

2010

COUNTY

ANNUAL FINANCIAL REPORT

67 COUNTY OF YORK

County of YORK
GOVERNMENT-WIDE STATEMENT OF NET ASSETS

December 31, 2010

	Governmental Activities	Business-Type Activities	Total
<u>CURRENT ASSETS:</u>			
Cash and cash equivalents	12,349,592	433,650	12,783,242
Investments	23,391,310		23,391,310
Receivables (net of allowance for uncollectibles)	37,196,498	4,411,949	41,608,447
Due from other governments			
Due from other funds			
Internal balances	2,233,474	-2,233,474	
Inventories			
Prepays			
Deferred charges			
Restricted assets:			
Temporarily restricted:			
Cash and cash equivalents	7,329,218	2,257,397	9,586,615
Investments	8,317,410	146,832	8,464,242
Intergovernmental receivable			
Other: Bond issuance costs, net	584,742	460,878	1,045,620
Other: Miscellaneous	2,707,574	73,995	2,781,569
Other: _____			
<u>NON-CURRENT ASSETS:</u>			
Permanently restricted:			
Investments			
Capital assets not being depreciated:			
Land	53,144,964	260,065	53,405,029
Construction in progress	7,104,570	30,518,636	37,623,206
Capital assets net of accumulated depreciation:			
Buildings and system	145,176,824	29,794,303	174,971,127
Improvements other than buildings			
Machinery and equipment	2,552,592	7,801,924	10,354,516
Infrastructure	8,244,488		8,244,488

County of YORK
GOVERNMENT-WIDE STATEMENT OF NET ASSETS

December 31, 2010

	Governmental Activities	Business-Type Activities	Total
<u>NON-CURRENT ASSETS:</u>			
Other: Easements	17,717,054		17,717,054
Other: _____			
TOTAL ASSETS	328,050,310	73,926,155	401,976,465
<u>LIABILITIES:</u>			
Accounts payable	26,236,749	2,184,486	28,421,235
Due to other governments	159,910		159,910
Due to other funds			
Deferred revenue	20,748,714	422,514	21,171,228
Funds held as fiduciary	6,201,351	534,912	6,736,263
Other current liabilities			
Noncurrent liabilities:			
Debt due within one year	7,810,622	2,536,239	10,346,861
Debt due in more than one year	205,030,439	58,328,200	263,358,639
Other non-current liabilities	216,300		216,300
Other: Accrued interest payable	945,967	202,258	1,148,225
Other: _____			
TOTAL LIABILITIES:	267,350,052	64,208,609	331,558,661
<u>NET ASSETS:</u>			
Investment in capital assets, net of related debt	71,979,387	16,620,389	88,599,776
Restricted	7,954,284	1,692,364	9,646,648
Unrestricted	-19,233,413	-8,595,207	-27,828,620
TOTAL NET ASSETS:	60,700,258	9,717,546	70,417,804

County of YORK
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
 Proprietary Funds
 December 31, 2010

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total Fiduciary
Governmental Activities:							
General government - administrative	14,640,710	4,937,098	579,609	2,714,932	-6,409,071		-6,409,071
General government - judicial	40,303,397	11,092,481	5,153,466		-24,057,450		-24,057,450
Public safety	60,711,011	28,407,477	2,777,420		-29,526,114		-29,526,114
Highways and streets	1,222,838		679,314	1,827,996	1,284,472		1,284,472
Sanitation							0
Health and welfare	177,988,772	842,838	154,766,870		-22,379,064		-22,379,064
Culture - recreation	6,911,070	601,593	1,366,854		-4,942,623		-4,942,623
Conservation	4,646,817	459,155	8,480,754		4,293,092		4,293,092
Community/urban redevelopment and housing	10,226,816				-10,226,816		-10,226,816
Economic development & assistance							0
Economic opportunity							0
Interest on long term debt	3,837,074				-3,837,074		-3,837,074
Unallocated depreciation							0
Other: _____							0
TOTAL GOVERNMENTAL ACTIVITIES	320,488,505	46,340,642	173,804,287	4,542,928	-95,800,648		-95,800,648
Major Business Type Activities:							
Business 1	39,864,197	34,225,173				-5,639,024	-5,639,024
Business 2	14,739,999	6,208,753				-8,531,246	-8,531,246
Business 3							0
Business 4							0
Business 5							0
Other business Type							0
TOTAL BUSINESS-TYPE ACTIVITIES	54,604,196	40,433,926				-14,170,270	-14,170,270
TOTAL PRIMARY GOVERNMENTS	375,092,701	86,774,568	173,804,287	4,542,928	-95,800,648	-14,170,270	-109,970,918

County of YORK
BALANCE SHEET - GOVERNMENT FUNDS

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

December 31, 2010

	General	York Health Choices	Mental Health/Menta l Retardation	Children and Youth	CDBG	Capital Projects Bond Account	Other Governmental Funds	Total Government Funds
ASSETS:								
Cash and cash equivalents	2,736,097	1,818,075	1,115,986	1,400	81,892		6,596,142	12,349,592
Investments	14,543,567	10,837,509	2,057,228		1		7,094,567	34,532,872
Receivables (net of allowance for uncollectibles)	23,395,146	2	319,270	82	5,379,047	148,837	1,377,860	30,620,244
Due from other governments	762,895		133,035	3,640,453	1,166,403		873,468	6,576,254
Due from other funds	4,916,272	291	32,094	168,733		199	2,142,046	7,259,635
Inventories								
Prepays								
Deferred charges								
Restricted assets:								
Temporarily restricted:								
Cash and cash equivalents	3,461,180	961,758	60,634			2,452,495	393,151	7,329,218
Investments	389,427	7,140,072				103,651	684,260	8,317,410
Intergovernmental receivable								
Permanently restricted:								
Investments								
Other: Miscellaneous	238,497		52,246					290,743
Other: _____								
Cash and Investments								
Tax Receivable								
Accounts Receivable (excluding taxes)								
Due From Other Funds								
Other Current Assets								
Fixed Assets								
Other Debits								
TOTAL ASSETS	50,443,081	20,757,707	3,770,493	3,810,668	6,627,343	2,705,182	19,161,494	107,275,968

County of YORK
BALANCE SHEET - GOVERNMENT FUNDS

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

December 31, 2010

	General	York Health Choices	Mental Health/Mental Retardation	Children and Youth	CDBG	Capital Projects Bond Account	Other Governmental Funds	Total Government Funds
LIABILITIES:								
Accounts payable	6,347,748	9,555,974	1,785,193	2,089,680	1,238,062	1,153,572	4,066,520	26,236,749
Due to other governments		154,561					5,349	159,910
Due to other funds	545,279	1,745,581	744,293	1,550,441	3,996	1,558	435,013	5,026,161
Deferred revenue	2,692,040	7,479,091	1,241,007	170,547	5,385,285		6,468,697	23,436,667
Funds held as fiduciary	3,850,607	1,822,500					528,244	6,201,351
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	13,435,674	20,757,707	3,770,493	3,810,668	6,627,343	1,155,130	11,503,823	61,060,838
FUND BALANCE:								
Fund Balance, reserved	21,855,801					1,550,052	7,657,671	31,063,524
Fund Balance, unreserved	15,151,606							15,151,606
Contributed Capital								
Investment in General Fixed Assets								
Fund Balance / Retained Earnings on 12/31								
Other Equity								
TOTAL FUND BALANCE	37,007,407					1,550,052	7,657,671	46,215,130
TOTAL LIABILITIES AND FUND BALANCE	50,443,081	20,757,707	3,770,493	3,810,668	6,627,343	2,705,182	19,161,494	107,275,968

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

Internal service funds are used by management to charge certain costs to county departments and employees	
The net assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets	
Long-term liabilities, are not due and payable in the current period and therefore are not reported as a fund liability	-213,787,028
The difference in net assets between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two methods	3,387,770
Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds	233,940,492

Other: derivative instruments, refunding loss, claims and judgements	-9,056,106
Other: _____	
NET ASSETS OF GOVERNMENTAL ACTIVITIES	60,700,258

County of YORK
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2010

	General	York Health Choices	Mental Health/Mental Retardation	Children and Youth	CDBG	Capital Projects Bond Account	Other Governmental Funds	Total Government Funds
REVENUES:								
<u>Taxes</u>								
Real estate	109,762,800							109,762,800
Per capita								
Occupation								
Hotel room rental	1,340,664							1,340,664
Sales								
Other: _____								
TOTAL TAXES	111,103,464							111,103,464
<u>Intergovernmental Revenues</u>								
Federal								
State								
Local government units								
Combination	9,075,285	65,829,373	29,476,236	30,321,577	6,853,180	14,531	36,777,033	178,347,215
TOTAL INTERGOVERNMENTAL REVENUES	9,075,285	65,829,373	29,476,236	30,321,577	6,853,180	14,531	36,777,033	178,347,215
Charges for Service	38,186,538			674,347	2,282		1,632,812	40,495,979
	38,186,538			674,347	2,282		1,632,812	40,495,979
<u>Miscellaneous Revenues</u>								
Interest earnings	81,014	45,598	18,750		1,059	7,370	39,063	192,854
Rents								
Private contributions and donations								
Other: Fines and costs	5,844,663							5,844,663
Other: Miscellaneous		106,916	5,582		1,395,499	782,382	1,333,460	3,623,839
Other: _____								
TOTAL MISCELLANEOUS REVENUES	5,925,677	152,514	24,332		1,396,558	789,752	1,372,523	9,661,356
TOTAL REVENUES	164,290,964	65,981,887	29,500,568	30,995,924	8,252,020	804,283	39,782,368	339,608,014

County of YORK
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2010

	General	York Health Choices	Mental Health/Mental Retardation	Children and Youth	CDBG	Capital Projects Bond Account	Other Governmental Funds	Total Government Funds
EXPENDITURES:								
General government - administrative	12,603,984							12,603,984
General government - judicial	31,359,892						5,708,195	37,068,087
Public safety	57,925,847						1,714,193	59,640,040
Highways and streets							706,836	706,836
Sanitation								
Health and welfare	10,111,283	65,981,887	30,334,600	39,058,339			30,311,890	175,797,999
Culture - recreation	7,591,649						35,164	7,626,813
Conservation	4,589,162							4,589,162
Community/urban redevelopment and housing					8,252,020		1,974,796	10,226,816
Economic development and assistance								
Economic opportunity								
Debt Service	9,218,827							9,218,827
Capital Outlay	4,112,159					3,284,348	1,276,979	8,673,486
Other: _____								
TOTAL EXPENDITURES	137,512,803	65,981,887	30,334,600	39,058,339	8,252,020	3,284,348	41,728,053	326,152,050
OTHER FINANCING SOURCES/(USES):								
Interfund Operating Transfers	-23,354,318		834,032	8,062,415		-921,200	1,894,851	-13,484,220
Sale of capital assets								
Proceeds from long-term debt	93,727					2,675,799	50,000	2,819,526
Refund of bonds	52,550,000					80,840,000		133,390,000
Other: Payments to redeem bonds	-53,518,867					-80,735,000		-134,253,867
Other: Bond premium, net transfers bond proceeds	1,831,066					-25,801		1,805,265
Other: _____								
TOTAL OTHER FINANCING SOURCES/(USES)	-22,398,392		834,032	8,062,415		1,833,798	1,944,851	-9,723,296

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

December 31, 2010

	General	York Health Choices	Mental Health/Mental Retardation	Children and Youth	CDBG	Capital Projects Bond Account	Other Governmental Funds	Total Government Funds
CHANGE IN FUND BALANCE	4,379,769					-646,267	-834	3,732,668
FUND BALANCE - BEGINNING OF YEAR	32,627,638					2,196,319	7,658,505	42,482,462
PRIOR PERIOD ADJUSTMENT								
FUND BALANCE - END OF YEAR	37,007,407					1,550,052	7,657,671	46,215,130

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, 2010

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

Net changes in fund balance - total governmental funds	3,732,668
The net revenue of certain activities of the internal services fund is reported with governmental activities	
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 assets. Additionally, various other long-term liabilities 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 on the statement of activities	4,700,445
The difference in the change in net assets between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two accounting methods	-16,241,840
The net effect of various transactions involving capital assets, (i.e. purchases, disposals, etc.) is to increase net assets	2,407,061
Other: Amount represents the change in the receivable recorded over 60 days. The funds report only receipt	-513,797
Other: _____	
CHANGE IN NET ASSESTS OF GOVERNMENTAL ACTIVITIES	-5,915,463

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

Real Estate Taxes	
Occupation Taxes (levied under municipal code)	
Residence Taxes (levied by cities of the 3rd Class)	
Regional Asset District Sales Tax (Allegheny County municipalities only)	
Per Capita Taxes	
Real Estate Transfer Taxes	
Earned Income Taxes / Wage Taxes	
Business Gross Receipts Taxes	
Occupation Taxes (levied under Act 511)	
Local Services Tax **	
Amusement / Admission Taxes	
Mechanical Device Taxes	
Other Local Tax Enabling Act / Act 511 / Taxes	
Other: _____	

CHANGE IN NET ASSESTS OF GOVERNMENTAL ACTIVITIES

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

All Other Licenses and Permits	
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County of YORK
STATEMENT OF NET ASSETS FUNDS
 Proprietary Funds
 December 31, 2010

	Nursing Home	911	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
NON-CURRENT ASSETS								
Machinery and equipment	1,711,383	6,090,541					7,801,924	
Infrastructure								
Other: _____								
TOTAL NON-CURRENT ASSETS	10,256,953	58,117,975					68,374,928	
TOTAL ASSETS	14,923,714	61,235,915					76,159,629	
CURRENT LIABILITIES								
Accounts payable	1,657,353	527,133					2,184,486	
Due to other governments								
Due to other funds	2,229,941	3,533					2,233,474	
Deferred revenue	83,690	338,824					422,514	
Funds held as fiduciary	534,912						534,912	
Non-current liabilities-due in less than 1 year	750,179	1,786,060					2,536,239	
Other current liabilities								
Other: Accrued interest payable	30,366	171,892					202,258	
Other: _____								
TOTAL CURRENT LIABILITIES	5,286,441	2,827,442					8,113,883	
NON-CURRENT LIABILITIES								
Debt due in more than 1 year	13,920,612	44,407,588					58,328,200	
Other non-current liabilities								
Other: _____								
TOTAL NON-CURRENT LIABILITIES	13,920,612	44,407,588					58,328,200	
TOTAL LIABILITIES	19,207,053	47,235,030					66,442,083	

County of YORK
STATEMENT OF NET ASSETS FUNDS
 Proprietary Funds
 December 31, 2010

	Nursing Home	911	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
NET ASSETS								
Investment in capital assets, net of related debt	3,682,142	12,938,247					16,620,389	
Restricted		1,692,364					1,692,364	
Unrestricted	-7,965,481	-629,726					-8,595,207	
TOTAL NET ASSETS	-4,283,339	14,000,885					9,717,546	
TOTAL LIABILITIES AND NET ASSETS	14,923,714	61,235,915					76,159,629	
Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds								
Changes in Net Assets of Business-type Activities							9,717,546	

County of YORK
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS-
 Proprietary Funds
 December 31, 2010

	Nursing Home	911	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
<u>OPERATING REVENUES</u>								
Charges for service	34,225,173	6,208,753					40,433,926	
Operating grants								
Other: _____								
TOTAL OPERATING REVENUES	34,225,173	6,208,753					40,433,926	
<u>OPERATING EXPENSES</u>								
Personnel services	28,868,327	7,665,248					36,533,575	
Contracted services	4,588,322	925,477					5,513,799	
Supplies and materials	3,375,169	177,326					3,552,495	
Repairs and maintenance	150,620	87,852					238,472	
Utilities	823,737	723,384					1,547,121	
Other services and charges	1,213,578	1,024,180					2,237,758	
Depreciation and amortization	476,711	2,083,612					2,560,323	
Other: _____								
TOTAL OPERATING EXPENSES	39,496,464	12,687,079					52,183,543	
OPERATING INCOME/(LOSS)	-5,271,291	-6,478,326					-11,749,617	
<u>NONOPERATING REVENUES/(EXPENSES)</u>								
Intergovernmental								
Investment earnings		16,571					16,571	
Interest expense	-367,733	-2,052,920					-2,420,653	
Gain/(loss) on sale of assets								
Other: _____								
TOTAL NONOPERATING REVENUES/(EXPENSES)	-367,733	-2,036,349					-2,404,082	
OPERATING TRANSFER IN/(OUT)	4,712,163	8,772,057					13,484,220	

County of YORK
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS-
 Proprietary Funds
 December 31, 2010

	Nursing Home	911	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
CHANGE IN NET ASSETS	-926,861	257,382					-669,479	
NET ASSETS - BEGINNING OF YEAR	-3,356,478	13,743,503						
PRIOR PERIOD ADJUSTMENT								
NET ASSETS - END OF YEAR	-4,283,339	14,000,885						

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

Changes in Net Assets of Business-type Activities

-669,479

County of YORK
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

December 31, 2010

	Governmental Activities	Business-Type Activities	Total
TOTAL PRIMARY GOVERNMENTS	-95,800,648	-14,170,270	-109,970,918
GENERAL REVENUES:			
Taxes:			
Real estate	109,249,003		109,249,003
Per capita			
Occupation			
Hotel room rental	1,340,664		1,340,664
Sales			
Licenses and permits			
Grants and contributions not restricted			
Unrestricted investment earnings		16,571	16,571
Other: Miscellaneous	3,623,839		3,623,839
Other: Unrestricted investment loss	-10,844,101		-10,844,101
Other: _____			
Transfers	-13,484,220	13,484,220	
TOTAL GENERAL REVENUES AND TRANSFERS	89,885,185	13,500,791	103,385,976
CHANGE IN NET ASSETS	-5,915,463	-669,479	-6,584,942
NET ASSETS - BEGINNING OF YEAR	66,615,721	10,387,025	77,002,746
PRIOR PERIOD ADJUSTMENT			
NET ASSETS - END OF YEAR	60,700,258	9,717,546	70,417,804

County of YORK
STATEMENT OF FIDUCIARY NET ASSETS
 Fiduciary Funds
 December 31, 2010

	Pension	Agency	Fiduciary #3	Fiduciary #4	Fiduciary #5	Total Fiduciary
ASSETS						
Cash and cash equivalents	5,882,029	9,043,864				14,925,893
Receivables	1,699	12,326,355				12,328,054
Investments, at fair value	210,752,631	7,338,253				218,090,884
Due from other funds						
Restricted assets:						
Temporarily restricted:						
Cash and cash equivalents						
Investments						
Intergovernmental receivable						
Permanently restricted:						
Investments						
Other: _____						
TOTAL ASSETS	216,636,359	28,708,472				245,344,831
LIABILITIES						
Accounts payable and other current liabilities	94	23,246,393				23,246,487
Due to other funds						
Due to other governments		5,462,079				5,462,079
Funds held as fiduciary						
Other: _____						
TOTAL LIABILITIES	94	28,708,472				28,708,566
NET ASSETS						
Held for specific purpose	216,636,265					216,636,265
Unrestricted (deficit)						
Other: _____						
TOTAL NET ASSETS	216,636,265					216,636,265
TOTAL LIABILITIES AND NET ASSETS	216,636,359	28,708,472				245,344,831

County of YORK
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 Fiduciary Funds
 December 31, 2010

	Pension	Agency	Fiduciary #3	Fiduciary #4	Fiduciary #5	Total Fiduciary
ADDITIONS						
Contributions						
Employer	8,000,000					8,000,000
Plan members	4,958,084					4,958,084
Private donations						
Other: _____						
TOTAL CONTRIBUTIONS	12,958,084					12,958,084
Investment Earnings						
Interest	2,308,224					2,308,224
Net increase/(decrease) in the fair value of investments	19,161,601					19,161,601
Other: Dividends	2,585,751					2,585,751
Other: _____						
TOTAL INVESTMENT EARNINGS	24,055,576					24,055,576
Less Investment Expenses						
TOTAL ADDITIONS	37,013,660					37,013,660
DEDUCTIONS						
Benefits	9,900,011					9,900,011
Administrative Expenses						
Other: Refund of contributions	1,408,940					1,408,940
Other: _____						
TOTAL DEDUCTIONS	11,308,951					11,308,951
Electric						
Fire						
Gas System						
General Government						

County of YORK
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 Fiduciary Funds
 December 31, 2010

	Pension	Agency	Fiduciary #3	Fiduciary #4	Fiduciary #5	Total Fiduciary
Health						
Housing						
Libraries						
Mass Transit						
Parks						
Police						
Recreation						
Sewer						
Solid Waste						
Streets / Highways						
Water						
Other: _____						
Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)*						
CHANGE IN NET ASSETS	25,704,709					25,704,709
NET ASSETS - BEGINNING OF YEAR	190,931,556					190,931,556
PRIOR PERIOD ADJUSTMENT						
NET ASSETS - END OF YEAR	216,636,265					216,636,265

County of YORK
December 31, 2010

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
series 2000	Bond	2000	2010	1,755,000	215,000		215,000		0		0
series 2006	Bond	2006	2033	74,890,000	74,330,000	1,236,098	3,471,098		72,095,000	2,125,910	74,220,910
series 2008	Note	2008	2010	25,000,000	22,230,474	2,769,526	25,000,000		0		0
series A 2008	Bond	2008	2033	19,090,000	18,530,000		18,530,000		0		0
series B 2008	Bond	2008	2033	30,645,000	30,210,000		30,210,000		0		0
series C 2008	Bond	2008	2033	33,375,000	33,370,000		33,370,000		0		0
series of 2009	Note	2009	2010	12,550,000	12,550,000		12,550,000		0		0
series 2003	Bond	2003	2033	22,535,000	22,515,000		1,055,000		21,460,000	410,847	21,870,847
series 2008	Note	2008	2010	17,000,000	15,968,867		15,968,867		0		0
seriesA 2009	Note	2009	2029	11,700,000	11,700,000		370,000		11,330,000		11,330,000
series 2010	Bond	2010	2036	52,550,000	0	52,550,000			52,550,000		52,550,000
series 1 2010	Note	2010	2013	17,975,000	0	17,975,000			17,975,000		17,975,000
series 2 2010	Note	2010	2013	29,780,000	0	29,780,000			29,780,000		29,780,000
series 3 2010	Note	2010	2013	33,085,000	0	33,085,000			33,085,000		33,085,000
series A 2010	Note	2010	2032	3,293,000	0	50,000			50,000		50,000
Revenue Bonds and Notes											
Lease Rental Debt											
Other											
Tax and revenue anticipation note	Note	2010	2010	24,945,000	0	24,945,000	24,945,000		0		0

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

240,861,757

Capitalized lease obligations

207,962

County of YORK
STATEMENT OF CAPITAL EXPENDITURES
 December 31, 2010

	Capital Purchases	Capital Construction	Total
<u>GOVERNMENTAL-TYPE ACTIVITY:</u>			
General Government - administrative	837,548		837,548
General Government - judicial	4,395,182	88,299	4,483,481
Public safety			
Police			
Fire			
Corrections	20,729,667		20,729,667
Emergency services			
Other: _____			
Public works			
Highways and streets	1,460,024	190,937	1,650,961
Sanitation			
Other: _____			
Health and welfare	63,519	5,439,425	5,502,944
Culture - recreation	677,463		677,463
Conservation			
Community/urban redevelopment & housing			
Economic development and assistance			
Economic Opportunity			
Legislative (Governing) Body			
Executive (Manager or Mayor)			
Auditing Services / Financial Administration			
Tax Collection			
Solicitor / Legal Services			
Secretary / Clerk			
Other General Government Administration			
IT-Networking Services-Data Processing			
Engineering Services			

County of YORK
STATEMENT OF CAPITAL EXPENDITURES
 December 31, 2010

	Capital Purchases	Capital Construction	Total
<u>GOVERNMENTAL-TYPE ACTIVITY:</u>			
General Government Buildings and Plant			
<u>BUSINESS-TYPE ACTIVITY:</u>			
Nursing Home	6,913,280	777,466	7,690,746
911	57,682	1,955,667	2,013,349
Major Bus. Type 3			
Major Bus. Type 4			
Major Bus. Type 5			
Other Business Type			
Airport (if not listed above)			
Parking facility (if not listed above)			
Transportation system (if not listed above)			
Other: _____			
Police			
Fire			
Ambulance / Rescue			
UCC and Code Enforcement			
Planning and Zoning			
Emergency Management and Communications			
Militia and Armories			
Examination of Licensed Occupations			
Public Scales (weights and measures)			
Other Public Safety			
Health and Human Services			

County of YORK
STATEMENT OF CAPITAL EXPENDITURES
December 31, 2010

	Capital Purchases	Capital Construction	Total
Refund of Prior Year Revenues			
Interfund Operating Transfers			
All Other Financing Uses			
TOTAL CAPITAL EXPENDITURES	35,134,365	8,451,794	43,586,159

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)	92,402,717
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County of YORK

December 31, 2010

NOTES / COMMENTS