

COUNTY OF YORK, MAINE

Annual Financial Report

For the Year Ended December 31, 2009

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For the Year Ended December 31, 2009

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Certified Public Accountants and Business Consultants

Independent Auditor's Report

Board of Commissioners
County of York, Maine:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of York, Maine as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County of York, Maine's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County of York, Maine, as of December 31, 2009, and respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 21, 2010 on our consideration of the County of York, Maine's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

York County has not presented the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of York, Maine's basic financial statements. The combining and individual fund exhibits listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements, and in our opinion, is fairly presented, in all material respects, in relation to the basic financial statements taken as a whole.

A handwritten signature in cursive script, reading "Raymond Kurtan Ouellette".

April 21, 2010
South Portland, Maine

BASIC FINANCIAL STATEMENTS

COUNTY OF YORK, MAINE
Statement of Net Assets
December 31, 2009

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 3,535,331
Accounts receivable	527,595
Prepaid expenditures	1,043
Capital assets, not being depreciated	741,856
Capital assets, net of accumulated depreciation	21,725,698
Total assets	26,531,523
LIABILITIES	
Accounts payable and accrued expenses	374,318
Accrued payroll	98,628
Due to other governments	335,330
Other liabilities	94,674
Accrued interest	71,700
Accrued compensated absences	480,385
Noncurrent liabilities:	
Due within one year	1,631,520
Due in more than one year	13,379,412
Total liabilities	16,465,967
NET ASSETS	
Invested in capital assets, net of related debt	7,456,622
Unrestricted	2,608,934
Total net assets	\$ 10,065,556

See accompanying notes to financial statements.

COUNTY OF YORK, MAINE
Statement of Activities
For the Year Ended December 31, 2009

Functions/programs	Expenses	Program revenues			Net (expense) revenue and changes in net assets
		Charges for services	Operating grants and contributions	Capital grants and contributions	Primary Government
					Governmental activities
Primary government:					
Governing body	\$ 72,575	-	55	-	(72,520)
County manager	314,876	-	-	-	(314,876)
Building repair & maintenance	390,972	-	-	-	(390,972)
Information technology	59,957	-	-	-	(59,957)
Finance department	249,135	-	-	-	(249,135)
Treasurer	5,714	-	-	-	(5,714)
District Attorney	1,103,798	41,575	685,590	-	(376,633)
Deeds	835,297	2,058,471	-	-	1,223,174
Probate	572,030	373,885	-	-	(198,145)
Sheriff's/police services	2,396,032	519,248	563,042	-	(1,313,742)
Communications / dispatch	479,283	-	-	-	(479,283)
EMA	276,294	-	154,871	-	(121,423)
Hazmat	37,030	-	-	-	(37,030)
Command van unit	10,251	-	-	-	(10,251)
Juvenile fire prevention	28,874	-	-	-	(28,874)
Public agencies	196,505	-	-	-	(196,505)
Signing bonus	62,639	-	-	-	(62,639)
Jail	10,106,108	-	1,751,912	-	(8,354,196)
Special projects and reserves	1,455,492	-	-	-	(1,455,492)
Contingency	24,253	-	-	-	(24,253)
Interest on debt	655,533	-	-	-	(655,533)
Minor capital outlay	88,617	-	-	-	(88,617)
Total governmental activities	19,421,265	2,993,179	3,155,470	-	(13,272,616)
Total primary government	\$ 19,421,265	2,993,179	3,155,470	-	(13,272,616)

General revenues:

Taxes assessed municipalities	15,022,878
Unrestricted investment earnings	57,627
Gain (loss) on disposal of assets	(12,897)
Miscellaneous revenues	144,301
Total general revenues	15,211,909

Change in net assets 1,939,293

Net assets - beginning, as restated 8,126,263

Net assets - ending \$ 10,065,556

See accompanying notes to financial statements.

COUNTY OF YORK, MAINE
Balance Sheet
Governmental Funds
December 31, 2009

	General Fund	2600 Jail Services Fund	2210 Deeds Preservation Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 2,432,530	-	666,953	435,848	3,535,331
Accounts receivable	70,892	347,828	-	108,875	527,595
Prepaid expenditures	1,043	-	-	-	1,043
Interfund loans receivable	-	640,123	70,145	270,471	980,739
Total assets	\$ 2,504,465	987,951	737,098	815,194	5,044,708
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable and accrued expenses	145,969	197,579	-	30,770	374,318
Due to other governments	335,330	-	-	-	335,330
Accrued payroll	34,693	55,133	-	8,802	98,628
Other liabilities	94,674	-	-	-	94,674
Interfund loans payable	832,513	-	-	148,226	980,739
Total liabilities	1,443,179	252,712	-	187,798	1,883,689
Fund balances:					
Unreserved, reported in:					
General Fund - designated	168,904	-	-	-	168,904
General Fund - undesignated	892,382	-	-	-	892,382
Special revenue funds	-	735,239	737,098	627,396	2,099,733
Total fund balances	1,061,286	735,239	737,098	627,396	3,161,019
Total liabilities and fund balances	\$ 2,504,465	987,951	737,098	815,194	
Amounts reported for governmental activities in the statement of net assets are different because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.					22,467,554
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.					
Accrued interest					(71,700)
Accrued compensated absences					(480,385)
Capital leases payable					(3,110,932)
Bonds payable					(11,900,000)
Net assets of governmental activities					\$ 10,065,556

See accompanying notes to financial statements.

COUNTY OF YORK, MAINE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2009

	General Fund	2600 Jail Services Fund	2210 Deeds Preservation Fund	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 6,385,046	8,637,832	-	-	15,022,878
Charges for services	2,291,955	-	138,018	563,206	2,993,179
Intergovernmental	154,926	1,751,912	-	1,248,632	3,155,470
Interest earned	57,627	-	-	-	57,627
Other revenues	98,387	4,156	-	41,758	144,301
Total revenues	8,987,941	10,393,900	138,018	1,853,596	21,373,455
Expenditures:					
Current:					
Governing body	72,575	-	-	-	72,575
County manager	341,666	-	-	-	341,666
Building repair & maintenance	296,284	-	-	-	296,284
Information technology	59,957	-	-	-	59,957
Finance department	249,135	-	-	-	249,135
Treasurer	5,714	-	-	-	5,714
District Attorney	1,103,798	-	-	-	1,103,798
Deeds	819,415	-	13,421	-	832,836
Probate	572,030	-	-	-	572,030
Sheriff's/police services	2,301,848	-	-	-	2,301,848
Communications/dispatch	479,283	-	-	-	479,283
EMA	225,635	-	-	-	225,635
Hazmat	37,030	-	-	-	37,030
Command van unit	10,251	-	-	-	10,251
Juvenile fire prevention	28,874	-	-	-	28,874
Public agencies	196,505	-	-	-	196,505
Signing bonus	62,639	-	-	-	62,639
Jail	-	9,298,100	-	-	9,298,100
Special projects and reserves	-	-	-	1,455,492	1,455,492
Contingency	24,253	-	-	-	24,253
Debt service	2,261,836	-	-	-	2,261,836
Capital outlay	190,044	-	-	-	190,044
Total expenditures	9,338,772	9,298,100	13,421	1,455,492	20,105,785
Excess (deficiency) of revenues over (under) expenditures	(350,831)	1,095,800	124,597	398,104	1,267,670
Other financing sources (uses):					
Transfers from (to) other funds	329,257	(360,561)	-	31,304	-
Total other financing sources (uses)	329,257	(360,561)	-	31,304	-
Net change in fund balances	(21,574)	735,239	124,597	429,408	1,267,670
Fund balances, beginning of year	1,082,860	-	612,501	197,988	1,893,349
Fund balances, end of year	\$ 1,061,286	735,239	737,098	627,396	3,161,019

See accompanying notes to financial statements.

COUNTY OF YORK, MAINE
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2009

Net change in fund balances - total governmental funds (from Statement 4)	\$	1,267,670
<p>Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:</p>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense (\$1,065,519) exceeded capital outlays (\$101,427).		(964,092)
Amount by which the cost of an asset exceeded the amount of accumulated depreciation upon disposition of the asset.		(12,897)
Change in accruals are recorded on the statement of net assets, but not on the governmental fund balance sheet - accrued compensated absences (\$42,309) and accrued interest (\$7,200).		49,509
Capital lease proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is the amount of repayments.		599,103
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is the amount of repayments.		1,000,000
Change in net assets of governmental activities (see Statement 2)	\$	1,939,293

See accompanying notes to financial statements.

COUNTY OF YORK, MAINE
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
For the Year Ended December 31, 2009

	General Fund			Variance with final budget positive (negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Taxes	\$ 6,355,630	6,355,630	6,385,046	29,416
Charges for services	2,320,680	2,270,225	2,291,955	21,730
Intergovernmental	110,000	110,000	154,926	44,926
Interest earned	-	78,000	57,627	(20,373)
Other revenues	761,048	52,505	98,387	45,882
Total revenues	9,547,358	8,866,360	8,987,941	121,581
Expenditures:				
Department:				
Commissioners / treasurer / legal	679,808	-	-	-
Governing body	-	72,948	72,575	373
County manager	-	363,463	341,666	21,797
Finance department	-	249,331	249,135	196
Treasurer	-	5,697	5,714	(17)
Building repair & maintenance	336,089	298,767	296,284	2,483
Information technology	84,722	61,722	59,957	1,765
District Attorney	1,161,183	1,109,861	1,103,798	6,063
Deeds	917,395	904,739	819,415	85,324
Probate	609,967	609,967	572,030	37,937
Sheriff's/police services	3,236,926	2,413,280	2,301,848	111,432
Communications/dispatch	491,300	499,300	479,283	20,017
EMA	249,136	249,136	225,635	23,501
Hazmat	39,109	39,109	37,030	2,079
Command van unit	7,600	7,600	10,251	(2,651)
Juvenile fire prevention	28,874	28,874	28,874	-
Public agencies	196,506	196,505	196,505	-
Signing bonus	71,250	62,639	62,639	-
Contingency/miscellaneous	159,156	50,000	24,253	25,747
Debt service	2,385,128	2,385,128	2,261,836	123,292
Capital outlay	180,000	342,884	190,044	152,840
Total expenditures	10,834,149	9,950,950	9,338,772	612,178
Excess (deficiency) of revenues over (under) expenditures	(1,286,791)	(1,084,590)	(350,831)	733,759
Other financing sources (uses):				
Other transfers	70,908	124,923	-	(124,923)
Transfers (to) from other funds	-	151,166	329,257	178,091
Use of fund balance	350,000	839,823	-	(839,823)
Total other financing sources (uses)	420,908	1,115,912	329,257	(786,655)
Net change in fund balance	(865,883)	31,322	(21,574)	(52,896)
Fund balance, beginning of year, as restated			1,082,860	
Fund balance, end of year	\$		1,061,286	

COUNTY OF YORK, MAINE
Statement of Fiduciary Net Assets
Fiduciary - Agency Funds
December 31, 2009

	Agency Funds				Total
	Inmate Benefit Fund	Inmate Cash	Work Release	District Attorney	
ASSETS					
Cash and cash equivalents	\$ 335,975	19,365	930	28,732	385,002
Investments	212,475	-	-	-	212,475
Total assets	548,450	19,365	930	28,732	597,477
LIABILITIES					
Due to individuals/groups	548,450	19,365	930	28,732	597,477
Total liabilities	\$ 548,450	19,365	930	28,732	597,477

See accompanying notes to financial statements.

COUNTY OF YORK, MAINE
Notes to Basic Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of York, Maine conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the more significant policies.

A. Financial Reporting Entity

In evaluating how to define the reporting entity, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit is made by applying the criteria set forth in GAAP which defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. Based upon the application of these criteria, there were no potential component units required to be included in this report.

B. Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the County. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Currently, the County does not have any business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The County has elected not to allocate indirect costs among the programs, functions and segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Currently, the County does not have any proprietary funds.

COUNTY OF YORK, MAINE
Notes to Basic Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

C. Measurement Focus, Basis of Accounting, and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Tax assessments are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as certain compensated absences and claims and judgments, are recorded only when the payment is due.

Miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Interest income and charges for services are recorded as revenues when earned, since they are measurable and available.

Those revenues susceptible to accrual are County taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the County and are recognized as revenue at that time. Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The County reports the following major governmental funds:

The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Jail Services Fund is a special revenue fund that accounts for the resources restricted to the Jail and related operating costs of Jail services.

The Deeds Preservation Fund is a special revenue fund that accounts for resources specifically restricted to be used for preservation and related expenditures.

Additionally, the County reports the following fund type:

Agency funds are used to report assets held in an agency capacity for others. These funds include accounts held for the benefit of inmates and certain restitution funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

COUNTY OF YORK, MAINE
Notes to Basic Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

D. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment of the primary government is depreciated using the straight-line method over the assets' estimated useful lives ranging from 3 to 30 years.

E. Compensated Absences

Under the terms of personnel policies and a union contract, vacation and sick leave are granted in varying amounts according to length of service. In some cases, employees are entitled to payment for unused vacation upon termination or retirement. All vacation and eligible portions of sick time is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

F. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net assets. Bond premiums and discounts, as well as issuance costs, if material, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs, if material, are reported as deferred charged and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

G. Short-term Interfund Receivables/Payables

During the course of operation, numerous transactions occur between individual funds primarily for cash flow purposes. These interfund receivables and payables are classified as "interfund loans receivable or payable" on the balance sheet.

H. Fund Equity

Reserved fund balance indicates that a portion of the fund balance is legally or otherwise segregated for a specific future use, and is indicated by the title of each reserve listed in the balance sheet. Unreserved-designated fund balances indicate amounts which either are required to be carried forward by law or contractual agreement, or which the County has voted to carry forward.

COUNTY OF YORK, MAINE
Notes to Basic Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

I. Estimates

Preparation of the County's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

J. Comparative Data/Reclassifications

Comparative data for the prior year have been presented only for certain funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Accounting

The County utilizes a formal budgetary accounting system to control revenues and expenditures accounted for in the General Fund. This budget is established by the Board of Commissioners and must be approved by an appointed budget committee.

The County budget as shown on Statement 6 does not reflect portions of revenue and expenditures committed to the Jail Services Fund, which, beginning in 2009 was required to be separately accounted for in a special revenue fund (see Schedule 1). A Jail Services Fund budget was approved for a fiscal year ending June 30, 2009 by the State Department of Corrections. The budget as shown on Schedule 1 is presented as information only and represents the County's originally passed calendar year budget. The Jail Services Fund undergoes a separate audit for the budget year end June 30, each year.

B. Excess of Expenditures over Appropriations

For the year ended December 31, 2009, expenditures exceeded appropriations in the following:

Command van unit	\$ 2,651
Treasurer	17

C. Deficit Fund Balances

The County has several funds carrying a deficit fund balance as of December 31, 2009. These funds are as follows:

Waterboro Contract Officer	\$ 4,713	Homeland Security Town Grant	\$ 1,201
State Criminal Alien Assistance	26,218	Domestic Violence Prosecution	12,398

These deficits will be funded with future tax and grant revenues anticipated in future years.

COUNTY OF YORK, MAINE
Notes to Basic Financial Statements, Continued

COUNTY'S TAX ASSESSMENT AND BUDGET FORMULATION

The County's tax assessment is levied annually on the assessed values for each municipality located in the County. Assessed values are established for each municipality by the State Legislature. After the County tax is authorized, the Board of Commissioners apportions it upon the municipalities and other places and set a date for the payment of such tax. In accordance with State statute, the date may not be earlier than the first day of September.

The County may add an amount not to exceed 2% above the amount of tax authorized. Such additional tax must be apportioned among the municipalities within the County based on their assessed valuations. Taxes are payable September 1. Interest on unpaid taxes commenced sixty days after the due date at 12% per annum. No municipal tax levies for the current year were outstanding as of December 31, 2009.

DEPOSITS AND INVESTMENTS

State statutes authorize the County to invest in bonds, notes certificates of indebtedness or in other obligations of the U.S. Treasury, which mature within one year from date of investment.

Investments

As of December 31, 2009, the County had the following investments which have been reported on Statement 7:

	<u>Fair value</u>	<u>Weighted average maturity (years)</u>
Mutual funds	\$ 212,475	N/A

Custodial credit risk - investments – For investments, this is the risk that in the event of failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The County currently does not have an investment policy for custodial credit risk.

Credit risk – The County currently does not have an investment policy for credit risk. The mutual funds are not rated.

Deposits

Custodial Credit Risk-Deposits: Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. As of December 31, 2009, none of the County's bank balance of \$4,047,939 was exposed to custodial credit risk. The entire balance was either covered by F.D.I.C. or otherwise collateralized.

Interest Rate Risk: The County does not currently have a policy which limits the maturities of investments to certain time periods. However, it is the County's general practice to deposit governmental funds in short term deposits.

COUNTY OF YORK, MAINE
Notes to Basic Financial Statements, Continued

INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

During the course of normal operations, the County has transactions between funds including expenditures and transfers. Individual interfund receivables, payables, and transfers at December 31, 2009 arising from the transactions were as follows:

<u>Fund</u>	<u>Interfund receivables</u>	<u>Interfund payables</u>	<u>Transfers</u>
General Fund	\$ -	832,513	329,257
Special revenue funds:			
Jail Services	640,123	-	(360,561)
Deeds Preservation	70,145	-	-
Victim of Crimes Act	-	722	31,304
Administration/Supervision	40,058	-	-
Domestic Violence Prosecution	8,800	-	-
Probate Preservation	4,167	-	-
Civil Process	29,472	-	-
MSAD 57 Resource Officer	574	-	-
Arundel Contract Officer	719	-	-
Waterboro Contract Officer	-	72,001	-
Reimbursable Sheriff Services	-	4,492	-
JAG Byrne Grant	-	23,951	-
Public Safety Inoprbl Com	53,114	-	-
DEA-OCDEF	-	3,444	-
DV Investigator	-	16,067	-
NAMI	6,857	-	-
PHC Party Patrol Grant	1,703	-	-
State Criminal Alien Assistance	-	26,218	-
RSAT	10,277	-	-
York County Operations	25,489	-	-
Hazmat Professional Development	38,401	-	-
Homeland Security Exercise Grant	17,935	-	-
Homeland Security Town Grant	-	1,201	-
Homeland Security Ops Center Grant	380	-	-
Homeland Security Planner Grant	-	130	-
Pandemic Flu Mitigation Fund	1,268	-	-
Com Emergency Response Team Grant	9,064	-	-
Local Emergency Planning Com	12,968	-	-
York County Emergency Response Team	519	-	-
Incident Management Assistance Team	2,829	-	-
Seabrook Telephone Stipend	5,655	-	-
Seabrook Equipment Upgrade	222	-	-
Totals	\$ 980,739	980,739	-

COUNTY OF YORK, MAINE
Notes to Basic Financial Statements, Continued

CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2009 was as follows:

	Balance December 31, <u>2008 (restated)</u>	<u>Increases</u>	<u>Decreases</u>	Balance December 31, <u>2009</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 741,856	-	-	741,856
Total capital assets, not being depreciated	741,856	-	-	741,856
Capital assets, being depreciated:				
Land improvements	138,149	-	-	138,149
Buildings and building improvements	27,212,419	-	-	27,212,419
Equipment	1,104,878	19,421	(18,425)	1,105,874
Vehicles	1,322,082	82,006	(27,897)	1,376,191
Furniture and fixtures	14,109	-	-	14,109
Total capital assets being depreciated	29,791,637	101,427	(46,322)	29,846,742
Less accumulated depreciation for:				
Land improvements	130,115	287	-	130,402
Buildings and building improvements	5,690,037	863,093	-	6,553,130
Equipment	686,577	53,710	(5,528)	734,759
Vehicles	580,205	146,413	(27,897)	698,721
Furniture and fixtures	2,016	2,016	-	4,032
Total accumulated depreciation	7,088,950	1,065,519	(33,425)	8,121,044
Total capital assets being depreciated, net	22,702,688	(964,092)	(12,897)	21,725,698
Governmental activities capital assets, net	\$ 23,444,544	(964,092)	(12,897)	22,467,554

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
Emergency management	\$ 50,659
Governing Body	15,518
Building repair and maintenance	94,688
Jail	808,009
Sheriff	94,184
Probate	2,461

Total depreciation expense – governmental activities \$ 1,065,519

COUNTY OF YORK, MAINE
Notes to Basic Financial Statements, Continued

SHORT-TERM DEBT

The County issues tax anticipation notes to cover cash shortfalls during the year. Tax anticipation note activity for the year ended December 31, 2009, was as follows:

	<u>Beginning balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending balance</u>
Tax anticipation notes	\$ -	10,000,720	10,000,720	-

LONG-TERM DEBT

	<u>Beginning Balance (restated)</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending balance</u>	<u>Due within one year</u>
Governmental activities:					
General obligation bonds	\$ 12,900,000	-	1,000,000	11,900,000	1,000,000
Capital leases	3,710,035	-	599,103	3,110,932	631,520
Compensated absences	522,694	-	42,309	480,385	-
Governmental activity long-term liabilities	\$ 17,132,729	-	1,641,412	15,491,317	1,631,520

	<u>Date of issue</u>	<u>Original amount issued</u>	<u>Date of maturity</u>	<u>Interest rate</u>	<u>Balance December 31, 2009</u>
Governmental activities:					
2000 Capital Improvement Bond	07/01/2000	\$ 8,000,000	11/01/2020	5.0-5.4%	4,400,000
2002 Capital Improvement Bond	02/01/2000	6,000,000	12/01/2021	3.0-4.8%	3,600,000
2003 Capital Improvement Bond	12/01/2003	6,000,000	12/01/2022	2.0-3.8%	3,900,000
Total governmental activities long-term debt payables					\$11,900,000

The annual requirements to amortize these loans are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 1,000,000	522,100	1,522,100
2011	1,000,000	480,900	1,480,900
2012	1,000,000	439,325	1,439,325
2013	1,000,000	396,225	1,396,225
2014	1,000,000	354,300	1,354,300
2015-2019	5,000,000	1,110,500	6,110,500
2020-2022	1,900,000	132,375	2,032,375
Totals	\$ 11,900,000	3,435,725	15,335,725

The County has complied with all significant bond covenants.

COUNTY OF YORK, MAINE
Notes to Basic Financial Statements, Continued

CAPITAL LEASES

The County has entered into various lease agreements for equipment. These leases qualify as capital leases for accounting purposes, and therefore, have been recorded in the government-wide financial statements at the present value of future minimum lease payments as of the date of inception. The value of the assets capitalized under these leases as of December 31, 2009 was \$3,405,000.

The following is a schedule of future minimum lease payments under the capital lease and the present value of the minimum lease payment at December 31, 2009:

2010	\$ 864,290
2011	829,290
2012	402,651
2013	389,118
2014	348,519
<u>2015-2017</u>	<u>1,045,556</u>
Total minimum lease payments	3,879,424
<u>Less interest</u>	<u>(768,492)</u>
Present value of future minimum	
<u>Lease payments</u>	<u>\$ 3,110,932</u>

RISK MANAGEMENT

The County is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, and natural disasters, for which the County either carries commercial insurance, participates in a public entity risk pool, or is effectively self-insured. Currently, the County participates in several public entity and self-insured risk pools sponsored by the Maine County Commissioner's Association Self-funded Risk Management Pool. Based on the coverage provided by the pools, as well as coverage provided by commercial insurance purchased, the County is not aware of any material actual or potential claim liabilities which should be recorded at December 31, 2009.

DESIGNATED FUND BALANCES

As of December 31, 2009, general fund designated fund balance amounts were as follows:

Capital project reserve	\$ 152,840
EMA vehicle fund reserve	14,250
<u>Sheriff vehicle fund reserve</u>	<u>1,814</u>
<u>Total designated fund balance</u>	<u>\$ 168,904</u>

COUNTY OF YORK, MAINE
Notes to Basic Financial Statements, Continued

FUND BALANCE RESTATEMENTS

The general fund fund balance at December 31, 2008 has been restated to reflect the following activity:

General Fund balance	\$ 1,119,597
Restatements:	
To write off old inventory	(23,945)
To break out District Attorney amounts into a separate fund	(26,655)
To eliminate old outstanding accounts payable	13,863
<u>Total restatements</u>	<u>(36,737)</u>
General Fund balance, restated	<u>\$ 1,082,860</u>

In addition, government-wide net assets at December 31, 2008 have been restated to reflect the following activity:

Government-wide net assets	\$ 8,172,630
Restatements:	
To write off old inventory	(23,945)
To break out District Attorney amounts into a separate fund	(26,655)
To eliminate old outstanding accounts payable	13,863
To record capital assets, net of depreciation	105,924
To record capital leases	(115,554)
<u>Total restatements</u>	<u>(46,367)</u>
Government-wide net assets, restated	<u>\$ 8,126,263</u>

NET ASSETS

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds and capital leases payable and adding back any unspent proceeds. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The County's net assets invested in capital assets, net of related debt was calculated as follows:

	<u>Governmental activities</u>
Capital assets	\$ 30,588,597
Accumulated depreciation	(8,121,043)
Bonds payable	(11,900,000)
Capital leases	(3,110,932)
<u>Total invested in capital assets net of related debt</u>	<u>\$ 7,456,622</u>

COUNTY OF YORK, MAINE
Notes to Basic Financial Statements, Continued

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM (MAINE PERS)

Description of the Plan - The County contributes to Maine Public Employees Retirement System Consolidated Plan, a cost sharing multiple-employer public employee retirement system established by the Maine State legislature. The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The authority to establish and amend benefit provisions rests with the State legislature. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained by writing to Maine Public Employees Retirement System, 46 State House Station, Augusta, Maine 04333-0046 or by calling 1-800-451-9800.

Funding Policy - Plan members are required to contribute 6.5% of their annual covered salary and the County is required to contribute an actuarially determined rate. The current rate is 2.8% of annual covered payroll. The contribution rates of plan members and the County are established and may be amended by the Maine State Legislature. The County's contributions to the Maine Public Employees Retirement System Consolidated Plan for the year ended December 31, 2009 and 2008 were \$4,842 per month. However, A IUUAL credit is available and being utilized. The balance of the IUUAL credit as of June 30, 2009 was \$300,094.

DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue (IRC) Section 457. The plan permits participating employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Assets of the plan are placed in trust for the exclusive benefit of participants and their beneficiaries. Accordingly, the assets and the liability for the compensation deferred by plan participants, including earnings on plan assets, are not included in the County's financial statements.

GENERAL FUND

COUNTY OF YORK, MAINE
General Fund
Comparative Balance Sheets
December 31, 2009 and 2008

	2009	2008
ASSETS		
Cash and cash equivalents	\$ 2,432,530	2,327,994
Accounts receivable	70,892	387,217
Inventory	-	7,938
Prepaid expenditures	1,043	-
Total assets	2,504,465	2,723,149
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable and accrued expenses	145,969	143,831
Due to other governments	335,330	287,558
Accrued payroll	34,693	406,836
Other payroll related liabilities	94,674	53,275
Interfund loans payable	832,513	748,789
Total liabilities	1,443,179	1,640,289
Fund balance:		
Unreserved:		
Designated - subsequent year budget	-	350,000
Designated - capital projects	152,840	190,384
Designated - EMA vehicle reserve	14,250	9,750
Designated - Sheriff vehicle reserve	1,814	-
Undesignated	892,382	532,726
Total fund balance	1,061,286	1,082,860
Total liabilities and fund balance	\$ 2,504,465	2,723,149

COUNTY OF YORK, MAINE
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
For the Year Ended December 31, 2009

		Budget (final amended)	Actual	Variance positive (negative)
Revenues:				
40270	Taxes - municipalities	\$ 6,355,630	6,385,046	29,416
1200 -	Intergovernmental:			
40224	Emergency management	110,000	154,871	44,871
40251	Other government reimbursements	-	55	55
	Total intergovernmental	110,000	154,926	44,926
1300 -	Charges for services:			
40315	Police reports	8,225	9,875	1,650
40330	Probate revenue	365,000	361,627	(3,373)
40333	Registry of Deeds recording	1,110,000	1,165,335	55,335
40334	Registry of Deeds transfer tax	382,000	343,408	(38,592)
40335	Registry of Deeds photocopies	180,000	173,853	(6,147)
40336	Registry of Deeds internet revenue	225,000	237,857	12,857
	Total charges for services	2,270,225	2,291,955	21,730
40410	Interest revenue	78,000	57,627	(20,373)
1400 -	Other revenues:			
40365	SSA disclosing data	4,000	4,000	-
40405	Discovery fees	1,255	1,435	180
40427	Sheriff office restitution	-	710	710
40430	Sale of County assets	-	2,740	2,740
40440	Insurance claims/refunds	-	9,471	9,471
40441	Maine PERS IUUAL credit	40,000	58,663	18,663
40450	Other revenues	7,250	21,368	14,118
	Total other revenues	52,505	98,387	45,882
	Total revenues	8,866,360	8,987,941	121,581

COUNTY OF YORK, MAINE
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis, Continued

		Budget (final amended)	Actual	Variance positive (negative)
Expenditures:				
Department:				
2010	Governing body	72,948	72,575	373
2053	County manager	363,463	341,666	21,797
2056	Building repair & maintenance	298,767	296,284	2,483
2059	Information technology	61,722	59,957	1,765
2113	Finance department	249,331	249,135	196
2116	Treasurer	5,697	5,714	(17)
2200	District Attorney	1,109,861	1,103,798	6,063
2300	Deeds	904,739	819,415	85,324
2350	Probate	609,967	572,030	37,937
4010	Sheriff's/police services	2,413,280	2,301,848	111,432
4300	Communications/dispatch	499,300	479,283	20,017
4401	EMA	249,136	225,635	23,501
4403	Hazmat	39,109	37,030	2,079
4406	Command van unit	7,600	10,251	(2,651)
4409	Juvenile fire prevention	28,874	28,874	-
9200	Public agencies	196,505	196,505	-
9503	Signing bonus	62,639	62,639	-
Total department		7,172,938	6,862,639	310,299
All other:				
9506	Capital outlay	342,884	190,044	152,840
9503	Contingency/miscellaneous	50,000	24,253	25,747
Total all other		392,884	214,297	178,587
Debt service:				
8010	Principal payments	1,259,687	1,199,512	60,175
8010	Interest on bonds	725,441	712,607	12,834
8010	Interest on tax anticipation note	400,000	349,717	50,283
Total debt service		2,385,128	2,261,836	123,292
Total expenditures		9,950,950	9,338,772	612,178
Excess (deficiency) of revenues over (under) expenditures		(1,084,590)	(350,831)	733,759
Other financing sources (uses):				
40550	Budgeted use of fund balance	839,823	-	(839,823)
	Other transfers	124,923	-	(124,923)
40500	Transfers in - admin/supervision	34,000	-	(34,000)
40500	Transfers in	117,166	360,561	243,395
	Transfers out - District Attorney to VWA	(31,322)	(31,304)	18
Total other financing sources (uses)		1,084,590	329,257	(755,333)
Net change in fund balance		-	(21,574)	(21,574)
Fund balance, beginning of year (restated)			1,082,860	
Fund balance, end of year			1,061,286	

OTHER GOVERNMENTAL FUNDS

Nonmajor Special Revenue Funds

YORK COUNTY
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year ended December 31, 2009

	Fund	Revenues				Transfers	Ending balance (deficit)
		Beginning balance (deficit)	Charges for services	Inter-governmental	Other		
District Attorney:							
Victim of crimes act	2110	\$ -	-	35,895	-	67,199	-
Admin/supervision	2120	25,833	41,575	-	-	27,615	39,793
Domestic violence prosecution	2150	-	-	49,981	-	62,379	(12,398)
Sheriff:							
Probate preservation	2910	13,425	12,258	-	23	5,241	20,465
Civil process	2500	-	483,607	-	-	459,715	23,892
MSAD 57 resource officer	2510	-	-	66,538	-	66,538	-
Arundel contract officer	2514	-	-	74,264	-	74,264	-
Waterboro contract officer	2516	-	-	68,218	-	72,931	(4,713)
Reimbursable sheriff services	2520	-	25,766	-	-	25,766	-
Jag Byrne grant	2530	-	-	595,000	628	275,259	320,369
Public safety inoprbl com	2540	-	-	190,877	-	137,763	53,114
DEA-OCDEF	2546	-	-	4,714	-	4,714	-
Seatbelt grant	2550	-	-	1,810	-	1,810	-
OUI grant	2552	-	-	3,265	-	3,265	-
2009 speed enforcement program	2554	-	-	4,558	-	4,558	-
DV investigator	2556	-	-	57,474	-	57,474	-
NAMI grant	2558	16,000	-	-	-	9,143	6,857
Bullet catcher initiative	2560	-	-	3,670	-	3,670	-
PHC party patrol grant	2570	-	-	6,667	-	1,630	5,037
Sheriff forfeiture	2590	61,667	-	-	13,563	-	75,230
Jail:							
State criminal alien assist	2630	-	-	19,660	-	45,878	(26,218)
RSAT	2640	-	-	15,277	-	5,000	10,277
EMA:							
York County operations	2710	14,816	-	16,455	-	5,782	25,489
Hazmat professional development	2715	29,502	-	-	10,609	913	39,198
Homeland security exercise grant	2720	12,091	-	243	5,635	34	17,995
Homeland security town grant	2722	(1,201)	-	-	-	-	(1,201)
Homeland security 07 EOPS plan/train gra	2723	-	-	10,470	-	10,470	-
Homeland security planner grant	2726	-	-	3,715	-	3,715	-
Pandemic flu mitigation fund	2728	1,568	-	-	-	300	1,268
Com emergency response team grant	2740	10,840	-	567	-	2,343	9,064
Local emergency planning com	2750	12,661	-	19,314	-	15,633	16,342
York County emergency response team	2760	519	-	-	-	-	519
Incident mgmt assistance team	2770	751	-	-	800	-	1,551
Seabrook telephone stipend	2780	(740)	-	-	10,500	4,456	5,304
Seabrook equipment upgrade	2785	222	-	-	-	-	222
Miscellaneous:							
Miscellaneous cash accounts	N/A*	34	-	-	-	34	-
Total Special Revenue General Reserves	\$	197,988	563,206	1,248,632	41,758	1,455,492	627,396

* Represents unrecorded miscellaneous cash accounts Deed's E-recording.

SCHEDULES

COUNTY OF YORK, MAINE
Jail Services Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance with final budget positive (negative)
Revenues:				
Intergovernmental	\$ 10,544,449	10,544,449	10,389,744	(154,705)
Other revenue	200	200	4,156	3,956
Total revenues	10,544,649	10,544,649	10,393,900	(150,749)
Expenditures:				
Wages	4,650,350	4,650,350	4,268,262	382,088
Benefits	1,230,474	1,230,474	1,217,106	13,368
Payroll taxes	355,991	355,991	330,255	25,736
Supplies	66,960	66,960	99,599	(32,639)
Books and periodicals	468	468	-	468
Postage	683	683	93	590
Food and beverage services	237,476	237,476	231,498	5,978
Utilities	668,413	668,413	669,498	(1,085)
Equipment	85,897	85,897	67,859	18,038
Inmate medical supplies	3,795	3,795	3,795	-
Inmate prescriptions	149,263	149,263	170,224	(20,961)
Inmate clothing	14,240	14,240	13,683	557
Employee training	7,865	7,865	8,805	(940)
Travel	7,201	7,201	9,585	(2,384)
Professional services	764,562	764,562	991,492	(226,930)
Inmate board expense	2,550	2,550	197,813	(195,263)
Inmate medical services	396,680	396,680	87,444	309,236
Building repairs and maintenance	159,119	159,119	154,262	4,857
Vehicle repairs and maintenance	31,294	31,294	22,227	9,067
Insurance	237,952	237,952	250,442	(12,490)
Advertising	18,737	18,737	110	18,627
Miscellaneous	400	400	48	352
Interest on tax anticipation note	168,396	168,396	84,000	84,396
Capital lease - HVAC	420,000	420,000	420,000	-
Total expenditures	9,678,766	9,678,766	9,298,100	380,666
Excess of revenues over expenditures	865,883	865,883	1,095,800	229,917
Other financing sources (uses):				
Interfund transfers	-	-	(360,561)	(360,561)
Total other financing sources (uses)	-	-	(360,561)	(360,561)
Net change	865,883	865,883	735,239	(130,644)

COUNTY OF YORK, MAINE
Agency Funds - Inmate Accounts
Schedule of Receipts, Disbursements, and Changes in Due to Inmate Groups
For the Year Ended December 31, 2009

	Inmate Accounts
Receipts:	
Checking account:	
Inmate sales	\$ 126,288
Telephone commissions	133,495
Haircuts	2,404
Other savings and investments:	
Change in market value	30,079
Interest	11,223
Total receipts	303,489
Disbursements:	
Checking account:	
Commissary	115,983
Education	2,189
Haircuts	6,100
Cable TV	4,702
Chaplain	19,591
Community works program	2,094
Entertainment	2,398
Fees	2,128
Garden	2,436
Library	16,630
Recreation	1,759
Residential substance abuse program	5,000
Miscellaneous	5,341
Total disbursements	186,351
Net change in due to inmate groups	117,138
Due to inmate groups, beginning of year	431,312
Due to inmate groups, end of year	\$ 548,450