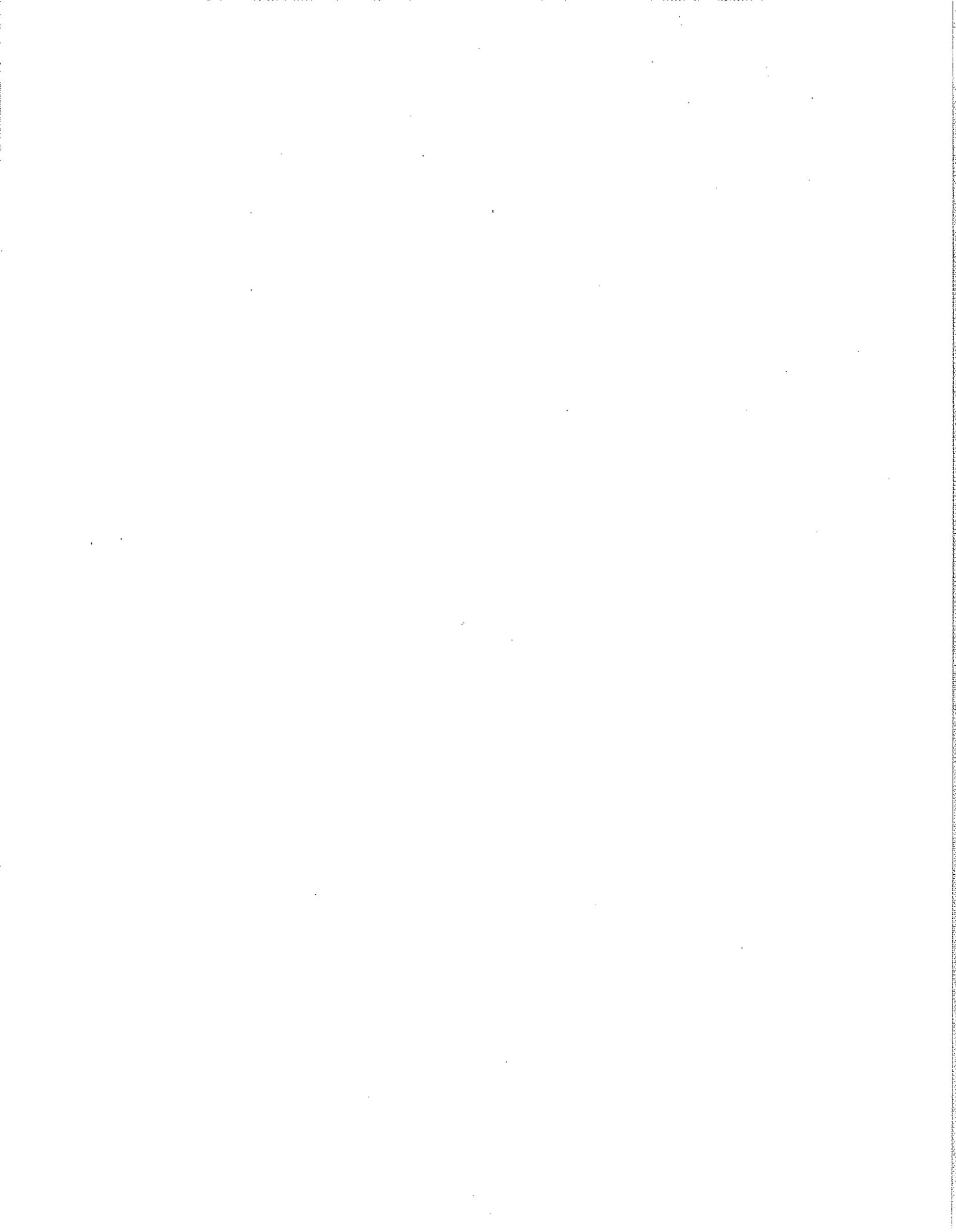


COUNTY OF YORK, MAINE

Annual Financial Report

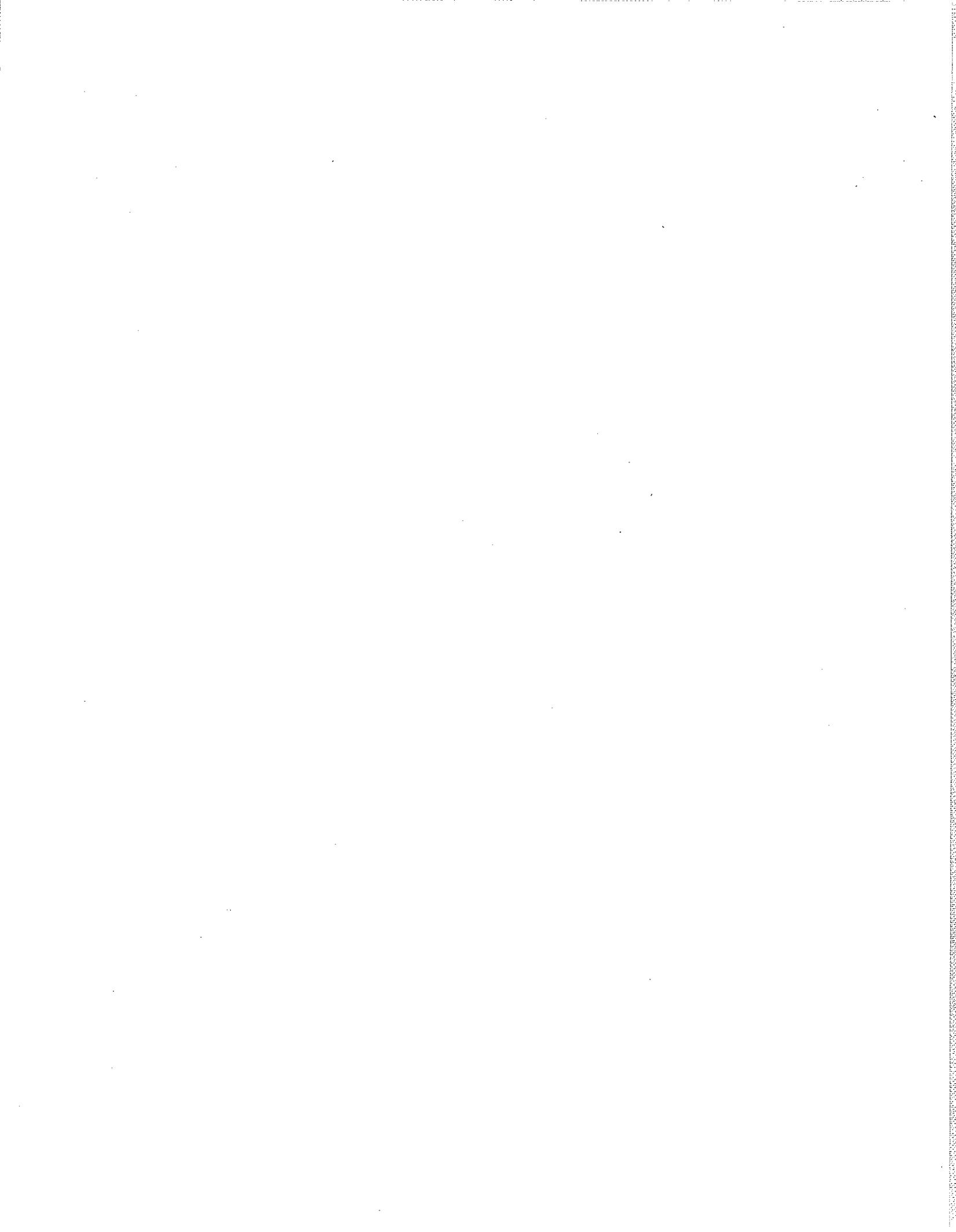
For the Year Ended December 31, 2011



COUNTY OF YORK, MAINE
Annual Financial Report
For the Year Ended December 31, 2011

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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, 2011, 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, 2011, 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 June 8, 2012, 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.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as noted in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of York, Maine's financial statements as a whole. The combining and individual fund statements and schedules are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual fund statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



June 8, 2012
South Portland, Maine



COUNTY OF YORK

45 Kennebunk Road
Alfred, Maine 04002

(207) 324-1571 · (207) 324-1572
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*Sallie V. Chandler, Chair
District 1*

*David E. Bowles
District 4*

*Daniel C. Cabral
District 3*

*Richard R. Dutremble
District 2*

*Gary A. Sinden
District 5*

*Gregory T. Zinser
County Manager*

*Kathryn A. Dumont
Exec Admin Assistant*

*Victoria C. Ridlon
Finance Director*

*Frank P. Wood
Treasurer*

*Rose M. Leeman
Deputy Treasurer*

Management's Discussion and Analysis For the Fiscal Year Ended December 31, 2011

Introduction

As management of the County of York, Maine, we offer this brief overview and analysis of the financial activities of the County of York, Maine for the fiscal year ended December 31, 2011. Readers are encouraged to review the information presented here in conjunction with information furnished in the Annual Financial Report (audit report) prepared by Runyon Kersteen Ouellette, which follows this narrative.

The financial statements of the County of York reflect the financial position and financial activity of the County as a whole and the financial activity of individual offices or departments within the County.

The offices administered by the County of York include Commissioners, Treasurer, Emergency Management Agency (EMA), District Attorney (DA), Register of Deeds, Register of Probate, and Sheriff's Office, which includes Jail and Police Services.

Shared support for the activities of these offices includes Management/Administration, Finance, Technology and Building Maintenance. In addition, the County of York carries bond debt for the construction of a Jail and Sheriff's Office which opened in July of 2003.

In 2009, LD 2080, An Act to Better Coordinate and Reduce the Cost of the Delivery of State and County Correctional Services, went into effect which capped the County's annual tax assessment for jail services at \$8,667,248 and charged the Maine State Board of Corrections with budget review and oversight. In addition, the County is required to segregate the jail services finances from the general operating fund. While the County is on a January to December fiscal year, the jail services fund is on a July to June fiscal year. Therefore, these financial statements do not reflect final fiscal year end balances and fiscal year activity for the jail services fund. The most recent jail services fund fiscal year financial statements can be obtained from the Finance Director (see Request for Information at the end of this section).

Financial Highlights

- The government wide assets of the County of York exceeded liabilities at the close of the fiscal year by \$13,004,429, increasing from the prior year by \$1,434,629.
- As of the close of 2011, governmental funds, including grants and special revenue funds, reported combined ending fund balances of \$3,691,413, a decrease of \$84,002 from 2010. Unrestricted (committed, assigned & unassigned) general fund balances account for approximately 64% of this total amount.
- The unrestricted general fund balance increased by \$342,286 from \$2,167,913 at 2010 year end to \$2,510,199 at 2011 year end.
- As of December 31, 2011, unrestricted fund balance for the General Fund was \$2,510,199, or 26% percent of total general fund expenditures for the fiscal year. Per the County Commissioner's fund balance policy, this is between \$535,955 and \$1,319,548 less than the target balance.
- The County of York's total debt decreased by \$1,612,652 (11.9%) during the current fiscal year due to scheduled principal payments on Jail construction bonds and capital leases.
- Two of the three jail construction bonds and three capital leases were refinanced at lower interest rates in 2011 which will result in over \$1,000,000 of savings in finance costs.

Overview of Basic Financial Statements

The County's basic financial statements consist of three components; 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The basic financial statements present two different views of the county through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the County of York.

Statements 1 and 2 (pages 11-12) in the basic financial statements are the Government-wide Financial Statements. They provide information about the County's overall financial status.

Statements 3 through 6 are Fund Financial Statements. These statements focus on the activities of the individual funds of the county government, including the general fund. These statements provide more detail than the government-wide statements. There are three parts to the Fund Financial Statements: 1) the governmental funds statements (pages 13-15); 2) the general fund budget and actual comparison statement (page 16); and 3) the fiduciary or agency fund statements (page 17).

The last section of the basic financial statements (pages 18-28) is the Notes to Financial Statements which explain in detail some of the data contained in the statements.

Government-wide Financial Statements (pages 11-12)

The two government-wide statements (Statement of Net Assets and Statement of Activities) report the County's net assets and how they have changed. Net assets are the difference between total assets and total liabilities. Measuring net assets is one way to gauge the County's financial condition.

Government-wide statements are divided into three categories: 1) governmental activities; 2) business-type activities; and 3) component units. York County's governmental activities include all of its basic services. Property taxes, fees for certain services and state and federal grant funds finance most of these activities. The County does not have any business-type activities or component units.

Fund Financial Statements (pages 13-17)

The fund financial statements provide a more detailed look at the County's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County of York uses fund accounting to ensure and reflect compliance with Generally Accepted Accounting Procedures, finance related statutes, and grant and special revenue contracts or agreements. Most of the County's funds are governmental funds. The County has no proprietary funds and holds several fiduciary funds.

Governmental Funds – Governmental funds are used to account for governmental activities using modified accrual accounting. The relationship between government activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

General Fund - The Commissioners of County of York adopt an annual budget for its General Fund, as required by Maine State Statutes. The budget is a legally adopted document that incorporates input from the citizens of the county, county management, and a budget committee. The Commissioners also authorize the assessment of a county tax based on its municipalities' real estate valuation determined by the State of Maine.

The Statement of Revenues, Expenditures and Changes in Fund Balance (Statement 6) shows four columns: 1) the original budget as adopted by the board; 2) the final budget as amended by the board; 3) the actual resources, charges to appropriations, and ending balances in the General Fund; and 4) the difference or variance between the final budget and the actual resources and charges.

Fiduciary Funds - The County has several fiduciary funds for the benefit of inmates, which is administered by the jail, and a restitution fund administered by the District Attorney's office.

Notes to Financial Statements (pages 18-29)

The reader is encouraged to review the notes which provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Overview of Fund Statements and Schedules

General Fund

Exhibit A-1, page 31, illustrates the comparative financial position of the general fund on December 31, 2010 and December 31, 2011. The County's general fund year end cash position increased by \$235,001 and the total general fund balance increased by \$342,286.

Other Governmental Funds

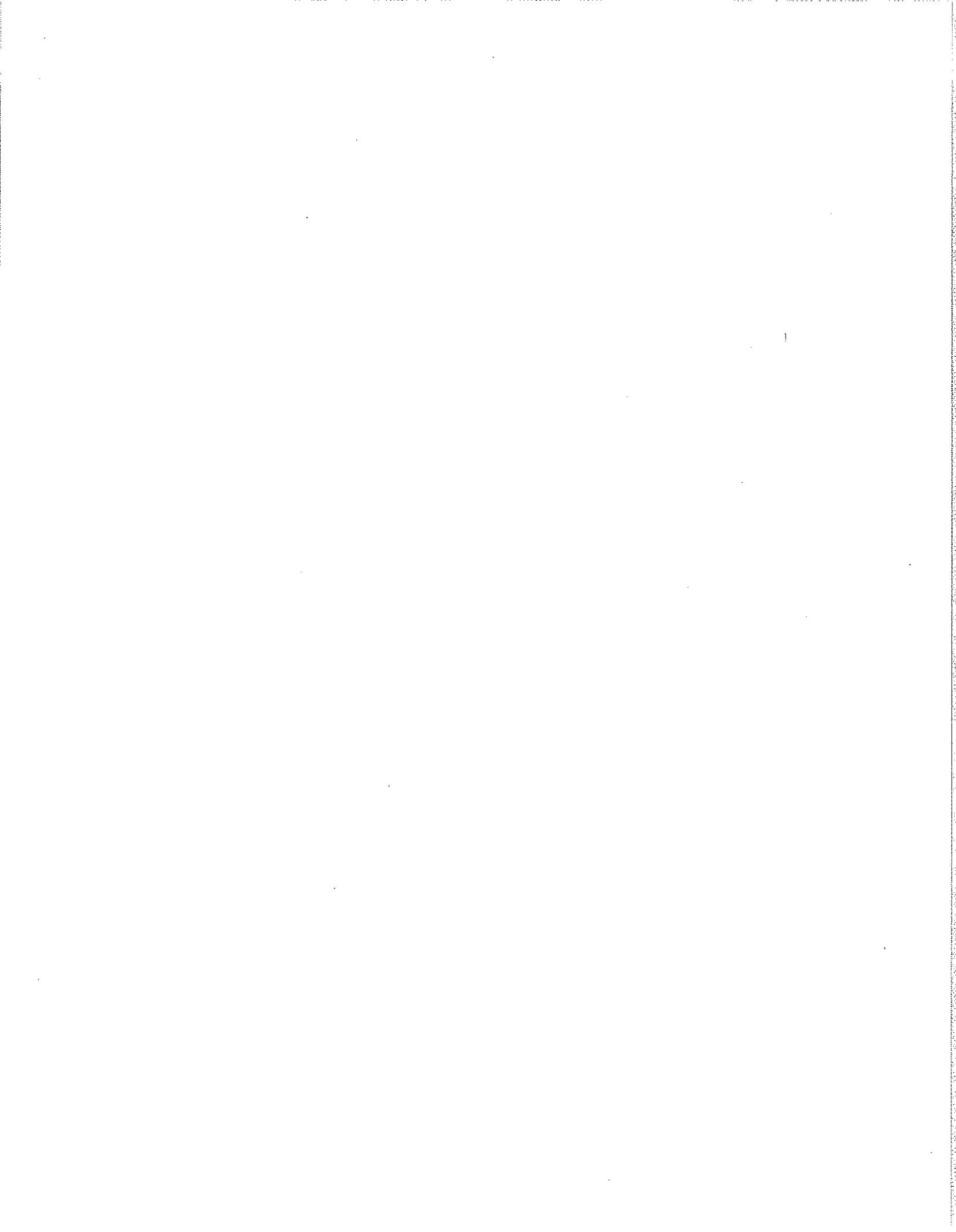
The County of York administered and accounted for 47 grants and special revenues in 2011 including the jail services fund, in addition to the general operating fund. Exhibit B on page 37 provides the Statement of Revenues, Expenditures and Changes in Fund Balances for the 45 non major special revenue funds. Statement 4 on page 14 combines these non-major funds for reporting with the general fund, jail services fund and deeds preservation fund in the basic financial statements.

Requests for Information

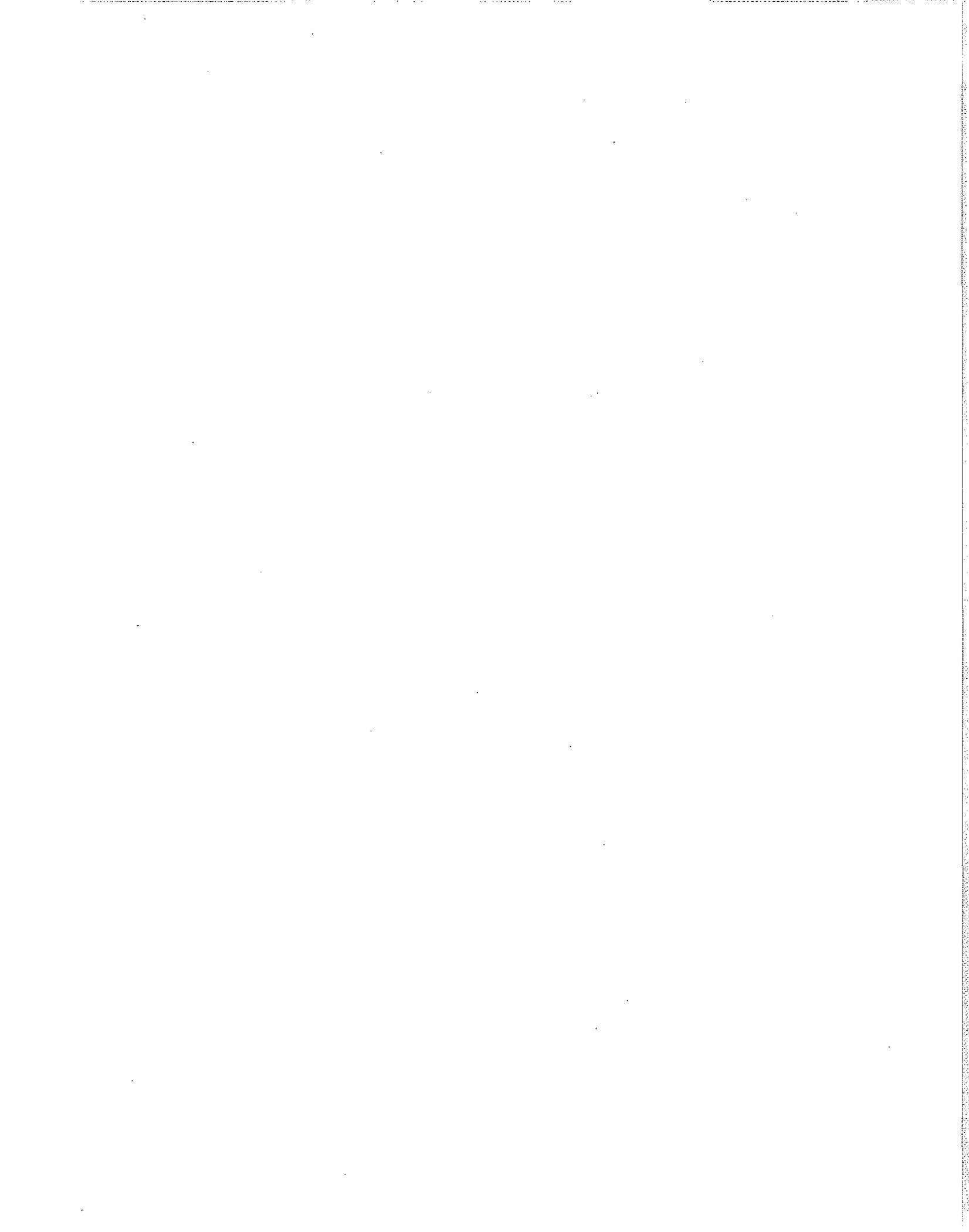
Questions concerning any of the information found in this report or requests for additional information should be directed to the Finance Director:

Vicki Ridlon, Finance Director
County of York
45 Kennebunk Road
Alfred, ME 04002

Ph (207) 459-2317
Fax (207) 459-2328
vcridlon@co.york.me.us



BASIC FINANCIAL STATEMENTS



COUNTY OF YORK, MAINE
Statement of Net Assets
December 31, 2011

		Governmental Activities
ASSETS		
Cash and cash equivalents	\$	4,672,622
Accounts receivable		345,178
Prepaid expenses		35,314
Capital assets, not being depreciated		1,743,643
Capital assets, net of accumulated depreciation		20,193,946
Total assets		26,990,703
LIABILITIES		
Accounts payable and accrued expenses		668,096
Accrued payroll		245,414
Due to other governments		301,256
Other liabilities		104,685
Deferred revenue		42,250
Accrued interest		70,800
Accrued compensated absences		610,020
Noncurrent liabilities:		
Due within one year		1,550,753
Due in more than one year		10,394,000
Total liabilities		13,987,274
NET ASSETS		
Invested in capital assets, net of related debt		9,992,836
Restricted		1,320,604
Unrestricted		1,689,989
Total net assets	\$	13,003,429

See accompanying notes to financial statements.

COUNTY OF YORK, MAINE
Statement of Activities
For the Year Ended December 31, 2011

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:					
Commissioners / Governing body	55,712	-	943	-	(54,769)
Management / administration	617,968	159,000	-	-	(458,968)
Courthouse repair & maintenance	389,816	-	-	-	(389,816)
Treasurer	6,226	-	-	-	(6,226)
District Attorney	932,657	-	364,077	-	(568,580)
Deeds	751,812	1,832,457	-	-	1,080,645
Probate	481,344	378,248	-	-	(103,096)
Sheriff's/police services	2,256,321	546,923	206,790	-	(1,502,608)
Communications/dispatch	475,084	-	-	-	(475,084)
EMA	343,739	-	283,551	-	(60,188)
Hazmat	20,645	-	-	-	(20,645)
Command van unit	10,217	-	-	-	(10,217)
Juvenile fire prevention	27,430	-	-	-	(27,430)
Retirement benefits	323,444	-	-	-	(323,444)
Medical & dental insurance	740,987	-	-	-	(740,987)
Public agencies	166,492	-	-	-	(166,492)
Jail	11,753,044	350,155	1,456,133	-	(9,946,756)
Special projects and reserves	1,437,566	-	-	-	(1,437,566)
Contingency	79,771	-	-	-	(79,771)
Interest on debt	318,213	-	-	-	(318,213)
Minor capital outlay	-	-	576,223	-	576,223
Total governmental activities	21,188,488	3,266,783	2,887,717	-	(15,033,988)
Total primary government	\$ 21,188,488	3,266,783	2,887,717	-	(15,033,988)

General revenues:

Taxes assessed municipalities	15,952,700
Unrestricted investment earnings	5,748
Miscellaneous revenues	510,169
Total general revenues	16,468,617

Change in net assets 1,434,629

Net assets - beginning, as restated 11,568,800

Net assets - ending \$ 13,003,429

See accompanying notes to financial statements.

COUNTY OF YORK, MAINE
Balance Sheet
Governmental Funds
December 31, 2011

	General Fund	Jail Services Fund	Deeds Preservation Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 3,619,402	-	913,947	139,273	4,672,622
Accounts receivable	166,906	-	-	178,272	345,178
Prepaid expenditures	35,314	-	-	-	35,314
Interfund loans receivable	-	446,675	-	459,108	905,783
Total assets	\$ 3,821,622	446,675	913,947	776,653	5,958,897
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable and accrued expenditures	302,952	241,764	-	123,380	668,096
Due to other governments	301,256	-	-	-	301,256
Accrued payroll	105,065	121,195	-	19,154	245,414
Other liabilities	104,685	-	-	-	104,685
Deferred revenue	-	-	-	42,250	42,250
Interfund loans payable	497,465	-	143,538	264,780	905,783
Total liabilities	1,311,423	362,959	143,538	449,564	2,267,484
Fund balances:					
Restricted	-	83,716	770,409	466,479	1,320,604
Committed	148,439	-	-	-	148,439
Assigned	471,394	-	-	-	471,394
Unassigned	1,890,366	-	-	(139,390)	1,750,976
Total fund balances	2,510,199	83,716	770,409	327,089	3,691,413
Total liabilities and fund balances	\$ 3,821,622	446,675	913,947	776,653	

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.	21,937,589
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	(70,800)
Accrued compensated absences	(610,020)
Capital leases payable	(2,044,753)
Bonds payable	(9,900,000)

Net assets of governmental activities **\$ 13,003,429**

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, 2011

	General Fund	Jail Services Fund	Deeds Preservation Fund	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 7,285,452	8,667,248	-	-	15,952,700
Charges for services	2,308,687	350,155	115,719	492,222	3,266,783
Intergovernmental	182,456	1,435,956	-	1,269,305	2,887,717
Interest earned	4,257	-	1,491	-	5,748
Other revenues	65,974	46,883	-	397,312	510,169
Total revenues	9,846,826	10,500,242	117,210	2,158,839	22,623,117
Expenditures:					
Current:					
Commissioners / Governing body	55,712	-	-	-	55,712
Management / administration	594,928	-	-	-	594,928
Courthouse repair & maintenance	293,181	-	-	-	293,181
Treasurer	6,226	-	-	-	6,226
District Attorney	916,473	-	-	-	916,473
Deeds	706,865	-	42,263	-	749,128
Probate	478,746	-	-	-	478,746
Sheriff's/police services	2,166,383	-	-	-	2,166,383
Communications/dispatch	475,084	-	-	-	475,084
EMA	291,529	-	-	-	291,529
Hazmat	20,645	-	-	-	20,645
Command van unit	10,217	-	-	-	10,217
Juvenile fire prevention	27,430	-	-	-	27,430
Retirement benefits	235,176	-	-	-	235,176
Medical & dental insurance	740,987	-	-	-	740,987
Public agencies	166,492	-	-	-	166,492
Jail	-	10,572,830	-	-	10,572,830
Special projects and reserves	-	-	-	2,263,485	2,263,485
Contingency	79,771	-	-	-	79,771
Debt service	1,924,565	-	-	-	1,924,565
Capital outlay	292,346	-	-	-	292,346
Total expenditures	9,482,756	10,572,830	42,263	2,263,485	22,361,334
Excess (deficiency) of revenues over (under) expenditures	364,070	(72,588)	74,947	(104,646)	261,783
Other financing sources (uses):					
Issuance of refunding capital leases	1,899,589	-	-	-	1,899,589
Redemption of capital leases	(1,899,589)	-	-	-	(1,899,589)
Issuance of refunding bonds	6,600,000	-	-	-	6,600,000
Redemption of refunded bonds	(6,600,000)	-	-	-	(6,600,000)
Transfers from (to) other funds	(21,784)	-	-	21,784	-
Total other financing sources (uses)	(21,784)	-	-	21,784	-
Net change in fund balances before special items	342,286	(72,588)	74,947	(82,862)	261,783
Special items:					
Retroactive pay due to contract settlement - Jail	-	(345,785)	-	-	(345,785)
Net change in fund balance after special items	342,286	(418,373)	74,947	(82,862)	(84,002)
Fund balances, beginning of year	2,167,913	502,089	695,462	409,951	3,775,415
Fund balances, end of year	\$ 2,510,199	83,716	770,409	327,089	3,691,413

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, 2011

Net change in fund balances - total governmental funds (from Statement 4)	\$	(84,002)
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Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:

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 (\$1,117,718) exceeded capital outlays (\$1,118,265).		547
Change in accruals are recorded on the statement of net assets, but not on the governmental fund balance sheet - accrued compensated absences (\$88,268) and accrued interest (\$6,300).		(94,568)
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 (\$2,512,241) net of new issuances (\$1,899,589).		612,652
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 (\$7,600,000) net of new issuances (\$6,600,000).		1,000,000

Change in net assets of governmental activities (see Statement 2)	\$	1,434,629
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See accompanying notes to financial statements.

COUNTY OF YORK, MAINE
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with final budget positive (negative)
Revenues:				
Taxes	\$ 7,285,452	7,285,452	7,285,452	-
Charges for services	2,135,214	2,135,214	2,308,687	173,473
Intergovernmental	163,447	163,447	182,456	19,009
Interest earned	5,000	5,000	4,257	(743)
Other revenues	104,604	104,604	99,974	(4,630)
Total revenues	9,693,717	9,693,717	9,880,826	187,109
Expenditures:				
Current:				
Commissioners / Governing body	55,471	55,471	55,712	(241)
Management / administration	591,116	591,116	594,928	(3,812)
Courthouse repair & maintenance	303,700	303,700	293,181	10,519
Treasurer	6,240	6,240	6,226	14
District Attorney	972,134	974,684	944,725	29,959
Deeds	757,471	757,471	706,865	50,606
Probate	529,462	529,462	478,746	50,716
Sheriff's/police services	2,184,384	2,184,439	2,184,383	56
Communications/dispatch	519,281	519,281	475,084	44,197
EMA	265,804	265,804	291,529	(25,725)
Hazmat	46,881	46,881	20,645	26,236
Command van unit	14,480	14,480	10,217	4,263
Juvenile fire prevention	27,430	27,430	27,430	-
Retirement benefits	245,815	245,815	235,176	10,639
Medical & dental insurance	763,648	763,648	750,519	13,129
Public agencies	166,492	166,492	166,492	-
Contingency/miscellaneous	183,263	193,263	79,771	113,492
Debt service	1,960,645	1,960,645	1,924,565	36,080
Capital outlay	100,000	100,000	100,000	-
Total expenditures	9,693,717	9,706,322	9,346,194	360,128
Excess (deficiency) of revenues over (under) expenditures	-	(12,605)	534,632	547,237
Other financing sources (uses):				
Transfers (to) from other funds	-	-	-	-
Use of fund balance	-	12,605	-	(12,605)
Total other financing sources (uses)	-	12,605	-	(12,605)
Net change in fund balance - budgetary basis	-	-	534,632	534,632
Reconciliation to GAAP basis:				
Add back: amounts actually transfer to assigned / committed			79,275	
Less: Expenditures from assigned / committed			(271,621)	
Total reconciliation to GAAP basis			(192,346)	
Net change in fund balance - GAAP basis			342,286	
Fund balance, beginning of year			2,167,913	
Fund balance, end of year	\$		2,510,199	

See accompanying notes to financial statements.

COUNTY OF YORK, MAINE
Statement of Fiduciary Net Assets
Fiduciary - Agency Funds
December 31, 2011

	Agency Funds				Total
	Inmate Benefit Fund	Inmate Cash	Work Release	District Attorney	
ASSETS					
Cash and cash equivalents	\$ 398,737	17,516	1,430	25,383	443,066
Investments	238,932	-	-	-	238,932
Total assets	637,669	17,516	1,430	25,383	681,998
LIABILITIES					
Due to individuals/groups	637,669	17,516	1,430	25,383	681,998
Total liabilities	\$ 637,669	17,516	1,430	25,383	681,998

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.

York County, Maine - Jail Services operates as part of York County, Maine. However, the State of Maine Bureau of Corrections is the State oversight body for this entity and, as such, sets certain laws and regulations with respect to it. The financial statements of York County Jail Services are required to be audited on a fiscal year ended June 30, each year. The separate audited financial statements of the Jail Services for the year ended June 30, 2011 can be obtained at the finance office of the County of York. The County Commissioners and Treasurer also act in an oversight capacity in the day to day operations of the Jail Services, which is legally a department of the County. The financial activities of all the Jail Services funds have been included in these financial statements.

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 three to thirty 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 charges 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.

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

H. Fund Equity

Governmental Fund fund balance is reported in five classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which those funds can be spent. The five classifications of fund balance for the Governmental Funds are as follows:

- *Nonspendable* – resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.
- *Restricted* – resources with constraints placed on the use of resources which are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or; b) imposed by law through constitutional provisions or enabling legislation.
- *Committed* – resources which are subject to limitations the government imposes on itself at its highest level of decision making authority, and that remain binding unless removed in the same manner.
- *Assigned* – resources that are constrained by the County's intent to be used for a specific purpose, but are neither restricted nor committed.
- *Unassigned* – resources which have not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

The County Commissioners have the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned and unassigned resources are available for use, it is the County's policy to use committed or assigned resources first, and then unassigned resources as they are needed.

The General Fund unassigned fund balance total of \$1,890,366 represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund.

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.

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

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. A Jail Services Fund budget was approved for a fiscal year ending June 30, 2011 and June 30, 2010 by the State Bureau of Corrections. The Jail Services Fund undergoes a separate audit for the budget year end June 30, each year. That audit, which provides a budget and actual statement, is available at the County finance office.

B. Excess of Expenditures over Appropriations

For the year ended December 31, 2011, expenditures exceeded appropriations in the following:

Commissioners / governing body	\$ 241
Management / administration	3,812
EMA	25,725

C. Deficit Fund Balances

The County has several funds noted on Exhibit B carrying deficit fund balances as of December 31, 2011. These deficits will be funded with future tax and grant revenues anticipated in future years.

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 7% per annum. No municipal tax levies for the current year were outstanding as of December 31, 2011.

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

DEPOSITS AND INVESTMENTS

The following summarizes the County's account types, and reflects where they are reported in the financial statements:

Account types:

Deposit accounts (checking, savings)	\$ 2,807,132
Investment accounts	2,547,488
Total	5,354,620

Reported in:

Governmental Activities:	
Cash and cash equivalents	4,672,622
Agency funds:	
Cash and cash equivalents	443,066
Investments	238,932
Total	\$ 5,354,620

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, 2011, \$141,608 of the County's bank balance of \$2,964,267 was exposed to custodial credit risk. The remaining balance was covered by the F.D.I.C.

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.

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.

As of December 31, 2011, the County had the following investments:

	<u>Fair value</u>	<u>Weighted average maturity (years)</u>
Mutual funds	\$ 238,932	N/A
Sweep accounts (overnight repurchase agreements)	2,308,556	less than 1 year

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.

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, 2011 arising from the transactions were as follows:

<u>Fund</u>	<u>Interfund receivables</u>	<u>Interfund payables</u>	<u>Transfers</u>
General Fund	\$ -	497,465	(21,784)
Jail Services Fund	446,675	-	-
Deeds Preservation Fund	-	143,538	-
Other nonmajor governmental funds	459,108	264,780	21,784
Totals	\$ 905,783	905,783	-

CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2011 was as follows:

	Balance December 31, 2010	<u>Increases</u>	<u>Decreases</u>	Balance December 31, 2011
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 741,856	-	-	741,856
Construction in progress	-	1,001,787	-	1,001,787
Total capital assets, not being depreciated	741,856	1,001,787	-	1,743,643
Capital assets, being depreciated:				
Land improvements	138,149	-	-	138,149
Buildings and building improvements	27,489,865	6,190	-	27,496,055
Equipment	1,252,270	26,615	-	1,278,884
Vehicles	1,615,712	83,673	-	1,699,385
Furniture and fixtures	14,109	-	-	14,109
Total capital assets being depreciated	30,510,105	116,478	-	30,626,583
Less accumulated depreciation for:				
Land improvements	130,689	287	-	130,976
Buildings and building improvements	7,437,323	884,606	-	8,321,929
Equipment	813,949	81,412	-	895,361
Vehicles	926,910	149,398	-	1,076,308
Furniture and fixtures	6,048	2,015	-	8,063
Total accumulated depreciation	9,314,919	1,117,718	-	10,432,637
Total capital assets being depreciated, net	21,195,186	1,001,240	-	20,193,946
Governmental activities capital assets, net	\$ 21,937,042	547	-	21,937,589

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

CAPITAL ASSETS, CONTINUED

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

Governmental activities:	
EMA	\$ 52,210
District Attorney	16,184
Management / administration	23,040
Courthouse repair and maintenance	96,635
Jail	834,429
Deeds	2,684
Probate	2,598
Sheriff / police services	89,938

Total depreciation expense – governmental activities \$ 1,117,718

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, 2011 was as follows:

	<u>Beginning balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending balance</u>
<u>Tax anticipation notes</u>	\$ -	6,000,000	6,000,000	-

LONG-TERM DEBT

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending balance</u>	<u>Due within one year</u>
Governmental activities:					
General obligation bonds	\$ 10,900,000	6,600,000	7,600,000	9,900,000	1,000,000
Capital leases	2,657,405	1,899,589	2,512,241	2,044,753	550,753
Compensated absences	521,752	88,268	-	610,020	-
<u>Governmental activity long-term liabilities</u>	\$ 14,079,157	8,587,857	10,112,241	12,554,773	1,550,753

	<u>Date of issue</u>	<u>Original amount issued</u>	<u>Date of maturity</u>	<u>Interest rate</u>	<u>Balance December 31, 2011</u>
Governmental activities:					
2003 Capital Improvement Bond	12/01/2003	6,000,000	12/01/2022	2.0-3.8%	\$ 3,300,000
2011 Refunding Bond (2000)	10/27/2011	3,600,000	11/01/2020	0.5-5.4%	3,600,000
2011 Refunding Bond (2003)	10/27/2011	3,000,000	11/01/2021	0.5-5.5%	3,000,000
<u>Total governmental activities long-term debt payables</u>					\$ 9,900,000

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

LONG-TERM DEBT, CONTINUED

The annual requirements to amortize these loans are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$ 1,000,000	350,335	1,350,335
2013	1,000,000	300,961	1,300,961
2014	1,000,000	254,201	1,254,201
2015	1,000,000	206,766	1,206,766
2016	1,000,000	164,956	1,164,956
2017-2021	4,600,000	296,708	4,896,708
2022	300,000	11,400	311,400
Totals	\$ 9,900,000	1,585,327	11,485,327

The County has complied with all significant bond covenants.

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, 2011 was \$4,615,503. 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, 2011:

2012	\$ 648,688
2013	424,831
2014	314,124
2015	314,124
2016	314,124
2017	314,124
Total minimum lease payments	2,330,015
Less interest	(285,262)
Present value of future minimum	
Lease payments	\$ 2,044,753

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, 2011.

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 varies depending on the plan and range from 3.5% to 10.2%. 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, 2011, 2010, and 2009 were \$183,847, \$95,791 and \$80,937 per year, respectively. These contributions are net of an IUUAL credit being utilized. The balance of the IUUAL credit as of June 30, 2011 (the latest date available) was \$205,830.

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.

FUND BALANCES

As of December 31, general fund committed and assigned fund balance amounts were as follows:

	<u>2011</u>	<u>2010</u>
Committed:		
EMA vehicle reserve	\$ 22,800	18,525
Sheriff vehicle reserve	25,639	639
Insurance fund	100,000	-
Total committed fund balance	\$ 148,439	19,164

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

FUND BALANCES, CONTINUED

Assigned:

Capital projects	\$ 118,255	49,342
New government building	151,473	72,673
Wellness equipment	15,000	-
Ergonomic upgrades	7,676	56,000
Tech equipment	70,000	-
Personnel records storage system	3,049	5,000
IT office refurbishing	-	5,000
DA office security	5,941	10,000
Sheriff maintenance building	-	100,000
Major capital projects	25,000	-
Payroll accruals	75,000	-
Total assigned fund balance	\$ 471,394	298,015

NET ASSET RESTATEMENT

The government-wide net assets at December 31, 2010 have been restated to reflect the following activity:

Government-wide net assets	\$ 11,780,158
Restatement:	
To correct liability for capital lease payable	(211,358)
Government-wide net assets, as restated	\$ 11,568,800

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	\$ 32,370,226
Accumulated depreciation	(10,432,637)
Bonds payable	(9,900,000)
Capital leases	(2,044,753)
Total invested in capital assets net of related debt	\$ 9,992,836

CONTRACT SETTLEMENT

In the fall of 2011, the Corrections union contract was settled. This contract dated back several years and the settlement resulted in the payment of retroactive pay back to 2009. All retroactive pay has been paid as of December 31, 2011. Amounts paid that are attributed to prior fiscal years (2009 and 2010) have been shown as special items on Statement 4.

GENERAL FUND



COUNTY OF YORK, MAINE
General Fund
Comparative Balance Sheets
December 31, 2011 and 2010

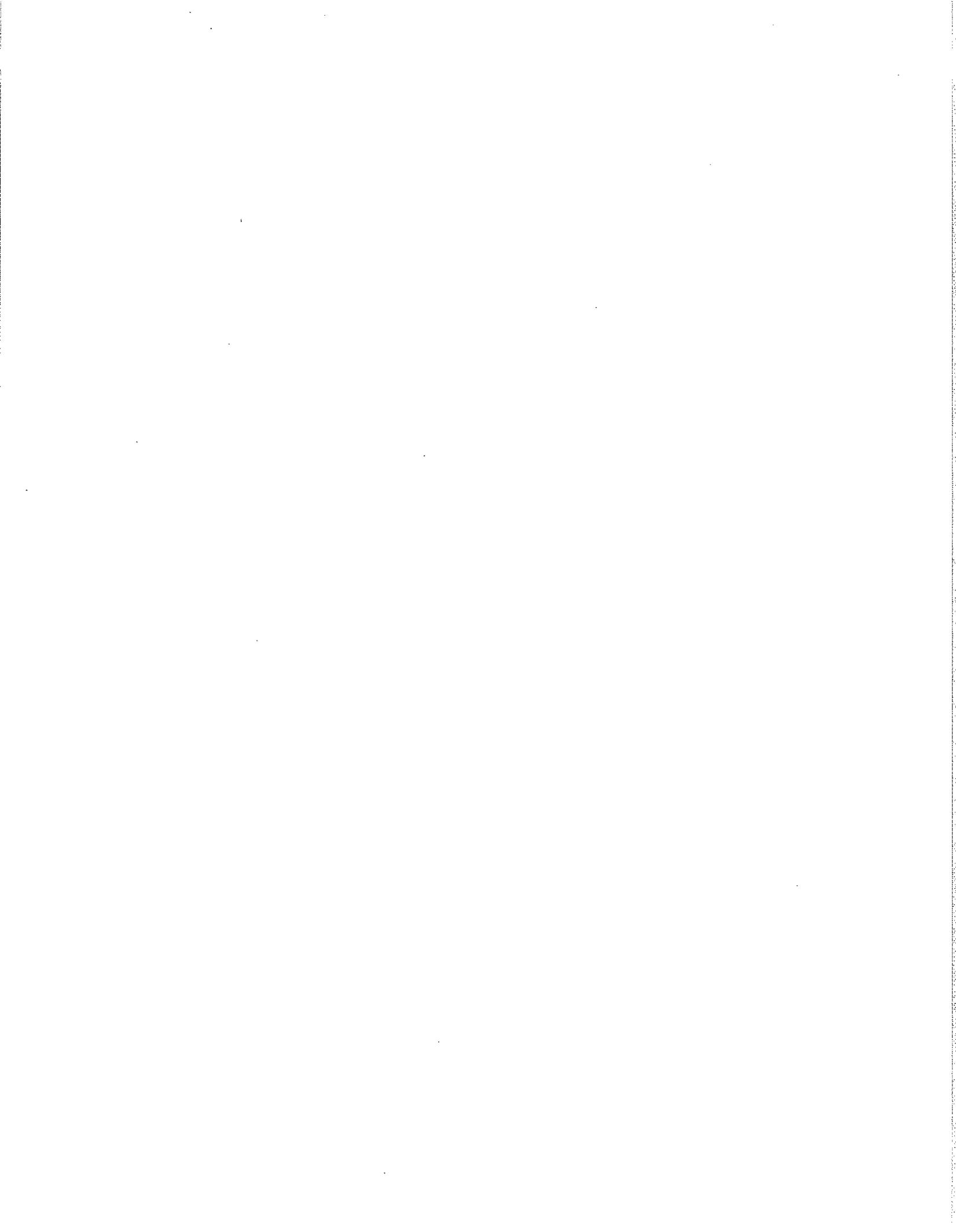
	2011	2010
ASSETS		
Cash and cash equivalents	\$ 3,619,402	3,384,401
Accounts receivable	166,906	87,741
Prepaid expenditures	35,314	195,710
Total assets	3,821,622	3,667,852
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable and accrued expenditures	302,952	198,847
Due to other governments	301,256	295,475
Accrued payroll	105,065	77,030
Other payroll related liabilities	104,685	160,902
Interfund loans payable	497,465	767,685
Total liabilities	1,311,423	1,499,939
Fund balance:		
Committed:		
EMA vehicle reserve	22,800	18,525
Sheriff vehicle reserve	25,639	639
Insurance fund	100,000	-
Assigned:		
Capital projects	118,255	49,342
New government building	151,473	72,673
Wellness equipment	15,000	-
Ergonomic upgrades	7,676	56,000
Tech equipment	70,000	-
Personnel records storage system	3,049	5,000
IT office refurbishing	-	5,000
DA office security	5,941	10,000
Sheriff maintenance building	-	100,000
Major capital projects	25,000	-
Payroll accruals	75,000	-
Unassigned	1,890,366	1,850,734
Total fund balance	2,510,199	2,167,913
Total liabilities and fund balance	\$ 3,821,622	3,667,852

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, 2011

		Budget (final amended)	Actual	Variance positive (negative)
Revenues:				
40270	Taxes - municipalities	\$ 7,285,452	7,285,452	-
1200 -	Intergovernmental:			
40224	Emergency management	163,447	181,513	18,066
40251	Other government reimbursements	-	943	943
	Total intergovernmental	163,447	182,456	19,009
1300 -	Charges for services:			
40305	Jail administration	159,000	159,000	-
40308	Civil process administration	50,000	53,827	3,827
40310	Special police	-	4,426	4,426
40315	Police reports	8,225	9,618	1,393
40330	Probate revenue	367,989	365,078	(2,911)
40333	Registry of Deeds recording	1,000,000	1,053,581	53,581
40334	Registry of Deeds transfer tax	280,000	382,813	102,813
40335	Registry of Deeds photocopies	120,000	108,957	(11,043)
40336	Registry of Deeds internet revenue	150,000	171,387	21,387
	Total charges for services	2,135,214	2,308,687	173,473
40410	Interest revenue	5,000	4,257	(743)
1400 -	Other revenues:			
40405	Discovery fees	1,255	779	(476)
40412	Miscellaneous reimbursements	-	6,309	6,309
40425	DA administrative services	37,349	34,000	(3,349)
40430	Sale of County assets	-	50	50
40440	Insurance claims/refunds	-	10,600	10,600
40441	Maine PERS IUUAL credit	58,000	46,092	(11,908)
40450	Other revenues	8,000	2,144	(5,856)
	Total other revenues	104,604	99,974	(4,630)
	Total revenues	9,693,717	9,880,826	187,109

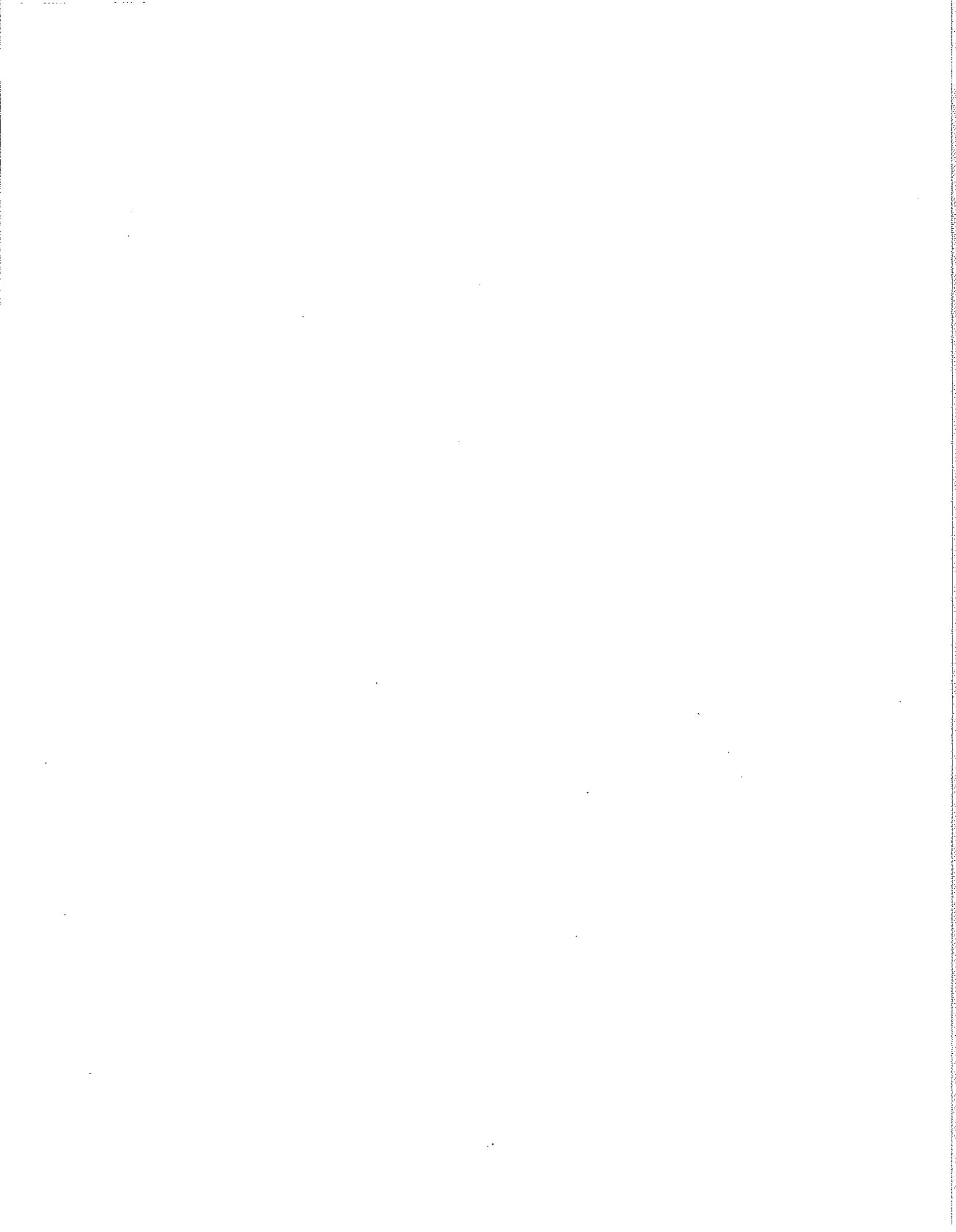
COUNTY OF YORK, MAINE
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis, Continued

		Budget (final amended)	Actual	Variance positive (negative)
Expenditures:				
Department:				
2010	Commissioners / governing body	55,471	55,712	(241)
2053	Management / administration	591,116	594,928	(3,812)
2056	Courthouse repair & maintenance	303,700	293,181	10,519
2116	Treasurer	6,240	6,226	14
2200	District Attorney	974,684	944,725	29,959
2300	Deeds	757,471	706,865	50,606
2350	Probate	529,462	478,746	50,716
4010	Sheriff's/police services	2,184,439	2,184,383	56
4300	Communications/dispatch	519,281	475,084	44,197
4401	EMA	265,804	291,529	(25,725)
4403	Hazmat	46,881	20,645	26,236
4406	Command van unit	14,480	10,217	4,263
4409	Juvenile fire prevention	27,430	27,430	-
6010	Retirement benefits	245,815	235,176	10,639
6020	Medical & dental insurance	763,648	750,519	13,129
9200	Public agencies	166,492	166,492	-
Total department		7,452,414	7,241,858	210,556
All other:				
9506	Miscellaneous capital and other	100,000	100,000	-
9506	Overlay	83,263	-	83,263
9503	Contingency/miscellaneous	110,000	79,771	30,229
Total all other		293,263	179,771	113,492
Debt service:				
8010	Principal payments bonds and leases	1,225,842	1,328,648	(102,806)
8010	Interest on bonds	624,803	580,182	44,621
8010	Interest on tax anticipation note	110,000	15,735	94,265
Total debt service		1,960,645	1,924,565	36,080
Total expenditures		9,706,322	9,346,194	360,128
Excess (deficiency) of revenues over (under) expenditures		(12,605)	534,632	547,237
Other financing sources (uses):				
Budgeted use of fund balance		10,000	-	(10,000)
Budgeted use of designated fund balance		2,605	-	(2,605)
Total other financing sources (uses)		12,605	-	(12,605)
Net change in fund balance - budgetary basis		-	534,632	534,632
Reconciliation to GAAP basis:				
Add back: amounts actually transfer to assigned / committed			79,275	
Less: Expenditures from assigned / committed			(271,621)	
Total reconciliation to GAAP basis			(192,346)	
Net change in fund balance - GAAP basis			342,286	
Fund balance, beginning of year			2,167,913	
Fund balance, end of year			2,510,199	



OTHER GOVERNMENTAL FUNDS

Nonmajor Special Revenue Funds



COUNTY OF YORK, MAINE
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year ended December 31, 2011

	Fund	Beginning balance (deficit)	Revenues			Expenditures	Transfers	Ending balance (deficit)
			Charges for services	Inter- governmental	Other			
Administration:								
EECBG energy grant	2030	\$ 15,548	-	576,223	-	591,771	-	-
District Attorney:								
Victim of crimes act	2110	-	-	39,080	-	67,332	28,252	-
GTEA - VAW grant	2118	(52,158)	-	214,579	-	162,421	-	-
VWA Advocate - Biddeford	2112	8,845	-	42,695	-	48,904	-	2,636
Admin/supervision	2120	70,769	-	67,723	-	44,180	(34,000)	60,312
Domestic violence prosecution	2150	52,322	-	-	-	52,322	-	-
Probate:								
Probate preservation	2310	32,073	13,170	-	77	17,685	-	27,635
Sheriff:								
Civil process	2500	(225)	453,725	-	-	498,193	-	(44,693)
MSAD 57 resource officer	2510	-	-	-	111,507	85,941	-	25,566
Arundel contract officer	2514	-	-	-	76,605	96,983	-	(20,378)
Waterboro contract officer	2516	-	-	-	84,500	75,049	-	9,451
Reimbursable sheriff services	2520	2,257	25,327	-	-	24,983	-	2,601
Jag Byrne grant	2530	-	-	-	10	-	-	10
DOJ - Bulletproof vest program	2533	-	-	-	-	-	-	-
Cops Hiring Program - Limington	2537	-	-	50,307	34,000	94,149	-	(9,842)
Public safety inoprbl com	2540	38,780	-	96,000	-	67,604	-	67,176
DEA-OCDEF	2546	-	-	-	-	27	-	(27)
Seatbelt grant	2550	-	-	-	-	-	-	-
OUI grant	2552	-	-	-	-	1,397	-	(1,397)
2009 speed enforcement program	2554	-	-	4,685	-	3,601	-	1,084
DV investigator	2556	-	-	55,798	-	83,330	27,532	-
NAMI grant	2558	6,857	-	-	-	-	-	6,857
Bullet catcher initiative	2560	-	-	-	-	-	-	-
PHC party patrol grant	2570	-	-	-	-	-	-	-
Sheriff forfeiture	2590	98,748	-	-	78,613	79,651	-	97,710
Jail:								
State criminal alien assist	2630	31,360	-	7,177	-	3,246	-	35,291
RSAT	2640	9,118	-	13,000	-	3,316	-	18,802
EMA:								
York County operations	2710	22,032	-	-	-	(868)	-	22,900
Hazmat professional development	2715	39,071	-	-	-	422	-	38,649
HS exercise grant	2720	21,437	-	-	-	4,883	-	16,554
HS town grant	2722	(1,201)	-	-	-	-	-	(1,201)
HS 07 EOPS plan/train grant	2723	-	-	-	-	-	-	-
HS emergency ops ctr grant	2724	(30)	-	-	-	1,400	-	(1,430)
Special needs planning grant	2725	-	-	21,883	-	26,962	-	(5,079)
HS planner grant	2726	(11,615)	-	32,021	-	34,484	-	(14,078)
Pandemic flu mitigation fund	2728	1,087	-	6,000	-	1,342	-	5,745
Predisaster mitigation grant	2729	(3,148)	-	-	-	-	-	(3,148)
FY11 Homeland Security Grant	2732	-	-	10,984	-	11,398	-	(414)
Buffer zone protection FY 2010	2735	-	-	17,700	-	55,403	-	(37,703)
Com emergency response team	2740	9,064	-	4,843	-	5,078	-	8,829
Local emergency planning com	2750	12,249	-	7,948	-	16,176	-	4,021
Emergency response team	2760	519	-	-	-	151	-	368
Incident mgmt assistance team	2770	1,062	-	659	-	730	-	991
Seabrook telephone stipend	2780	4,908	-	-	12,000	3,839	-	13,069
Seabrook equipment upgrade	2785	222	-	-	-	-	-	222
Total Special Revenue General Reserves	\$	409,951	492,222	1,269,305	397,312	2,263,485	21,784	327,089

