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Department of Community & Economic Development
Governor's Center for Local Government Services
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225
Ph: 888-223-6837 | fax: 717-783-1402

2016

COUNTY

ANNUAL FINANCIAL REPORT

67 COUNTY OF YORK

County of YORK

GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2016

	Governmental Activities	Business-Type Activities	Total
CURRENT ASSETS:			
Cash and cash equivalents	49,001,421	1,000	49,002,421
Investments	10,628,366		10,628,366
Receivables (net of allowance for uncollectibles)	27,788,259	5,948,513	33,736,772
Due from other governments	18,430,265		18,430,265
Restricted assets:			
Temporarily restricted:			
Cash and cash equivalents	15,120,802	777,123	15,897,925
Investments	22,392,584		22,392,584
Other: Miscellaneous	561,382	59,986	621,368
NON-CURRENT ASSETS:			
Permanently restricted:			
Capital assets not being depreciated:			
Land	54,352,572	17,000	54,369,572
Construction in progress	18,674,692		18,674,692
Capital assets net of accumulated depreciation:			
Buildings and system	164,657,167	6,096,609	170,753,776
Machinery and equipment	35,678,155	2,195,073	37,873,228
Infrastructure	13,282,258		13,282,258
Other: Easements	19,540,552		19,540,552
TOTAL ASSETS	**450,108,475**	**15,095,304**	**465,203,779**
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred amount on debt refundings	892,313	135,354	1,027,667
Deferrals related to pensions	15,527,176	3,225,185	18,752,361
TOTAL DEFERRED OUTFLOWS OF RESOURCES	**16,419,489**	**3,360,539**	**19,780,028**
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	**466,527,964**	**18,455,843**	**484,983,807**
LIABILITIES:			
Accounts payable	36,870,778	1,727,300	38,598,078
Due to other governments	5,193,840	644,026	5,837,866

County of YORK

GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2016

	Governmental Activities	Business-Type Activities	Total
LIABILITIES:			
Unearned revenue	38,874,144	83,690	38,957,834
Funds held as fiduciary	4,954,277	777,123	5,731,400
Other current liabilities	1,327,673	26,792	1,354,465
Debt due within one year	13,241,621	999,658	14,241,279
Debt due in more than one year	323,582,832	25,015,465	348,598,297
Other: Investments in derivative instruments	13,683,718		13,683,718
TOTAL LIABILITIES	**437,728,883**	**29,274,054**	**467,002,937**
DEFERRED INFLOWS OF RESOURCES:			
Deferred amount on debt refundings	238,962		238,962
Deferrals related to pensions	3,507,328	1,196,469	4,703,797
TOTAL DEFERRED INFLOWS OF RESOURCES	**3,746,290**	**1,196,469**	**4,942,759**
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	**441,475,173**	**30,470,523**	**471,945,696**
NET POSITION:			
Net investment in capital assets	70,573,484	670,046	71,243,530
Restricted	11,237,037		11,237,037
Unrestricted	-56,757,730	-12,684,726	-69,442,456
TOTAL NET POSITION	**25,052,791**	**-12,014,680**	**13,038,111**

County of YORK

GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

Proprietary Funds

December 31, 2016

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total Fiduciary
GOVERNMENTAL ACTIVITIES:							
General government - administrative	14,420,014	5,581,558	561,853		-8,276,603		-8,276,603
General government - judicial	46,714,352	12,267,324	4,036,158		-30,410,870		-30,410,870
Public safety	14,447,525	7,014,049	12,689,379	396,645	5,652,548		5,652,548
Corrections	79,646,593	25,789,919			-53,856,674		-53,856,674
Highways and streets	1,493,972		855,761	2,116,423	1,478,212		1,478,212
Health and welfare	221,711,459	1,598,511	190,418,703		-29,694,245		-29,694,245
Culture - recreation	9,303,907	888,633	652,414		-7,762,860		-7,762,860
Conservation	9,225,946	426,356	4,077,482		-4,722,108		-4,722,108
Interest on long term debt	7,027,998				-7,027,998		-7,027,998
TOTAL GOVERNMENTAL ACTIVITIES	**403,991,766**	**53,566,350**	**213,291,750**	**2,513,068**	**-134,620,598**		**-134,620,598**
MAJOR BUSINESS-TYPE ACTIVITIES:							
Business 1	43,172,480	35,075,886				-8,096,594	-8,096,594
TOTAL BUSINESS-TYPE ACTIVITIES	**43,172,480**	**35,075,886**				**-8,096,594**	**-8,096,594**
TOTAL PRIMARY GOVERNMENTS	**447,164,246**	**88,642,236**	**213,291,750**	**2,513,068**	**-134,620,598**	**-8,096,594**	**-142,717,192**

County of YORK

GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

December 31, 2016

	Governmental Activities	Business-Type Activities	Total
TOTAL PRIMARY GOVERNMENTS	**-134,620,598**	**-8,096,594**	**-142,717,192**
GENERAL REVENUES:			
Real estate	140,877,342		140,877,342
Hotel room rental	2,626,897		2,626,897
Unrestricted investment earnings	4,140,141	293	4,140,434
Other: Miscellaneous	2,884,567		2,884,567
Other: Loss on disposal of capital assets	-197,636	-55	-197,691
Transfers	-7,113,237	7,113,237	
TOTAL GENERAL REVENUES AND TRANSFERS	**143,218,074**	**7,113,475**	**150,331,549**
CHANGE IN NET POSITION	**8,597,476**	**-983,119**	**7,614,357**
NET POSITION - BEGINNING OF YEAR	16,455,315	-11,031,561	5,423,754
NET POSITION - END OF YEAR	**25,052,791**	**-12,014,680**	**13,038,111**

County of YORK

BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2016

	General	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	12,790,734	17,414,226	3,458,484	6,587	524,871			14,806,519	49,001,421
Investments	3,523,911	654,894	4,393,976					2,055,585	10,628,366
Receivables (net of allowance for uncollectibles)	19,662,792	890	214,643	1,699				7,908,235	27,788,259
Due from other governments	1,287,828	275,714	428,466	11,519,096				4,919,161	18,430,265
Due from other funds	8,600,290	1,069	12,674		273,534			485,365	9,372,932
Restricted assets:									
Temporarily restricted:									
Cash and cash equivalents	3,202,802	8,998,641	61,895		4,857			2,852,607	15,120,802
Investments	390,997	9,424,915			11,076,070			1,500,602	22,392,584
Permanently restricted:									
Investments									
Other: Miscellaneous	418,084							28,223	446,307
TOTAL ASSETS	**49,877,438**	**36,770,349**	**8,570,138**	**11,527,382**	**11,879,332**			**34,556,297**	**153,180,936**
DEFERRED OUTFLOWS OF RESOURCES:									
TOTAL DEFERRED OUTFLOWS OF RESOURCES									
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	**49,877,438**	**36,770,349**	**8,570,138**	**11,527,382**	**11,879,332**			**34,556,297**	**153,180,936**
LIABILITIES:									
Accounts payable	7,953,330	14,621,098	1,509,069	4,322,422	3,419,149			5,045,710	36,870,778
Due to other governments	578,400	3,725,395						890,045	5,193,840
Due to other funds	563,861	35,920	851,493	7,198,773				722,885	9,372,932
Unearned revenue	154,890	17,002,959	6,209,576	6,187				15,500,532	38,874,144
Funds held as fiduciary	3,023,873	1,384,977						545,427	4,954,277
TOTAL LIABILITIES	**12,274,354**	**36,770,349**	**8,570,138**	**11,527,382**	**3,419,149**			**22,704,599**	**95,265,971**

County of YORK

BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2016

	General	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	2,892,342								2,892,342
TOTAL DEFERRED INFLOWS OF RESOURCES	**2,892,342**								**2,892,342**
TOTAL LIABILITIES AND DEFERRED INFLOWS OF INFLOWS RESOURCES	**15,166,696**	**36,770,349**	**8,570,138**	**11,527,382**	**3,419,149**			**22,704,599**	**98,158,313**
FUND BALANCES:									
Nonspendable									
Requirement to be maintained intact	8,841,172								8,841,172
Restricted fund balance									
Other: Capital projects					7,661,778				7,661,778
Other: General government	120,506								120,506
Other: Road and bridges								2,151,189	2,151,189
Other: Judicial								5,154,989	5,154,989
Other: Public safety	5,809							3,066,890	3,072,699
Other: Cultural and recreation	42,048							148,175	190,223
Other: Conservation and community development								547,431	547,431
Committed fund balance									
Other: Other governmental funds								783,024	783,024
Assigned fund balance									
Other: Capital projects					798,405				798,405
Unassigned fund balance*	25,701,207								25,701,207
TOTAL FUND BALANCE	**34,710,742**				**8,460,183**			**11,851,698**	**55,022,623**
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES	**49,877,438**	**36,770,349**	**8,570,138**	**11,527,382**	**11,879,332**			**34,556,297**	**153,180,936**

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	-325,478,927
The difference in net position between full accrual accounting and modified accrual accounting is due to differing revenue recognition criteria between the two methods	3,007,417
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	306,185,396
Other: _____	
Other: Investments in derivative instruments	-13,683,718
NET POSITION OF GOVERNMENTAL ACTIVITIES	**25,052,791**

County of YORK

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

December 31, 2016

	General	Health Choices	MH/IDD	Children, Youth and Families	Capital Projects Bond Account	Major #5	Rermanent Fund	Other Governmenta l Funds	Total Government Funds
REVENUES:									
TAXES:									
Real estate	140,372,010								140,372,010
Hotel room rental	2,626,897								2,626,897
TOTAL TAXES	**142,998,907**								**142,998,907**
INTERGOVERNMENTAL REVENUES:									
Combination	5,466,814	89,355,926	31,843,951	38,907,893	396,645			49,833,589	215,804,818
TOTAL INTERGOVERNMENTAL REVENUES	**5,466,814**	**89,355,926**	**31,843,951**	**38,907,893**	**396,645**			**49,833,589**	**215,804,818**
Charges for Service	44,931,085			597,086				2,400,425	47,928,596
	44,931,085			**597,086**				**2,400,425**	**47,928,596**
MISCELLANEOUS REVENUES:									
Interest earnings	2,121,324	132,934	31,404		31,563			82,380	2,399,605
Other: Fines and costs	5,637,754								5,637,754
Other: Miscellaneous	181,093	1,600	5,213					2,696,661	2,884,567
TOTAL MISCELLANEOUS REVENUES	**7,940,171**	**134,534**	**36,617**		**31,563**			**2,779,041**	**10,921,926**
TOTAL REVENUES	**201,336,977**	**89,490,460**	**31,880,568**	**39,504,979**	**428,208**			**55,013,055**	**417,654,247**
EXPENDITURES:									
General government - administrative	13,423,719				269				13,423,988
General government - judicial	37,991,158							5,601,236	43,592,394
Public safety	1,025,644				1,382			12,330,497	13,357,523
Corrections	73,637,607								73,637,607
Highways and streets								834,712	834,712
Health and welfare	13,903,043	89,490,460	32,725,170	51,305,482				32,771,752	220,195,907
Culture - recreation	8,987,986							21,693	9,009,679
Conservation	4,821,291							4,376,436	9,197,727

County of YORK

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

December 31, 2016

	General	Health Choices	MH/IDD	Children, Youth and Families	Capital Projects Bond Account	Major #5	Rermanent Fund	Other Governmenta l Funds	Total Government Funds
Debt Service	15,137,156				21,245,228			478,662	36,861,046
Capital Outlay	1,953,359			39,620	10,376,930			5,390,682	17,760,591
TOTAL EXPENDITURES	**170,880,963**	**89,490,460**	**32,725,170**	**51,345,102**	**31,623,809**			**61,805,670**	**437,871,174**
OTHER FINANCIAL SOURCES/(USES):									
Interfund Operating Transfers	-24,895,535		844,602	11,840,123	773,534			4,324,039	-7,113,237
Sale of capital assets	11,925				24,869				36,794
Long-term debt issued					28,753,887				28,753,887
TOTAL OTHER FINANCING SOURCES/ (USES)	**-24,883,610**		**844,602**	**11,840,123**	**29,552,290**			**4,324,039**	**21,677,444**
CHANGE IN FUND BALANCES	5,572,404				-1,643,311			-2,468,576	1,460,517
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	29,138,338				10,103,494			14,320,274	53,562,106
FUND BALANCES (DEFICIT) - END OF YEAR	**34,710,742**				**8,460,183**			**11,851,698**	**55,022,623**

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, 2016

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

Net changes in fund balances (deficit) - total governmental funds	1,460,517
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	2,711,007
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	505,332
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	-2,307,805
The net effect of various transactions involving capital assets, (i.e. purchases, disposals, etc.) is to increase net position	6,228,425
CHANGE IN NET ASSESTS OF GOVERNMENTAL ACTIVITIES	**8,597,476**

County of YORK

STATEMENT OF NET POSITION

Proprietary Funds

December 31, 2016

	Nursing Home	Major Bus. #2	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)	5,948,513						5,948,513	
Restricted assets:								
Temporarily restricted:								
Cash and cash equivalents	777,123						777,123	
Other: Miscellaneous	59,986						59,986	
TOTAL CURRENT ASSETS	**6,786,622**						**6,786,622**	
NON-CURRENT ASSETS:								
Permanently restricted:								
Land	17,000						17,000	
Buildings and system	6,096,609						6,096,609	
Machinery and equipment	2,195,073						2,195,073	
TOTAL NON-CURRENT ASSETS	**8,308,682**						**8,308,682**	
TOTAL ASSETS	**15,095,304**						**15,095,304**	
DEFERRED OUTFLOWS OF RESOURCES:								
Deferred amount on debt refundings	135,354						135,354	
Deferrals related to pensions	3,225,185						3,225,185	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	**3,360,539**						**3,360,539**	
	3,360,539						**3,360,539**	
TOTAL ASSTES AND DEFERRED OUTFLOWS OF RESOURCES	**18,455,843**						**18,455,843**	
CURRENT LIABILITIES:								
Accounts payable	1,727,300						1,727,300	
Due to other governments	644,026						644,026	
Unearned revenue	83,690						83,690	
Debt due within 1 year	102,427						102,427	
Other current liabilities	897,231						897,231	

County of YORK

STATEMENT OF NET POSITION

Proprietary Funds

December 31, 2016

	Nursing Home	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
Other: Accrued Interest payable	26,792						26,792	
Funds held as fiduciary	777,123						777,123	
TOTAL CURRENT LIABILITIES	**4,258,589**						**4,258,589**	
NON-CURRENT LIABILITIES:								
Debt due in more than 1 year	7,671,563						7,671,563	
Other: Workers compensation	518,723						518,723	
Other: Compensated absences	182,875						182,875	
Other: Postemployment benefits	8,332,032						8,332,032	
Other: Pension	8,310,272						8,310,272	
TOTAL NON-CURRENT LIABILITIES	**25,015,465**						**25,015,465**	
TOTAL LIABILITIES	**29,274,054**						**29,274,054**	
NON-CURRENT LIABILITIES:								
TOTAL NON-CURRENT LIABILITIES								
DEFERRED INFLOWS OF RESOURCES:								
Deferrals related to pensions	1,196,469						1,196,469	
TOTAL DEFERRED INFLOWS OF RESOURCES	**1,196,469**						**1,196,469**	
	1,196,469						**1,196,469**	
TOTAL LIABILITIES AND IDEFERRED INFLOWS OF RESOURCES	**30,470,523**						**30,470,523**	
NET POSITION:								
Net investment in capital assets	670,046						670,046	
Unrestricted	-12,684,726						-12,684,726	
TOTAL NET POSITION	**-12,014,680**						**-12,014,680**	
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	**18,455,843**						**18,455,843**	

Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds	
Net Position of Business-type Activities	**-12,014,680**

County of YORK

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION-

Proprietary Funds

For the Year Ended December 31, 2016

	Nursing Home	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
OPERATING REVENUES:								
Charges for service	35,075,886						35,075,886	
TOTAL OPERATING REVENUES	**35,075,886**						**35,075,886**	
OPERATING EXPENSES:								
Personnel services	31,885,985						31,885,985	
Contracted services	4,631,833						4,631,833	
Supplies and materials	3,156,286						3,156,286	
Repairs and maintenance	110,530						110,530	
Utilities	736,948						736,948	
Other services and charges	1,284,835						1,284,835	
Depreciation and amortization	1,073,612						1,073,612	
TOTAL OPERATING EXPENSES	**42,880,029**						**42,880,029**	
OPERATING INCOME/(LOSS)	**-7,804,143**						**-7,804,143**	
NONOPERATING REVENUES/(EXPENSES):								
Investment earnings	293						293	
Interest expense	-292,451						-292,451	
Gain/(loss) on sale of assets	-55						-55	
TOTAL NONOPERATING REVENUES/ (EXPENSES)	**-292,213**						**-292,213**	
TRANSFERS IN/(OUT)	7,113,237						7,113,237	

County of YORK

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION-

Proprietary Funds

For the Year Ended December 31, 2016

	Nursing Home	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
CHANGE IN NET POSITION	-983,119						-983,119	
NET POSITION - BEGINNING OF YEAR	-11,031,561							
NET POSITION - END OF YEAR	-12,014,680							

Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds	
Changes in Net Position of Business-type Activities	-983,119

County of YORK

STATEMENT OF FIDUCIARY NET POSITION

Fiduciary Funds

December 31, 2016

	Pension	OPEB Trust	Agency	Fiduciary #4	Fiduciary #5
ASSETS:					
Cash and cash equivalents	3,676,266	2,000,026	13,419,260		
Receivables			13,032,436		
Investments, at fair value	334,389,388		5,762,329		
Restricted assets:					
Temporarily restricted:					
Permanently restricted:					
TOTAL ASSETS	**338,065,654**	**2,000,026**	**32,214,025**		
DEFERRED OUTFLOWS OF RESOURCES:					
TOTAL DEFERRED OUTFLOWS OF RESOURCES					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	**338,065,654**	**2,000,026**	**32,214,025**		
LIABILITIES:					
Accounts payable and other current liabilities	392,247		25,137,053		
Due to other governments			7,076,972		
TOTAL LIABILITIES	**392,247**		**32,214,025**		
DEFERRED INFLOWS OF RESOURCES:					
TOTAL DEFERRED INFLOWS OF RESOURCES					
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	**392,247**		**32,214,025**		
NET POSITION:					
Assets held in trust for pension/other post employment benefits	337,673,407	2,000,026			
TOTAL NET POSITION	**337,673,407**	**2,000,026**			
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	**338,065,654**	**2,000,026**	**32,214,025**		

County of YORK

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

Fiduciary Funds

December 31, 2016

	Pension	OPEB Trust	Agency	Fiduciary #4	Fiduciary #5
ADDITIONS:					
Contributions					
Employer	12,035,000	2,000,000			
Plan members	5,965,399				
TOTAL CONTRIBUTIONS	**18,000,399**	**2,000,000**			
INVESTMENT EARNINGS:					
Interest	7,728,016	26			
Net increase/(decrease) in the fair value of investments	13,192,812				
TOTAL INVESTMENT EARNINGS	**20,920,828**	**26**			
TOTAL ADDITIONS	**38,921,227**	**2,000,026**			
DEDUCTIONS:					
Benefits	18,367,396				
Other: Refund of contributions	1,823,553				
TOTAL DEDUCTIONS	**20,190,949**				
CHANGE IN NET POSITION	**18,730,278**	**2,000,026**			
NET POSITION - BEGINNING OF YEAR	318,943,129				
NET POSITION - END OF YEAR	**337,673,407**	**2,000,026**			

County of YORK

December 31, 2016

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 **
General Obligation Bonds and Notes									
Series A 2010	Note	2010	2032	3,293,000	2,876,556		122,211		2,754,345
Series A 2009	Note	2009	2029	11,700,000	8,841,172				8,841,172
Series 2010	Bond	2010	2036	52,550,000	52,025,000		105,000		51,920,000
Series 2013	Bond	2013	2038	40,910,000	38,915,000		1,320,000		37,595,000
Series 2014	Bond	2014	2028	9,895,000	9,020,000		610,000		8,410,000
Series 2014	Note	2014	2016	2,757,250	2,757,250		2,757,250		0
Series 2015	Note	2015	2033	74,105,000	72,100,000		2,100,000		70,000,000
Series A 2015	Bond	2015	2029	14,840,000	14,835,000		5,000		14,830,000
Series B 2015	Bond	2015	2033	38,010,000	38,005,000				38,005,000
Series C 2015	Bond	2015	2016	21,000,000	21,000,000		21,000,000		0
Series A 2016	Bond	2016	2026	18,425,000	0	18,425,000			18,425,000
Series B 2016	Bond	2016	2031	7,460,000	0	7,460,000			7,460,000
Revenue Bonds and Notes									
Lease Rental Debt									
911 Mobil data computers	Capital Leases	2015	2018	2,557,901	1,934,154		638,118		1,296,036
Other									
Tax Revenue Anticipation Note A	Note	2015	2015	19,998,769	19,998,769		19,998,769		0
Tax Revenue Anticipation Note	Note	2016	2016	25,000,000	0	25,000,000	25,000,000		0
									0
									0

County of YORK

December 31, 2016

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

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

Total Debt	258,240,517
Capitalized lease obligations	1,296,036
Plus(less) Unamortized Premium(Discount)	13,707,074
Net debt	273,243,627

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.

** excludes unamortized premium/discount

County of YORK

STATEMENT OF CAPITAL ADDITIONS

December 31, 2016

	Total
GOVERNMENTAL-TYPE ACTIVITY:	
General Government - administrative	355,007
General Government - judicial	7,444,432
Public safety	
Corrections	754,512
Emergency services	8,012,722
Public works	
Highways and streets	7,222,420
Health and welfare	410,396
Culture - recreation	487,898
Conservation	163,089
BUSINESS-TYPE ACTIVITY:	
Nursing Home	179,209

TOTAL CAPITAL EXPENDITURES	**25,029,685**

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)	**107,887,370**

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, 2016. 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, 2016

SIGNATURE AND VERIFICATION

Signed: Deborah L. Klahold Controller

Subscribed and sworn to before me this 20 day of June, 2017.

Signed: _____

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.

SEAL

***Circle one**

December 31, 2016

NOTES / COMMENTS