

2015

COUNTY

ANNUAL FINANCIAL REPORT

67 COUNTY OF YORK

County of YORK
GOVERNMENT-WIDE STATEMENT OF NET POSITION
 December 31, 2015

	Governmental Activities	Business-Type Activities	Total
<u>CURRENT ASSETS:</u>			
Cash and cash equivalents	38,056,642	1,000	38,057,642
Investments	4,608,760		4,608,760
Receivables (net of allowance for uncollectibles)	24,756,300	4,946,201	29,702,501
Due from other governments	44,200,770		44,200,770
Restricted assets:			
Temporarily restricted:			
Cash and cash equivalents	13,756,517	643,910	14,400,427
Investments	20,817,903		20,817,903
Other: Miscellaneous	560,724	59,985	620,709
<u>NON-CURRENT ASSETS:</u>			
Permanently restricted:			
Capital assets not being depreciated:			
Land	54,564,742	17,000	54,581,742
Construction in progress	25,764,577		25,764,577
Capital assets net of accumulated depreciation:			
Buildings and system	163,407,361	6,683,580	170,090,941
Machinery and equipment	30,113,880	2,502,560	32,616,440
Infrastructure	6,728,948		6,728,948
Other: Easements	19,377,463		19,377,463
TOTAL ASSETS	446,714,587	14,854,236	461,568,823
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
Deferred amount on debt refundings	946,393	143,557	1,089,950
Deferrals related to pensions	21,598,161	4,630,439	26,228,600
TOTAL DEFERRED OUTFLOWS OF RESOURCES	22,544,554	4,773,996	27,318,550
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	469,259,141	19,628,232	488,887,373
<u>LIABILITIES:</u>			
Accounts payable	30,495,665	1,789,616	32,285,281
Due to other governments	1,128,061		1,128,061

County of YORK
GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2015

	Governmental Activities	Business-Type Activities	Total
LIABILITIES:			
Unearned revenue	35,132,929	83,690	35,216,619
Funds held as fiduciary	3,938,001	643,910	4,581,911
Debt due within one year	33,918,585	926,578	34,845,163
Debt due in more than one year	315,872,884	28,213,532	344,086,416
Other non-current liabilities	1,304,823	26,215	1,331,038
Other: Revenue anticipation note	19,998,769		19,998,769
Other: Investments in derivative instruments	15,424,254		15,424,254
TOTAL LIABILITIES	457,213,971	31,683,541	488,897,512
DEFERRED INFLOWS OF RESOURCES:			
Deferred amount on debt refundings	253,592		253,592
TOTAL DEFERRED INFLOWS OF RESOURCES	253,592		253,592
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	457,467,563	31,683,541	489,151,104
NET POSITION:			
Net investment in capital assets	65,806,975	1,472,387	67,279,362
Restricted	13,494,263		13,494,263
Unrestricted	-67,509,660	-13,527,696	-81,037,356
TOTAL NET POSITION	11,791,578	-12,055,309	-263,731

County of YORK
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
 Proprietary Funds
 December 31, 2015

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total Fiduciary
GOVERNMENTAL ACTIVITIES:							
General government - administrative	14,312,820	5,964,662	425,588		-7,922,570		-7,922,570
General government - judicial	44,931,866	12,294,858	4,936,941		-27,700,067		-27,700,067
Public safety	16,021,991	9,883,215	4,158,697		-1,980,079		-1,980,079
Corrections	72,710,705	26,259,563	1,926,764		-44,524,378		-44,524,378
Highways and streets	1,349,594		1,582,726	4,397,030	4,630,162		4,630,162
Health and welfare	195,132,232	2,214,278	167,494,378		-25,423,576		-25,423,576
Culture - recreation	7,591,257	706,756	1,310,402		-5,574,099		-5,574,099
Conservation	8,856,681	434,956	3,785,744		-4,635,981		-4,635,981
Interest on long term debt	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
MAJOR BUSINESS-TYPE ACTIVITIES:							
Business 1	41,458,130	32,879,156				-8,578,974	-8,578,974
Business 2	1	1				0	0
TOTAL BUSINESS-TYPE ACTIVITIES	41,458,131	32,879,157				-8,578,974	-8,578,974
TOTAL PRIMARY GOVERNMENTS	408,766,248	90,637,445	185,621,240	4,397,030	-119,531,559	-8,578,974	-128,110,533

County of YORK
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

December 31, 2015

	Governmental Activities	Business-Type Activities	Total
TOTAL PRIMARY GOVERNMENTS	-119,531,559	-8,578,974	-128,110,533
GENERAL REVENUES:			
Real estate	122,355,170		122,355,170
Hotel room rental	1,841,381		1,841,381
Unrestricted investment earnings	2,013,434		2,013,434
Other: Transfer of capital assets and long-term liabilities	3,512,395	-3,512,395	
Other: Miscellaneous	1,973,265		1,973,265
Transfers	-4,959,041	4,959,041	
TOTAL GENERAL REVENUES AND TRANSFERS	126,736,604	1,446,646	128,183,250
CHANGE IN NET POSITION	7,205,045	-7,132,328	72,717
NET POSITION - BEGINNING OF YEAR	4,586,533	-4,922,981	-336,448
NET POSITION - END OF YEAR	11,791,578	-12,055,309	-263,731

County of YORK

BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2015

	General	York Health Choices	MH/IDD	Children, Youth and Families	Capital Projects Bond Account	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
ASSETS:									
Cash and cash equivalents	13,979,256	7,904,699	1,499,581	8,689				14,664,417	38,056,642
Investments	3,100,673	80,230	751,343					676,514	4,608,760
Receivables (net of allowance for uncollectibles)	17,444,000		96,185	955	525			7,214,635	24,756,300
Due from other governments	3,226,414	2,947,772	11,410,255	17,061,042				9,555,287	44,200,770
Due from other funds	21,968,717	669	12,234	1,367,049				1,094,431	24,443,100
Restricted assets:									
Temporarily restricted:									
Cash and cash equivalents	3,931,291	7,723,912	61,846					2,039,468	13,756,517
Investments	389,895	9,014,273			10,170,535			1,243,200	20,817,903
Permanently restricted:									
Investments									
Other: Miscellaneous	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
DEFERRED OUTFLOWS OF RESOURCES:									
TOTAL DEFERRED OUTFLOWS OF RESOURCES									
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	64,458,355	27,671,555	13,831,444	18,437,735	10,171,060			36,515,492	171,085,641
LIABILITIES:									
Accounts payable	6,594,350	8,765,495	4,604,841	5,709,530	193			4,821,256	30,495,665
Due to other governments		892,584	61,674					173,803	1,128,061
Due to other funds	2,285,237	17,444	6,636,800	12,719,916	67,373			2,716,330	24,443,100
Unearned revenue	449,347	17,900,145	2,528,129	8,289				14,247,019	35,132,929
Funds held as fiduciary	3,605,304	95,887						236,810	3,938,001
Other: Revenue anticipation note	19,998,769								19,998,769
TOTAL LIABILITIES	32,933,007	27,671,555	13,831,444	18,437,735	67,566			22,195,218	115,136,525

County of YORK
BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2015

	General	York Health Choices	MH/IDD	Children, Youth and Families	Capital Projects Bond Account	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
DEFERRED INFLOWS OF RESOURCES:									
Unavailable Revenue	2,387,010								2,387,010
TOTAL DEFERRED INFLOWS OF RESOURCES	2,387,010								2,387,010
TOTAL LIABILITIES AND DEFERRED INFLOWS OF INFLWS RESOURCES	35,320,017	27,671,555	13,831,444	18,437,735	67,566			22,195,218	117,523,535
FUND BALANCES:									
Nonspendable									
Requirement to be maintained intact	8,878,743								8,878,743
Restricted fund balance									
Other: Capital projects					10,103,494				10,103,494
Other: General government	68,971								68,971
Other: Road and bridges								4,580,488	4,580,488
Other: Judicial								5,123,720	5,123,720
Other: Public safety	1,634							3,066,890	3,068,524
Other: Cultural and recreation	34,252							76,725	110,977
Other: Conservation and community development								541,583	541,583
Committed fund balance									
Other: Miscellaneous								930,868	930,868
Assigned fund balance									
Unassigned fund balance*	20,154,738								20,154,738
TOTAL FUND BALANCE	29,138,338				10,103,494			14,320,274	53,562,106
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES	64,458,355	27,671,555	13,831,444	18,437,735	10,171,060			36,515,492	171,085,641

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 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	-328,805,330
The difference in net position between full accrual accounting and modified accrual accounting is due to differing revenue recognition criteria between the two methods	2,502,085
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	299,956,971
Other: _____	
Other: Investments in derivative instruments	-15,424,254
NET POSITION OF GOVERNMENTAL ACTIVITIES	11,791,578

County of YORK
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2015

	General	York Health Choices	MH/IDD	Children, Youth and Families	Capital Projects Bond Account	Major #5	Permanant Fund	Other Governmental Funds	Total Government Funds
REVENUES:									
TAXES:									
Real estate	122,824,563								122,824,563
Hotel room rental	1,841,381								1,841,381
TOTAL TAXES	124,665,944								124,665,944
INTERGOVERNMENTAL REVENUES:									
Combination	5,674,264	74,464,490	30,388,705	35,722,856				43,767,955	190,018,270
TOTAL INTERGOVERNMENTAL REVENUES	5,674,264	74,464,490	30,388,705	35,722,856				43,767,955	190,018,270
Charges for Service	43,500,728			565,143				7,633,909	51,699,780
	43,500,728			565,143				7,633,909	51,699,780
MISCELLANEOUS REVENUES:									
Interest earnings	921,941	60,583	12,612		6,092			35,139	1,036,367
Other: Fines and costs	6,058,508								6,058,508
Other: Miscellaneous	26,106		33,910		526			1,912,723	1,973,265
TOTAL MISCELLANEOUS REVENUES	7,006,555	60,583	46,522		6,618			1,947,862	9,068,140
TOTAL REVENUES	180,847,491	74,525,073	30,435,227	36,287,999	6,618			53,349,726	375,452,134
EXPENDITURES:									
General government - administrative	12,584,528				720,002				13,304,530
General government - judicial	36,304,825							5,509,148	41,813,973
Public safety	2,819,360				26,183			11,712,383	14,557,926
Corrections	65,847,328								65,847,328
Highways and streets								772,352	772,352
Health and welfare	12,500,230	74,525,073	31,278,798	44,991,397				29,962,014	193,257,512
Culture - recreation	7,341,228							9,528	7,350,756
Conservation	4,732,258							4,087,460	8,819,718

County of YORK
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2015

	General	York Health Choices	MH/IDD	Children, Youth and Families	Capital Projects Bond Account	Major #5	Rermanent Fund	Other Governmental Funds	Total Government Funds
Debt Service	12,560,915				74,132,510			474,468	87,167,893
Capital Outlay	1,211,706			100,461	11,557,826			4,634,223	17,504,216
TOTAL EXPENDITURES	155,902,378	74,525,073	31,278,798	45,091,858	86,436,521			57,161,576	450,396,204
OTHER FINANCIAL SOURCES/(USES):									
Interfund Operating Transfers	-25,187,546		843,571	8,803,859	2,125,402			8,455,673	-4,959,041
Long-term debt issued					91,615,035				91,615,035
Other: 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
CHANGE IN FUND BALANCES	-242,433				9,417,970			4,643,823	13,819,360
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	29,380,771				685,524			9,676,451	39,742,746
FUND BALANCES (DEFICIT) - END OF YEAR	29,138,338				10,103,494			14,320,274	53,562,106

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, 2015

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

	13,819,360
	-57,761,411
	-469,393
	-9,028,665
	60,645,154
	7,205,045

County of YORK
STATEMENT OF NET POSITION
 Proprietary Funds
 December 31, 2015

	Nursing Home	911	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
CURRENT ASSETS:								
Cash and cash equivalents	1,000						1,000	
Receivables (net of allowance for uncollectibles)	4,946,201						4,946,201	
Restricted assets:								
Temporarily restricted:								
Cash and cash equivalents	643,910						643,910	
Other: Miscellaneous	59,985						59,985	
TOTAL CURRENT ASSETS	5,651,096						5,651,096	
NON-CURRENT ASSETS:								
Permanently restricted:								
Land	17,000						17,000	
Buildings and system	6,683,580						6,683,580	
Machinery and equipment	2,502,560						2,502,560	
TOTAL NON-CURRENT ASSETS	9,203,140						9,203,140	
TOTAL ASSETS	14,854,236						14,854,236	
DEFERRED OUTFLOWS OF RESOURCES:								
Deferred amount on debt refundings	143,557						143,557	
Deferrals related to pensions	4,630,439						4,630,439	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	4,773,996						4,773,996	
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	19,628,232						19,628,232	
CURRENT LIABILITIES:								
Accounts payable	1,789,616						1,789,616	
Unearned revenue	83,690						83,690	
Debt due within 1 year	100,320						100,320	
Other current liabilities	826,258						826,258	
Other: Accrued interest payable	26,215						26,215	

County of YORK
STATEMENT OF NET POSITION
 Proprietary Funds
 December 31, 2015

	Nursing Home	911	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
Funds held as fiduciary	643,910						643,910	
TOTAL CURRENT LIABILITIES	3,470,009						3,470,009	
NON-CURRENT LIABILITIES:								
Debt due in more than 1 year	7,773,990						7,773,990	
Other: Workers Compensation	428,905						428,905	
Other: Compensated absences	177,097						177,097	
Other: Postemployment benefits	8,482,632						8,482,632	
Other: Pension benefits	11,350,908						11,350,908	
TOTAL NON-CURRENT LIABILITIES	28,213,532						28,213,532	
TOTAL LIABILITIES	31,683,541						31,683,541	
NON-CURRENT LIABILITIES:								
TOTAL NON-CURRENT LIABILITIES								
DEFERRED INFLOWS OF RESOURCES:								
TOTAL DEFERRED INFLOWS OF RESOURCES								
TOTAL LIABILITIES AND IDEFERRED INFLOWS OF RESOURCES	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	
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	19,628,232						19,628,232	

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

Net Position of Business-type Activities

-12,055,309

County of YORK
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION-
Proprietary Funds
For the Year Ended December 31, 2015

	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	-921,396	-6,210,932					-7,132,328	
NET POSITION - BEGINNING OF YEAR	-11,133,913	6,210,932						
NET POSITION - END OF YEAR	-12,055,309							

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

Changes in Net Position of Business-type Activities

-7,132,328

County of YORK
STATEMENT OF FIDUCIARY NET POSITION
 Fiduciary Funds
 December 31, 2015

	Pension	Agency	Fiduciary #3	Fiduciary #4	Fiduciary #5
ASSETS:					
Cash and cash equivalents	2,701,252	12,648,491			
Receivables		12,739,801			
Investments, at fair value	316,500,584	6,449,752			
Restricted assets:					
Temporarily restricted:					
Permanently restricted:					
TOTAL ASSETS	319,201,836	31,838,044			
DEFERRED OUTFLOWS OF RESOURCES:					
TOTAL DEFERRED OUTFLOWS OF RESOURCES					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	319,201,836	31,838,044			
LIABILITIES:					
Accounts payable and other current liabilities	258,707	24,762,700			
Due to other governments		7,075,344			
TOTAL LIABILITIES	258,707	31,838,044			
DEFERRED INFLOWS OF RESOURCES:					
TOTAL DEFERRED INFLOWS OF RESOURCES					
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	258,707	31,838,044			
NET POSITION:					
Assets held in trust for pension/other post employment benefits	318,943,129				
TOTAL NET POSITION	318,943,129				
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	319,201,836	31,838,044			

County of YORK
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 Fiduciary Funds
 December 31, 2015

Pension Agency Fiduciary #3 Fiduciary #4 Fiduciary #5

ADDITIONS:

Contributions

Employer	9,400,000				
Plan members	5,817,678				
TOTAL CONTRIBUTIONS	15,217,678				

INVESTMENT EARNINGS:

Interest	10,362,812				
Net increase/(decrease) in the fair value of investments	-7,765,849				
TOTAL INVESTMENT EARNINGS	2,596,963				

TOTAL ADDITIONS

17,814,641				
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DEDUCTIONS:

Benefits	16,306,393				
Other: Refund of contributions	1,812,175				
TOTAL DEDUCTIONS	18,118,568				

CHANGE IN NET POSITION

-303,927				
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NET POSITION - BEGINNING OF YEAR

319,247,056				
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NET POSITION - END OF YEAR

318,943,129				
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County of YORK
December 31, 2015

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 Capital Lease Lease Rental Note	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End **
									0
									0

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 \$2,500,000 (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	280,373,747
Capitalized lease obligations	
Plus(less) Unamortized Premium(Discount)	12,176,276
Net debt	292,550,023

** excludes unamortized premium/discount

County of YORK
STATEMENT OF CAPITAL ADDITIONS
 December 31, 2015

Total

GOVERNMENTAL-TYPE ACTIVITY:

General Government - administrative	480,183
General Government - judicial	294,166
Public safety	[REDACTED]
Corrections	1,144,041
Emergency services	644,166
Public works	[REDACTED]
Health and welfare	71,659
Culture - recreation	175,678
Conservation	191,512

BUSINESS-TYPE ACTIVITY:

Nursing Home	301,838
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TOTAL CAPITAL EXPENDITURES

3,303,243

EMPLOYEE COMPENSATION

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

105,262,411

ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

To the: Governing Body of the County
President Judge of the Court of Common Pleas
Secretary of the Department of Community & Economic Development

I/We*, the undersigned, the duly elected (or appointed replacement) and Acting Controller/Auditors* of the County of YORK have audited, adjusted and settled the accounts of the County of YORK for the year ended December 31, 2015. My/Our* audit, adjustment and settlement was made in accordance with Act 103 of 2002 rather than with U.S. generally accepted auditing standards

The County has prepared these financial statements on bases of accounting consistent with U.S. generally accepted accounting principles; consisting of the accrual basis for the government-wide, proprietary fund and fiduciary fund financial statements, and the modified accrual basis for the governmental fund financial statements.

Due to the absence of notes and other disclosures required by U.S. generally accepted accounting principles, these financial statements are not intended to be a complete presentation in accordance with U.S. generally accepted accounting principles.

In my/our* opinion, these financial statements accurately reflect the results of operations and the financial position of the county of YORK for the year ended December 31, 2015

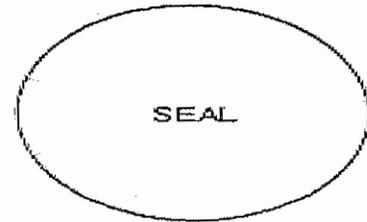
SIGNATURE AND VERIFICATION

Signed: *DK Myers* Deborah Myers ^{Deputy} Controller

Subscribed and sworn to before me this 17 day of June, 2016.

Signed: *[Signature]*
Witness (Controller)/~~Auditor (Auditors)~~

Counties are encouraged to have financial statement audits performed in accordance with U.S. generally accepted auditing standards or the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller general of the United States. Controllers may submit opinions resulting from such audits in lieu of this page.



*Circle one

December 31, 2015

NOTES / COMMENTS

Expenses and charges for services for 911 operations is \$0. Program did not allow zero entry so \$1 was entered