. These 42 clients saved a total of 8,730 days in the York County Prison, which saved a total of $724,590. The cost for these 42 clients to participate in the DUI court program was $502,055. Subtracting the cost to participate from the money saved in jail days; the total cost savings to the county from the DUI court program is $222,535. Since the start of the DUI Court program, 190 clients have graduated the program. Only fifteen clients have received new criminal charges after graduation. Ten of the fifteen new criminal offenses were new DUI charges. The recidivism rate for DUI court is 11%, and the retention rate is 87%. The DUI Court Program graduates 87% of those clients who enter into the program. Ninety-six percent of the graduates are employed, and 96% have their GED or high school diploma.

Veterans Court

Resulting from our military operations in Iraq and Afghanistan, an estimated 550,000 Veterans under the age of 25 suffer from a substance abuse or mental health disorder; and these diagnoses have increased nearly 40 percent since 2004. Left untreated, they can directly lead to homelessness and involvement in the criminal justice system. Courts around the country are reporting an increase in the number of Veterans they are seeing and, in response, are creating Veterans Treatment Courts. Veterans Treatment Courts are hybrid Drug and Mental Health Courts that recognize the unique military culture while addressing distinct Veteran issues, such as Post-traumatic Stress Disorder, Traumatic Brain Injury, and Military Sexual Trauma.

The Veterans Treatment Court seeks to divert eligible veteran-defendants with substance dependency and/or mental illness that are charged with a criminal offense to a specialized criminal court docket. Veterans are identified through screening and assessments. The veterans voluntarily participate in a judicially supervised treatment plan that a team of court staff, veteran health care professionals, veteran peer mentors, Alcohol & Drug health care professionals and mental health professionals develop with the veteran. Upon successful completion of the program, pending charges may be reduced or dropped, depending on their severity.

In February 2012, the York County Treatment Courts started a hybrid Veterans Treatment Court. Using staff already in place from our existing treatment courts, Judge Craig T. Trebilcock

presided over this new treatment court program. The program currently has a total of 21 clients with another one pending admission.

In 2015, the Veterans Court Program graduated 15 clients. These 15 clients saved a total of 5,422 jail days, saving the county $450,026. The cost for these 15 clients to participate in Veterans Court was $143,480. Subtracting the cost to participate in the program from the money saved in jail days, the Veterans Court Program recognized a total savings of $306,546.

Since its inception, the Veterans Court program has graduated 34 clients. Two out of the 34 have received new criminal charges after graduation. The recidivism rate is .05%. The Veterans Court program has a retention rate of 80%.

Juvenile Treatment Courts

The York County Juvenile Fast Track Drug Court program was established in 2003. The program is a four-phase, family preservation program that provides intensive counseling services and supervision for youth that are in need of substance abuse treatment along with their families. Juvenile Fast Track Drug Court is to be utilized in cases where the juvenile is in need of intensive, community-based treatment and supervision. Aforementioned are Informal cases and Consent Decree cases. The Fast Track program has 12 clients actively on supervision.

In 2015, the Fast Track program graduated 13 participants. Since its inception in 2003, the program has graduated 69% of all participants who have entered the program.

The York County JUMP (Juvenile Probation United with Mental Health Program) program was established in 1999. JUMP Court is an interagency team consisting of a Juvenile Court Judge, a representative of the District Attorney's Office, a representative of the Public Defender's Office, a Juvenile Probation Officer, and Intensive Mental Health Case Manager, a Youth Mentor, and a Family Therapist. JUMP Court is a graduated phase-based program focusing on building trust, gaining responsibility, competency development, achieving accountability, and providing community protection. The program serves juveniles with an Axis I Diagnosis who have been adjudicated delinquent. The length of service to each family will be approximately 34 weeks. All juveniles will participate in individual, group, and family counseling, organized community service projects, recreational activities, and frequent Court reviews.

In 2015, JUMP graduated seven participants.

The York County Juvenile Drug Court Program was established in 2001. The juvenile drug court focuses on juvenile delinquency matters that involve substance-using juveniles. This program is a special docket within the juvenile court system where selected cases of juveniles are referred for handling by the drug court team (including the Presiding Juvenile Drug Court Judge, District Attorney, Public Defender, Drug and Alcohol Counselor and the Juvenile Probation Drug Court Coordinators), when this behavior is exacerbated by substance use. The juvenile drug court program will maintain close oversight of each case through frequent (often weekly, depending on the phase the individual is in) review hearings with all parties involved including the parents. This program works with the drug court "team" concept of treatment. The drug team along with schools and service providers determine how to best address the

substance abuse issue and the related problems of the juvenile, along with his/her family, that have brought the juvenile into contact with the juvenile justice system. In 2015, Juvenile Drug Court Program graduated 6 participants.

Bankruptcy Trustee Hearings

The Bankruptcy Trustee Program was established by the United States Department of Justice in the 1970's for the purpose of having people who filed Bankruptcy appear before an appointed Trustee to answer questions regarding their financial circumstances and ability to pay debt. Those hearings have been conducted in the past in the York County Judicial Center, and since January 1, 2012, are now being conducted in the York County Administration Center.

By conducting these hearings locally, those York County residents who have filed for Bankruptcy, as well as their attorneys, are allowed to attend the hearing within York County instead of having to travel to Harrisburg to appear at a hearing in the Federal Building. Not only is this a significant convenience for the residents of York County, but it is a more cost effective and efficient way of handling these hearings. The savings on gas is considerable.

All of this results in better service to the York County residents who are already facing significant financial hardships, as most Bankruptcies are caused by job loss, illness and divorce, with the resulting foreclosures and loss of other assets.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of York for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2014. This is the twenty-fourth consecutive year that York County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized comprehensive annual financial report that satisfied both generally accepted accounting principles and applicable legal requirements.

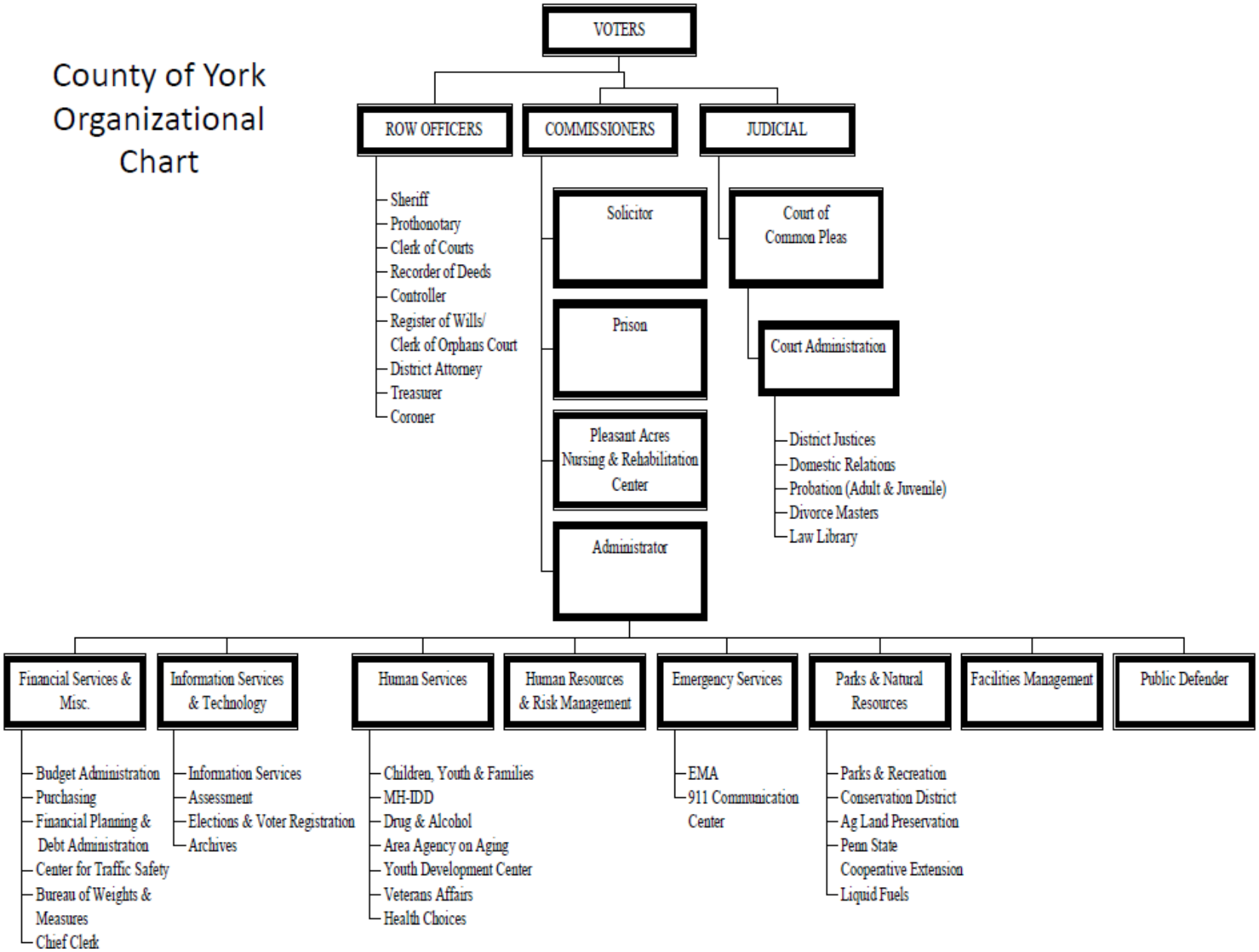
A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The completion of this CAFR represents the twenty-fifth time York County has prepared such a report and demonstrates a commitment to continue the excellence in financial reporting previously recognized. It could not have been completed in such a comprehensive manner, nor on a timely basis, without the input and support from a number of people whom I wish to acknowledge and express my thanks and appreciation to now: Felicia Dell, Director of the York County Planning Commission; Rachael Perring, Director/Chief Assessor of the York County Assessment Office; the York County school districts and local municipalities and especially to Deborah Myers, Deputy Controller, and all the employees on my staff who have contributed on a daily basis to making this report possible.

Sincerely,

Robert P. Green
Controller

County of York Organizational Chart



YORK COUNTY OFFICIALS

December 31, 2015

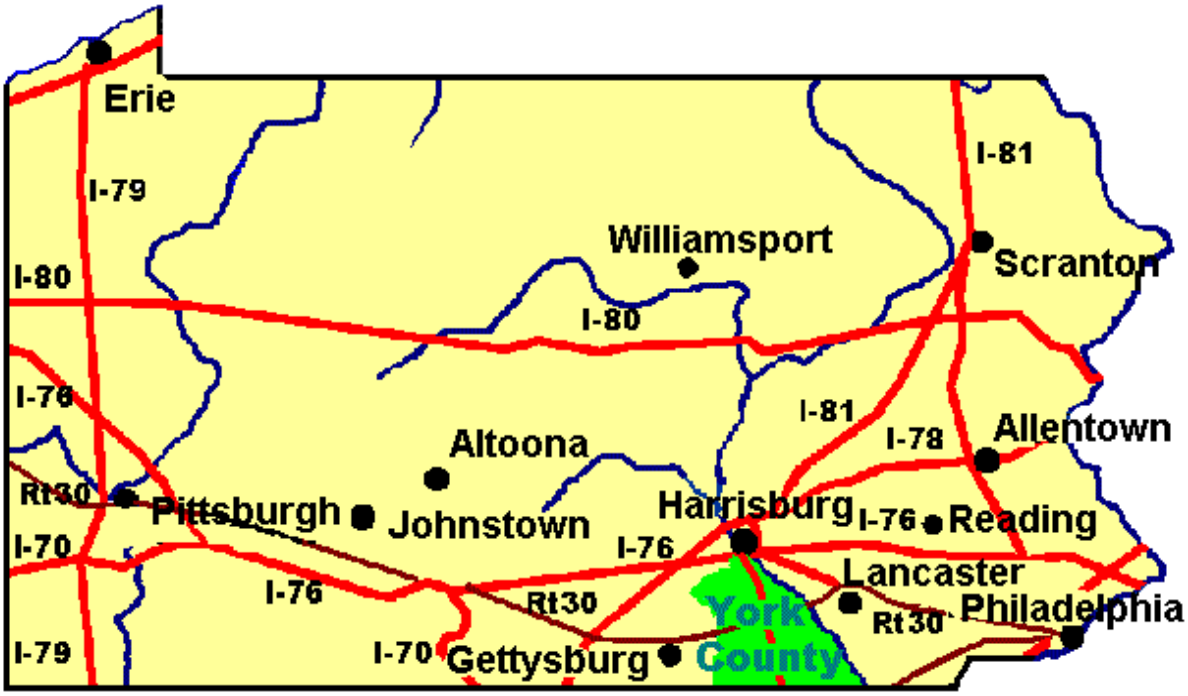
JUDICIARY

COURT OF COMMON PLEAS

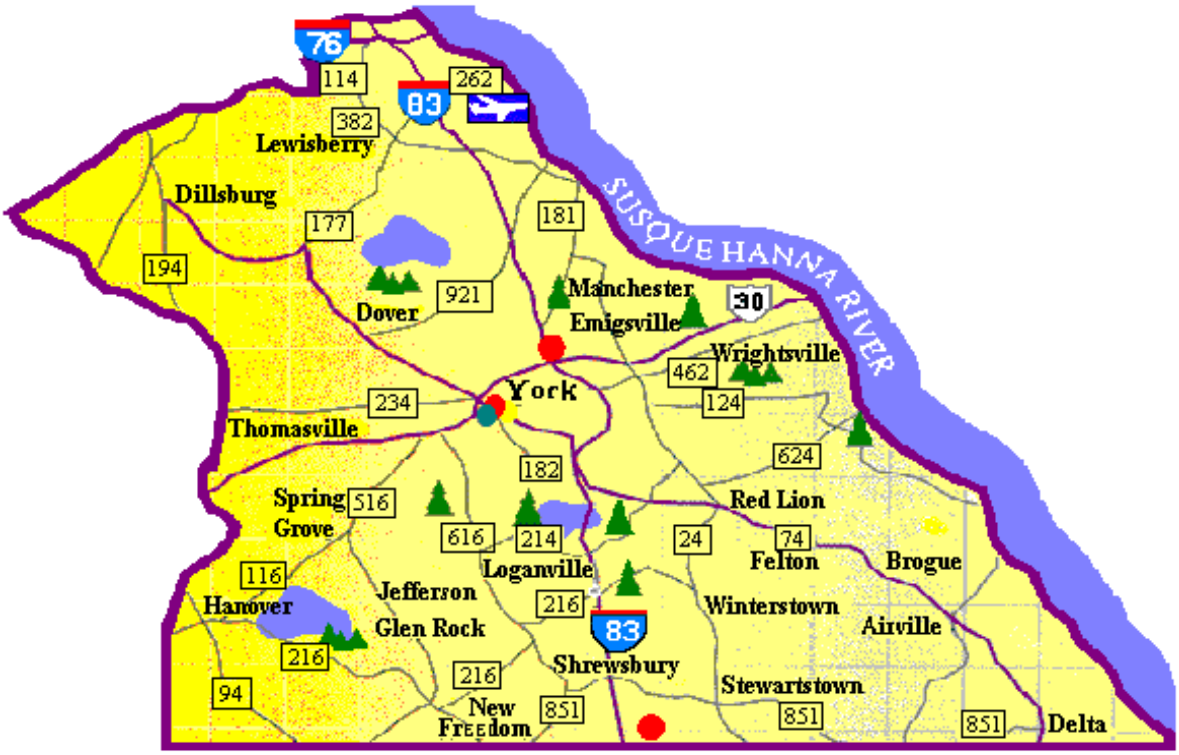
PRESIDENT JUDGE	HONORABLE STEPHEN P. LINEBAUGH
JUDGE	HONORABLE JOSEPH C. ADAMS
JUDGE	HONORABLE MICHAEL E. BORTNER
JUDGE	HONORABLE THOMAS H. KELLEY, VI
JUDGE	HONORABLE JOHN S. KENNEDY
JUDGE	HONORABLE MARIA MUSTI COOK
JUDGE	HONORABLE HARRY M. NESS
JUDGE	HONORABLE TODD R. PLATTS
JUDGE	HONORABLE RICHARD K. RENN
JUDGE	HONORABLE GREGORY M. SNYDER
JUDGE	HONORABLE ANDREA MARCECA STRONG
JUDGE	HONORABLE JOHN W. THOMPSON, JR.
JUDGE	HONORABLE CRAIG TREBILCOCK

ELECTED COUNTY OFFICIALS

COUNTY COMMISSIONER, CHAIRPERSON	M. STEVEN CHRONISTER
COUNTY COMMISSIONER	CHRISTOPHER B. REILLY
COUNTY COMMISSIONER	P. DOUGLAS HOKE
COUNTY CONTROLLER	ROBERT P. GREEN
COUNTY CORONER	PAM GAY
COUNTY TREASURER	BARBARA L. BAIR
RECORDER OF DEEDS	RANDI L. REISINGER
REGISTER OF WILLS	BRADLEY C. JACOBS
CLERK OF COURTS	DONALD R. O'SHELL, JR.
PROTHONOTARY	PAMELA S. LEE
SHERIFF	RICHARD P. KEUERLEBER, III
DISTRICT ATTORNEY	THOMAS L. KEARNEY



COMMONWEALTH OF PENNSYLVANIA



YORK COUNTY

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of York

Pennsylvania

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014

Executive Director/CEO

Zelenkofske Axelrod LLC

INDEPENDENT AUDITORS' REPORT

County Commissioners
County of York
York, Pennsylvania

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the COUNTY OF YORK, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the COUNTY OF YORK'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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the discretely presented component units' financial statements for the York County Solid Waste and Refuse Authority, the York County Industrial Development Authority, and the York County Planning Commission, which represent 98.9%, 99.0%, and 84.9% of the assets, net position, and revenues, respectively, of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for those aggregate discretely presented component units, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the York County Solid Waste and Refuse Authority, the York County Industrial Development Authority, the York County Library System, and the York County Planning Commission were not audited in accordance with *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

County Commissioners
County of York
York, Pennsylvania

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

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

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the COUNTY OF YORK, as of December 31, 2015, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Adoption of Governmental Accounting Standards Board Pronouncements

As described in Note 1 to the financial statements, in 2015 the COUNTY OF YORK adopted the provisions of Governmental Accounting Standards Board's Statement No. 68, *"Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27"* and the provisions of Statement No. 71, *"Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68"*. Our opinion is not modified with respect to these matters.

County Commissioners
County of York
York, Pennsylvania

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of funding progress for postemployment benefits other than pensions, schedule of changes in the net pension liability and related ratios, schedule of contributions, schedule of investment returns, and budgetary comparison schedules on pages 19 through 32 and pages 138 through 149 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 inquires 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 opinions on the financial statements that collectively comprise the COUNTY OF YORK's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and budget and actual schedules (other supplementary information), and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

County Commissioners
County of York
York, Pennsylvania

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2016 on our consideration of the COUNTY OF YORK's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the COUNTY OF YORK's internal control over financial reporting and compliance.

Zelenkofske Axelrod LLC

ZELENKOFSKE AXELROD LLC

Harrisburg, Pennsylvania
June 20, 2016

County of York, Pennsylvania

Management's Discussion and Analysis

Introduction

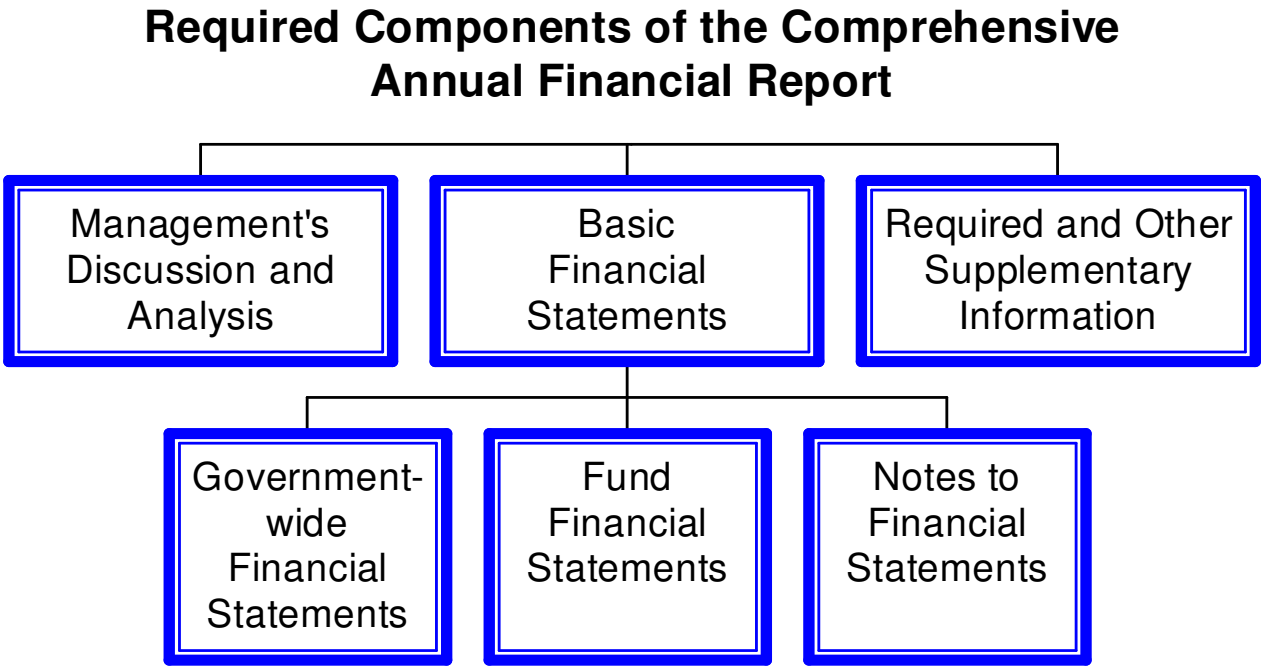
The following discussion and analysis of the County of York's financial statements provides an overview of the financial performance for the fiscal year ended December 31, 2015. It is recommended that it be read in conjunction with the basic financial statements and the accompanying notes to those statements in order to obtain a thorough understanding of the County of York's financial condition as of December 31, 2015.

Financial Highlights

- The County had $253,178,762 of governmental activities general obligation debt outstanding as of December 31, 2015. This represents an increase of $55,572,669 or 28.1% from the previous year primarily due to a transfer of general obligation debt in the amount of $48,063,103 from business-type activities as the 911 Fund was transferred from a business-type activity to a governmental activity as of 1/1/15 as it is no longer supported by user charges. The business-type activities saw a corresponding decrease of $48,680,842 as a result of the transfer. The total primary government's general obligation debt increased $6.9 million.
- The assets and the deferred outflow of resources of the County's governmental activities exceeded its liabilities and deferred inflow of resources as of December 31, 2015 by $11,791,578 (net position). Of this amount, there was a deficit unrestricted net position of $67,509,660.
- York County's total primary government net position decreased by $0.1 million from the restated beginning balance. Net position of the governmental activities increased by $7.2 million primarily due to the 911 Fund transfer of $6.2 million. The net position of the business-type activities decreased by $7.1 million. This decrease was also due primarily to the 911 Fund transfer of $6.2 million.
- At the end of the fiscal year, York County's governmental funds reported combined ending fund balances of $53,562,106; an increase of $13,819,360 in comparison with the prior year. Approximately 37.6% of this total amount, or $20,154,738 is available for spending at the government's discretion (unassigned fund balances) within the boundaries set forth in the governmental fund's purpose, which is consistent with prior years. The Capital Projects Bond Account Fund had an increase of $9.4 primarily due to transfers in of $7.8 million, $3.1 million of which was transferred from the 911 Fund.
- At the end of the year, unassigned fund balance for the General Fund was $20,154,738 or 11.1% of total General Fund expenditures and transfers out.

Overview of the Financial Statements

This discussion and analysis (MD&A) section serves as an introduction to the basic financial statements and provides an analysis and overview of the County's financial activities. The basic financial statement includes three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes required and other supplementary information.



Government-Wide Financial Statements

The government-wide financial statements are presented in a manner similar to private-sector business financial statements. These statements are prepared using the economic resources measurement focus and the accrual basis of accounting. The government-wide financial statements include two statements: Statement of Net Position and Statement of Activities. Fiduciary activities, whose resources are not available to finance County programs, are excluded from these statements.

The Statement of Net Position presents the County's total assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a gauge as to whether the financial position of the County is improving or deteriorating.

Government-Wide Financial Statements (Continued)

The Statement of Activities presents information showing the change in the County's net position during the current fiscal year. All revenues and expenses are reported in this statement regardless of the timing of cash flows. The focus of this statement is on the net cost of providing various activities to the citizens of the County.

Both the Statement of Net Position and the Statement of Activities have separate sections for the two different types of primary government activities, as well as activities of the County's discretely presented component units. These two types of primary government activities are:

Governmental activities – The activities reflected in this section are general government; public safety; roads and bridges; health, education and welfare; judicial; cultural and recreation; and conservation and community development. These activities are mostly supported by operating grants and contributions, capital grants and contributions, charges for services, real estate taxes, and departmental revenues.

Business-type activities – These activities include the nursing home. These activities are intended to recover their cost of operation, including depreciation, primarily through user charges.

Fund Financial Statements

The fund financial statements provide more detailed information about the County's funds with an emphasis on major funds, not the County as a whole. Funds are accounting groups that the County uses to keep track of specific sources of funding and spending for particular purposes. State law requires some activities to be accounted for in separate funds, while other funds are established to control and manage resources restricted or committed for specific purposes.

The County has three types of funds:

- Governmental funds – Most of the County's basic services are included in governmental funds, which focus on: 1) the flow of cash and other financial assets that can readily be converted into cash, and 2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps determine the financial resources available in the near future to finance the County's programs.

- Enterprise funds – Used to report the same functions presented as business-type activities in the government-wide financial statements that provide services for the County's other programs and activities. The County reports one enterprise fund, the nursing home. The nursing home fund is considered a major fund.

- Fiduciary funds – The County is the trustee, or fiduciary, for its employees' pension plan. In addition, the County is also responsible for an agency fund, which represents clearing

accounts for assets held by the County in its role as custodian until the funds are allocated to the private parties, organizations or government agencies to which they belong.

Fund Financial Statements (Continued)

The County is responsible for ensuring that the assets reported in the fund are used for their intended purpose. All of the County's fiduciary assets and liability balances are reported in the statement of fiduciary net position. A statement of changes in fiduciary net position is presented for the pension trust fund only. All fiduciary activities are excluded from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

Financial Analysis of the County as a Whole

This is the fourteenth year that the County has presented its financial statements using the reporting model required by GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis (MD&A) – for State and Local Governments*.

Net Position

The following table presents the County's Net Position at December 31:

	Governmental Activities		Business-Type Activities	
	2015	2014	**2015**	2014
	($ in millions)			
Assets				
Capital assets, net	**$ 300.0**	$ 239.3	**$ 5.7**	$ 65.0
Other assets	**131.3**	86.9	**9.2**	8.7
Total assets	**431.3**	326.2	**14.9**	73.7
Deferred outflow of resources	**22.6**	-	**4.8**	-
Liabilities				
Current liabilities	**92.0**	61.7	**2.6**	2.7
Long-term liabilities	**349.8**	233.7	**29.1**	70.7
Total liabilities	**441.8**	295.4	**31.7**	73.4
Deferred inflow of resources	**0.3**	0.3	**-**	-
Net Position				
Net investment in capital assets	**65.8**	58.9	**1.5**	9.6
Restricted	**13.5**	9.0	**-**	0.7
Unrestricted	**(67.5)**	(37.4)	**(13.5)**	(10.0)
Total net position	**$ 11.8**	$ 30.5	**$ (12.0)**	$ 0.3

Financial Analysis of the County as a Whole (Continued)

The 2014 amounts presented in the MD&A were not restated for the adoption of GASB 68 as information on the 2014 beginning balance restatement could not be obtained. See Note 25 for more detail.

The County derives its revenues from property taxes. The County imposed a real estate millage rate of 4.52 mills in 2015 that remained the same as 2014 millage rate. Total real estate assessed values increased by 0.6% for 2015. In 2015, property tax revenue increased by $567,522 or 0.5%.

Net position of the County of York's governmental activities increased by $7.2 million ($11.8 million ending net position compared to $4.6 million beginning net position as restated) primarily due to the 911 Fund transfer of $6.2 million.

In the table above, Governmental Activities unrestricted net position—the part of net position that can be used to finance the day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements—changed from $(37.4) million at December 31, 2014 to $(67.5) million at the end of this year. $25.9 million of this change was due to the adoption of GASB 68, which is reflected as a restatement to the 2015 beginning balances. See Note 25 for more detail.

The net position of our business-type activities decreased by $7.1 million, ($12.0) million compared to $(4.9) million as restated. This decrease was also due primarily to the 911 Fund transfer of $6.2 million.

York County's total assets as of December 31, 2015 are $446.1 million, an increase of $46.2 million. Receivables increased by $37.5 million primarily due to the state budget impasse. Liabilities increased $104.7 million totaling $473.5 million. $74.5 million increase in long-term liabilities of the County plus $20.0 revenue anticipation note was a majority of the increase. The increase in long-term liabilities primarily consisted of an increase in the net pension liability of $57.4 ($31.1 million of the increase is related to the restatement of 2015 beginning net position), an increase in the other postemployment benefits other than pensions of $2.6 million, an increase in general obligation debt of $6.9 million, and an increase in bond premium of $5.6 million.

Financial Analysis of the County as a Whole (Continued)

Changes in Net Position

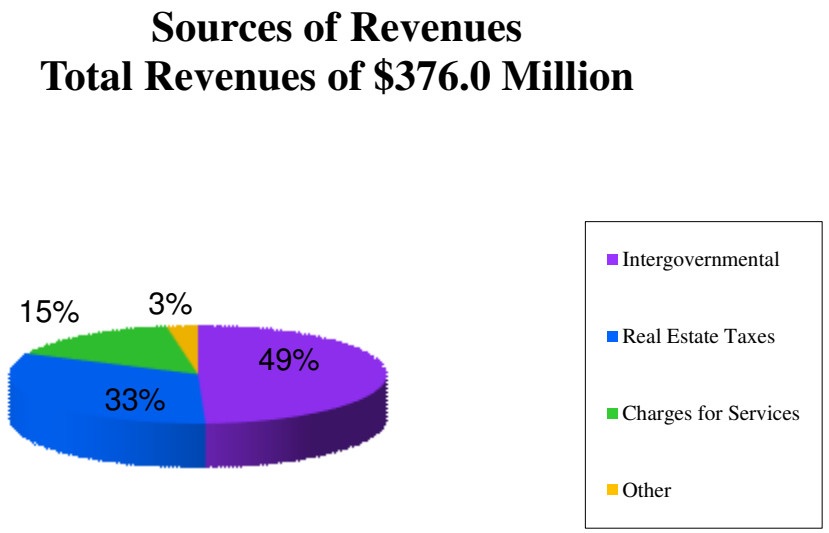
The following table presents the County's Changes in Net Position for the Years ended December 31:

	Governmental Activities		Business-Type Activities	
	2015	2014	**2015**	2014
	($ in millions)			
Revenue				
Program revenues:				
Charges for services	**$ 57.8**	$ 49.6	**$ 32.9**	$ 40.6
Operating grants and contributions	**185.6**	170.2	**-**	-
Capital grants and contributions	**4.4**	0.9	**-**	-
General revenues:				
Real estate taxes	**122.4**	121.8	**-**	-
Other	**2.0**	1.5	**-**	-
Unrestricted investment gain/(loss)	**2.0**	(4.3)	**-**	-
Hotel taxes	**1.8**	1.8	**-**	-
Total revenues	**376.0**	341.5	**32.9**	40.6
Expenses				
General government	**14.3**	12.9	**-**	-
Public safety	**88.7**	70.6	**-**	-
Roads and bridges	**1.4**	1.5	**-**	-
Health, education and welfare	**195.1**	180.4	**-**	-
Judicial	**44.9**	44.1	**-**	-
Cultural and recreation	**7.6**	7.4	**-**	-
Community development	**8.9**	7.3	**-**	-
Interest expense	**6.4**	5.8	**-**	-
Nursing home	**-**	-	**41.5**	42.0
911 operations	**-**	-	**-**	17.6
Total expenses	**367.3**	330.0	**41.5**	59.6
Increase (decrease) in net position before transfers	**8.7**	11.5	**(8.6)**	(19.0)
Transfers	**(5.0)**	(12.7)	**5.0**	12.7
Transfers of capital assets and long-term liabilities	**3.5**	-	**(3.5)**	-
Total transfers	**(1.5)**	(12.7)	**1.5**	12.7
Change in net position	**7.2**	(1.2)	**(7.1)**	(6.3)
Net position – beginning (2015 restated)	**4.6**	31.7	**(4.9)**	6.6
Net position – ending	**$ 11.8**	$ 30.5	**$ (12.0)**	$ 0.3

Financial Analysis of the County as a Whole (Continued)

Governmental Activities

The following chart graphically depicts the sources of revenues for the fiscal year ended December 31, 2015:



Total government-wide revenues of $376.0 million were derived primarily from intergovernmental grants, representing 49% of the total. Intergovernmental grants accounted for $185.6 million. The second largest source of revenue came from real estate taxes of $122.4 million, which comprised 33% of the total. Revenue to house INS detainees, state and federal boarding of prisoners, and inmate revenues accounted for 43% of the $57.8 million in charges for services, which represented 15% of total revenues. Capital grants and contributions of $4.4 million, unrestricted investment gain of $2.0 million, hotel tax of $1.8 million, and miscellaneous revenues of $2.0 million, accounted for a net of $10.2 million of other revenue.

Total revenues increased by $34.5 million during 2015. The majority of the increase in 2015 came from intergovernmental grants of $15.4 million. Health Choices represented $10.5 million of the increase with $3.7 million coming from the 911 Fund that is now considered in governmental activities instead of business-type activities. Charges for services increased $8.2 million, which $4.6 million was due to the 911 Fund which is now considered in governmental activities. An unrestricted investment gain of $6.3 million is due to the change in the fair value of the County's derivative instruments.

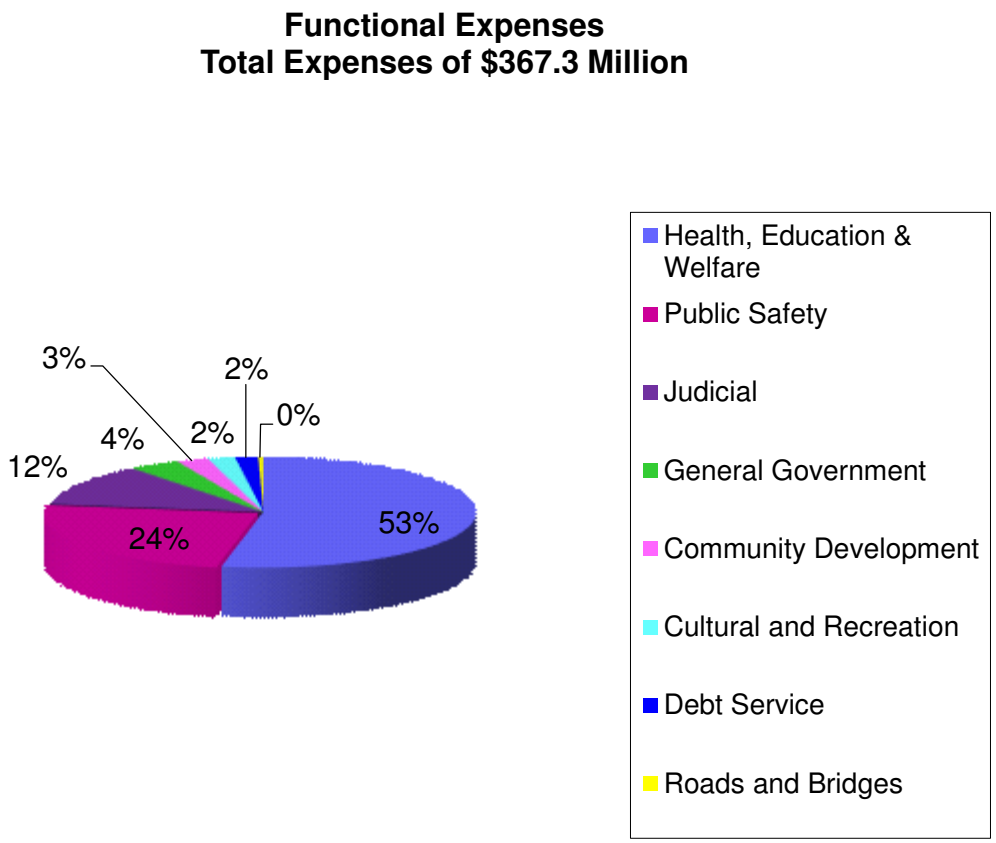
Financial Analysis of the County as a Whole (Continued)

Business-Type Activities

Total business-type revenues of $32.9 million, a decrease of $7.7 million from 2014, were derived from 911 Fund revenue of $6.4 million now being classified as governmental activities instead of business-type activities. The entire revenue of $32.9 million is from the County Nursing Home. The County Nursing Home revenues decreased by $1.2 million from lower occupancy rates.

Governmental Activities

The following chart graphically depicts the functional expenses for the fiscal year ended December 31, 2015:



Financial Analysis of the County as a Whole (Continued)

Governmental Activities (Continued)

Total expenses in 2015 were $367.3 million. These expenses cover a wide range of services, with health, education, and welfare being the largest at $195.1 million, comprising 53% of total expenses. Within health, education, and welfare; Human Services, Children, Youth, and Families, and MH/IDD had the largest expenses at $106.1 million, $45.0 million, and $31.3 million, respectively. The second largest category is public safety at $88.7 million, comprising 24% of total expenses. The other categories are as follows: judicial at $44.9 million, general government at $14.3 million, conservation and community development at $8.9, cultural and recreation at $7.6 million, interest expense at $6.4 million, and roads and bridges at $1.4 million.

Expenses increased in 2015 by $37.3 million, which represented an 11.3% increase. The majority of the increase came from public safety at $18.1 million as the 911 Fund is reported in governmental activities for 2015. Health, education, and welfare accounted for $14.7 million the majority of the increase was from human services.

Business Type Activities

Total expenses in 2015 were $41.5 million, a decrease of $18.1 million from 2014. The County nursing home comprised 100% of the total, having total operating and administrative expenses of $40.1 million, which included depreciation expense of $1.1 million. The 911 Fund is no longer considered a business-type activity and for 2015 is included in governmental activities under the public safety category.

Financial Analysis of the County's Funds

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

Governmental Funds

The following funds are considered the County's major governmental funds: the General Fund, York HealthChoices Management Fund, Mental Health/Intellectual and Developmental Disabilities Fund, Children Youth and Families Fund, and Capital Projects Bond Account Fund. For the fiscal year ended December 31, 2015, the County of York governmental funds had a combined ending fund balance of $53.6 million, an increase of $13.9 million from fiscal year 2014.

Financial Analysis of the County's Funds (Continued)

Governmental Funds (Continued)

The General Fund is the primary operating fund of the County of York. The General Fund had a fund balance of $29.1 million in 2015, a decrease of $0.3 million from 2014. The General Fund had an excess of revenues over expenditures of $24.9 million for 2015 before other financing sources/(uses). General Fund net transfers out of ($25.2) million accounted for all of the other financing sources/(uses).

The increase in General Fund revenues from the prior year was $3.9 million with expenditures increasing by $7.2 million. The majority of the increase in expenditures came from debt service of $3.7 million. General Fund had transfers out of $26.0 million, which represented an increase of $3.6 million. The transfers out that were related to the Enterprise Funds were of $7.7 million. The Nursing Home accounted for 100% of the $7.7 million.

The General Fund supplements the Children, Youth, and Families Fund and the Mental Health and Intellectual and Developmental Disabilities Fund through transfers for the amount of the fund's expenditures in excess of their revenues. The General Fund transfer to the Children, Youth, and Families Fund in 2015 was $9.6 million. Mental Health and Intellectual and Developmental Disabilities Fund had transfers in from the General Fund of $0.8 million. The change in transfers to the Children, Youth, and Families Fund increased by $2.0 million, and the Mental Health and Intellectual and Developmental Disabilities Fund changes were insignificant.

The Children, Youth, and Families Fund had expenditures of $45.1 million in 2015 compared to $44.6 million in 2014. Higher expenditures of $0.5 million were due primarily to an increased level of placements for children in 2015 compared to 2014 fiscal year. The York HealthChoices Management Fund had expenditures of $74.5 million in 2015 compared to $66.9 million in 2014. Higher expenditures were due to increased enrollment in the program.

The Capital Projects Bond Account Fund in 2015 has been classified as a major fund. The fund balance in 2015 was $10.1 million compared to $.6 million in 2014. The majority of the increase was due to bond proceeds from the issuance of the 2015 general obligation bonds.

The fund balance for Other Nonmajor Funds increased from $9.7 million in 2014 to $14.3 million in 2015. The Liquid Fuels Tax Fund and the transfer of the 911 Fund to governmental activities accounted for the majority of the $4.6 million increase at $1.1 and $3.1 million, respectively.

Enterprise Funds

The County's enterprise funds provide the same type of information found in the government-wide financial statements but in more detail.

Financial Analysis of the County's Funds (Continued)

Enterprise Funds (Continued)

As of December 31, 2015, the net position of the County's nursing home amounted to ($12.0) million. The nursing home's net position decreased by $0.9 million due to slightly less transfers in than loss incurred for the 2015 fiscal year. Other factors concerning the finances of the nursing home fund reflect those highlighted in the analysis of the County's business-type activities.

Capital Asset and Debt Administration

Capital Assets

The County's investment in capital assets, net of accumulated depreciation, amounted to $309.2 million as of December 31, 2015. This represented an increase of $4.8 million, or 1.6% over the previous year's total of $304.4 million. Capital assets consist primarily of land; buildings and improvements; furniture, fixtures and equipment; construction in progress; easements; and infrastructure. Infrastructure consists of bridges, roads, and the rail trail. The following is a summary of capital assets as of December 31:

	Governmental Activities		Business-Type Activities		Balance as of December 31	
	2015	2014	**2015**	2014	**2015**	2014
Land	**$ 54,564,742**	$ 54,321,677	**$ 17,000**	$ 260,065	**$ 54,581,742**	$ 54,581,742
Construction in progress	**25,764,577**	6,660,867	**-**	6,708,335	**25,764,577**	13,369,202
Buildings and improvements	**242,975,426**	218,045,061	**15,743,378**	39,257,942	**258,718,804**	257,303,003
Leasehold assets	**4,290,438**	-	**-**	2,183,002	**4,290,438**	2,183,002
Furniture, Fixtures, and Equipment	**62,585,455**	18,053,361	**12,411,206**	55,290,294	**74,996,661**	73,343,655
Easements	**19,377,463**	19,185,951	**-**	-	**19,377,463**	19,185,951
Bridges, roads and rail trail	**23,368,048**	23,345,527	**-**	-	**23,368,048**	23,345,527
Less accumulated depreciation	**(132,969,178)**	(100,300,627)	**(18,968,444)**	(38,654,824)	**(151,937,622)**	(138,955,451)
Total capital assets, net	**$ 299,956,971**	$ 239,311,817	**$ 9,203,140**	$ 65,044,814	**$ 309,160,111**	$ 304,356,631

Governmental activities categories increased due to the reclassification of the 911 Fund from a business-type activity to governmental activity. Therefore, business-type categories decreased in 2015 because of this reclassification. For 2015, it is easier to make comparisons on the totals of both of these categories. Construction in progress increased by $12.4 million. The majority of this increase related to the 911 frequency project of $6.2 million. The County is still continuing the replacement of numerous bridges that accounted for an increase of $4.1 million. The construction of the fifth floor of the Judicial Center accounted for $2.9 million. Leasehold assets increased by $2.1 million for the purchase of the Courtroom AV upgrades and the new VOIP phone system.

Financial Analysis of the County's Funds (Continued)

Capital Asset and Debt Administration (Continued)

Long-Term Debt

As of December 31, 2015, the County had $260,374,978 of general obligation debt outstanding. This was an increase of $6.9 million, or 2.7% from the previous year. The transfer of long-term liabilities from the 911 fund to governmental activities in the amount of $48,603,103 are shown as reductions to business-type activities and additions to governmental activities The following details activity related to general obligation bonds during 2015:

	Governmental Activities	Business-Type Activities
Beginning balance at January 1, 2015	$ 197,606,093	$ 55,877,058
Increases	190,636,391	5,381,712
Decreases	(135,063,722)	(54,062,554)
Ending balance at December 31, 2015	$ 253,178,762	$ 7,196,216

Bond Rating

All bonds issued carry a municipal bond insurance policy from FSA, which assures payment of the respective principal and interest to the registered owners of the bonds. All bonds issued are rated AA by Standard & Poor's' Rating Services.

More detailed information concerning long-term debt activity and capital asset activity is disclosed in Note 7 and Note 6, respectively, of the financial statements.

General Fund Budgetary Highlights

The Board of Commissioners reviews statements of operations and budget reports on a monthly basis and also monitors revenues and expenditures for any variances during the year. The Board of Commissioners approved a few minor amendments to the original budget.

Department directors also review budget reports on a monthly basis and provide justification to the Board of Commissioners for any variances. They will provide budget adjustments within their respective departments, as well.

The County did not amend the original 2015 revenue budget. Actual revenue received totaled $180.8 million or 99.7% of the final budget. Investment revenues contributed to a majority of the variance as revenues were $2.5 million lower than expected.

General Fund Budgetary Highlights (Continued)

The County did not amend the original 2015 expenditure budget. Actual expenditures totaled $155.9 million or 94.8% or $8.5 million lower than the final budget. Debt service was lower than the budget by $5.9 million, due to the restructuring of debt.

Actual transfers out totaled $26.0 million or 107.2% of the final budget. The negative variance is primarily due to increased transfers to the nursing home business-type activities of $1.5 million over budget.

Economic Factors and Next Year's Budget and Rates

The key economic factors affecting the County include the following:

- The County's real estate millage rate will increase from 4.52 mills to 5.07 mills.
- The County's general fund budgeted expenses will increase $15.3 million.
- The rising wage and medical health care costs.
- The County budgeted $12.0 million for the actuarially determined contribution (ADC) to the retirement fund.
- 2016 budget does not utilize any unrestricted fund balance to balance the budget.

The County's General Fund has been growing at a pace approximating 4.5% per year or almost $6.46 million annually. The year-over-year increases can be attributed to five specific areas: (1) growth in manpower costs to meet increasing customer demand for services; (2) rising cost of employee benefits including health and retirement; (3) increased operating costs for materials and services; (4) capital project debt service costs related to new facilities and systems; and, (5) a reduction in state and federal funding. Total salaries and wages for 2016 are projected at just over $105.2 million with benefits, including medical and retirement, adding an additional $57.1 million. Health care costs still continue to increase nationally at 8% to 10%, although the County's claim experience has been below the national average at a rate of only 7.0% per year. In 2015 that trend reversed itself, and the County experienced a significant increase in healthcare costs. Public safety, the judicial system and state mandated human services accounts for 80% of the total general fund budget, with the expenses in this segment being up $3.8 million from 2015.

The County's budget for 2016 reflects the actuarially determined contribution to be approximately $12.0 million, which is $0.6 million more than the ADC.

These factors were considered in preparing the County's 2016 budget. Amounts available for appropriation in the general fund budget are $212.6 million.

Contacting the County's Financial Management

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

County of York
Controller's Office
28 East Market Street, Room 232
York, PA 17401-1596

BASIC FINANCIAL STATEMENTS

County of York, Pennsylvania

Statement of Net Position

December 31, 2015

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Units
Assets				
Cash and cash equivalents	$ 38,056,642	$ 1,000	$ 38,057,642	$ 13,459,694
Receivables:				
Taxes, net	3,816,856	-	3,816,856	-
Accounts, net	12,098,272	4,946,201	17,044,473	7,017,905
Due from other governments	44,200,770	-	44,200,770	383,760
Loan and note	8,841,172	-	8,841,172	9,136,292
Internal balances	-	-	-	
Investments in derivative instruments	(15,424,254)	-	(15,424,254)	-
Investments - other	4,608,760	-	4,608,760	8,192,448
Restricted cash	13,756,517	643,910	14,400,427	16,233,837
Restricted investments	20,817,903	-	20,817,903	109,215,507
Other assets	560,724	59,985	620,709	805,164
Capital assets not being depreciated	99,706,782	17,000	99,723,782	30,442,443
Capital assets being depreciated, net of depreciation	200,250,189	9,186,140	209,436,329	28,136,679
Total assets	431,290,333	14,854,236	446,144,569	223,023,729
Deferred outflows of resources				
Deferred loss on refunding	946,393	143,557	1,089,950	-
Pensions	21,598,161	4,630,439	26,228,600	171,417
Total deferred outflows of resources	22,544,554	4,773,996	27,318,550	171,417
Liabilities				
Accounts payable and accrued liabilities	30,495,665	1,789,616	32,285,281	6,021,504
Revenue anticipation note	19,998,769	-	19,998,769	-
Due to other governments	1,128,061	-	1,128,061	-
Deposits held in escrow	3,938,001	643,910	4,581,911	-
Accrued interest payable	1,304,823	26,215	1,331,038	19,806
Unearned revenue	35,132,929	83,690	35,216,619	95,341
Other liabilities	-	-	-	200,949
Long-term liabilities:				
Due within one year	33,918,585	926,578	34,845,163	2,200,000
Due in more than one year	315,872,884	28,213,532	344,086,416	8,555,545
Total liabilities	441,789,717	31,683,541	473,473,258	17,093,145
Deferred inflows of resources				
Deferred gain on refunding	253,592	-	253,592	-
Pensions	-	-	-	215,963
Total deferred inflows of resources	253,592	-	253,592	215,963
Net position				
Net investment in capital assets	65,806,975	1,472,387	67,279,362	48,905,122
Restricted:				
General government	68,971			
Road and bridges	4,580,488	-	4,580,488	-
Judical	5,123,720	-	5,123,720	-
Public safety	3,068,524	-	3,068,524	-
Cultural and recreation	110,977	-	110,977	-
Conservation and community development	541,583	-	541,583	-
Capital activity and debt service	-	-	-	111,628,129
Legal purposes	-	-	-	13,821,215
Unrestricted	(67,509,660)	(13,527,696)	(81,037,356)	31,531,572
Total net position	$ 11,791,578	$ (12,055,309)	$ (263,731)	$ 205,886,038

The notes to the financial statements are an integral part of this statement.

County of York, Pennsylvania

Statement of Activities

Year ended December 31, 2015

		Program Revenues			Net (Expense) Revenue and Changes in Net Position			
					Primary Government			
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**	**Governmental Activities**	**Business-Type Activities**	**Total**	**Component Units**
Primary government:								
Governmental activities:								
General government	$ 14,312,820	$ 5,964,662	$ 425,588	$ -	$ (7,922,570)	$ -	$ (7,922,570)	$ -
Public safety	88,732,696	36,142,778	6,085,461	-	(46,504,457)	-	(46,504,457)	-
Roads and bridges	1,349,594	-	1,582,726	4,397,030	4,630,162	-	4,630,162	-
Health, education, and welfare:								
Drug and alcohol	2,471,561	-	2,335,408	-	(136,153)	-	(136,153)	-
Mental health/intellectual disabilities	31,278,798	-	30,388,705	-	(890,093)	-	(890,093)	-
Office of aging	10,304,194	1,649,135	7,958,472	-	(696,587)	-	(696,587)	-
Children and youth	44,991,397	565,143	35,722,856	-	(8,703,398)	-	(8,703,398)	-
Human services	106,086,282	-	91,088,937	-	(14,997,345)	-	(14,997,345)	-
Judicial	44,931,866	12,294,858	4,936,941	-	(27,700,067)	-	(27,700,067)	-
Cultural and recreation	7,591,257	706,756	1,310,402	-	(5,574,099)	-	(5,574,099)	-
Conservation and community development	8,856,681	434,956	3,785,744	-	(4,635,981)	-	(4,635,981)	-
Interest expense	6,400,971	-	-	-	(6,400,971)	-	(6,400,971)	-
Total governmental activities	367,308,117	57,758,288	185,621,240	4,397,030	(119,531,559)	-	(119,531,559)	-
Business-type activities:								
Nursing home	41,458,130	32,879,156	-	-	-	(8,578,974)	(8,578,974)	-
Total business-type activities	41,458,130	32,879,156	-	-	-	(8,578,974)	(8,578,974)	-
Total primary government	$ 408,766,247	$ 90,637,444	$ 185,621,240	$ 4,397,030	(119,531,559)	(8,578,974)	(128,110,533)	-
Component units:								
York County Solid Waste and Refuse Authority	$ 35,884,693	$ 41,036,177	$ -	$ -				5,151,484
York County Industrial Development Authority	2,534,554	775,739	-	1,909,272				150,457
York County Library System	8,421,002	2,823,361	5,597,787	-				146
York County Planning Commission	3,942,548	2,459,987	1,445,000	-				(37,561)
Total component units	$ 50,782,797	$ 47,095,264	$ 7,042,787	$ 1,909,272				5,264,526
General revenues:								
Property taxes					122,355,170	-	122,355,170	-
Unrestricted investment earnings/(loss)					2,013,434	-	2,013,434	22,581
Hotel tax					1,841,381	-	1,841,381	-
Other					1,973,265	-	1,973,265	58,655
Transfer of capital assets and long-term liabilities					3,512,395	(3,512,395)	-	-
Transfers					(4,959,041)	4,959,041	-	-
Total general revenues and transfers					126,736,604	1,446,646	128,183,250	81,236
Change in net position					7,205,045	(7,132,328)	72,717	5,345,762
Net position – beginning, as restated (see Note 25)					4,586,533	(4,922,981)	(336,448)	200,540,276
Net position – ending					$ 11,791,578	$ (12,055,309)	$ (263,731)	$ 205,886,038

The notes to the financial statements are an integral part of this statement.

County of York, Pennsylvania

Balance Sheet – Governmental Funds

December 31, 2015

	General Fund	York HealthChoices Management Fund	Mental Health and Intellectual and Developmental Disabilities Fund	Children, Youth, and Families Fund	Capital Projects Bond Account Fund	Other Nonmajor Funds	Total Governmental Funds
Assets							
Cash and cash equivalents	$ 13,979,256	$ 7,904,699	$ 1,499,581	$ 8,689	$ -	$ 14,664,417	$ 38,056,642
Restricted cash	3,931,291	7,723,912	61,846	-	-	2,039,468	13,756,517
Investments	3,100,673	80,230	751,343	-	-	676,514	4,608,760
Restricted investments	389,895	9,014,273	-	-	10,170,535	1,243,200	20,817,903
Receivables:							
Taxes, net	3,816,856	-	-	-	-	-	3,816,856
Accounts	4,785,972	-	96,185	955	525	7,214,635	12,098,272
Due from other funds	21,968,717	669	12,234	1,367,049	-	1,094,431	24,443,100
Due from other governments	3,226,414	2,947,772	11,410,255	17,061,042	-	9,555,287	44,200,770
Loan	8,841,172	-	-	-	-	-	8,841,172
Other assets	418,109	-	-	-	-	27,540	445,649
Total assets	$ 64,458,355	$ 27,671,555	$ 13,831,444	$ 18,437,735	$ 10,171,060	$ 36,515,492	$ 171,085,641
Liabilities, deferred inflow of resources, and fund balances							
Liabilities:							
Accounts payable and accrued liabilities	$ 6,594,350	$ 8,765,495	$ 4,604,841	$ 5,709,530	$ 193	$ 4,821,256	$ 30,495,665
Due to other funds	2,285,237	17,444	6,636,800	12,719,916	67,373	2,716,330	24,443,100
Revenue anticipation note	19,998,769	-	-	-	-	-	19,998,769
Deposits held in escrow	3,605,304	95,887	-	-	-	236,810	3,938,001
Due to other governments	-	892,584	61,674	-	-	173,803	1,128,061
Unearned revenue - other	449,347	17,900,145	2,528,129	8,289	-	14,247,019	35,132,929
Total liabilities	32,933,007	27,671,555	13,831,444	18,437,735	67,566	22,195,218	115,136,525
Deferred inflows of resources:							
Unavailable revenue - property taxes	2,387,010	-	-	-	-	-	2,387,010
Total deferred inflows of resources	2,387,010	-	-	-	-	-	2,387,010
Fund balances:							
Nonspendable	8,878,743	-	-	-	-	-	8,878,743
Restricted:							
Capital projects	-	-	-	-	10,103,494	-	10,103,494
General government	68,971	-	-	-	-	-	68,971
Road and bridges	-	-	-	-	-	4,580,488	4,580,488
Judical	-	-	-	-	-	5,123,720	5,123,720
Public Safety	1,634	-	-	-	-	3,066,890	3,068,524
Cultural and recreation	34,252	-	-	-	-	76,725	110,977
Conservation and community development	-	-	-	-	-	541,583	541,583
Committed	-	-	-	-	-	930,868	930,868
Unassigned	20,154,738	-	-	-	-	-	20,154,738
Total fund balances	29,138,338	-	-	-	10,103,494	14,320,274	53,562,106
Total liabilities, deferred inflow of resources, and fund balances	$ 64,458,355	$ 27,671,555	$ 13,831,444	$ 18,437,735	$ 10,171,060	$ 36,515,492	$ 171,085,641

The notes to the financial statements are an integral part of this statement.

County of York, Pennsylvania

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position

December 31, 2015

Total Fund Balances of Governmental Funds:	$	53,562,106
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital Assets, including Infrastructure assets, used in governmental activities are not current financial resources and, therefore, are not reported in the funds.		299,956,971
Deferred taxes receivable is not available to pay for current period expenditures and, therefore, are reported as deferred inflow of resources in the funds.		2,387,010
Assets not available to pay for current period's expenditures and therefore not reported in the funds.		
Investments in derivative instruments		(15,424,254)
Other assets		115,075
Long-term liabilities are not due and payable in the current period and accordingly not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities, both current and long-term, are reported in the Statement of Net Position. Long-term liabilities at year-end consist of:		
General obligation bonds and notes payable		(253,178,762)
Unamortized premium		(11,498,182)
Accrued interest payable		(1,304,823)
Workers compensation claims liability		(2,142,072)
Accrued compensated absences		(4,559,966)
Deferred outflows of resources		22,544,554
Deferred inflows of resources		(253,592)
Captial lease obligations		(1,934,154)
Liability for other postemployment benefits		(23,533,299)
Net pension liability		(52,945,034)
Total Net Position of Governmental Activities	$	11,791,578

The notes to the financial statements are an integral part of this statement.

County of York, Pennsylvania

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds

Year ended December 31, 2015

	General Fund	York HealthChoices Management Fund	Mental Health and Intellectual and Developmental Disabilities Fund	Children, Youth, and Families Fund	Capital Projects Bond Account Fund	Other Nonmajor Funds	Total Governmental Funds
Revenues							
Real estate taxes	$ 122,824,563	$ -	$ -	$ -	$ -	$ -	$ 122,824,563
Intergovernmental	5,674,264	74,464,490	30,388,705	35,722,856	-	43,767,955	190,018,270
Departmental	43,500,728	-	-	565,143	-	7,633,909	51,699,780
Fines and costs	6,058,508	-	-	-	-	-	6,058,508
Hotel tax	1,841,381	-	-	-	-	-	1,841,381
Investment	921,941	60,583	12,612	-	6,092	35,139	1,036,367
Other	26,106	-	33,910	-	526	1,912,723	1,973,265
Total revenues	180,847,491	74,525,073	30,435,227	36,287,999	6,618	53,349,726	375,452,134
Expenditures							
Current:							
General government	12,584,528	-	-	-	720,002	-	13,304,530
Public safety	68,666,688	-	-	-	26,183	11,712,383	80,405,254
Roads and bridges	-	-	-	-	-	772,352	772,352
Health, education, and welfare:							
Drug and alcohol	-	-	-	-	-	2,471,561	2,471,561
Mental health/intellectual disabilities	-	-	31,278,798	-	-	-	31,278,798
Office of aging	-	-	-	-	-	10,304,194	10,304,194
Children and youth	-	-	-	44,991,397	-	-	44,991,397
Human services	12,500,230	74,525,073	-	-	-	17,186,259	104,211,562
Judicial	36,304,825	-	-	-	-	5,509,148	41,813,973
Cultural and recreation	7,341,228	-	-	-	-	9,528	7,350,756
Conservation and community development	4,732,258	-	-	-	-	4,087,460	8,819,718
Capital outlay	1,211,706	-	-	100,461	11,557,826	4,634,223	17,504,216
Debt service:							
Principal retirement	5,493,827	-	-	-	73,680,000	340,260	79,514,087
Interest and fiscal charges	7,067,088	-	-	-	452,510	134,208	7,653,806
Total expenditures	155,902,378	74,525,073	31,278,798	45,091,858	86,436,521	57,161,576	450,396,204
Excess (deficiency) of revenues over (under) expenditures	24,945,113	-	(843,571)	(8,803,859)	(86,429,903)	(3,811,850)	(74,944,070)
Other financing sources (uses)							
Transfers in	848,238	-	843,571	9,604,567	7,779,284	8,495,824	27,571,484
Transfers out	(26,035,784)	-	-	(800,708)	(5,653,882)	(40,151)	(32,530,525)
Issuance of debt	-	-	-	-	17,032,934	-	17,032,934
Issuance of refunding bonds	-	-	-	-	125,540,354	-	125,540,354
Bond premiun	-	-	-	-	7,971,792	-	7,971,792
Payment to refunded bond escrow agent	-	-	-	-	(58,930,045)	-	(58,930,045)
Proceeds from capital leases	-	-	-	-	2,107,436	-	2,107,436
Total other financing sources (uses)	(25,187,546)	-	843,571	8,803,859	95,847,873	8,455,673	88,763,430
Net change in fund balances	(242,433)	-	-	-	9,417,970	4,643,823	13,819,360
Fund balances, January 1	29,380,771	-	-	-	685,524	9,676,451	39,742,746
Fund balances, December 31	$ 29,138,338	$ -	$ -	$ -	$ 10,103,494	$ 14,320,274	$ 53,562,106

The notes to the financial statements are an integral part of this statement.

County of York, Pennsylvania

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

Year Ended December 31, 2015

Net change in fund balances - total governmental funds	$ 13,819,360
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital purchases as expenditures. In the Statement of Activities, the cost of these assets is depreciated over the estimated useful lives and is reported as depreciation expense. The difference in the current period between capital expenditures ($17,504,216), depreciation expense ($11,896,276), and a transfer of capital assets, net from the 911 fund ($55,037,214) is a reconciling item.	60,645,154
Amount represents the change in the receivable recorded over 60 days. The funds report only receipts through 60 days of subsequent period. Statement of Activities includes full amount of levy deemed collectible by the County.	(469,393)
The issuance of long-term liabilities provide financial resources to governmental funds and contribute to the change in fund balance. However, the issuance of debt does not affect the Statement of Activities since it increases long-term liabilities in the Statement of Net Position. Accordingly, the repayment of principal and the proceeds of bond issuance are reported as an expenditure and revenue in the governmental funds, respectively, but reduce/increase the liability in the Statement of Net Position. The amounts related to the above items that make up differences are:	
Proceeds from debt issuance	(17,032,934)
Proceeds from refunding bonds issuance	(125,540,354)
Proceeds from capital leases	(2,107,436)
Payment to refunded bond escrow agent	58,930,045
Principal repayments on general obligation bonds and capital lease obligation	79,514,087
Transfer of long-term liabilities from the 911 fund	(51,524,819)
Pursuant to the modified accrual basis of accounting, governmental funds do not recognize expenditures for transactions that are not normally paid with expendable available financial resources. Pursuant to the accrual basis of accounting, the Statement of Activities reports expenses and liabilities regardless of when financial resources are available. In addition, interest on long-term debt is not recognized in the governmental funds until due, while it is accrued in the Statement of Activities. The net differences for the items discussed above are:	
Workers compensation expense	(967,625)
Compensated absence expense	(134,583)
Other postemployment benefits expense	(2,177,016)
Investment gain from derivative instruments	977,067
Pension expense	(7,551)
Accrual of interest on long-term debt	16,517
Bond premium, net	(4,939,834)
Deferred loss on refunding	(1,810,270)
Deferred gain on refunding	14,630
Change in net position of governmental activities	$ 7,205,045

The notes to the financial statements are an integral part of this statement.

County of York, Pennsylvania

Statement of Fund Net Position – Enterprise Funds

December 31, 2015

	County Nursing Home Fund	911 Fund	Total
Assets			
Current assets:			
Cash	$ 1,000	$ -	$ 1,000
Accounts receivable, net	4,946,201	-	4,946,201
Restricted cash	643,910	-	643,910
Other assets	59,985	-	59,985
Total current assets	5,651,096	-	5,651,096
Noncurrent assets:			
Capital assets not being depreciated	17,000	-	17,000
Capital assets being depreciated, net of depreciation	9,186,140	-	9,186,140
Total noncurrent assets	9,203,140	-	9,203,140
Total assets	14,854,236	-	14,854,236
Deferred outflows of resources			
Refunding loss on bonds	143,557	-	143,557
Pensions	4,630,439	-	4,630,439
Total deferred outflows of resources	4,773,996	-	4,773,996
Total assets and deferred outflow of resources	$ 19,628,232	$ -	$ 19,628,232
Liabilities			
Current liabilities:			
Accounts payable and accrued liabilities	$ 1,789,616	$ -	$ 1,789,616
Deposits held in escrow	643,910	-	643,910
Accrued interest payable	26,215	-	26,215
Unearned revenue	83,690	-	83,690
General obligation debt	100,320	-	100,320
Liability for workers' compensation self-insurance	380,349	-	380,349
Compensated absences	445,909	-	445,909
Total current liabilities	3,470,009	-	3,470,009
Noncurrent liabilities:			
General obligation debt	7,773,990	-	7,773,990
Liability for workers' compensation self-insurance	428,905	-	428,905
Compensated absences	177,097	-	177,097
Liability for other postemployment benefits	8,482,632	-	8,482,632
Net pension liability	11,350,908	-	11,350,908
Total noncurrent liabilities	28,213,532	-	28,213,532
Total liabilities	31,683,541	-	31,683,541
Net position			
Net investment in capital assets	1,472,387	-	1,472,387
Unrestricted	(13,527,696)	-	(13,527,696)
Total net position	$ (12,055,309)	$ -	$ (12,055,309)

The notes to the financial statements are an integral part of this statement.

County of York, Pennsylvania

Statement of Revenues, Expenses, and Changes in Fund Net Position – Enterprise Funds

Year ended December 31, 2015

	County Nursing Home Fund	911 Fund	Total
Operating revenues:			
Charges for sales and services:			
Charges for services	$ 32,879,156	$ -	$ 32,879,156
Total operating revenues	32,879,156	-	32,879,156
Operating expenses:			
Operating/administrative	40,095,290	-	40,095,290
Depreciation	1,104,563	-	1,104,563
Total operating expenses	41,199,853	-	41,199,853
Operating loss	(8,320,697)	-	(8,320,697)
Nonoperating revenue (expense)			
Bond issuance costs	(40,176)	-	(40,176)
Bond interest	(216,366)	-	(216,366)
Loss on disposal of capital assets	(1,735)	-	(1,735)
Total nonoperating expense	(258,277)	-	(258,277)
Loss before transfers	(8,578,974)	-	(8,578,974)
Other financing sources (uses)			
Transfers in	7,657,578	-	7,657,578
Transfers out	-	(2,698,537)	(2,698,537)
Transfers out of capital assets and long-term liabilities	-	(3,512,395)	(3,512,395)
Total other financing sources (uses)	7,657,578	(6,210,932)	1,446,646
Change in net position	(921,396)	(6,210,932)	(7,132,328)
Total net position, January 1, as restated (see Note 25)	(11,133,913)	6,210,932	(4,922,981)
Total net position, December 31	$ (12,055,309)	$ -	$ (12,055,309)

The notes to the financial statements are an integral part of this statement.

County of York, Pennsylvania

Statement of Cash Flows – Enterprise Funds

Year ended December 31, 2015

	County Nursing Home Fund	911 Fund	Total
Cash flows from operating activities			
Cash received on patient accounts	$ 32,868,051	$ -	$ 32,868,051
Cash payments for material and supplies	(3,114,437)	-	(3,114,437)
Cash payments for patient services	(5,418,453)	-	(5,418,453)
Cash payments for salaries and employee benefits	(31,198,189)	-	(31,198,189)
Net cash used in operating activities	(6,863,028)	-	(6,863,028)
Cash flows from noncapital financing activities			
Transfers from other funds	7,657,578	-	7,657,578
Transfers to other funds	-	(910,126)	(910,126)
Net cash provided by (used in) noncapital financing activities	7,657,578	(910,126)	6,747,452
Cash flows from capital and related financing activities			
Interest expense	(251,058)	-	(251,058)
Bond issuance costs	(40,176)	-	(40,176)
Proceeds from the issuance of general obligation refunding bonds	6,098,554	-	6,098,554
Payment to refunded bonds escrow agent	(6,058,378)	-	(6,058,378)
Principal payments on bonds	(92,833)	-	(92,833)
Purchases of capital assets	(301,838)	-	(301,838)
Net cash used in capital and related financing activities	(645,729)	-	(645,729)
Net increase (decrease) in cash and cash equivalents	148,821	(910,126)	(761,305)
Cash and cash equivalents, January 1	496,089	910,126	1,406,215
Cash and cash equivalents, December 31	$ 644,910	$ -	$ 644,910
Reconciliation of operating loss to net cash used in operating activities:			
Operating loss	$ (8,320,697)	$ -	$ (8,320,697)
Adjustments to reconcile operating loss to net cash used in operating activities:			
Depreciation	1,104,563	-	1,104,563
Changes in assets, deferred outflows of resources, and liabilities in:			
Accounts receivable	(11,105)	-	(11,105)
Other assets	1	-	1
Deferred outflows of resources - pensions	(4,630,439)	-	(4,630,439)
Accounts payable	362,446	-	362,446
Deposits held in escrow	148,821	-	148,821
Compensated absences payable	21,563	-	21,563
Liability for other postemployment benefits	399,206	-	399,206
Net pension liability	4,632,058	-	4,632,058
Liability for workers' compensation self-insurance	(569,445)	-	(569,445)
Total adjustments	1,457,669	-	1,457,669
Net cash used in operating activities	$ (6,863,028)	$ -	$ (6,863,028)
Noncash financing activities:			
Amortization of bond premium	$ 38,748	$ -	$ 38,748
Amortization of deferred refunding loss	8,203	-	8,203
Loss on disposal of capital assets	1,735	-	1,735
	$ 48,686	$ -	$ 48,686
Reconciliation of cash to Statement of Net Position			
Cash	$ 1,000	$ -	$ 1,000
Restricted cash	643,910	-	643,910
	$ 644,910	$ -	$ 644,910

The notes to the financial statements are an integral part of this statement.

County of York, Pennsylvania

Statement of Fiduciary Net Position – Fiduciary Funds

December 31, 2015

	Pension Trust Fund	Agency Funds
Assets		
Cash and cash equivalents	$ 2,701,252	$ 12,648,491
Investments:		
Certificates of deposit	8,147,917	979,591
U.S. treasuries	29,779,387	498,808
U.S. government agency obligations	8,020,512	632,067
Corporate bonds	36,737,273	-
Stocks	82,625,249	-
Fixed income mutual funds	-	4,339,286
International equity mutual funds	65,983,444	-
Equity mutual funds	84,464,022	-
Other	742,780	-
Receivables:		
Delinquent taxes on behalf of other governments	-	12,624,899
Accounts	-	114,902
Total assets	$ 319,201,836	$ 31,838,044
Liabilities		
Liabilities:		
Due to other governments	$ -	$ 7,075,344
Other liabilities	258,707	24,762,700
Total liabilities	$ 258,707	$ 31,838,044
Net position		
Net position restricted for pensions	$ 318,943,129	

The notes to the financial statements are an integral part of this statement.

County of York, Pennsylvania

Statement of Changes in Fiduciary Net Position – Pension Trust Fund

Year ended December 31, 2015

Additions:	
Contributions:	
Employer	$ 9,400,000
Employee	5,817,678
Total contributions	15,217,678
Investment income:	
Net appreciation in fair value of investments	(7,765,849)
Interest and dividends	10,362,812
Total investment income	2,596,963
Total additions	17,814,641
Deductions:	
Benefit payments	16,306,393
Refunds of contributions	1,812,175
Total deductions	18,118,568
Net decrease in net position	(303,927)
Net position restricted for pensions, beginning of year	319,247,056
Net position restricted for pensions, end of year	$ 318,943,129

The notes to the financial statements are an integral part of this statement.

County of York, Pennsylvania

Combining Statement of Net Position – Discretely Presented Component Units

December 31, 2015

	Solid Waste and Refuse Authority	Industrial Development Authority	Library System	Planning Commission	Total
Assets					
Cash and cash equivalents	$ 8,236,294	$ 3,994,605	$ 222,366	$ 1,006,429	$ 13,459,694
Accounts receivable	6,252,242	515,068	25,433	225,162	7,017,905
Due from other governments	-	30,000	353,760	-	383,760
Notes receivable	8,841,172	295,120	-	-	9,136,292
Investments	2,327,549	4,685,897	1,179,002	-	8,192,448
Restricted cash	16,233,837	-	-	-	16,233,837
Restricted investments	109,215,507	-	-	-	109,215,507
Other assets	366,511	289,014	58,455	91,184	805,164
Capital assets not being depreciated	25,532,924	4,909,519	-	-	30,442,443
Capital assets being depreciated, net of depreciation	4,528,215	22,927,450	648,100	32,914	28,136,679
Total assets	181,534,251	37,646,673	2,487,116	1,355,689	223,023,729
Deferred outflow of resources					
Pensions	-	-	-	171,417	171,417
Total deferred outflow of resources	-	-	-	171,417	171,417
Liabilities and net position					
Liabilities:					
Accounts payable and accrued liabilities	5,461,496	243,765	124,125	192,118	6,021,504
Accrued interest payable	19,806	-	-	-	19,806
Unearned revenue	-	94,710	-	631	95,341
Other liabilities	85,651	115,298	-	-	200,949
Long-term liabilities:					
Due within one year	1,350,000	600,000	250,000	-	2,200,000
Due in more than one year	7,324,000	1,000,000	39,891	191,654	8,555,545
Total liabilities	14,240,953	2,053,773	414,016	384,403	17,093,145
Deferred inflow of resources					
Pensions	-	-	-	215,963	215,963
Total deferred inflow of resources	-	-	-	215,963	215,963
Net position:					
Net investment in capital assets	21,387,139	26,836,969	648,100	32,914	48,905,122
Restricted					
Capital activity and debt service	111,628,129	-	-	-	111,628,129
Legal purposes	13,821,215	-	-	-	13,821,215
Unrestricted	20,456,815	8,755,931	1,425,000	893,826	31,531,572
Total net position	$ 167,293,298	$ 35,592,900	$ 2,073,100	$ 926,740	$ 205,886,038

The notes to the financial statements are an integral part of this statement.

County of York, Pennsylvania

Combining Statement of Activities – Discretely Presented Component Units

Year ended December 31, 2015

	Solid Waste and Refuse Authority	Industrial Development Authority	Library System	Planning Commission	Total
Program revenues:					
Charges for goods and services	$ 41,036,177	$ 775,739	$ 2,823,361	$ 2,459,987	$ 47,095,264
Operating grants and contributions	-	-	5,597,787	1,445,000	7,042,787
Captial grants and contributions	-	1,909,272	-	-	1,909,272
Total program revenues	41,036,177	2,685,011	8,421,148	3,904,987	56,047,323
General revenues:					
Other	-	2,360	56,295	-	58,655
Unrestricted investment earnings	-	27,118	(5,250)	713	22,581
Total revenues	41,036,177	2,714,489	8,472,193	3,905,700	56,128,559
Expenses	35,884,693	2,534,554	8,421,002	3,942,548	50,782,797
Change in net position	5,151,484	179,935	51,191	(36,848)	5,345,762
Net position – beginning, as restated (see Note 25)	162,141,814	35,412,965	2,021,909	963,588	200,540,276
Net position – ending	$ 167,293,298	$ 35,592,900	$ 2,073,100	$ 926,740	$ 205,886,038

The notes to the financial statements are an integral part of this statement.

(1) Summary of Significant Accounting Policies

The Reporting Entity

The County of York, Pennsylvania (the County) is located in south central Pennsylvania, to the south of the City of Harrisburg, the capital of the Commonwealth of Pennsylvania. It is a third-class County founded in 1749 and operates under an elected three-member Board of Commissioners. The County provides services in many areas to its residents, including various general government services, public safety, health and welfare, and community enrichment programs.

The financial statements of the County of York include the accounts of all County operations. The County's major operations include administrative, judicial, general government, corrections, emergency services, human services and the youth development center. In addition, the County owns and operates Pleasant Acres Nursing and Rehabilitation Center (the County Nursing Home) and the County Prison.

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

The County is financially accountable for:

- Organizations that make up the legal County entity.

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

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

(1) Summary of Significant Accounting Policies (Continued)

The Reporting Entity (Continued)

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

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

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

Blended Component Units

Some component units, despite being legally separate from the primary government (County), are so intertwined with the primary government that they are, in substance, the same as the primary government and are reported as part of the primary government.

The Mental Health and Intellectual and Developmental Disabilities fund, the Drug and Alcohol fund, and the York and Adams HealthChoices Management funds, which have substantially the same governing body as the primary government and management has operational responsibility, are component units that are reported in this way in the Basic Financial Statements.

(1) Summary of Significant Accounting Policies (Continued)

Discretely Presented Component Units

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

York County Solid Waste and Refuse Authority
York County Industrial Development Authority
York County Library System
York County Planning Commission

Separate financial statements of the discretely presented component units can be obtained from the York County Controller's office.

York County Solid Waste and Refuse Authority

The York County Solid Waste and Refuse Authority (YCSWRA) coordinates the environmentally responsible economic and efficient management of all municipal solid waste generated in the County. The YCSWRA board of directors is appointed by the County Commissioners and a financial benefit exists to the County. Additionally, the Commissioners are required to approve the County Solid Waste Plan as prepared by YCSWRA and any significant changes thereto.

York County Industrial Development Authority

The York County Industrial Development Authority (the Authority) was established under the Industrial and Commercial Development Authority Law of the Commonwealth of Pennsylvania to provide a means for developers within the County to obtain funds through the issuance of tax-exempt Industrial Development obligations. All of the bond issues must be approved by the County Commissioners. The Authority is administered by a ten-member board of directors, all of whom are appointed by the County Commissioners.

Revenues are primarily derived from application and servicing fees received from developers seeking to issue tax-exempt obligations. The activities of the Authority are conducted within the geographic boundaries of the County primarily for the benefit of County residents through the creation of employment opportunities.

(1) Summary of Significant Accounting Policies (Continued)

Discretely Presented Component Units (Continued)

York County Library System

The York County Library System (Library System) is a private nonprofit organization. Two of the seven board directors are appointed by the County Commissioners. The County had dedicated 0.1 mill of the property tax rate for 2015 as a library tax, which constitutes a significant portion of the Library System's revenues. The Library System cannot issue bonded debt without substantive approval by the County, which makes the Library System fiscally dependent on the County.

York County Planning Commission

The York County Planning Commission (Commission) was formed in 1959 by the Board of County Commissioners. All board members are appointed by the County Commissioners. Since its formation, the primary goal of the Commission has been the preparation of a comprehensive plan for the County. Other responsibilities include activity dealing with data processing, traffic engineering, human services and historical preservation. The County has assumed a financial obligation to provide financial support.

Related Organization

The County Commissioners are also responsible for appointing the members of the York County Hospital Authority, but the County's accountability does not extend beyond making appointments. The York County Hospital Authority was formed to acquire tax-free financing for hospitals and health care organizations in the York County area. The County Commissioners appoint the five-member board of directors. The County makes no financial contribution to the York County Hospital Authority and is not responsible for its budget or debt.

(1) Summary of Significant Accounting Policies (Continued)

Jointly Governed Organization

York/Adams HealthChoices

York/Adams HealthChoices is a department within York County formed out of collaboration between the County and Adams County to provide service to those residents who live in these counties who are eligible to participate in the behavioral health and substance abuse components of the Medical Assistance program. The County holds ultimate financial responsibility for this program.

Basis of Presentation

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

Government-Wide Financial Statements

The government-wide financial statements (statement of net position and statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. The focus of the government-wide financial statements is more on sustainability of the County as an entity and the change in aggregate financial position resulting from activities of the fiscal period. As a general rule, the effect of interfund activity has been eliminated from these statements except certain interfund services provided and used between functions. The County's policy is to eliminate internal activity by distinguishing overhead costs which are eliminated during consolidation from interfund services provided and used. The County does not allocate indirect costs on the statement of activities. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent, on fees and other charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

(1) Summary of Significant Accounting Policies (Continued)

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

Government-Wide Financial Statements (Continued)

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

The government-wide statement of activities demonstrates the degree to which the direct expenses of a given functional category (public safety, general government, etc.) or business-type activity (nursing home operations) are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific functional category or business-type activity. Expenses reported for functional activities do not include allocated indirect expenses. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given functional category or business-type activity and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular functional category or business-type activity. Taxes and other items that are not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

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

(1) Summary of Significant Accounting Policies (Continued)

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

Fund Financial Statements (Continued)

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

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

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

Enterprise funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the fund's principal ongoing operations. The principal operating revenues of the County Nursing Home enterprise fund are charges to customers for sales and services. Operating expenses of the enterprise fund include the costs of providing services, such as personnel, contracting and supplies as well as depreciation. All revenues and expenses not meeting this definition are reported as nonoperating revenues.

(1) Summary of Significant Accounting Policies (Continued)

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

Fund Financial Statements (Continued)

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

The following major funds are used by the County:

Governmental Funds

The General Fund is the principal fund of the County that accounts for all financial transactions not accounted for in other funds. The majority of current operating expenditures of the County, other than enterprise fund activities, are financed through revenues of the General Fund.

The York HealthChoices Management fund is used to account for amounts received from various federal and state agencies. These funds are restricted to provide a mandatory managed care program for those who are eligible to participate in medical assistance.

The Mental Health and Intellectual and Developmental Disabilities Fund is used to account for amounts received from various federal, state, and local sources. These funds are restricted to provide assistance and medical care to those individuals with mental health and developmental disability problems.

The Children, Youth, and Families Fund is used to account for amounts received from various federal, state, and local sources. These funds are restricted to provide support services to at-risk juveniles.

(1) Summary of Significant Accounting Policies (Continued)

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

Fund Financial Statements (Continued)

Governmental Funds (Continued)

Capital Projects Bond Account Fund is used to account for the financial resources used for acquisitions and capital construction of major capital facilities (other than those financed by proprietary funds).

Enterprise Fund

The Enterprise Fund is used to account for operations of the County Nursing Home that are financed and operated where the intent of the County is that the costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or cost reimbursement plans.

- The County Nursing Home Fund is used to account for the financial activity of the County Nursing Home.

Fiduciary Funds

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

(1) Summary of Significant Accounting Policies (Continued)

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

Fund Financial Statements (Continued)

Fiduciary Funds (Continued)

payable in accordance with the terms of the plan. Agency Funds are custodial in nature and do not involve measurement of results of operations.

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

- The Tax Claim Bureau Agency Fund is used to account for the collection of delinquent taxes for the County and on behalf of school districts and municipalities.

- The Unclaimed Money Fund is used to account for unclaimed funds awaiting escheat.

- The Row Offices Agency Fund is used to account for cash held by elected row officers (Recorder of Deeds, Prothonotary, Treasurer, Sheriff, Clerk of Courts and Register of Wills) awaiting disbursement to the County, other governments, or citizens for whom it was collected.

- The Landfill Escrow Fund is used to account for funds that are available for remedial measures and emergency actions which may become necessary to prevent or abate adverse effects on the environment after closure of municipal waste landfills operating within the County's boundaries.

Pooled Cash and Temporary Investments

Cash balances and temporary investments of the General Fund, the Human Services, Children and Youth, and 911 special revenue funds, the County Nursing Home enterprise fund, and the Capital Projects Bond Account Fund are pooled by the County. Balances are segregated by fund, but accounted for centrally for receipt and disbursement purposes. Interest on investments is allocated to the funds based on their equity in pooled cash and temporary investments. The cash and temporary investments are recorded in the general fund with corresponding due to/from other fund balances reported in each fund.

(1) Summary of Significant Accounting Policies (Continued)

Cash Equivalents

For purposes of the statement of cash flows (Enterprise Fund), the County considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Investments

Investments are stated at fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Certain nonparticipating contracts such as nonnegotiable certificates of deposit are reported at cost.

Easements

In order to preserve farmland and open space, the County purchases agricultural easements. An agricultural easement restricts the use of land from commercial development in perpetuity and encourages the continued agricultural use of land. An easement is thus considered an intangible asset of the County with an indefinite useful life and is recorded in the government-wide financial statements.

Capital Assets

The cost of capital assets acquired for general government purposes is recorded as an expenditure in the governmental funds and as an asset in the government-wide financial statements to the extent the County's capitalization threshold has been met.

Capital assets, which include land, buildings and improvements, furniture, fixtures and equipment, construction in progress, and infrastructure assets including bridges, roads and rail trail, are recorded in the government-wide financial statements and enterprise fund financial statements. Capital assets are defined by the County as assets with a value of $5,000 or more and useful life longer than one year. The York County Nursing Home includes capital assets with a threshold of $500 or more and useful life in excess of one year. This capitalization threshold is applied to individual capital assets rather than to groups/sets of capital assets (e.g., chairs, desks, etc.). Such assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their estimated fair market value on the date donated. Easements with an indefinite useful live are considered intangible assets of the County and accordingly are not depreciated.

(1) Summary of Significant Accounting Policies (Continued)

Capital Assets (Continued)

Maintenance, repairs, and minor equipment are charged to operations when incurred. Expenses that materially change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts and any resulting gain or loss is included in the results of operations. In accordance with GASB Statement No. 34, the County's infrastructure has been capitalized retroactively to 1980.

Capital assets of the County are depreciated using the straight-line method over the estimated useful lives of purchased, donated and leased assets as follows:

Buildings and improvements	40 years
Furniture, fixtures, and equipment	5-15 years
Bridges, roads, and rail trail	20-50 years
Leasehold assets	5 years

The County has an art collection that is not capitalized, because the collection meets the criteria for non-capitalization in accordance with GASB Statement No. 34. Specifically, the collection is held for reasons other than financial gain. The collection is protected, kept unencumbered, cared for and preserved, and is subject to an organizational policy requiring that the proceeds from sales of collection items be used to acquire other items for collections.

Receivables

Taxes and the Nursing Home accounts receivable are shown net of an allowance for uncollectible amounts. The County recorded an allowance for uncollectible property taxes in the General fund of $424,095 as of December 31, 2015. The County recorded an allowance for uncollectible accounts receivable of the Nursing Home in the amount of $2,066,339 as of December 31, 2015.

Due from other governments balance represents amounts due from governments for various grant programs. The loan receivable represents funds loaned to York County Agricultural Society.

(1) Summary of Significant Accounting Policies (Continued)

Compensated Absences

All compensated absences are accrued when incurred in the government-wide and enterprise fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-Term Obligations

In the government-wide and enterprise funds financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. For the government fund financial statements, premiums and discounts are recognized immediately.

Unearned Revenues

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

Fund Balance

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

- Nonspendable fund balance – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.

(1) Summary of Significant Accounting Policies (Continued)

Fund Balance (Continued)

- Restricted fund balance – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

- Committed fund balance – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners. These amounts cannot be used for any other purpose unless the Board of Commissioners remove or change the specified use by taking the same type of action (resolution) that was employed when the funds were initially committed.

- Assigned fund balance – This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. The Board of Commissioners delegated the responsibility to approve/or remove assigned fund balance that reflect the Commissioner's intended use of the resources to the Chief Clerk.

- Unassigned fund balance – This classification represents amounts that are available for any purpose. The General Fund is the only fund that reports a positive unassigned fund balance.

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

Net Position

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

(1) Summary of Significant Accounting Policies (Continued)

Net Position (Continued)

- *Net investment in capital assets* – This category includes the County's capital assets (net of accumulated depreciation) reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

- *Restricted net position* – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

- *Unrestricted net position* – This category represents net position of the County, not restricted for any project or other purpose.

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has two items that qualifies for reporting in this category. Deferred loss on refunding is the result of differences in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Deferred outflows of resources related to pensions are described further in Note 12. The components of deferred outflows of resources, other than the difference between the projected and actual investment earnings on investments, are amortized into pension expense over a 6.3 year closed period, which reflects the weighted average remaining service life of all members of the plan beginning the year in which the deferred amount occurs (current year). The annual difference between the projected and actual earnings on plan investments is amortized over a five-year closed period beginning the year in which the difference occurs (current year).

(1) Summary of Significant Accounting Policies (Continued)

Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government had two items that qualified for reporting in this category. Under the modified accrual basis of accounting, the governmental funds report unavailable revenue from property taxes as a deferred inflow of resources. Under the accrual basis of accounting, the government wide statement of net position reports a deferred gain on refunding as a deferred inflow of resources. The deferred gain on refunding is the result of differences in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt

Leases

For capital leases in the governmental fund types, acquisition costs are recorded as expenditures with an offsetting entry to other financing sources. For capital leases in the proprietary fund types, acquisition costs are capitalized with an offsetting entry to capital lease payable.

Intergovernmental Revenues

Intergovernmental revenues represent revenues received from the Commonwealth of Pennsylvania and federal agencies generally to fund specific programs. Awards made on the basis of entitlement periods are recorded as intergovernmental revenues when entitlement occurs. Reimbursement type grants are recorded as revenues when the related expenditures are incurred. In the governmental funds financial statements, grants are recorded when revenues are also measurable and available.

Hotel Room Rental Tax

The County of York receives a 3% hotel room rental tax from the operators of each hotel within York County. The 3% is allocated to the York County Convention and Visitors Bureau to be used to promote tourism in York County. The revenue from this tax is recognized when assessed for the government-wide financial statements and received in the governmental funds.

(1) Summary of Significant Accounting Policies (Continued)

Net Patient Service Revenue

Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payers, and others for services rendered, including estimated adjustments due to future audits, reviews, and investigations by third-party payers. Adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as adjustments become known or as years are no longer subject to audits, reviews, and investigations.

Adoption of Governmental Accounting Standards Board Statements

The County adopted the requirements of GASB Statement No. 68, "*Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*". The adoption of this statement resulted in the modification of Note 12 and the restatement of net position (see Note 25).

The County adopted the requirements of GASB Statement No. 71, "*Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68"*. The adoption of this statement had no effect on previously reported amounts.

Pending Changes in Accounting Principles

In February 2015, the GASB issued Statement No. 72, "*Fair Value Measurement and Application"*. The County is required to adopt statement No. 72 for its calendar year 2016 financial statements.

In June 2015, the GASB issued Statement No. 73, "*Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*". The County is required to adopt statement No. 73 for its calendar year 2017 financial statements.

In June 2015, the GASB issued Statement No. 74, "*Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*". The County is required to adopt statement No. 74 for its calendar year 2017 financial statements.

In June 2015, the GASB issued Statement No. 75, "*Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*". The County is required to adopt statement No. 75 for its calendar year 2018 financial statements.

(1) Summary of Significant Accounting Policies

Pending Changes in Accounting Principles (Continued)

In June 2015, the GASB issued Statement No. 76, "*The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*". The County is required to adopt statement No. 76 for its calendar year 2016 financial statements.

In August 2015, the GASB issued Statement No. 77, "*Tax Abatement Disclosures*". The County is required to adopt statement No. 77 for its calendar year 2016 financial statements.

In December 2015, the GASB issued Statement No. 78, "*Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*". The County is required to adopt statement No. 78 for its calendar year 2016 financial statements.

In December 2015, the GASB issued Statement No. 79, "*Certain External Investment Pools and Pool Participants*". The County is required to adopt statement No. 79 for its calendar year 2016 financial statements

In January 2016, the GASB issued Statement No. 80, "*Blending Requirements for Certain Component Units - an amendment of GASB Statement No. 14*". The County is required to adopt statement No. 80 for its calendar year 2017 financial statements

In March 2016, the GASB issued Statement No. 81, "*Irrevocable Split-Interest Agreements*". The County is required to adopt statement No. 81 for its calendar year 2017 financial statements

In March 2016, the GASB issued Statement No. 82, "*Pension Issues - an amendment of GASB Statements No. 67, No. 68, and No. 73*". The County is required to adopt statement No. 82 for its calendar year 2017 financial statements

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

(2) Deposit and Investment Risk

As of December 31, 2015, the County had the following debt investments and maturities within its excess operating and agency fund accounts:

		Investment Maturities (in Years)			
Investment Type	Fair Value	Less Than 1	1-5	6-10	More Than 10
Fixed Income Mutual Funds	$ 4,339,286	$ -	$ 4,339,286	$ -	$ -
Certificates of Deposit	6,253,248	6,253,248	-	-	-
U.S. Government Agencies	632,067	-	632,067	-	-
Municipal Bonds	6,464,631	-	1,364,974	834,826	4,264,831
Investment Derivatives	(15,424,254)	-	-	-	(15,424,254)
Total	$ 2,264,978	$ 6,253,248	$ 6,336,327	$ 834,826	$ (11,159,423)

As of December 31, 2015, the County had the following debt investments and maturities within its retirement plan accounts:

		Investment Maturities (in Years)			
Investment Type	Fair Value	Less Than 1	1-5	6-10	More Than 10
U.S. Government Treasuries	$ 29,779,387	$ 2,172,417	$ 14,780,048	$ 12,826,922	$ -
Certificates of Deposit	8,147,917	-	8,147,917	-	-
U.S. Government Agencies	8,020,512	-	3,740,671	2,088,745	2,191,096
Municipal Bonds	-	-	-	-	-
Corporate Bonds	36,737,273	71,642	22,221,546	14,052,329	391,756
Total	$ 82,685,089	$ 2,244,059	$ 48,890,182	$ 28,967,996	$ 2,582,852

All corporate bonds within the excess operating fund accounts and the retirement plan accounts are floating rate or auction rate notes that are liquid on a daily basis or putable within 7 days notice to the remarketing agent.

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

(2) Deposit and Investment Risk (Continued)

See Note 8 for information on interest rate risk for the County's derivative instruments.

The County's Retirement Plan Investment Policy ("Retirement Investment Policy") states that emphasis shall be placed on providing adequate and timely investment cash flow to permit benefit payments from the Retirement Plan when due. The average effective duration of fixed income securities shall be no more than 25% greater or 50% less than the effective duration of the Barclay Capital Intermediate Term Government Credit/Index.

Credit Risk. The County's Operating Investment Policy limits investments in Federal Agency securities that carry direct or implied guarantees of the U.S. Government. State and municipal securities are limited to a rating of "A" or better. Commercial paper is limited to a minimum short-term rating of "A-1+" by Moody's or "P-1+" by Standard & Poor's. The Operating Policy limits mutual fund investments to those whose shares are registered under the Securities Act of 1933, provided that only investments of that company are in the authorized investments for County funds.

As of December 31, 2015, the County's operating investments in cash equivalents and fixed income mutual funds were rated AAA by Standard & Poor's. The County's investment in U.S. Government Agencies as of December 31, 2015 was rated AA by Standard & Poor's. $875,000 (14%), $789,850 (12%), and $4,799,781 (74%) of the County's operating investments in municipal bonds as of December 31, 2015 were rated AAA, AA, and A respectively, by Standard & Poor's.

See Note 8 for information on credit risk for the County's derivative instruments.

The County's Retirement Investment Policy limits the average quality of fixed income securities to a minimum of "A2", the third broad investment grade as determined by Moody's. Investments in investment grade bonds (rated below Baa) are permissible but may not constitute more than 20% of the fixed income portfolio.

As of December 31, 2015, all of the County's retirement investments in cash equivalents were rated AAA by Standard & Poor's. All of the County's retirement investments in U.S. Government Agencies were rated AA by Standard & Poor's. $1,771,505 (5%), $7,859,870 (21%), $19,196,078 (52%), and $7,909,820 (22%) of the County's retirement investments in corporate bonds as of December 31, 2015 were rated AAA, AA, A, and BBB respectively, by Standard & Poor's.

(2) Deposit and Investment Risk (Continued)

Custodial Credit Risk. For deposits and investments, custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At December 31, 2015, $61,059,790 of the County's deposits were exposed to custodial credit risk, as they were collateralized with securities held by the pledging financial institution and uninsured. None of the County's investments were exposed to custodial credit risk at December 31, 2015. The County does not have a written policy to limit its exposure to custodial credit risk.

Concentration of Credit Risk. The County's Operating Investment Policy does not allow a single issuer or guarantor to represent more than 10% of the total value of holdings at the time of acquisition, except for U.S. Government or Federal agency securities for which there is no limit.

The County's Retirement Investment Policy limits single investments in U.S. Treasury securities, Treasury zero coupon securities, and Federal Agency securities to 30%, 10%, and 10%, respectively, of the fixed income investments at fair value. Other types of fixed income securities are limited to 5% for each single security and no issuer, other than the U.S. Government or Federal Agencies, may represent more than 5% of the total fair value of the fixed income portfolio. The policy does not limit investments in U.S. Treasury Securities as a percentage of fixed income investments at fair value. The policy does limit investments in Federal Agency Securities to 50% of the fair value of the fixed income portfolio, with an investment in an individual Federal Agency not to exceed 25% of the value of the fixed income market portfolio.

More than 5% of the County's governmental activities are investments in Pennsylvania Economic Development. This investment is 11% of the County's governmental activities investments.

More than 5% of the County's non major funds invested are in Allegheny County, Pennsylvania Economic Development, Kent County, Washington County, and Lancaster Pennsylvania. These investments are 20%, 17%, 12%, 5%, and 5%, respectively, of the County's non major funds investments.

More than 5% of the County's mental health and intellectual and developmental disabilities fund are investments in Pennsylvania Economic Development and Oswego County. These investments are 23% and 11% of the County's mental health and intellectual and development disabilities fund investments.

(2) Deposit and Investment Risk (Continued)

Concentration of Credit Risk (Continued)

More than 5% of the County's health choices management fund are investments in Pennsylvania Economic Development, Allegheny County, and Pennsylvania State Higher Education. These investments are 25%, 9%, and 5% of the County's health choices activities investments.

None of the County's retirement investment concentrations exceeded 5%.

(3) Component Unit Deposit and Investment Risk

York County Solid Waste and Refuse Authority

All deposits and investments are carried at fair value, which are separated and detailed in this note by financial statement line classification. The YCSWRA currently has a formal investment policy that identifies various policies and procedures to organize and formalize investment-related activities. Each fund holds specific requirements as detailed in each fund's respective section.

Cash and Short-Term Investments

As of December 31, 2015, the carrying values of the YCSWRA's cash deposits amounted to $8,236,294 and the bank balances amounted to $8,385,027. Of the bank balances, up to $250,000 of deposit accounts are covered by the Federal Deposit Insurance Corporation (FDIC) in the YCSWRA's name as of December 31, 2015.

Bank balances are categorized as follows as of December 31, 2015:

Amount insured by federal depository insurance	$ 250,000
Collateralized with securities held by the pledging financial institution's trust department held in the YCSWRA's name	8,135,027
	$ 8,385,027

Bank balances are collateralized under Pennsylvania Act 72. Pennsylvania Act 72 allows for bank-owned securities to be pledged on a pooled basis to collateralize public funds.

(3) Component Unit Deposit and Investment Risk

York County Solid Waste and Refuse Authority (Continued)

Short-term investments consist of the following as of December 31, 2015:

Securities held by the pledging financial institution's trust department, but in the YCSWRA's name	$ 2,327,549

Trust Funds

All Trust Funds are held by Wilmington Trust Investment Group, as Trustee, in the YCSWRA's name. Payments are disbursed only upon delivery of properly executed requisitions to the Trustee.

All revenue of the Authority, from whatever source derived, is to be deposited into the Revenue Fund, and transferred out in amounts sufficient to fund operating expenses and contractual obligations.

During the year ended December 31, 2015, the balance of the Trust Funds was transferred into the newly established Capital Project Escrow Funds, General Reserve Escrow Funds, and Repair and Replacement Reserve Fund.

Capital Projects Escrow Funds

YCSWRA established capital projects escrow funds with proceeds from the trust funds. The funds will be used to pay for capital costs, including site improvement projects and plant life extension projects. Per the escrow agreement, YCSWRA can transfer funds to the general reserve escrow fund or the general checking fund. All monies are held by Wilmington Trust Investment Group, as Escrow Agent, in the YCSWRA's name.

Capital Project Escrow Funds consist of the following as of December 31, 2015:

At fair value:	
Cash equivalents	$ 10,121,434
U.S. Government and Agency investments	44,864,628
	$ 54,986,062

(3) Component Unit Deposit and Investment Risk (Continued)

York County Solid Waste and Refuse Authority (Continued)

General Reserve Escrow Funds

YCSWRA established general reserve escrow funds with proceeds from the trust funds. The funds will be used to pay operating expenses, debt service, or to finance capital projects. Per the escrow agreement, YCSWRA can transfer funds to the capital project escrow funds or the general fund. All monies are held by Wilmington Trust Investment Group, as Escrow Agent, in the YCSWRA's name.

General Reserve Escrow Funds consist of the following as of December 31, 2015:

At fair value:	
Cash equivalents	$ 2,029,707
U.S. Government and Agency investments	54,612,360
	$ 56,642,067

Repair and Replacement Reserve Fund

YCSWRA established a repair and replacement reserve fund in the amount of $2,000,000 to pay the cost of non-routine repair and replacement of critical equipment at the Resource Recovery Center (Center). Covanta may submit an invoice for such costs provided that payment has been agreed to in a written Change Order and costs are for the purchase and supply of equipment and/or integral components. YCSWRA shall not be required to replenish the reserve fund after disbursement of funds hereunder. All monies are held by Wilmington Trust Investment Group, as Escrow Agent, in the YCSWRA's name.

Repair and Replacement Reserve Fund consist of the following as of December 31, 2015:

At fair value:	
Cash equivalents	$ 2,000,022

(3) Component Unit Deposit and Investment Risk (Continued)

York County Solid Waste and Refuse Authority (Continued)

Closure Funds

Section 1109 Trust Fund

Under Section 1109 of Act 101, any municipal authority operating a landfill solely for municipal waste not classified as hazardous is required to establish an interest bearing trust account with an accredited financial institution. This trust money may be used only for completing the final closure and post closure care of the landfill. No withdrawals may be made from the trust until closure of the landfill. Any money remaining in the trust subsequent to certification of final closure of the landfill will be returned to the YCSWRA. All monies are held by Fulton Financial Advisors, as Trustee, in YCSWRA's name.

Collateral Bond

Under Act 97, any permitee/operator of a waste management facility is required to establish a collateral bond pledged to the Pennsylvania Department of Environmental Protection. This money is available for use for closure of the Center and to prevent and correct potential adverse environmental effects from the operation of the Center. Liability under this bond shall continue through the duration of the processing and/or disposal of solid waste and for a period of ten years after final approved closure of the Center. The collateral shall remain in effect until such time as the Pennsylvania Department of Environmental Protection shall, in writing, release such liability and obligations. The collateral bond is held by the Pennsylvania Department of Environmental Protection in the name of the YCSWRA.

Closure funds consist of the following as of December 31, 2015:

At fair value:	
Section 1109 Trust Fund	$ 6,672,201
Collateral Bond	436,000
	$ 7,108,201

(3) Component Unit Deposit and Investment Risk (Continued)

York County Solid Waste and Refuse Authority (Continued)

Self-Insurance Trust Fund

Section 1107 of Act 101 requires municipal authorities to provide financial assurances for satisfying claims of bodily injury and property damage resulting from pollution occurrences arising from the operation of a landfill or resource recovery facility. Municipal authorities may self-insure against such claims. The YCSWRA established a self-insurance fund in 1992 for the purpose of paying claims to third parties. The establishment of the self-insurance fund and procedures there under are in accordance with regulations by the Pennsylvania Department of Environmental Protection which require the fund to be maintained at a minimum of $2,000,000. All funds are held by Wilmington Trust Investment Group, as Trustee, in the YCSWRA's name.

Self-insurance trust fund consists of the following as of December 31, 2015:

At fair value:	
Cash equivalents	$ 323,143
Fixed income funds	2,527,981
	$ 2,851,124

Manchester Township Escrow Fund

Manchester Township required security to be posted in order for the YCSWRA to receive approval for land development plan 2013-05 for the Center site improvement project. The escrow fund required an amount equal to $1,019,700 per the Township engineer. In the event the YCSWRA fails to perform the public improvements as provided for in the land development plan, the cost of the improvements will be paid to Manchester Township from the escrow fund. Any money remaining in the escrow fund after completion of the Center's site improvement project will be returned to the YCSWRA. All monies are held by Wilmington Trust Investment Group, as Escrow Agent, in the YCSWRA's name.

Manchester Township Escrow Fund consists of the following as of December 31, 2015:

At fair value:	
Cash equivalents	$ 1,019,835

(3) Component Unit Deposit and Investment Risk (Continued)

York County Solid Waste and Refuse Authority (Continued)

Landfill Trust Fund

In accordance with an agreement dated December 9, 1985, between Stewartstown Borough (the Borough) and Stewartstown Borough Authority, and the YCSWRA, the Borough will accept pretreated leachate from the YCSWRA's landfill in Hopewell Township for treatment at the Borough's sewage treatment plant. In order to insure continued operation of pretreatment facilities satisfactory to the Borough in the event the YCSWRA ceases to exist, the YCSWRA has established a Trust Fund in the amount of $100,000 and $.50 per ton for each ton of refuse deposited at the landfill. The YCSWRA ceased utilizing the landfill for trash disposal as of December 31, 1997. The funds are restricted for use by the Borough in the event the YCSWRA fails to meet its obligations to the Borough, as set forth in the Agreement. The Trust Fund shall continue until the Pennsylvania Department of Environmental Protection and the engineer for Stewartstown Borough determine that further collection and treatment of leachate is unnecessary, or until the YCSWRA purchases an insurance policy in terms, conditions, and amounts acceptable to and for the benefit of the Borough. At that time, the Trust Fund may be terminated and the monies returned to the YCSWRA. All monies are held by Wilmington Trust Investment Group, as Trustee.

The Landfill Trust Fund consists of the following as of December 31, 2015:

At fair value:	
Stewartstown Borough Trust Fund	
Cash equivalents	$ 81,249
Fixed income funds	760,784
	$ 842,033

(3) Component Unit Deposit and Investment Risk (Continued)

York County Solid Waste and Refuse Authority (Continued)

Interest Rate Risk

The YCSWRA's investments consist of the following as of December 31, 2015:

		Investment Maturities (in Years)			
Investment Type	Maturity Date	Less Than 1	1-5	6-10	More Than 10
Cash and cash equivalents:					
Wilmington U.S. Government Money Market Fund		$ 404,391	$ -	$ -	$ -
Federated Treasury Obligation Fund		9,670,998			
Federated Treasury Obligation MMF #395		222,448	-	-	-
Cash - Collateral Bond		436,000	-	-	-
PLGIT - Capital Project Fund		3,500,000	-	-	-
PLGIT - General Rreserve Fund		2,000,000	-	-	-
Certificates of deposit:					
BMW Bank of NA	9/19/2016	244,978	-	-	-
Discover Bank	9/19/2016	244,740	-	-	-
Ally Bank	9/19/2016	244,978	-	-	-
GE Capital Bank	9/19/2016	244,895	-	-	-
Debt securities:					
FFCB Debt	11/23/2020	-	632,067	-	-
United States Treasury Note	4/30/2016	4,499,460	-	-	-
United States Treasury Note	5/31/2016	3,698,557	-	-	-
United States Treasury Note	6/30/2016	3,315,213	-	-	-
United States Treasury Note	7/31/2016	1,798,812	-	-	-
United States Treasury Note	8/30/2016	1,002,030	-	-	-
United States Treasury Note	9/30/2016	3,557,540	-	-	-
United States Treasury Note	10/31/2016	2,003,900	-	-	-
United States Treasury Note	10/31/2016	1,070,013	-	-	-
United States Treasury Note	11/30/2016	1,373,260	-	-	-
United States Treasury Note	12/31/2016	1,842,606	-	-	-
United States Treasury Note	1/31/2017	-	697,431	-	-
United States Treasury Note	2/28/2017	-	600,234	-	-
United States Treasury Note	3/31/2017	-	3,909,250	-	-
United States Treasury Note	4/30/2017	-	999,570	-	-
United States Treasury Note	5/31/2017	-	995,590	-	-
United States Treasury Note	6/30/2017	-	996,880	-	-
United States Treasury Note	7/31/2017	-	1,021,090	-	-
United States Treasury Note	8/31/2017	-	993,590	-	-
United States Treasury Note	9/30/2017	-	496,545	-	-
United States Treasury Note	10/31/2017	-	994,690	-	-
United States Treasury Note	11/30/2017	-	991,447	-	-

(3) Component Unit Deposit and Investment Risk (Continued)

York County Solid Waste and Refuse Authority (Continued)

Interest Rate Risk (Continued)

Investment Type	Maturity Date	Investment Maturities (in Years) Less Than 1	1-5	6-10	More Than 10
United States Treasury Note	12/31/2017	-	993,240	-	-
United States Treasury Note	1/31/2018	-	517,400	-	-
United States Treasury Note	2/28/2018	-	495,740	-	-
United States Treasury Note	4/30/2018	-	5,429,325	-	-
United States Treasury Note	10/31/2018	-	14,978,850	-	-
United States Treasury Note	2/29/2020	-	7,869,040	-	-
United States Treasury Note	1/31/2022	-	-	12,831,852	-
United States Treasury Bills	6/30/2016	498,808	-	-	-
FHLMC	10/18/2016	4,316,699	-	-	-
FHLB	2/4/2016	6,000,540	-	-	-
FHLB	2/4/2016	325,029	-	-	-
GNMA II Pool # MA3007	8/20/2030	-	-	-	3,151,700
GNMA II Pool # MA3079	9/20/3030	-	-	-	3,059,660
GNMA II Pool # AM0236	4/15/2045	-	-	-	2,650,204
GS Short Dur Gov In (447)		4,339,287	-	-	-
Blackrock PA Municipal Bond Fund		2,181,516	-	-	-
Ishares 3-7 year Treasury Bond ETF		-	1,557,147	-	-
Vanguard PA LT Tax Exempt Fund		-	1,877,653	-	-
		$ 59,036,698	$ 33,718,395	$ 12,831,852	$ 8,861,564

Credit Risk

As of December 31, 2015, all of the YCSWRA's rated investments in debt securities were rated AAA by Moody's and AA+ by Standard & Poor's.

Custodial Credit Risk

For deposits and short-term investments, custodial risk is the risk that in the event of the failure of the counterparty, the YCSWRA will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of December 31, 2015, $10,462,576 of the YCSWRA's deposits and short-term investments were exposed to custodial credit risk.

(3) Component Unit Deposit and Investment Risk (Continued)

York County Solid Waste and Refuse Authority (Continued)

Concentration of Credit Risk

The YCSWRA places no limit on the amount that may be invested in any one issuer. As of December 31, 2015, more than 5% of the YCSWRA's investments are in United States Treasury Notes, Federated Treasury Obligations Fund, Government National Mortgage Association Pool, Federal Home Loan Bank, Federal Home Loan Mortgage Corp., and Wilmington US Government Money Market Fund. As of December 31, 2015, these investments are 62.59%, 7.57%, 6.94%, 4.95%, 3.38%, and 0.32%, respectively, of the YCSWRA's total investments.

York County Industrial Development Authority

The Authority is governed by the deposit and investment limitations of Commonwealth of Pennsylvania law. The Commonwealth requires the Authority to adopt an investment policy. The Authority's investment policy follows those requirements set forth by the Commonwealth. The Authority does not invest in any securities not approved by the Commonwealth.

Commonwealth statutes require that any depository holding public funds maintain investment securities in amounts equal to the total of all public funds on deposit. The securities may be held in the name of the depository, but must be pledged as collateral for those public funds.

The Commonwealth authorizes the following types of deposits and investments municipal authorities may have:

- United States of America Treasury bills.
- Short-term obligations (less than 13 months) of the United States of America or its agencies or instrumentalities.
- Deposits in savings accounts or time deposits or share accounts of institutions insured by the Federal Deposit Insurance Corporation (FDIC), the Federal Savings and Loan Insurance Corporation, or the National Credit Union Share Insurance Fund to the extent that such accounts are so insured, and, for any amounts above the insured maximum, provided that approved collateral as provided by law therefore shall be pledged by the depository.

(3) Component Unit Deposit and Investment Risk (Continued)

York County Industrial Development Authority (Continued)

- Obligations of the United States of America or any of its agencies or instrumentalities backed by the full faith and credit of the United States of America, the Commonwealth or any of its agencies or instrumentalities. These investments include any bonds issued by the Commonwealth or any municipality or school district carrying the backing of the taxation powers of the governmental unit issuing the debt.
- Shares of an investment company registered under the Investment Company Act of 1940 whose shares are registered under the Securities Act of 1933 if the only investments of that company are in the authorized investments for municipal authority's funds listed above.
- Sovereign debt if the instruments are dollar denominated and backed by the full faith and credit of the sovereign government and if the investments do not exceed more than two percent of the market value of the municipal authority's assets at the time of investment and if the maturity of the instruments does not exceed 15 years and if the obligations are permitted investments of the State Employees' Retirement System and it is established that the issuer had issued such sovereign debt over a period of at least 30 years and has not defaulted on any payment on its obligations.

Deposits

The deposits held at December 31, 2015 were as follows:

Type	Maturities	Carrying Value
Demand Deposits		$ 3,929,160
Time Deposits; .90% to 2.80%	01/2016-01/2020	630,000
		$ 4,559,160

Custodial Credit Risk

Deposits in financial institutions had a bank balance of $6,800,401 at December 31, 2015, $5,730,054 of which was exposed to custodial credit risk, which were uninsured but collateralized by securities pledged and held by the financial institutions' trust departments or agents, not in the Authority's name, in accordance with Commonwealth law.

(3) Component Unit Deposit and Investment Risk (Continued)

York County Industrial Development Authority (Continued)

Investments

The Authority's investments, reported at fair value, consisted of the following as of December 31, 2015:

	Investment Maturities (in Years)				
	Less than 1	1-5	6-10	More than 10	Fair Value
Federal Home Loan Bank	$ 44,944	$ 81,490	$ -	$ -	$ 126,434
Federal Home Loan Mortgage Corporation	95,009	-	-	-	95,009
Federal National Mortgage Association	245,020	-	-	-	245,020
Money Market Investments	65,445	-	-	-	65,445
U.S. Treasury Notes	510,345	3,079,089	-	-	3,589,434
	$ 960,763	$ 3,160,579	$ -	$ -	$ 4,121,342

As of December 31, 2015, all of the Authority's investments were rated AAA by Moody's and Standard & Poor's.

Custodial Credit Risk

Custodial credit risk is the risk that the counterparty to an investment transaction will fail and the government will not recover the value of the investment or collateral securities that are in possession of an outside party. The Authority does not have a formal investment policy for any fund for custodial credit risk. All of the Authority's investments are held by the financial institutions' trust departments or agents in the Authority's name.

The institution holding the Authority's investments is a member of the Securities Investor Protection Corporation (SIPC). SIPC insures the cash and securities in each investor's account up to $500,000 against loss in the case of a failed brokerage firm or misappropriation of assets by the broker, however only up to $250,000 of the total coverage can be applied cash. The Authority has over $500,000 in investments at the institution, thus would be insured up to $500,000 by the SIPC in the event such failure or misappropriation occurs.

(3) Component Unit Deposit and Investment Risk (Continued)

York County Industrial Development Authority (Continued)

Interest Rate Risk

The Authority has a formal investment policy which states that at the time of purchase, the maximum final maturity for any single issue should be between five and seven years, depending on whether there is a significant benefit to having a seven year maturity date. Also, the investment policy states that ladder maturity dates may not exceed an average maturity of five years. Maturities of investments held at December 31, 2015 are provided in the schedule on the preceding page.

Credit Risk and Concentration of Credit Risk

The Authority's investment policy sets limits as to the levels of allowable concentration risk. The money market portion of the investment portfolio is not to exceed one percent of the total portfolio. The Federal National Mortgage Association portion may not exceed 20% of the total investment portfolio. No portion, except for United States Treasury Notes, shall exceed 40% of the total investment portfolio.

At December 31, 2015, more than five percent of the Authority's investments were in Federal National Mortgage Association securities. As of December 31, 2014, these investments were 5.95% of the Authority's total investments.

York County Library System

As of December 31, 2015, the Library System had the following cash and cash equivalents and debt investments with their respective maturities:

		Investment Maturities (in Years)			
Investment Type	**Fair Value**	**Less Than 1**	**1-5**	**6-10**	**More than 10**
Cash Equivalents	$ 61,785	$ 61,785	$ -	$ -	$ -
Fixed Income Mutual Funds	160,523	-	59,554	68,543	32,426
Mutual Funds	1,018,479	N/A	N/A	N/A	N/A
Total	$ 1,240,787	$ 61,785	$ 59,554	$ 68,543	$ 32,426

(3) Component Unit Deposit and Investment Risk (Continued)

York County Library System (Continued)

In addition to cash equivalents and investments, an additional cash balance of $160,581 is reported on the balance sheet. Total cash equivalents and investments are reported as follows:

Cash and Cash Equivalents	$ 222,366
Investments	1,179,002
	$ 1,401,368

Interest Rate Risk

As a means of limiting its exposure to fair value losses arising from rising interest rates, the Library's System investment policy is to invest funds to meet the projected future cash flow requirements.

Credit Risk

The Library's System's investment policy is for fixed income securities purchases to be of at least investment grade B. As of December 31, 2015, the Library System's investments had credit quality ratings by Standard and Poor's as follows:

Investment Type	Credit Quality Rating	Percent of Investment Type
Fixed Income Mutual Funds	AAA	40%
Fixed Income Mutual Funds	AA	10%
Fixed Income Mutual Funds	A	8%
Fixed Income Mutual Funds	BBB	16%
Fixed Income Mutual Funds	BB	11%
Fixed Income Mutual Funds	B	11%
Fixed Income Mutual Funds	Not Rated	4%

(3) Component Unit Deposit and Investment Risk (Continued)

York County Library System (Continued)

Custodial Credit Risk

For deposits and investments, custodial credit risk is the risk that in the event of the failure of the counterparty, the Library System will not be able to recover the value of its deposits or investments or collateral securities that are in the possession of an outside party. As of December 31, 2015, none of the Library System's cash in bank of $132,875 was subject to custodial credit risk as it was covered by federal depository insurance. None of the Library System's investments were exposed to custodial credit risk.

Concentration of Credit Risk

The Library's System's investment policy is investments in any one fixed income security may not exceed 10% of the total market value of the portfolio, with the exception of U.S. Government and its agencies, for which there is no limit. During 2015 there were no fixed income investments that exceeded 5%.

York County Planning Commission

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Commission does not have a formal policy for custodial credit risk. As of December 31, 2015, the book balance of the Commission's deposits was $3,998,228 and the bank balances were $4,059,372. Of the bank balances at December 31, 2015, $250,000 was covered by federal depository insurance and $2,967,249 was collateralized under Act No. 72 (Act) of the 1971 Session of the Pennsylvania General Assembly, in which financial institutions were granted the authority to secure deposits of public bodies by pledging a pool of assets, as defined in the Act, to cover all public funds deposited in excess of federal depository insurance limits. At December 31, 2015, $842,123 is invested in an external investment pool with PLGIT.

PLGIT separately issues audited financial statements, which are available to the public. The fair value of the Commission's position in the external investment pool is equivalent to the value of the pool shares. The Commonwealth is the formal external regulatory oversight for the external investment pool. At December 31, 2015, PLGIT carried an AAA rating and had an average maturity of less than one year.

(3) Component Unit Deposit and Investment Risk (Continued)

York County Planning Commission (Continued)

Concentration of Credit Risk

The Commission places no limit on the amount the Commission may invest in any one issuer. All of the Commission's temporary investments consist of temporary investments with PLGIT (21.06%).

(4) Property Taxes

Property taxes attach as an enforceable lien on property as of January 1 and are levied and recorded as a receivable on February 15. Taxes are collected at a discount until April 15, at their face amount from April 16 until June 15, and include a penalty thereafter. Taxes are collected by elected tax collectors. The County collects delinquent taxes on behalf of itself and other taxing authorities.

The County is permitted by the County Code of the Commonwealth of Pennsylvania to levy property taxes up to 25 mills on every dollar of adjusted valuation for general County purposes exclusive of the requirements for the payment of interest and principal on funded debt. The property tax rate for 2015 was 4.52 mills with .1 mill pertaining to a dedicated library tax.

(5) Component Unit Contract Receivable/Deferred Contract Income

On November 11, 1998, the YCSWRA executed a Consent to Assignment and Termination and Release Agreement (Agreement) with Viacom, Inc. Under the terms of the Agreement, Viacom agreed to pay to YCSWRA a termination fee of $42,000,000 in exchange for a full release of all of its obligations under a 1991 agreement to operate the Resource Recovery Center. The YCSWRA simultaneously executed a service agreement with Montenay York Resource Energy Systems, LLC, which was later purchased by Covanta Energy (CYRES), to operate the Resource Recovery Center. The YCSWRA paid monthly service fees to CYRES, which in the aggregate amounted to $21,828,641 for the year ended December 31, 2015.

Under the terms of the Agreement with Viacom, the YCSWRA will receive $42,000,000 payable in seventeen installments of amounts ranging between $1,000,000 and $3,000,000. Payment of $3,000,000 was received in the year ended December 31, 2014. All contract payments are recorded in other income to offset operating costs to be charged by CYRES to the YCSWRA. The final payment under the contract was received during the year ended December 31, 2014.

(6) Capital Assets

A summary of changes in the capital assets for the year ended December 31, 2015 is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities				
Capital assets not being depreciated (cost):				
Land	$ 54,321,677	$ 243,065	$ -	$ 54,564,742
Construction in progress	6,660,867	20,261,903	1,158,193	25,764,577
Easements	19,185,951	191,512	-	19,377,463
Total capital assets not being depreciated	80,168,495	20,696,480	1,158,193	99,706,782
Capital assets being depreciated (cost):				
Buildings and improvements	218,045,061	24,930,365	-	242,975,426
Furniture, fixtures, and equipment	18,053,361	44,532,094	-	62,585,455
Leasehold assets	-	4,290,438	-	4,290,438
Bridges, roads, and rail trail	23,345,527	22,521	-	23,368,048
Total capital assets being depreciated	259,443,949	73,775,418	-	333,219,367
Less accumulated depreciation for:				
Buildings and improvements	69,588,465	9,979,600	-	79,568,065
Furniture, fixtures, and equipment	14,619,294	20,290,274	-	34,909,568
Leasehold assets	-	1,852,445		1,852,445
Bridges, roads, and rail trail	16,092,868	546,232	-	16,639,100
Total accumulated depreciation	100,300,627	32,668,551	-	132,969,178
Total capital assets being depreciated, net	159,143,322	41,106,867	-	200,250,189
Total capital assets, governmental activities	$ 239,311,817	$ 61,803,347	$ 1,158,193	$ 299,956,971
Business-type activities				
Capital assets not being depreciated (cost):				
Land	$ 260,065	$ -	$ 243,065	$ 17,000
Construction in progress	6,708,335	-	6,708,335	-
Total capital assets not being depreciated	6,968,400	-	6,951,400	17,000
Capital assets being depreciated (cost):				
Buildings and improvements	39,257,942	134,396	23,648,960	15,743,378
Leasehold assets	2,183,002	-	2,183,002	-
Furniture, fixtures, and equipment	55,290,294	167,442	43,046,530	12,411,206
Total capital assets being depreciated	96,731,238	301,838	68,878,492	28,154,584
Less accumulated depreciation for:				
Buildings and improvements	12,331,665	670,903	3,942,770	9,059,798
Leasehold assets	1,615,345	-	1,615,345	-
Furniture, fixtures, and equipment	24,707,814	433,660	15,232,828	9,908,646
Total accumulated depreciation	38,654,824	1,104,563	20,790,943	18,968,444
Total capital assets being depreciated, net	58,076,414	(802,725)	48,087,549	9,186,140
Total capital assets, business-type activities	$ 65,044,814	$ (802,725)	$ 55,038,949	$ 9,203,140

(6) Capital Assets (Continued)

	Beginning Balance	Additions	Reductions	Ending Balance
Component units				
Capital assets not being depreciated (cost):				
Land	$ 9,923,890	$ 230,000	$ 303,870	$ 9,850,020
Construction in progress	3,697,380	16,895,043	-	20,592,423
Total capital assets not being depreciated	13,621,270	17,125,043	303,870	30,442,443
Capital assets being depreciated (cost):				
Buildings and improvements	166,236,177	1,554,278	3,060,415	164,730,040
Furniture, fixtures, and equipment	8,358,470	477,718	108,284	8,727,904
Total capital assets being depreciated	174,594,647	2,031,996	3,168,699	173,457,944
Less accumulated depreciation for:				
Buildings and improvements	136,294,031	2,036,389	376,079	137,954,341
Furniture, fixtures, and equipment	6,768,760	690,840	92,676	7,366,924
Total accumulated depreciation	143,062,791	2,727,229	468,755	145,321,265
Total capital assets being depreciated, net	31,531,856	(695,233)	2,699,944	28,136,679
Total capital assets, business type activities	$ 45,153,126	$ 16,429,810	$ 3,003,814	$ 58,579,122

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

Governmental activities	
Public safety	$ 7,235,045
General government	812,535
Judicial	2,375,939
Health, education, and welfare	693,343
Road and bridges	577,242
Cultural and recreation	202,172
Total depreciation expense – governmental activities	$ 11,896,276
Business-type activities	
County Nursing Home Fund	$ 1,104,563
Total depreciation expense - business-type activities	$ 1,104,563
Component units	
York County Planning Commission	$ 12,682
York County Library System	292,231
York County Industrial Development Authority	1,052,372
York County Solid Waste and Refuse Authority	1,369,944
Total depreciation expense - component units	$ 2,727,229

(6) Capital Assets (Continued)

As the 911 fund no longer met the criteria to be classified as a proprietary fund, the capital assets of the 911 fund were transferred to governmental activities. See Note 16 for more detail. The transfers of capital assets from the 911 fund to governmental activities are shown as reductions to business-type activities and additions to governmental activities. Capital assets of $75,809,489 with accumulated depreciation of $20,772,275 were transferred from business-type activities to governmental activities during 2015.

(7) Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the year ended December 31, 2015:

	Beginning Balance (As Restated)	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
General obligation debt	$ 197,606,093	$ 190,636,391	$ 135,063,722	$ 253,178,762	$ 27,960,111
Unamortized bond premium	5,499,606	9,030,534	3,031,958	11,498,182	1,049,843
Liability for workers' compensation self-insurance	1,174,447	2,228,229	1,260,604	2,142,072	1,006,774
Compensated absences	4,211,618	3,590,617	3,242,269	4,559,966	3,263,739
Liability for other postemployment benefits	20,100,396	7,721,879	4,288,976	23,533,299	-
Net pension liability	31,023,920	29,652,425	7,731,311	52,945,034	-
Capital lease obligation	-	2,557,901	623,747	1,934,154	638,118
	$ 259,616,080	$ 245,417,976	$ 155,242,587	$ 349,791,469	$ 33,918,585
Business-type activities					
General obligation debt	$ 55,877,058	$ 5,381,712	$ 54,062,554	$ 7,196,216	$ 61,572
Unamortized bond premium	1,058,742	716,842	1,097,490	678,094	38,748
Liability for workers' compensation self-insurance	1,378,699	93,202	662,647	809,254	380,349
Compensated absences	815,208	464,539	656,741	623,006	445,909
Liability for other postemployment benefits	9,339,313	2,018,730	2,875,411	8,482,632	-
Net pension liability	7,034,252	6,300,747	1,984,091	11,350,908	-
Capital lease obligation	450,465	-	450,465	-	-
	$ 75,953,737	$ 14,975,772	$ 61,789,399	$ 29,140,110	$ 926,578

As the 911 fund no longer met the criteria to be classified as a proprietary fund, long term liabilities of the 911 fund were transferred to governmental activities during 2015. See Note 16 for more detail. The transfer of long-term liabilities from the 911 fund to governmental activities are shown as reductions to business-type activities and additions to governmental activities. Long-term liabilities of

(7) Long-Term Liabilities (Continued)

$51,524,819 ($48,063,103 of general obligation debt, $1,058,742 of unamortized bond premium, $213,765 of compensated absences, $1,255,887 of net post employment benefit obligation, $315,402 of the net pension liability, $450,465 of capital lease obligations, and $167,455 of accrued interest on bonds) were transferred from business-type activities to governmental activities during 2015 and are included in the additions column above.

Compensated absences, the liability for workers' compensation self-insurance, the net pension liability, and the net postemployment benefit obligation are liquidated by the general fund, children, youth, and families fund, mental health and intellectual disabilities fund, and certain other nonmajor funds.

Governmental activities general obligation debt consisted of the following individual issues at December 31, 2015 (Payable from General Fund Tax Revenues):

$11,700,000 Series A of 2009 – general obligation note with interest on the outstanding balance due semi-annually on May 1 and November 1 at a fixed rate equal to 4.63% for the period November 1, 2009 to November 1, 2014. After November 1, 2014, the interest rate will be a variable rate equal to the Wall Street Prime Rate plus 500 basis points, not to exceed 15%. Principal due in annual installments on November, increasing from $370,000 in 2010 to $825,000 in 2029. The note was issued to fund debt of the York County Agricultural Society in connection with the York Expo Center.	$ 8,841,172
$52,550,000 Series of 2010 – general obligation bonds with interest due semiannually June 1 and December 1 at various annual rates from 2.00% to 5.00%. Principal due in annual installments on June 1, increasing from $105,000 in 2011 to $44,735,000 in 2036. The bonds were issued to refund General Obligation Note Series of 2008, General Obligation Note Series A of 2008, and General Obligation Note Series of 2009.	52,025,000
$3,293,000 Series A of 2010 – general obligation note with interest on the outstanding balance due monthly at a fixed rate equal to 4.50%. Principal due in monthly installments increasing from 7,265 in November 2012 to $17,995 in October 2032. The note was issued to finance an affordable housing project known as the Keystone Weaving Mill Redevelopment Project.	2,876,556
$40,910,000 Series of 2013 – general obligation bonds ($39,001,731 for Governmental Activities and $1,908,269 for Business Type Activities) with interest on the outstanding balance due semiannually June 1, and December 1 at various annual rates from 2.00% to 5.00%. Principal due in annual installments on June 1, increasing from $10,000 in 2013 to $11,435,000 in 2038. The bonds were issued to refund the General Obligation Bonds, Series of 2003, refund General Obligation Note, Series of 2011, and undertake various capital projects of the County.	37,099,788

(7) Long-Term Liabilities (Continued)

Governmental activities general obligation debt consisted of the following individual issues at December 31, 2015 (Payable from General Fund Tax Revenues) (Continued):

$2,757,250 Series of 2014 - general obligation note with interest on outstanding balance due quarterly at a variable rate of 70% of 1-month LIBOR plus 100 basis points, not to exceed 12%. Principal is due in one installment on December 1, 2016. The note was issued to refund a portion of the outstanding 2006 general obligation bonds.	2,757,250
$9,895,000 Series of 2014 – general obligation bonds with interest on the outstanding balance due semiannually June 1, and December 1 at various annual rates from 2.00% to 3.00%. Principal due in annual installments on December 1, increasing from $280,000 in 2014 to $1,580,000 in 2028. The bonds were issued to finance upgrades to the 911 communication system, improvements to the Judicial Center, and improvements to the Administrative Center and other capital projects.	9,020,000
$74,105,000 Series of 2015 - general obligation floating rate notes with interest due semiannually June 1 and December 1 at a rate of 68% of 1-month ICE LIBOR plus 30 basis points, not to exceed 10%. Principal due in annual installments on June 1, increasing from $2,005,000 in 2015 to $6,845,000 in 2033. The note was issued to refund General Obligation Bonds, Series 1, Series 2, and Series 3 of 2012.	72,100,000
$14,840,000 Series A of 2015 – general obligation bonds with interest on the outstanding balance due semiannually June 1, and December 1 at various annual rates from 1.00% to 5.00%. Principal due in annual installments on June 1, increasing from $5,000 in 2015 to $1,485,000 in 2029. The bonds were issued to renovate and upgrade the emergency management and 911 communication system and to construct improvements to the Judicial Center.	14,835,000
$38,010,000 Series B of 2015 – general obligation bonds ($32,628,288 for Governmental Activities and $5,381,712 for Business-Type Activities) with interest on the outstanding balance due semiannually June 1, and December 1 at various annual rates from 1.00% to 5.00%. Principal due in annual installments on June 1, increasing from $5,000 in 2015 to $4,220,000 in 2033. The bonds were issued to advance refund the General Obligation Bonds, Series of 2006.	32,623,996
$21,000,000 Series C of 2015 – general obligation bonds with interest on the outstanding balance due semiannually June 1, and December 1 at an interest rate of 4.00%. Principal is due in one installment on December 1, 2016. The bonds were issued to advance refund the General Obligation Bonds, Series of 2006.	21,000,000
Total general obligation debt:	$ 253,178,762

(7) Long-Term Liabilities (Continued)

The General Obligation Floating Rate Notes, Series of 2015 and the General Obligation Bonds, Series B and Series C of 2015 descriptions described in the table above do not reflect the swap transactions disclosed in Note 8. However, the amounts of those bonds and notes are reflective of the swap transactions described in Note 8.

The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt debt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years. At December 31, 2015, the County has not recorded an arbitrage liability in its financial statements.

In January 2015, the County issued General Obligation Bonds, Series A, Series B, and Series C of 2015, in the amount of $73,850,000. The principal on these bonds is payable in installments from $5,000 in 2015 to $1,485,000 in 2029 for the Series A bonds, $5,000 in 2015 to $4,220,000 in 2033 for Series B bonds, and $21,000,000 in 2016 for the Series C bonds. The bonds bear fixed interest rates ranging from 1.00% to 5.00% and included a premium of $8,688,634 ($7,971,792 for Governmental Activities and $716,842 for Business-Type Activities). The proceeds of the Series A bonds were used to renovate and upgrade the emergency management and 911 communication system and to pay issuance costs of $103,410. The proceeds of the Series B and Series C bonds were used to advance refund all of the outstanding General Obligation Bonds, Series of 2006 and to pay issuance costs of $413,867. A deferred loss of $1,152,233 ($1,000,473 for Governmental Activities and $151,760 for Business-Type Activities) was recognized with the issuance of the refunding bonds. The County received $73,850,000 as a result of the issuance. $17,032,934 is reported as issuance of debt and $51,435,354 is reported as issuance of refunding bonds in the Capital Projects Bond Account Fund. $5,381,712 is recorded in the County Nursing Home Fund as an increase to long-term liabilities during 2015. A payment was made to advance refund the General Obligation Bonds, Series of 2006 in the amount of $64,988,423 ($58,930,045 for Governmental Activities was recorded in the Capital Projects Bond Account Fund in the Statement of Revenues, Expenditures, and Changes in Fund Balances as an other financing use “payment to refunded bond escrow agent” and $6,058,378 for Business-Type Activities). The bonds decreased debt service payments for the County by $10,108,351 and resulted in an economic gain of $6,705,408. The principal balance outstanding on the bonds at December 31, 2015 was $73,840,000 ($68,458,996 for Governmental Activities and $5,381,004 for Business-Type Activities).

(7) Long-Term Liabilities (Continued)

In March 2015, the County issued a General Obligation Floating Rate Notes, Series of 2015, in the amount of $74,105,000. The principal of these notes is payable in annual installments increasing from $2,005,000 in 2015 to $6,845,000 in 2033. Interest payments on the outstanding principal shall be due semi-annually, on June 1 and December 1 of each year, beginning June 1, 2015. The interest rate is a variable rate equal to 68% of 1-Month ICE LIBOR plus 30 basis points, not to exceed a maximum rate of 10%. The proceeds of the note were used to currently refund the General Obligation Bonds, Series 1, Series 2, and Series 3 of 2012 and to pay issuance costs of $218,413. The County received 74,105,000 as a result of the issuance that was reported as issuance of refunding bonds in the Capital Projects Bond Account Fund. A payment of $73,680,000 was made to redeem the General Obligation Bonds, Series 1, Series 2, and Series 3 of 2012 and was recorded in the Capital Projects Bond Account Fund in the Statement of Revenues, Expenditures, and Changes in Fund Balances as principal debt service expenditures. The note increased debt service payments for the County by $4,701,039 and resulted in an economic loss of $1,095,773. The principal balance outstanding on the note at December 31, 2015 was $72,100,000.

The annual requirements to amortize Governmental Activities general obligation bonds outstanding for the year ended December 31, 2015 are as follows, *assuming current interest rates remain the same*:

	Principal	Interest and Remarketing Costs	Total
2016	$ 27,960,111	$ 8,164,963	$ 36,125,074
2017	5,668,034	7,198,160	12,866,194
2018	5,872,839	7,066,991	12,939,830
2019	6,078,951	6,936,049	13,015,000
2020	6,301,179	7,118,660	13,419,839
2021-2025	46,240,709	31,501,391	77,742,100
2026-2030	53,193,631	23,321,521	76,515,152
2031-2035	35,849,439	15,506,450	51,355,889
2036-2038	66,013,868	2,499,463	68,513,331
	$ 253,178,762	$ 109,313,648	$ 362,492,410

(7) Long-Term Liabilities (Continued)

Defeased Debt

In 2015, the County defeased $62,080,000 ($56,173,382 for Governmental Activities and $5,906,618 for Business-Type Activities) of the General Obligation Bonds Series of 2006 by placing the bond proceeds in an irrevocable trust to provide for future debt service payments on the defeased bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. At December 31, 2015, $59,235,000 of the defeased bonds are still outstanding.

Business-Type Activities general obligation debt consisted of the following individual issues at December 31, 2015:

$40,910,000 Series of 2013 – general obligation bonds ($39,001,731 for Governmental Activities and $1,908,269 for Business Type Activities) with interest on the outstanding balance due semiannually June 1, and December 1 at various annual rates from 2.00% to 5.00%. Principal due in annual installments on June 1, increasing from $10,000 in 2013 to $11,435,000 in 2038. The bonds were issued to refund the General Obligation Bonds, Series of 2003, refund General Obligation Note, Series of 2011, and undertake various capital projects of the County.	$ 1,815,212
$38,010,000 Series B of 2015 – general obligation bonds ($32,628,288 for Governmental Activities and $5,381,712 for Business-Type Activities) with interest on the outstanding balance due semiannually June 1, and December 1 at various annual rates from 1.00% to 5.00%. Principal due in annual installments on June 1, increasing from $5,000 in 2015 to $4,220,000 in 2033. The bonds were issued to advance refund the General Obligation Bonds, Series of 2006.	5,381,004
Total general obligation debt:	$ 7,196,216

The Series B of 2015 descriptions described in the table above do not reflect the swap transactions disclosed in Note 8.

(7) Long-Term Liabilities (Continued)

	Principal	Interest and Remarketing Costs	Total
2016	$ 61,572	$ 322,419	$ 383,991
2017	63,679	320,229	383,908
2018	65,545	317,659	383,204
2019	67,178	315,111	382,289
2020	68,810	312,155	380,965
2021-2025	1,704,468	1,368,038	3,072,506
2026-2030	2,371,200	894,692	3,265,892
2031-2035	1,752,632	393,874	2,146,506
2036-2038	1,041,132	104,743	1,145,875
	$ 7,196,216	$ 4,348,920	$ 11,545,136

As determined under the Commonwealth of Pennsylvania Local Government Unit Debt Act of 1972, the nonelectoral debt limit of the County at December 31, 2015 was $1,413,047,444 compared to $260,374,978 of related outstanding debt.

Total debt of the component units consisted of the following individual issues as of December 31, 2015:

	York County Solid Waste and Refuse Authority (YCSWRA)	York County Industrial Development Authority (Authority)	York County Library System (Library System)	Total Component Units
Solid Waste System Revenue Note, Series of 2014; issued December 22, 2014; collateralized by capital projects; original principal balance of $10 million; interest at 2.74%; requires annual principal payments and semi-annual interest payments; due December 1, 2021	$ 8,674,000	$ -	$ -	$ 8,674,000
Note payables for the Marketview Arts Center improvement project and Yorktowne Hotel; due 7/19/2023 and 12/16/18, respectively	-	1,570,000	-	1,570,000
Line of credit	-	30,000	250,000	280,000
	8,674,000	1,600,000	250,000	10,524,000
Less: current portion	1,350,000	600,000	250,000	2,200,000
	$ 7,324,000	$ 1,000,000	$ -	$ 8,324,000

(7) Long-Term Liabilities (Continued)

The following is a summary of changes in component unit long-term debt discussed below for the year ended December 31, 2015:

Balance at January 1, 2015	$ 11,110,401
Additions	1,250,000
Reductions	(1,836,401)
Balance at December 31, 2015	$ 10,524,000

The Authority issued Revenue Bonds to provide financial assistance to public and non-profit entities, facilities, and companies located in York County, Pennsylvania for projects deemed to be in the public interest. The Bonds are secured by the projects financed and are payable solely from payments received on the underlying mortgage loans. Although the conduit debt obligations bear the name of the Authority, the Authority has no obligation for such debt beyond the resources provided by related leases or loans with the third party on whose behalf they are issued. Accordingly, the debt instruments are not reported as liabilities in the accompanying financial statements.

At December 31, 2015, there were 24 series of Revenue Bonds outstanding with aggregate principal amounts payable of $68,862,177, which includes $2,500,000 payable from the York County Economic Development Corporation, a related party through common management. The County has guaranteed the debt of the York County Economic Development Corporation.

In December 2015, the Authority executed a loan agreement with a private lender for the purchase of the Yorktowne Hotel for $1,000,000. The loan accrues monthly interest at the applicable Federal Rate of Short Term obligations as approved by the US Department of Treasury and compounded annually. The loan is secured by the building of the Yorktowne Hotel. No monthly payments are due during the 36 months loan term, and the entire outstanding loan balance and accrued interest is due and payable on or before December 16, 2018. The Authority accrued total interest of $233 as of December 31, 2015 based on the 0.56% Federal Short Term interest rate for December 2015.

(7) Long-Term Liabilities (Continued)

The annual requirements to amortize maturities of component unit long-term debt outstanding for the year ended December 31, 2015, assuming no change in current terms, are as follows:

	Principal
2016	$ 2,200,000
2017	1,387,000
2018	2,425,000
2019	1,464,000
2020	1,504,000
2021-2025	1,544,000
	$ 10,524,000

(8) Interest Rate Swaps

The County is a party to contracts for various derivative instruments, as discussed below. At December 31, 2015, the County has the following derivative instruments outstanding:

		Fair Value		Changes in Fair Value	
	Current Notional Amount	Classification	Amount	Classification	Amount
Governmental Activities					
Investment Derivatives:					
2005 Pay-Fixed Interest Rate Swap	$ 14,675,000	Investment	$ (2,854,420)	Unrestricted Investment Gain	$ 155,165
2003 Pay-Fixed Interest Rate Swap	25,695,000	Investment	(4,940,793)	Unrestricted Investment Gain	129,099
2005 Pay-Fixed Interest Rate Swap	30,430,000	Investment	(8,525,569)	Unrestricted Investment Loss	(33,015)
Total Pay-Fixed Interest Rate Swaps:			(16,320,782)		251,249
2006 Basis Swap	$ 59,235,000	Investment	896,528	Unrestricted Investment Gain	725,818
Total Investment Derivatives:			$ (15,424,254)		$ 977,067

(8) Interest Rate Swaps (Continued)

The fair values of the swaps were estimated using the zero-coupon method. This method calculates the future net settlement payments required by the swap, assuming that current forward rates implied by the yield curve correctly anticipate future spot interest rates. These payments are then discounted using the spot rates implied by the current yield curve for hypothetical zero-coupon bonds due on the date of each future net settlement on the swap.

Terms of derivative instruments

The following table displays the terms of the County's derivative instruments outstanding at December 31, 2015, along with the credit rating of the counterparty.

	Type	Current Notional Amounts	Effective Date	Maturity Date	Terms	Counterparty Credit Rating
2005	Pay-fixed interest rate swap	$ 14,675,000	12/02/10	06/03/30	Pay 4.335%; receive 87.3% of 1-Month LIBOR	Aa3 / AA-
2003	Pay-fixed interest rate swap	$ 25,695,000	12/02/10	06/02/31	Pay 4.06%; receive 87.5% of 1-Month LIBOR	Aa3 / AA-
2005	Pay-fixed interest rate swap	$ 30,430,000	12/02/10	06/01/33	Pay 4.43%; receive 88.3% of 1-Month LIBOR	Aa3 / AA-
2006	Basis Swap	$ 59,235,000	02/22/06	06/01/33	Pay SIFMA; receive 67% of 1-Month LIBOR plus 42.39 basis points	Aa3 / AA-

(8) Interest Rate Swaps (Continued)

Derivative Instrument Risks

Credit risk. The 2006 basis swap's fair value represents the County's credit exposure to the counterparty as of December 31, 2015. Should the counterparty fail to perform according to the terms of the swap agreement, the County would experience a maximum possible loss equivalent to the swap's $896,528 fair value. The County executes its derivative instruments with one counterparty that comprises 100% percent of its net exposure to credit risk. As of December 31, 2015, the counterparty was rated Aa3 by Moody's Investors Service, and AA- by Standard & Poor's.

The County's Master Swap Agreement contains netting provisions applicable to circumstances where the County enters into more than one derivative transaction with a single counterparty. Under these netting provisions, should one party become insolvent or otherwise default on its obligations, the close-out netting provisions permit the nondefaulting party to terminate all affected transactions and net any settlement amounts payable so that a single sum will be owed by, or owed to, the nondefaulting party.

Interest Rate Risk. The County is exposed to interest rate risk on the 2003 and 2005 pay-fixed interest rate swaps. As LIBOR decreases, the County's net payment on the swaps increases.

Termination Risk. The swaps were issued pursuant to the International Swap Dealers Association Master Agreement, which includes standard termination events, such as failure to pay and bankruptcy. The Swaps may also be terminated if the County's credit rating falls below Baa/BBB. The County or the counterparty may terminate the swaps if the other party fails to perform under the terms of the contract. If the swap is terminated, the County will be responsible for the underlying variable rate bond obligation. Also, if at the time of termination the swaps have a negative fair value, the County would be liable to the counterparty for a payment equal to the swap's fair value.

Basis Risk. The County is exposed to basis risk under the 2006 basis swap to the extent that SIFMA trades at a greater than expected percentage of LIBOR for an extended period of time and/or in a high interest rate environment. As of December 31, 2015, the SIFMA rate of .01% was less than the 68% of 1-month LIBOR rate plus 30 basis points of .54%.

(9) Short-Term Debt

In January 2015, the County issued Tax and Revenue Anticipation Notes in the amount of $19,940,000 for cash flow purposes until the County began receiving tax receipts from the 2015 property tax. During 2015, the County repaid $19,940,000 related to these Tax and Revenue Anticipation Notes. There was no outstanding balance at December 31, 2015 related to the issuance of this short-term debt.

In October 2015, the County issued a Tax and Revenue Anticipation Note, Series A of 2015, in the amount of $19,998,769 for cash flow purposes until the County began receiving intergovernmental receipts from the Commonwealth of Pennsylvania. During 2015, the County repaid $0 related to the Tax and Revenue Anticipation Note due to the state budget impasse. The outstanding balance at December 31, 2015 related to the issuance of this short-term debt was $19,998,769 and is recorded as a revenue anticipation note in the General Fund on the Governmental Funds Balance Sheet and in the Governmental Activities column of the Statement of Net Position.

(10) York County Post-Employment Benefit Plan

Plan Description. The County administers a single-employer postemployment benefit plan (the Plan) that covers health and life insurance benefits for eligible retirees. On January 5, 1983, the York County Retirement Board passed a resolution in accordance with the Commonwealth of Pennsylvania County Pension Law, Act 96, Section 19 (16 PS 11669) providing the authority under which benefit provisions for the Plan were established and may be amended. The Plan does not issue a publicly available financial report.

Funding Policy. The contribution requirements of the County are established and may be amended by resolution of the York County Retirement Board. The Plan does not require any contributions from Plan members. The County funds the Plan on a pay-as-you-go basis. For 2015, the County's estimated contribution to the plan was $5,908,500.

Annual OPEB Cost and Net OPEB Obligation. The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

(10) York County Post-Employment Benefit Plan (Continued)

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2013, 2014, and 2015 were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/13	$ 6,417,703	69.1%	$27,719,772
12/31/14	$ 6,382,378	73.0%	$29,439,709
12/31/15	$ 8,484,722	69.6%	$32,015,931

The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation to the Plan:

	Governmental Activities	County Nursing Home	911 Fund	Total Primary Government
Annual required contribution (ARC)	$ 6,846,777	$ 2,162,858	$ -	$ 9,009,635
Interest on net OPEB obligation	854,251	323,337	-	1,177,588
Adjustment to ARC	(1,235,036)	(467,465)	-	(1,702,501)
Annual OPEB costs (expense)	6,465,992	2,018,730	-	8,484,722
Contributions made	(4,288,976)	(1,619,524)	-	(5,908,500)
Increase in net OPEB obligation	2,177,016	399,206	-	2,576,222
Transfer of long-term liabilities	1,255,887	-	(1,255,887)	-
Net OPEB obligation - beginning of year	20,100,396	8,083,426	1,255,887	29,439,709
Net OPEB obligation - end of year	$ 23,533,299	$ 8,482,632	$ -	$ 32,015,931

Funded Status and Funding Progress. As of January 1, 2015, the most recent actuarial valuation date, the plan was not funded. The actuarial accrued liability for benefits was $135.3 million and there were no assets, resulting in an unfunded actuarial accrued liability (UAAL) of $135.3. The covered payroll was $113.7 million, and the ratio of the UAAL to the covered payroll was 119.0%.

(10) York County Post-Employment Benefit Plan (Continued)

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the Plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the January 1, 2015 actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumptions included a 4.0% investment rate of return, which is the expected long-term investment yield on the investments that are expected to be used to finance the payments of benefits, a health care cost trend rate of 6% initially, reduced by decrements to an ultimate rate of 4% after 50 years. The actuarial assumptions also include a dental and vision cost trend rate of 5% and an inflation rate of 2.5%. The UAAL is being amortized using the level dollar method over a period of 30 years on an open basis.

(11) Component Unit Post-Employee Retirement Plan

York County Planning Commission

Plan Description

In addition to the pension plan benefits, the Commission provides certain post-employment healthcare benefits to its retirees through one single-employer, defined benefit other post-employment benefit (OPEB) plan. The OPEB plan does not issue a separate report.

(11) Component Unit Post-Employee Retirement Plan

York County Planning Commission (Continued)

Per Section 1000 of the Commission's employee handbook, effective May 6, 2008, the Commission will provide retired employees with medical coverage for a period of time after retirement.

Eligibility: Any non-uniformed employee who retires and has attained age 62 with at least 25 years of service with the Commission.

Benefits: Medical coverage is provided to the participant until age 65.

The schedule of benefits and sharing of costs is as follows:

Year After Employment	Employer Share of Costs	Employee Share of Costs
1	75%	25%
2	50%	50%
3	25%	75%
4	No benefit	No benefit

Note: Actuarial valuation assumed an average employer and employee contribution rate of 50%.

Funding Policy and Annual OPEB Costs

The Commission's contribution is based on projected pay-as-you-go financing requirements. For the year ended December 31, 2015, the Commission made $0 in actuarial age adjusted contributions to the OPEB plan.

The Commission opted to not fund the OPEB contribution and will continue to fund the annual OPEB cost on a pay-as-you-go basis.

The Commission's annual OPEB costs (expense) for the plan is calculated based on the annual required contribution of the employer (ARC). The Commission has elected to calculate the ARC and related information using the alternative measurement method permitted by governmental accounting standards for employers in plans with fewer than one hundred total plan members. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

(11) Component Unit Post-Employee Retirement Plan (Continued)

York County Planning Commission (Continued)

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the ARC are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The schedule of funding progress presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions:

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of benefits provided at the time of the valuation and on the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities consistent with the long-term perspective of the calculation.

The projections of benefits for financial reporting purposes do not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost-sharing between the employer and plan members in the future.

Information as of the latest actuarial valuation follows:

Valuation date	12/31/2015
Actuarial cost method	Entry age normal, level percentage of payroll
Actuarial assumptions:	
Interest rate	2.0%
Projected Salary Increases	2.0%
Mortality	Life expectancies based on the 2000 mortality tables for males and females projected 10 years
Turnover	Standard turnover assumptions from GASB Statement No. 45, paragraph 35b
Health insurance premiums	Based on 2015 health and dental insurance premiums.

(11) Component Unit Post-Employee Retirement Plan (Continued)

York County Planning Commission (Continued)

Actuarial Methods and Assumptions (Continued)

Health care cost trend rates:

	Health	Pharmacy	Dental	Vision
2015	8.0%	9.0%	3.5%	3.0%
2016	7.0%	8.0%	3.0%	3.0%
2017	6.0%	7.0%	3.0%	3.0%
2018	5.5%	6.0%	3.0%	3.0%
2019	5.3%	5.8%	3.0%	3.0%
2020	5.2%	5.6%	3.0%	3.0%
2021	5.2%	5.6%	3.0%	3.0%
2022	5.2%	5.5%	3.0%	3.0%
2023	5.2%	5.5%	3.0%	3.0%
2023+	4.7%	4.7%	3.0%	3.0%

Amortization period	24 year open period
Actuarial value of assets	Not applicable

The recently published RP2014 Mortality Tables do not include a margin of mortality for the public sector. As such, the actuarial assumptions for the December 31, 2015 actuarial valuation continued to be based on the RP2000 Mortality Tables

Annual OPEB Cost and Net OPEB Obligation

The Commission's estimated annual OPEB costs and net OBEB obligations to the Plan for the year ended December 31, 2015 were as follows:

Annual required contribution	$ 39,923
Interest of Net OPEB Obligation	2,890
Adjustment to ARC	(6,020)
Annual OPEB cost	36,793
Contribution made	-
Change in Net OPEB Obligation	36,793
Net OPEB Obligation, beginning	144,486
Net OPEB Obligation, ending	$ 181,279

(11) Component Unit Post-Employee Retirement Plan (Continued)

York County Planning Commission (Continued)

Three-Year Trend Information

	Annual OPEB Cost (AOC)	Percentage of AOC Contributed	Net OPEB Obligation
2015	$ 36,793	0.0%	$ 181,279
2014	37,830	3.4%	144,486
2013	26,361	99.2%	107,944

Funded Status and Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL As a Percentage of Covered Payroll (b-a/c)
12/31/2015	$ -	$ 384,331	$ 384,331	0%	$ 1,955,484	19.65%
12/31/2014	-	417,753	417,753	0%	1,941,875	21.51%
12/31/2013	-	292,757	292,757	0%	1,956,809	14.96%

Summary of Employer Contributions

Year Ending	Annual Required Contribution	Actual Contribution	Percentage Contributed
12/31/2015	$ 39,923	$ -	0.0%
12/31/2014	39,989	1,288	3.2%
12/31/2013	28,350	26,162	92.3%

(12) Employee Retirement Plan (Pension Trust Fund)

The County maintains a single-employer defined benefit pension plan (the "Plan") that covers all full time employees and certain part time employees who work more than 1,000 hours each year of the County. The Plan is part of the County's financial reporting entity and is included in the County's financial statements as a Pension Trust Fund.

Description of Plan

Plan administration. The Retirement Board administers the York County Employees Pension Plan. The Plan is governed by the 1971 County Pension Law, Act 96, of the General Assembly of the Commonwealth of Pennsylvania, as amended (the "Act"). Benefit and contribution provisions of the Plan are established and can be amended as provided by the Act.

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

Plan membership. Membership in the Plan is mandatory for all full-time County employees. At December 31, 2015, the Plan's membership consisted of the following:

Inactive plan members and beneficiaries currently receiving benefits	1,097
Inactive plan memebers entitled to but not receiving benefits	204
Active plan members	2,449
Total plan members	3,750

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

(12) Employee Retirement Plan (Pension Trust Fund) (Continued)

Contributions. The Retirement Board establishes contribution rates based on an actuarially determined contribution recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. For the year ended December 31, 2015, the minimum required active member contribution rate was 5.0 percent of annual pay and the County's average contribution rate was 8.27 percent of annual payroll. Employees may contribute up to an additional 10% of gross pay, at their option. The employee contributions are recorded in an individually identified account that is also credited with interest, calculated to yield 4.0% compounded annually at December 31, 2015.

Administrative and investment costs of the Plan are paid by the County General Fund. The Act makes no provision for termination of the Plan. The County does not issue a separate financial report for the Plan.

Legally Required Reserves

At December 31, 2015, the County has a balance of $66,364,186 in the Members' Annuity Reserve Account. This account is the total of the contributions deducted from the salaries of the active and terminated vested members of the retirement system and the IRC 414(h)(2) pickup contributions together with the interest additions as of December 31, 2015. Since those accumulations represent the present value as of December 31, 2015 of future benefits, the reserve balance and liability are equal and this reserve is fully funded.

The County has a balance of $67,187,119 in the County Annuity Reserve Account as of December 31, 2015. This balance and the amounts expected to be credited in the future, plus investment earnings, represent the reserves set aside for the payment of the County's share of the retirement allowances and this reserve is fully funded.

When a County annuity is scheduled to commence for a particular member, sufficient monies are transferred from the County annuity reserve account to the retired members' reserve account to provide for such County annuities actually entered into.

The Retired Members' Reserve Account is the account out of which monthly retirement allowances and death benefits are paid. The balance in this account was $150,817,332 as of December 31, 2015.

(12) Employee Retirement Plan (Pension Trust Fund) (Continued)

Plan Reporting

Net Pension Liability of the County

The total pension liability was based on an actuarial valuation dated January 1, 2015 and update procedures were used to rollforward the total pension liability to the December 31, 2015 measurement date. The components of the net pension liability of the County at December 31, 2015, were as follows:

	Governmental Activities	Business Activities	Total
Total Pension Liability	$ 315,581,437	$ 67,657,634	$ 383,239,071
Plan Fiduciary Net Position	262,636,403	56,306,726	318,943,129
Net Pension Liability	$ 52,945,034	$ 11,350,908	$ 64,295,942
Plan fiduciary net position as a percentage of the total pension liability	83.22%	83.22%	83.22%

(12) Employee Retirement Plan (Pension Trust Fund) (Continued)

Changes in the County's net pension liability for the plan for the year ended December 31, 2015 were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at 12/31/14	$ 357,305,228	$ 319,247,056	$ 38,058,172
Service Cost	6,457,757	-	6,457,757
Interest Cost	26,615,062	-	26,615,062
Changes of Benefit Terms	-	-	-
Changes for Experience	10,979,592	-	10,979,592
Changes of Assumptions	-	-	-
Contributions - Employer	-	9,400,000	(9,400,000)
Contributions - Member	-	5,817,678	(5,817,678)
Net Investment Income	-	2,596,963	(2,596,963)
Benefit Payments, including Refunds of Member Contributions	(18,118,568)	(18,118,568)	-
Administrative Expense	-	-	-
Net Changes	25,933,843	(303,927)	26,237,770
Balances at 12/31/15	$ 383,239,071	$ 318,943,129	$ 64,295,942
Split of Net Pension Liability			
Governmental Activities	$ 315,581,437	$ 262,636,403	$ 52,945,034
Business-Type Activities	67,657,634	56,306,726	11,350,908
Total	$ 383,239,071	$ 318,943,129	$ 64,295,942

(12) Employee Retirement Plan (Pension Trust Fund) (Continued)

Deferred Outflows of Resources

The total pension expense recognized in 2015 for the plan was $7,748,059 for the governmental activities and $1,661,110 for the business activities, for a total of $9,409,169. At December 31, 2015, the County reported deferred outflows of resources related to the pension plan from the following sources:

	Deferred Ouflows of Resources
Difference Between Expected and Actual Experience	$ 9,236,800
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	16,991,800
Total	$ 26,228,600
Split of Deferred Outflows of Resources	
Governmental Activities	$ 21,598,161
Buisness-Type Activities	4,630,439
Total	$ 26,228,600

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

	Deferred Outflows of Resources		
Year Ended December 31:	Governmental Activities	Business-Type Activities	Total
2016	$ 4,933,127	$ 1,057,615	$ 5,990,742
2017	4,933,127	1,057,615	5,990,742
2018	4,933,127	1,057,615	5,990,742
2019	4,933,127	1,057,615	5,990,742
2020	1,435,117	307,675	1,742,792
2021-2025	430,536	92,304	522,840
Total	$ 21,598,161	$ 4,630,439	$ 26,228,600

(12) Employee Retirement Plan (Pension Trust Fund) (Continued)

Plan Actuarial Methods and Assumptions

Actuarial assumptions. The total pension liability was measured as of December 31, 2015 and determined by rolling forward the liability from an actuarial valuation as of January 1, 2015, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent
Salary increases	4.0 percent, average, including inflation
Investment rate of return	7.5 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2013 Annuitant and Non-Annuitant Mortality Table for Males or Females, as appropriate, with no projected improvement.

The actuarial assumptions used in the January 1, 2015 valuation were based past experience under the plan and reasonable future expectations which represent our best estimate of anticipated experience under the Plan. A recent actuarial experience study was not performed.

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

Investment policy. The Plan's policy in regard to the allocation of invested assets is established and may be amended by the Retirement Board by a majority vote of its members. It is the policy of the Retirement Board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The following was the Board's asset allocation for the 2015 measurement period:

Asset Class	Target Allocation
Domestic equity	48.00%
International equity	18.00%
Fixed Income	30.00%
Real estate	4.00%
	100.00%

(12) Employee Retirement Plan (Pension Trust Fund) (Continued)

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

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation and the Retirement Board's asset allocation policy as of December 31, 2015 are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Domestic equity	5.4 – 6.4%
International equity	5.5 – 6.5
Fixed income	1.3 – 3.3
Real estate	4.5 – 5.5
Cash	0.0 – 1.0

Discount rate. The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (i.e. no depletion date is projected to occur).

(12) Employee Retirement Plan (Pension Trust Fund) (Continued)

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the County, calculated using the discount rate of 7.5 percent, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
County's net pension liability	$107,353,968	$64,295,942	$28,849,494

Rate of return. For the year ended December 31, 2015, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 1.0 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

(13) Component Unit Employee Retirement Plans

York County Solid Waste and Refuse Authority

The YCSWRA sponsors a defined contribution retirement plan covering all employees who meet certain age and length of service requirements. The plan was established with Manufacturer's and Trade Trust Company (M&T) as Plan Trustee, who holds the assets of the plan in a trust and has exclusive authority and discretion to manage and control the assets of the plan. YCSWRA, who is acting as Plan Administrator, has provided the Board of Directors with the authority to amend or terminate this plan as described in the plan agreement. As of December 31, 2015, there were 24 plan members.

For participating employees, the YCSWRA will make contributions to the plan at a rate of 10% of compensation. Participants in the plan become vested in the employer contributions based on a seven-year graded vesting schedule ranging from 0% vested form employment under 2 years of service to 100% vested after seven years of service. Upon termination of an employee, forfeitures of unvested amounts are credited to the annual contribution. Forfeitures amounted to $3,728 for the year ended December 31, 2015.

(13) Component Unit Employee Retirement Plans

York County Solid Waste and Refuse Authority (Continued)

The YCSWRA's contribution and retirement expense for the year ended December 31, 2015 amounted to $138,772. Unpaid contributions amounted to $68,172 as of December 31, 2015 and are included in accounts payable on the balance sheet.

During the year ended December 31, 1999, the Authority adopted an Eligible Deferred Compensation Plan, under the provisions of Section 457 of the Internal Revenue Code of 1986. Under the plan, contributions by the YCSWRA on behalf of the employees are at management's discretion. No contributions were made to the plan by the YCSWRA during the year ended December 31, 2015.

All amounts deferred under both plans are held in trust for the exclusive benefit of the participating employees and are not accessible by the YCSWRA or its creditors.

York County Library System

Description of the plan

The Library System maintained a single-employer defined contribution pension plan for the York County Library System. The plan covers all eligible employees of the Library system, described as follows:

An employee is eligible for the purposes of salary deferrals if they have attained the age of 21 and have completed 1 year of service. Employees may elect to reduce compensation by a specific dollar amount and have that amount contributed to the plan on a pre-tax basis as a salary deferral not exceeding the limit set forth by the IRS. Participants are 100% vested once they are eligible to contribute. The Library System makes a contribution equal to 100% of the employees' salary deferrals that do not exceed 3% of the employees' compensation plus 50% of your salary deferrals between 3% and 5% of the employees' compensation. Employee contributions for the year ended December 31, 2015 were $171,024. Employer contributions to the plan were $91,745. Participant loans and forfeitures are not permitted under the plan. The Library System has not liability to the plan at December 31, 2015.

(13) Component Unit Employee Retirement Plans (Continued)

York County Planning Commission

Description

The Commission provides pension benefits for all of its permanent employees through a single-employer defined benefit pension plan controlled by the provision of the ordinance dated March 13, 1991, adopted pursuant to Act 15 of 1974. The plan participates through an agreement entered into in 1991 with the Pennsylvania Municipal Retirement System (PMRS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating municipal pension plans. PMRS issues a separate Comprehensive Annual Financial Report (CAFR). A copy of the CAFR can be obtained by contacting the PMRS accounting office.

Plan Membership

The pension plan's membership consisted of the following as of December 31, 2015:

Inactive employees or beneficiaries currently receiving benefits	22
Inactive employees entitled to but not yet receiving benefits	11
Active Plan Members	37
Total Members	70

Benefits Provided

The Municipal Pension Plan Funding Standard and Recovery Act, Act 205, grants the authority to establish and amend the benefits terms to Commission's Board of Directors.

Normal Benefit – Normal retirement is age 62 with full vesting after five years of service. The basic annual benefit is equal to 1.75% of the member's final average salary multiplied by all the years of credited service. The final average salary is the average annual compensation earned and paid during the member's highest three consecutive years of employment, or if no longer employed by the Commission, the average annual compensation earned and paid during the entire period of employment. Credited service accrues from the date of hire or the expiration of the member's probationary period, if one exists.

(13) Component Unit Employee Retirement Plans (Continued)

York County Planning Commission (Continued)

Survivor Benefit – If a member is eligible to retire at the time of death, their spouse receives the present value of the accrued benefit.

Early Retirement – A member who has separated from employment after age 60 or 20 years of credited service may retire early. Benefits will be actuarially reduced for each year or partial year that early retirement takes place prior to age 62.

Post Retirement Cost-of-Living Adjustments – A cost-of-living adjustment is annually provided at 3%, subject to plan limitations.

Contributions

The required contribution rate for members is 3.50% of their total compensation in accordance with the plan's governing ordinance. The Commission's contribution is actuarially determined by the PMRS Board (Board). Act 205 requires annual contributions be based upon the plan's minimum municipal obligation (MMO). The MMO is based upon the plan's biennial actuarial valuation. Any funding requirements established by the MMO in excess of employee contributions and state aid must be paid by the municipality in accordance with Act 205. The Commission is not eligible for state aid since the Commonwealth considers the Commission an Authority for pension purposes. Administrative costs, including the investment manager, custodial trustee, and actuarial services are charged to the plan and funded through investment income. During the year ended December 31, 2015, the Commission made a contribution to the plan in the amount of $117,400. The MMO for the year ended December 31, 2015 was $117,340. The 2015 contribution is reported as a deferred outflow of resources at December 31, 2015.

(13) Component Unit Employee Retirement Plans (Continued)

York County Planning Commission (Continued)

Changes in the Net Pension Liability

The changes in the net pension liability of the Commission for the year ended December 31, 2015 were as follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balances at December 31, 2014 (based on the measurement date of December 31, 2013)	$ 9,031,403	$ 8,919,119	$ 112,284
Changes for the year:			
Service cost	223,538	-	223,538
Interest	499,660	-	499,660
Differences between expected and actual experience	(259,156)	-	(259,156)
Contributions - employer	-	94,000	(94,000)
Contributions - employees	-	70,426	(70,426)
Net investment income	-	421,686	(421,686)
Benefit payments, including refunds	(345,060)	(345,060)	-
Administrative expense	-	(20,161)	20,161
Net changes	118,982	220,891	(101,909)
Balances at December 31, 2015 (based on the measurement date of December 31, 2014)	$ 9,150,385	$ 9,140,010	$ 10,375
Plan fiduciary net position as a percentage of the total pension liability			99.9%

(13) Component Unit Employee Retirement Plans (Continued)

York County Planning Commission (Continued)

Actuarial Assumptions - The total pension liability was determined by an actuarial valuation performed on January 1, 2015, with liabilities measured at December 31, 2014, using the following actuarial assumptions, applied to all periods in the measurement:

Actuarial assumptions:	
Investment rate of return	5.5%
Projected salary increases includes inflation rate of 3%	3.0% - 8.3%
Post retirement cost of living adjustments	3%, subject to plan limitations

Actuarial assumptions based on PMRS Experience Study for the period January 1, 2005 to December 31, 2008

Pre-retirement mortality:
Males: RP 2000 with 1 year set back
Females: RP 2000 with 5 year set back

Post-retirement mortality:
Males and females: RP 2000 Sex-Distinct Mortaility Table

Long-Term Expected Rate of Return – The PMRS System's (System) long-term expected rate of return on plan investments was determined using a building-block method in which best-estimates of expected future real rates of return are developed for each major asset class, for the portfolio as a whole, and at different levels of probability or confidence. There are four steps to the method:

1. Expected future real rates of return are based primarily on the 20-year historic nominal rates of return as reflected by applicable return indexes and may be adjusted for specific asset classes if, in the Board's opinion, any such asset classes are expected in the future to significantly vary from its 20-year historical returns.

(13) Component Unit Employee Retirement Plans (Continued)

York County Planning Commission (Continued)

Long-Term Expected Rate of Return (Continued)

2. The nominal rates of return by asset class are adjusted by a constant rate of expected future annual inflation rate of 3% to produce real rates of return.

3. The real rates of return are further adjusted by weighting each asset class using the PMRS portfolio target asset allocations. The results from steps 1 through 3 are presented in the chart labeled "System Nominal and Real Rates of Return by Asset Class".

4. These weighted real rates of return are then subjected to a probability simulation to understand the likelihood of success in achieving various portfolio return levels. Based on the most recent asset allocation study, the minimum acceptable confidence level for the Board has been determined to be 70%. The chart labeled "Confidence Levels for System Nominal and Real Rates of Return" identifies simulated portfolio returns at various confidence levels.

The following are the System Nominal and Real Rates of Return by Asset Class as of December 31, 2015:

Asset Class	Target Allocation	Nominal Rate of Return	Long-Term Expected Real Rate of Return
Domestic equity (large capitalized firms)	25.0%	11.7%	8.7%
Domestic equity (small capitalized firms)	15.0%	11.4%	8.4%
International equity (developed markets)	15.0%	7.6%	4.6%
International equity (emerging markets)	10.0%	11.1%	8.1%
Real estate	20.0%	9.7%	6.7%
Fixed Income	15.0%	2.0%	-1.0%
Total portfolio	100.0%	9.2%	6.2%

(13) Component Unit Employee Retirement Plans (Continued)

York County Planning Commission (Continued)

Long-Term Expected Rate of Return (Continued)

The following are the Confidence Levels for System Nominal and Real Rates of Return as of December 31, 2015:

Confidence Interval	Nominal Rate of Return	Long-Term Expected Real Rate of Return
95.0%	4.7%	1.7%
90.0%	5.7%	2.7%
85.0%	6.4%	3.4%
80.0%	6.9%	3.9%
75.0%	7.4%	4.4%
70.0%	7.8%	4.8%
50.0%	9.2%	6.2%

Based on the four-part analysis, the Board established the System's long-term expected rate of return at 7.5%.

In addition to determining the System's long-term expected rate of return, PMRS also develops a long-term expected rate of return for individual participating municipalities. The long-term expected rate of return for individual participating municipalities is also referred to as the regular interest rate. Under the laws of the Commonwealth of Pennsylvania (Act 15 of 1974), the Board is obligated to apply the regular interest rate to each of the individual participating municipalities' actuarial asset accounts held by PMRS. Therefore, under the law, the long-term expected rate of return for individual participating municipalities is equal to the regular interest rate. The rationale for the difference between the System's long-term expected rate of return and the individual participating municipalities' regular interest rate is described on the next page in the paragraph labeled "Discount Rate". As of December 31, 2014, this rate is equal to 5.5%

The System's policy in regard to the investment income allocation on invested assets is established and may be amended by the Board. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of PMRS.

(13) Component Unit Employee Retirement Plans (Continued)

York County Planning Commission (Continued)

Discount Rate – While it is often common practice to establish an actuarial discount rate that is equal to the long-term expected rate of return, PMRS is required by law (Act 15 of 1974) to establish a discount rate equal to the regular interest rate. The Board establishes the regular interest rate on the basis of expected stable and consistent earnings on investments to be applied to the accounts of the individual participating municipalities and includes the accounts of plan participants, municipalities, and plan retirees each year. The Board considers the following five quantitative factors in establishing the regular interest rate:

1. Retiree plan liability as a percentage of total plan liability,

2. Active plan participant liability as a percentage of total plan liability,

3. Smoothed Pension Benefit Guarantee Corporation (PBGC) annuity rates,

4. PMRS System long-term expected rate of return, and

5. PMRS administrative expenses.

The regular interest rate is equal to the retiree liability percentage times the smoothed PBGC annuity rates, plus the active employee liability percentage times the System long-term expected rate of return, less administrative expenses as a percentage of assets.

The Board may then adjust the regular interest rate derived from the formula due to a variety of qualitative factors such as the desire to minimize regular interest rate volatility, trending of PBGC annuity rates, total PMRS actuarial and market value funding ratios, feedback from existing PMRS municipalities, and recommendations from the System's investment and actuarial consultants. The discount rate adopted by the Board and used to measure the individual participating municipalities' total pension liability as of December 31, 2014 was 5.5%.

This required equivalence between the regular interest rate and the actuarial discount rate will likely result in a System long-term expected rate of return that will be higher than the actuarial discount rate and higher than the long-term expected rate of return for individual participating municipalities. Should the System experience a prolonged period of investment returns in excess of the regular interest rate, the Board is authorized to allocate any applicable portion of any such excess in accordance with Board policies.

(13) Component Unit Employee Retirement Plans (Continued)

York County Planning Commission (Continued)

The projection of cash flows for each underlying municipal plan, used to determine if any adjustment to the discount rate was required, used the following assumptions: 1) member contributions will be made at the current contribution rate, 2) participating plan sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate, and 3) the System's long-term expected rate of return will be used in the depletion testing of the projected cash flows. Based on those assumptions, the PMRS pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate – The following presents the net pension liability of the plan calculated using the discount rate described above, as well as what the plan's net pension liability (asset) would be if it was calculated using a discount rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

1% Decrease (4.5%)	Current Discount Rate (5.5%)	1% Increase (6.5%)
$ 1,164,445	$ 10,375	$ (972,438)

(13) Component Unit Employee Retirement Plans (Continued)

York County Planning Commission (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2015, the Commission recognized pension expense of $154,037. At December 31, 2015, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 215,963
Commission's contributions subsequent to the measurement date	117,400	-
Net difference between projected and actual earnings on pension plan investments	54,017	-
Total	$ 171,417	$ 215,963

The effect of the difference in the Commission's expected and actual experience is recognized over the average expected remaining service lives of active and inactive members. The difference between projected and actual earnings on the pension plan investments is recognized over five years. Commission contributions subsequent to the measurement date will be recorded as a reduction to the pension liability during the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31,	
2016	$ (29,689)
2017	(29,689)
2018	(29,689)
2019	(29,688)
2020	(43,191)
	$ (161,946)

(13) Component Unit Employee Retirement Plans (Continued)

York County Planning Commission (Continued)

Deferred Compensation Plan

The Commission sponsors a Deferred Compensation Plan, under the provisions of Section 457 of the Internal Revenue Code of 1986. Under the plan, contributions by the Commission on behalf of the employees are at management's discretion. The Commission views this plan as the employee's investment account. The Commission has not made contributions to this plan in the past and does not anticipate making contributions in the future. During the year ended December 31, 2015, the Commission did not make any contributions to the plan.

(14) Commitments and Contingencies

Litigation

In the normal course of business, there are various claims and suits pending against the County and its elected officials. Management is of the opinion that these matters will not have a material adverse effect on the County's financial position at December 31, 2015.

Federal and Commonwealth Grants

The County receives funds from the Commonwealth and various federal agencies to fund specific programs. Final determination of various amounts is subject to audit under the Federal Single Audit Act and by the funding agencies. County officials believe that any audit adjustments resulting from final settlements will be immaterial in relation to the County's financial resources.

Debt Guaranty Agreement

The Pennsylvania Local Government Unit Debt Act permits local governments to extend nonexchange financial guarantees on certain debt issued by unrelated entities located within the government's physical boundaries. In accordance with the Act, the County has guaranteed the 2003 B Bonds of the York County Economic Development Corporation (the "Corporation"), a legally separate entity that is located within the County boundaries but is not a component unit of the County or part of the County's financial reporting entity. This is the only nonexchange financial guarantee extended by the County.

(14) Commitments and Contingencies (Continued)

Debt Guaranty Agreement (Continued)

In 2003, the County guaranteed the Corporation's $8.375 million, 25-year bonds issued in 2003. The bonds mature annually in the years 2013 through 2028, with semiannual interest payments. At December 31, 2015, the outstanding principal amount of the guaranteed debt is $2.5 million. In the event the Corporation is unable to make a required payment on the bonds, the County will be required to make that payment. The Corporation is not required to repay the County for any payments the County makes pursuant to the guarantee. At December 31, 2015, the County has not recorded a liability for this guarantee.

Line of Credit – Component Units

In 2010, the Authority established a $1,000,000 unsecured line of credit with Integrity Bank for working capital and various project needs of the Authority. Borrowings against the line bears interest at the New York Prime Rate, which was 3.50% at December 31, 2015. As of December 31, 2015, $30,000 had been drawn on the line related to the Marketview Arts Center projects and was outstanding.

In November 2015, the Library System entered into a $500,000 line of credit with a bank secured by the 1st lien security interest on investment accounts held in trust with the respective institution. Interest on outstanding borrowing is due monthly at the Wall Street Journal Prime rate, floating, plus 0.50%, currently at 3.75% for December 31, 2015. There were $400,000 in borrowings on the line and $150,000 in repayments for the year ended December 31, 2015. The principal balance outstanding on the line as of December 31, 2015 was $250,000.

(15) Due from Other Governments

Amounts due from other governments are primarily grants receivable from the Commonwealth of Pennsylvania at December 31, 2015, for the following funds:

Governmental funds	
General Fund	$ 3,226,414
York HealthChoices Management Fund	2,947,772
Mental Health and Intellectual and Developmental Disabilities Fund	11,410,255
Children, Youth, and Families Fund	17,061,042
Other Nonmajor Funds	9,555,287
	$ 44,200,770

(16) Interfund Accounts

Individual fund "due from other funds" and "due to other funds" balances at December 31, 2015, are as follows:

	Due from Other Funds	Due to Other Funds
Governmental funds		
General Fund	$ 21,968,717	$ 2,285,237
York HealthChoices Management Fund	669	17,444
Mental Health and Intellectual and Developmental Disabilities Fund	12,234	6,636,800
Children,Youth, and Families Fund	1,367,049	12,719,916
Capital Projects Bond Fund	-	67,373
Other Nonmajor Funds	1,094,431	2,716,330
Total	24,443,100	24,443,100
Enterprise funds		
Nursing Home Fund	-	-
	-	-
Total	$ 24,443,100	$ 24,443,100

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided, (2) reimbursable expenditures occur and (3) payments between funds are made.

(16) Interfund Accounts (Continued)

Individual fund "transfers in" and "transfers out" are as follows:

	Transfers In	Transfers Out
Governmental funds		
General Fund	$ 848,238	$ 26,035,784
Mental Health and Intellectual and Developmental Disabilities Fund	843,571	-
Children, Youth, and Families Fund	9,604,567	800,708
Capital Projects Bond Fund	7,779,284	5,653,882
Other Nonmajor Funds	8,495,824	40,151
	27,571,484	32,530,525
Governmental activities (capital assets and long-term liabilities)	3,512,395	-
Enterprise funds		
911 Fund	-	6,210,932
County Nursing Home Fund	7,657,578	-
	7,657,578	6,210,932
Total	$ 38,741,457	$ 38,741,457

Transfers from the general fund are used to move unrestricted revenues to (1) finance various programs that the government must account for in other funds in accordance with budgetary and legal authorizations, including amounts provided as subsidies or matching funds for various grant programs and (2) subsidize County Nursing Home operations.

During 2015, the 911 enterprise fund no longer met the criteria to be classified as a proprietary fund. Thus, the 911 enterprise fund transferred $2,698,537 of governmental fund level assets and liabilities to the capital projects bond account fund ($1,889,140) and the 911 special revenue fund ($809,397). In addition, the 911 enterprise fund transferred $3,512,395 of capital assets and long term liabilities to governmental activities during 2015. The transfer to governmental activities consisted of long-term liabilities of $51,524,819 ($48,063,103 of general obligation debt, $1,058,742 of unamortized bond premium, $213,765 of compensated absences, $1,255,887 of net post employment benefit obligation, $315,402 of the net pension liability, $450,465 of capital lease obligations, and $167,455 of accrued interest on bonds) and capital assets of $75,809,489 with accumulated depreciation of $20,772,275.

(17) Excess of Expenditures over Appropriations in Major Funds

The following major funds had an excess of actual expenditures over budget for the year ended December 31, 2015.

	Appropriations	Expenditures	Percent of Excess over Appropriations
York HealthChoices Management Fund	$ 68,601,124	$ 74,525,073	8.64%
Mental Health and Intellectual and Developmental Disabilities Fund	28,901,581	31,278,798	8.23%

The excess expenditures over appropriations in the York HealthChoices Management Fund and the Mental Health and Intellectual and Developmental Disabilities Fund were funded by greater than anticipated revenues.

(18) Landfill Closure and Post Closure Care Costs – Component Unit

The YCSWRA completed closure construction on the York County Sanitary Landfill during the year ended December 31, 1998. State and federal laws and regulations require the YCSWRA place a final cover on the landfill site when it stopped accepting waste, and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post closure care costs will be paid after the date that the landfill stopped accepting waste, the YCSWRA recognized a portion of these closure and post closure care costs as operating expenses in each operating period based on landfill capacity used as of each balance sheet date. The landfill closure and postclosure care liability of $85,651 represents the cumulative amount recognized based on the use of 100% of the capacity of the landfill, less expenses paid between actual closure and December 31, 2015. The recorded liability is based on what it would cost to perform all closure and post closure care in 1998. Actual costs may be higher or lower due to inflation or deflation, changes in technology, or changes in regulations.

(19) Risk Management

Self-Insurance

The County is exposed to various risks of losses; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees, natural disasters, and unemployment compensation. The County has purchased commercial insurance for all risks of losses except for injuries to employees, medical (for certain employees), and unemployment compensation. No significant settlements exceeded insurance coverage for each of the past three years.

(19) Risk Management (Continued)

Self-Insurance (Continued)

The County has elected to self-insure itself for workers compensation claims. The County is liable for all claims up to $1,000,000 for all employees per individual for any one plan year. The County purchased stop loss insurance to cover all claims in excess of $1,000,000 per individual in any plan year. As of December 31, 2015, the County has recorded a liability for claims incurred of $809,254 in the county nursing home fund and $2,142,072 as a long-term liability in the governmental activities column in the government-wide financial statements. This liability is calculated based on past loss experience; the liability has not been discounted. This liability includes an amount for allocated claim adjustment expenses and includes salvage and subrogation. Salvage and subrogation were not material for the year ended December 31, 2015.

The County has elected to self-insure itself for medical insurance for certain employees. The County is liable for all claims up to $350,000 plus $60,000 aggregating deductible per individual for any one plan year. Once the aggregating deductible has been met, all future stop loss reimbursements for that contract year are payable upon reaching the stated deductible of $350,000 per covered member. The County purchased stop loss insurance to cover all claims in excess of these deductible points. As of December 31, 2015, the County has recorded a liability for claims incurred of $2,315,481 as account payable in the general fund and $634,176 as accounts payable in the county nursing home fund.

Changes in the liabilities for self-insurance are as follows:

	Medical		Workers' Compensation	
	2015	2014	2015	2014
Balance as of January 1	$ 2,277,440	$ 1,880,654	$ 2,553,146	$ 1,259,481
Add: Incurred claims relating to:				
Prior years	523,709	223,672	64,062	1,236,093
Current year	29,351,322	27,460,231	2,070,965	1,635,519
	29,875,031	27,683,903	2,135,027	2,871,612
Less: Payment of claims relating to:				
Prior years	2,416,412	1,807,268	873,226	669,826
Current year	26,786,402	25,479,849	863,621	908,121
	29,202,814	27,287,117	1,736,847	1,577,947
Balance as of December 31	$ 2,949,657	$ 2,277,440	$ 2,951,326	$ 2,553,146

(19) Risk Management (Continued)

Self-Insurance (Continued)

The foregoing reconciliation reflects a deficiency in the December 31, 2014 liability for medical self-insurance of $523,709. The foregoing reconciliation also reflects a deficiency in the December 31, 2014 liability for workers' compensation self-insurance of $64,062. The changes in these liabilities were primarily the result of changes in estimates as more information became available.

The County participates in a claims servicing public entity risk pool (the Pool) for unemployment compensation. Under an agreement with the Pool, the County pays a quarterly premium to the Pool based on past loss experience. Based on the County's favorable loss experience in 2015, no liability has been recorded for claims incurred, but not paid as of December 31, 2015.

(20) Restricted Assets and Related Liabilities

At December 31, 2015, the County's governmental funds had a restricted cash balance of $13,756,517 maintained in escrow accounts in the name of the County. At December 31, 2014, the County also had a restricted investment balance $20,817,903. Each fund's restricted cash and investments are provided below with a brief explanation of the reasons for the restriction:

- $3,931,291 and $389,895 are restricted cash and investments in the General Fund. These balances are for various purposes, including: agricultural land preservation, records management, juvenile victim witness program, parks program, disaster assistance, and workers' compensation.

- $7,723,912/$9,014,273 and $1,921,904/$1,243,200 are restricted cash/investments in the York HealthChoices Fund and the Adams HealthChoices Fund (included in Other Nonmajor Funds), respectively. Of this balance, $33,507 and $150,748, respectively, is restricted as incentive cash/investments. The program's subcontractor is eligible for a bonus based on meeting performance benchmarks. This cash/investments is restricted for that purpose. $3,723,938 and $9,300,987, respectively, is held as restricted cash/investments for contingencies. These funds will pay the claims of the program if a shortage existed in their capitation income from the Commonwealth of Pennsylvania. $5,888,371 and $805,738, respectively, is held as restricted cash/investments for reinvestment. Use of these funds is contingent upon the Department of Public Welfare approval of a reinvestment plan.

(20) Restricted Assets and Related Liabilities (Continued)

- $61,846 is restricted cash in the York County MH/IDD Fund. These funds are received from individuals designated to be used as memorials.

- $10,170,535 is restricted investments in the Capital Projects Bond Account Fund to pay for costs to fund certain capital projects related to the 2015 General Obligation Bonds.

- $37,616 is restricted cash in the Domestic Relations Fund (included in Other Nonmajor Funds). These funds are held to be remitted to the intended third party.

- $4,289 is restricted cash in the Comprehensive Services to the Aged Fund (included in Other Nonmajor Funds). This balance represents client fund accounts in which the Aging Department collects and administers individuals' funds that cannot handle their own money.

- $75,659 is restricted cash in the Donations Fund (included in Other Nonmajor Funds) that is held for specific purposes designated by individuals or businesses.

At December 31, 2015, the County's enterprise fund had a restricted cash balance of $643,910. The fund's restricted cash provided below with a brief explanation of the reasons for the restriction:

- $643,910 of cash in the county nursing home fund is restricted for deposits held in escrow.

The YCSWRA (a component unit) is required to maintain cash and investments amounting to $125,449,344 in trust accounts whose use are restricted under bond indentures or under consent decree and law relating to environmental protection matters attributable to the YCSWRA's operations.

(21) Fund Balance/Net Position

The constraints on fund balance included in the governmental fund financial statements represent portions of fund balances that are nonspendable, restricted, committed, or assigned for various purposes and are not available for the payment of other subsequent expenditures. The following nonspendable, restricted, and committed fund balances are included in the governmental fund financial statements:

Governmental Funds

General Fund

Nonspendable	$ 8,878,743

This line item represents $8,841,172 for a loan receivable and $37,571 for prepaid information technology services agreements.

Restricted for General Government	$ 68,971

This line item represents amounts restricted for the payments for workers compensation.

Restricted for Public Safety	$ 1,634

This line item represents amounts restricted for the payments for the juvenile victim restitution program.

Restricted for Culture and Recreation	$ 34,252

This line item represents amounts restricted for the acquisition of green space.

Capital Projects Bond Account Fund

Restricted	$ 10,103,494

This line item represents amounts restricted for capital projects.

Nonmajor Funds

Restricted

Liquid Fuels Tax (Roads and Bridges)	$ 4,580,488

This line item represents amounts that are restricted by grantors for the future payments of expenditures for the building and improvement of roads and bridges.

Domestic Relations (Judicial)	$ 4,519,493

This line item represents amounts that are restricted by grantors for the future payments of expenditures for the operation of the Child Support Enforcement Program.

(21) Fund Balance/Net Position (Continued)

Nonmajor Funds (Continued)

Restricted (Continued)

Drug Task Force (Judicial)	$ 604,227

This line item represents amounts that are restricted by enabling legislation for the future payments of expenditures for the operation of the Drug Task Force.

911 Fund (Public Safety)	$ 3,066,890

This line item represents amounts that are restricted for future payments of expenditures for operation of the 911 program.

Donations (Culture and Recreation)	$ 76,725

This line item represents amounts that are restricted by bequests from county residents for the future payments of expenditures for improvements to county parks.

Affordable Housing (Conservation and Community Development)	$ 525,117

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

Weatherization (Conservation and Community Development)	$ 16,466

This line items represents amounts that are restricted for future payments of expenditures for the operation of the Weatherization Program.

Committed

Earn It	$ 19,705

This line item represents amounts that are committed for the future payments of expenditures for the juvenile restitution and community service program.

Prison Telephone	$ 911,163

This line item represents amounts that are committed for the future payments of expenditures for the benefit of prisoners in the county prision.

Net Position

The restrictions on fund balance/net position included in the fund financial statements and the government-wide statements represent portions of net position that are restricted for various purposes and are not available for the payment of other subsequent expenditures. The following restricted net positions are included in the fund financial statements and the government-wide financial statements

(21) Fund Balance/Net Position (Continued)

Governmental Activities

All applicable restricted governmental fund balance amounts disclosed above are also recorded as restricted net position in the Governmental Activities Statement of Net Position.

Pension Trust Fund

Net position restricted for pensions	$ 318,943,129

This line item represents amounts that are held in trust for future payments of members' benefits.

(22) Loan Receivable

Concurrent to the issuance of the Series A of 2009 General Obligation Notes, the County entered into a loan and security agreement, a mortgage agreement, and a promissory note with the York County Agricultural Society ("Society") to secure the loan collectively "the Agreement" in the amount of $11,700,000. Under the Agreement, the Society will pay the principal and interest costs of the outstanding debt in monthly installments of $76,215 to the County of York until October 10, 2014; and, thereafter the monthly installment will be adjusted to correspond to the new interest rate on the General Obligation Notes. The interest rate on the loan was a fixed rate equal to 4.63% for the period from November 1, 2009 to November 1, 2014. From November 1, 2014 to November 1, 2019, the interest rate is a fixed rate equal to 3.82%. After November 1, 2019, the interest rate adjusted to equal the Wall Street Prime Rate on such date plus 500 basis points, not to exceed a maximum interest rate of 15%. The balance of the loan at December 31, 2015, was $8,841,172.The annual principal and interest amounts on the loan for the year ended December 31, 2015, are as follows:

	Principal	Interest	Total
2016	$ -	$ 337,733	$ 337,733
2017	536,563	332,657	869,220
2018	557,255	311,965	869,220
2019	578,746	290,474	869,220
2020	601,065	596,680	1,197,745
2021-2025	3,371,429	2,168,771	5,540,200
2026-2029	3,196,114	624,744	3,820,858
Total	$ 8,841,172	$ 4,663,024	$ 13,504,196

(23) Operating leases

The County leases various towers under operating leases with expiration dates greater than one year. Minimum rental payments at December 31, 2015 are as follows:

2016	$ 289,173
2017	134,147
2018	97,300
2019	99,568
2020	103,133
2021-2025	536,659
2026-2030	394,050
2031	66,706
Total	$ 1,720,736

Rental expense totaled $390,520 for the year ended December 31, 2015.

(24) Capital Leases

In April of 2012, the County's 911 Fund leased 200 mobile data computers from NetMotion Software in the amount of $1,119,345 bearing an interest rate of 1.90% and expiring in January 2016.

In April of 2015, the County leased various phone system components from Link Computer Corporation in the amount of $1,067,160 bearing an interest rate of 2.58% and expiring in March 2019.

In November of 2015, the County leased various audio and visual equipment from Sage Technology Solutions in the amount of $1,040,276 bearing an interest rate of 2.50% expiring in April 2019.

(24) Capital Leases (Continued)

The following is a schedule of future minimum lease payments under the capital lease agreements together with the present value of the net minimum lease payments as of December 31, 2015:

Total Minimum Lease Payments	$ 2,048,170
Less: Amount Representing Interest	114,016
Total Present Value of Net Minimum Lease Payments	1,934,154
Less: Amounts Due within One Year	638,118
Long Term Capital Lease Payable	$ 1,296,036

Future minimum capital lease payments as of December 31, 2015:

2016	$ 638,118
2017	421,222
2018	431,922
2019	442,892
Total Future Minimum Lease Payments	$ 1,934,154

At December 31, 2015, the County has leased equipment disclosed as leasehold assets in Note 6 in the amount of $4,290,438 with an accumulated depreciation of $1,852,445. The County incurred $237,100 of depreciation expense related to leased equipment during 2015.

(25) Restatement of Net Position/Change in Accounting Principle

The following restatement was necessary to reflect the adoption of the provisions of GASB Statement No. 68, "*Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*". The County has changed its manner of accounting for pensions. This change for governmental activities is reported as a cumulative effect of a change in accounting principle in the amount of $(25,924,029) and is reflected as a restatement of beginning net position in the governmental activities of the government-wide financial statements. This change for business-type activities is reported as a cumulative effect of a change in accounting principle in the amount of $(5,205,702) and is reflected as a restatement of beginning net position in the County Nursing Home Fund's Statement of Net Position – Enterprise Fund and the business-type activities of the government-wide financial statements. This change for component units is reported as a cumulative effect of a change in accounting principle in the amount of $(442,058) and is reflected as a restatement of beginning net position in the Combining Statement of Net Position – Component Units and the government-wide Statement of Net Position.

	Governmental Activities	County Nursing Home Fund	Business-Type Activities	Component Units
Net Position, beginning of year, as previously stated	$ 30,510,562	$ (5,928,211)	$ 282,721	$ 200,982,334
Understatement of net pension liability due to the adoption of GASB 68.	(25,924,029)	(5,205,702)	(5,205,702)	(442,058)
Net Position, beginning of year, as restated	$ 4,586,533	$ (11,133,913)	$ (4,922,981)	$ 200,540,276

(26) Subsequent Events

In January of 2016, the County issued Tax and Revenue Anticipation Notes, Series of 2016, in the amount of $25,000,000. The Notes bear interest at 1.25% and are due on April 29, 2016.

During the first quarter of 2016, the York County Industrial Development Authority, a component unit of the County, approved the issuance of two tax-exempt Revenue Bonds for the benefit of Next Generation Farmers for $517,000 and for the benefit of Datum Filing Systems for $4,000,000.

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REQUIRED SUPPLEMENTARY INFORMATION

County of York, Pennsylvania

Required Supplementary Information

Schedule of Funding Progress for Postemployment Benefits Other Than Pensions

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
1/1/2011	$ -	$ 182,299,039	$ 182,299,039	0%	$ 93,916,913	194.1%
1/1/2013	$ -	$ 115,324,870	$ 115,324,870	0%	$ 104,455,515	110.4%
1/1/2015	$ -	$ 135,329,532	$ 135,329,532	0%	$ 113,715,757	119.0%

For the 1/1/2015 valuation, the increase in the actuarial accrued liability was primarily due to projected future mortality rates have been updated to reflect mortality improvement in the general population, future medical costs were based upon actual costs incurred in recent years, and used the Gentzen Model of Long-Run Cost Trends to predict future medical inflation.

For the 1/1/2011 valuation, the increase in the actuarial accrued liability was primarily due to projected future mortality rates have been updated to reflect mortality improvement in the general population, future medical costs were based upon actual costs incurred in recent years, and the actuarial cost method was changed from the projected unit credit actuarial cost method to the entry age normal actuarial cost method.

County of York, Pennsylvania

Required Supplementary Information

Schedule of Changes in the Net Pension Liability and Related Ratios

	2015	2014
Total pension liability		
Service Cost	$ 6,457,757	$ 5,985,403
Interest	26,615,062	25,183,392
Changes of benefit terms	-	-
Differences between expected and actual experience	10,979,592	4,550,355
Changes of assumptions	-	-
Benefit payments, including refunds of employee contributions	(18,118,568)	(16,290,717)
Net change in total pension liability	25,933,843	19,428,433
Total pension liability - beginning	357,305,228	337,876,795
Total pension liability - ending (a)	$ 383,239,071	$ 357,305,228
Plan fiduciary net position		
Contributions - employer	$ 9,400,000	$ 10,000,000
Contributions - employee	5,817,678	5,760,524
Net investment income	2,596,963	19,368,343
Benefit payments, including refunds of employee contributions	(18,118,568)	(16,290,717)
Administrative expense	-	-
Other	-	-
Net change in plan fiduciary position	(303,927)	18,838,150
Plan fiduciary net position - beginning	319,247,056	300,408,906
Plan fiduciary net position - ending (b)	$ 318,943,129	$ 319,247,056
County's net pension liability - ending (a) - (b)	$ 64,295,942	$ 38,058,172
Plan fiduciary net position as a percentage of the total pension liability	83.22%	89.35%
Covered - employee payroll	$ 111,592,771	$ 113,715,757
County net pension liability as a percentage of covered - employee payroll	57.62%	33.47%

Note to Schedule

The County adopted GASB 67 on a prospective basis in 2014; therefore only two years are present in the above schedule.

County of York, Pennsylvania

Required Supplementary Information

Schedule of Changes in the Net Pension Liability and Related Ratios - York County Planning Commission

		2015 *
Total pension liability		
Service Cost	$	223,538
Interest		499,660
Changes of benefit terms		-
Differences between expected and actual experience		(259,156)
Changes of assumptions		-
Benefit payments, including refunds of employee contributions		(345,060)
Net change in total pension liability		118,982
Total pension liability - beginning		9,031,403
Total pension liability - ending (a)	$	9,150,385
Plan fiduciary net position		
Contributions - employer	$	94,000
Contributions - employee		70,426
Net investment income		421,686
Benefit payments, including refunds of employee contributions		(345,060)
Administrative expense		(20,161)
Other		-
Net change in plan fiduciary position		220,891
Plan fiduciary net position - beginning		8,919,119
Plan fiduciary net position - ending (b)	$	9,140,010
County's net pension liability - ending (a) - (b)	$	10,375
Plan fiduciary net position as a percentage of the total pension liability		99.89%
Covered - employee payroll	$	2,012,896
County net pension liability as a percentage of covered - employee payroll		0.52%

* The amounts presented for each fiscal year were determined as of the measurement date, which is the December 31 of the immediately preceding fiscal year. This schedule is intended to illustrate informationo for 10 years. However, unitl a full 10-year trend is compiled, the Commission is presenting information for those years only for which information is available.

County of York, Pennsylvania

Required Supplementary Information

Schedule of Employer Contributions - Last 10 Years

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Actuarially determined employer contributions	$ 10,624,062	$ 9,322,239	$ 11,578,433	$ 11,484,752	$ 10,950,633	$ 10,666,047	$ 9,332,399	$ 7,383,314	$ 7,199,423	$ 7,665,899
Contributions in relation to the actuarially determined employer contribution	9,400,000	10,000,000	10,000,000	10,000,000	10,000,000	8,000,000	6,640,000	7,383,314	7,199,423	7,665,899
Employer contributions deficiency (excess)	$ 1,224,062	$ (677,761)	$ 1,578,433	$ 1,484,752	$ 950,633	$ 2,666,047	$ 2,692,399	$ -	$ -	$ -
Covered - employee payroll	$ 111,592,771	113,715,757	106,720,140	104,455,415	101,994,169	98,095,169	94,978,984	91,673,555	$ 87,480,027	$ 80,530,461
Employer contributions as a percentage of covered - employee payroll	9.52%	8.20%	10.85%	10.99%	10.74%	10.87%	9.83%	8.05%	8.23%	9.52%

Notes to Schedule

Valuation date: January 1, 2015

Actuarially determined contribution rates are calculated as of January 1, one year prior to the end of the fiscal year in which contributions are reported

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level dollar
Remaining amortization period	24 years
Asset valuation method	Fair-market value
Inflation	3.0%
Salary increases	4.0%, average, including inflation
Investment rate of return	7.5%, net of pension plan investment expense, including inflation
Retirement age	Age 60 or 55 with 20 years' service
Mortality	Mortality rates were based on the RP-2013 Annuitant and Non-Annuitant Mortality Tables for Males and Females with no projected improvement

Other information:
Effective in 2009 the Entry Age Funding Method was used to determine the actuarially determined calculated contribution. Prior to 2009 the Aggregate Actuarial Cost Method was used.

County of York, Pennsylvania

Required Supplementary Information

Schedule of Employer Contributions - Last 10 Years - York County Planning Commission

	2015 *	2014	2013	2012	2011	2010	2009	2008	2007	2006
Actuarially determined employer contributions	$ 92,600	$ 92,112	$ 212,746	$ 206,455	$ 217,000	$ 219,596	$ 200,890	$ 185,386	$ 167,133	$ 167,723
Contributions in relation to the actuarially determined employer contribution	94,000	92,112	287,746	336,455	517,000	219,596	200,890	185,386	227,133	167,723
Employer contributions deficiency (excess)	$ (1,400)	$ -	$ (75,000)	$ (130,000)	$ (300,000)	$ -	$ -	$ -	$ (60,000)	$ -
Covered - employee payroll	$ 2,012,896									
Employer contributions as a percentage of covered - employee payroll	4.60%									

* The amounts presented for each fiscal year were determined as of the measurement date, which is the December 31 of the immediately preceding fiscal year. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the Commission is presenting information for those years only for which information is available.

Notes to Schedule

Valuation date: January 1, 2011

Actuarially determined contribution rates are calculated as of January 1, one year prior to the end of the fiscal year in which contributions are reported

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level dollar closed
Remaining amortization period	Based on periods in Act 205
Asset valuation method	Based on the municipal reserves
Inflation	3.0%
Salary increases	Age related scale with merit and inflation component
Investment rate of return	5.50%
Post retirement cost of living adjustment increase	3.0%, subject to plan limitations
Pre-retirement mortality	Pre-retirement mortality rates were based on the RP 2000 with 1 year set back for males and the RP 2000 with 5 year set back for females
Post-retirement mortality	Post-retirement mortality rates were based on the sex distinct RP 2000 Combined Healthy Mortality for males and females.

County of York, Pennsylvania

Required Supplementary Information

Schedule of Investment Returns

	2015	2014
Annual money-weighted rate of return, net of investment expense	1.00%	6.67%

Note to Schedule

The County adopted GASB 67 on a prospective basis in 2014; therefore only two years are present in the above schedule.

County of York, Pennsylvania

Required Supplementary Information

Schedule of Revenues, Expenditures, and Changes in Fund Balances –
Budget and Actual – General Fund

Year ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget – Positive
	Original	Final	Amounts	(Negative)
Revenues				
Real estate taxes	$ 122,818,000	$ 122,818,000	$ 122,824,563	$ 6,563
Intergovernmental	5,136,568	5,136,568	5,674,264	537,696
Departmental	42,183,354	42,183,354	43,500,728	1,317,374
Fines and costs	6,100,847	6,100,847	6,058,508	(42,339)
Hotel tax	1,700,000	1,700,000	1,841,381	141,381
Investment	3,428,363	3,428,363	921,941	(2,506,422)
Other	-	-	26,106	26,106
Total revenues	181,367,132	181,367,132	180,847,491	(519,641)
Expenditures				
Current:				
General government	14,790,872	14,790,872	12,584,528	2,206,344
Public safety	69,133,985	69,133,985	68,666,688	467,297
Health, education, and welfare:				
Human Services	12,337,832	12,337,832	12,500,230	(162,398)
Judicial	37,435,800	37,435,800	36,304,825	1,130,975
Cultural and recreation	7,481,465	7,481,465	7,341,228	140,237
Conservation and community development	4,799,549	4,799,549	4,732,258	67,291
Capital outlay	-	-	1,211,706	(1,211,706)
Debt service:				
Principal retirement	7,525,000	7,525,000	5,493,827	2,031,173
Interest and fiscal charges	10,923,381	10,923,381	7,067,088	3,856,293
Total expenditures	164,427,884	164,427,884	155,902,378	8,525,506
Excess of revenues over expenditures	16,939,248	16,939,248	24,945,113	8,005,865
Other financing sources (uses)				
Transfers in	7,345,000	7,345,000	848,238	(6,496,762)
Transfers out	(24,284,248)	(24,284,248)	(26,035,784)	(1,751,536)
Total other financing sources (uses)	(16,939,248)	(16,939,248)	(25,187,546)	(8,248,298)
Net change in fund balances	$ -	$ -	$ (242,433)	$ (242,433)

See Notes to Required Supplementary Information

County of York, Pennsylvania

Required Supplementary Information

Schedule of Revenues, Expenditures, and Changes in Fund Balances –
Budget and Actual – York HealthChoices Management Fund

Year ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget – Positive
	Original	Final	Amounts	(Negative)
Revenues				
Intergovernmental	$ 66,987,374	$ 66,987,374	$ 74,464,490	$ 7,477,116
Investment	30,186	30,186	60,583	30,397
Total revenues	67,017,560	67,017,560	74,525,073	7,507,513
Expenditures				
Current:				
Health, education, and welfare:				
Human Services	68,601,124	68,601,124	74,525,073	(5,923,949)
Total expenditures	68,601,124	68,601,124	74,525,073	(5,923,949)
Excess of revenues over expenditures	(1,583,564)	(1,583,564)	-	1,583,564
Net change in fund balances	$ (1,583,564)	$ (1,583,564)	$ -	$ 1,583,564

See Notes to Required Supplementary Information

County of York, Pennsylvania

Required Supplementary Information

Schedule of Revenues, Expenditures, and Changes in Fund Balances –
Budget and Actual – Mental Health and Intellectual and Developmental Disabilities Fund

Year ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget – Positive
	Original	Final	Amounts	(Negative)
Revenues				
Intergovernmental	$ 28,019,411	$ 28,019,411	$ 30,388,705	$ 2,369,294
Investment	11,100	11,100	12,612	1,512
Other	10,000	10,000	33,910	23,910
Total revenues	28,040,511	28,040,511	30,435,227	2,394,716
Expenditures				
Current:				
Health, education, and welfare:				
Mental health/intellectual disabilities	28,901,581	28,901,581	31,278,798	(2,377,217)
Total expenditures	28,901,581	28,901,581	31,278,798	(2,377,217)
Deficiency of revenues under expenditures	(861,070)	(861,070)	(843,571)	17,499
Other financing sources				
Transfers in	861,070	861,070	843,571	(17,499)
Net change in fund balances	$ -	$ -	$ -	$ -

See Notes to Required Supplementary Information

County of York, Pennsylvania

Required Supplementary Information

Schedule of Revenues, Expenditures, and Changes in Fund Balances –
Budget and Actual – Children, Youth, and Families Fund

Year ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget – Positive
	Original	Final	Amounts	(Negative)
Revenues				
Intergovernmental	$ 37,175,600	$ 37,175,600	$ 35,722,856	$ (1,452,744)
Departmental	547,000	547,000	565,143	18,143
Total revenues	37,722,600	37,722,600	36,287,999	(1,434,601)
Expenditures				
Current:				
Health, education, and welfare:				
Children and youth	47,018,400	47,018,400	44,991,397	2,027,003
Capital outlay	-	-	100,461	(100,461)
Total expenditures	47,018,400	47,018,400	45,091,858	1,926,542
Deficiency of revenues under expenditures	(9,295,800)	(9,295,800)	(8,803,859)	491,941
Other financing sources (uses)				
Transfers in	9,295,800	9,295,800	9,604,567	308,767
Transfers out	-	-	(800,708)	(800,708)
Net change in fund balances	$ -	$ -	$ -	$ -

See Notes to Required Supplementary Information

(1) Budgets and Budgetary Accounting

The County adopts budgets for the general fund and all special revenue funds, except for the Brownsfields For Housing, Drug Task Force, Access Grant Program, Donations, Prison Telephone Fund, LIHEAP Weatherization, Weatherization, DOE Weatherization Fund, and Downtown Hanover Improvement Fund. The County prepares a separate budget report, which is available from the Commissioners' office. Annual operating budgets are legally adopted each year through the passage of an annual budget ordinance. The County's budgets utilize a modified accrual basis of accounting. The legal level of budgetary control is established for expenditures in total at the fund level. The general and special revenue funds have legally adopted budgets. Project-length financial plans are adopted for the capital projects funds.

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

1. During July and August, the department heads use current financial status reports to develop financial projections for their programs for the ensuing year and review with the budget staff.

2. The Commissioners, if requested or required, then interview department heads to discuss their budgets as submitted and allow them to substantiate projected expenditures at public hearings.

3. Upon consolidation of the department and agency expenditure projections, the Commissioners ascertain the most viable method of financing them.

4. Subsequently, the Commissioners' office assembles the preliminary projections of revenues and expenditures, including salary projections, into a final budget incorporating any revisions or adjustments resulting from the aforementioned Commissioners' review.

5. By early December, the final budget is presented by the Commissioners. Pursuant to budgetary requirements, as set forth in the County Code, public notice is given that the final budget is available for inspection for a period of 20 days.

6. After the 20-day inspection period, but prior to December 31, the County Commissioners adopt the final budget by enacting an appropriate resolution.

(1) Budgets and Budgetary Accounting (Continued)

The budget may not be amended without the approval of the Commissioners. Agency department heads have the authority to transfer expenditures within line items of the funds that they administer.

The Commissioners may at any time, by resolution, make supplemental appropriations for any lawful purpose from any funds on hand or estimated to be received within the fiscal year and not otherwise appropriated, including the proceeds of any borrowing now or hereafter authorized by law. The Commissioners may authorize the transfer of any unencumbered balance of any appropriation item or any portion thereof.

Commonwealth of Pennsylvania statute requires the County's legal level of budgetary control to be at the fund level. As a management device, the County maintains budgetary control at the department line item level, as authorized by a resolution of the Board of Commissioners. County's management can overspend at the department level and make transfers between departments without the approval of the Commissioners. Actual expenditures and operating transfers out may not legally exceed "budget" appropriations at the individual fund level. Appropriations lapse at the close of the fiscal year to the extent that they have not been expended. The County does not report encumbrances.

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OTHER SUPPLEMENTARY INFORMATION

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

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

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

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

- Comprehensive Services to the Aged Fund
- Human Services Fund
- Drug and Alcohol Fund

The Brownfields for Housing Fund is used to account for construction or improvements of housing that is located on previously developed sites and in core communities.

The Adams HealthChoices Management Fund exists for purposes of administration of the York/Adams HealthChoices Management program, a mandatory managed care program for those who are eligible to participate in Medical Assistance.

The Drug Task Force Fund is used to account for revenues and expenditures related to controlled substances.

The Continuum of Care Fund supports Homeless Assistance Grants, including the Homeless Management Information System (HMIS), through funding from the U.S. Department of Housing and Urban Development.

The Community Development Block Grant Fund receives federal funds from the United States Department of Housing and Urban Development to provide rehabilitation loans to low income property owners that are restricted and to administer a rental rehabilitation program that provides loans to multifamily property owners to rehabilitate rental units for low income and elderly occupancy.

The 911 Fund is used to account for the emergency response communications network of the County.

The Access Grant Program Fund, in cooperation with the Center for Independent Living Opportunities, administers the Access Home Modification Program for low to moderate income persons with permanent disabilities.

The Donations Fund is used to account for special bequests from County residents.

The Earn-It Fund is a juvenile restitution and community service program. It provides work opportunities for suitable juveniles to earn money and provide community service.

The Affordable Housing Fund supports the County's local affordable housing efforts. It raises revenue to enable County residents to purchase or rent residential housing.

The LIHEAP Weatherization Fund receives monies from the United States Department of Health and Human Services to provide and install energy-conserving materials for low-income County residents.

The Downtown Hanover Improvement Fund, in cooperation with Downtown Hanover, Inc., administers a program that provides loans for businesses to rehabilitate their facilities.

The DOE Weatherization Fund receives monies from the United States Department of Energy to provide and install energy-conserving materials for low-income County residents.

The Prison Telephone Fund is used to account for prison telephone commissions.

The Weatherization Fund receives monies from the U.S. Departments of Energy and Health and Human Services. The Weatherization Fund provides and installs energy-conserving materials for low-income County Residents.

County of York, Pennsylvania

Combining Balance Sheet – Nonmajor Governmental Funds

December 31, 2015

	Liquid Fuels Tax	Domestic Relations	Comprehensive Services to the Aged	Human Services	Drug and Alcohol	Brownfields for Housing	Adams HealthChoices Management	Drug Task Force	Continuum of Care	Community Development Block Grant Fund	911 Fund
Assets											
Cash and cash equivalents	$ 4,580,488	$ 3,555,788	$ 307,811	$ -	$ 677,890	$ -	$ 1,635,488	$ 566,687	$ -	$ 696,866	$ 1,070,503
Restricted cash	-	37,616	4,289	-	-	-	1,921,904	-	-	-	-
Investments	-	-	300,744	-	-	-	170,417	205,353	-	-	-
Restricted investments	-	-	-	-	-	-	1,243,200	-	-	-	-
Receivables:											
Accounts	-	5,914	1,577	510	24,682	230,007	127	20,409	-	4,771,989	83,956
Due from other funds	-	-	58,856	871,308	36,604	-	-	-	-	-	257
Due from other governments	-	1,024,181	3,179,256	829,839	1,113,450	-	412,153	-	4,226	677,198	2,030,627
Other assets	-	-	-	-	-	-	-	-	-	-	27,540
Total assets	$ 4,580,488	$ 4,623,499	$ 3,852,533	$ 1,701,657	$ 1,852,626	$ 230,007	$ 5,383,289	$ 792,449	$ 4,226	$ 6,146,053	$ 3,212,883
Liabilities and fund balance											
Liabilities:											
Accounts payable and accrued liabilities	$ -	$ 40,081	$ 678,369	$ 296,673	$ 582,938	$ -	$ 1,982,755	$ 92,607	$ 4,226	$ 782,276	$ 145,993
Due to other funds	-	26,089	1,872,137	628,708	56,415	-	2,247	769	-	2,023	-
Deposits held in escrow	-	37,616	4,289	-	-	-	96,826	94,846	-	-	-
Due to other governments	-	-	-	-	-	-	173,803	-	-	-	-
Unearned revenue - other	-	220	1,297,738	776,276	1,213,273	230,007	3,127,658	-	-	5,361,754	-
Total liabilities	-	104,006	3,852,533	1,701,657	1,852,626	230,007	5,383,289	188,222	4,226	6,146,053	145,993
Fund balances:											
Restricted:											
Road and bridges	4,580,488	-	-	-	-	-	-	-	-	-	-
Judicial	-	4,519,493	-	-	-	-	-	604,227	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	3,066,890
Cultural and recreation	-	-	-	-	-	-	-	-	-	-	-
Conservation and community development	-	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-	-
Total fund balance	4,580,488	4,519,493	-	-	-	-	-	604,227	-	-	3,066,890
Total liabilities and fund balance	$ 4,580,488	$ 4,623,499	$ 3,852,533	$ 1,701,657	$ 1,852,626	$ 230,007	$ 5,383,289	$ 792,449	$ 4,226	$ 6,146,053	$ 3,212,883

County of York, Pennsylvania

Combining Balance Sheet – Nonmajor Governmental Funds (Continued)

December 31, 2015

	Access Grant Program	Donations	Earn-It	Affordable Housing	LIHEAP Weatherization	Downtown Hanover Improvement	DOE Weatherization	Prison Telephone	Weatherization	Total
Assets										
Cash and cash equivalents	$ -	$ -	$ 22,412	$ 394,584	$ 1,741	$ 233,663	$ 48	$ 901,289	$ 19,159	$ 14,664,417
Restricted cash	-	75,659	-	-	-	-	-	-	-	2,039,468
Investments	-	-	-	-	-	-	-	-	-	676,514
Restricted investments	-	-	-	-	-	-	-	-	-	1,243,200
Receivables:										
Accounts	200,000	1,602	669	1,807,244	-	-	-	65,949	-	7,214,635
Due from other funds	-	-	-	127,406	-	-	-	-	-	1,094,431
Due from other governments	-	-	-	-	168,958	-	115,399	-	-	9,555,287
Other assets	-	-	-	-	-	-	-	-	-	27,540
Total assets	$ 200,000	$ 77,261	$ 23,081	$ 2,329,234	$ 170,699	$ 233,663	115,447	$ 967,238	$ 19,159	$ 36,515,492
Liabilities and fund balance										
Liabilities:										
Accounts payable and accrued liabilities	$ -	$ -	$ 143	$ 380	$ 108,046	$ -	$ 50,694	$ 56,075	$ -	$ 4,821,256
Due to other funds	-	536	-	-	62,653	-	64,753	-	-	2,716,330
Deposits held in escrow	-	-	3,233	-	-	-	-	-	-	236,810
Due to other governments	-	-	-	-	-	-	-	-	-	173,803
Unearned revenue - other	200,000	-	-	1,803,737	-	233,663	-	-	2,693	14,247,019
Total liabilities	200,000	536	3,376	1,804,117	170,699	233,663	115,447	56,075	2,693	22,195,218
Fund balances:										
Restricted:										
Road and bridges	-	-	-	-	-	-	-	-	-	4,580,488
Judicial	-	-	-	-	-	-	-	-	-	5,123,720
Public Safety	-	-	-	-	-	-	-	-	-	3,066,890
Cultural and recreation	-	76,725	-	-	-	-	-	-	-	76,725
Conservation and community development	-	-	-	525,117	-	-	-	-	16,466	541,583
Committed	-	-	19,705	-	-	-	-	911,163	-	930,868
Total fund balance	-	76,725	19,705	525,117	-	-	-	911,163	16,466	14,320,274
Total liabilities and fund balance	$ 200,000	$ 77,261	$ 23,081	$ 2,329,234	$ 170,699	$ 233,663	$ 115,447	$ 967,238	$ 19,159	$ 36,515,492

County of York, Pennsylvania

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds

Year ended December 31, 2015

	Liquid Fuels Tax	Domestic Relations	Comprehensive Services to the Aged	Human Services	Drug and Alcohol	Brownfields for Housing	Adams HealthChoices Management	Drug Task Force	Continuum of Care	Community Development Block Grant Fund	911 Fund
Revenues											
Intergovernmental	$ 5,979,756	$ 3,547,055	$ 7,958,472	$ 2,540,660	$ 2,335,408	$ -	$ 13,911,065	$ -	$ 195,172	$ 2,447,352	$ 3,709,795
Departmental	-	88,730	1,649,135	-	-	-	-	-	-	100,889	4,647,226
Investment	8,413	7,342	-	-	1,205	-	10,213	1,759	-	588	2,822
Other	5,532	58,772	-	669,646	34,948	-	-	1,043,533	-	89,400	-
Total revenues	5,993,701	3,701,899	9,607,607	3,210,306	2,371,561	-	13,921,278	1,045,292	195,172	2,638,229	8,359,843
Expenditures											
Current:											
Public safety	-	-	-	-	-	-	-	-	-	-	11,345,422
Roads and bridges	772,352	-	-	-	-	-	-	-	-	-	-
Health, education, and welfare:											
Drug and alcohol	-	-	-	-	2,471,561	-	-	-	-	-	-
Office of aging	-	-	10,304,194	-	-	-	-	-	-	-	-
Human services	-	-	-	3,264,981	-	-	13,921,278	-	-	-	-
Judicial	-	4,538,695	-	-	-	-	-	968,052	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-
Conservation and community development	-	-	-	-	-	-	-	-	195,172	2,638,229	-
Capital outlay	4,131,254	-	-	-	-	-	-	-	-	-	277,280
Debt service:											
Principal retirement	-	-	-	-	-	-	-	-	-	-	223,135
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	4,903,606	4,538,695	10,304,194	3,264,981	2,471,561	-	13,921,278	968,052	195,172	2,638,229	11,845,837
Excess (deficiency) of revenues over (under) expenditures	1,090,095	(836,796)	(696,587)	(54,675)	(100,000)	-	-	77,240	-	-	(3,485,994)
Other financing sources (uses)											
Transfers in	-	1,091,675	696,587	54,675	100,000	-	-	-	-	-	6,552,884
Transfers out	(39,972)	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-
Issuance of refunding bonds	-	-	-	-	-	-	-	-	-	-	-
Bond Premiun	-	-	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(39,972)	1,091,675	696,587	54,675	100,000	-	-	-	-	-	6,552,884
Net change in fund balances	1,050,123	254,879	-	-	-	-	-	77,240	-	-	3,066,890
Fund balances, January 1	3,530,365	4,264,614	-	-	-	-	-	526,987	-	$ -	$ -
Fund balances, December 31	$ 4,580,488	$ 4,519,493	$ -	$ -	$ -	$ -	$ -	$ 604,227	$ -	$ -	$ 3,066,890

County of York, Pennsylvania

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds (Continued)

Year ended December 31, 2015

	Access Grant Program	Donations	Earn-It	Affordable Housing	LIHEAP Weatherization	Downtown Hanover Improvement	DOE Weatherization	Prison Telephone	Weatherization	Total
Revenues										
Intergovernmental	$ -	$ -	$ -	$ -	$ 945,071	$ -	$ 198,149	$ -	$ -	$ 43,767,955
Departmental	-	-	-	334,067	-	-	-	813,862	-	7,633,909
Investment	-	182	-	618	74	-	8	1,875	40	35,139
Other	-	5,653	5,239	-	-	-	-	-	-	1,912,723
Total revenues	-	5,835	5,239	334,685	945,145	-	198,157	815,737	40	53,349,726
Expenditures										
Current:										
Public safety	-	-	-	-	-	-	-	366,961	-	11,712,383
Roads and bridges	-	-	-	-	-	-	-	-	-	772,352
Health, education, and welfare:										
Drug and alcohol	-	-	-	-	-	-	-	-	-	2,471,561
Office of aging	-	-	-	-	-	-	-	-	-	10,304,194
Human services	-	-	-	-	-	-	-	-	-	17,186,259
Judicial	-	-	2,401	-	-	-	-	-	-	5,509,148
Cultural and recreation	-	9,528	-	-	-	-	-	-	-	9,528
Conservation and community development	-	-	-	110,754	945,148	-	198,157	-	-	4,087,460
Capital outlay	-	-	-	-	-	-	-	225,689	-	4,634,223
Debt service:										
Principal retirement	-	-	-	117,125	-	-	-	-	-	340,260
Interest and fiscal charges	-	-	-	134,208	-	-	-	-	-	134,208
Total expenditures	-	9,528	2,401	362,087	945,148	-	198,157	592,650	-	57,161,576
Excess (deficiency) of revenues over (under) expenditures	-	(3,693)	2,838	(27,402)	(3)	-	-	223,087	40	(3,811,850)
Other financing sources (uses)										
Transfers in	-	-	-	-	3	-	-	-	-	8,495,824
Transfers out	-	(176)	-	(3)	-	-	-	-	-	(40,151)
Issuance of debt	-	-	-	-	-	-	-	-	-	-
Issuance of refunding bonds	-	-	-	-	-	-	-	-	-	-
Bond Premiun	-	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(176)	-	(3)	3	-	-	-	-	8,455,673
Net change in fund balances	-	(3,869)	2,838	(27,405)	-	-	-	223,087	40	4,643,823
Fund balances, January 1	-	80,594	16,867	552,522	-	-	-	688,076	16,426	9,676,451
Fund balances, December 31	$ -	$ 76,725	$ 19,705	$ 525,117	$ -	$ -	$ -	$ 911,163	$ 16,466	$ 14,320,274

County of York, Pennsylvania

Schedule of Revenues, Expenditures, and Changes in Fund Balances –
Budget and Actual – Liquid Fuels Fund

Year ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget – Positive
	Original	Final	Amounts	(Negative)
Revenues				
Intergovernmental	$ 1,531,311	$ 1,531,311	$ 5,979,756	$ 4,448,445
Investment	4,812	4,812	8,413	3,601
Other	4,964,221	4,964,221	5,532	(4,958,689)
Total revenues	6,500,344	6,500,344	5,993,701	(506,643)
Expenditures				
Current:				
Road and bridges	6,628,404	6,628,404	772,352	5,856,052
Capital outlay	-	-	4,131,254	(4,131,254)
Total expenditures	6,628,404	6,628,404	4,903,606	1,724,798
Excess (deficiency) of revenues over (under) expenditures	(128,060)	(128,060)	1,090,095	1,218,155
Other financing uses				
Transfers out	(55,500)	(55,500)	(39,972)	15,528
Net change in fund balances	$ (183,560)	$ (183,560)	$ 1,050,123	$ 1,233,683

County of York, Pennsylvania

Schedule of Revenues, Expenditures, and Changes in Fund Balances –
Budget and Actual – Domestic Relations Fund

Year ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget – Positive
	Original	Final	Amounts	(Negative)
Revenues				
Intergovernmental	$ 3,521,491	$ 3,521,491	$ 3,547,055	$ 25,564
Departmental	145,000	145,000	88,730	(56,270)
Investment	11,400	11,400	7,342	(4,058)
Other	33,000	33,000	58,772	25,772
Total revenues	3,710,891	3,710,891	3,701,899	(8,992)
Expenditures				
Current:				
Judicial	5,096,761	5,096,761	4,538,695	558,066
Total expenditures	5,096,761	5,096,761	4,538,695	558,066
Excess (deficiency) of revenues over (under) expenditures	(1,385,870)	(1,385,870)	(836,796)	549,074
Other financing sources				
Transfers in	741,675	741,675	1,091,675	350,000
Net change in fund balances	$ (644,195)	$ (644,195)	$ 254,879	$ 899,074

County of York, Pennsylvania

Schedule of Revenues, Expenditures, and Changes in Fund Balances –
Budget and Actual – Comprehensive Services to the Aged Fund

Year ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget – Positive
	Original	Final	Amounts	(Negative)
Revenues				
Intergovernmental	$ 8,822,930	$ 8,822,930	$ 7,958,472	$ (864,458)
Departmental	225,652	225,652	1,649,135	1,423,483
Total revenues	9,048,582	9,048,582	9,607,607	559,025
Expenditures				
Current:				
Health, education, and welfare:				
Office of aging	10,497,317	10,497,317	10,304,194	193,123
Total expenditures	10,497,317	10,497,317	10,304,194	193,123
Excess (deficiency) of revenues over (under) expenditures	(1,448,735)	(1,448,735)	(696,587)	752,148
Other financing sources				
Transfers in	696,587	696,587	696,587	-
Net change in fund balances	$ (752,148)	$ (752,148)	$ -	$ 752,148

County of York, Pennsylvania

Schedule of Revenues, Expenditures, and Changes in Fund Balances –
Budget and Actual – Human Services Fund

Year ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget – Positive
	Original	Final	Amounts	(Negative)
Revenues				
Intergovernmental	$ 3,327,075	$ 3,327,075	$ 2,540,660	$ (786,415)
Other	695,559	695,559	669,646	(25,913)
Total revenues	4,022,634	4,022,634	3,210,306	(812,328)
Expenditures				
Current:				
Human services	4,123,801	4,123,801	3,264,981	858,820
Total expenditures	4,123,801	4,123,801	3,264,981	858,820
Excess (deficiency) of revenues over (under) expenditures	(101,167)	(101,167)	(54,675)	46,492
Other financing sources				
Transfers in	101,167	101,167	54,675	(46,492)
Net change in fund balances	$ -	$ -	$ -	$ -

County of York, Pennsylvania

Schedule of Revenues, Expenditures, and Changes in Fund Balances –
Budget and Actual – Drug and Alcohol Fund

Year ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget – Positive
	Original	Final	Amounts	(Negative)
Revenues				
Intergovernmental	$ 2,994,385	$ 2,994,385	$ 2,335,408	$ (658,977)
Investment	2,100	2,100	1,205	(895)
Other	38,000	38,000	34,948	(3,052)
Total revenues	3,034,485	3,034,485	2,371,561	(662,924)
Expenditures				
Current:				
Health, education, and welfare:				
Drug and alcohol	3,134,485	3,134,485	2,471,561	662,924
Total expenditures	3,134,485	3,134,485	2,471,561	662,924
Excess (Deficiency) of revenues over (under) expenditures	(100,000)	(100,000)	(100,000)	-
Other financing sources				
Transfers in	100,000	100,000	100,000	-
Net change in fund balances	$ -	$ -	$ -	$ -

County of York, Pennsylvania

Schedule of Revenues, Expenditures, and Changes in Fund Balances –
Budget and Actual – Adams HealthChoices Management Fund

Year ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget – Positive
	Original	Final	Amounts	(Negative)
Revenues				
Intergovernmental	$ 11,612,806	$ 11,612,806	$ 13,911,065	$ 2,298,259
Investment	6,706	6,706	10,213	3,507
Total revenues	11,619,512	11,619,512	13,921,278	2,301,766
Expenditures				
Current:				
Human services	11,722,328	11,722,328	13,921,278	(2,198,950)
Total expenditures	11,722,328	11,722,328	13,921,278	(2,198,950)
Excess (deficiency) of revenues over (under) expenditures	(102,816)	(102,816)	-	102,816
Net change in fund balances	$ (102,816)	$ (102,816)	$ -	$ 102,816

County of York, Pennsylvania

Schedule of Revenues, Expenditures, and Changes in Fund Balances –
Budget and Actual – Continuum of Care

Year ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget – Positive
	Original	Final	Amounts	(Negative)
Revenues				
Intergovernmental	$ 149,482	$ 149,482	$ 195,172	$ 45,690
Total revenues	149,482	149,482	195,172	45,690
Expenditures				
Current:				
Conservation and community development	111,474	111,474	195,172	(83,698)
Total expenditures	111,474	111,474	195,172	(83,698)
Excess (deficiency) of revenues over (under) expenditures	38,008	38,008	-	(38,008)
Net change in fund balances	$ 38,008	$ 38,008	$ -	$ (38,008)

County of York, Pennsylvania

Schedule of Revenues, Expenditures, and Changes in Fund Balances –
Budget and Actual – Community Development Block Grant Fund

Year ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget – Positive
	Original	Final	Amounts	(Negative)
Revenues				
Intergovernmental	$ 2,710,000	$ 2,710,000	$ 2,447,352	$ (262,648)
Departmental	2,000	2,000	100,889	98,889
Investment	750	750	588	(162)
Other	150,000	150,000	89,400	(60,600)
Total revenues	2,862,750	2,862,750	2,638,229	(224,521)
Expenditures				
Current:				
Conservation and community development	2,815,000	2,815,000	2,638,229	176,771
Total expenditures	2,815,000	2,815,000	2,638,229	176,771
Excess of revenues over expenditures	47,750	47,750	-	(47,750)
Net change in fund balances	$ 47,750	$ 47,750	$ -	$ (47,750)

County of York, Pennsylvania

Schedule of Revenues, Expenditures, and Changes in Fund Balances –
Budget and Actual – 911 Fund

Year ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget – Positive
	Original	Final	Amounts	(Negative)
Revenues				
Intergovernmental	$ 3,927,654	$ 3,927,654	$ 3,709,795	(217,859)
Departmental	2,525,420	2,525,420	4,647,226	2,121,806
Investment	4,792	4,792	2,822	(1,970)
Total revenues	6,457,866	6,457,866	8,359,843	1,901,977
Expenditures				
Current:				
Public Safety	17,439,184	17,439,184	11,345,422	$ 6,093,762
Capital Outlay	-	-	277,280	(277,280)
Debt Service:				
Principal	-	-	223,135	(223,135)
Total expenditures	17,439,184	17,439,184	11,845,837	5,593,347
Excess (deficiency) of revenues over (under) expenditures	(10,981,318)	(10,981,318)	(3,485,994)	$ 7,495,324
Other financing sources				
Transfers in	6,285,508	6,285,508	6,552,884	267,376
Net change in fund balances	$ (4,695,810)	$ (4,695,810)	$ 3,066,890	$ 7,762,700

County of York, Pennsylvania

Schedule of Revenues, Expenditures, and Changes in Fund Balances –
Budget and Actual – Earn It Fund

Year ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget – Positive
	Original	Final	Amounts	(Negative)
Revenues				
Other	$ 3,500	$ 3,500	$ 5,239	$ 1,739
Total revenues	3,500	3,500	5,239	1,739
Expenditures				
Current:				
Judicial	3,500	3,500	2,401	1,099
Total expenditures	3,500	3,500	2,401	1,099
Excess of revenues over expenditures	-	-	2,838	2,838
Net change in fund balances	$ -	$ -	$ 2,838	$ 2,838

County of York, Pennsylvania

Schedule of Revenues, Expenditures, and Changes in Fund Balances –
Budget and Actual – Affordable Housing Fund

Year ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget – Positive
	Original	Final	Amounts	(Negative)
Revenues				
Departmental	$ 300,000	$ 300,000	$ 334,067	$ 34,067
Investment	500	500	618	118
Other	-	-	-	-
Total revenues	300,500	300,500	334,685	34,185
Expenditures				
Current:				
Conservation and community development	54,000	54,000	110,754	(56,754)
Debt service:				
Principal retirement	110,000	110,000	117,125	(7,125)
Interest and fiscal charges	140,000	140,000	134,208	5,792
Total expenditures	304,000	304,000	362,087	(58,087)
Deficiency of revenues under expenditures	(3,500)	(3,500)	(27,402)	(23,902)
Other financing uses				
Transfers out	-	-	(3)	(3)
Net change in fund balances	$ (3,500)	$ (3,500)	$ (27,405)	$ (23,905)

County of York, Pennsylvania

Combining Statement of Changes in Assets and Liabilities – Agency Funds

Year ended December 31, 2015

	Balance January 1, 2015	Additions	Deletions	Balance December 31, 2015
Tax Claim Bureau				
Assets:				
Cash and cash equivalents	$ 2,800,951	$ 30,031,989	$ 30,692,443	$ 2,140,497
Delinquent taxes receivable on behalf of other governments	13,812,871	21,603,155	22,791,127	12,624,899
Accounts receivable	103,124	160,111	148,333	114,902
Total assets	$ 16,716,946	$ 51,795,255	$ 53,631,903	$ 14,880,298
Liabilities:				
Due to other governments	$ 2,503,527	$ 759,702	$ 1,348,793	$ 1,914,436
Other liabilities	14,213,419	59,971,362	61,218,919	12,965,862
Total liabilities	$ 16,716,946	$ 60,731,064	$ 62,567,712	$ 14,880,298
Unclaimed Money				
Assets:				
Cash and cash equivalents	$ 176,002	$ 128,770	$ 168,827	$ 135,945
Total assets	$ 176,002	$ 128,770	$ 168,827	$ 135,945
Liabilities:				
Other liabilities	$ 176,002	$ 128,903	$ 168,960	$ 135,945
Total liabilities	$ 176,002	$ 128,903	$ 168,960	$ 135,945
Row Offices				
Assets:				
Cash and cash equivalents	$ 9,627,615	$ 83,593,661	$ 83,071,675	$ 10,149,601
Total assets	$ 9,627,615	$ 83,593,661	$ 83,071,675	$ 10,149,601
Liabilities:				
Due to other governments	$ 4,090,507	$ 66,869,382	$ 65,798,981	$ 5,160,908
Other liabilities	5,537,108	16,724,279	17,272,694	4,988,693
Total liabilities	$ 9,627,615	$ 83,593,661	$ 83,071,675	$ 10,149,601

County of York, Pennsylvania

Combining Statement of Changes in Assets and Liabilities – Agency Funds (continued)

Year ended December 31, 2015

	Balance January 1, 2015	Additions	Deletions	Balance December 31, 2015
Landfill Escrow				
Assets:				
Cash and cash equivalents	$ 256,318	$ 464,917	$ 498,787	$ 222,448
Investments	6,374,564	554,948	479,760	6,449,752
Total assets	$ 6,630,882	$ 1,019,865	$ 978,547	$ 6,672,200
Liabilities:				
Other liabilities	$ 6,630,882	$ 1,019,865	$ 978,547	$ 6,672,200
Total liabilities	$ 6,630,882	$ 1,019,865	$ 978,547	$ 6,672,200
Total All Agency Funds				
Assets:				
Cash and cash equivalents	$ 12,860,886	$ 114,219,337	$ 114,431,732	$ 12,648,491
Investments	6,374,564	554,948	479,760	6,449,752
Delinquent taxes receivable on behalf of other governments	13,812,871	21,603,155	22,791,127	12,624,899
Accounts receivable	103,124	160,111	148,333	114,902
Total assets	$ 33,151,445	$ 136,537,551	$ 137,850,952	$ 31,838,044
Liabilities:				
Due to other governments	$ 6,594,034	$ 67,629,084	$ 67,147,774	$ 7,075,344
Other liabilities	26,557,411	77,844,409	79,639,120	24,762,700
Total liabilities	$ 33,151,445	$ 145,473,493	$ 146,786,894	$ 31,838,044

County of York, Pennsylvania

Combining Statement of Changes in Assets and Liabilities – Row Offices

Year ended December 31, 2015

	Balance January 1, 2015	Additions	Deletions	Balance December 31, 2015
Assets:				
Cash and cash equivalents	$ 9,627,615	$ 83,593,661	$ 83,071,675	$ 10,149,601
Total assets	$ 9,627,615	$ 83,593,661	$ 83,071,675	$ 10,149,601
Liabilities:				
Due to other governments				
Clerk of courts	$ 1,352,736	$ 10,259,603	$ 10,238,057	$ 1,374,282
Prothonotary	196,451	2,707,278	2,714,005	189,724
Register of wills	76,625	1,083,205	1,089,564	70,266
Recorder of deeds	2,041,082	42,707,168	41,698,323	3,049,927
Sheriff	283,316	2,322,714	2,305,379	300,651
Treasurer	140,297	7,789,414	7,753,653	176,058
	4,090,507	66,869,382	65,798,981	5,160,908
Other liabilities				
Clerk of courts	161,579	1,867,534	1,796,857	232,256
Prothonotary	618,117	652,165	637,950	632,332
Sheriff	4,752,641	14,169,740	14,803,859	4,118,522
Treasurer	4,771	34,840	34,028	5,583
	5,537,108	16,724,279	17,272,694	4,988,693
Total liabilities	$ 9,627,615	$ 83,593,661	$ 83,071,675	$ 10,149,601

County of York, Pennsylvania

Combining Balance Sheet – Agency Funds

December 31, 2015

	Tax Claim Bureau	Unclaimed Money	Row Offices	Landfill Escrow	Total Agency Funds
Assets					
Cash and cash equivalents	$ 2,140,497	$ 135,945	$ 10,149,601	$ 222,448	$ 12,648,491
Investments:					
Certificates of Deposit	-	-	-	979,591	979,591
U.S treasuries	-	-	-	498,808	498,808
U.S government obligations	-	-	-	632,067	632,067
Fixed income mutual funds	-	-	-	4,339,286	4,339,286
Delinquent taxes on behalf of other governments	12,624,899	-	-	-	12,624,899
Accounts receivable	114,902	-	-	-	114,902
Total assets	$ 14,880,298	$ 135,945	$ 10,149,601	$ 6,672,200	$ 31,838,044
Liabilities					
Liabilities:					
Due to other governments	$ 1,914,436	$ -	$ 5,160,908	$ -	$ 7,075,344
Other liabilities	12,965,862	135,945	4,988,693	6,672,200	24,762,700
Total liabilities	$ 14,880,298	$ 135,945	$ 10,149,601	$ 6,672,200	$ 31,838,044

County of York, Pennsylvania

Statistical Section

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

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Debt Capacity.....193
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information.....200
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Operating Information 202
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

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

COUNTY OF YORK, PENNSYLVANIA

Net Position by Component
Last Four Years
(accrual basis of accounting)

	2012	2013	2014	2015
Governmental activities				
Net investment in capital assets	$67,906,109	$61,398,256	$58,905,692	$65,806,975
Restricted	8,218,692	9,027,814	8,988,996	13,494,263
Unrestricted	(49,381,731)	(38,684,114)	(37,384,126)	(67,509,660)
Total Net Position	$26,743,070	$31,741,956	$30,510,562	$11,791,578
Business-type activities				
Net investment in capital assets	$15,768,477	$13,534,788	$9,550,384	$1,472,387
Restricted	3,025,516	2,176,500	693,269	-
Unrestricted	(9,968,520)	(9,066,876)	(9,960,932)	(13,527,696)
Total Net Position	$8,825,473	$6,644,412	$282,721	($12,055,309)
Primary government				
Net investment in capital assets	$83,674,586	$74,933,044	$68,456,076	$67,279,362
Restricted	11,244,208	11,204,314	9,682,265	13,494,263
Unrestricted	(59,350,251)	(47,750,990)	(47,345,058)	(81,037,356)
Total Net Position	$35,568,543	$38,386,368	$30,793,283	($263,731)

NOTE 1: This schedule is being prepared prospectively in accordance with GASB 63. The next schedule has been included to provide prior years' information as it was originally presented in the prior years' reports.

NOTE 2: The County implemented GASB Statement 65 in 2013 and GASB Statement 68 in 2015; and, therefore, prior year have not been adjusted to reflect the implementation of these standards.

COUNTY OF YORK, PENNSYLVANIA

Net Assets by Component
Previous Six Years
(accrual basis of accounting)

	2006	2007	2008	2009	2010	2011
Governmental activities						
Invested in capital assets, net of related debt	$66,966,091	$60,735,611	$56,686,414	$64,406,876	$71,979,387	$70,136,376
Restricted	16,517,142	8,663,320	8,615,489	9,478,645	7,954,284	9,570,727
Unrestricted	8,542,116	23,750,107	4,690,702	(9,642,796)	(19,233,413)	(40,114,063)
Total Net Assets	$92,025,349	$93,149,038	$69,992,605	$64,242,725	$60,700,258	$39,593,040
Business-type activities						
Invested in capital assets, net of related debt	$12,184,861	$20,327,930	$19,613,487	$16,424,814	$16,620,389	$16,358,248
Restricted	6,807,576	457,070	1,931,678	1,904,105	1,692,364	3,196,664
Unrestricted	(3,049,857)	(3,170,496)	(6,102,728)	(7,941,894)	(8,595,207)	(9,258,601)
Total Net Assets	$15,942,580	$17,614,504	$15,442,437	$10,387,025	$9,717,546	$10,296,311
Primary government						
Invested in capital assets, net of related debt	$79,150,952	$81,063,541	$76,299,901	$80,831,690	$88,599,776	$86,494,624
Restricted	23,324,718	9,120,390	10,547,167	11,382,750	9,646,648	12,767,391
Unrestricted	5,492,259	20,579,611	(1,412,026)	(17,584,690)	(27,828,620)	(49,372,664)
Total Net Assets	$107,967,929	$110,763,542	$85,435,042	$74,629,750	$70,417,804	$49,889,351

NOTE: The County implemented GASB Statements 51 and 53 beginning in 2010, GASB Statement 65 in 2013, and GASB Statement 68 in 2015; and therefore, prior years have not been adjusted to reflect the implementation of these standards.

COUNTY OF YORK, PENNSYLVANIA

Changes in Net Position
Last Four Years
(accrual basis of accounting)

	2012	2013	2014	2015
Program Expenses				
Governmental activities:				
General government	$14,205,257	$13,482,468	$12,943,594	$14,312,820
Public safety	66,650,009	69,612,828	70,637,732	88,732,696
Roads and bridges	1,258,214	1,527,648	1,484,300	1,349,594
Health, education, and welfare	182,783,532	177,912,757	180,440,333	195,132,232
Judicial	41,400,929	43,505,036	44,094,208	44,931,866
Cultural and recreation	7,548,223	7,122,180	7,420,025	7,591,257
Conservation and community development	11,814,282	10,033,905	7,279,164	8,856,681
Interest expense	7,803,749	5,814,751	5,799,062	6,400,971
Total governmental activities expenses	333,464,195	329,011,573	330,098,418	367,308,117
Business-type activities:				
Nursing Home	41,814,427	40,436,865	41,993,663	41,458,130
911 Operations	17,298,660	17,029,256	17,601,850	-
Total business-type activities expenses	59,113,087	57,466,121	59,595,513	41,458,130
Total primary government expenses	$392,577,282	$386,477,694	$389,693,931	$408,766,247
Program Revenues				
Governmental activities:				
Charges for services:				
General government	$5,327,711	$5,241,647	$4,899,925	$5,964,662
Public safety	32,323,146	31,073,421	30,149,493	36,142,778
Health, education, and welfare	721,757	656,323	1,535,012	2,214,278
Judicial	11,140,323	12,044,443	12,043,797	12,294,858
Cultural and recreation	759,235	810,480	676,328	706,756
Conservation and community development	415,490	364,684	320,068	434,956
Operating grants and contributions				
General government	468,549	574,895	698,724	425,588
Public safety	2,022,447	2,466,402	2,601,220	6,085,461
Roads and bridges	718,375	659,311	1,452,289	1,582,726
Health, education, and welfare	157,475,851	150,508,955	156,273,219	167,494,378
Judicial	5,085,176	4,815,275	5,485,293	4,936,941
Cultural and recreation	575,376	611,860	610,847	1,310,402
Conservation and community development	5,148,684	4,721,847	3,110,010	3,785,744
Capital Grants and contributions				
Roads and bridges	674,181	1,520,947	871,500	4,397,030
Total governmental activities program revenues	222,856,301	216,070,490	220,727,725	247,776,558
Business-type activities:				
Nursing Home	32,576,225	32,992,844	34,125,545	32,879,156
911 Operations	6,086,877	5,404,551	6,443,187	-
Total business-type activities program revenues	38,663,102	38,397,395	40,568,732	32,879,156
Total primary government program revenues	$261,519,403	$254,467,885	$261,296,457	$280,655,714

COUNTY OF YORK, PENNSYLVANIA

Changes in Net Position (Continued)
Last Four Years
(accrual basis of accounting)

	2012	2013	2014	2015
Net (expense)/revenue				
Governmental activities	($110,607,894)	($112,941,083)	($109,370,693)	($119,531,559)
Business-type activities	(20,449,985)	(19,068,726)	(19,026,781)	(8,578,974)
Total primary government net expense	($131,057,879)	($132,009,809)	($128,397,474)	($128,110,533)
General Revenues and Other Changes in Net Position				
Governmental activities:				
Property Taxes	$110,899,632	$121,381,184	$121,787,648	$122,355,170
Unrestricted investment earnings	2,302,482	9,284,679	(4,285,883)	2,013,434
Hotel tax	1,567,531	1,597,065	1,752,806	1,841,381
Other	1,942,832	3,509,130	1,545,777	1,973,265
Transfers	(18,954,553)	(17,298,447)	(12,661,049)	(1,446,646)
Total governmental activities	97,757,924	118,473,611	108,139,299	126,736,604
Business-type activities:				
Unrestricted investment earnings	24,594	10,020	4,041	-
Transfers	18,954,553	17,298,447	12,661,049	1,446,646
Total business-type activities	18,979,147	17,308,467	12,665,090	1,446,646
Total primary government	$116,737,071	$135,782,078	$120,804,389	$128,183,250
Change in Net Position				
Governmental activities	($12,849,970)	$5,532,528	($1,231,394)	$7,205,045
Business-type activities	(1,470,838)	(1,760,259)	(6,361,691)	(7,132,328)
Total primary government	($14,320,808)	$3,772,269	($7,593,085)	$72,717

NOTE 1: This schedule is being prepared prospectively in accordance with GASB 63. The next schedule has been included to provide prior years' information as it was originally presented in the prior years' reports.

NOTE 2: The County implemented GASB Statement 65 in 2013 and GASB Statement 68 in 2015; and, therefore, prior years have not been adjusted to reflect the implementation of these standards.

COUNTY OF YORK, PENNSYLVANIA

Changes in Net Assets
Previous Six Years
(accrual basis of accounting)

	2006	2007	2008	2009	2010	2011
Program Expenses						
Governmental activities:						
General government	$10,156,102	$14,251,594	$14,419,988	$14,137,543	$14,640,710	$13,553,130
Public safety	59,583,122	68,050,405	73,715,098	79,233,907	60,711,011	63,954,882
Roads and bridges	1,519,225	1,555,772	1,599,298	1,414,983	1,222,838	1,745,365
Health, education, and welfare	182,502,488	185,328,405	192,665,487	187,215,186	177,988,772	178,166,138
Judicial	33,005,665	37,723,009	38,718,385	40,673,541	40,303,397	41,611,232
Cultural and recreation	5,500,997	5,544,178	11,559,587	8,015,683	6,911,070	7,388,731
Conservation and community development	8,753,756	10,790,340	9,606,441	9,812,529	14,873,633	12,949,541
Other departments and programs	0	0	0	0	0	0
Interest expense	8,091,591	8,174,354	7,992,510	8,752,020	3,837,074	5,838,841
Total governmental activities expenses	309,112,946	331,418,057	350,276,794	349,255,392	320,488,505	325,207,860
Business-type activities:						
Nursing Home	34,401,615	36,278,618	38,935,764	40,283,554	39,864,197	40,954,101
911 Operations	9,047,249	10,517,763	11,015,753	13,574,231	14,739,999	15,448,100
Total business-type activities expenses	43,448,864	46,796,381	49,951,517	53,857,785	54,604,196	56,402,201
Total primary government expenses	$352,561,810	$378,214,438	$400,228,311	$403,113,177	$375,092,701	$381,610,061
Program Revenues						
Governmental activities:						
Charges for services:						
General government	$4,798,047	$4,320,286	$4,047,166	$4,290,494	$4,937,098	$4,942,983
Public safety	17,709,817	25,326,805	23,832,635	25,057,041	28,407,477	29,548,437
Health, education, and welfare	1,383,788	1,172,681	1,217,476	798,376	842,838	957,623
Judicial	8,648,684	8,948,401	9,605,638	10,105,999	11,092,481	10,842,412
Cultural and recreation	472,389	356,738	1,068,990	796,590	601,593	678,867
Conservation and community development	1,342,886	735,994	431,326	446,313	459,155	319,216
Operating grants and contributions						
General government	2,111,569	681,218	489,157	559,971	579,609	686,093
Public safety	3,874,309	4,306,031	2,512,450	3,840,805	2,777,420	2,963,707
Roads and bridges	627,984	741,487	825,491	792,344	679,314	1,759,372
Health, education, and welfare	167,632,598	172,546,400	181,039,486	173,959,176	154,766,870	152,185,462
Judicial	4,458,067	4,782,595	4,697,532	5,156,901	5,153,466	5,438,185
Cultural and recreation	1,478,666	401,071	1,811,168	615,200	1,366,854	585,940
Conservation and community development	4,116,276	4,735,902	4,107,192	7,871,503	8,480,754	6,517,311
Other departments and programs	0	0	0	0	0	0
Capital Grants and contributions						
General government	0	0	0	0	2,714,932	673,205
Roads and bridges	0	0	0	0	1,827,996	751,526
Health, education, and welfare	0	0	0	0	0	365,734
Total governmental activities program revenues	218,655,080	229,055,609	235,685,707	234,290,713	224,687,857	219,216,073
Business-type activities:						
Nursing Home	30,322,892	32,754,622	31,660,066	30,368,739	34,225,173	32,204,714
911 Operations	7,775,303	4,847,911	4,544,574	5,811,237	6,208,753	6,706,462
Total business-type activities program revenues	38,098,195	37,602,533	36,204,640	36,179,976	40,433,926	38,911,176
Total primary government program revenues	$256,753,275	$266,658,142	$271,890,347	$270,470,689	$265,121,783	$258,127,249

COUNTY OF YORK, PENNSYLVANIA
Changes in Net Assets (Continued)
Previous Six Years
(accrual basis of accounting)

	2006	2007	2008	2009	2010	2011
Net (expense)/revenue						
Governmental activities	($90,457,866)	($102,362,448)	($114,591,087)	($114,964,679)	($95,800,648)	($105,991,787)
Business-type activities	(5,350,669)	(9,193,848)	(13,746,877)	(17,677,809)	(14,170,270)	(17,491,025)
Total primary government net expense	($95,808,535)	($111,556,296)	($128,337,964)	($132,642,488)	($109,970,918)	($123,482,812)
General Revenues and Other Changes in Net Assets						
Governmental activities:						
Property Taxes	$94,214,158	$100,174,845	$99,583,850	$108,377,613	$109,249,003	$110,419,716
Unrestricted investment earnings	8,907,615	8,639,127	5,460,750	3,243,451	(10,844,101)	(10,568,496)
Hotel tax	1,372,501	1,494,914	1,461,458	1,301,778	1,340,664	1,495,347
Other	1,401,501	2,970,608	1,948,805	3,046,577	3,623,839	1,588,306
Gain (Loss) sale of assets	150,000	37,500	(1,917)	0	0	0
Special item - litigation expense	0	0	(5,500,000)	0	0	0
Proceeds from swap transactions	0	0	0	5,850,000	0	0
Transfers	(9,519,978)	(9,830,857)	(11,518,292)	(12,604,620)	(13,484,220)	(18,050,304)
Total governmental activities	96,525,797	103,486,137	91,434,654	109,214,799	89,885,185	84,884,569
Business-type activities:						
Unrestricted investment earnings	1,275,434	1,034,915	56,518	17,777	16,571	19,486
Transfers	9,519,978	9,830,857	11,518,292	12,604,620	13,484,220	18,050,304
Total business-type activities	10,795,412	10,865,772	11,574,810	12,622,397	13,500,791	18,069,790
Total primary government	$107,321,209	$114,351,909	$103,009,464	$121,837,196	$103,385,976	$102,954,359
Change in Net Assets						
Governmental activities	$6,067,931	$1,123,689	($23,156,433)	($5,749,880)	($5,915,463)	($21,107,218)
Business-type activities	5,444,743	1,671,924	(2,172,067)	(5,055,412)	(669,479)	578,765
Total primary government	$11,512,674	$2,795,613	($25,328,500)	($10,805,292)	($6,584,942)	($20,528,453)

NOTE: The County implemented GASB Statements 51 and 53 beginning in 2010, GASB 63 in 2013, and GASB Statement 68 in 2015; and, therefore, prior years have not been adjusted to reflect implementation of these standards.

COUNTY OF YORK, PENNSYLVANIA

Governmental Activities Tax Revenues by Source
Last Ten Years
(accrual basis of accounting)

Year	Real Estate Tax	Hotel Room Tax	Total
2006	$94,214,158	$1,372,501	$95,586,659
2007	100,174,845	1,494,914	101,669,759
2008	99,583,850	1,461,458	101,045,308
2009	108,377,613	1,301,778	109,679,391
2010	109,249,003	1,340,664	110,589,667
2011	110,419,716	1,495,347	111,915,063
2012	110,899,632	1,567,531	112,467,163
2013	121,381,184	1,597,065	122,978,249
2014	121,787,648	1,752,806	123,540,454
2015	122,355,170	1,841,381	124,196,551

COUNTY OF YORK, PENNSYLVANIA
Fund Balances of Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	(1) 2006	(1) 2007	2008	2009	2010	2011	2012	2013	2014	2015
General Fund										
Reserved	$ 8,281,067	$ 7,928,694	$ 9,616,046	$ 23,217,673	$ 21,855,801	$ -	$ -	$ -	$ -	$ -
Unreserved	16,599,451	15,784,554	4,514,853	9,409,965	15,151,606	-	-	-	-	-
Nonspendable	-	-	-	-	-	12,443,854	10,735,000	10,144,169	9,373,903	8,878,743
Restricted	-	-	-	-	-	76,314	23,574	291,196	17,488	104,857
Committed	-	-	-	-	-	35,896	-	-	-	-
Assigned	-	-	-	-	-	4,886,484	743,246	-	-	-
Unassigned	-	-	-	-	-	14,823,744	12,765,062	13,058,552	19,989,380	20,154,738
Total General Fund	$ 24,880,518	$ 23,713,248	$ 14,130,899	$ 32,627,638	$ 37,007,407	$ 32,266,292	$ 24,266,882	$ 23,493,917	$ 29,380,771	$ 29,138,338
All other-governmental funds										
Reserved										
Capital Projects Fund	$ 25,099,699	$ 26,984,494	$ 9,749,272	$ 2,196,319	$ 1,550,052	$ -	$ -	$ -	$ -	$ -
Other Nonmajor Funds	7,197,050	6,503,313	6,493,878	7,658,505	7,657,671	-	-	-	-	-
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	9,494,413	8,195,118	14,046,614	9,657,032	23,492,900
Committed	-	-	-	-	-	283,910	235,074	853,379	704,943	930,868
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	(707,118)	(1,567,736)	-	-	-
Total all other governmental funds	$ 32,296,749	$ 33,487,807	$ 16,243,150	$ 9,854,824	$ 9,207,723	$ 9,071,205	$ 6,862,456	$ 14,899,993	$ 10,361,975	$ 24,423,768
Total fund balances of all governmental funds	$ 57,177,267	$ 57,201,055	$ 30,374,049	$ 42,482,462	$ 46,215,130	$ 41,337,497	$ 31,129,338	$ 38,393,910	$ 39,742,746	$ 53,562,106

NOTE:
(1) Certain reclassifications were made to prior year amounts to conform to the 2008-2010 presentation.

The County implemented GASB Statement 54 beginning in 2011; and, therefore prior years have not been ajdusted to reflect implementation of this standard.

COUNTY OF YORK, PENNSYLVANIA
Changes in Fund Balances of Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenues										
Real estate taxes	$93,382,328	$98,751,116	$102,903,780	$108,695,090	$109,762,800	$110,537,455	$110,850,508	$120,983,495	$121,948,272	$122,824,563
Intergovernmental	184,299,469	188,194,704	195,482,476	192,795,900	178,347,215	171,926,535	172,168,639	165,879,492	171,103,102	190,018,270
Departmental	30,055,002	35,969,407	34,990,258	36,158,035	40,495,979	41,834,161	45,212,070	44,325,726	43,642,855	51,699,780
Fines and costs	4,300,609	4,891,498	5,212,973	5,336,778	5,844,663	5,455,377	5,475,592	5,865,272	5,981,768	6,058,508
Hotel tax	1,372,501	1,494,914	1,461,458	1,301,778	1,340,664	1,495,347	1,567,531	1,597,065	1,752,806	1,841,381
Investment	8,907,615	8,639,127	5,460,750	3,243,451	192,854	233,130	392,794	602,837	763,780	1,036,367
Other	1,401,501	2,970,608	1,948,805	3,046,577	3,623,839	1,588,306	1,942,832	3,500,263	1,545,777	1,973,265
Total Revenues	323,719,025	340,911,374	347,460,500	350,577,609	339,608,014	333,070,311	337,609,966	342,754,150	346,738,360	375,452,134
Expenditures										
Current:										
General government	12,598,142	13,443,367	13,330,319	11,497,949	12,603,984	12,235,067	13,307,481	12,601,365	12,153,852	13,304,530
Public safety	64,980,272	68,057,879	73,909,519	78,884,544	59,640,040	60,324,918	63,709,729	66,424,439	67,671,208	80,405,254
Roads & bridges	1,000,228	1,045,462	1,086,155	907,161	706,836	1,173,337	684,990	968,178	902,058	772,352
Health, education, and welfare	182,271,868	183,875,350	191,241,668	185,051,300	175,797,999	175,964,324	181,231,741	176,370,672	179,420,556	193,257,512
Judicial	30,984,793	35,078,905	36,019,082	37,459,480	37,068,087	38,308,518	38,606,561	40,624,773	41,545,534	41,813,973
Cultural and recreation	5,311,734	5,089,034	11,011,254	8,330,435	7,626,813	8,101,030	8,280,782	7,859,087	7,716,852	7,350,756
Conservation and community development	8,753,756	10,755,287	9,573,955	9,755,949	14,815,978	12,894,200	11,786,576	10,006,761	7,269,557	8,819,718
Capital outlay	16,882,310	15,682,655	33,820,265	8,115,158	8,673,486	8,386,541	10,503,533	5,993,026	7,926,374	17,504,216
Debt service:										
Principal retirement	2,800,000	2,970,000	3,765,895	1,279,243	3,692,743	3,963,066	81,576,489	18,823,957	2,959,212	79,514,087
Interest and fiscal charges	7,947,043	8,163,415	8,266,213	8,961,225	5,526,084	5,584,394	5,702,668	5,565,345	6,073,053	7,653,806
Total Expenditures	333,530,146	344,161,354	382,024,325	350,242,444	326,152,050	326,935,395	415,390,550	345,237,603	333,638,256	450,396,204
Other financing sources (uses)										
Transfers in	7,936,470	7,201,633	5,984,578	8,469,230	10,891,978	12,366,333	12,340,055	14,635,031	10,054,980	27,571,484
Transfers out	(17,456,448)	(17,032,490)	(17,502,870)	(21,073,850)	(24,376,198)	(30,416,637)	(31,294,608)	(31,933,478)	(22,716,029)	(32,530,525)
Transfer of bond proceeds, net	-	6,595,642	(13,368,104)	(1,399,175)	(25,801)	-	-	(589,928)	(668,178)	-
Payment to refunded bond/notes	-	-	(130,237,555)	(10,130,000)	(134,253,867)	-	-	(19,747,518)	-	(58,930,045)
Premium of bonds issued	-	-	-	-	1,831,066	-	-	5,116,021	-	7,971,792
Issuance of refunding bonds/notes	-	-	131,002,555	10,130,000	133,390,000	-	77,420,000	30,482,676	-	125,540,354
Bond discount	-	-	(150,188)	-	-	-	-	-	-	-
Proceeds from swap transactions/bonds	-	-	-	5,850,000	-	-	-	-	-	-
Proceeds from capital leases	-	-	-	-	-	-	-	-	-	2,107,436
Issuance of debt, net	32,104,809	6,508,983	32,008,403	19,927,043	2,819,526	7,037,755	9,106,978	11,785,221	1,577,959	17,032,934
Total other financing sources (uses)	22,584,831	3,273,768	7,736,819	11,773,248	(9,723,296)	(11,012,549)	67,572,425	9,748,025	(11,751,268)	88,763,430
Net changes in fund balances	$12,773,710	$23,788	($26,827,006)	$12,108,413	$3,732,668	($4,877,633)	($10,208,159)	$7,264,572	$1,348,836	$13,819,360
Debt service as a percentage of noncapital expenditures	3.4%	3.4%	3.5%	3.0%	2.9%	3.0%	21.6%	7.2%	2.8%	20.1%

County of York, Pennsylvania

General Government Expenditures by Function (1)

Last Ten Years

Year	General Government	Public Safety	Road and Bridges	Health, Education and Welfare	Judicial	Culture and Recreation	Conservation and Community Development	Capital Outlay	(2) (3) Debt Service	Totals
2006	$ 12,598,142	$ 64,980,272	$ 1,000,228	$ 182,271,868	$ 30,984,793	$ 5,311,734	$ 8,753,756	$ 17,503,489	$ 10,125,864	$ 333,530,146
2007	13,443,367	68,057,879	1,045,462	183,875,350	35,078,905	5,089,034	10,755,287	15,682,655	11,133,415	344,161,354
2008	13,330,319	73,909,519	1,086,155	191,241,668	36,019,082	11,011,254	9,573,955	33,820,265	12,032,108	382,024,325
2009	11,497,949	78,884,544	907,161	185,051,300	37,459,480	8,330,435	9,755,949	8,115,158	10,240,468	350,242,444
2010	12,603,984	59,640,040	706,836	175,797,999	37,068,087	7,626,813	14,815,978	8,673,486	9,218,827	326,152,050
2011	12,235,067	60,324,918	1,173,337	175,964,324	38,308,518	8,101,030	12,894,200	8,386,541	9,547,460	326,935,395
2012	13,307,481	63,709,729	684,990	181,231,741	38,606,561	8,280,782	11,786,576	10,503,533	87,279,157	415,390,550
2013	12,601,365	66,424,439	968,178	176,370,672	40,624,773	7,859,087	10,006,761	5,993,026	24,389,302	345,237,603
2014	12,153,852	67,671,208	902,058	179,420,556	41,545,534	7,716,852	7,269,557	7,926,374	9,032,265	333,638,256
2015	13,304,530	80,405,254	772,352	193,257,512	41,813,973	7,350,756	8,819,718	17,504,216	87,167,893	450,396,204

NOTES:
(1) Includes General, Special Revenue, and Capital Projects Funds.
(2) Includes interest on tax anticipation debt as well as general obligation debt.
(3) Does not include Enterprise Funds debt.

SOURCE:
Annual Reports of York County Controller and annual audit reports

County of York, Pennsylvania

General Governmental Revenues by Source (1)

Last Ten Years

Year	Real Estate Taxes	Intergovernmental	Departmental	Fines and costs	Investment	(2) Bond Proceeds and Other	(1) Totals
2006	$ 93,382,328	$ 184,299,469	$ 30,055,002	$ 4,300,609	$ 8,907,615	$ 34,878,811	$ 355,823,834
2007	98,751,116	188,194,704	35,969,407	4,891,498	8,639,127	17,570,147	354,015,999
2008	102,903,780	195,482,476	34,990,258	5,212,973	5,460,750	22,665,374	366,715,611
2009	108,695,090	192,795,900	36,158,035	5,336,778	3,243,451	28,726,223	374,955,477
2010	109,762,800	178,347,215	40,495,979	5,844,663	192,854	8,725,427	343,368,938
2011	110,537,455	171,926,535	41,834,161	5,455,377	233,130	10,121,408	340,108,066
2012	110,850,508	172,168,639	45,212,070	5,475,592	392,794	12,617,341	346,716,944
2013	120,983,495	165,879,492	44,325,726	5,865,272	602,837	16,882,549	354,539,371
2014	121,948,272	171,103,102	43,642,855	5,981,768	763,780	4,876,542	348,316,319
2015	122,824,563	190,018,270	51,699,780	6,058,508	1,036,367	95,429,681	467,067,169

NOTES:
(1) Includes General, Special Revenue, and Capital Projects Funds.
(2) Includes Proceeds From Bond Issues which are included in the financial section as Other Financing Sources, Hotel Tax Revenue, and Other Revenue.
SOURCE:
Annual Reports of York County Controller and annual audit reports

COUNTY OF YORK, PENNSYLVANIA

Governmental Funds Tax Revenues by Source
Last Ten Years
(modified accrual basis of accounting)

Year	Real Estate Tax	Hotel Room Tax	Total
2006	$ 93,382,328	$ 1,372,501	$ 94,754,829
2007	98,751,116	1,494,914	100,246,030
2008	102,903,780	1,461,458	104,365,238
2009	108,695,090	1,301,778	109,996,868
2010	109,762,800	1,340,664	111,103,464
2011	110,537,455	1,495,347	112,032,802
2012	110,850,508	1,567,531	112,418,039
2013	120,983,495	1,597,065	122,580,560
2014	121,948,272	1,752,806	123,701,078
2015	122,824,563	1,841,381	124,665,944

County of York, Pennsylvania

Property Values (1)

Last Ten Years
(Unaudited)

Year	Residential	Commercial	Agricultural	Industrial	Miscellaneous/ Apartments	Utility/ Exempt	Total
2006	18,214,548,231	2,919,893,747	1,283,373,260	1,495,328,180	526,861,140	2,245,059,290	26,685,063,848
2007	18,935,263,993	3,016,730,827	1,302,861,410	1,521,024,870	553,290,360	2,588,846,790	27,918,018,250
2008	19,501,908,968	2,764,454,128	1,340,938,634	1,531,585,761	574,153,882	2,945,100,185	28,658,141,558
2009	19,872,206,413	2,774,301,329	1,342,949,640	1,551,709,559	575,328,905	2,700,447,914	28,816,943,760
2010	20,094,341,592	2,798,005,281	1,367,172,208	1,648,549,199	572,315,263	2,712,941,302	29,193,324,845
2011	20,250,978,863	2,847,780,035	1,370,314,145	1,681,083,004	576,469,708	2,698,957,561	29,425,583,316
2012	20,337,789,984	2,883,718,207	1,374,013,078	1,691,899,470	580,202,016	2,742,852,707	29,610,475,462
2013	20,404,535,324	2,914,228,610	1,374,706,376	1,680,984,886	585,060,461	2,747,966,034	29,707,481,691
2014	20,491,530,580	2,916,857,444	1,403,015,484	1,675,750,479	604,501,746	2,760,936,636	29,852,592,369
2015	20,620,163,300	2,928,009,921	1,418,168,579	1,683,314,735	611,209,196	2,762,997,191	30,023,862,922

NOTES:
(1) Property values are the assessed value as of the beginning of the year.

SOURCE:
Assessment Office

COUNTY OF YORK, PENNSYLVANIA

Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Year	(1) Real Estate Total Assessed Value	RATIO OF TOTAL ASSESSED TO TOTAL ESTIMATED ACTUAL VALUE	COUNTY REAL ESTATE MILLAGE RATE
2006	24,440,004,558	100	3.80
2007	25,329,171,460	100	3.91
2008	25,713,041,373	100	4.00
2009	26,116,495,846	100	4.15
2010	26,480,383,543	100	4.15
2011	26,726,625,755	100	4.15
2012	26,867,622,755	100	4.15
2013	26,959,515,657	100	4.52
2014	27,091,655,733	100	4.52
2015	27,260,865,731	100	4.52

NOTES:
(1) Does not include Exempt and Utility assessments.

SOURCE: Assessment Office

COUNTY OF YORK, PENNSYLVANIA

Real Estate Millage Rates - Direct and Overlapping Governments
Last Ten Years

	County Direct Rates			Overlapping Rates		Total
(1) Year	Basic Rate	Library Tax	Total Rate	(2) Municipalities	(2) School District	
2006	3.70	0.10	3.80	1.435	16.660	21.895
2007	3.81	0.10	3.91	1.555	17.653	23.118
2008	3.90	0.10	4.00	1.646	18.400	24.046
2009	4.05	0.10	4.15	1.711	18.400	24.261
2010	4.05	0.10	4.15	1.761	19.445	25.356
2011	4.05	0.10	4.15	1.875	19.756	25.781
2012	4.05	0.10	4.15	1.989	20.233	26.372
2013	4.42	0.10	4.52	2.057	20.521	27.098
2014	4.42	0.10	4.52	2.110	20.916	27.546
2015	4.42	0.10	4.52	2.240	21.267	28.027

NOTES:
(1) The fiscal year shown represents the calendar year for the County and Municipalities and the fiscal year for School Districts which begins in July of the year shown and spans six months into the next calendar year.
(2) Each unit within these classes levies its own millage rate. The rates shown are an average.

SOURCE: Assessment Office

COUNTY OF YORK, PENNSYLVANIA

Property Tax Rates
Direct and Overlapping Governments
Last Ten Years

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
County Direct Rate	3.800	3.910	4.000	4.150	4.150	4.150	4.150	4.520	4.520	4.520
School District Rates										
Central York	15.320	16.310	16.810	16.810	17.760	17.760	17.760	17.760	18.220	18.570
Dallastown Area	18.810	19.810	20.850	20.840	22.260	22.260	22.260	22.260	22.260	22.260
Dover Area	16.800	17.820	18.870	18.870	20.330	20.530	21.000	21.483	21.934	21.934
Eastern York	16.100	17.380	18.340	18.340	18.850	19.050	19.350	19.770	20.280	21.020
Hanover Public	16.920	17.720	18.490	18.490	19.070	19.070	19.450	19.830	20.320	20.780
Northeastern	20.790	21.740	21.740	21.740	23.280	23.720	24.260	24.920	25.610	26.090
Northern	13.300	13.870	13.870	13.870	14.369	14.614	14.920	15.234	15.630	16.005
Red Lion Area	16.840	18.690	20.440	20.440	22.060	22.060	22.389	22.389	22.389	22.389
South Eastern	16.906	17.832	18.831	18.831	20.482	20.851	21.206	21.471	21.793	22.250
South Western	13.660	14.240	15.750	15.750	16.280	16.550	16.890	17.240	17.670	18.320
Southern	14.390	15.080	15.020	15.020	16.620	16.840	17.170	17.510	17.940	17.940
Spring Grove Area	15.890	17.200	18.340	18.340	19.130	19.670	20.083	20.505	21.038	21.543
West York Area	16.647	17.330	18.265	18.265	19.812	19.812	20.228	20.673	21.773	22.295
York City	27.190	29.540	29.540	29.540	29.540	31.078	33.736	33.736	33.736	33.736
York Suburban	16.834	17.688	18.740	18.740	20.171	20.453	20.712	21.038	21.480	21.888
West Shore	10.100	10.200	10.500	10.500	11.100	11.780	12.320	12.520	12.590	13.252
City										
York	13.170	13.670	14.670	15.640	15.640	17.390	20.370	20.370	20.370	20.370
Borough Rates										
Cross Roads	0.280	0.280	0.280	0.280	0.280	0.280	0.280	0.280	0.280	0.280
Dallastown	1.650	1.650	1.650	1.650	1.650	1.650	1.650	1.650	1.650	1.650
Delta	1.440	1.900	1.900	3.000	3.000	3.000	3.000	3.000	3.000	4.000
Dillsburg	2.370	2.370	2.370	2.370	2.370	2.370	2.370	2.370	2.370	2.370
Dover	1.690	1.690	1.690	1.690	1.690	1.690	1.690	2.690	2.690	2.690
East Prospect	0.750	1.000	1.000	1.000	1.000	1.000	1.070	1.070	1.070	1.070
Fawn Grove	0.720	1.000	1.000	1.000	1.000	1.250	1.250	1.250	1.250	1.600
Felton	0.950	1.100	1.700	1.700	1.900	2.200	2.400	2.400	2.600	3.000
Franklintown	1.080	1.880	1.880	1.880	1.880	1.880	1.880	2.070	2.070	2.070
Glen Rock	2.400	2.500	2.600	2.800	2.800	2.800	2.950	3.550	3.550	3.550
Goldsboro	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
Hellam	2.900	3.100	3.300	3.400	3.400	3.400	3.400	3.400	3.500	3.500
Hanover	3.990	3.990	3.990	3.990	3.990	3.990	3.990	5.000	5.500	5.650
Jacobus	0.923	1.300	1.300	1.300	1.500	1.700	1.700	1.700	1.700	2.000
Jefferson	1.750	1.750	2.758	3.346	3.450	4.200	4.200	4.200	4.500	4.500
Lewisberry	0.800	0.800	0.800	0.800	0.800	1.300	1.300	1.300	1.300	1.600
Loganville	1.500	1.500	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000
Manchester	2.150	2.150	2.150	2.150	2.150	2.150	2.650	2.650	2.650	2.650
Mount Wolf	2.900	2.900	2.900	2.900	2.900	2.900	3.600	3.600	3.600	3.900
New Freedom	0.660	0.700	0.750	0.810	0.850	0.910	0.970	1.140	1.400	1.500
New Salem	0.850	0.850	0.850	0.850	0.850	0.850	0.850	0.850	0.850	0.850
North York	3.210	3.710	3.710	4.710	4.710	5.500	6.000	6.000	6.000	8.000
Railroad	0.690	0.690	0.690	0.690	0.690	0.690	0.690	0.690	0.690	0.690
Red Lion	3.173	3.350	3.700	3.700	4.200	4.200	4.200	4.200	4.200	4.200
Seven Valleys	0.349	0.600	0.600	0.600	0.600	1.200	1.200	1.200	1.200	1.200
Shrewsbury	1.200	1.200	1.420	1.500	1.500	1.700	1.700	1.700	1.700	1.700
Spring Grove	2.340	2.340	2.340	2.840	2.840	2.840	3.340	3.340	3.750	4.750
Stewartstown	2.720	2.720	2.850	2.850	2.850	2.850	2.850	2.850	2.850	2.850
Wellsville	0.420	0.420	0.420	0.420	0.420	0.420	0.420	0.420	0.420	0.420
West York	3.900	4.900	4.900	4.900	5.500	6.500	6.500	6.500	6.500	7.500
Windsor	1.261	1.261	1.261	1.500	1.423	1.723	1.723	1.723	2.200	2.500
Winterstown	0.850	0.850	0.850	0.850	0.850	0.850	0.850	0.850	0.850	0.850
Wrightsville	1.610	2.290	2.290	2.690	3.090	3.090	3.090	3.590	4.690	5.290
Yoe	0.914	1.914	2.955	2.955	2.955	3.455	3.455	3.455	3.455	3.455
York Haven	3.000	3.000	3.000	4.000	4.000	4.000	4.000	4.000	4.000	5.000
Yorkana	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250

COUNTY OF YORK, PENNSYLVANIA

Property Tax Rates
Direct and Overlapping Governments (Continued)
Last Ten Years

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Townships										
Carroll	1.120	1.120	1.120	1.620	1.620	1.620	1.620	2.620	2.620	2.620
Chanceford	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
Codorus	0.420	0.420	0.420	0.420	0.600	0.600	0.600	0.600	0.600	0.600
Conewago	1.300	1.300	1.450	1.450	1.450	1.450	1.450	1.450	1.450	1.450
Dover	0.828	0.828	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
East Hopewell	0.430	0.430	0.430	0.430	0.430	0.430	0.430	0.430	0.430	0.430
East Manchester	1.040	1.040	1.040	1.040	1.040	1.040	1.040	1.040	1.040	1.040
Fairview	1.077	1.396	1.600	1.600	1.600	1.600	2.350	2.350	2.350	2.350
Fawn	0.470	0.470	0.470	0.470	0.470	0.470	0.470	0.470	0.470	0.470
Franklin	0.200	0.200	0.200	0.200	0.200	0.200	0.600	0.600	0.600	0.600
Heidelberg	1.200	1.200	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Hellam	1.606	1.800	1.800	1.800	1.800	1.800	1.800	1.800	1.800	1.800
Hopewell	0.210	0.210	0.210	0.210	0.210	0.210	0.210	0.210	0.210	0.210
Jackson	0.950	0.950	0.950	0.950	0.950	0.950	0.950	0.950	1.200	1.200
Lower Chanceford	0.600	0.650	0.700	0.750	0.770	0.800	0.830	0.830	0.830	0.970
Lower Windsor	1.000	1.000	1.000	1.000	1.000	0.750	0.750	1.000	1.000	1.000
Manchester	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Manheim	1.000	1.000	1.000	1.100	1.100	1.100	1.500	1.500	1.500	1.500
Monaghan	0.900	0.900	0.900	0.900	0.900	0.900	0.900	0.900	0.900	0.900
Newberry	1.290	1.790	1.790	1.790	1.790	1.790	1.790	1.790	1.790	1.790
North Codorus	0.443	0.750	1.000	1.000	1.500	2.450	2.450	2.450	2.450	2.450
North Hopewell	0.272	0.272	0.272	0.272	0.272	0.272	0.272	0.299	0.299	0.299
Paradise	1.900	1.900	1.900	1.900	1.900	1.900	1.900	1.900	1.900	1.900
Peach Bottom	0.470	0.470	0.470	0.470	0.470	0.470	0.470	0.470	0.470	0.470
Penn	1.990	1.990	1.990	2.300	2.950	3.200	3.350	3.500	3.650	3.850
Shrewsbury	0.074	0.074	0.074	0.074	0.074	0.074	0.074	0.074	0.074	0.074
Spring Garden	2.440	2.440	2.440	2.440	2.440	2.440	2.440	2.440	2.440	2.440
Springettsbury	0.870	0.870	0.870	0.870	0.870	0.870	0.870	0.870	1.000	1.000
Springfield	0.260	0.260	0.260	0.300	0.300	0.300	0.500	0.500	0.500	0.500
Warrington	0.210	0.210	0.210	0.210	0.210	0.210	0.210	0.210	0.210	0.210
Washington	0.400	0.400	0.450	0.450	0.450	0.450	0.450	0.450	0.450	0.450
West Manchester	0.214	0.214	0.214	0.214	0.214	0.214	0.214	0.214	0.214	0.214
West Manheim	2.000	2.000	2.100	2.100	2.390	2.390	3.000	3.000	3.000	3.000
Windsor	0.500	0.500	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600
York	0.600	0.600	0.600	0.700	0.700	0.700	0.700	0.700	0.700	0.900

SOURCE: Assessment Office

COUNTY OF YORK, PENNSYLVANIA
Principal Property Taxpayers
December 31

	2015			2006		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total Assessed Valuation**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Assessed Valuation**
ES 3 York LLC	$ 75,223,340	1	0.28%	$ 70,878,510	2	0.29%
York Galleria LP	58,644,090	2	0.22%	58,644,090	3	0.24%
Equity Industrial A York LLC	37,236,843	3	0.14%			
Church & Dwight Co Inc	36,870,190	4	0.14%			
Homewood at Hanover PA Inc	36,537,790	5	0.13%	25,973,300	10	0.11%
Delco Plaza I L P	27,509,680	6	0.10%			
OSS Realty Company	26,174,340	7	0.10%			
Harley Davidson Motor Company	26,076,690	8	0.10%	54,392,980	5	0.22%
P R Financing LTD	25,683,490	9	0.09%			
Yorkkat Realty LLP	25,500,000	10	0.09%			
Exelon Generation Co. LLC				$ 305,340,700	1	1.25%
Kinsley Equities II				57,556,620	4	0.24%
West Manchester Mall LLC				49,586,670	6	0.20%
Waterford Associates				35,875,260	7	0.15%
York Butterfly Limited Partnership				29,728,200	8	0.12%
York Development LP				27,932,410	9	0.11%
Total	$ 375,456,453		1.39%	$ 715,908,740		2.93%

Source: County Assessment Office

County of York, Pennsylvania

Real Estate Taxes Levied and Collected

Last Ten Years
(Unaudited)

Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2006	$ 93,965,893	$ 90,551,553	96.37%	$ 2,840,653	$ 93,392,206	99.39%
2007	99,298,832	95,589,866	96.26%	3,184,495	98,774,361	99.47%
2008	104,176,402	95,136,200	91.32%	2,460,229	97,596,429	93.68%
2009	108,549,695	100,423,781	92.51%	3,604,719	104,028,500	95.83%
2010	110,058,789	101,302,412	92.04%	4,883,182	106,185,594	96.48%
2011	111,162,049	102,604,108	92.30%	4,062,824	106,666,932	95.96%
2012	111,717,356	103,500,130	92.64%	4,143,911	107,644,041	96.35%
2013	122,184,828	112,976,789	92.46%	4,359,899	117,336,688	96.03%
2014	122,695,277	114,117,071	93.01%	3,118,695	117,235,766	95.55%
2015	123,461,306	114,921,292	93.08%	-	114,921,292	93.08%

SOURCE:
Annual Reports of York County Controller

COUNTY OF YORK, PENNSYLVANIA

Ratio of Outstanding Debt by Type
Last Ten Years

	Governmental Activities		Business-Type Activities				
Year	General Obligation Debt	Capital Leases	General Obligation Debt	Capital Leases	Primary Government	Personal Income	Per Capita
2006	$ 148,989,596	$ -	$ 45,454,212	$ -	$ 194,443,808	1.40%	$ 467.05
2007	158,854,117	-	38,804,279	783,437	198,441,833	1.35%	469.44
2008	174,223,417	-	51,893,987	599,357	226,716,761	1.51%	542.46
2009	191,173,409	-	53,093,114	407,638	244,674,161	1.60%	569.47
2010	189,354,390	-	51,507,367	207,962	241,069,719	1.49%	553.74
2011	192,372,945	0	49,828,793	0	242,201,738	1.41%	555.25
2012	197,267,300	-	48,520,874	888,559	246,676,733	1.39%	561.36
2013	205,397,910	-	48,145,913	669,483	254,213,306	1.42%	578.61
2014	203,105,699	-	56,935,800	450,465	260,491,964	1.43%	589.99
2015	264,676,944	1,934,154	7,874,310	-	274,485,408	1.42%	615.42

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

COUNTY OF YORK, PENNSYLVANIA

Ratio of General Obligation Debt to Assessed Value of Real Estate
and General Obligation Debt Per Capita - Last Ten Years
(Dollars in Thousands)
(Except Population and Debt Per Capita)

Year	(1) Population	(2) (3) Assessed Value	(4) General Obligation Debt	Ratio of General Obligation Debt to Assessed Value	General Obligation Debt Per Capita
2006	416,322	$ 24,440,005	$ 194,444	0.80%	467.05
2007	421,049	25,329,171	197,658	0.78%	469.44
2008	416,839	25,713,041	226,117	0.88%	542.46
2009	428,937	26,116,496	244,267	0.94%	569.47
2010	434,972	26,480,384	240,862	0.91%	553.74
2011	436,200	26,726,626	242,202	0.91%	555.25
2012	437,846	26,867,623	245,788	0.91%	561.36
2013	438,198	26,959,516	253,544	0.94%	578.61
2014	440,755	27,091,656	260,041	0.96%	589.99
2015	442,867	27,260,866	272,551	1.00%	615.42

NOTES:
(1) www.ycedc.org
(2) County Board of Assessment
(3) Does not include Exempt and Utility assessments.
(4) Annual Reports of York County Controller

COUNTY OF YORK, PENNSYLVANIA

Direct and Overlapping Governmental Activities Debt
As of December 31, 2015

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
School Districts			
Central York	$48,870,000	100%	$48,870,000
Dallastown Area	69,355,000	100%	69,355,000
Dover Area	54,586,740	100%	54,586,740
Eastern York	44,879,518	100%	44,879,518
Hanover Public	18,925,000	100%	18,925,000
Northeastern	69,614,271	100%	69,614,271
Northern	37,755,000	100%	37,755,000
Red Lion Area	77,370,771	100%	77,370,771
South Eastern	40,887,000	100%	40,887,000
South Western	20,945,000	100%	20,945,000
Southern	31,540,000	100%	31,540,000
Spring Grove Area	74,017,400	100%	74,017,400
West York Area	45,600,000	100%	45,600,000
York City	102,754,706	100%	102,754,706
York Suburban	43,370,000	100%	43,370,000
West Shore*	45,600,000	45%	20,520,000
Other Schools			
York Co School of Tech	25,045,000	100%	25,045,000
City			
York	98,758,974	100%	98,758,974

Source: Each individual governmental unit

Note 1 - Method to calculate overlapping debt is the percentage applicable multiplied by the total debt reported by each governmental unit.

* West Shore Area School District partially resides in York and Cumberland Counties. The percentage of overlapping debt is estimated using taxable square miles. Applicable percentages were estimated by dividing the portion the taxable square miles within the Counties boundaries for the school district by the total taxable square miles for the school district.

COUNTY OF YORK, PENNSYLVANIA

Direct and Overlapping Governmental Activities Debt (Continued)
As of December 31, 2015

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Boroughs			
Cross Roads	$0	100%	$0
Dallastown	0	100%	0
Delta	0	100%	0
Dillsburg	172,716	100%	172,716
Dover	3,697,790	100%	3,697,790
East Prospect	0	100%	0
Fawn Grove	0	100%	0
Felton	834,579	100%	834,579
Franklintown	18,272	100%	18,272
Glen Rock	0	100%	0
Goldsboro	0	100%	0
Hellam	0	100%	0
Hanover	54,757,145	100%	54,757,145
Jacobus	0	100%	0
Jefferson	105,509	100%	105,509
Lewisberry	21,055	100%	21,055
Loganville	2,587,803	100%	2,587,803
Manchester	4,844,400	100%	4,844,400
Mount Wolf	4,844,000	100%	4,844,000
New Freedom	5,475,000	100%	5,475,000
New Salem	2,960,000	100%	2,960,000
North York	0	100%	0
Railroad	0	100%	0
Red Lion	114,371	100%	114,371
Seven Valleys	2,650,786	100%	2,650,786
Shrewsbury	0	100%	0
Spring Grove	9,945,000	100%	9,945,000
Stewartstown	269,718	100%	269,718
Wellsville	0	100%	0
West York	0	100%	0
Windsor	272,729	100%	272,729
Winterstown	0	100%	0
Wrightsville	43,660	100%	43,660
Yoe	0	100%	0
York Haven	0	100%	0
Yorkana	0	100%	0

Source: Each individual governmental unit

Note 1 - Method to calculate overlapping debt is the percentage applicable multiplied by the total debt reported by each governmental unit.

COUNTY OF YORK, PENNSYLVANIA

Direct and Overlapping Governmental Activities Debt (Continued)
As of December 31, 2015

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Townships			
Carroll	$665,000	100%	$665,000
Chanceford	0	100%	0
Codorus	25,566	100%	25,566
Conewago	0	100%	0
Dover	21,891,527	100%	21,891,527
East Hopewell	0	100%	0
East Manchester	4,844,400	100%	4,844,400
Fairview	9,980,000	100%	9,980,000
Fawn	150,246	100%	150,246
Franklin	320,589	100%	320,589
Heidelberg	0	100%	0
Hellam	662,837	100%	662,837
Hopewell	0	100%	0
Jackson	69,864	100%	69,864
Lower Chanceford	0	100%	0
Lower Windsor	35,629	100%	35,629
Manchester	663,731	100%	663,731
Manheim	0	100%	0
Monaghan	0	100%	0
Newberry	9,947,448	100%	9,947,448
North Codorus	12,540,000	100%	12,540,000
North Hopewell	228,000	100%	228,000
Paradise	122,774	100%	122,774
Peach Bottom	0	100%	0
Penn	17,056,635	100%	17,056,635
Shrewsbury	481,015	100%	481,015
Spring Garden	0	100%	0
Springettsbury	25,237,500	100%	25,237,500
Springfield	3,484,712	100%	3,484,712
Warrington	0	100%	0
Washington	0	100%	0
West Manchester	0	100%	0
West Manheim	10,954,207	100%	10,954,207
Windsor	8,924,845	100%	8,924,845
York	0	100%	0
Subtotal, overlapping debt			1,146,695,438
County of York direct debt			264,676,944
Total direct and overlapping debt			$1,411,372,382

Source: Each individual governmental unit

Note 1 - Method to calculate overlapping debt is the percentage applicable multiplied by the total debt reported by each governmental unit.

COUNTY OF YORK, PENNSYLVANIA
Computation of Legal Debt Margin
Last Ten Years

	Year				
	2006	**2007**	**2008**	**2009**	**2010**
Borrowing Base Revenues					
Two years prior	$272,355,249	$302,994,515	$323,719,025	$340,911,374	$347,460,500
Prior year	302,994,515	323,719,025	340,911,374	347,460,500	347,077,609
Current year	323,719,025	340,911,374	347,460,500	347,077,609	334,966,358
Total Revenues	$899,068,789	$967,624,914	$1,012,090,899	$1,035,449,483	$1,029,504,467
Debt Limit For General Obligation Bonds					
Average borrowing base revenues	$299,689,596	$322,541,638	$337,363,633	$345,149,828	$343,168,156
Debt limit percentage	x 300%	x 300%	x 300%	x 300%	x 300%
Debt limit	899,068,788	967,624,914	1,012,090,899	1,035,449,484	1,029,504,468
Total outstanding bonded debt	190,794,912	194,333,895	223,117,298	241,619,341	238,325,000
Legal Debt Margin	$708,273,876	$773,291,019	$788,973,601	$793,830,143	$791,179,468
Total outstanding bonded debt as a percentage of debt limit	21.22%	20.08%	22.05%	23.33%	23.15%
Debt Limit For General Obligation Bonds and Lease Rental Debt					
Average borrowing base revenues	$299,689,596	$322,541,638	$337,363,633	$345,149,828	$343,168,156
Debt limit percentage	x 400%	x 400%	x 400%	x 400%	x 400%
Debt limit	1,198,758,384	1,290,166,552	1,349,454,532	1,380,599,312	1,372,672,624
Total amount of debt applicable to debt limit	190,794,912	195,117,332	223,716,655	242,026,979	238,532,962
Legal Debt Margin	$1,007,963,472	$1,095,049,220	$1,125,737,877	$1,138,572,333	$1,134,139,662
Total amount of debt applicable to debt limit as a percentage of debt limit	15.92%	15.12%	16.58%	17.53%	17.38%

COUNTY OF YORK, PENNSYLVANIA
Computation of Legal Debt Margin (Continued)
Last Ten Years

	Year				
	2011	**2012**	**2013**	**2014**	**2015**
Borrowing Base Revenues					
Two years prior	$347,077,609	$334,966,358	$329,674,101	$336,090,952	$342,754,150
Prior year	334,966,358	329,674,101	336,090,592	342,754,150	346,738,360
Current year	329,674,101	336,090,592	342,754,150	346,738,360	370,293,074
Total Revenues	$1,011,718,068	$1,000,731,051	$1,008,518,843	$1,025,583,462	$1,059,785,584
Debt Limit For General Obligation Bonds					
Average borrowing base revenues	$337,239,356	$333,577,017	$336,172,948	$341,861,154	$353,261,861
Debt limit percentage	x 300%	x 300%	x 300%	x 300%	x 300%
Debt limit	1,011,718,068	1,000,731,051	1,008,518,844	1,025,583,462	1,059,785,583
Total outstanding bonded debt	239,775,406	243,472,267	246,715,609	253,483,151	260,374,978
Legal Debt Margin	$771,942,662	$757,258,784	$761,803,235	$772,100,311	$799,410,605
Total outstanding bonded debt as a percentage of debt limit	23.70%	24.33%	24.46%	24.72%	24.57%
Debt Limit For General Obligation Bonds and Lease Rental Debt					
Average borrowing base revenues	$337,239,356	$333,577,017	$336,172,948	$341,861,154	$353,261,861
Debt limit percentage	x 400%	x 400%	x 400%	x 400%	x 400%
Debt limit	1,348,957,424	1,334,308,068	1,344,691,792	1,367,444,616	1,413,047,444
Total amount of debt applicable to debt limit	239,775,406	243,472,267	246,715,609	253,483,151	260,374,978
Legal Debt Margin	$1,109,182,018	$1,090,835,801	$1,097,976,183	$1,113,961,465	$1,152,672,466
Total amount of debt applicable to debt limit as a percentage of debt limit	17.77%	18.25%	18.35%	18.54%	18.43%

COUNTY OF YORK, PENNSYLVANIA

Demographic and Economic Statistics
Last Ten Years

Year	Population	Personal Income $000	Per Capita Personal Income (1)	Public School Enrollment (2)	Local Unemployment Rate (3)
2006	416,322	$ 13,904,322	$ 33,398	66,642	3.2%
2007	421,049	14,681,137	34,868	67,853	3.6%
2008	416,839	15,008,288	36,005	67,318	4.8%
2009	428,937	15,281,738	35,627	67,075	9.2%
2010	434,972	16,227,500	37,307	66,646	7.9%
2011	436,200	17,201,547	39,435	65,957	7.1%
2012	437,846	17,734,077	40,503	64,871	7.5%
2013	438,198	17,956,916	40,979	65,370	5.8%
2014	440,755	18,968,773	43,037	68,708	5.0%
2015	442,867	19,401,560	43,809	66,547	4.6%

(1) US Department of Commerce, Bureau of Economic Analysis, Office of Regional Economic Accounts
(2) Aggregated from information provided by each school district in York County
(3) US Bureau of Labor Statistics

COUNTY OF YORK, PENNSYLVANIA
Principal Employers
Current Year and Nine Years Ago

	2015			2006		
Employer (1)	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employees**	**Rank**	**Percentage of Total County Employment**
York Hospital	8,369	1	3.84%	4,568	1	2.11%
Federal Government	3,432	2	1.57%	-		0.00%
York County	2,615	3	1.20%	2,425	4	1.12%
Wal-Mart Associates, Inc.	2,450	4	1.12%	2,440	3	1.13%
Giant Food Stores LLC	2,325	5	1.07%	1,943	5	0.90%
Wellspan Medical Group	2,250	6	1.03%			0.00%
UTZ Quality Foods, Inc.	1,363	7	0.63%	1,245	8	0.57%
Harley-Davidson Motor Company	1,350	8	0.62%	2,800	2	1.29%
Hanover General Hospital	1,295	9	0.59%	1,321	7	0.61%
ES3 LLC	783	10	0.36%			0.00%
BAE Systems	-		0.00%	1,405	6	0.65%
Kinsley Construction Inc.	-		0.00%	1,111	9	0.51%
R.H. Sheppard, Inc.	-		0.00%	884	10	0.41%
Total	26,232		12.04%	20,142		9.29%
Total Employees in County (2)	217,912			216,700		

Source: (1) PA Department of Labor and Industry; Center for Workforce Information and Analysis.
(2) www.paworkstat.state.pa.us

COUNTY OF YORK, PENNSYLVANIA

Employees by Function/Program
Last Ten Years

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Fund Departments										
Commissioners	11	8	9	7	6	6	6	6	6	5
Solicitor	2	3	3	3	3	3	2	2	4	4
Maintenance	54	44	42	41	41	41	39	43	43	43
Voter Registration	10	10	9	8	7	7	7	6	7	7
Assessment	37	37	33	30	28	28	25	23	23	24
Weights & Measures	2	2	2	1	1	1	1	1	1	1
Treasurer	8	10	10	10	10	9	10	10	10	10
Payroll	3	3	3	3	3	3	3	3	3	3
Controller	14	15	15	13	13	12	12	12	12	11
Training	2	2	-	-	-	-	-	-	-	-
Recorder of Deeds	15	14	15	14	12	11	12	11	11	10
Telephone & Mail Room	3	3	3	3	3	3	2	2	2	2
Information Services	20	21	20	21	19	19	20	18	18	19
Print Shop	1	-	-	-	-	-	-	-	-	-
Public Relations	-	-	-	-	1	1	1	1	1	1
Purchasing	3	3	3	3	3	3	3	3	3	3
Risk Management	3	2	2	2	2	2	-	-	-	-
Archives	7	7	7	7	7	7	7	8	8	8
Conservation District	15	16	16	16	16	15	15	15	15	16
Human Resources	8	9	10	10	8	10	12	10	12	12
Center for Highway Safety	4	4	4	4	4	4	4	4	4	4
Ag Land Preservation	3	4	4	3	3	3	3	3	3	3
Juvenile Probation	64	64	63	63	62	61	60	60	58	61
Adult Probation	83	93	92	92	98	98	105	104	107	105
Youth Development Center	44	54	64	50	41	37	41	41	42	40
Facilities Management	4	4	3	2	2	2	2	2	2	2
Prison	394	411	439	472	469	489	514	540	534	534
Register of Wills	10	9	10	9	9	9	10	10	10	10
Sheriff	106	104	106	105	104	104	99	106	105	102
Coroner	5	5	5	5	5	5	5	5	5	5
Prothonotary	26	26	28	27	28	28	28	29	28	28
Clerk of Courts	42	44	43	39	41	39	39	39	40	39
Public Defender	32	31	31	32	32	33	35	36	37	37
District Attorney	79	79	76	72	75	78	76	79	77	82
Criminal Response Unit	-	-	6	13	14	14	13	14	14	14
Court Administration	114	115	115	98	101	94	104	105	102	105
District Magistrates	89	89	88	94	88	91	89	89	92	88
Emergency Services	1	1	1	1	1	1	1	1	1	1
Divorce Masters	4	4	4	4	4	4	4	4	4	5
Emergency Management	7	7	7	7	6	6	6	6	6	6
Veterans	5	5	6	6	6	6	6	6	5	5
Parks	54	51	48	46	48	49	48	48	49	52
Fleet Management	4	4	4	4	4	4	4	4	4	4
Penn State Cooperative	11	12	12	10	10	10	9	9	9	8
Total General Fund Departments	1,403	1,429	1,461	1,450	1,438	1,450	1,482	1,518	1,517	1,519
Non General Fund Departments										
Human Services	10	11	11	10	10	13	18	17	17	15
Drug & Alcohol	13	12	12	9	11	12	12	9	12	11
MH/MR	123	130	134	131	134	131	128	129	137	136
HealthChoices	4	6	7	6	7	7	5	6	4	5
Children & Youth	137	138	132	130	136	141	144	143	140	154
Nursing Home	506	516	530	520	527	524	538	530	537	526
911	94	103	115	115	125	131	121	122	129	111
Domestic Relations	75	79	74	69	68	64	63	68	68	64
Aging	60	60	63	63	68	69	60	70	76	74
Total Non General Fund Departments	1,022	1,055	1,078	1,053	1,086	1,092	1,089	1,094	1,120	1,096
Total	2,425	2,484	2,539	2,503	2,524	2,542	2,571	2,612	2,637	2,615

Source: York County Payroll System

COUNTY OF YORK, PENNSYLVANIA

Operating Indicators by Function

Last Ten Years

Function	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
General Government										
Fiscal Affairs										
Deeds recorded	12,216	11,250	11,366	10,244	9,673	10,201	10,694	11,577	14,182	16,018
Mortgages recorded	16,285	14,436	19,573	19,651	17,725	19,344	24,034	24,657	32,217	38,079
Land Development Plans	229	222	225	219	164	236	278	380	453	559
Dwelling Units Planned	627	1,282	1,294	781	618	714	1,195	858	1,788	3,273
New Construction Permits	850	761	972	694	673	891	1,083	1,375	1,899	2,679
Administration										
General election information										
Registered voters	270,366	272,271	268,268	280,195	269,020	268,107	264,161	299,412	278,994	275,251
Votes cast	56,074	123,265	50,964	191,432	39,165	132,341	50,337	197,132	58,910	128,119
Percent of votes cast	20.7%	45.3%	19.0%	68.3%	14.6%	49.4%	19.1%	65.8%	21.1%	46.5%
Coroner										
Cases	512	573	471	455	490	471	477	449	443	437
Autopsies	176	164	75	61	61	52	90	81	90	76
Court System and Corrections										
Court Administration										
Estates & wills probated	2,190	2,145	2,073	2,068	2,113	1,903	1,945	1,892	1,773	1,403
Petition for Adoption	148	137	122	109	108	128	144	165	145	140
Petition for termination or relinquishment	145	185	116	105	88	120	142	213	203	206
Marriage applications	2,404	2,410	2,295	2,201	2,309	2,186	2,170	2,352	2,240	2,406
Civil cases filed	4,308	4,557	4,678	5,098	5,089	6,876	6,635	6,373	4,776	4,419
Family cases filed	2,420	2,298	2,259	2,292	2,292	2,363	2,281	2,283	2,526	2,333
Municipal tax cases filed	9,052	9,360	9,078	8,921	9,593	8,827	1,545	1,300	1,039	1,118
Judgments filed	7,300	8,738	8,419	7,802	8,335	7,712	7,725	7,039	4,810	5,203
Administrative cases	54	38	40	40	40	41	35	28	23	35
Criminal cases	8,483	8,254	9,083	9,226	7,974	7,630	7,762	8,153	8,058	7,874
Juvenile cases	1,467	992	679	728	741	869	804	923	822	662
Dependency Cases	279	259	249	236	206	175	163	318	348	476
Miscellaneous cases	4,828	4,346	4,315	3,358	3,247	2,970	2,883	2,624	2,605	2,319
Summary appeals	454	482	452	473	521	651	596	550	548	473
Domestic relations active cases	13,491	13,753	13,878	14,004	14,465	14,345	14,495	15,363	16,077	16,699
Firearm permits issued	9,875	8,600	11,030	10,395	6,375	5,388	6,181	5,605	7,908	3,879
Probation										
Adult caseload	12,655	12,546	11,262	10,795	9,939	10,135	9,306	9,104	8,805	7,401
Juvenile referrals	1,375	1,369	1,621	1,775	1,637	1,925	2,003	2,264	2,389	2,148
Corrections										
Average daily population	2,277	2,323	2,387	2,343	2,378	2,316	2,256	2,253	2,134	2,036
Annual admissions	13,011	12,476	15,223	16,193	22,020	23,748	23,415	24,831	19,129	13,535
Pleasant Acres										
Nursing home beds	375	375	375	375	375	365	355	375	375	375
Independent living beds	32	32	32	32	32	32	32	32	32	32
Available bed days	136,875	136,875	136,875	137,250	136,875	133,225	129,575	137,250	136,875	136,875
Actual resident days	131,062	131,817	131,329	131,676	130,535	129,519	126,395	130,203	130,782	136,875
Percent occupancy	95.8%	96.3%	95.9%	95.9%	95.4%	97.2%	97.5%	94.9%	95.5%	100.0%

COUNTY OF YORK, PENNSYLVANIA

Operating Indicators by Function (Continued)

Last Ten Years

Function	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Human Services										
Adult Services										
Housing	-	-	-	-	-	-	-	529	542	617
Emergency shelter	571	375	505	576	603	567	655	610	801	420
Information/referral	13,907	20,957	26,632	33,552	36,084	33,969	32,842	40,199	38,194	35,945
Adult/Children Services										
Bridge housing	96	158	103	113	122	114	105	135	137	150
Rental assistance	765	2,205	2,306	3,929	1,967	3,747	4,096	4,050	5,098	5,875
Emergency shelter	671	690	531	909	695	590	800	576	696	617
Individual shelter nights	15,332	13,588	11,027	13,538	13,392	11,470	12,568	10,754	10,630	10,706
Medical transportation	1,105	1,287	1,215	1,325	2,033	1,627	1,624	1,940	1,482	1,141
Area Agency on Aging										
Home delivered meals										
Meals served	202,868	187,173	119,654	113,899	113,503	102,508	123,816	145,811	136,420	143,568
Persons served	1,110	1,063	899	763	727	681	755	1,052	991	1,011
Congregate meals										
Meals served	192,462	195,555	194,960	186,951	149,672	106,314	81,188	78,565	83,966	89,479
Persons served	3,774	3,968	3,845	4,067	3,307	2,748	1,829	1,751	1,846	1,846
Transportation										
Trips	41,972	40,155	34,428	61,154	76,117	81,256	94,248	110,764	104,884	108,600
Persons served	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	4,310
Children, Youth, and Families										
Children served	9,402	8,222	8,304	8,405	8,601	7,871	7,810	8,483	8,622	8,619
Placement days	189,644	170,958	171,967	189,454	176,605	178,998	238,011	272,312	282,924	249,118
Child abuse reports	1,801	1,454	1,256	1,275	1,124	1,113	1,093	1,098	996	982
Mental Health										
Emergency/Crisis intervention hours	24,635	23,927	27,730	24,446	22,674	23,679	25,144	24,710	20,754	20,210
Community treatment team hrs	1,870	2,948	926	2,203	2,001	2,259	4,393	4,393	n/a	n/a
Community residential days	21,642	24,558	28,475	28,095	29,950	29,235	25,672	27,364	27,859	19,824
Community employment hours	716	741	694	1,312	1,218	10,674	8,126	9,152	10,575	8,165
Community vocational rehab hours	53,747	60,328	54,952	59,569	78,006	60,111	58,797	56,100	56,804	54,938
Service case management hours	42,785	41,438	42,084	58,062	55,308	59,719	58,071	54,696	51,406	51,959
Day treatment hours	2,913	3,413	4,038	4,921	5,492	2,779	4,462	4,906	4,559	2,289
Psychiatric outpatient hours	24,079	23,961	24,427	34,617	35,012	33,698	36,786	37,322	36,041	34,733
Social rehab hours	52,391	54,599	51,076	52,007	55,633	60,466	56,870	58,861	54,830	55,991
Family based support hours	11,031	9,708	9,659	7,868	8,818	7,448	11,388	9,744	7,480	5,525
Housing support days	13,808	13,961	13,563	16,871	17,151	17,029	18,044	18,135	21,047	17,145
Psychiatric inpatient days	144	341	131	195	297	223	161	109	234	293
Intellectual and Developmental Disabilities										
Community hab (ADT) hours	382,022	330,605	315,608	312,859	290,701	249,633	117,596	87,742	76,749	113,169
Vocational rehabilitation hours	349,802	382,096	398,835	390,741	420,703	477,567	250,802	197,655	195,359	294,772
Supported employment hours	3,581	5,062	3,766	3,729	4,059	10,861	7,795	7,957	7,923	14,774
Home & community hab hours	825,388	720,087	529,338	604,688	633,952	561,968	327,312	278,730	252,436	184,155
Respite service hours	46,779	42,273	69,254	82,833	64,439	51,145	60,588	52,201	61,187	n/a
Specialized treatment hours	48	15	4	8	2,835	15	23,744	23,602	18,919	n/a
Transportation	25,967	25,610	18,108	15,853	11,434	7,936	7,773	7,437	7,414	7,198
Early intervention clients	3,474	2,267	2,542	1,523	1,420	1,405	1,348	1,322	1,324	1,360
Family support clients	321	292	301	301	271	314	228	238	292	611
Residential clients	426	427	419	414	416	409	632	618	627	609
Drug & Alcohol										
Intake evaluations	2,594	2,113	2,943	2,264	4,549	6,681	2,180	2,258	1,507	1,494
Inpatient treatment clients	740	258	598	181	615	160	242	535	902	393
Detoxification days	2,052	2,399	2,569	2,274	2,279	2,151	2,346	1,864	1,904	835
Methadone visits	6,195	2,818	3,133	2,074	4,207	447	734	553	651	574
Outpatient hours	36,242	15,956	25,985	11,046	21,236	33,460	24,860	21,908	19,689	3,723

COUNTY OF YORK, PENNSYLVANIA

Operating Indicators by Function (Continued)

Last Ten Years

Function	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Human Services (continued)										
York HealthChoices										
Ancillary										
Members	101	241	521	534	336	370	181	68	88	83
Units	763	2,543	2,603	2,457	2,405	2,636	1,113	386	477	512
BHRS										
Members	2,447	2,452	2,300	2,128	1,925	1,697	1,637	1,401	1,320	1,223
Units	1,431,579	1,339,851	1,399,169	1,479,798	1,469,904	1,352,969	1,264,062	1,112,149	1,083,439	990,092
Community supports										
Members	2,658	2,775	2,621	2,424	1,992	2,052	1,864	1,465	1,440	1,577
Units	227,697	235,027	223,960	270,786	278,740	263,560	260,020	247,277	263,603	245,345
Inpatient drug & alcohol										
Members	20	19	12	14	16	10	14	14	18	17
Units	123	170	75	96	144	100	145	166	213	143
Inpatient mental health										
Members	1,116	1,087	1,036	999	904	860	845	699	717	724
Units	16,029	16,510	14,016	13,637	12,388	12,149	11,494	9,778	10,070	10,321
Non-hospital drug & alcohol										
Members	1,172	982	910	863	801	743	668	460	385	343
Units	39,453	34,339	36,091	34,547	30,935	31,449	24,575	17,066	15,056	10,740
Other services										
Members	1,376	933	957	888	778	639	497	329	194	227
Units	176,083	150,701	153,928	163,180	154,910	132,878	130,269	90,553	56,322	44,401
Outpatient drug & alcohol										
Members	2,178	1,683	1,734	1,297	1,194	1,260	1,250	1,093	711	732
Units	59,683	34,732	30,539	32,367	34,352	32,896	30,287	17,427	11,110	16,996
Outpatient mental health										
Members	11,903	11,228	10,929	10,866	10,149	9,583	9,056	7,997	7,000	6,415
Units	203,490	219,608	224,772	245,997	230,549	236,030	244,809	212,434	202,660	169,647
RTF accredited										
Members	116	113	91	100	111	103	134	180	215	188
Units	19,409	20,181	16,344	18,488	20,752	17,581	24,097	33,036	38,418	169,647
RTF non-accredited										
Members	16	16	16	12	15	19	21	20	18	19
Units	3,543	3,099	3,449	3,340	3,072	3,182	3,737	3,734	2,726	2,191

COUNTY OF YORK, PENNSYLVANIA

Operating Indicators by Function (Continued)

Last Ten Years

Function	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Human Services (continued)										
Adams HealthChoices										
Ancillary										
Members	4	48	81	76	74	85	34	5	8	7
Units	22	453	363	342	812	1,140	154	28	50	34
BHRS										
Members	576	551	518	528	455	403	371	311	270	250
Units	398,780	380,077	381,686	435,179	402,344	361,269	374,450	278,591	243,382	211,977
Community supports										
Members	475	497	493	422	307	359	343	238	249	248
Units	50,651	46,917	48,440	49,581	54,353	49,943	49,714	45,500	53,551	51,063
Inpatient drug & alcohol										
Members	3	4	-	2	1	1	2	1	4	1
Units	40	20	-	7	2	20	18	8	80	13
Inpatient mental health										
Members	165	120	120	121	119	130	125	89	77	90
Units	2,927	1,773	1,673	1,561	1,512	2,074	1,910	1,872	1,197	1,654
Non-hospital drug & alcohol										
Members	164	138	88	105	110	111	99	61	57	56
Units	5,230	4,843	3,499	3,856	4,307	5,236	4,468	2,541	2,217	1,505
Other services										
Members	202	126	122	134	148	149	108	46	50	54
Units	17,011	11,697	10,280	9,324	10,490	10,609	5,017	3,384	3,633	4,420
Outpatient drug & alcohol										
Members	322	252	228	231	213	208	201	162	160	167
Units	10,612	8,266	5,066	4,722	4,221	4,717	2,899	2,111	2,527	3,884
Outpatient mental health										
Members	1,989	1,761	1,722	1,665	1,540	1,452	1,396	1,141	993	937
Units	33,677	28,452	28,385	31,730	34,512	38,407	30,483	26,645	16,998	22,200
RTF accredited										
Members	14	17	16	19	28	39	41	46	49	50
Units	2,651	2,366	2,005	2,519	3,966	6,060	7,884	8,917	7,968	8,826
RTF non-accredited										
Members	1	-	2	2	5	3	1	5	5	1
Units	81	-	278	361	966	289	128	683	772	52

Source: By reporting department.
n/a: Information not available.

COUNTY OF YORK, PENNSYLVANIA

Capital Asset Statistics by Function
Last Ten Years

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Governmental Fund										
Corrections										
Motor Vehicles										
Juvenile Probation	6	6	6	5	5	5	5	5	4	4
Adult Probation	5	5	5	4	4	3	6	7	6	7
Youth Development Center	1	1	1	1	2	3	3	3	3	4
Prison	13	13	13	13	13	15	16	15	15	18
Buildings	2	2	2	2	2	2	2	3	3	3
Cultural and Recreation										
Motor Vehicles										
Parks	20	21	24	24	23	24	24	26	28	30
Number of Parks	9	10	10	10	10	10	10	10	10	10
Parks Acreage	4,070	4,261	4,261	4,261	4,261	4,261	4,275	4,275	4,275	4,275
Buildings	6	6	6	7	7	7	7	7	7	7
General Government										
Motor Vehicles										
Conservation District	9	9	9	9	9	9	9	9	9	10
Coroner	2	2	2	2	2	3	3	3	3	3
Fleet Management	6	5	6	6	6	9	13	14	12	9
Highway Safety	1	1	1	1	1	1	1	1	1	1
Human Resources	1	0	0	0	0	0	0	0	0	0
Maintenance	4	5	5	5	5	5	6	4	4	6
Penn State Coop Extension	2	4	5	5	5	5	5	5	5	2
Weights and Measures	1	1	1	1	1	1	1	1	1	1
Buildings	4	4	4	4	4	4	4	5	5	5
Health Education and Welfare										
Motor Vehicles										
Aging	2	5	4	4	4	5	5	5	5	5
Children & Youth	13	13	13	13	13	14	13	14	16	14
MH/MR	2	2	2	2	2	2	2	2	2	2
Veterans Affairs	1	1	1	0	0	0	0	0	0	0
Buildings	2	2	2	2	1	1	1	1	1	1
Judicial										
Motor Vehicles										
District Attorney	10	12	12	12	12	11	13	13	11	12
Sheriff	28	29	32	31	31	34	33	34	33	32
Buildings	2	4	7	7	10	10	11	12	12	12
Public Safety										
Motor Vehicles										
Emergency Management	6	5	4	4	4	4	4	4	4	4
Emergency Services	1	1	1	1	1	1	1	1	1	1
Road and Bridges										
Motor Vehicles										
Liquid Fuels	5	4	5	5	5	5	5	3	4	4
Business Funds										
County Nursing Home										
Motor Vehicles	11	10	9	9	9	8	8	8	7	7
Buildings	1	1	1	1	1	1	1	1	1	1
911 Fund										
Motor Vehicles	4	7	7	7	7	7	7	7	7	8
Buildings	2	2	2	2	2	2	2	2	2	2

Source: York County Fixed Asset System