DCED-CLGS-20 (08-13)

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Approved by DCED:

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

2018

COUNTY

ANNUAL FINANCIAL REPORT

67 COUNTY OF YORK

County of YORK

GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2018

	Governmental Activities	Business-Type Activities	Total
CURRENT ASSETS:			
Cash and cash equivalents	77,923,737		77,923,737
Investments	20,721,049		20,721,049
Receivables (net of allowance for uncollectibles)	19,468,442		19,468,442
Due from other governments	25,076,872		25,076,872
Restricted assets:			
Temporarily restricted:			
Cash and cash equivalents	27,967,076		27,967,076
Investments	844,997		844,997
Other: Other Assets	5,637,494		5,637,494
NON-CURRENT ASSETS:			
Permanently restricted:			
Capital assets not being depreciated:			
Land	84,692,693		84,692,693
Capital assets net of accumulated depreciation:			
Buildings and system	199,619,256		199,619,256
TOTAL ASSETS	**461,951,616**		**461,951,616**
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred amount on debt refundings	5,207,938		5,207,938
Deferrals related to pensions	35,459,301		35,459,301
Other: Deferrals related to OPEB	1,049,618		1,049,618
TOTAL DEFERRED OUTFLOWS OF RESOURCES	**41,716,857**		**41,716,857**
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	**503,668,473**		**503,668,473**
LIABILITIES:			
Accounts payable	35,251,815		35,251,815
Due to other governments	1,437,222		1,437,222
Unearned revenue	46,725,754		46,725,754
Funds held as fiduciary	4,114,436		4,114,436
Debt due in more than one year	377,586,431		377,586,431

County of YORK

GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2018

	Governmental Activities	Business-Type Activities	Total
LIABILITIES:			
Other non-current liabilities	14,974,942		14,974,942
Other: Accrued Interest Payable	524,503		524,503
TOTAL LIABILITIES	**480,615,103**		**480,615,103**
DEFERRED INFLOWS OF RESOURCES:			
Deferred amount on debt refundings	209,701		209,701
Deferrals related to pensions	3,834,819		3,834,819
TOTAL DEFERRED INFLOWS OF RESOURCES	**4,044,520**		**4,044,520**
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	**484,659,623**		**484,659,623**
NET POSITION:			
Net investment in capital assets	55,031,876		55,031,876
Restricted	15,750,285		15,750,285
Unrestricted	-51,773,311		-51,773,311
TOTAL NET POSITION	**19,008,850**		**19,008,850**

County of YORK

GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

Proprietary Funds

December 31, 2018

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total Fiduciary
GOVERNMENTAL ACTIVITIES:							
General government - administrative	12,104,993	5,618,734	537,419		-5,948,840		-5,948,840
General government - judicial	53,747,826	12,312,959	5,011,935		-36,422,932		-36,422,932
Public safety	109,235,545	33,842,804	11,565,761		-63,826,980		-63,826,980
Highways and streets	1,558,594		1,140,804	3,423,662	3,005,872		3,005,872
Health and welfare	241,466,112	1,213,699	217,425,892		-22,826,521		-22,826,521
Culture - recreation	11,381,440	716,747	667,640		-9,997,053		-9,997,053
Conservation	10,338,245	370,953	4,414,097		-5,553,195		-5,553,195
Interest on long term debt	6,998,834				-6,998,834		-6,998,834
TOTAL GOVERNMENTAL ACTIVITIES	**446,831,589**	**54,075,896**	**240,763,548**	**3,423,662**	**-148,568,483**		**-148,568,483**
MAJOR BUSINESS-TYPE ACTIVITIES:							
Other business Type	35,575,970	28,687,338				-6,888,632	-6,888,632
TOTAL BUSINESS-TYPE ACTIVITIES	**35,575,970**	**28,687,338**				**-6,888,632**	**-6,888,632**
TOTAL PRIMARY GOVERNMENTS	**482,407,559**	**82,763,234**	**240,763,548**	**3,423,662**	**-148,568,483**	**-6,888,632**	**-155,457,115**

County of YORK

GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

December 31, 2018

	Governmental Activities	Business-Type Activities	Total
TOTAL PRIMARY GOVERNMENTS	**-148,568,483**	**-6,888,632**	**-155,457,115**
GENERAL REVENUES:			
Real estate	162,479,534		162,479,534
Hotel room rental	3,337,405		3,337,405
Unrestricted investment earnings	7,196,610	108	7,196,718
Other: Other	7,029,447		7,029,447
Other: Special Item - Gov Activities assumes enterprise funds long-term liabilities	-24,204,391	24,204,391	
Other: Special Item - Gain on Sale of Nursing Home		18,932,671	18,932,671
Transfers	11,505,852	-11,505,852	
TOTAL GENERAL REVENUES AND TRANSFERS	**167,344,457**	**31,631,318**	**198,975,775**
CHANGE IN NET POSITION	**18,775,974**	**24,742,686**	**43,518,660**
NET POSITION - BEGINNING OF YEAR	232,876	-24,742,686	-24,509,810
NET POSITION - END OF YEAR	**19,008,850**		**19,008,850**

County of YORK

BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2018

	General	York/Adams Health Choices	MH/IDD	Children, Youth and Families	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
ASSETS:									
Cash and cash equivalents	39,562,653	13,717,161	3,453,605	20,666				21,169,652	77,923,737
Investments	23,102,715		3,355,202					3,673,987	30,131,904
Receivables (net of allowance for uncollectibles)	11,324,361		2,190	1,485				8,140,406	19,468,442
Due from other governments	1,346,840	2,720,386	2,062,356	14,165,039				4,782,251	25,076,872
Due from other funds	10,916,716	1,218	509,701					607,321	12,034,956
Restricted assets:									
Temporarily restricted:									
Cash and cash equivalents	4,559,471	22,468,131	63,997					875,477	27,967,076
Investments								844,997	844,997
Permanently restricted:									
Investments									
Other: Other	5,492,919							29,500	5,522,419
TOTAL ASSETS	**96,305,675**	**38,906,896**	**9,447,051**	**14,187,190**				**40,123,591**	**198,970,403**
DEFERRED OUTFLOWS OF RESOURCES:									
TOTAL DEFERRED OUTFLOWS OF RESOURCES									
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	**96,305,675**	**38,906,896**	**9,447,051**	**14,187,190**				**40,123,591**	**198,970,403**
LIABILITIES:									
Accounts payable	11,945,646	14,251,025	1,875,151	4,146,640				3,033,353	35,251,815
Due to other governments	235,647			556,491				645,084	1,437,222
Due to other funds	809,945	34,343	803,197	9,410,064				977,407	12,034,956
Unearned revenue	414,236	23,393,742	6,768,703	73,995				16,075,078	46,725,754
Funds held as fiduciary	2,638,699	1,227,786						247,951	4,114,436
TOTAL LIABILITIES	**16,044,173**	**38,906,896**	**9,447,051**	**14,187,190**				**20,978,873**	**99,564,183**

County of YORK

BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2018

	General	York/Adams Health Choices	MH/IDD	Children, Youth and Families	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
DEFERRED INFLOWS OF RESOURCES:									
Unavailable Revenue	3,845,645								3,845,645
TOTAL DEFERRED INFLOWS OF RESOURCES	**3,845,645**								**3,845,645**
TOTAL LIABILITIES AND DEFERRED INFLOWS OF INFLOWS RESOURCES	**19,889,818**	**38,906,896**	**9,447,051**	**14,187,190**				**20,978,873**	**103,409,828**
FUND BALANCES:									
Nonspendable									
Not in spendable form	4,373,801								4,373,801
Restricted fund balance									
Other: General Government	111,962								111,962
Other: Road and Bridges								6,328,051	6,328,051
Other: Judicial								4,562,481	4,562,481
Other: Public Safety								3,066,890	3,066,890
Other: Cultural and Recreation	1,052,669							179,508	1,232,177
Other: Conservation and Community Development	1,245							447,479	448,724
Committed fund balance									
Other: Committed	4,328,656							562,617	4,891,273
Assigned fund balance									
Other: Assigned								3,997,692	3,997,692
Unassigned fund balance*	66,547,524								66,547,524
TOTAL FUND BALANCE	**76,415,857**							**19,144,718**	**95,560,575**
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES	**96,305,675**	**38,906,896**	**9,447,051**	**14,187,190**				**40,123,591**	**198,970,403**

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	278,861,814
Long-term liabilities and deferred inflows are not due and payable in the current period and therefore are not reported as a fund liability	-355,413,539

The difference in net position between full accrual accounting and modified accrual accounting is due to differing revenue recognition criteria between the two methods	
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	
Other: _____	
NET POSITION OF GOVERNMENTAL ACTIVITIES	**19,008,850**

County of YORK

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

December 31, 2018

	General	York/Adams Health Choices	MH/IDD	Children, Youth and Families	Major #4	Major #5	Rermanent Fund	Other Governmenta l Funds	Total Government Funds
REVENUES:									
TAXES:									
Real estate	162,078,411								162,078,411
Hotel room rental	3,337,405								3,337,405
TOTAL TAXES	**165,415,816**								**165,415,816**
INTERGOVERNMENTAL REVENUES:									
Combination	5,788,367	99,284,048	34,094,089	44,910,555				60,110,151	244,187,210
TOTAL INTERGOVERNMENTAL REVENUES	**5,788,367**	**99,284,048**	**34,094,089**	**44,910,555**				**60,110,151**	**244,187,210**
MISCELLANEOUS REVENUES:									
Interest earnings	3,551,905	210,794	140,223					588,203	4,491,125
Other: Departmental	45,545,360			839,478				1,887,244	48,272,082
Other: Fines and Costs	5,803,814								5,803,814
Other: Other	675,075		2,211					6,352,161	7,029,447
TOTAL MISCELLANEOUS REVENUES	**55,576,154**	**210,794**	**142,434**	**839,478**				**8,827,608**	**65,596,468**
TOTAL REVENUES	**226,780,337**	**99,494,842**	**34,236,523**	**45,750,033**				**68,937,759**	**475,199,494**
EXPENDITURES:									
General government - administrative	11,656,233								11,656,233
General government - judicial	45,251,416							5,980,241	51,231,657
Public safety	90,117,325							12,290,928	102,408,253
Highways and streets								826,164	826,164
Health and welfare	8,487,103	121,214,533	35,938,064	56,125,158				19,296,766	241,061,624
Culture - recreation	10,908,305							184,719	11,093,024
Conservation	5,325,568							5,025,205	10,350,773
Debt Service	16,678,167							251,333	16,929,500

County of YORK

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

December 31, 2018

	General	York/Adams Health Choices	MH/IDD	Children, Youth and Families	Major #4	Major #5	Rermanent Fund	Other Governmenta l Funds	Total Government Funds
Capital Outlay	1,588,306							8,276,390	9,864,696
TOTAL EXPENDITURES	**190,012,423**	**121,214,533**	**35,938,064**	**56,125,158**				**52,131,746**	**455,421,924**
OTHER FINANCIAL SOURCES/(USES):									
Interfund Operating Transfers	-8,498,440	21,719,691	1,701,541	10,375,125				-13,792,065	11,505,852
Sale of capital assets	1,300,000							378,922	1,678,922
TOTAL OTHER FINANCING SOURCES/ (USES)	**-7,198,440**	**21,719,691**	**1,701,541**	**10,375,125**				**-13,413,143**	**13,184,774**
CHANGE IN FUND BALANCES	29,569,474							3,392,870	32,962,344
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	46,846,383							15,751,848	62,598,231
FUND BALANCES (DEFICIT) - END OF YEAR	**76,415,857**							**19,144,718**	**95,560,575**

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, 2018

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

Net changes in fund balances (deficit) - total governmental funds	32,962,344
The net revenue (expense) of certain activities of the internal services fund is reported with governmental activities	-4,031,479
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	-15,243,245
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	4,687,231
Other: Amount represents the change in the receivable recorded over 60 days. The funds report only receipt	401,123
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	**18,775,974**

County of YORK

STATEMENT OF NET POSITION

Proprietary Funds

December 31, 2018

	Major Bus. #1	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	1	
Restricted assets:								
Temporarily restricted:								
TOTAL CURRENT ASSETS						1	1	
NON-CURRENT ASSETS:								
Permanently restricted:								
TOTAL NON-CURRENT ASSETS								
TOTAL ASSETS						1	1	
DEFERRED OUTFLOWS OF RESOURCES:								
TOTAL DEFERRED OUTFLOWS OF RESOURCES								
TOTAL ASSTES AND DEFERRED OUTFLOWS OF RESOURCES						1	1	
CURRENT LIABILITIES:								
Accounts payable						1	1	
TOTAL CURRENT LIABILITIES						1	1	
NON-CURRENT LIABILITIES:								
TOTAL NON-CURRENT LIABILITIES								
TOTAL LIABILITIES						1	1	
DEFERRED INFLOWS OF RESOURCES:								
TOTAL DEFERRED INFLOWS OF RESOURCES								
TOTAL LIABILITIES AND IDEFERRED INFLOWS OF RESOURCES						1	1	
NET POSITION:								
TOTAL NET POSITION								
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION						1	1	

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

Net Position of Business-type Activities

County of YORK

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

Proprietary Funds

For the Year Ended December 31, 2018

	Major Bus. #1	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						28,687,338	28,687,338	
TOTAL OPERATING REVENUES						**28,687,338**	**28,687,338**	
OPERATING EXPENSES:								
Depreciation and amortization						725,439	725,439	
Other: Operating/Administrative						34,850,531	34,850,531	
TOTAL OPERATING EXPENSES						**35,575,970**	**35,575,970**	
OPERATING INCOME/(LOSS)						**-6,888,632**	**-6,888,632**	
NONOPERATING REVENUES/(EXPENSES):								
Interest expense						108	108	
Other: Gain on Sale of Nursing Home						18,932,671	18,932,671	
TOTAL NONOPERATING REVENUES/ (EXPENSES)						**18,932,779**	**18,932,779**	
TRANSFERS IN/(OUT)						12,698,539	12,698,539	
CHANGE IN NET POSITION						24,742,686	24,742,686	
NET POSITION - BEGINNING OF YEAR						-24,742,686		
NET POSITION - END OF YEAR								

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

Changes in Net Position of Business-type Activities	**24,742,686**

County of YORK

STATEMENT OF FIDUCIARY NET POSITION

Fiduciary Funds

December 31, 2018

	Trust	Agency	Fiduciary #3	Fiduciary #4	Fiduciary #5
ASSETS:					
Cash and cash equivalents	6,921,401	11,267,048			
Receivables		13,057,227			
Investments, at fair value	380,749,056	6,750,772			
Restricted assets:					
Temporarily restricted:					
Permanently restricted:					
TOTAL ASSETS	**387,670,457**	**31,075,047**			
DEFERRED OUTFLOWS OF RESOURCES:					
TOTAL DEFERRED OUTFLOWS OF RESOURCES					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	**387,670,457**	**31,075,047**			
LIABILITIES:					
Due to other governments		6,295,860			
Other: Other Liabilities	698,410	24,779,187			
TOTAL LIABILITIES	**698,410**	**31,075,047**			
DEFERRED INFLOWS OF RESOURCES:					
TOTAL DEFERRED INFLOWS OF RESOURCES					
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	**698,410**	**31,075,047**			
NET POSITION:					
Assets held in trust for pension/other post employment benefits	386,972,047				
TOTAL NET POSITION	**386,972,047**				
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	**387,670,457**	**31,075,047**			

County of YORK

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

Fiduciary Funds

December 31, 2018

	Trust	Agency	Fiduciary #3	Fiduciary #4	Fiduciary #5
ADDITIONS:					
Contributions					
Employer	34,420,246				
Plan members	6,313,409				
TOTAL CONTRIBUTIONS	**40,733,655**				
INVESTMENT EARNINGS:					
Interest	3,797,964				
Net increase/(decrease) in the fair value of investments	-21,105,616				
TOTAL INVESTMENT EARNINGS	**-17,307,652**				
TOTAL ADDITIONS	**23,426,003**				
DEDUCTIONS:					
Benefits	31,148,824				
Other: Refunds of Contributions	2,313,582				
TOTAL DEDUCTIONS	**33,462,406**				
CHANGE IN NET POSITION	**-10,036,403**				
NET POSITION - BEGINNING OF YEAR	397,008,450				
NET POSITION - END OF YEAR	**386,972,047**				

County of YORK

December 31, 2018

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	Bond	2010	2032	3,293,000	2,626,100	0	134,224	0	2,491,876
Series 2013	Bond	2013	2038	40,910,000	36,245,000	0	1,390,000	0	34,855,000
Series 2014	Bond	2014	2028	9,895,000	7,790,000	0	635,000	0	7,155,000
Series 2015	Bond	2015	2033	74,105,000	67,800,000	0	2,300,000	0	65,500,000
Series A 2015	Bond	2015	2029	14,840,000	13,940,000	0	915,000	0	13,025,000
Series B 2015	Bond	2015	2033	38,010,000	38,000,000	0	5,000	0	37,995,000
Series A 2016	Bond	2016	2026	18,425,000	16,900,000	0	1,590,000	0	15,310,000
Series B 2016	Bond	2016	2031	7,460,000	7,040,000	0	425,000	0	6,615,000
Series 2017	Bond	2017	2036	50,040,000	50,040,000	0	1,135,000	0	48,905,000
Revenue Bonds and Notes									
Lease Rental Debt									
911 Mobil data computer	Capital Leases	2015	2019	2,557,901	874,814		431,922		442,892
Other									

County of YORK

December 31, 2018

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.

GUARANTEED DEBT SECTION (Optional Information)

*Debt that is guaranteed by the County $0 (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	231,851,876
Capitalized lease obligations	442,892
Plus(less) Unamortized Premium(Discount)	18,312,917
Net debt	250,607,685

**** excludes unamortized premium/discount**

County of YORK

STATEMENT OF CAPITAL ADDITIONS

December 31, 2018

	Total
GOVERNMENTAL-TYPE ACTIVITY:	
General Government - administrative	804,181
General Government - judicial	665,756
Public safety	
Corrections	175,658
Emergency services	190,077
Public works	
Highways and streets	5,117,017
Health and welfare	425,472
Culture - recreation	479,043
Conservation	245,569
BUSINESS-TYPE ACTIVITY:	
Other: Nursing Home	180,002

TOTAL CAPITAL EXPENDITURES	**8,282,775**

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)	**117,986,620**

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, 2018. 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, 2018

SIGNATURE AND VERIFICATION

Signed: Tyler Chronister Controller

Subscribed and sworn to before me this 21 day of June, 2019.

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, 2018

NOTES / COMMENTS

$1 was entered in for assets & liabilities for enterprise funds in order to get by error on step 12 (recording revenue and expenses for the enterprise funds). The enterprise fund represents solely the County's Nursing Home, which was sold in October of 2018. The sale meant the county no longer has any enterprise or business related funds. Therefore, the balance sheet on step 5 should really be 0, but there were still revenues and expenses for the nursing home from Jan-Oct. The county was instructed by a DCED employee to enter $1 in step 5 to get around the error I was getting on step 12.