

2013

COUNTY

ANNUAL FINANCIAL REPORT

67 COUNTY OF YORK

County of YORK
GOVERNMENT-WIDE STATEMENT OF NET POSITION
 December 31, 2013

	Governmental Activities	Business-Type Activities	Total
<u>CURRENT ASSETS:</u>			
Cash and cash equivalents	31,962,397	176,818	32,139,215
Investments	1,844,706		1,844,706
Receivables (net of allowance for uncollectibles)	28,404,477	6,701,139	35,105,616
Due from other governments	12,187,595	61,584	12,249,179
Due from other funds			
Internal balances			
Inventories			
Prepays			
Deferred charges			
Restricted assets:			
Temporarily restricted:			
Cash and cash equivalents	9,006,773	2,683,334	11,690,107
Investments	17,193,267		17,193,267
Intergovernmental receivable			
Other: _____			
Other: Miscellaneous	558,501	78,724	637,225
<u>NON-CURRENT ASSETS:</u>			
Permanently restricted:			
Investments			
Capital assets not being depreciated:			
Land	54,109,507	260,065	54,369,572
Construction in progress	1,569,911	1,271,518	2,841,429
Capital assets net of accumulated depreciation:			
Buildings and system	153,198,232	27,501,986	180,700,218
Improvements other than buildings			
Machinery and equipment	3,686,684	33,322,329	37,009,013
Infrastructure	7,682,584		7,682,584
Other: _____			

County of YORK
GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2013

	Governmental Activities	Business-Type Activities	Total
<u>NON-CURRENT ASSETS:</u>			
Other: Easements	18,355,124		18,355,124
TOTAL ASSETS	339,759,758	72,057,497	411,817,255
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
Deferred amount on debt refundings			
Deferrals related to pensions			
Other: _____			
TOTAL DEFERRED OUTFLOWS OF RESOURCES			
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	339,759,758	72,057,497	411,817,255
<u>LIABILITIES:</u>			
Accounts payable	28,592,231	2,710,506	31,302,737
Due to other governments	1,725,328	267,771	1,993,099
Due to other funds			
Unearned revenue	35,140,782	422,514	35,563,296
Funds held as fiduciary	5,525,021	506,834	6,031,855
Debt due within one year	7,511,419	2,997,364	10,508,783
Other current liabilities			
Noncurrent liabilities:			
Debt due in more than one year	228,069,703	58,323,116	286,392,819
Other non-current liabilities			
Other: _____			
Other: Accrued interest payable	1,170,466	184,980	1,355,446
TOTAL LIABILITIES	307,734,950	65,413,085	373,148,035
<u>DEFERRED INFLOWS OF RESOURCES:</u>			
Deferred amount on debt refundings	282,852		282,852
Deferrals related to pensions			
Other: _____			
TOTAL DEFERRED INFLOWS OF RESOURCES	282,852		282,852
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	308,017,802	65,413,085	373,430,887

County of YORK
GOVERNMENT-WIDE STATEMENT OF NET POSITION
December 31, 2013

Governmental Activities Business-Type Activities Total

NET POSITION:

Net investment in capital assets

Restricted

Unrestricted

TOTAL NET POSITION

61,398,256	13,534,788	74,933,044
9,027,814	2,176,500	11,204,314
-38,684,114	-9,066,876	-47,750,990
31,741,956	6,644,412	38,386,368

County of YORK
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

December 31, 2013

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<u>GOVERNMENTAL ACTIVITIES:</u>							
General government - administrative	13,482,468	5,241,647	574,895		-7,665,926		-7,665,926
General government - judicial	43,505,036	12,044,443	4,815,275		-26,645,318		-26,645,318
Public safety	16,132,044	4,809,829	2,466,402		-8,855,813		-8,855,813
Corrections	53,480,784	26,263,592			-27,217,192		-27,217,192
Highways and streets	1,527,648		659,311	1,520,947	652,610		652,610
Health and welfare	177,912,757	656,323	150,508,955		-26,747,479		-26,747,479
Culture - recreation	7,122,180	810,480	611,860		-5,699,840		-5,699,840
Conservation	10,033,905	364,684	4,721,847		-4,947,374		-4,947,374
Interest on long term debt	5,814,751				-5,814,751		-5,814,751
TOTAL GOVERNMENTAL ACTIVITIES	329,011,573	50,190,998	164,358,545	1,520,947	-112,941,083		-112,941,083
<u>MAJOR BUSINESS-TYPE ACTIVITIES:</u>							
Business 1	40,436,865	32,992,844				-7,444,021	-7,444,021
Business 2	17,029,256	5,404,551				-11,624,705	-11,624,705
TOTAL BUSINESS-TYPE ACTIVITIES	57,466,121	38,397,395				-19,068,726	-19,068,726
TOTAL PRIMARY GOVERNMENTS	386,477,694	88,588,393	164,358,545	1,520,947	-112,941,083	-19,068,726	-132,009,809

County of YORK
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

December 31, 2013

	Governmental Activities	Business-Type Activities	Total
TOTAL PRIMARY GOVERNMENTS	-112,941,083	-19,068,726	-132,009,809
<u>GENERAL REVENUES:</u>			
Real estate	121,381,184		121,381,184
Hotel room rental	1,597,065		1,597,065
Unrestricted investment earnings	9,284,679	10,020	9,294,699
Other: Miscellaneous	3,509,130		3,509,130
Transfers	-17,298,447	17,298,447	
TOTAL GENERAL REVENUES AND TRANSFERS	118,473,611	17,308,467	135,782,078
CHANGE IN NET POSITION	5,532,528	-1,760,259	3,772,269
NET POSITION - BEGINNING OF YEAR	26,209,428	8,404,671	34,614,099
NET POSITION - END OF YEAR	31,741,956	6,644,412	38,386,368

County of YORK
BALANCE SHEET - GOVERNMENTAL FUNDS

(Including the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Units)

December 31, 2013

	General	York Health Choices	MH/IDD	Children, Youth and Families	CDBG	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
TOTAL DEFERRED OUTFLOWS OF RESOURCES									
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	40,052,907	29,181,312	6,514,412	8,991,584	6,032,133			29,072,961	119,845,309
LIABILITIES:									
Accounts payable	8,365,968	10,093,319	1,629,527	3,695,898	568,693			4,238,826	28,592,231
Due to other governments		456,038						1,269,290	1,725,328
Due to other funds	733,130	26,796	764,039	5,287,154	1,718			638,173	7,451,010
Unearned revenue	479,268	17,592,659	4,120,846	8,532	5,461,722			7,477,755	35,140,782
Funds held as fiduciary	3,963,597	1,012,500						548,924	5,525,021
Other: _____									
Payroll Taxes and Other Payroll Withholdings									
All Other Current Liabilities									
Due To Other Funds									
Long-Term-Liabilities									
Current Portion of Long-Term Debt and Other Credits									
TOTAL LIABILITIES	13,541,963	29,181,312	6,514,412	8,991,584	6,032,133			14,172,968	78,434,372
DEFERRED INFLOWS OF RESOURCES:									
Unavailable Revenue	3,017,027								3,017,027
Other: _____									
TOTAL DEFERRED INFLOWS OF RESOURCES	3,017,027								3,017,027
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	16,558,990	29,181,312	6,514,412	8,991,584	6,032,133			14,172,968	81,451,399
FUND BALANCES:									
Nonspendable									
Not in spendable form									
Requirement to be maintained intact	10,144,169								10,144,169
Restricted fund balance									
Other: Capital Projects								5,309,996	5,309,996
Other: Road and bridges								2,820,966	2,820,966

County of YORK

BALANCE SHEET - GOVERNMENTAL FUNDS

(Including the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Units)

December 31, 2013

	General	York Health Choices	MH/IDD	Children, Youth and Families	CDBG	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
Other: Judicial								4,965,398	4,965,398
Other: Public Safety	14,606								14,606
Other: Cultural and recreation	276,590							82,039	358,629
Other: Conservation and community development								868,215	868,215
Other: _____									
Committed fund balance									
Other: Miscellaneous								853,379	853,379
Other: _____									
Assigned fund balance									
Other: _____									
Unassigned fund balance*	13,058,552								13,058,552
TOTAL FUND BALANCE	23,493,917							14,899,993	38,393,910
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES	40,052,907	29,181,312	6,514,412	8,991,584	6,032,133			29,072,961	119,845,309

Amounts reported for governmental activities in the Statement of Net Position are different because:	
Internal service funds are used by management to charge certain costs to county departments and employees	
The assets, deferred outflows of resources, liabilities and deferred inflows of resources of the internal service funds are included in governmental activities in the STATEMENT OF NET POSITION	
Long-term liabilities and deferred inflows are not due and payable in the current period and therefore are not reported as a fund liability	-237,034,440
The difference in net position between full accrual accounting and modified accrual accounting is due to differing revenue recognition criteria between the two methods	3,132,102
The difference in net position between full accrual accounting and modified accrual accounting is due to differing expenditure recognition criteria between the two methods	
Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds	238,602,042
Other: Investments in derivative instruments	-11,351,658
Other: _____	
NET POSITION OF GOVERNMENTAL ACTIVITIES	31,741,956

County of YORK
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2013

	General	York Health Choices	MH/IDD	Children, Youth and Families	CDBG	Major #5	Rermanent Fund	Other Governmental Funds	Total Government Funds
REVENUES:									
TAXES:									
Real estate	120,983,495								120,983,495
Hotel room rental	1,597,065								1,597,065
TOTAL TAXES	122,580,560								122,580,560
INTERGOVERNMENTAL REVENUES:									
Combination	5,376,284	66,879,661	26,255,583	31,984,610	3,854,063			31,529,291	165,879,492
TOTAL INTERGOVERNMENTAL REVENUES	5,376,284	66,879,661	26,255,583	31,984,610	3,854,063			31,529,291	165,879,492
Charges for Service	41,936,072			477,739	3,307			1,908,608	44,325,726
	41,936,072			477,739	3,307			1,908,608	44,325,726
MISCELLANEOUS REVENUES:									
Interest earnings	527,825	40,514	8,165		725			25,608	602,837
Other: Fines and costs	5,865,272								5,865,272
Other: Miscellaneous	799,910		16,806		441,469			2,242,078	3,500,263
TOTAL MISCELLANEOUS REVENUES	7,193,007	40,514	24,971		442,194			2,267,686	9,968,372
TOTAL REVENUES	177,085,923	66,920,175	26,280,554	32,462,349	4,299,564			35,705,585	342,754,150
EXPENDITURES:									
General government - administrative	12,601,365								12,601,365
General government - judicial	35,399,856							5,224,917	40,624,773
Public safety	15,171,258							629,767	15,801,025
Corrections	50,623,414								50,623,414
Highways and streets								968,178	968,178
Health and welfare	12,200,297	66,920,175	27,035,239	43,178,106				27,036,855	176,370,672
Culture - recreation	7,830,399							28,688	7,859,087
Conservation	4,607,318				4,299,564			1,099,879	10,006,761
Debt Service	8,560,048							15,829,254	24,389,302

County of YORK
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2013

	General	York Health Choices	MH/IDD	Children, Youth and Families	CDBG	Major #5	Rermanent Fund	Other Governmental Funds	Total Government Funds
Capital Outlay	529,985							5,463,041	5,993,026
TOTAL EXPENDITURES	147,523,940	66,920,175	27,035,239	43,178,106	4,299,564			56,280,579	345,237,603
OTHER FINANCIAL SOURCES/(USES):									
Interfund Operating Transfers	-30,334,948		754,685	10,715,757				1,566,059	-17,298,447
Long-term debt issued								11,785,221	11,785,221
Other: Issuance of refunding bonds								30,482,676	30,482,676
Other: Payments to refunded bond escrow agent								-19,747,518	-19,747,518
Other: Bond premium								5,116,021	5,116,021
Other: Transfers out of bonds proceeds								-589,928	-589,928
TOTAL OTHER FINANCING SOURCES/(USES)	-30,334,948		754,685	10,715,757				28,612,531	9,748,025
CHANGE IN FUND BALANCES	-772,965							8,037,537	7,264,572
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	24,266,882							6,862,456	31,129,338
FUND BALANCES (DEFICIT) - END OF YEAR	23,493,917							14,899,993	38,393,910

County of YORK

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

December 31, 2013

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances (deficit) - total governmental funds

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Additionally, various other long-term liabilities and deferred inflows do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds. This amount is the net effect of the differences in the treatment of long-term liabilities and deferred inflows on the statement of activities

The difference in the change in net position between full accrual accounting and modified accrual accounting is due to differing revenue recognition criteria between the two accounting methods

The difference in the change in net position between full accrual accounting and modified accrual accounting is due to differing expenditure recognition criteria between the two accounting methods

The net effect of various transactions involving capital assets, (i.e. purchases, disposals, etc.) is to increase net position

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES

	7,264,572
	-3,564,012
	397,689
	2,356,426
	-922,147
	5,532,528

County of YORK
STATEMENT OF NET POSITION
 Proprietary Funds
 December 31, 2013

	Nursing Home	911	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
Other: _____								
TOTAL NON-CURRENT ASSETS	10,746,829	51,609,069					62,355,898	
TOTAL ASSETS	17,745,741	54,311,756					72,057,497	
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>								
Deferred amount on debt refundings								
Deferrals related to pensions								
Other: _____								
TOTAL DEFERRED OUTFLOWS OF RESOURCES								
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	17,745,741	54,311,756					72,057,497	
<u>CURRENT LIABILITIES:</u>								
Accounts payable	2,399,325	311,181					2,710,506	
Due to other governments	267,771						267,771	
Due to other funds								
Unearned revenue	83,690	338,824					422,514	
Debt due within 1 year	245,777	1,684,225					1,930,002	
Other current liabilities	664,052	403,310					1,067,362	
Other: Accrued interest payable	24,201	160,779					184,980	
Funds held as fiduciary	506,834						506,834	
Other: _____								
TOTAL CURRENT LIABILITIES	4,191,650	2,898,319					7,089,969	
<u>NON-CURRENT LIABILITIES:</u>								
Debt due in more than 1 year	7,568,644	38,647,267					46,215,911	
Other non-current liabilities								
Other: Workers' compensation	403,708						403,708	
Other: Capital lease obligation		450,465					450,465	
Other: Compensated absences	166,484	61,467					227,951	
Other: Postemployment benefits	7,671,201	1,174,495					8,845,696	

County of YORK
STATEMENT OF NET POSITION
 Proprietary Funds
 December 31, 2013

	Nursing Home	911	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
Other: Pension benefits	1,809,630	369,755					2,179,385	
Other: _____								
TOTAL NON-CURRENT LIABILITIES	17,619,667	40,703,449					58,323,116	
TOTAL LIABILITIES	21,811,317	43,601,768					65,413,085	
<u>DEFERRED INFLOWS OF RESOURCES:</u>								
Deferred amount on debt refundings								
Deferrals related to pensions								
Other: _____								
TOTAL DEFERRED INFLOWS OF RESOURCES								
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	21,811,317	43,601,768					65,413,085	
<u>NET POSITION:</u>								
Net investment in capital assets	2,932,408	10,602,380					13,534,788	
Restricted		2,176,500					2,176,500	
Unrestricted	-6,997,984	-2,068,892					-9,066,876	
TOTAL NET POSITION	-4,065,576	10,709,988					6,644,412	
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	17,745,741	54,311,756					72,057,497	

Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds

Net Position of Business-type Activities

6,644,412

County of YORK
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION-
 Proprietary Funds
 For the Year Ended December 31, 2013

	Nursing Home	911	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
CHANGE IN NET POSITION	-37,657	-1,722,602					-1,760,259	
NET POSITION - BEGINNING OF YEAR	-4,027,919	12,432,590						
NET POSITION - END OF YEAR	-4,065,576	10,709,988						

Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds

Changes in Net Position of Business-type Activities

-1,760,259

County of YORK
STATEMENT OF FIDUCIARY NET POSITION
 Fiduciary Funds
 December 31, 2013

	Pension	Agency	Fiduciary #3	Fiduciary #4	Fiduciary #5
ASSETS:					
Cash and cash equivalents	5,422,964	10,937,964			
Receivables		14,413,483			
Investments, at fair value	294,985,942	6,426,955			
Due from other funds					
Restricted assets:					
Temporarily restricted:					
Cash and cash equivalents					
Investments					
Intergovernmental receivable					
Permanently restricted:					
Investments					
Other: _____					
TOTAL ASSETS	300,408,906	31,778,402			
DEFERRED OUTFLOWS OF RESOURCES:					
Other: _____					
TOTAL DEFERRED OUTFLOWS OF RESOURCES					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	300,408,906	31,778,402			
LIABILITIES:					
Accounts payable and other current liabilities		26,467,508			
Due to other funds					
Due to other governments		5,310,894			
Funds held as fiduciary					
Other: _____					
TOTAL LIABILITIES		31,778,402			
DEFERRED INFLOWS OF RESOURCES:					
Other: _____					
TOTAL DEFERRED INFLOWS OF RESOURCES					

County of YORK
STATEMENT OF FIDUCIARY NET POSITION
 Fiduciary Funds
 December 31, 2013

	Pension	Agency	Fiduciary #3	Fiduciary #4	Fiduciary #5
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES		31,778,402			
NET POSITION:					
Assets held in trust for pension/other post employment ben	300,408,906				
Unrestricted (deficit)					
Other: _____					
TOTAL NET POSITION	300,408,906				
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	300,408,906	31,778,402			

County of YORK
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 Fiduciary Funds
 December 31, 2013

	Pension	Agency	Fiduciary #3	Fiduciary #4	Fiduciary #5
<u>ADDITIONS:</u>					
Contributions					
Employer	10,000,000				
Plan members	5,388,580				
TOTAL CONTRIBUTIONS	15,388,580				
<u>INVESTMENT EARNINGS:</u>					
Interest	2,144,901				
Net increase/(decrease) in the fair value of investments	41,749,313				
Other: Dividends	3,731,281				
TOTAL INVESTMENT EARNINGS	47,625,495				
TOTAL ADDITIONS	63,014,075				
<u>DEDUCTIONS:</u>					
Benefits	13,552,393				
Other: Refunds of contributions	1,313,030				
TOTAL DEDUCTIONS	14,865,423				
CHANGE IN NET POSITION	48,148,652				
NET POSITION - BEGINNING OF YEAR	252,260,254				
NET POSITION - END OF YEAR	300,408,906				

If you have a GAAP basis financial statement with footnotes, please provide the information below.

GUARANTEED DEBT SECTION (Optional Information)

*Debt that is guaranteed by the County \$11,860,000 (aggregate guaranteed debt) of which \$ 0 (if any) is reported above.

*The aggregate guaranteed debt amount (first line) in the "Optional Information" section should include any amount of debt guaranteed by the county. If providing this information, please include related amounts reported in the "Debt Statement," if any. Do not include debt payments that are incurred and paid off within the same fiscal year or other items, such as workers' compensation, other postemployment benefits, self-insurance, claim liabilities, compensated absences, etc.

Total Debt	247,385,092
Capitalized lease obligations	0
Plus(less) Unamortized Premium(Discount)	6,828,214
Net debt	254,213,306

** excludes unamortized premium/discount

County of YORK
STATEMENT OF CAPITAL ADDITIONS
 December 31, 2013

GOVERNMENTAL-TYPE ACTIVITY:

General Government - administrative

General Government - judicial

Police

Fire

Corrections

Highways and streets

Health and welfare

Culture - recreation

Conservation

Community/urban redevelopment & housing

Economic development and assistance

Economic Opportunity

BUSINESS-TYPE ACTIVITY:

Nursing Home

911

Total

General Government - administrative	1,362,921
General Government - judicial	2,057,251
Police	
Fire	
Corrections	11,879,262
Highways and streets	401,210
Health and welfare	67,863
Culture - recreation	264,298
Conservation	
Community/urban redevelopment & housing	
Economic development and assistance	
Economic Opportunity	
<u>BUSINESS-TYPE ACTIVITY:</u>	
Nursing Home	2,250,879
911	1,208,099
TOTAL CAPITAL EXPENDITURES	19,491,783
EMPLOYEE COMPENSATION	

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

105,250,627

County of YORK
December 31, 2013

NOTES / COMMENTS