

2012

COUNTY

ANNUAL FINANCIAL REPORT

67 COUNTY OF YORK

County of YORK
GOVERNMENT-WIDE STATEMENT OF NET ASSETS

December 31, 2012

	Governmental Activities	Business-Type Activities	Total
<u>CURRENT ASSETS:</u>			
Cash and cash equivalents	21,063,317	358,180	21,421,497
Investments	18,285,207		18,285,207
Receivables (net of allowance for uncollectibles)	26,668,200	6,051,179	32,719,379
Due from other governments	4,448,779	55,761	4,504,540
Due from other funds			
Internal balances	743,246	-743,246	
Inventories			
Prepays			
Deferred charges			
Restricted assets:			
Temporarily restricted:			
Cash and cash equivalents	6,906,719	3,448,036	10,354,755
Investments	14,924,070		14,924,070
Intergovernmental receivable			
Other: Bond issuance costs, net	533,642	420,802	954,444
Other: Miscellaneous	569,294	79,026	648,320
Other: _____			
<u>NON-CURRENT ASSETS:</u>			
Permanently restricted:			
Investments			
Capital assets not being depreciated:			
Land	53,443,932	260,065	53,703,997
Construction in progress	10,816,674	2,344,680	13,161,354
Capital assets net of accumulated depreciation:			
Buildings and system	144,914,617	28,689,816	173,604,433
Improvements other than buildings			
Machinery and equipment	4,129,132	33,883,349	38,012,481
Infrastructure	8,242,263		8,242,263

County of YORK
GOVERNMENT-WIDE STATEMENT OF NET ASSETS

December 31, 2012

	Governmental Activities	Business-Type Activities	Total
NON-CURRENT ASSETS:			
Other: Easements	17,977,571		17,977,571
Other: _____			
TOTAL ASSETS	333,666,663	74,847,648	408,514,311
LIABILITIES:			
Accounts payable	24,699,515	3,890,516	28,590,031
Due to other governments	352,975		352,975
Due to other funds			
Deferred revenue	28,481,649	422,514	28,904,163
Funds held as fiduciary	6,210,942	422,520	6,633,462
Other current liabilities			
Noncurrent liabilities:			
Debt due within one year	21,707,364	3,224,664	24,932,028
Debt due in more than one year	204,325,641	57,870,672	262,196,313
Other non-current liabilities			
Other: Accrued interest payable	1,112,007	191,289	1,303,296
Other: Investments in derivative instruments	20,033,500		20,033,500
Other: _____			
TOTAL LIABILITIES:	306,923,593	66,022,175	372,945,768
NET ASSETS:			
Investment in capital assets, net of related debt	67,906,109	15,768,477	83,674,586
Restricted	8,218,692	3,025,516	11,244,208
Unrestricted	-49,381,731	-9,968,520	-59,350,251
TOTAL NET ASSETS:	26,743,070	8,825,473	35,568,543

County of YORK
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
 Proprietary Funds
 December 31, 2012

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total Fiduciary
Governmental Activities:							
General government - administrative	14,205,257	5,327,711	468,549		-8,408,997		-8,408,997
General government - judicial	41,400,929	11,140,323	5,085,176		-25,175,430		-25,175,430
Public safety	66,650,009	32,323,146	2,022,447		-32,304,416		-32,304,416
Highways and streets	1,258,214		718,375	674,181	134,342		134,342
Sanitation							0
Health and welfare	182,783,532	721,757	157,475,851		-24,585,924		-24,585,924
Culture - recreation	7,548,223	759,235	575,376		-6,213,612		-6,213,612
Conservation	11,814,282	415,490	5,148,684		-6,250,108		-6,250,108
Community/urban redevelopment and housing							0
Economic development & assistance							0
Economic opportunity							0
Interest on long term debt	7,803,749				-7,803,749		-7,803,749
Unallocated depreciation							0
Other: _____							0
TOTAL GOVERNMENTAL ACTIVITIES	333,464,195	50,687,662	171,494,458	674,181	-110,607,894		-110,607,894
Major Business Type Activities:							
Business 1	41,814,427	32,576,225				-9,238,202	-9,238,202
Business 2	17,298,660	6,086,877				-11,211,783	-11,211,783
Business 3							0
Business 4							0
Business 5							0
Other business Type							0
TOTAL BUSINESS-TYPE ACTIVITIES	59,113,087	38,663,102				-20,449,985	-20,449,985
TOTAL PRIMARY GOVERNMENTS	392,577,282	89,350,764	171,494,458	674,181	-110,607,894	-20,449,985	-131,057,879

County of YORK

BALANCE SHEET - GOVERNMENT FUNDS

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

December 31, 2012

	General	York Health Choices	MH/IDD	Children, Youth and Families	CDBG	Major #5	Other Governmental Funds	Total Government Funds
ASSETS:								
Cash and cash equivalents	9,807,347	3,191,752	775,288	13,923	589,306		6,685,701	21,063,317
Investments	3,436,008	8,008,553	2,131,174				4,709,472	18,285,207
Receivables (net of allowance for uncollectibles)	18,962,520		57,755	16,549	5,195,020		2,436,356	26,668,200
Due from other governments	904,756		20,279	2,133,496	99,253		1,290,995	4,448,779
Due from other funds	2,694,621		21,099	232,713			1,921,664	4,870,097
Inventories								
Prepays								
Deferred charges								
Restricted assets:								
Temporarily restricted:								
Cash and cash equivalents	4,744,603	1,449,900	60,922				651,294	6,906,719
Investments	389,612	12,718,108					1,816,350	14,924,070
Intergovernmental receivable								
Permanently restricted:								
Investments								
Other: Miscellaneous	440,895						13,324	454,219
Other: _____								
Cash and Investments								
Tax Receivable								
Accounts Receivable (excluding taxes)								
Due From Other Funds								
Other Current Assets								
Fixed Assets								
Other Debits								
TOTAL ASSETS	41,380,362	25,368,313	3,066,517	2,396,681	5,883,579		19,525,156	97,620,608
LIABILITIES:								
Accounts payable	8,564,915	8,824,166	1,628,221	2,119,622	173,230		3,389,361	24,699,515

County of YORK

BALANCE SHEET - GOVERNMENT FUNDS

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

December 31, 2012

	General	York Health Choices	MH/IDD	Children, Youth and Families	CDBG	Major #5	Other Governmental Funds	Total Government Funds
LIABILITIES:								
Due to other governments		351,171					1,804	352,975
Due to other funds	906,377	1,010,218	663,995		2,765		1,543,496	4,126,851
Deferred revenue	3,481,988	13,732,858	774,301	277,059	5,707,584		7,127,197	31,100,987
Funds held as fiduciary	4,160,200	1,449,900					600,842	6,210,942
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	17,113,480	25,368,313	3,066,517	2,396,681	5,883,579		12,662,700	66,491,270
FUND BALANCE:								
Fund Balance, reserved	12,765,062						-1,567,736	11,197,326
Fund Balance, unreserved	11,501,820						8,430,192	19,932,012
Contributed Capital								
Investment in General Fixed Assets								
Fund Balance / Retained Earnings on 12/31								
Other Equity								
TOTAL FUND BALANCE	24,266,882						6,862,456	31,129,338
TOTAL LIABILITIES AND FUND BALANCE	41,380,362	25,368,313	3,066,517	2,396,681	5,883,579		19,525,156	97,620,608

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	-227,145,012
The difference in net assets between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two methods	3,268,055
Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds	239,524,189
Other: Investments in derivative instruments	-20,033,500

Other: _____	
NET ASSETS OF GOVERNMENTAL ACTIVITIES	26,743,070

County of YORK
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2012

	General	York Health Choices	MH/IDD	Children, Youth and Families	CDBG	Major #5	Other Governmental Funds	Total Government Funds
REVENUES:								
<u>Taxes</u>								
Real estate	110,850,508							110,850,508
Per capita								
Occupation								
Hotel room rental	1,567,531							1,567,531
Sales								
Other: _____								
TOTAL TAXES	112,418,039							112,418,039
<u>Intergovernmental Revenues</u>								
Federal								
State								
Local government units								
Combination	4,930,498	67,758,114	28,100,071	35,544,686	3,340,993		32,494,277	172,168,639
TOTAL INTERGOVERNMENTAL REVENUES	4,930,498	67,758,114	28,100,071	35,544,686	3,340,993		32,494,277	172,168,639
Charges for Service	43,162,915			529,705	64,324		1,455,126	45,212,070
	43,162,915			529,705	64,324		1,455,126	45,212,070
<u>Miscellaneous Revenues</u>								
Interest earnings	276,715	57,332	10,911		2,888		44,948	392,794
Rents								
Private contributions and donations								
Other: Fines and Costs	5,475,592							5,475,592
Other: Miscellaneous					115,976		1,826,856	1,942,832
Other: _____								
TOTAL MISCELLANEOUS REVENUES	5,752,307	57,332	10,911		118,864		1,871,804	7,811,218
TOTAL REVENUES	166,263,759	67,815,446	28,110,982	36,074,391	3,524,181		35,821,207	337,609,966

County of YORK
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
 December 31, 2012

	General	York Health Choices	MH/IDD	Children, Youth and Families	CDBG	Major #5	Other Governmental Funds	Total Government Funds
EXPENDITURES:								
General government - administrative	13,307,481							13,307,481
General government - judicial	33,306,862						5,299,699	38,606,561
Public safety	62,882,815						826,914	63,709,729
Highways and streets							684,990	684,990
Sanitation								
Health and welfare	11,124,237	67,815,446	29,007,159	45,803,328			27,481,571	181,231,741
Culture - recreation	8,276,860						3,922	8,280,782
Conservation	4,598,516				3,567,137		3,620,923	11,786,576
Community/urban redevelopment and housing								
Economic development and assistance								
Economic opportunity								
Debt Service	9,645,979						77,633,178	87,279,157
Capital Outlay	304,776						10,198,757	10,503,533
Other: _____								
TOTAL EXPENDITURES	143,447,526	67,815,446	29,007,159	45,803,328	3,567,137		125,749,954	415,390,550
OTHER FINANCING SOURCES/(USES):								
Interfund Operating Transfers	-30,815,643		896,177	9,728,937	42,956		1,193,020	-18,954,553
Sale of capital assets								
Proceeds from long-term debt							9,106,978	9,106,978
Refund of bonds								
Other: Issuance of refunding bonds							77,420,000	77,420,000
Other: _____								
TOTAL OTHER FINANCING SOURCES/(USES)	-30,815,643		896,177	9,728,937	42,956		87,719,998	67,572,425

County of YORK
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2012

	General	York Health Choices	MH/IDD	Children, Youth and Families	CDBG	Major #5	Other Governmental Funds	Total Government Funds
CHANGE IN FUND BALANCE	-7,999,410						-2,208,749	-10,208,159
FUND BALANCE - BEGINNING OF YEAR	32,266,292						9,071,205	41,337,497
PRIOR PERIOD ADJUSTMENT								
FUND BALANCE - END OF YEAR	24,266,882						6,862,456	31,129,338

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, 2012

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

Net changes in fund balance - total governmental funds	-10,208,159
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	-3,950,489
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	-2,667,157
The net effect of various transactions involving capital assets, (i.e. purchases, disposals, etc.) is to increase net assets	3,926,711
Other: Amount represents the change in the receivable recorded over 60 days. The funds report only receipt	49,124
Other: _____	
CHANGE IN NET ASSESTS OF GOVERNMENTAL ACTIVITIES	-12,849,970

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	
--------------------------------	--

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, 2012

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

Cable Television Franchise Fees

--

CHANGE IN NET ASSESTS OF GOVERNMENTAL ACTIVITIES

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

Fines and Forfeits

--

CHANGE IN NET ASSESTS OF GOVERNMENTAL ACTIVITIES

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

Interest Earnings

Rents and Royalties

CHANGE IN NET ASSESTS OF GOVERNMENTAL ACTIVITIES

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

Highways and Streets

Community Development

All Other Federal Capital and Operating Grants

National Forest

All Other Federal Shared Revenue and Entitlements

Federal Payments in Lieu of Taxes

CHANGE IN NET ASSESTS OF GOVERNMENTAL ACTIVITIES

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

Highways and Streets

Community Development

Recycling / Act 101

All Other State Capital and Operating Grants

Public Utility Realty Tax (PURTA)

Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback

Alcoholic Beverage Licenses

General Municipal Pension System State Aid

Foreign Fire Insurance Tax Distribution

Local Share Assessment/Gaming Proceeds

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, 2012

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

Marcellus Shale Impact Fee Distribution

--

All Other State Shared Revenues and Entitlements

--

State Payments in Lieu of Taxes

--

CHANGE IN NET ASSESTS OF GOVERNMENTAL ACTIVITIES

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

Highways and Streets

--

All Other Local Governmental Units Capital and Operating Grants

--

Local Government Unit Shared Payments for Contracted Intergovernmental Services

--

Local Governmental Units and Authorities Payments in Lieu of Taxes

--

CHANGE IN NET ASSESTS OF GOVERNMENTAL ACTIVITIES

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

General Government

--

Public Safety

--

Parking

--

All Other Charges for Highway & Streets Services

--

Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)

--

Solid Waste Collection and Disposal Charge (trash)

--

Host Municipality Benefit Fee for Solid Waste Facility

--

All Other Charges for Sanitation Services

--

Health

--

Human Services

--

Culture and Recreation

--

Airports

--

Bars

--

Cemeteries

--

Electric System

--

Gas System

--

Housing System

--

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, 2012

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

Markets

Transit Systems

Water System

All Other Charges for Service

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES

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

Special Assessments

Escheats (sale of personal property)

Contributions and Donations from Private Sectors

Fiduciary Fund Pension Contributions

All Other Unclassified Operating Revenues

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES

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

Proceeds of General Fixed Asset Disposition

Interfund Operating Transfers

Proceeds of General Long-Term Debt

Proceeds of Short Term-Debt

Refunds of Prior Year Expenditures

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES

County of YORK
STATEMENT OF NET ASSETS FUNDS
 Proprietary Funds
 December 31, 2012

	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	1,849,126	32,985,666					34,834,792	
Infrastructure								
Other: _____								
TOTAL NON-CURRENT ASSETS	10,004,317	55,173,593					65,177,910	
TOTAL ASSETS	16,256,139	59,334,755					75,590,894	
CURRENT LIABILITIES								
Accounts payable	2,330,492	1,560,024					3,890,516	
Due to other governments								
Due to other funds	743,246						743,246	
Deferred revenue	83,690	338,824					422,514	
Funds held as fiduciary	422,520						422,520	
Non-current liabilities-due in less than 1 year	1,242,588	1,982,076					3,224,664	
Other current liabilities								
Other: Accrued interest payable	25,026	166,263					191,289	
Other: _____								
TOTAL CURRENT LIABILITIES	4,847,562	4,047,187					8,894,749	
NON-CURRENT LIABILITIES								
Debt due in more than 1 year	5,906,618	40,331,492					46,238,110	
Other non-current liabilities								
Other: Workers' Compensation	541,499						541,499	
Other: Capital Lease Obligation		669,483					669,483	
Other: Compensated absences	157,949	52,693					210,642	
Other: Postemployment benefits	7,191,679	1,077,823					8,269,502	
Other: Pension benefits	1,638,751	302,685					1,941,436	

County of YORK
STATEMENT OF NET ASSETS FUNDS
 Proprietary Funds
 December 31, 2012

	Nursing Home	911	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
NON-CURRENT LIABILITIES								
Other: _____								
TOTAL NON-CURRENT LIABILITIES	15,436,496	42,434,176					57,870,672	
TOTAL LIABILITIES	20,284,058	46,481,363					66,765,421	
NET ASSETS								
Investment in capital assets, net of related debt	3,417,361	12,351,116					15,768,477	
Restricted		3,025,516					3,025,516	
Unrestricted	-7,445,280	-2,523,240					-9,968,520	
TOTAL NET ASSETS	-4,027,919	12,853,392					8,825,473	
TOTAL LIABILITIES AND NET ASSETS	16,256,139	59,334,755					75,590,894	

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

Changes in Net Assets of Business-type Activities

8,825,473

County of YORK
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS-
 Proprietary Funds
 December 31, 2012

	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	32,576,225	6,086,877					38,663,102	
Operating grants								
Other: _____								
TOTAL OPERATING REVENUES	32,576,225	6,086,877					38,663,102	
<u>OPERATING EXPENSES</u>								
Personnel services	30,457,614	8,053,870					38,511,484	
Contracted services	4,199,190	1,549,592					5,748,782	
Supplies and materials	3,249,614	79,626					3,329,240	
Repairs and maintenance	159,135	79,587					238,722	
Utilities	685,741	660,193					1,345,934	
Other services and charges	1,880,948	745,362					2,626,310	
Depreciation and amortization	878,247	4,145,212					5,023,459	
Other: _____								
TOTAL OPERATING EXPENSES	41,510,489	15,313,442					56,823,931	
OPERATING INCOME/(LOSS)	-8,934,264	-9,226,565					-18,160,829	
<u>NONOPERATING REVENUES/(EXPENSES)</u>								
Intergovernmental								
Investment earnings	19	24,575					24,594	
Interest expense	-303,938	-1,985,218					-2,289,156	
Gain/(loss) on sale of assets								
Other: _____								
TOTAL NONOPERATING REVENUES/(EXPENSES)	-303,919	-1,960,643					-2,264,562	
OPERATING TRANSFER IN/(OUT)	9,706,368	9,248,185					18,954,553	

County of YORK
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS-
 Proprietary Funds
 December 31, 2012

	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	468,185	-1,939,023					-1,470,838	
NET ASSETS - BEGINNING OF YEAR	-4,496,104	14,792,415						
PRIOR PERIOD ADJUSTMENT								
NET ASSETS - END OF YEAR	-4,027,919	12,853,392						

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

Changes in Net Assets of Business-type Activities

-
-1,470,838

County of YORK
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

December 31, 2012

	Governmental Activities	Business-Type Activities	Total
TOTAL PRIMARY GOVERNMENTS	-110,607,894	-20,449,985	-131,057,879
<u>GENERAL REVENUES:</u>			
Taxes:			
Real estate	110,899,632		110,899,632
Per capita			
Occupation			
Hotel room rental	1,567,531		1,567,531
Sales			
Licenses and permits			
Grants and contributions not restricted			
Unrestricted investment earnings	2,302,482	24,594	2,327,076
Other: Miscellaneous	1,942,832		1,942,832
Other: _____			
Transfers	-18,954,553	18,954,553	
TOTAL GENERAL REVENUES AND TRANSFERS	97,757,924	18,979,147	116,737,071
CHANGE IN NET ASSETS	-12,849,970	-1,470,838	-14,320,808
NET ASSETS - BEGINNING OF YEAR	39,593,040	10,296,311	49,889,351
PRIOR PERIOD ADJUSTMENT			
NET ASSETS - END OF YEAR	26,743,070	8,825,473	35,568,543

County of YORK
STATEMENT OF FIDUCIARY NET ASSETS
 Fiduciary Funds
 December 31, 2012

	Pension	Agency	Fiduciary #3	Fiduciary #4	Fiduciary #5	Total Fiduciary
ASSETS						
Cash and cash equivalents	6,688,302	9,208,417				15,896,719
Receivables		13,429,334				13,429,334
Investments, at fair value	245,571,952	7,788,076				253,360,028
Due from other funds						
Restricted assets:						
Temporarily restricted:						
Cash and cash equivalents						
Investments						
Intergovernmental receivable						
Permanently restricted:						
Investments						
Other: _____						
TOTAL ASSETS	252,260,254	30,425,827				282,686,081
LIABILITIES						
Accounts payable and other current liabilities		24,250,745				24,250,745
Due to other funds						
Due to other governments		6,175,082				6,175,082
Funds held as fiduciary						
Other: _____						
TOTAL LIABILITIES		30,425,827				30,425,827
NET ASSETS						
Held for specific purpose	252,260,254					252,260,254
Unrestricted (deficit)						
Other: _____						
TOTAL NET ASSETS	252,260,254					252,260,254
TOTAL LIABILITIES AND NET ASSETS	252,260,254	30,425,827				282,686,081

County of YORK
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 Fiduciary Funds
 December 31, 2012

	Pension	Agency	Fiduciary #3	Fiduciary #4	Fiduciary #5	Total Fiduciary
<u>ADDITIONS</u>						
Contributions						
Employer	10,000,000					10,000,000
Plan members	5,310,335					5,310,335
Private donations						
Other: _____						
TOTAL CONTRIBUTIONS	15,310,335					15,310,335
<u>Investment Earnings</u>						
Interest	2,068,990					2,068,990
Net increase/(decrease) in the fair value of investments	20,783,940					20,783,940
Other: Dividends	3,971,674					3,971,674
Other: _____						
TOTAL INVESTMENT EARNINGS	26,824,604					26,824,604
Less Investment Expenses						
TOTAL ADDITIONS	42,134,939					42,134,939
<u>DEDUCTIONS</u>						
Benefits	11,830,981					11,830,981
Administrative Expenses						
Other: Refund of contributions	1,259,794					1,259,794
Other: _____						
TOTAL DEDUCTIONS	13,090,775					13,090,775
Community Development						
Electric						
Fire						
Gas System						

County of YORK
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 Fiduciary Funds
 December 31, 2012

	Pension	Agency	Fiduciary #3	Fiduciary #4	Fiduciary #5	Total Fiduciary
General Government						
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	29,044,164					29,044,164
NET ASSETS - BEGINNING OF YEAR	223,216,090					223,216,090
PRIOR PERIOD ADJUSTMENT						
NET ASSETS - END OF YEAR	252,260,254					252,260,254

County of YORK
December 31, 2012

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 2006	Bond	2006	2033	74,890,000	69,765,000		2,440,000		67,325,000	1,941,050	69,266,050
Series 2003	Bond	2003	2033	22,535,000	20,385,000		1,095,000		19,290,000	374,857	19,664,857
SeriesA 2009	Note	2009	2029	11,700,000	10,940,000		405,000		10,535,000		10,535,000
Series 2010	Bond	2010	2036	52,550,000	52,445,000		105,000		52,340,000		52,340,000
Series 1 2010	Note	2010	2013	17,975,000	17,370,000		17,370,000		0		0
Series 2 2010	Note	2010	2013	29,780,000	29,060,000		29,060,000		0		0
Series 3 2010	Note	2010	2013	33,085,000	32,740,000		32,740,000		0		0
Series A 2010	Note	2010	2032	3,293,000	3,275,651		62,455		3,213,196		3,213,196
Series 2011	Note	2011	2013	20,000,000	3,794,755	9,554,316			13,349,071		13,349,071
Series 1 2012	Bond	2012	2015	16,740,000	0	16,740,000			16,740,000		16,740,000
Series 2 2012	Bond	2012	2015	28,300,000	0	28,300,000			28,300,000		28,300,000
Series 3 2012	Bond	2012	2015	32,380,000	0	32,380,000			32,380,000		32,380,000
Revenue Bonds and Notes											
Lease Rental Debt											
Other											
Tax and revenue anticipation note	Note	2012	2012	17,955,000	0	17,955,000	17,955,000		0		0

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	245,788,174
Capitalized lease obligations	888,559
Net debt	246,676,733

County of YORK
STATEMENT OF CAPITAL EXPENDITURES
 December 31, 2012

	Capital Purchases	Capital Construction	Total
<u>GOVERNMENTAL-TYPE ACTIVITY:</u>			
General Government - administrative	251,318	429,319	680,637
General Government - judicial	1,429,587	859,390	2,288,977
Public safety			
Police			
Fire			
Corrections	1,628,344	7,382,095	9,010,439
Emergency services			
Other: _____			
Public works			
Highways and streets		338,311	338,311
Sanitation			
Other: _____			
Health and welfare	117,010		117,010
Culture - recreation	282,554	92,685	375,239
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, 2012

Capital Purchases Capital Construction Total

GOVERNMENTAL-TYPE ACTIVITY:

General Government Buildings and Plant

--	--	--

BUSINESS-TYPE ACTIVITY:

Nursing Home

543,393	520,050	1,063,443
---------	---------	-----------

911

1,727,889	1,824,630	3,552,519
-----------	-----------	-----------

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, 2012

Capital Purchases Capital Construction Total

Recycling Collection and Disposal			
Solid Waste Collection and Disposal (garbage)			
Weed Control			
Wastewater / Sewage Treatment and Collection			

General Services - Administration			
Cleaning of Streets and Gutters			
Winter Maintenance – Snow Removal			
Traffic Control Devices			
Street Lighting			
Sidewalks and Crosswalks			
Storm Sewers and Drains			
Repairs of Tools and Machinery			
Maintenance and Repairs of Roads and Bridges			
Highway Construction and Rebuilding Projects			

Airports			
Cemeteries			
Electric System			
Gas System			
Markets			
Parking			
Storm Water and Flood Control			
Transit System			
Water System			
Water Transport and Terminals			

County of YORK
STATEMENT OF CAPITAL EXPENDITURES
 December 31, 2012

	Capital Purchases	Capital Construction	Total
Culture-Recreation Administration			
Participant Recreation			
Spectator Recreation			
Parks			
Shade Trees			
Libraries			
Civil and Military Celebrations			
Senior Citizens' Centers			
All Other Culture and Recreation			
Debt Principal (short-term and long-term)			
Debt Interest (short-term and long-term)			
Fiscal Agent Fees			
Employer Paid Withholding Taxes and Unemployment Compensation			
Judgments and Losses			
Pension / Retirement Fund Contributions			
Worker Compensation Insurance			
Other Group Insurance Benefits			
Insurance, Casualty, and Surety			
Fiduciary Fund Benefits and Refunds Paid			
All Other Unclassified Expenditures			

County of YORK
STATEMENT OF CAPITAL EXPENDITURES
 December 31, 2012

	Capital Purchases	Capital Construction	Total
Refund of Prior Year Revenues			
Interfund Operating Transfers			
All Other Financing Uses			
TOTAL CAPITAL EXPENDITURES	5,980,095	11,446,480	17,426,575

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)	102,965,133
---	-------------

