

Federal Compliance Audit

County of York, Maine

June 30, 2025

Revised June 9, 2026



Proven Expertise & Integrity

COUNTY OF YORK, MAINE

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JUNE 30, 2025

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INDEPENDENT AUDITOR'S REPORT

County Commissioners
County of York
Alfred, Maine

Report on the Audit of the Financial Statements

Opinions

We have audited the 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 June 30, 2025 and the related notes to the financial statements, which collectively comprise the County of York, Maine's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 County of York, Maine as of June 30, 2025 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County of York, Maine and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County of York, Maine's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County of York, Maine's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise doubt about the County of York, Maine's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension and OPEB information on pages 5 through 12 and 54 through 61 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 inquiries 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.

Supplementary Information

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 Schedule of Departmental Operations - General Fund and combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards and is also not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2026, on our consideration of the County of York, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is solely 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 effectiveness of the County of York, Maine's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of York, Maine's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine

Originally Issued March 31, 2026

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**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025**

(UNAUDITED)

The following management's discussion and analysis of the County of York, Maine's financial performance provides an overview of the County's financial activities for the year ended June 30, 2025. Please read this discussion and analysis in conjunction with the County's financial statements.

Financial Statement Overview

The County of York, Maine's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule, pension and OPEB information and other supplementary information which includes combining and other schedules.

Basic Financial Statements

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

Government-Wide Financial Statements

The government-wide financial statements provide a broad view of the County's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regard to the County's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Statement of Net Position - this statement presents *all* of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

The Statement of Activities - this statement presents information that shows how the government's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

Both of the above-mentioned financial statements have one column for the County's type of activity. The type of activity presented for the County of York, Maine is:

- *Governmental activities* - The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). All of the County's basic services are reported in governmental activities, which include commissioners/governing body, management/administration, facilities repair and maintenance, treasurer, district attorney, deeds, probate, sheriff's/police services, communications/dispatch, EMA, regional training center, retirement benefits, medical and dental insurance, public agencies, jail, special projects and reserves and unclassified.

Fund Financial Statements

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, Maine, like other local governments, uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the County of York, Maine can be divided into two categories: governmental and fiduciary funds.

Governmental funds: All of the basic services provided by the County are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach, revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the County's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the County.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The County of York, Maine presents six columns in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances. The County's major governmental funds are the general fund, jail fund, ARPA grant fund, recovery center construction fund and the training center construction fund. The Layman's Way fund has been reclassified as a nonmajor special revenue fund. All other funds are shown as nonmajor and are combined in the "Other Governmental Funds" column on these statements.

The general fund is the only fund for which the County legally adopted a budget. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund provides a comparison of the original and final budget for the general fund and the actual expenditures for the current year.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Statement of Changes in Net Position - Fiduciary Funds.

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund, Schedule of Proportionate Share of the Net Pension Liability, Schedule of Contributions - Pension, Schedule of Changes in Net OPEB Liability, Schedule of Changes in Net OPEB Liability and Related Ratios, Schedule of Contributions - OPEB and Notes to Required Supplementary Information.

Other Supplementary Information

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regard to nonmajor funds and other detailed budgetary information for the general fund.

Government-Wide Financial Analysis

Our analysis below focuses on the net position and changes in net position of the County's governmental activities. The County's total net position increased by \$32,112,877 from \$32,273,977 to \$64,386,854.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements - decreased to a balance of \$6,148,343 at the end of this year.

Table 1
County of York, Maine
Net Position
June 30,

	<u>2025</u>	<u>2024</u> (Restated)
Assets:		
Current Assets	\$ 39,029,680	\$ 45,895,862
Noncurrent Assets - Capital Assets	<u>35,358,747</u>	<u>23,644,514</u>
Total Assets	<u>74,388,427</u>	<u>69,540,376</u>
Deferred Outflows of Resources:		
Deferred Amount on OPEB	-	330,922
Deferred Amount on Pensions	<u>2,572,866</u>	<u>1,476,597</u>
Total Deferred Outflows of Resources	<u>2,572,866</u>	<u>1,807,519</u>
Liabilities:		
Current Liabilities	2,482,698	1,997,749
Noncurrent Liabilities	<u>6,340,794</u>	<u>6,018,962</u>
Total Liabilities	<u>8,823,492</u>	<u>8,016,711</u>
Deferred Inflows of Resources:		
Deferred Revenue	3,311,125	30,322,376
Deferred Amount on OPEB	-	198,649
Deferred Amount on Pensions	<u>439,822</u>	<u>536,182</u>
Total Deferred Inflows of Resources	<u>3,750,947</u>	<u>31,057,207</u>
Net Position:		
Net Investment in Capital Assets	33,694,810	21,877,033
Restricted	24,543,701	3,591,309
Unrestricted	<u>6,148,343</u>	<u>6,805,635</u>
Total Net Position	<u>\$ 64,386,854</u>	<u>\$ 32,273,977</u>

Revenues and Expenses

Revenues for the year ending June 30, 2025 increased over the previous year by 90.12%. All revenue items with the exception of miscellaneous revenue increased over the prior year. Expenses decreased from the prior year by 3.16%. All expense categories saw increases over the previous year with the exception of treasurer, deeds, EMA, medical and dental insurance, jail, special projects and reserves, contingency and capital outlay.

Table 2
County of York, Maine
Change in Net Position
For the Years Ended June 30,

	<u>2025</u>	<u>2024</u>
Revenues		
<i>Program revenues:</i>		
Charges for services	\$ 5,692,604	\$ 4,284,958
Operating grants and contributions	31,968,044	2,261,025
<i>General revenues:</i>		
Taxes	21,552,830	19,664,806
Investment income	1,446,360	1,282,300
Miscellaneous revenues	3,073,468	6,030,242
Total Revenues	<u>63,733,306</u>	<u>33,523,331</u>
Expenses		
Commissioners/governing body	86,467	79,328
Management/administration	1,866,632	1,145,212
Facilities repair and maintenance	876,793	818,954
Treasurer	545	679
District attorney	1,729,347	1,607,206
Deeds	530,036	586,118
Probate	894,350	699,398
Sheriff's/police services	4,219,140	3,981,703
Communications/dispatch	799,928	763,807
EMA	945,984	970,779
Juvenile fire prevention	-	11,645
Regional training center	96,646	-
Retirement benefits	848,984	688,028
Medical and dental insurance	412,461	1,195,179
Public agencies	142,601	130,953
Jail	14,572,590	15,056,813
Special projects and reserves	2,673,869	4,181,536
Unclassified	908,539	367,634
Contingency	15,517	86,959
Capital outlay	-	278,762
Total Expenses	<u>31,620,429</u>	<u>32,650,693</u>
Change in Net Position	<u>32,112,877</u>	<u>872,638</u>
Net Position - July 1, as previously reported	32,823,069	31,950,431
Net position corrections	<u>(549,092)</u>	<u>-</u>
Net Position - July 1, as restated	<u>32,273,977</u>	<u>31,950,431</u>
Net Position - June 30	<u><u>\$ 64,386,854</u></u>	<u><u>\$ 32,823,069</u></u>

Financial Analysis of the County's Fund Statements

Governmental funds: The financial reporting focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information may be useful in assessing the County's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's financial position at the end of the year and the net resources available for spending.

Table 3
County of York, Maine
Fund Balances - Governmental Funds
June 30,

	<u>2025</u>	<u>2024</u> (Restated)	<u>Increase/ (Decrease)</u>
General Fund:			
Nonspendable	\$ 373,097	\$ 41,366	\$ 331,731
Committed	1,079,447	1,016,901	62,546
Assigned	3,024,390	3,086,456	(62,066)
Unassigned	2,885,524	3,310,509	(424,985)
Total General Fund	<u>\$ 7,362,458</u>	<u>\$ 7,455,232</u>	<u>\$ (92,774)</u>
Jail Fund:			
Nonspendable	\$ 233,738	\$ 42,850	\$ 190,888
Committed	89,795	89,795	-
Restricted	-	450,704	(450,704)
Assigned	1,572,552	1,611,740	(39,188)
ARPA Grant Fund:			
Assigned	-	1,120,892	(1,120,892)
Recovery Center Construction Fund			
Restricted	13,664,731	-	13,664,731
Training Center Construction Fund			
Restricted	6,312,989	-	6,312,989
Total Other Major Funds	<u>\$ 21,873,805</u>	<u>\$ 3,315,981</u>	<u>\$ 18,557,824</u>
Nonmajor Funds:			
Special Revenue Funds:			
Restricted	\$ 4,565,981	\$ 3,286,929	\$ 1,279,052
Unassigned (deficit)	(120,676)	(149,409)	28,733
Capital Project Funds:			
Unassigned (deficit)	(89,789)	(134,686)	44,897
Total Nonmajor Funds	<u>\$ 4,355,516</u>	<u>\$ 3,002,834</u>	<u>\$ 1,352,682</u>

The changes to total fund balances for the general fund, jail fund and the aggregate nonmajor special revenue funds occurred due to the regular activity of operations. The change in the ARPA grant fund was due to investment income, additional grant funds received and the expenditure and transfer of the remaining funds. The recovery center construction fund and the training center construction fund both received large transfers from the ARPA fund along with other revenues and capital outlay expenditures.

Budgetary Highlights

The difference between the original and final budget for the general fund was amounts utilized from assigned and committed fund balances.

Actual revenues exceeded the general fund budget by \$891,954. This was the result of all revenue categories being receipted at or in excess of budgeted amounts with the exception of EMPG 50% EMA reimbursement and other intergovernmental revenues.

General fund actual expenditures were less than budgeted amounts by \$295,098 for the fiscal year. All expenditure categories were within or under budgeted amounts with the exception of management/administration, sheriff's/police services, EMA and transfers to other funds. The overspent items are disclosed in the notes to financial statements.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2025, the net book value of capital assets recorded by the County increased by \$11,714,233 from the prior fiscal year. This was due to net capital additions of \$13,414,301 less current year depreciation expense of \$1,700,068. Refer to Note 5 of Notes to Financial Statements for additional information.

Table 4
County of York, Maine
Capital Assets (Net of Depreciation)
June 30,

	<u>2025</u>	<u>2024</u>
Land	\$ 741,856	\$ 741,856
Art work and historical treasures	1,042,366	1,042,366
Construction in progress	14,283,138	4,836,984
Buildings and building improvements	14,094,144	12,099,827
Land improvements	3,156	3,443
Furniture and fixtures	117,362	123,593
Machinery and equipment	984,836	522,364
Vehicles	2,443,387	2,506,600
Right of use lease asset	1,648,502	1,767,481
Total	<u>\$ 35,358,747</u>	<u>\$ 23,644,514</u>

Debt

At June 30, 2025, the County had \$1,663,937 in a lease liability versus \$1,767,481 in the prior year. Refer to Note 6 of Notes to Financial Statements for more detailed information on debt.

Currently Known Facts, Decisions or Conditions

Economic Factors and Next Year's Budgets and Rates

Currently, the County's unassigned fund balance has decreased to \$2,885,524 for the year ended June 30, 2025 from \$3,310,509 for the same period in 2024. This amount would sustain the government operations for less than one month. However, the County continues to maintain reserve accounts for future capital and program needs.

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County's Finance Department at 45 Kennebunk Road, Alfred, Maine 04002.

COUNTY OF YORK, MAINE
STATEMENT OF NET POSITION
JUNE 30, 2025

STATEMENT A

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 37,270,554
Accounts receivable (net of allowance for uncollectibles)	1,152,291
Inventory	125
Prepaid items	<u>606,710</u>
Total current assets	<u>39,029,680</u>
Noncurrent assets:	
Capital assets:	
Land, infrastructure and other assets not being depreciated	16,067,360
Buildings and equipment, net of accumulated depreciation	<u>19,291,387</u>
Total noncurrent assets	<u>35,358,747</u>
TOTAL ASSETS	<u>74,388,427</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	<u>2,572,866</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>2,572,866</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>\$ 76,961,293</u></u>

STATEMENT A (CONTINUED)

COUNTY OF YORK, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2025

	Governmental Activities
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 578,180
Accrued payroll	288,896
Due to other governments	1,174,399
Accrued payroll liabilities	85,301
Current portion of long-term obligations	355,922
Total current liabilities	<u>2,482,698</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Lease liability	1,560,393
Accrued compensated absences	757,135
Net pension liability	4,023,266
Total noncurrent liabilities	<u>6,340,794</u>
TOTAL LIABILITIES	<u>8,823,492</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred revenue	3,311,125
Deferred inflows related to pensions	439,822
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>3,750,947</u>
NET POSITION	
Net investment in capital assets	33,694,810
Restricted	24,543,701
Unrestricted	6,148,343
TOTAL NET POSITION	<u>64,386,854</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 76,961,293</u>

See accompanying independent auditor's report and notes to financial statements.

STATEMENT B

COUNTY OF YORK, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
Governmental activities:					
Commissioners/governing body	\$ 86,467	\$ -	\$ -	\$ -	\$ (86,467)
Management/administration	1,866,632	-	-	-	(1,866,632)
Facilities repair and maintenance	876,793	-	-	-	(876,793)
Treasurer	545	-	-	-	(545)
District attorney	1,729,347	-	-	-	(1,729,347)
Deeds	530,036	2,580,930	-	-	2,050,894
Probate	894,350	538,831	-	-	(355,519)
Sheriff's/police services	4,219,140	12,365	-	-	(4,206,775)
Communications/dispatch	799,928	-	-	-	(799,928)
EMA	945,984	-	254,556	-	(691,428)
Regional training center	96,646	-	-	-	(96,646)
Retirement benefits*	848,984	-	-	-	(848,984)
Medical and dental insurance*	412,461	-	-	-	(412,461)
Public agencies	142,601	-	-	-	(142,601)
Unclassified	908,539	-	-	-	(908,539)
Contingency	15,517	-	-	-	(15,517)
Jail	14,572,590	1,251,491	106,537	-	(13,214,562)
Special projects and reserves	2,673,869	1,308,987	31,606,951	-	30,242,069
Total governmental activities	<u>\$31,620,429</u>	<u>\$ 5,692,604</u>	<u>\$31,968,044</u>	<u>\$ -</u>	<u>6,040,219</u>

* Refer to Note 7 in Notes to Financial Statements for more detail.

STATEMENT B (CONTINUED)

COUNTY OF YORK, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>6,040,219</u>
General revenues:	
Property taxes, levied for general purposes	21,552,830
Intergovernmental revenue	10,940
Investment income	1,446,360
Other	<u>3,062,528</u>
Total general revenues	<u>26,072,658</u>
Change in net position	<u>32,112,877</u>
NET POSITION - JULY 1, AS PREVIOUSLY REPORTED	32,823,069
NET POSITION CORRECTIONS	<u>(549,092)</u>
NET POSITION - JULY 1, AS RESTATED	<u>32,273,977</u>
NET POSITION - JUNE 30	<u><u>\$ 64,386,854</u></u>

See accompanying independent auditor's report and notes to financial statements.

STATEMENT C

COUNTY OF YORK, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2025

	General Fund	Jail Fund	Moved to Non- major Fund Layman's Way	ARPA Grant Fund	Recovery Center Construction	Training Center Construction	Other Governmental Funds	Total Governmental Funds
ASSETS								
Cash and cash equivalents	\$ 36,293,838	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 976,716	\$ 37,270,554
Accounts receivable (net of allowance for uncollectibles)	215,447	52,448	-	-	-	-	884,396	1,152,291
Inventory	125	-	-	-	-	-	-	125
Prepaid items	372,972	233,738	-	-	-	-	-	606,710
Due from other funds	616,530	1,905,879	-	3,311,125	13,664,731	6,312,989	3,198,818	29,010,072
TOTAL ASSETS	<u>\$ 37,498,912</u>	<u>\$ 2,192,065</u>	<u>\$ -</u>	<u>\$ 3,311,125</u>	<u>\$ 13,664,731</u>	<u>\$ 6,312,989</u>	<u>\$ 5,059,930</u>	<u>\$ 68,039,752</u>
LIABILITIES								
Accounts payable	\$ 315,141	\$ 175,155	\$ -	\$ -	\$ -	\$ -	\$ 87,884	\$ 578,180
Accrued payroll	168,071	120,825	-	-	-	-	-	288,896
Due to other governments	1,174,399	-	-	-	-	-	-	1,174,399
Payroll related liabilities	85,301	-	-	-	-	-	-	85,301
Due to other funds	28,393,542	-	-	-	-	-	616,530	29,010,072
TOTAL LIABILITIES	<u>30,136,454</u>	<u>295,980</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>704,414</u>	<u>31,136,848</u>
DEFERRED INFLOWS OF RESOURCES								
Deferred revenue	-	-	-	3,311,125	-	-	-	3,311,125
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,311,125</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,311,125</u>
FUND BALANCES								
Nonspendable	373,097	233,738	-	-	-	-	-	606,835
Restricted	-	-	-	-	13,664,731	6,312,989	4,565,981	24,543,701
Committed	1,079,447	89,795	-	-	-	-	-	1,169,242
Assigned	3,024,390	1,572,552	-	-	-	-	-	4,596,942
Unassigned (deficit)	2,885,524	-	-	-	-	-	(210,465)	2,675,059
TOTAL FUND BALANCES	<u>7,362,458</u>	<u>1,896,085</u>	<u>-</u>	<u>-</u>	<u>13,664,731</u>	<u>6,312,989</u>	<u>4,355,516</u>	<u>33,591,779</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 37,498,912</u>	<u>\$ 2,192,065</u>	<u>\$ -</u>	<u>\$ 3,311,125</u>	<u>\$ 13,664,731</u>	<u>\$ 6,312,989</u>	<u>\$ 5,059,930</u>	<u>\$ 68,039,752</u>

See accompanying independent auditor's report and notes to financial statements.

COUNTY OF YORK, MAINE

RECONCILIATION OF THE GENERAL FUND BALANCE SHEET TO THE
STATEMENT OF NET POSITION
JUNE 30, 2025

	Total Governmental Funds
Total Fund Balances	\$ 33,591,779
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	35,358,747
Deferred outflows of resources are not financial resources and therefore are not reported in the funds	
Pension	2,572,866
Long-term obligations shown below, are not due and payable in the current period and therefore are not reported in the funds shown above:	
Lease liability	(1,663,937)
Accrued compensated absences	(1,009,513)
Net pension liability	(4,023,266)
Deferred inflows of resources are not financial resources and therefore are not reported in the funds	
Pension	(439,822)
Net position of governmental activities	<u>\$ 64,386,854</u>

See accompanying independent auditor's report and notes to financial statements.

STATEMENT E

COUNTY OF YORK, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	General Fund	Jail Fund	<i>Moved to Non- major Fund</i> Layman's Way	ARPA Grant Fund	Recovery Center Construction	Training Center Construction	Other Governmental Funds	Total Governmental Funds
REVENUES								
Taxes	\$ 21,552,830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,552,830
Charges for services	3,132,126	1,251,491	-	-	-	-	1,308,987	5,692,604
Intergovernmental revenues	265,496	106,537	-	27,011,251	1,968,000	328,765	2,298,935	31,978,984
Miscellaneous revenues	537,879	2,477,069	-	1,084,164	-	-	409,776	4,508,888
TOTAL REVENUES	25,488,331	3,835,097	-	28,095,415	1,968,000	328,765	4,017,698	63,733,306
EXPENDITURES								
Current:								
Commissioners/governing body	86,467	-	-	-	-	-	-	86,467
Management/administration	1,591,577	-	-	-	-	-	-	1,591,577
Facilities repair and maintenance	744,078	-	-	-	-	-	-	744,078
Treasurer	545	-	-	-	-	-	-	545
District attorney	1,698,485	-	-	-	-	-	-	1,698,485
Deeds	522,937	-	-	-	-	-	-	522,937
Probate	890,693	-	-	-	-	-	-	890,693
Sheriffs/police services	3,925,993	-	-	-	-	-	-	3,925,993
Communications/dispatch	799,928	-	-	-	-	-	-	799,928
EMA	888,154	-	-	-	-	-	-	888,154
Regional training center	96,646	-	-	-	-	-	-	96,646
Retirement benefits	662,203	-	-	-	-	-	-	662,203
Medical and dental insurance	1,194,267	-	-	-	-	-	-	1,194,267
Public agencies	142,601	-	-	-	-	-	-	142,601
Unclassified	908,539	-	-	-	-	-	-	908,539
Contingency	15,517	-	-	-	-	-	-	15,517
Program expenditures	-	13,658,774	-	1,168,218	-	-	3,432,238	18,259,230
Capital outlay	91,167	695,327	-	-	2,354,448	8,012,686	334,086	11,487,714
TOTAL EXPENDITURES	14,259,797	14,354,101	-	1,168,218	2,354,448	8,012,686	3,766,324	43,915,574
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	11,228,534	(10,519,004)	-	26,927,197	(386,448)	(7,683,921)	251,374	19,817,732
OTHER FINANCING SOURCES (USES)								
Transfers in	302,992	10,320,000	-	-	14,051,179	13,996,910	1,304,300	39,975,381
Transfers (out)	(11,624,300)	(100,000)	-	(28,048,089)	-	-	(202,992)	(39,975,381)
TOTAL OTHER FINANCING SOURCES (USES)	(11,321,308)	10,220,000	-	(28,048,089)	14,051,179	13,996,910	1,101,308	0
NET CHANGE IN FUND BALANCES	(92,774)	(299,004)	-	(1,120,892)	13,664,731	6,312,989	1,352,682	19,817,732
FUND BALANCES - JULY 1, AS PREVIOUSLY REPORTED	7,455,232	2,188,446	146,324	1,120,892	-	-	2,899,451	13,810,345
FUND BALANCE CORRECTIONS	-	6,643	-	-	-	-	(42,941)	(36,298)
CHANGE WITHIN FINANCIAL REPORTING ENTITY	-	-	(146,324)	-	-	-	146,324	-
FUND BALANCES - JULY 1, AS RESTATED	7,455,232	2,195,089	-	1,120,892	-	-	3,002,834	13,774,047
FUND BALANCES - JUNE 30	\$ 7,362,458	\$ 1,896,085	\$ -	\$ -	\$ 13,664,731	\$ 6,312,989	\$ 4,355,516	\$ 33,591,779

See accompanying independent auditor's report and 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 JUNE 30, 2025

Net change in fund balances - total governmental funds (Statement E) \$ 19,817,732

Amounts reported for governmental activities in the Statement of
Activities (Statement B) are different because:

Governmental funds report capital outlays as expenditures while
governmental activities report depreciation expense allocated to
those expenditures over the life of the assets:

Capital asset acquisitions	13,414,301
Depreciation expense	<u>(1,700,068)</u>
	<u>11,714,233</u>

Deferred outflows of resources are a consumption of net position
by the government that are applicable to a future reporting period
and therefore are not reported in the funds:

OPEB	(330,922)
Pension	<u>1,096,269</u>
	<u>765,347</u>

Repayment of long-term debt principal is an expenditure in the
governmental funds, but the repayment reduces long-term
obligations in the Statement of Net Position

103,544

Some expenses reported in the Statement of Activities do not
require the use of current financial resources and therefore are
not reported as expenditures in governmental funds:

Accrued compensated absences	(117,657)
Net OPEB liability	914,079
Net pension liability/(asset)	<u>(1,379,410)</u>
	<u>(582,988)</u>

Deferred inflows of resources are an acquisition of net position
by the government that are applicable to a future reporting
period and therefore are not reported in the funds:

OPEB	198,649
Pension	<u>96,360</u>
	<u>295,009</u>

Change in net position of governmental activities (Statement B) \$ 32,112,877

See accompanying independent auditor's report and notes to financial statements.

COUNTY OF YORK, MAINE

STATEMENT OF NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2025

	Inmate Benefit Fund	Custodial Funds Inmate Cash	Work Release	Total
ASSETS				
Cash and cash equivalents	\$ 243,472	\$ 38,869	\$ 5,029	\$ 287,370
TOTAL ASSETS	<u>\$ 243,472</u>	<u>\$ 38,869</u>	<u>\$ 5,029</u>	<u>\$ 287,370</u>
LIABILITIES				
Due to other governments	\$ 24,534	\$ -	\$ -	\$ 24,534
TOTAL LIABILITIES	<u>24,534</u>	<u>-</u>	<u>-</u>	<u>24,534</u>
NET POSITION				
Restricted	<u>218,938</u>	<u>38,869</u>	<u>5,029</u>	<u>262,836</u>
TOTAL NET POSITION	<u>218,938</u>	<u>38,869</u>	<u>5,029</u>	<u>262,836</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 243,472</u>	<u>\$ 38,869</u>	<u>\$ 5,029</u>	<u>\$ 287,370</u>

See accompanying independent auditor's report and notes to financial statements.

COUNTY OF YORK, MAINE

STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	Custodial Funds			
	Inmate Benefit Fund	Inmate Cash	Work Release	Total
ADDITIONS				
Investment earnings:				
Interest	\$ 9,694	\$ 33	\$ 2	\$ 9,729
Total additions	9,694	33	2	9,729
DEDUCTIONS				
Other	79,708	22,881	-	102,589
Total deductions	79,708	22,881	-	102,589
CHANGE IN NET POSITION	(70,014)	(22,848)	2	(92,860)
NET POSITION - JULY 1	288,952	61,717	5,027	355,696
NET POSITION - JUNE 30	<u>\$ 218,938</u>	<u>\$ 38,869</u>	<u>\$ 5,029</u>	<u>\$ 262,836</u>

See accompanying independent auditor's report and notes to financial statements.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The County of York, Maine was incorporated under the laws of the State of Maine. The County provides the following services: commissioners/governing body, management/administration, facilities repair and maintenance, treasurer, district attorney, deeds, probate, sheriff's/police services, communications/dispatch, EMA, regional training center, retirement benefits, medical and dental insurance, public agencies, jail, special projects and reserves and unclassified.

The County's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

The County's combined financial statements include all accounts and all operations of the County. We have determined that the County has no component units as described in GASB Statement No. 14 and amended by GASB Statements No. 39 and No. 61.

Implementation of New Accounting Standards

During the year ended June 30, 2025, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 101 "Compensated Absences". The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 102 "Certain Risk Disclosures". The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

revenue debt vulnerable to the risk of a substantial impact. Additionally, this statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. A disclosure should be made in the notes to financial statements if a government determines that those criteria for disclosures have been met for a concentration or constraint. Management has determined the impact of this Statement is not material to the financial statements.

Government-Wide and Fund Financial Statements

The County's basic financial statements include both government-wide (reporting the County as a whole) and fund financial statements (reporting the County's major funds).

Both the government-wide and fund financial statements categorize primary activities as governmental. The County categorizes all activities as governmental.

In the government-wide Statement of Net Position, the governmental activities column is (a) presented on a consolidated basis by column and (b) reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The County's net position is reported in three parts - net investment in capital assets, restricted net position and unrestricted net position. The County first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the County's functions (general government services, courts, jail, sheriff, etc.) excluding fiduciary activities. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government-wide financial statements.

The net costs (by function) are normally covered by general revenue (taxes, certain intergovernmental revenues and charges for services, etc.).

The County does not allocate indirect costs. All costs are charged directly to the corresponding department.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The government-wide focus is more on the sustainability of the County as an entity and the change in the County's net position resulting from the current year's activities.

Measurement Focus - Basic Financial Statements and Fund Financial Statements

The financial transactions of the County are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. The following fund types are used by the County:

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position (sources, uses and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the County:

Major Funds

- a. The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.
- b. The Jail Fund is used to account for the operations of the York County Jail. Revenue sources are primarily from the transfer of tax revenue from the general fund and other intergovernmental revenues.
- c. The ARPA Grant Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Revenues sources include intergovernmental revenues.
- d. The Recovery Center Construction Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for the construction of a new recovery center. Revenues sources include intergovernmental revenues and investment income.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- e. The Training Center Construction Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for the construction of a new recovery center. Revenues sources include intergovernmental revenues and investment income.

Nonmajor Funds

- f. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- g. Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.

2. Fiduciary Funds:

Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and therefore are not available to support County programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

The County's fiduciary funds are presented in the fiduciary fund financial statements by type (custodial). Since by definition these assets are being held for the benefit of a third-party (other local governments, private-parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide financial statements.

The emphasis in fund financial statements is on the major funds in governmental activities categories. Nonmajor funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. Accrual

Governmental activities in the government-wide financial statements and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

Budget

The annual budget is the financial plan for the operation of the County of York, Maine for the ensuing annual period. The budget process provides for a professional management approach to the establishment of priorities and implementation of work programs while providing an orderly means for control and evaluation of the financial posture of the government.

The County Commissioners submit itemized financial estimates in the form of a budget to the budget committee no later than sixty days before the end of the County's fiscal year. The budget committee reviews the itemized estimated budget prepared by the County commissioners, together with any supplementary material prepared by the head of each County department or provided by an independent board or institution or another governmental agency.

The budget committee reviews the proposed budget and may increase, decrease or alter the estimated budget based on certain guidelines or restrictions. Statutes require the budget committee to hold a public hearing in the County on the proposed budget before the end of the County's fiscal year and before the final adoption of the budget.

After the public hearing is completed, the budget committee adopts a final budget and transmits that budget to the County Commissioners. The County Commissioners may not further increase, decrease, alter or revise the budget adopted by the budget

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

committee, except by unanimous vote of the County Commissioners. If the adopted budget is changed by the County Commissioners; the budget committee may reject that change by a 2/3 vote of its membership. Those actions are final and are not subject to further action by either the County Commissioners or the budget committee.

An annual budget is adopted for the general fund and jail fund. No budgets are officially adopted for the special revenue funds, although budgets are generally prepared as part of the oversight procedures in regards to these funds.

Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

It is the County's policy to value investments at fair value. None of the County's investments are reported at amortized cost. The County Treasurer is authorized by State Statutes to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities
- Certificates of deposit and other evidence of deposits at banks, savings and loan associations and credit unions
- Repurchase agreements
- Money market mutual funds

The County of York, Maine's investment policy does not conflict with the State of Maine Statutes. The policy is comprehensive and is applicable to all County funds.

Receivables

Receivables include amounts due from governmental agencies and local businesses. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2025. Accounts receivable netted with allowances for uncollectible accounts were \$1,084,590 for the year ended June 30, 2025.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventories and Prepaid Items

Inventories of supplies are considered to be expenditures at the time of purchase and are not included in the general fund balance sheet, with the exception of certain products bought in bulk. Inventories are valued and recorded at cost which approximates market, using the first-in/first-out (FIFO) method.

Certain insurance and other payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances".

Transactions Between Funds

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of Governmental Funds (if applicable).

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure such as streets, traffic signals and signs are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

The assets are valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated capital assets are reported at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values. Records and books preservation have been capitalized as art and historical items. These items are categorized as non-depreciable assets as they are considered inexhaustible.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Infrastructure assets include roads, bridges, underground pipe (other than related to independently owned utilities), traffic signals, etc. The County has no recorded infrastructure.

Estimated useful lives are as follows:

Buildings and improvements	20 - 50 years
Infrastructure	50 - 100 years
Machinery and equipment	3 - 50 years
Vehicles	3 - 25 years

Long-term Obligations

The accounting treatment of long-term obligations depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in government-wide statements. The long-term obligations consist of a lease liability, accrued compensated absences and net pension liability.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary funds is the same in the fund statements as it is in the government-wide statements.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Participating Local District (PLD) Consolidated Plan and additions to/deductions from the PLD Consolidated Plan's fiduciary net position have been determined on the same basis as they are reported by the PLD Consolidated Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

OPEB

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, management received and relied on

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

an actuarial report provided to them by the Maine Municipal Employees Health Trust (MMEHT), which determined the County's fiduciary net position as a single employer defined benefit plan based on information provided solely by MMEHT to complete the actuarial report. Additions to/deductions from the MMEHT OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by MMEHT. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The County discontinued its participation in the MMEHT plan in 2025.

In 2025, the County entered into an agreement with Harvard Pilgrim Health Care for OPEB benefits as a defined contribution plan. The County does not contribute to the plan, only the former eligible employees pay the premiums.

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investments in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets and adding back unspent proceeds. Net position is 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. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or restricted net position.

Fund Balances

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components - nonspendable, restricted, committed, assigned and unassigned.

Nonspendable - This includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

Restricted - This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors or the laws or regulations of other governments.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Committed - This includes amounts that can be used only for specific purposes determined by a formal action of the County Commissioners. Please refer to the budgeting process for the authority for committing items within the budget.

Assigned - This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is expressed by the County Commissioners.

Unassigned - This includes all other spendable amounts. The general fund and jail fund are the only funds that can report a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds and finally unassigned funds, as needed, unless the County Commissioners meeting vote has provided otherwise in its commitment or assignment actions.

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of financial position and/or balance sheet will at times report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has one type of this item, deferred outflows related to pensions, which arises only under an accrual basis of accounting that qualifies for reporting in this category. This item is reported in the statement of net position.

In addition to liabilities, the statement of financial position and or balance sheet will at times report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred revenue qualifies for reporting in this category. This item is reported in both the statements of net position and governmental funds balance sheet. Deferred inflows related to pensions also qualifies for reporting in this category. This item is reported only in the statement of net position. All items in this category are deferred and recognized as an inflow of resources in the period that the amounts become available.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition - Property Taxes - Modified Accrual Basis

The County's property tax for the current period was voted on the assessed value for all real and personal property located in the County. Property taxes for the current year budget was and will be carried as receivables for any unpaid balances. The full amount of the current year's assessment will be recognized in the current financial statements.

Program Revenues

Program revenues include all directly related income items applicable to a particular program (charges to customers or applicants for goods, services or privileges provided, operating or capital grants and contributions, including special assessments).

Encumbrance Accounting

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The County does not utilize encumbrance accounting for its general fund.

Use of Estimates

During the preparation of the County's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from these estimates.

NOTE 2 - DEPOSITS AND INVESTMENTS

The County's investment policies, which follow state statutes, authorize the County to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other States and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. These investment policies apply to all County funds.

Deposits:

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the County will not be able to recover its deposits. The

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

County does not have a policy covering custodial credit risk for deposits. However, the County maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes.

At June 30, 2025, the County's cash and cash equivalents amounting to \$37,557,924 were comprised of bank deposits of \$37,819,902. Bank deposits and cash equivalents are adjusted primarily by outstanding checks and deposits in transit to reconcile to the County's cash and cash equivalents balance. All of these deposits were fully insured by federal depository insurance and consequently not exposed to custodial credit risk.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 138,641
Savings accounts	20,447
ICS accounts	<u>37,660,814</u>
	<u><u>\$ 37,819,902</u></u>

Investments:

Custodial credit risk for investments is 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 the possession of an outside party. Currently, the County does not have a policy for custodial credit risk for investments.

Interest rate risk - is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from fluctuations in interest rates.

At June 30, 2025, the County had no investments.

Credit risk - Statutes for the State of Maine authorize the County to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other States and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The County does not have an investment policy on credit risk.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2025 consisted of the following individual fund receivables and payables.

	Receivables (Due from)	Payables (Due to)
General fund	\$ 616,530	\$ 28,393,542
Jail fund	1,905,879	-
ARPA grant fund	3,311,125	-
Recovery center construction	13,664,731	-
Training center construction	6,312,989	-
Nonmajor special revenue funds	3,198,818	616,530
	<u>\$ 29,010,072</u>	<u>\$ 29,010,072</u>

The result of amounts owed between funds are considered to be in the course of normal operations by the County. Reconciliation of the amounts owed between funds may or may not be expected to be repaid within one year in their entirety due to the recurring nature of these transactions during operations.

NOTE 4 - INTERFUND TRANSFERS

The County had the following interfund transfers at June 30, 2025:

	Transfers In	Transfers Out
General fund	\$ 11,624,300	\$ 302,992
Jail fund	100,000	10,320,000
ARPA grant fund	-	28,048,089
Recovery center construction	14,051,179	-
Training center construction	13,996,910	-
Nonmajor special revenue funds	202,992	1,304,300
	<u>\$ 39,975,381</u>	<u>\$ 39,975,381</u>

Interfund transfers are the results of legally authorized activity and are considered to be in the course of normal operations.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 5 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2025:

	Balance, 7/1/24	Additions	Disposals	Balance, 6/30/25
<u>Governmental activities</u>				
Non-depreciated assets:				
Land	\$ 741,856	\$ -	\$ -	\$ 741,856
Art work and historical treasures	1,042,366	-	-	1,042,366
Construction in progress	4,836,984	12,378,108	(2,931,954)	14,283,138
Totals	6,621,206	12,378,108	(2,931,954)	16,067,360
Depreciated assets:				
Buildings and building improvements	32,692,324	3,081,521	-	35,773,845
Land improvements	138,149	-	-	138,149
Furniture and fixtures	168,690	8,662	-	177,352
Machinery and equipment	2,487,299	554,984	-	3,042,283
Vehicles	4,247,681	322,980	-	4,570,661
Right of use lease asset	1,784,681	-	-	1,784,681
	41,518,824	3,968,147	-	45,486,971
Less accumulated depreciation	(24,495,516)	(1,700,068)	-	(26,195,584)
	17,023,308	2,268,079	-	19,291,387
Net capital assets	<u>\$23,644,514</u>	<u>\$14,646,187</u>	<u>\$ (2,931,954)</u>	<u>\$35,358,747</u>
<u>Current period depreciation:</u>				
EMA				\$ 57,830
Management/Administration				157,398
Courthouse repair and maintenance				132,715
Jail				913,816
Probate				3,657
District attorney				134,406
Deeds				7,099
Sheriff's/Police services				293,147
				<u>\$ 1,700,068</u>

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 6 - LONG-TERM DEBT

The following is a summary of changes in the long-term debt for the year ended June 30, 2025:

	Balance, 7/1/24	Additions	Deletions	Balance, 6/30/25	Current Year Portion
Lease liability	<u>\$ 1,767,481</u>	<u>\$ -</u>	<u>\$ (103,544)</u>	<u>\$ 1,663,937</u>	<u>\$ 103,544</u>

The following is a summary of the outstanding lease liability:

The County leases office space and common areas at 208 Graham Street for a term of 15 years, beginning in May of 2024 and ending in April of 2039. This lease has an option to renew for up to three additional five-year terms with each term having an increase of 2.0% for each year after the first in each renewal term. Monthly payments are \$8,600 for the first year with a 2.0% increase every year after the first month of lease.

\$ 1,663,937

The following is a summary of outstanding lease liability principal and interest requirements for the following fiscal years ending June 30:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 105,615	\$ -	\$ 105,615
2027	107,727	-	107,727
2028	109,882	-	109,882
2029	112,079	-	112,079
2030	114,321	-	114,321
2031-2035	606,829	-	606,829
2036-2040	507,484	-	507,484
	<u>\$ 1,663,937</u>	<u>\$ -</u>	<u>\$ 1,663,937</u>

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 7 - OTHER LONG-TERM OBLIGATIONS

A summary of other long-term obligations for the year ended June 30, 2025 is as follows:

	Balance, 7/1/24 (Restated)	Additions	Deletions	Balance, 6/30/25	Current Year Portion
Accrued compensated absences	\$ 891,856	\$ 143,178	\$ (25,521)	\$ 1,009,513	\$ 252,378
Net OPEB liability	914,079	-	(914,079)	-	-
Net pension liability	2,643,856	2,388,425	(1,009,015)	4,023,266	-
Totals	<u>\$ 4,449,791</u>	<u>\$ 2,531,603</u>	<u>\$ (1,948,615)</u>	<u>\$ 5,032,779</u>	<u>\$ 252,378</u>

Please see Notes 8 and 16 for detailed information on each of the other long-term obligations.

NOTE 8 - ACCRUED COMPENSATED ABSENCES

In accordance with GASB Statement No. 16 Accounting for Compensated Absences, vacation benefits and paid time off are accrued as liabilities as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the vesting method. The liability is based on the sick leave accumulated at June 30 by those employees who are currently eligible to receive termination payments and by those employees for whom it is probable they will become eligible to receive termination benefits in the foreseeable future.

The total liability for vacation, paid time off and sick leave payments has been calculated using pay rates in effect at the balance sheet date and reduced to the maximum payment allowed by contract and/or statute, plus any applicable additional salary related payments.

As of June 30, 2025, the liability for any unpaid compensated absences was \$1,009,513, an increase for the year of \$117,657.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 9 - NET INVESTMENT IN CAPITAL ASSETS

The following is the calculation of the net investment in capital assets for the County at June 30, 2025:

Invested in capital assets	\$ 61,554,331
Accumulated depreciation	(26,195,584)
Outstanding capital related debt	<u>(1,663,937)</u>
	<u>\$ 33,694,810</u>

NOTE 10 - RESTRICTED NET POSITION AND FUND BALANCES

At June 30, 2025, the County had the following restricted net position and fund balances:

Recovery center construction	\$ 13,664,731
Training center construction	6,312,989
Nonmajor special revenue funds:	
Administration:	
Settlement-Opioid impact	1,471,550
Opioid program	5,000
Monsanto settlement	27,414
Public safety H&W fund	311,184
Layman's Way	328,703
Food pantry	17,826
Deeds preservation	870,140
District Attorney	298,618
Probate preservation	20,797
Civil process	280,948
Parsonsfield contract officer	6,117
Jag Byrne grant LLBEG	16,075
MDEA task force support	882
Impaired driving grant	2,214
K9 grant, Stanton Foundation	6,530
YCSO federal forfeiture	52,079
YCSO property	24,526
State criminal alien assist	107,025
York County operations	502,197
FY '15 HSGP	42,483
Homeland security grants	144,845
OJP grant	33
Seabrook stipend	26,921
Cart donation	<u>1,874</u>
	<u>\$ 24,543,701</u>

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 11 - NONSPENDABLE FUND BALANCES

At June 30, 2025, the County had the following nonspendable fund balances:

General fund:	
Prepaid items	\$ 372,972
Inventory	125
Jail fund:	
Prepaid items	233,738
	<u>\$ 606,835</u>

NOTE 12 - COMMITTED FUND BALANCES

At June 30, 2025, the County had the following committed fund balances:

General fund:	
EMA vehicle	\$ 225,017
SO vehicle	118,496
Major capital projects	294,732
Insurance fund	441,202
Jail fund:	
Jail vehicle	89,795
	<u>\$ 1,169,242</u>

NOTE 13 - ASSIGNED FUND BALANCES

At June 30, 2025, the County had the following assigned fund balances:

General fund:	
Capital improvement	\$ 332,270
New government building	60,141
Wellness equipment and programs	40,457
Tech upgrade	89,303
Employee training and development	56,287
Special projects/grant match	1,774,219
EMA/facilities garage	52,419
Payroll liabilities	519,294
Contingency	100,000
Jail fund:	
Capital improvement	1,572,552
	<u>\$ 4,596,942</u>

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 14 - DEFICIT FUND BALANCES

The following funds have a deficit fund balance as of June 30, 2025:

Nonmajor special revenue funds:	
Waterboro contract officer	\$ 5,000
Reimbursable Sheriff services	36,649
Ride team program	2,335
Distracted driving	1,081
Speed enforcement program	3,766
NAMI peer group	989
YCSO state forfeiture	4,056
Hazmat professional development	3,802
Local emergency planning com	956
Subscription/code red	32
Vaccine center	59,635
YC fire admin	2,375
Nonmajor capital projects funds:	
Dredge	89,789
	<u>\$ 210,465</u>

Management may be asking the Board of Commissioners in fiscal year 2025 to consider a transfer from the general fund's unassigned fund balance to cover some of these nonmajor special revenue funds deficit fund balances.

NOTE 15 - EXPENDITURES OVER APPROPRIATIONS

The following expenditures were over appropriations at June 30, 2025:

Management/administration	\$ 26,095
Sheriff's/Police services	163,047
EMA	100,516
Transfers to other funds	25,000
	<u>\$ 314,658</u>

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025

NOTE 16 - DEFINED BENEFIT PENSION PLAN

MAINE PUBLIC EMPLOYEES' RETIREMENT SYSTEM

PARTICIPATING LOCAL DISTRICT CONSOLIDATED PLAN

Plan Description

County employees contribute to the Maine Public Employees Retirement System (MainePERS), a cost-sharing multiple-employer defined benefit pension plan established by the Maine State Legislature. Title 5 of the Maine Revised Statutes Annotated assigns the authority to establish and amend benefit provisions to the Participating Local District (PLD) Consolidated Plan's advisory group, which reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. 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 online at www.maineopers.org or by contacting the System at (207) 512-3100.

Benefits Provided

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 System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten-year requirement was reduced by legislative action to five years for employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60 or 65. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by contract with other PLD employers under applicable statutory provisions. As of June 30, 2024, there were 336 employers in the plan.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 3.88%.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 16 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Contributions

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. All County plan members are required to contribute either 6.95% or 7.70% of their annual covered salary for the AC plan, 10.70% for the 1C plan and 8.40% for 2C plan and the County is required to contribute at an actuarially determined rate. The current rate is 10.20% of covered payroll for all County employees in plan AC, 14.80% for law enforcement employees in special plan 1C (future only from January 1, 2009), 11.60% for corrections officers and certain law enforcement employees in special plan 2C and 5.0% for PLD retirees returned to work. The contribution rates of plan members and the County are established and may be amended by the Maine Public Employee Retirement Systems advisory group. The County's contribution to the MainePERS PLD Consolidated Plan for the year ended June 30, 2025 was \$1,009,015.

Pension Liabilities

PLD Consolidated Plan

At June 30, 2025, the County reported a liability of \$4,023,266 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2024 and the total pension liabilities used to calculate the net pension liabilities was determined by an actuarial valuation as of that date. The County's proportion of the net pension liabilities were based on a projection of the County's long-term share of contributions to each pension plan relative to the projected contributions of all PLDs, actuarially determined. At June 30, 2024, the County's proportion was 1.00519%, which was an increase of 0.176637% from its proportion measured as of June 30, 2023.

Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2025, the County recognized pension expense of \$186,781. At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 16 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

	PLD Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,194,087	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	418,316
Changes in proportion and differences between contributions and proportionate share of contributions	369,764	21,506
Contributions subsequent to the measurement date	1,009,015	-
Total	<u>\$ 2,572,866</u>	<u>\$ 439,822</u>

\$1,009,015 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	PLD Plan
Plan year ended June 30:	
2025	\$ 100,282
2026	1,160,563
2027	(55,757)
2028	(81,059)
2029	-
Thereafter	-

Actuarial Methods and Assumptions

The collective total pension liability for the Plan was determined by an actuarial valuation as of June 30, 2024, using the following methods and assumptions applied to all periods included in the measurement:

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 16 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Cost Method

The Entry Age Normal cost method is used to determine costs. Under this cost method, the total employer contribution rate consists of two elements: the normal cost rate and the unfunded actuarial liability (UAL) rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits and dividing it by the value, also as of the member's entry age and the member's expected future salary. The normal cost for each member is the product of the member's pay and their normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e., decreases or increases in liabilities and/or in assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

Asset Valuation Method

The actuarial valuation employs a technique for determining the actuarial value of assets which reduces the impact of short-term volatility in the market value. The specific technique adopted in this valuation recognizes in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

Amortization

The net pension liability of the PLD Consolidated Plan is amortized on a level percentage of payroll using a method where a separate twenty-year closed period is established annually for the gain or loss for that year.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2024 are as follows:

Investment Rate of Return - 6.50% per annum for the year ended June 30, 2024 and 2023, compounded annually.

Salary Increases, Merit and Inflation - 2.75% to 11.48% per year

Mortality Rates - For the plan, the rates are based on the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC_2020 model.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 16 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Cost of Living Benefit Increases - 1.91%

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as June 30, 2024 are summarized in the following table.

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Public equities	30.00%	5.60%
US Government	7.50%	2.20%
Private equity	15.00%	7.20%
Real assets:		
Real estate	10.00%	5.80%
Infrastructure	10.00%	5.30%
Natural resources	5.00%	5.10%
Traditional credit	7.50%	2.70%
Alternative credit	5.00%	6.40%
Diversifiers	10.00%	4.80%

Discount Rate

The discount rate used to measure the collective total pension liability was 6.50% for 2024 for the Plan. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025

NOTE 16 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

The following table shows how the collective net pension liability as of June 30, 2024 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 6.50% for the Plan.

	1% Decrease	Discount Rate	1% Increase
<u>PLD Plan:</u>			
Discount rate	5.50%	6.50%	7.50%
County's proportionate share of the net pension liability	\$ 10,052,699	\$ 4,023,266	\$ (944,295)

Changes in Net Pension Liability

Each employer's share of the collective net pension liability is equal to the collective net pension liability multiplied by the employer's proportionate share as of June 30, 2024 as shown in the schedules of employer and non-employer contributing entity allocations. Changes in net pension liability are recognized in pension expense for the year ended June 30, 2024 with the following exceptions.

Differences between Expected and Actual Experience

The difference between expected and actual experience with regard to economic or demographic factors is recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. For 2023, 2022, 2021 and 2020, this was three years for the PLD Consolidated Plan. For 2019, this was four years for the PLD Consolidated Plan. For 2018 and 2017, this was three years; prior to 2017, this was four years for the PLD Consolidated Plan.

Differences between Expected and Actual Investment Earnings

Differences between projected and actual investment earnings are recognized in pension expense using a straight-line amortization method over a closed five-year period. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 16 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Changes in Assumptions

Differences due to changes in assumptions about future economic or demographic factors or other inputs are recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used for the year ended June 30, 2024 valuation were based on the results of an actuarial experience study for the period of June 30, 2015 through June 30, 2020. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. Please refer to the *Actuarial Methods and Assumptions* section for information relating to the use of assumptions.

Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions

Differences resulting from a change in proportionate share of contributions and differences between total employer contributions and the employer's proportionate share of contributions are recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. Differences between total employer contributions and the employer's proportionate share of contributions may arise when an employer has a contribution requirement for an employer specific liability.

Pension Plan Fiduciary Net Position

Additional financial and actuarial information with respect to the Plan can be found in the MainePERS' 2024 Annual Comprehensive Financial Report available online at www.maineopers.org or by contacting the System at (207) 512-3100.

NOTE 17 - DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Service Code Section 457. The plan is available to County employees as part of a collective bargaining agreement and/or County policy. The deferred compensation is not available to employees until termination, retirement, death, financial hardship or unforeseen emergency.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 17 - DEFERRED COMPENSATION PLAN (CONTINUED)

Participants' rights under the plan are equal to those of the County's in an amount equal to the fair market value of the deferred amount for each participant. All assets and income of the plan are held in trust for the exclusive benefit of the participants and their beneficiaries.

It is in the opinion of the County's management that the County has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor.

The plan permits the 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. The plan has provisions for employees to borrow or take plan assets. The plan is being maintained by The Equitable Life Assurance Society of the United States.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) to be held in a trust for the exclusive benefit of the participants and their beneficiaries.

Under the plan the County is required to contribute on behalf of each participant a pre-determined percentage determined by contract of the participants' earnings for the plan year or up to 10%. For the twelve months ended June 30, 2025, the County's contributions to the plan totaled \$287,557.

NOTE 18 - 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 or participates in a self-insured risk pool sponsored by the Maine County Commissioners Association. The Maine County Commissioners Association Group Risk Pool is a state-chartered pool established exclusively for Maine municipalities. The pool provides certain property, liability, fidelity and vehicle coverage. If the assets of the pool are at any time actuarially determined to be insufficient to enable the pool to discharge its legal obligations, other obligations and actuarially sound reserves, the pool has the power to make up the deficiency by the levy of a prorated assessment. There have been no deficiencies during the past three years and management believes that no deficiency exists at June 30, 2025.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 18 - RISK MANAGEMENT (CONTINUED)

The County's participation in the public entity risk pool is limited to the Maine Municipal Association - Worker Compensation Trust Fund ("Fund"). The Fund was created to formulate, develop and administer a program of modified self-funding for the Fund's membership, obtain lower costs for worker's compensation coverage and develop a comprehensive loss control program. The County pays an annual premium to the fund for its worker's compensation coverage. The County's agreement with the Fund provides that the fund will be self-sustaining through member premiums and will provide, through commercial companies' reinsurance contracts, coverage for claims in excess of \$1,000,000.

Based on the coverage provided by the insurance purchased, the County is not aware of any material actual or potential claim liabilities which should be recorded as of June 30, 2025. There were no significant reductions in insurance coverage from that of the prior year and amounts of settlements have not exceeded insurance coverage in the past three years.

NOTE 19 - CONTINGENCIES

With regard to any unasserted claims, it is not feasible at this time to predict or determine their outcome. Management believes, however, that settlement amounts, if any, will not have a material adverse effect on the County's financial position.

The County participates in various intergovernmental grant programs which may be subject to future program compliance audits by the grantors or their representatives. Accordingly, the County's compliance with applicable grant requirement may be established at some future date. The amount, if any, of any liabilities arising from the disallowance of expenditures or ineligibility of grant revenues cannot be determined at this time.

NOTE 20 - JAIL OPERATIONS

During its 2007 Fiscal Year, the State of Maine enacted legislation known as LD 2080 "An Act to Better Coordinate and Reduce the Cost of the Delivery of State and County Correctional Services", located in Public Laws 2007, Chapter 653. This Act has in essence capped what Counties can assess their municipalities for taxes to fund their corrections budgets and will also establish the annual growth limitations for future corrections expenditures. A Board of Overseers at the State of Maine has been appointed to supervise county correction operations. The Act has raised many accounting and auditing issues regarding both financial and budgetary reporting. It is the position of the County that it has addressed, to the best of its ability, these issues in its County annual audit report and the jail annual audit.

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 20 - JAIL OPERATIONS (CONTINUED)

During the 2016 fiscal year the State of Maine enacted legislation known as LD 186. This bill repeals the changes that were made by Public Law 2007, chapter 653, eliminating the State Board of Corrections and all of its duties and returns the law to the form it was in prior to jail consolidation. This bill requires that the State continue to provide funding to the counties in the same amount that it did in fiscal year 2014-15.

At the present time, issues such as the funding of accrued benefits; ownership and maintenance of correction assets; external funding of certain corrections operations; corrections capital/reserve funding and ownership and the treatment of net position balances (deficits) have not been specifically addressed in this Act. Any financial and/or other impact on the County and the Jail Department cannot be determined at the time of the issuance of this report.

NOTE 21 - RESTATEMENTS

During fiscal year 2025, the County determined error corrections for various account balances were necessary along with correcting the accrued compensated absences to include paid time off. The Layman's Way fund was also reclassified to a nonmajor special revenue fund. The restatements are as follows:

	6/30/24 As Previously Reported	Change from Major to Nonmajor Fund	Net Position/ Fund Balance Corrections	6/30/24 As Restated
Government-Wide				
Governmental Activities	\$ 32,823,069	\$ -	\$ (549,092)	\$ 32,273,977
Total Government-Wide	<u>\$ 32,823,069</u>	<u>\$ -</u>	<u>\$ (549,092)</u>	<u>\$ 32,273,977</u>
Governmental Funds				
Major Funds:				
General Fund	\$ 7,455,232	\$ -	\$ -	\$ 7,455,232
Jail Fund	2,188,446	-	6,643	2,195,089
Layman's Way	146,324	(146,324)	-	-
ARPA Grant Fund	1,120,892	-	-	1,120,892
Recovery Center Construction	-	-	-	-
Training Center Construction	-	-	-	-
Other Governmental Funds:				
Nonmajor Special Revenue	2,899,451	146,324	(42,941)	3,002,834
Total Governmental Funds	<u>\$ 13,810,345</u>	<u>\$ -</u>	<u>\$ (36,298)</u>	<u>\$ 13,774,047</u>
Fiduciary Funds				
Custodial Funds	\$ 355,696	\$ -	\$ -	\$ 355,696
Total Fiduciary Funds	<u>\$ 355,696</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 355,696</u>

COUNTY OF YORK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 22 - REASON FOR REVISION

The financial statements were revised on June 9, 2026 for several adjustments. An accounts receivable and revenue from the Emergency Management Agency was added to the general fund in the amount of \$67,701. Prepaid items in the general fund were reclassified or corrected by a decrease of \$102,656. Payroll related liabilities in the general fund were adjusted by a decrease of \$54,669. Certain revenues related to the insurance fund and capital improvement reserve that had been incorrectly closed out to unassigned fund balance were applied to those funds, increasing both the general fund committed and assigned fund balances while decreasing unassigned fund balance.

Required Supplementary Information

Required supplementary information includes financial information and disclosures that are required by the Governmental Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund
- Schedule of Proportionate Share of the Net Pension Liability
- Schedule of Contributions - Pension
- Schedule of Changes in Net OPEB Liability
- Schedule of Changes in Net OPEB Liability and Related Ratios
- Schedule of Contributions - OPEB
- Notes to Required Supplementary Information

COUNTY OF YORK, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
Budgetary Fund Balance, July 1	\$ 7,455,232	\$ 7,455,232	\$ 7,455,232	\$ -
Resources (Inflows):				
Taxes - municipalities	21,552,830	21,552,830	21,552,830	-
Intergovernmental:				
EMPG 50% EMA reimbursement	262,539	262,539	254,556	(7,983)
Other intergovernmental revenues	25,000	25,000	10,940	(14,060)
	287,539	287,539	265,496	(22,043)
Charges for services:				
Register of Deeds	2,400,000	2,400,000	2,580,930	180,930
Register of Probate	475,000	475,000	538,831	63,831
Sheriff	6,000	6,000	12,365	6,365
	2,881,000	2,881,000	3,132,126	251,126
Miscellaneous:				
Interest on investments	120,000	120,000	362,196	242,196
Rent income	30,000	30,000	60,880	30,880
Insurance claims and refunds	-	-	26,358	26,358
Other revenues	3,000	3,000	88,445	85,445
	153,000	153,000	537,879	384,879
Transfers from other funds	25,000	25,000	302,992	277,992
Amounts Available for Appropriation	32,354,601	32,354,601	33,246,555	891,954

SCHEDULE 1 (CONTINUED)

COUNTY OF YORK, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
Charges to Appropriations (Outflows):				
Commissioners/governing body	90,017	90,017	86,467	3,550
Management/administration	1,565,482	1,565,482	1,591,577	(26,095)
Facilities repair and maintenance	777,329	777,329	744,078	33,251
Treasurer	698	698	545	153
District attorney	1,951,989	1,951,989	1,698,485	253,504
Deeds	673,039	673,039	522,937	150,102
Probate	926,809	926,809	890,693	36,116
Sheriff's/police services	3,762,946	3,762,946	3,925,993	(163,047)
Communications/dispatch	804,821	804,821	799,928	4,893
EMA	787,638	787,638	888,154	(100,516)
Regional training center	104,150	104,150	96,646	7,504
Retirement benefits	722,519	722,519	662,203	60,316
Medical and dental insurance	1,254,065	1,254,065	1,194,267	59,798
Public agencies	143,170	143,170	142,601	569
Unclassified	-	908,539	908,539	-
Contingency	-	15,517	15,517	-
Capital outlay	-	91,167	91,167	-
Transfers to other funds	11,599,300	11,599,300	11,624,300	(25,000)
Total Charges to Appropriations	25,163,972	26,179,195	25,884,097	295,098
Budgetary Fund Balance, June 30	\$ 7,190,629	\$ 6,175,406	\$ 7,362,458	\$ 1,187,052
Use of assigned/committed fund balance	\$ -	\$ 1,015,223	\$ -	\$ (1,015,223)
Use of unassigned fund balance	264,603	264,603	-	(264,603)
	\$ 264,603	\$ 1,279,826	\$ -	\$ (1,279,826)

See accompanying independent auditor's report and notes to financial statements.

COUNTY OF YORK, MAINE

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
LAST 10 FISCAL YEARS

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
<u>PLD Plan:</u>										
Proportion of the net pension liability/(asset)	1.01%	0.83%	0.85%	0.90%	0.90%	1.01%	1.10%	1.04%	1.10%	1.05%
Proportionate share of the net pension liability/(asset)	\$ 4,023,266	\$ 2,643,856	\$ 2,265,159	\$ (289,193)	\$ 3,558,685	\$ 3,098,584	\$ 3,006,650	\$ 4,266,199	\$ 5,834,824	\$ 3,339,494
Covered payroll	\$ 8,429,699	\$ 6,418,615	\$ 5,758,715	\$ 5,198,675	\$ 4,937,321	\$ 5,319,825	\$ 5,440,470	\$ 4,996,958	\$ 4,895,906	\$ 4,437,860
Proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	47.73%	41.19%	39.33%	-5.56%	72.08%	58.25%	55.26%	85.38%	119.18%	75.25%
Plan fiduciary net position as a percentage of the total pension liability/(asset)	91.06%	92.34%	93.26%	100.86%	88.35%	90.62%	91.14%	86.43%	86.40%	81.61%

See accompanying independent auditor's report and notes to financial statements.

COUNTY OF YORK, MAINE

SCHEDULE OF CONTRIBUTIONS - PENSION
LAST 10 FISCAL YEARS

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
<u>PLD Plan:</u>										
Contractually required contribution	\$1,009,015	\$ 985,761	\$ 762,980	\$ 671,062	\$ 615,679	\$ 578,568	\$ 620,116	\$ 609,865	\$ 534,054	\$ 515,304
Contributions in relation to the contractually required contribution	<u>(1,009,015)</u>	<u>(985,761)</u>	<u>(762,980)</u>	<u>(671,062)</u>	<u>(615,679)</u>	<u>(578,568)</u>	<u>(620,116)</u>	<u>(609,865)</u>	<u>(534,054)</u>	<u>(515,304)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 8,908,868	\$ 8,429,699	\$ 6,418,615	\$ 5,758,715	\$ 5,198,675	\$ 4,937,321	\$ 5,319,825	\$ 5,440,470	\$ 4,996,958	\$ 4,895,906
Contributions as a percentage of covered payroll	11.33%	11.69%	11.89%	11.65%	11.84%	11.72%	11.66%	11.21%	10.69%	10.53%

See accompanying independent auditor's report and notes to financial statements.

COUNTY OF YORK, MAINE

SCHEDULE OF CHANGES IN NET OPEB LIABILITY
FOR THE YEAR ENDED JUNE 30, 2025

	Increase (Decrease)		
	Net OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at 1/1/24 (Reporting December 31, 2024)	\$ 914,079	\$ -	\$ 914,079
Changes for the year:			
Service cost	-	-	-
Interest	-	-	-
Changes of benefits	-	-	-
Differences between expected and actual experience	-	-	-
Changes of assumptions	-	-	-
Contributions - employer	-	-	-
Contributions - member	-	-	-
Net investment income	-	-	-
Benefit payments	(914,079)	-	(914,079)
Administrative expense	-	-	-
Net changes	(914,079)	-	(914,079)
Balances at 1/1/25 (Reporting December 31, 2025)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying independent auditor's report and notes to financial statements.

COUNTY OF YORK, MAINE

SCHEDULE OF CHANGES IN NET OPEB LIABILITY
AND RELATED RATIOS
LAST 10 FISCAL YEARS*

	2025	2024	2023	2022	2021	2020	2019	2018
<u>Total OPEB liability</u>								
Service cost (BOY)	\$ -	\$ 37,286	\$ 45,333	\$ 50,489	\$ 43,690	\$ 28,960	\$ 32,281	\$ -
Interest (includes interest on service cost)	-	26,011	15,181	18,111	20,201	22,988	19,706	-
Changes of benefit terms	-	-	-	-	-	(13,886)	-	-
Differences between expected and actual experience	-	(6,152)	-	(150,923)	-	(12,545)	-	498,984
Changes of assumptions	-	198,253	(85,119)	(25,693)	51,055	140,416	(57,345)	43,298
Benefit payments, including refunds of member contributions	(914,079)	(6,467)	(3,647)	(4,785)	(4,601)	(3,569)	(3,432)	-
Net change in total OPEB liability	\$ (914,079)	\$ 248,931	\$ (28,252)	\$ (112,801)	\$ 110,345	\$ 162,364	\$ (8,790)	\$ 542,282
Total OPEB liability - beginning	\$ 914,079	\$ 665,148	\$ 693,400	\$ 806,201	\$ 695,856	\$ 533,492	\$ 542,282	\$ -
Total OPEB liability - ending	\$ -	\$ 914,079	\$ 665,148	\$ 693,400	\$ 806,201	\$ 695,856	\$ 533,492	\$ 542,282
<u>Plan fiduciary net position</u>								
Contributions - employer	-	3,647	3,647	4,785	4,601	3,569	3,432	-
Contributions - member	-	-	-	-	-	-	-	-
Net investment income	-	-	-	-	-	-	-	-
Benefit payments, including refunds of member contributions	-	(3,647)	(3,647)	(4,785)	(4,601)	(3,569)	(3,432)	-
Administrative expense	-	-	-	-	-	-	-	-
Net change in fiduciary net position	-	-	-	-	-	-	-	-
Plan fiduciary net position - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plan fiduciary net position - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net OPEB liability - ending	\$ -	\$ 914,079	\$ 665,148	\$ 693,400	\$ 806,201	\$ 695,856	\$ 533,492	\$ 542,282
Plan fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Covered payroll	\$ -	\$ 5,561,727	\$ 4,483,526	\$ 4,483,526	\$ 4,899,168	\$ 4,899,168	\$ 4,262,906	\$ 4,262,906
Net OPEB liability as a percentage of covered payroll	0.0%	16.4%	14.8%	15.5%	16.5%	14.2%	12.5%	12.7%

* The amounts presented for each fiscal year are for those years for which information is available.

See accompanying independent auditor's report and notes to financial statements.

COUNTY OF YORK, MAINE

SCHEDULE OF CONTRIBUTIONS - OPEB
LAST 10 FISCAL YEARS*

	2025	2024	2023	2022	2021	2020	2019	2018
<u>MMEHT:</u>								
Employer contributions	\$ -	\$ 6,467	\$ 3,647	\$ 4,785	\$ 4,601	\$ 3,569	\$ 3,432	\$ -
Benefit payments	-	(6,467)	(3,647)	(4,785)	(4,601)	(3,569)	(3,432)	-
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ -	\$ 5,561,727	\$ 4,483,526	\$ 4,483,526	\$ 4,899,168	\$ 4,899,168	\$ 4,262,906	\$ 4,262,906
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

* The amounts presented for each fiscal year are for those years for which information is available.

See accompanying independent auditor's report and notes to financial statements.

COUNTY OF YORK, MAINE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2025

Changes of Assumptions

MEPERS PLD Plan:

There were no changes to the actuarial assumptions.

MMEHT OPEB Plan:

The County discontinued this plan during 2025.

Other Supplementary Information

Other supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Schedule of Departmental Operations - General Fund
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds and Capital Project Funds

COUNTY OF YORK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive/(Negative)
Commissioners/Governing Body					
Wages	\$ 74,968	\$ -	\$ 74,968	\$ 75,512	\$ (544)
Taxes/benefits	8,349	-	8,349	7,746	603
Travel	6,000	-	6,000	2,827	3,173
Other	700	-	700	382	318
	<u>90,017</u>	<u>-</u>	<u>90,017</u>	<u>86,467</u>	<u>3,550</u>
Management/Administration					
Wages	1,202,201	-	1,202,201	1,209,635	(7,434)
Taxes/benefits	115,651	-	115,651	110,833	4,818
Legal	80,000	-	80,000	101,292	(21,292)
Contracted services	20,000	-	20,000	24,873	(4,873)
Dues and memberships	19,500	-	19,500	21,882	(2,382)
Equipment	59,000	-	59,000	56,717	2,283
Postage/office supplies	18,530	-	18,530	21,674	(3,144)
Telephone	15,600	-	15,600	15,971	(371)
Insurance	4,500	-	4,500	4,813	(313)
Travel	8,500	-	8,500	9,874	(1,374)
Other	22,000	-	22,000	14,013	7,987
	<u>1,565,482</u>	<u>-</u>	<u>1,565,482</u>	<u>1,591,577</u>	<u>(26,095)</u>
Facilities Repair and Maintenance					
Wages	368,391	-	368,391	340,922	27,469
Taxes/benefits	48,168	-	48,168	39,992	8,176
Electricity	80,000	-	80,000	80,785	(785)
Telephone	3,600	-	3,600	4,059	(459)
Property and casualty	28,850	-	28,850	30,898	(2,048)
Electrical repairs	18,000	-	18,000	11,721	6,279
Heating repairs	55,000	-	55,000	59,473	(4,473)
Plumbing repairs	10,000	-	10,000	9,730	270
Plowing/sanding/mowing	44,000	-	44,000	37,167	6,833
Contracted services	40,800	-	40,800	39,064	1,736
Cleaning supplies	7,000	-	7,000	6,723	277
Propane/heating fuel	17,000	-	17,000	19,150	(2,150)
General repairs	14,000	-	14,000	12,961	1,039
Major and minor equipment	20,000	-	20,000	29,348	(9,348)
Water usage fees	12,000	-	12,000	13,162	(1,162)
Travel	2,500	-	2,500	1,252	1,248
Other	8,020	-	8,020	7,671	349
	<u>777,329</u>	<u>-</u>	<u>777,329</u>	<u>744,078</u>	<u>33,251</u>
Treasurer					
Wages	630	-	630	500	130
Taxes/benefits	68	-	68	45	23
	<u>698</u>	<u>-</u>	<u>698</u>	<u>545</u>	<u>153</u>

SCHEDULE A (CONTINUED)

COUNTY OF YORK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive/(Negative)
District Attorney					
Wages	1,352,099	-	1,352,099	1,180,784	171,315
Taxes/benefits	127,169	-	127,169	112,159	15,010
General repairs/maintenance	139,496	-	139,496	99,747	39,749
Dues and memberships	9,000	-	9,000	7,275	1,725
Telephone	56,000	-	56,000	74,085	(18,085)
Travel	35,000	-	35,000	25,286	9,714
Contracted services	19,000	-	19,000	21,343	(2,343)
Rent of land and buildings	106,000	-	106,000	107,799	(1,799)
Office supplies	62,775	-	62,775	39,134	23,641
Insurance	3,500	-	3,500	3,336	164
Equipment	18,700	-	18,700	6,982	11,718
Witness fees	6,500	-	6,500	6,649	(149)
Other	16,750	-	16,750	13,906	2,844
	<u>1,951,989</u>	<u>-</u>	<u>1,951,989</u>	<u>1,698,485</u>	<u>253,504</u>
Deeds					
Wages	477,605	-	477,605	384,292	93,313
Taxes/benefits	46,024	-	46,024	35,214	10,810
Records management	83,000	-	83,000	74,800	8,200
Dues and memberships	500	-	500	430	70
Office supplies	13,510	-	13,510	7,036	6,474
Equipment	13,000	-	13,000	6,306	6,694
Telephone	7,300	-	7,300	6,696	604
Insurance	3,550	-	3,550	3,803	(253)
Contracted services	25,000	-	25,000	-	25,000
Travel	3,200	-	3,200	3,832	(632)
Other	350	-	350	528	(178)
	<u>673,039</u>	<u>-</u>	<u>673,039</u>	<u>522,937</u>	<u>150,102</u>
Probate					
Wages	620,619	-	620,619	652,101	(31,482)
Taxes/benefits	60,930	-	60,930	61,212	(282)
Professional fees	84,000	-	84,000	50,522	33,478
Advertising	40,000	-	40,000	19,135	20,865
Office supplies	9,610	-	9,610	7,566	2,044
Postage	26,000	-	26,000	23,905	2,095
Equipment	73,500	-	73,500	65,846	7,654
Insurance	2,350	-	2,350	2,634	(284)
Telephone	6,600	-	6,600	6,696	(96)
Travel	2,600	-	2,600	476	2,124
Other	600	-	600	600	-
	<u>926,809</u>	<u>-</u>	<u>926,809</u>	<u>890,693</u>	<u>36,116</u>

SCHEDULE A (CONTINUED)

COUNTY OF YORK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive/(Negative)
Sheriffs/Police Services					
Wages	2,572,481	-	2,572,481	2,579,322	(6,841)
Taxes/benefits	388,665	-	388,665	352,128	36,537
Gas and oil	88,000	-	88,000	80,915	7,085
Insurances	82,700	-	82,700	70,567	12,133
Telephone	60,000	-	60,000	72,461	(12,461)
Vehicle repair	48,000	-	48,000	105,328	(57,328)
Uniforms/safety equipment	30,000	-	30,000	44,747	(14,747)
Office supplies	52,200	-	52,200	65,398	(13,198)
Equipment	370,000	-	370,000	464,777	(94,777)
Professional services	20,000	-	20,000	26,714	(6,714)
Training	20,000	-	20,000	29,527	(9,527)
Travel	7,000	-	7,000	11,298	(4,298)
Other	23,900	-	23,900	22,811	1,089
	<u>3,762,946</u>	<u>-</u>	<u>3,762,946</u>	<u>3,925,993</u>	<u>(163,047)</u>
Communications/Dispatch					
Sanford contract	759,921	-	759,921	760,605	(684)
Contracted services	27,500	-	27,500	29,744	(2,244)
Other	17,400	-	17,400	9,579	7,821
	<u>804,821</u>	<u>-</u>	<u>804,821</u>	<u>799,928</u>	<u>4,893</u>
EMA Department					
Wages	499,122	-	499,122	620,259	(121,137)
Taxes/benefits	58,601	-	58,601	74,768	(16,167)
Rental of land	35,000	-	35,000	30,000	5,000
Contracted services	27,000	-	27,000	14,277	12,723
Insurances	12,050	-	12,050	12,812	(762)
Rental of other equipment	7,500	-	7,500	6,000	1,500
Telephone	35,000	-	35,000	48,984	(13,984)
Office/other supplies	27,150	-	27,150	28,826	(1,676)
Internet services	14,200	-	14,200	4,935	9,265
Travel	15,500	-	15,500	7,223	8,277
Vehicle repair	18,000	-	18,000	17,553	447
Equipment	15,875	-	15,875	12,933	2,942
Repairs and maintenance	6,840	-	6,840	2,677	4,163
Other	15,800	-	15,800	6,907	8,893
	<u>787,638</u>	<u>-</u>	<u>787,638</u>	<u>888,154</u>	<u>(100,516)</u>

SCHEDULE A (CONTINUED)

COUNTY OF YORK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive/(Negative)
Regional Training Center					
Wages	90,153	-	90,153	85,301	90,153
Taxes/benefits/other	10,497	-	10,497	9,789	10,497
Office supplies	3,500	-	3,500	577	3,500
Other	-	-	-	979	-
	<u>104,150</u>	<u>-</u>	<u>104,150</u>	<u>96,646</u>	<u>104,150</u>
Retirement Benefits					
ICMA 457 deferred comp	245,939	-	245,939	489,707	(243,768)
Maine State retirement	476,580	-	476,580	172,496	304,084
	<u>722,519</u>	<u>-</u>	<u>722,519</u>	<u>662,203</u>	<u>60,316</u>
Medical/Dental Insurance					
Health insurance	1,170,879	-	1,170,879	925,699	245,180
Dental insurance	83,186	-	83,186	64,021	19,165
HRA costs	-	-	-	204,547	(204,547)
	<u>1,254,065</u>	<u>-</u>	<u>1,254,065</u>	<u>1,194,267</u>	<u>59,798</u>
Public Agencies					
Southern Maine Planning	41,000	-	41,000	40,431	569
York County Soil	7,200	-	7,200	7,200	-
York County Extension	94,970	-	94,970	94,970	-
	<u>143,170</u>	<u>-</u>	<u>143,170</u>	<u>142,601</u>	<u>569</u>
Unclassified					
EMA vehicle reserve	-	22,000	22,000	22,000	-
SO vehicle reserve	-	1,695	1,695	1,695	-
Insurance reserve	-	13,759	13,759	13,759	-
Special/grant reserve	-	860,913	860,913	860,913	-
EE training/dev reserve	-	10,172	10,172	10,172	-
	<u>-</u>	<u>908,539</u>	<u>908,539</u>	<u>908,539</u>	<u>-</u>
Capital Outlay					
Technology upgrades	-	8,650	8,650	8,650	-
Capital improvement	-	63,050	63,050	63,050	-
Government building upgrades	-	6,236	6,236	6,236	-
Wellness equipment	-	13,231	13,231	13,231	-
	<u>-</u>	<u>91,167</u>	<u>91,167</u>	<u>91,167</u>	<u>-</u>
Contingency	-	15,517	15,517	15,517	-
	<u>-</u>	<u>15,517</u>	<u>15,517</u>	<u>15,517</u>	<u>-</u>
Transfers					
Jail	10,320,000	-	10,320,000	10,345,000	(25,000)
Layman's Way	1,279,300	-	1,279,300	1,279,300	-
	<u>11,599,300</u>	<u>-</u>	<u>11,599,300</u>	<u>11,624,300</u>	<u>(25,000)</u>
Total Departmental Operations	<u>\$ 25,163,972</u>	<u>\$ 1,015,223</u>	<u>\$ 26,179,195</u>	<u>\$ 25,884,097</u>	<u>\$ 391,744</u>

See accompanying independent auditor's report and notes to financial statements.

SCHEDULE B

COUNTY OF YORK, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	Fund	7/1/24 Fund Balance, As Previously Reported	Fund Balance Corrections	Change Within Financial Reporting Entity	7/1/24 Fund Balance, As Restated	Revenues			Expenditures	Transfers	6/30/25 Fund Balance (Deficit)
						Charges for Services	Intergovernmental	Other			
Administration:											
MEDATS	2160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209,572	\$ -	\$ 209,572	\$ -	\$ -
Settlement-Opioid impact	4450	1,168,108	-	-	1,168,108	-	303,442	-	-	-	1,471,550
Opioid program	4475	5,000	-	-	5,000	-	-	-	-	-	5,000
Monsanto settlement	4495	27,414	-	-	27,414	-	-	-	-	-	27,414
Public safety H&W fund	4610	-	-	-	-	-	311,184	-	-	-	311,184
Layman's Way	1020	-	-	146,324	146,324	-	-	-	1,096,921	1,279,300	328,703
Food pantry	1025	-	-	-	-	-	-	-	7,174	25,000	17,826
Deeds:											
Deeds preservation (<i>Moved from Major Funds</i>)	2210	794,692	-	-	794,692	110,208	-	30,694	65,454	-	870,140
District Attorney:											
Admin/supervision	2120	310,460	-	-	310,460	121,420	-	-	108,262	(25,000)	298,618
Probate:											
Probate preservation	2310	7,719	-	-	7,719	13,078	-	-	-	-	20,797
Sheriff:											
Civil process	2500	189,567	-	-	189,567	411,469	-	-	320,088	-	280,948
RSU 57 resource officer	2510	-	-	-	-	168,119	-	-	168,119	-	-
Parsonsfield contract officer	2512	6,117	-	-	6,117	-	-	-	-	-	6,117
Arundel contract officer	2514	-	-	-	-	180,794	-	-	180,794	-	-
Waterboro contract officer	2516	(47,427)	-	-	(47,427)	238,723	-	-	196,296	-	(5,000)
Reimbursable Sheriff services	2520	(22,475)	-	-	(22,475)	65,176	-	-	79,350	-	(36,649)
Jag Byrne grant LLBEG	2525	8,155	-	-	8,155	-	30,300	-	22,380	-	16,075
MDEA Task Force support	2535	1,300	-	-	1,300	-	129,063	-	129,481	-	882
Acton/Shapleigh contract officer	2539	-	-	-	-	-	134,922	-	134,922	-	-
Ride team program	2543	(2,335)	-	-	(2,335)	-	-	-	-	-	(2,335)
Distracted driving	2544	(1,081)	-	-	(1,081)	-	-	-	-	-	(1,081)
US Gov't Agency Assist.	2546	-	-	-	-	-	-	-	-	-	-
Impaired driving grant	2552	2,214	-	-	2,214	-	-	-	-	-	2,214
Speed enforcement program	2554	(2,733)	-	-	(2,733)	-	10,379	-	11,412	-	(3,766)
DV investigator	2556	-	-	-	-	-	108,815	-	108,815	-	-
NAMI peer group	2559	(5,208)	-	-	(5,208)	-	25,569	-	21,350	-	(989)
K9 grant - Stanton Foundation	2565	10,194	-	-	10,194	-	-	-	3,664	-	6,530
YCSO state forfeiture	2593	(4,057)	-	-	(4,057)	-	1	-	-	-	(4,056)
YCSO federal forfeiture	2596	52,020	-	-	52,020	-	59	-	-	-	52,079
YCSO property	2597	10,478	-	-	10,478	-	74,542	99	60,593	-	24,526

SCHEDULE B (CONTINUED)

COUNTY OF YORK, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	Fund	7/1/24 Fund Balance, As Previously Reported	Fund Balance Corrections	Change Within Financial Reporting Entity	7/1/24 Fund Balance, As Restated	Revenues					6/30/25 Fund Balance (Deficit)
						Charges for Services	Intergovernmental	Other	Expenditures	Transfers	
Jail:											
State criminal alien assist	2630	101,583	-	-	101,583	-	6,977	-	1,535	-	107,025
BMA:											
York county operations	2710	199,265	-	-	199,265	-	355,533	-	44,670	(7,931)	502,197
Hazmat professional development	2715	(3,502)	-	-	(3,502)	-	-	-	300	-	(3,802)
FY '15 HSGP	2720	42,483	-	-	42,483	-	-	-	-	-	42,483
FY '16 HSGP	2723	149,791	-	-	149,791	-	276,586	-	148,002	(133,530)	144,845
Local emergency planning com	2750	(956)	-	-	(956)	-	57,551	-	37,020	(20,531)	(956)
Subscription/Code Red	2755	181	-	-	181	-	119,319	-	119,532	-	(32)
Vaccine center	2765	(16,694)	(42,941)	-	(59,635)	-	-	-	-	-	(59,635)
OJP grant	2775	33	-	-	33	-	-	-	-	-	33
YC fire admin	2778	25,036	-	-	25,036	-	129,121	-	156,532	-	(2,375)
Seabrook stipend	2780	26,921	-	-	26,921	-	16,000	-	-	(16,000)	26,921
Cart donation	2790	1,874	-	-	1,874	-	-	-	-	-	1,874
Total Special Revenue Nonmajor Funds		<u>\$ 3,034,137</u>	<u>\$ (42,941)</u>	<u>\$ 146,324</u>	<u>\$ 3,137,520</u>	<u>\$ 1,308,987</u>	<u>\$ 2,298,935</u>	<u>\$ 30,793</u>	<u>\$ 3,432,238</u>	<u>\$ 1,101,308</u>	<u>\$ 4,445,305</u>
Dredge	5010	<u>\$ (134,686)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (134,686)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$378,983</u>	<u>\$ 334,086</u>	<u>\$ -</u>	<u>\$ (89,789)</u>
Total Capital Project Nonmajor Funds		<u>\$ (134,686)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (134,686)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$378,983</u>	<u>\$ 334,086</u>	<u>\$ -</u>	<u>\$ (89,789)</u>

See accompanying independent auditor's report and notes to financial statements.

Federal Compliance

Federal compliance includes financial information and reports that are required in accordance with *Government Auditing Standards* and/or the Uniform Guidance in accordance with 2 CFR § 515. Such financial information and reports include:

- Schedule of Expenditures of Federal Awards
- Notes to Schedule of Expenditures of Federal Awards
- Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*
- Independent Auditor's Report on Compliance of Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance
- Schedule of Findings and Questioned Costs

COUNTY OF YORK, MAINE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor Pass-Through Grantor Program Title	Federal AL Number	Pass-through Grantor Number	Federal Expenditures	Expenditures to Subrecipients
U.S. DEPARTMENT OF JUSTICE				
Direct Program:				
State Criminal Alien Assistance Program	16.606	15PBJA-24-RR-05739-SCAA	\$ 1,535	\$ -
Public Safety Partnership and Community Policing Grants	16.710	2020MHWXK026	21,350	-
Passed through Town of Wells:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	JAG-22-GG-02407-SAN	22,380	-
Passed through Caring Unlimited:				
Rural Domestic Violence, Dating Violence, Sexual Assault and Stalking Assistance Program	16.589	2020-WR-AX-0046	108,815	-
Passed through the Maine Bureau of Public Safety				
Congressionally Recommended Awards	16.753	15PBJA-24-GG-00152-BRND	334,165	-
Total U.S. Department of Justice			488,245	-
U.S. DEPARTMENT OF TRANSPORTATION				
Passed through State of Maine Department of Transportation:				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	SC 25-028-3	11,412	-
Subtotal Highway Safety Cluster			11,412	-
Passed through State of Maine Emergency Management Agency:				
Planning Grants	20.703	LEPC/SERC	57,551	-
Total U.S. Department of Transportation			68,963	-
U.S. DEPARTMENT OF TREASURY				
Direct Program				
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	8,055,913	-
Total U.S. Department of Treasury			8,055,913	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through State of Maine Department of Health and Human Services:				
Congressional Directives	93.493	1CE1522840-01-00	3,228	-
Congressional Directives	93.493	6CE1HSS5232-01-02	1,968,000	-
Total U.S. Department of Health and Human Services			1,971,228	-
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed through Federal Emergency Management Agency and Maine Emergency Management Agency in the Department of Defense and Veteran's Services:				
Non-Profit Security Program	97.008	EMW-2024-SS-05053	20,000	-
Disaster Grants - Public Assistance	97.036	FEMA-4785-DR-ME	10,940	-
Emergency Management Performance Grants	97.042	EMB-2023-EP-00004/EMB-2024-EP-05002	254,556	-
Emergency Operations Center	97.052	EMB-2024-EO-05004	1,063,000	-
Emergency Operations Center	97.052	EMN-2022-EO-0004	111,047	-
			1,174,047	-
Homeland Security Grant Program	97.067	EMB-2022-EP-00032	261,532	-
Total U.S. Department of Homeland Security			1,721,075	-
Total Federal Assistance			\$ 12,305,424	\$ -

COUNTY OF YORK, MAINE

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2025

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the County of York, Maine under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County of York, Maine, it is not intended to and does not present the financial position, changes in net assets or cash flows of the County of York, Maine.

2. Summary of Significant Accounting Policies

- a. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- b. The County of York, Maine has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.



Proven Expertise & Integrity

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

County Commissioners
County of York
Alfred, Maine

We have audited, in accordance with the 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, the 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 June 30, 2025 and the related notes to the financial statements, which collectively comprise the County of York, Maine's basic financial statements and have issued our report thereon dated March 31, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County of York, Maine's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of York, Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the organization's financial statements will not be prevented or detected and corrected, on a timely basis. A significant deficiency is a deficiency or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these

limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of York, Maine's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Additionally, as part of obtaining reasonable assurance about whether the County of York, Maine's financial statements are free of material misstatement, we considered the County of York, Maine's internal controls. We did this for the purpose of determining our auditing procedures but not for the purpose of expressing an opinion on the effectiveness of the County of York, Maine's internal control over financial reporting or compliance. We provided a separate letter reporting the results of our consideration of internal control to the management of the County of York, Maine dated March 31, 2026.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the organization's internal control or compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RHR Smith & Company

Buxton, Maine
March 31, 2026



Proven Expertise & Integrity

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
REQUIRED BY THE UNIFORM GUIDANCE

Board of Commissioners
County of York
Alfred, Maine

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of York, Maine's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the County of York, Maine's major federal programs for the year ended June 30, 2025. The County of York, Maine's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County of York, Maine complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*) and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibility section of our report.

We are required to be independent of the County of York, Maine and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County of York, Maine's compliance with the compliance requirements referred to above.

3 Old Orchard Road, Buxton, Maine 04093
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Management's Responsibility

Management is responsible for compliance with the requirements referred to above and for the design, implementation and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County of York, Maine's federal programs.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error and express an opinion on the County of York, Maine's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County of York, Maine's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards* and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit
- Identify and assess the risks of material noncompliance, whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County of York, Maine's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County of York, Maine's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County of York, Maine's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibility section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

RHR Smith & Company

Buxton, Maine
March 31, 2026

COUNTY OF YORK, MAINE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

Section I - Summary of Auditor's Results

• *Financial Statements*

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? _____ yes X no
- Noncompliance material to financial statements noted? _____ yes X no

• *Federal Awards*

Internal control over major programs:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? _____ yes X no

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported
in accordance with §200.516 of Uniform Guidance? _____ yes X no

Identification of major programs:

<u>AL Numbers</u>	<u>Name of Federal Program or Cluster</u>
93.493	Congressional Directives
97.052	Emergency Operations Center

Dollar threshold used to distinguish between type A and B: \$750,000

Auditee qualified as low-risk auditee? X yes _____ no

Section II - Financial Statement Findings

None

Section III - Federal Awards Findings and Questioned Costs

None

State Compliance

State compliance includes financial information and reports that are required in accordance with Title 20-A MRSA §6051 of the Maine Revised Statutes as amended. Such financial information and reports include:

- Accountant's Review Report on Schedule of Expenditures of Department Agreements
- Schedule of Expenditures of Department Agreements



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ACCOUNTANT'S REVIEW REPORT ON SCHEDULE OF EXPENDITURES OF DEPARTMENT AGREEMENTS

Board of Commissioners
County of York
Alfred, Maine

We have reviewed the accompanying schedule of expenditures of department agreements for the County of York, Maine as of and for the year ended June 30, 2025 in accordance with standards for accounting and review services established by the American Institute of Certified Public Accountants and the Maine Uniform Accounting and Auditing Practices for Community Agencies (MAAP).

Our review was limited to presenting in the form prescribed by the Department of Health and Human Services under Maine Uniform Accounting and Auditing Practices for Community Agencies (MAAP) information that is the representation of the management of the County of York, Maine. We have reviewed the schedule of expenditures of department agreements and we have performed procedures to obtain limited assurance that there are no material modifications that should be made to the schedule of expenditures of department agreements. We believe that the results of our procedures provide reasonable basis for our report.

The schedule of expenditures of department agreements is presented in accordance with the requirements of MAAP and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the County of York, Maine and is not intended to be and should not be used by anyone other than these specified parties.

RHR Smith & Company

Buxton, Maine
March 31, 2026

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COUNTY OF YORK, MAINE

SCHEDULE OF EXPENDITURES OF DEPARTMENT AGREEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Department Office	Agreement Number	Agreement Amount	Agreement Period	Agreement Service	Agreement Status	Federal Expenses	State Expenses	Total Department Expenses	Local Share Expenses	Total Agreement/Match Expenses
DHHS:										
Public Health	OSA-25-4009	\$ 119,106	7/1/2024-6/30/2025	Medication Assisted Treatment Services	Final	\$ -	\$ 119,106	\$ 119,106	\$ -	\$ 119,106
Subtotal DHHS						<u>-</u>	<u>119,106</u>	<u>119,106</u>	<u>-</u>	<u>119,106</u>
Total						<u>\$ -</u>	<u>\$ 119,106</u>	<u>\$ 119,106</u>	<u>\$ -</u>	<u>\$ 119,106</u>

NOTES:

This Agency is Tier 1 for 2025.

DISCLOSURE:

This Agency is required to have a federal compliance audit for 2025.