



2016 COUNTY ANNUAL FINANCIAL REPORT

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County of _____

Section I – Introduction

Statutory Requirements

- Under the terms of the County Code and the Second Class County Code as amended by Act 103 of 2002, state law requires the county controller or county auditors to file an Annual Financial Report.
- The County Annual Financial Report forms, supplied by the Pennsylvania Department of Community and Economic Development (DCED), were developed and approved by a County Forms Committee composed of representatives of the County Commissioners Association, the County Controllers Association, County Auditors Association, Governor's Office, DCED and members of the General Assembly.
- Form DCED-CLGS-20 is the uniform form adopted by the Committee for use by all counties in Pennsylvania to fulfill their statutory reporting requirements.

Submitting the Online Report

- File one copy by the designated date at each of the places listed in Section IV.
- DO NOT submit a paper copy of this report to DCED. Reports must be submitted online at: munstats.pa.gov/forms/login.aspx (Please see the e-filing instructions in Section IV.)
- The online system will automatically round all figures to the nearest whole dollar. The system will also add all rows and columns, following basic accounting principles.
- If you need assistance or have any questions when completing this report, please contact the Governor's Center for Local Government Services (GCLGS) toll-free at 888-223-6837.

Section II – Completing the County Annual Financial Report (DCED CLGS-20)

The DCED suggests referring to the Government Finance Officers Association's (GFOA) accounting and reporting guide, *Government Accounting, Auditing and Financial Reporting* (commonly referred to as the Blue Book), 2012 edition.

The GFOA's Blue Book provides practical guidance in the preparation and presentation of both the government-wide financial statements and the fund statements contained herein.

Appendix C of the 2012 GFOA Blue Book illustrates the conversion of the governmental fund financial statements to the governmental activities in the government-wide financial statements. The conversion adjustments that are developed using Appendix C will be the basis for the reconciliation at the bottom of the Balance Sheet — Governmental Funds and the Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.

Please also note that for assistance in classifying your county's functions and programs into the activities in the government-wide statement of activities, refer to the "Function, Program and Activity Classification" section of Appendix E of the 2012 GFOA Blue Book.

Overview of the Financial Statements in this Report

The County Annual Financial Report requires reporting both a county's government-wide financial statements and fund financial statements.

The government-wide financial statements consist of the Government-wide Statement of Net Position and the Government-wide Statement of Activities — the first two financial statements of this report.

The remaining statements contained herein are fund financial statements in addition to a Debt Statement and a Statement of Capital Additions.

Fund financial statements consist of the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds, the Statement of Net Position and Statement of Revenues, Expenses and Changes in Net Fund Position of the Proprietary Funds and the Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position of the Fiduciary Funds.

Component units are legally separate organizations with legal and/or organizational ties to the primary government (i.e., the county). A county's discretely reported component units (i.e. those component units whose financial activities are reported separately from the county primary government information) should not be reported in the County Annual Financial Report.

Preparing the Government-wide Financial Statements

The following illustrates the roll-up of the fund types into the governmental activities and business-type activities in the government-wide financial statements and the basis of accounting used to report each.

Government-wide activities	Funds	Basis of accounting
Governmental activities	All governmental funds, consisting of the general fund, special revenue funds, capital project funds, debt service funds and permanent funds.	Full accrual for governmental activities. Modified accrual for all governmental funds.
Business-type activities	- Enterprise Funds - Internal Service Funds*	Full accrual

Note that in preparing the governmental activities, it is not sufficient to simply sum the governmental fund accounts. The adjustments illustrated in Appendix C of the 2012 GFOA Blue Book should be prepared and used to adjust the governmental fund accounts in order to arrive at the governmental activities for the Government-wide Statement of Net Position and Government-wide Statement of Activities.

The adjustments illustrated in Appendix C of the 2012 GFOA Blue Book, once prepared, are used to complete the reconciliation at the bottom of the Balance Sheet – Governmental Funds and the Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.

In the Government-wide Statement of Net Position and the Government-wide Statement of Activities forms, internal service fund accounts, after profit or loss elimination, are reported in either governmental activities or business-type activities depending on which activities benefit from the internal service fund.*

Fiduciary funds such as pension trust funds, investment trust funds, private-purpose trust funds and agency funds are not included in either governmental activities or business-type activities, but instead are reported separately in the Statement of Fiduciary Net Position and the Statement of Changes in Fiduciary Net Position using the accrual basis of accounting. (Note that agency funds are only reported in the Statement of Fiduciary Net Position.)

Definitions

Definitions are presented first for the activity types and funds included in this report. Definitions are then provided for the "rows" in each of the Annual Financial Report's financial statements.

ACTIVITY TYPES AND FUNDS

Governmental activities. Governmental activities are generally financed through taxes, intergovernmental revenues (grants) and other revenues. Governmental funds roll-up into governmental activities (see table above), although adjustments (refer to Appendix C of the 2012 GFOA Blue Book) are necessary to convert the governmental fund accounts from the modified accrual basis of accounting to the full accrual basis of accounting. Internal service funds are also reported (net of profit/loss elimination) with governmental activities if their activities are primarily provided to governmental funds.

Business-type activities. Business-type activities are financed in whole or in part by fees charged to external parties for the goods or services they provide. Enterprise funds roll-up into business-type activities (see table above). Internal service funds are also reported (net of profit/loss elimination) with business-type activities if their activities are primarily provided to enterprise funds.

General fund. The general fund serves as the chief operating fund of the county. The general fund is used to account for all financial resources except those accounted for in another fund.

Major governmental funds (MAJOR #1, etc.) and major enterprise funds (MAJOR ENT. #1, etc.). The focus of governmental and proprietary fund financial statements is on major funds. Major funds are, generally speaking, the largest funds of a county relative to the county's other similar funds. Although funds must meet a percentage threshold test before being reported as major, a county can elect to report a non-major fund as a major fund because of its significance to the county. Use Section III – Major Fund Determination and the Major Fund Calculation Worksheet to determine your county's major funds.

Other governmental funds. On the Balance Sheet – Governmental Funds and the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds, report all governmental funds here except for the General Fund and any governmental funds that are reported on these statements as major funds (Major #1, etc.). Funds that are combined and reported under "Other Governmental Funds" include non-major governmental funds such as non-major special revenue funds, debt service funds, capital project funds and permanent funds.

Other business funds. On the Statement of Net Position – Proprietary Funds and the Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds, report all enterprise funds here except for any enterprise funds that are reported on these statements as major funds (MAJOR ENT. #1, etc.). Non-major enterprise funds are combined and reported in this column.

Internal service funds. Internal service funds are funds that provide goods or services to other funds, departments or agencies of the county on a cost-reimbursement basis. County self-insurance activities, information systems and motor pools are commonly accounted for as internal service funds.

Fiduciary funds (Fiduciary #1, etc.). Fiduciary funds consist of pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Note that in regard to county defined benefit pension plans, the Statement of Plan Net Position and the Statement of Changes in Plan Net Position are equivalent to the Statement of Fiduciary Net Position and the Statement of Changes in Fiduciary Net Position and should be reported therein.

The collection and disbursement activities of county row offices are commonly reported as agency funds. A county's agency funds should be combined and reported in a single column using the heading "Agency Funds" on the Statement of Fiduciary Net Position – Fiduciary Funds. Agency funds should not be reported on the Statement of Changes in Fiduciary Net Position.

GOVERNMENT-WIDE STATEMENT OF NET POSITION

Current Assets:

Cash and cash equivalents. Cash, checking and savings accounts, certificates of deposits and other investments with maturities generally of three months or less. Examples of cash equivalents can be treasury bills, commercial paper and money market funds with maturities of three months or less.

Investments. Securities with original maturities of more than three months. Includes treasury bills, commercial paper, money market funds and other investment instruments held for more than three months.

Receivables (net of allowance for doubtful accounts). Includes amounts due to the county, less allowances for uncollectible balances. Includes taxes receivable, court costs and fines receivable, interest receivable and other amounts due to the county. Excludes amounts due from other governments and due from other funds.

Due from other governments. Amounts due from other governments. Typically grants, entitlements or shared revenues or loans and charges for goods or services rendered by the reporting government for another government.

Internal balances. Used on the Government-wide Statement of Net Position to report the net interfund receivables/payables between the county's governmental activities and business-type activities on the Government-wide Statement of Net Position. Amounts reported in the governmental activities and business-type activities columns should agree and offset one another.

Inventories. Supplies on hand for future consumption or use.

Prepays. Payments for which the benefits have not yet been received. Examples include prepaid rent and unexpired insurance premiums.

Temporarily restricted cash and cash equivalents, investments and intergovernmental receivables. Cash and cash equivalents, investments and intergovernmental receivables with a term restriction that ends within a short period after the date of the financial statements. Bond proceeds restricted to capital expenditures would typically be reported as temporarily restricted.

Non-Current Assets:

Permanently restricted investments. Permanently restricted investments are unavailable to pay a government's expenses/expenditures. For example, resident funds at a county-owned, long-term care facility.

Land. Land purchased by the government, including costs incurred such as land clearing in preparing the land for its intended use.

Construction in progress. The incurred costs of ongoing construction projects.

Buildings and systems. Building costs, including acquisition and closing costs. Includes costs of plumbing, electrical and HVAC systems and installation.

Improvements other than buildings. Permanent improvements, other than buildings, that add value to land such as fences, landscaping and parking lots.

Machinery and equipment. Includes all other depreciable fixed assets used in the government's operations, such as vehicles, computers, desks, etc.

Infrastructure. Tangible property that is generally fixed to the land such as bridges, roads, drainage systems, water and sewer systems, etc.

DEFERRED OUTFLOWS OF RESOURCES:

The 2012 GFOA Blue Book defines a deferred outflow of resources as “a consumption of net position by the government that is applicable to a future reporting period.”

An example of a deferred outflow of resources would be resources provided to a grantee before the grantee has met related time requirements, but after all other eligibility criteria have been met.

Some suggested line items have been listed in this section on the report. However, deferred outflows of resources not mentioned on the report, should be listed separately using the “Other” lines. A description must be provided.

Deferred amount on debt refunding. Unamortized difference between the carrying value of refunded debt and the resources used to defease it.

Deferrals related to pensions. Changes in the net pension liability that is not included in pension expense are required to be reported as deferred outflows of resources or deferred inflows of resources. Such changes may result from differences between expected and actual experience, or changes in assumptions, and will be identified and measured by the pension actuary. Also, any employer contributions subsequent to the measurement date of the net pension liability are required to be reported as deferred outflows of resources.

Deferred outflows of resources — “Other” lines. Deferred outflows of resources other than those provided for above. A description must be provided.

Liabilities:

Accounts payable. Amounts owed for goods and services received by a county. This account can include salaries/wages and related benefits and payroll taxes payable.

Due to other governments. Amounts owed by the county to another government.

Unearned revenue. Amounts under the accrual and modified accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because such amounts have not yet been earned.

Funds held as fiduciary. Liability for amounts that the county is holding in a fiduciary capacity, such as taxes received under appeal and the amount of resident funds at a county owned long-term care facility.

Debt due within one year. The portion of the county's long-term debt, including bonds, notes and leases payable, that is due on demand or is payable within one year.

Other current liabilities. Other current amounts owed by the county not reported in other accounts. Report and properly describe individually significant accounts on lines provided. The amount of compensated absences and claims and judgments due within one year may be reported with other current liabilities.

Non-current liabilities:

Debt due in more than one year. The portion of long-term bonds, notes and leases payable due beyond one year.

Other non-current liabilities. The portion of other post-employment benefits (OPEB), compensated absences, and, claims and judgments due beyond one year.

DEFERRED INFLOWS OF RESOURCES:

The 2012 GFOA Blue Book defines a deferred inflow of resources as “an acquisition of net position by the government that is applicable to a future reporting period”.

An example of a deferred inflow of resources would be property taxes that are unavailable as of the balance sheet date.

Some suggested line items have been listed in this section on the report. However, deferred inflows of resources not mentioned on the report, should be listed separately using the “Other” lines. A description must be provided.

Deferred amount on debt refunding. Unamortized difference between the carrying value of refunded debt and the resources used to defease it.

Deferrals related to pensions. Changes in the net pension liability that are not included in pension expense are required to be reported as deferred inflows of resources or deferred outflows of resources. Such changes may result from differences between expected and actual experience, or changes in assumptions, and will be identified and measured by the pension actuary.

Deferred inflows of resources “Other” lines. Deferred inflows of resources other than those provided for above. A description must be provided.

Net Position:

Net investment in capital assets. Consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of borrowings attributable to the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets or related debt also should be included.

Restricted net position. Consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets.

Unrestricted net position. The difference between total net position and its two other components (net investment in capital assets and restricted net position).

GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

Governmental and business-type activities. The rows on this financial statement represent the roll-up of all of a government's governmental and business programs/functions/activities into the summary activities shown on the government-wide statement of activities. The summary activities shown on the Government-wide Statement of Activities are the highest-level government-wide activity classifications from the GFOA Blue Book. The GFOA Blue Book illustrates where (i.e. into which summary activity) each of a government's individual programs/functions/departments should be reported. For help in categorizing county programs/departments/activities and their total expenses and program revenues on the Government-wide Statement of Activities refer to the section titled "Function, Program and Activity Classification" in Appendix E of the GFOA Blue Book.

Please note the expanded line item under Functions/Programs: Primary government – Corrections. This line item includes accounts for recording expenditures for confinement of law violators and for probation and parole activities involved in their rehabilitation. Examples of expenses included in this line are: correctional administration, adult correctional institutions, juvenile correctional institutions, delinquents in other institutions, adult probation and parole and juvenile probation and parole. All "Other Public Safety" related expenses should continue to be reported on the "Public Safety" line item.

Expenses. The total expenses for a county's activities.

Interest on long-term debt. Interest on long-term debt generally should not be reported with the expenses of a benefiting activity, but should instead be reported here.

Unallocated depreciation. Depreciation not properly reported as a direct expense of a function or program.

Program revenues. Revenues that derive directly from the program itself (fees and charges) or from sources outside the reporting government's tax base directly related to the program; they reduce the net cost of the function to be financed from the government's general revenues.

Charges for services. Revenue from those who purchase, use or benefit from the goods or services of the program. Charges for services should be reported in the activity in which they are generated.

Operating grants and contributions. Revenue from other governments and other organizations for the conduct of the program/activity. Grants and contributions that may be used for either operating or capital purposes should be reported as operating grants or contributions.

Capital grants and contributions. Capital grant and contribution revenue received for the purpose of conducting the program/activity. A capital grant or contribution must involve a capital asset of the government itself.

General revenues. All revenues *not* reported as program revenues in the Government-wide Statement of Activities.

Taxes (real estate, per capital, sales and other taxes). The county should report as general revenues even taxes whose use is limited to particular functions such as road maintenance. A government's tax revenues should be reported separately by type of tax using additional lines, if necessary, with adequate descriptions.

Licenses and permits. County license and permit revenues are reported as general revenue, unless received from those who directly benefit from the services of a program. For example, hunting licenses would not be general revenue because the payers benefit from the program.

Grant and contributions not restricted. Grants and contributions that may be used for general government purposes and that are not restricted to spending on specific functions.

Unrestricted investment earnings. Earnings on cash and investment balances that are not restricted to be spent on specific programs/function.

Other (general) revenues. Other general revenues that are not program revenues and that may be spent on activities at the discretion of the reporting government. Individually significant general revenues should be separately reported on the lines provided and properly described.

Transfers. On the Government-wide Statement of Activities net transfers-in and net transfers-out between governmental activities and business-type activities are to be reported on this line. Amounts reported in the governmental activities and business-type activities columns should agree and offset one another.

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Net position – Beginning of year. Report here the net position reported to the DCED in the prior fiscal year. If the prior year's report to the DCED was amended, the net position reported on the latest amended report filed with the DCED should be reported here.

Prior period adjustment. Represents errors or missed adjustments in amounts affecting net position reported to the DCED in the prior fiscal year that were not the subject of an amended prior year report filed with the DCED.

BALANCE SHEET – GOVERNMENTAL FUNDS**Assets:**

Cash and cash equivalents. See definition under Government-wide Statement of Net Position.

Investments. See definition under Government-wide Statement of Net Position.

Receivables (net of allowance for doubtful accounts). See definition under Government-wide Statement of Net Position.

Due from other governments. See definition under Government-wide Statement of Net Position.

Due from other funds. Amounts owed for goods and services paid for on behalf of another fund of the reporting government or for interfund loans or advances.

Inventories. See definition under Government-wide Statement of Net Position.

Prepays. See definition under Government-wide Statement of Net Position.

Temporarily restricted cash and cash equivalents, investments and intergovernmental receivables. See definition under Government-wide Statement of Net Position.

Permanently restricted investments. See definition under Government-wide Statement of Net Position.

Deferred Outflows of Resources:

See explanation under Government-wide Statement of Net Position.

Deferred outflows of resources – Other: _____. A description must be provided.

Liabilities:

Accounts payable. See definition under Government-wide Statement of Net Position.

Due to other governments. See definition under Government-wide Statement of Net Position.

Due to other funds. Amounts due for goods and services paid for by another fund of a county or for interfund loans and advances.

Unearned revenue. See definition under Government-wide Statement of Net Position.

Deferred Inflows of Resources:

See definition under Government-wide Statement of Net Position.

Unavailable revenue. Amounts under the modified accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because such amounts are measurable but not available for expenditure.

Deferred inflows of resources – Other: _____. A description must be provided.

Fund Balance:

(The following information on Fund Balance Reporting in the Balance Sheet – Governmental Funds is taken from the 2012 GFOA Blue Book.)

Fund Balance describes the difference between the assets, liabilities, deferred outflows of resources and deferred inflows of resources reported in a governmental fund. New requirements under GASB 54 states that financial statements for governmental funds may report up to five components of fund balance: Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance and Unassigned Fund Balance. The various components of fund balance are designed to indicate “the extent to which the government is bound to honor constraints on the specific purposes for which amounts in the fund can be spent”. Because circumstances differ among governments, not every government or every governmental fund will present all of these components. Definitions for each of the components of fund balance are as follows:

Nonspendable – not in spendable form – _____ - Segregation of a portion of fund balance to indicate that the amount cannot be spent because the resources are not in spendable form. This category typically includes items such as assets held for resale, long-term notes and loans receivable and advances to other funds. However, if proceeds from the sale or collection of these items are restricted, committed or assigned then they should be included in the appropriate category rather than the nonspendable fund balance category. A description must be provided.

Nonspendable — requirement to maintain intact — _____ - Segregation of a portion of fund balance to indicate that the amount cannot be spent because the resources are legally or contractually required to be maintained intact (ex. the principal of an endowment or a revolving loan fund). A description must be provided.

Restricted fund balance is the portion of the net position of a governmental fund that represents resources subject to externally enforceable constraints. Restricted fund balance includes resources that will be used to liquidate encumbrances related to purchase orders payable from restricted resources (ex. a purchase order related to a grant). A description must be provided.

Committed fund balance is the portion of the net position of a governmental fund that represents resources whose use is subject to a legally binding constraint that is imposed by the government itself at its highest level of decision-making authority and that remains legally binding unless removed in the same manner. If a government has a stabilization arrangement in place based on the type of internally imposed constraints described above, and if the circumstances that trigger spending are specific and nonroutine, then these resources would be reflected in committed fund balance. Committed fund balance also includes resources that will be used to liquidate encumbrances related to purchase orders payable from committed resources. A description must be provided.

Assigned fund balance is the portion of the net position of a governmental fund that represents resources set aside (“earmarked”) by the government for a particular purpose. Assigned fund balance must be established at either the highest level of decision making, or by a body (ex. finance committee) or an official designated for that purpose.

Any encumbrance not included in restricted or committed fund balance must be included in assigned fund balance. Assigned fund balance also should reflect any portion of existing fund balance that will be incorporated into the subsequent year’s budget to “balance” appropriations. A description must be provided.

The amount reported as assigned fund balance can never exceed total fund balance and the sum total of its non-spendable, restricted and committed components.

Unassigned fund balance is the difference between total fund balance in a governmental fund and its nonspendable, restricted, committed and assigned components. It is not possible to report a positive amount of unassigned fund balance in a governmental fund other than the general fund. However, if a governmental fund other than the general fund were to have nonspendable, restricted and committed fund balance in excess of total fund balance, the difference would be reported as a negative unassigned fund balance.

Amounts reported for governmental activities in the statement of net position are different because... This is the reconciliation between the net position of governmental activities in the Government-wide Statement of Net Position to the governmental fund balance on this financial statement. Types of common reconciling differences are provided. Reconciling items not provided for should be written on the lines provided and properly described. Appendix C of the GFOA Blue Book provides assistance in identifying reconciling items.

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS

Revenues:

Taxes:

- Real estate taxes.** County real estate tax revenues.
- Per capita taxes.** County per capita tax revenues.
- Personal property taxes.** County personal property tax revenues.
- Hotel room taxes.** County hotel tax revenues.
- Sales taxes.** County sales tax revenues.
- Other (taxes).** Other tax revenues of the county separately listed.

Intergovernmental revenues. Revenues from other governments in the form of operating grants, entitlements, shared revenues or payments in lieu of taxes.

- Federal.** Grants and entitlements from federal sources.
- State.** Grants and entitlements from state sources.
- Local government units.** Grants and revenues from other local governments.
- Combination.** Grants and entitlements that represent a combination of federal and state sources.

Charges for services. Revenue from those who purchase, use, or benefit from the goods or services of the program.

Miscellaneous revenues:

- Interest earnings.** Interest earnings on cash, savings and investment balances and notes receivable.
- Rents.** Rent received on county owned assets.
- Private contributions and donations.** Private source contributions and donations of cash and other assets.
- Fines and Forfeits.** Include these in the Miscellaneous revenues section on the “Other” lines.

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Expenditures: For an explanation of expenditure "rows" (i.e. a county's governmental activities) see discussion under "Governmental and business-type activities" in the Government-wide Statement of Activities section of these instructions.

Please note the expanded line item in the expenditures section of the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.*

Corrections. See Government-wide Statement of Activities.

Debt service. Debt service principal and interest payments due within the reporting period.

Capital outlay. Expenditures for acquiring capital assets, including land, buildings, equipment, etc.

Other Financing Sources/(Uses):

Interfund transfers. Transfers to other county funds.

Sale of capital assets. Proceeds from the sale of county owned capital assets.

Long-term debt issued. The face amount of any long-term debt issued.

Payment on advanced refunding of debt. Payment to bond escrow agent for advanced refunding of debt.

FUND BALANCE (DEFICIT) – Beginning of year. The fund balance reported to the DCED in the prior fiscal year. If the prior year's report to the DCED was amended, the fund balance reported on the latest amended report filed with the DCED should be reported here.

Prior period adjustment. Represents errors or missed adjustments in amounts affecting fund balance reported to the DCED in the prior fiscal year that were not the subject of an amended prior year report filed with the DCED.

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

Report here differences between the amounts reported on the governmental fund's Statement of Revenues, Expenditures and Changes in Fund Balances and the amounts reported under governmental activities on the Government-wide Statement of Activities. The most common reconciling differences are listed. Use blank lines provided for additional reconciling differences. Refer to Appendix C of the GFOA Blue Book for additional guidance.

STATEMENT OF NET POSITION – PROPRIETARY FUNDS

Current Assets:

Cash and cash equivalents. See definition under Government-wide Statement of Net Position.

Investments. See definition under Government-wide Statement of Net Position.

Receivables (net of allowance for doubtful accounts). See definition under Government-wide Statement of Net Position.

Due from other governments. See definition under Government-wide Statement of Net Position.

Due from other funds. See definition under Government-wide Statement of Net Position.

Inventories. See definition under Government-wide Statement of Net Position.

Prepays. See definition under Government-wide Statement of Net Position.

Temporarily restricted cash and cash equivalents, investments and intergovernmental receivables. See definition under Government-wide Statement of Net Position.

Non-Current Assets:

Permanently restricted investments. See definition under Government-wide Statement of Net Position.

Land. See definition under Government-wide Statement of Net Position.

Construction in progress. See definition under Government-wide Statement of Net Position.

Buildings and systems. See definition under Government-wide Statement of Net Position.

Improvements other than buildings. See definition under Government-wide Statement of Net Position.

Machinery and equipment. See definition under Government-wide Statement of Net Position.

Infrastructure. See definition under Government-wide Statement of Net Position.

Deferred Outflows of Resources:

See explanation under Government-wide Statement of Net Position.

Deferred amount on debt refunding. See explanation under Government-wide Statement of Net Position.

Deferrals related to pensions. See explanation under Government-wide Statement of Net Position.

Deferred outflows of resources "Other" lines. See explanation under Government-wide Statement of Net Position.

Current Liabilities:

Accounts payable. See definition under Government-wide Statement of Net Position.

Due to other governments. See definition under Government-wide Statement of Net Position.

Due to other funds. See Definition under Government-wide Statement of Net Position.

Unearned revenue. See definition under Government-wide Statement of Net Position.

Funds held as fiduciary. See definition under Government-wide Statement of Net Position.

Debt due within one year. See definition under Government-wide Statement of Net Position.

Other current liabilities. See definition under Government-wide Statement of Net Position.

Non-Current Liabilities:

Debt due in more than one year. See definition under Government-wide Statement of Net Position.

Other non-current liabilities. See definition under Government-wide Statement of Net Position.

Deferred Inflows of Resources:

See explanation under Government-wide Statement of Net Position.

Deferred amount on debt refunding. See explanation under Government-wide Statement of Net Position.

Deferrals related to pensions. See explanation under Government-wide Statement of Net Position.

Deferred inflows of resources "Other" lines. See explanation under Government-wide Statement of Net Position.

Net Position:

Net investment in capital assets. See definition under Government-wide Statement of Net Position.

Restricted Net Position. See definition under Government-wide Statement of Net Position.

Unrestricted Net Position. See definition under Government-wide Statement of Net Position.

Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds. Report here the net position (after profit/loss elimination) of internal service funds that benefit (i.e. are reported in) business-type activities in the Government-wide Statement of Net Position but are not included in the enterprise fund net position. If a county's internal service funds benefit only (i.e. are charged only to) its governmental funds/activities, then this line will not be used.

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION – PROPRIETARY FUNDS**Operating Revenues:**

Charges for services. See definition under Government-wide Statement of Activities.

Operating grants. See definition under Government-wide Statement of Activities.

Operating Expenses:

Personnel services. Employee salaries, wages, fringe benefits and payroll taxes.

Contracted services. Professional and technical expenditures and other contracted expenses.

Supplies and materials. Supplies, materials and other consumables, including expenditures for energy such as gas, bulk oil, electric etc.

Repairs and maintenance. Expenses for the upkeep of buildings and county personal property.

Utilities. Expenditures for utility services, such as water/sewage, custodial etc.

Other services and charges. Other services not reported elsewhere.

Depreciation and amortization. Period allocation of the cost of assets used by the county to provide services. Typically on a straight-line amortization basis.

Non-Operating Revenues/(Expenses):

Intergovernmental. Revenues made by one level or unit of a government to another government in support of activities administered by the recipient government.

Investment earnings. Interest earnings and gains/losses on investments.

Interest expense. Interest expense incurred on debt or capital leases.

Gain/(loss) on sale of assets. Gain/(loss) on sale of county owned real or personal property.

Capital Contributions. Capital contributions are created when a general fixed asset is transferred to a proprietary fund or when a grant is received that is externally restricted to capital acquisition or construction. Contributions restricted to capital acquisition and construction would also be reported on this line.

Transfers in/out. Financial resources provided from one fund to another.

Net position – Beginning of year. See definition under Government-wide Statement of Activities.

Prior period adjustment. See definition under Government-wide Statement of Activities.

Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds. Report here the net position (after profit/loss elimination) of internal service funds that benefit (i.e. are reported in) business-type activities in the Government-wide Statement of Net Position but are not included in the enterprise fund net position. If a county's internal service funds benefit only (i.e. are charged only to) its governmental funds/activities, then this line will not be used.

STATEMENT OF FIDUCIARY NET POSITION

Assets:

Cash and cash equivalents. See definition under Government-wide Statement of Net Position.

Receivables (net of allowance for doubtful accounts). See definition under Government-wide Statement of Net Position.

Investments, at fair value. Securities held by pension trust funds such as equity investments, U.S. government securities and corporate bonds that are reported at fair value at the end of the county's fiscal year.

Due from other funds. See definition under Government-wide Statement of Net Position.

Temporarily restricted cash and cash equivalents, investments, and intergovernmental receivables. See definition under Government-wide Statement of Net Position.

Permanently restricted investments. See definition under Government-wide Statement of Net Position.

Other assets. Asset balances not reported in other accounts. Individually significant account balances should be reported separately on lines provided and sufficiently described.

Deferred Outflows of Resources:

See explanation under Government-wide Statement of Net Position.

Liabilities:

Accounts payable and other current liabilities. Amounts owed for goods and services received by a county. This account can include salaries/wages and related benefits and payroll taxes payable and other current amounts owed by the county not reported in other accounts.

Due to other funds. See definition under Government-wide Statement of Net Position.

Due to other governments. See definition under Government-wide Statement of Net Position.

Funds held as fiduciary. See definition under Government-wide Statement of Net Position.

Other liabilities. Amounts owed by the county not reported in other accounts. Report individually significant accounts on lines provided and properly describe.

Deferred Inflows of Resources:

See explanation under Government-wide Statement of Net Position.

Net Position:

Net position restricted for specific purpose. Applicable to fiduciary funds only. Used for reporting net position balances in fiduciary funds that are restricted for a fiduciary purpose.

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**Additions:****Contributions:**

Employer. County contributions.

Plan members. Contributions from plan members, including retirement payroll withholdings.

Private donations. Contributions from other than the county and plan members.

Other contributions. Other contributions to the net position of the fiduciary fund. Individually significant contributions should be reported on the "Other" lines provided and properly described.

Investment earnings:

Interest. Interest income and dividend income.

Net increase (decrease) in the fair value of investments. The net increase (decrease) in the fair value of plan investments.

Other investment earnings. Individually significant investment earnings should be separately reported on the "other" lines provided and properly described.

Less investment expenses. Total investment expense including management and other fees and costs.

Deductions:

Benefits. Benefits and refunds paid to plan members.

Administrative expenses. Total administrative expenses.

Other deductions. Other deductions to the net position of the fiduciary fund. Individually significant deductions should be separately reported on the "other" lines provided and properly described.

Net position — Beginning of year. See explanation under Government-wide Statement of Net Position.

Prior period adjustment. See explanation under Government-wide Statement of Net Position.

DEBT STATEMENT

The debt statement should identify the individual debt issues, notes and capital lease payables that are included in the county's debt reported on the Government-wide Statement of Net Position as current liabilities - debt due within one year and non-current liabilities - debt due in more than one year. Capitalized lease obligations and unamortized discounts or premiums resulting from differences between market and issue interest rates existing at the date of issuance should be listed in total to arrive at the Net Debt calculation on the Debt Statement.

Guaranteed Debt Section. The information in this section is optional. DCED requests that if you have a GAAP basis financial statement with footnotes, that you provide the information for this section. This information can be found in the "Notes to the Financial Statements" from the audited financial statements prepared by the independent auditor. If providing this information, please include related amounts reported in the "Debt Statement," if any. Do not include debt payments that are incurred and paid off within the same fiscal year or other items such as workers compensation, other postemployment benefits, self-insurance, compensated absences, claim liabilities, etc.

SCHEDULE OF CAPITAL ADDITIONS BY FUNCTION AND ACTIVITY**Governmental-Type/Business-Type Activity:**

Capital additions are reported by activity category. Use the county's capitalization threshold in determining which expenditures are capital in nature. Report the total capital additions excluding capital donations by function and activity.

Employee Compensation:

Total wages, salaries, commissions and other compensation paid during the year to officers and employees, including elected officials. Include compensation paid to elected tax collectors. Use amount from box 16 of the W-3 Statement.

Section III – Major Fund Determination Procedures

Overview

Fund financial statements are required to be reported on a “major fund” level. Because larger state and local governments sometimes have many funds within their ledgers, GASB felt it was important to focus on the funds that have the most impact within the government’s activities. Major funds will be determined for both the governmental and proprietary fund statements. In each set of the fund financial statements, major funds will have their own individual columns for reporting. Additionally, all the non-major funds in each set of statements will always be consolidated into a column entitled “Other Governmental Funds” or “Other Business Funds”.

Major Fund Criteria

In determining what funds are major, GASB provided the following guidance:

- The General Fund is always considered a major fund.
- A government can determine that any particular fund is major if they believe it is of particular importance to the financial statement user.
- Additionally, any fund **must** be reported as a major fund if it is determined they meet both of the following criteria (see Chapter 13, Government Fund Financial Statements, of the 2012 GFOA Blue Book).

Ten percent criteria. An individual governmental fund reports at least 10 percent of any of the following: a) total governmental fund assets plus deferred outflows of resources, b) total governmental fund liabilities plus deferred inflows of resources, c) total governmental fund revenues, or d) total governmental fund expenses for its particular fund type (i.e. governmental or proprietary). Other financing sources and uses are excluded for purposes of this calculation.

Five percent criterion. An individual governmental fund reports at least five percent of the aggregated total for both governmental funds and enterprise funds of any one of the items for which it met the 10 percent criterion.

To assist in the major fund determination, please use the Major Fund Determination Worksheet. An illustrative example has also been provided.

Notes for Major Fund Determination Worksheet

Note 1

To meet the qualification for “Major Fund” status under GASB Statement #34, any given fund element must exceed both the five percent and 10 percent thresholds. The General Fund will, in every case, be considered a major fund.

Note 2

A minimum number of funds should be maintained. Separate physical accounts do not require separate funds. It is recommended that all capital projects be folded into one fund and all debt service funds be folded into one fund for financial reporting purposes.

Note 3

Current year data must be used to make this determination.

Note 4

Do not include “Other Financing Sources/(Uses)” as part of the calculation for “Major Governmental Funds” determination. Do not include “Capital Contributions” and “Transfers In/(Out)” as part of the “Major Enterprise Funds” determination.

To assist in the major fund determination, please use the Major Fund Determination Worksheet. An illustrative example has also been provided.

Section IV – County Annual Financial Report Form

For your convenience, the *County Annual Financial Report* form may be photocopied as often as necessary.

State law requires that the appropriate county official complete and submit the DCED's *County Annual Financial Report* in its entirety each year. **Please refer to your County Code for other financial reporting requirements.**

In order to allow for greater efficiency in the distribution, processing and reporting of the information on the *County Annual Financial Report* form, the DCED requires counties to file this form electronically over the internet.

E-FILING INSTRUCTIONS

Registered E-filers – If you have already registered to e-file with DCED, please go to munstats.pa.gov/forms/ and enter your existing username and password, and click "Log In."

New E-filers – Those who are e-filing for the first time must complete a registration form by going to: munstats.pa.gov/forms/ and click the "Register" button in the lower left corner of the *Log in to Municipal Statistics* box. Once the online registration form is completed, it must be signed by the appropriate county official. For your convenience and quick approval, you may fax the completed authorization form to us at 717-783-1402. During the registration process you can now set up your own password. The password you choose must be at least eight characters in length with at least one upper case character, one lower case character, and one number. You will not be able to use this password until DCED receives your completed E-filer Authorization Form and activates your e-filing privileges in the Municipal Statistics System. When logging in to the Municipal Statistics System, always make sure you are entering your user name and password in the *Log in to Municipal Statistics* box to e-file your information.

An existing PA Powerport user with username and password – If you have not registered with DCED, but have a PA Powerport username and password from other online state systems, you will use it for DCED by registering on-line at: munstats.pa.gov/forms/ Click the "Log in" button in the lower right corner of the *Log in to Municipal Statistics* page, after entering your PA Powerport username and password. You will automatically be directed to the registration page. Please follow the directions for "**New E-Fileers**" above.

Existing Municipal Statistics Log-In Users – If you have not accessed the Municipal Statistics System Login site in the past 60 days, you will need to change your password before logging in. You can do this by clicking the link, "Forgot your user name or password?" in the *Log in to Municipal Statistics* box and following the prompts. Once you have created a new password in the *Security* section of the online form, be sure to click the *Submit* button at the bottom (do not hit the *Enter* key on your computer keyboard). You will receive an e-mail with your user name and a system generated, password. Please make sure that you return to the *Log in to Municipal Statistics* box to log in and e-file your DCED forms.

Please Note – In order to function correctly, the Municipal Statistics website requires the following:

- Microsoft Internet Explorer 9 or later (also compatible with Google Chrome web browser)
- You may e-file from any computer with Internet Explorer.

Call with Questions – Please feel free to call the Governor's Center for Local Government Services toll-free at 888-223-6837 if you have any questions when completing the County Annual financial Report.

The DCED *County Annual Financial Report* paper copy (which may be used as a worksheet) can be downloaded and printed by visiting the DCED's web site at dced.pa.gov/local-government/municipal-statistics. From the Municipal Statistics webpage, click on the link for *Audit Worksheets*. Please note that the DCED will no longer accept a paper copy of the Audit.

Who is required to file?

Filing Deadline

Controller of First, Third through Eighth Class Counties	July 1
Auditors of First, Third through Eighth Class Counties	July 1
Controllers of Second and Second Class A Counties	1st Monday in July

SAMPLE MAJOR FUND DETERMINATION WORKSHEET

5% & 10% CRITERIA TEST

Fund #	Fund Name	Assets and Deferred Outflows of Resources	Liabilities and Deferred Inflows of Resources	Revenues	Expenditures/ Expenses	Assets and Deferred Outflows of Resources	Liabilities and Deferred Inflows of Resources	Revenues	Expenditures/ Expenses	Major Fund?
100	General	19,750,461	4,585,422	41,965,788	33,703,992	No	No	No	No	Always
400	Debt Service	628	0	2,252	6,173,143	No	No	No	No	Non-Major
300/301	Capital Projects	848,334	288,123	23,000	916,256	No	No	No	No	Non-Major
245	Liquid Fuels	598,131	7,618	691,278	773,422	No	No	No	No	Non-Major
225	DRO	662,742	597,478	2,003,726	2,345,492	No	No	No	No	Non-Major
240	Human Services Development	104,121	104,121	470,705	360,516	No	No	No	No	Non-Major
230	Drug & Alcohol	664,671	322,532	2,972,603	3,121,997	No	No	No	No	Non-Major
255	Office of Aging	938,929	411,254	3,116,060	3,163,924	No	No	No	No	Non-Major
270	Food and Shelter	999,899	159,592	3,345,129	3,420,161	No	No	No	No	Non-Major
215	Children Services	2,494,375	2,494,375	7,748,857	9,465,371	No	Yes	No	No	Major
220	HealthChoices	28,169	28,169	13,223,377	13,223,368	No	No	Yes	Yes	Major
250	MHMR	2,809,550	2,809,550	25,450,856	25,973,264	No	Yes	Yes	Yes	Major
220	Central Booking	24,568	24,568	303,306	1,040,566	No	No	No	No	Non-Major
275/280	Witness Assistance	79,572	48,009	314,128	434,286	No	No	No	No	Non-Major
205	ARD/DUI	691	691	348,522	114,105	No	No	No	No	Non-Major
230/231	Records Improvement	662,559	604	271,395	78,188	No	No	No	No	Non-Major
265	Solid Waste	2,138,155	49,478	805,220	533,093	No	No	No	No	Non-Major
200	Affordable Housing	89,615	37,801	321,542	387,356	No	No	No	No	Non-Major
120	Exit 44 Study	99,533	47,719	126,073	57,684	No	No	No	No	Non-Major
235	Hotel Tax	455,400	455,400	848,556	844,884	No	No	No	No	Non-Major
800	Landfill Post Closure Trust Fund	674,013	113	23,236	5,271	No	No	No	No	Non-Major
	Government Funds Total	34,124,117	12,472,617	104,375,609	106,136,339					
	10% of Governmental Funds Total	3,412,412	1,247,262	10,437,561	10,613,634					
	ENTERPRISE FUNDS									
640	Nursing Home	20,309,910	15,919,392	18,498,115	18,416,537	Yes	Yes	Yes	Yes	Major
660/610	911	11,845,987	11,824,558	2,190,387	3,664,827	Yes	Yes	No	No	Major
650	Transportation	1,081,828	138,178	842,594	1,746,402	No	No	No	No	Non-Major
630	HAZMAT	68,252	9,220	24,425	119,582	No	No	No	No	Non-Major
620	CCPA Early Learning Center	290,617	50,882	185,594	290,495	No	No	No	No	Non-Major
	10% of Enterprise Funds	3,359,659	2,794,223	2,174,112	2,423,784					
	Sum of Governmental & Enterprise Funds	67,720,711	40,414,848	126,116,725	130,374,181					
	5% of Sum of Governmental & Enterprise Funds	3,386,036	2,020,742	6,305,836	6,518,709					

County of _____
GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2016

CURRENT ASSETS	PRIMARY GOVERNMENT		
	Governmental Activities	Business-Type Activities	Total
CURRENT ASSETS:			
Cash and cash equivalents			
Investments			
Receivables (net of allowance for uncollectibles)			
Due from other governments			
Due from other funds			
Internal balances			
Inventories			
Prepays	 	 	
Deferred charges*	 	 	
Restricted assets:			
Temporarily restricted:			
Cash and cash equivalents			
Investments			
Intergovernmental receivable			
Other _____			
Other _____			
NON-CURRENT ASSETS:			
Permanently restricted:			
Investments			
Capital assets not being depreciated:			
Land			
Construction in progress			
Capital assets net of accumulated depreciation:			
Buildings and system			
Improvements other than buildings			
Machinery and equipment			
Infrastructure			
Other _____			
Other _____			
TOTAL ASSETS	\$	\$	\$

* Deferred charges line item no longer in use.

DEFERRED OUTFLOWS OF RESOURCES	PRIMARY GOVERNMENT		
	Governmental Activities	Business-type Activities	Total
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred amount on debt refundings			
Deferrals related to pensions			
Other _____			
Other _____			
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$	\$	\$

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$	\$	\$
--	----	----	----

LIABILITIES	PRIMARY GOVERNMENT		
	Governmental Activities	Business-type Activities	Total
LIABILITIES:			
Accounts payable			
Due to other governments			
Due to other funds			
Unearned revenue			
Funds held as fiduciary			
Debt due within one year			
Other current liabilities			
Noncurrent liabilities:			
Debt due in more than one year			
Other non-current liabilities			
Other _____			
Other _____			
TOTAL LIABILITIES	\$	\$	\$

DEFERRED INFLOWS OF RESOURCES	PRIMARY GOVERNMENT		
	Governmental Activities	Business-type Activities	Total
DEFERRED INFLOWS OF RESOURCES:			
Deferred amount on debt refundings			
Deferrals related to pensions			
Other _____			
Other _____			
TOTAL DEFERRED INFLOWS OF RESOURCES	\$	\$	\$

TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	\$	\$	\$
--	----	----	----

NET POSITION	PRIMARY GOVERNMENT		
	Governmental Activities	Business-type Activities	Total
NET POSITION:			
Net investment in capital assets			
Restricted			
Unrestricted			
TOTAL NET POSITION	\$	\$	\$

County of _____
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2016

FUNCTIONS/PROGRAMS PRIMARY GOVERNMENT: Governmental Activities:	PROGRAM REVENUES				NET (EXPENSES) REVENUES & CHANGES IN NET POSITION		
	Expenses	Charges for Services	Operating Grants and Contribution	Capital Grants and Contributions	PRIMARY GOVERNMENT		
					Governmental Activities	Business- type Activities	Total
General government - administrative					X		
General government - judicial							
Public safety							
Corrections							
Highways and streets							
Sanitation							
Health and welfare							
Culture - recreation							
Conservation							
Community/urban redevelopment and housing							
Economic development and assistance							
Economic opportunity							
Interest on long-term debt							
Unallocated depreciation							
Other _____							
Other _____							
TOTAL GOVERNMENTAL ACTIVITIES	\$	\$	\$	\$	\$	\$	

BUSINESS-TYPE ACTIVITIES	PROGRAM REVENUES				NET (EXPENSES) REVENUES & CHANGES IN NET POSITION		
	Expenses	Charges for Services	Operating Grants and Contribution	Capital Grants and Contributions	Governmental Activities	Business- type Activities	Total
Major Business-Type Activities:					X		
1 _____							
2 _____							
4 _____							
5 _____							
Other Business-Type							
TOTAL BUSINESS-TYPE ACTIVITIES	\$	\$	\$	\$	\$	\$	

TOTAL PRIMARY GOVERNMENT	\$	\$	\$	\$	\$	\$
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County of _____

BALANCE SHEET – GOVERNMENTAL FUNDS

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

December 31, 2016

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
		Major #1	Major #2	Major #3
		_____	_____	_____
		_____	_____	_____
ASSETS	ASSETS:	General		
	Cash and cash equivalents			
	Investments			
	Receivables (net of allowance for uncollectibles)			
	Due from other governments			
	Due from other funds			
	Inventories			
	Prepays			
	Deferred charges*	 	 	
	Restricted assets:			
	Temporarily restricted:			
	Cash and cash equivalents			
	Investments			
	Intergovernmental receivable			
	Permanently restricted:			
	Investments			
	Other _____			
	Other _____			
	TOTAL ASSETS	\$	\$	\$
DEFERRED OUTFLOWS OF RESOURCES	DEFERRED OUTFLOWS OF RESOURCES:			
	Other _____			
	Other _____			
	TOTAL DEFERRED OUTFLOWS OF RESOURCES ..	\$	\$	\$
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		\$	\$	\$

* Deferred charges line item no longer in use.

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
ASSETS:	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
Cash and cash equivalents					
Investments					
Receivables (net of allowance for uncollectibles) ..					
Due from other governments					
Due from other funds					
Inventories					
Prepays	 	 	 	 	
Deferred charges*	 	 	 	 	
Restricted assets:					
Temporarily restricted:					
Cash and cash equivalents					
Investments					
Intergovernmental receivable					
Permanently restricted:					
Investments					
Other					
Other					
TOTAL ASSETS	\$	\$	\$	\$	\$

DEFERRED OUTFLOWS OF RESOURCES:					
Other					
Other					
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$	\$	\$	\$	\$

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$	\$	\$	\$	\$
--	----	----	----	----	----

* Deferred charges line item no longer in use.

BALANCE SHEET - GOVERNMENTAL FUNDS

LIABILITIES AND DEFERRED INFLOWS OF RESOURCES				
	General	Major #1	Major #2	Major #3
		_____	_____	_____
LIABILITIES:				
Accounts payable				
Due to other governments				
Due to other funds				
Unearned revenue				
Funds held in fiduciary				
Other _____				
Other _____				
TOTAL LIABILITIES	\$	\$	\$	\$

DEFERRED INFLOWS OF RESOURCES	DEFERRED INFLOWS OF RESOURCES:				
	Unavailable revenue				
	Other _____				
	Other _____				
	TOTAL DEFERRED INFLOWS OF RESOURCES	\$	\$	\$	\$

TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	\$	\$	\$	\$
--	----	----	----	----

FUND BALANCE (AND DEFICIT)					
FUND BALANCE	FUND BALANCE:				
	Nonspendable - not in spendable form _____				
	_____				
	Nonspendable - requirement to maintain intact _____				
	_____				
	Restricted fund balance _____				
	_____				
Committed fund balance _____					
_____					
Assigned fund balance _____					
_____					
Unassigned fund balance					
TOTAL FUND BALANCE	\$	\$	\$	\$	

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCE	\$	\$	\$	\$
--	----	----	----	----

LIABILITIES AND DEFERRED INFLOWS OF RESOURCES					
	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
LIABILITIES:					
Accounts payable					
Due to other governments					
Due to other funds					
Unearned revenue					
Funds held as fiduciary					
Other _____					
Other _____					
TOTAL LIABILITIES	\$	\$	\$	\$	\$

DEFERRED INFLOWS OF RESOURCES:					
Unavailable revenue					
Other _____					
Other _____					
TOTAL DEFERRED INFLOWS OF RESOURCES	\$	\$	\$	\$	\$

TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	\$	\$	\$	\$	\$
--	----	----	----	----	----

FUND BALANCE (AND DEFICIT)					
FUND BALANCE:					
Nonspendable - not in spendable form _____					

Nonspendable - requirement to maintain intact _____					

Restricted fund balance _____					

Committed fund balance _____					

Assigned fund balance _____					

Unassigned fund balance					
TOTAL FUND BALANCE	\$	\$	\$	\$	\$

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCE	\$	\$	\$	\$	\$
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County of _____
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2016

		Major #1	Major #2	Major #3
REVENUES:	General	_____	_____	_____
Taxes:				
Real estate tax				
Per capita tax				
Occupation tax				
Hotel room rental tax				
Sales tax				
Other _____				
Other _____				
TOTAL TAXES	\$	\$	\$	\$
Intergovernmental Revenues:				
Federal				
State				
Local government units				
Combination				
TOTAL INTERGOVERNMENTAL REVENUES	\$	\$	\$	\$
Charges for Service				
Miscellaneous Revenues:				
Interest earnings				
Rents				
Private contributions and donations				
Other _____				
Other _____				
TOTAL MISCELLANEOUS REVENUES	\$	\$	\$	\$
TOTAL REVENUES	\$	\$	\$	\$

REVENUES

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

REVENUES:	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
Taxes:					
Real estate tax					
Per capita tax					
Occupation tax					
Hotel room rental tax					
Sales tax					
Other _____					
Other _____					
TOTAL TAXES	\$	\$	\$	\$	\$
 Intergovernmental Revenues:					
Federal					
State					
Local government units					
Combination					
TOTAL INTERGOVERNMENTAL REVENUES	\$	\$	\$	\$	\$
 Charges for Service					
 Miscellaneous Revenues:					
Interest earnings					
Rents					
Private contributions and donations					
Other _____					
Other _____					
TOTAL MISCELLANEOUS REVENUES	\$	\$	\$	\$	\$
 TOTAL REVENUES	\$	\$	\$	\$	\$

REVENUES

EXPENDITURES				
	General	Major #1	Major #2	Major #3
EXPENDITURES:				
General government - administrative				
General government - judicial				
Public safety				
Corrections				
Highways and streets				
Sanitation				
Health and welfare				
Culture - recreation				
Conservation				
Community/urban redevelopment and housing				
Economic development and assistance				
Economic opportunity				
Debt service				
Capital outlay				
Other _____				
Other _____				
TOTAL EXPENDITURES	\$	\$	\$	\$

OTHER FINANCING SOURCES/(USES)				
	OTHER FINANCING SOURCES/(USES):			
Interfund operating transfers				
Sale of capital assets				
Long-term debt issued				
Payment on advanced refunding of debt				
Other _____				
Other _____				
TOTAL OTHER FINANCING SOURCES/(USES)	\$	\$	\$	\$

CHANGE IN FUND BALANCE	\$	\$	\$	\$
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR ...				
PRIOR PERIOD ADJUSTMENT				
FUND BALANCE (DEFICIT) - END OF YEAR	\$	\$	\$	\$

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

EXPENDITURES	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
	_____	_____			
EXPENDITURES:					
General government - administrative					
General government - judicial					
Public safety					
Corrections					
Highways and streets					
Sanitation					
Health and welfare					
Culture - recreation					
Conservation					
Community/urban redevelopment and housing					
Economic development and assistance					
Economic opportunity					
Debt service					
Capital outlay					
Other _____					
Other _____					
TOTAL EXPENDITURES	\$	\$	\$	\$	\$

OTHER FINANCING SOURCES/(USES)	OTHER FINANCING SOURCES/(USES):				
Interfund operating transfers					
Sale of capital assets					
Long-term debt issued					
Payment on advanced refunding of debt					
Other _____					
Other _____					
TOTAL OTHER FINANCING SOURCES/(USES)	\$	\$	\$	\$	\$

CHANGE IN FUND BALANCE	\$	\$	\$	\$	\$
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR					
PRIOR PERIOD ADJUSTMENT					
FUND BALANCE (DEFICIT) - END OF YEAR	\$	\$	\$	\$	\$

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County of _____

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2016

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

Net changes in fund balance (deficit) - total governmental funds

The net revenue (expense) of certain activities of the internal services fund is reported with governmental activities ...

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Additionally, various other long-term liabilities and deferred inflows do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds. This amount is the net effect of the differences in the treatment of long-term liabilities and deferred inflows on the statement of activities.

The difference in the change in net position between full accrual accounting and modified accrual accounting is due to differing revenue recognition criteria between the two accounting methods

The difference in the change in net position between full accrual accounting and modified accrual accounting is due to differing expenditure recognition criteria between the two accounting methods

The net effect of various transactions involving capital assets, (i.e. purchases, disposals, etc.) is to increase net position

Other _____

Other _____

Other _____

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES

County of _____

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

December 31, 2016

Assets and Deferred Outflows of Resources

		BUSINESS - TYPE ACTIVITIES - PROPRIETARY FUNDS			
		Major Ent. #1	Major Ent. #2	Major Ent. #3	Major Ent. #4
CURRENT ASSETS	CURRENT ASSETS:				
	Cash and cash equivalents				
	Investments				
	Receivables (net of allowance for uncollectibles)				
	Due from other governments				
	Due from other funds				
	Inventories				
	Prepays	X	X	X	X
	Deferred charges	X	X	X	X
	Restricted assets:				
	Temporarily restricted:				
	Cash or cash equivalents				
	Investments				
	Intergovernmental receivable				
	Other _____				
Other _____					
TOTAL CURRENT ASSETS	\$	\$	\$	\$	
NON-CURRENT ASSETS	NON-CURRENT ASSETS:				
	Permanently restricted:				
	Investments				
	Capital assets not being depreciated:				
	Land				
	Construction in progress				
	Capital assets net of accumulated depreciation:				
	Buildings and system				
	Improvements other than buildings				
	Machinery and equipment				
Infrastructure					
Other _____					
Other _____					
TOTAL NON-CURRENT ASSETS	\$	\$	\$	\$	
TOTAL ASSETS		\$	\$	\$	\$
DEFERRED OUTFLOWS OF RESOURCES	DEFERRED OUTFLOWS OF RESOURCES:				
	Deferred amount on debt refundings				
	Deferrals related to pensions				
	Other _____				
TOTAL DEFERRED OUTFLOWS OF RESOURCES		\$	\$	\$	\$
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		\$	\$	\$	\$

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

Assets and Deferred Outflows of Resources

	BUSINESS - TYPE ACTIVITIES - PROPRIETARY FUNDS			GOVERNMENTAL ACTIVITIES
	Major Ent. #5	Other Enterprise Funds	Total Enterprise Funds	Internal Service Fund
	_____	_____	_____	_____
CURRENT ASSETS:				
Cash and cash equivalents				
Investments				
Receivables (net of allowance for uncollectibles)				
Due from other governments				
Due from other funds				
Inventories				
Prepays				
Deferred charges				
Restricted assets:				
Temporarily restricted:				
Cash or cash equivalents				
Investments				
Intergovernmental receivable				
Other _____				
Other _____				
TOTAL CURRENT ASSETS	\$	\$	\$	\$

NON-CURRENT ASSETS:				
Permanently restricted:				
Investments				
Capital assets not being depreciated:				
Land				
Construction in progress				
Capital assets net of accumulated depreciation:				
Buildings and system				
Improvements other than buildings				
Machinery and equipment				
Infrastructure				
Other _____				
Other _____				
TOTAL NON-CURRENT ASSETS	\$	\$	\$	\$

TOTAL ASSETS	\$	\$	\$	\$
---------------------------	----	----	----	----

DEFERRED OUTFLOWS OF RESOURCES:				
Deferred amount on debt refundings				
Deferrals related to pensions				
Other _____				
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$	\$	\$	\$

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$	\$	\$	\$
--	----	----	----	----

LIABILITIES AND DEFERRED INFLOWS OF RESOURCES				
	BUSINESS - TYPE ACTIVITIES - PROPRIETARY FUNDS			GOVERNMENTAL ACTIVITIES
	Major Ent. #5	Other Enterprise Funds	Total Enterprise Funds	Internal Service Fund
CURRENT LIABILITIES	CURRENT LIABILITIES:			
Accounts payable				
Due to other governments				
Due to other funds				
Unearned revenue				
Funds held as fiduciary				
Debt due within one year				
Other current liabilities				
Other _____				
Other _____				
TOTAL CURRENT LIABILITIES	\$	\$	\$	\$
NON-CURRENT LIABILITIES	NON-CURRENT LIABILITIES:			
Debt due in more than one year				
Other non-current liabilities				
Other _____				
Other _____				
TOTAL NON-CURRENT LIABILITIES	\$	\$	\$	\$
TOTAL LIABILITIES	\$	\$	\$	\$
DEFERRED INFLOWS OF RESOURCES	DEFERRED INFLOWS OF RESOURCES:			
Deferred amount on debt refundings				
Deferrals related to pensions				
Other _____				
TOTAL DEFERRED INFLOWS OF RESOURCES	\$	\$	\$	\$
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	\$	\$	\$	\$
NET POSITION	NET POSITION:			
Net investment in capital assets				
Restricted				
Unrestricted				
TOTAL NET POSITION	\$	\$	\$	\$
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$	\$	\$	\$
Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds				
Net Position of Business-type Activities			\$	

County of _____
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION -
 Proprietary Funds
 For the Year Ended December 31, 2016

OPERATING REVENUES	BUSINESS - TYPE ACTIVITIES - PROPRIETARY FUNDS			
	Major Ent. #1	Major Ent. #2	Major Ent. #3	Major Ent. #4
	_____	_____	_____	_____
OPERATING REVENUES:				
Charges for service				
Operating grants				
Other _____				
Other _____				
TOTAL OPERATING REVENUES	\$	\$	\$	\$

OPERATING EXPENSES	OPERATING EXPENSES:				
	Personnel services				
	Contracted services				
	Supplies and materials				
	Repairs and maintenance				
	Utilities				
	Other services and charges				
	Depreciation and amortization				
	Other _____				
Other _____					
TOTAL OPERATING EXPENSES	\$	\$	\$	\$	

OPERATING INCOME / (LOSS)	\$	\$	\$	\$
--	----	----	----	----

NONOPERATING REVENUES/(EXPENSES)	NONOPERATING REVENUES/(EXPENSES):				
	Intergovernmental				
	Investment earnings				
	Interest expense				
	Gain/(loss) on sale of assets				
	Other _____				
	Other _____				
TOTAL NONOPERATING REVENUES/(EXPENSES) ..	\$	\$	\$	\$	

CAPITAL CONTRIBUTIONS				
TRANSFERS IN/(OUT)				
CHANGE IN NET POSITION	\$	\$	\$	\$
NET POSITION - BEGINNING OF YEAR				
PRIOR PERIOD ADJUSTMENT				
NET POSITION - END OF YEAR	\$	\$	\$	\$

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

OPERATING REVENUES	BUSINESS - TYPE ACTIVITIES - PROPRIETARY FUNDS			GOVERNMENTAL ACTIVITIES
	Major Ent. #5	Other Enterprise Funds	Enterprise Total	Internal Service Fund
	_____	_____	_____	_____
OPERATING REVENUES:				
Charges for service				
Operating grants				
Other _____				
Other _____				
TOTAL OPERATING REVENUES	\$	\$	\$	\$

OPERATING EXPENSES	OPERATING EXPENSES:				
	Personnel services				
	Contracted services				
	Supplies and materials				
	Repairs and maintenance				
	Utilities				
	Other services and charges				
	Depreciation and amortization				
	Other _____				
Other _____					
TOTAL OPERATING EXPENSES	\$	\$	\$	\$	

OPERATING INCOME / (LOSS)	\$	\$	\$	\$
--	----	----	----	----

NONOPERATING REVENUES/(EXPENSES)	NONOPERATING REVENUES/(EXPENSES):				
	Intergovernmental				
	Investment earnings				
	Interest expense				
	Gain/(loss) on sale of assets				
	Other _____				
	Other _____				
	Other _____				
TOTAL NONOPERATING REVENUES/(EXPENSES) ..	\$	\$	\$	\$	

CAPITAL CONTRIBUTIONS				
TRANSFERS IN/(OUT)				
CHANGE IN NET POSITION	\$	\$	\$	\$
NET POSITION - BEGINNING OF YEAR			 	
PRIOR PERIOD ADJUSTMENT			 	
NET POSITION - END OF YEAR	\$	\$	\$	\$
Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds ..				
Change in Net Position of Business-type Activities			\$	

County of _____
STATEMENT OF FIDUCIARY NET POSITION

Fiduciary Funds | December 31, 2016

Assets and Deferred Outflows of Resources

		Fiduciary #1	Fiduciary #2	Fiduciary #3	Fiduciary #4	Fiduciary #5
ASSETS	ASSETS:					
	Cash and cash equivalents					
	Receivables					
	Investments, at fair value					
	Due from other funds					
	Restricted assets:					
	Temporarily restricted:					
	Cash and cash equivalents					
	Investments					
	Intergovernmental receivable					
	Permanently restricted:					
	Investments					
	Other _____					
	TOTAL ASSETS	\$	\$	\$	\$	\$

DEFERRED OUTFLOWS OF RESOURCES	DEFERRED OUTFLOWS OF RESOURCES:					
	Other _____					
	Other _____					
	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$	\$	\$	\$	\$

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$	\$	\$	\$	\$
--	----	----	----	----	----

Liabilities and Deferred Inflows of Resources

LIABILITIES	LIABILITIES:					
	Accounts payable and other current liabilities					
	Due to other funds					
	Due to other governments					
	Funds held as fiduciary					
	Other _____					
	TOTAL LIABILITIES	\$	\$	\$	\$	\$

DEFERRED INFLOWS OF RESOURCES	DEFERRED INFLOWS OF RESOURCES:					
	Other _____					
	Other _____					
	TOTAL DEFERRED INFLOWS OF RESOURCES	\$	\$	\$	\$	\$

TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	\$	\$	\$	\$	\$
--	----	----	----	----	----

NET POSITION	NET POSITION:					
	Assets held in trust for pension/other postemployment benefits					
	Other _____					
	Other _____					
	TOTAL NET POSITION	\$	\$	\$	\$	\$

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$	\$	\$	\$	\$
--	----	----	----	----	----

County of _____
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 Fiduciary Funds
 December 31, 2016

	Fiduciary #1	Fiduciary #2	Fiduciary #3	Fiduciary #4	Fiduciary #5
ADDITIONS:					
Contributions:					
Employer					
Plan members					
Private donations					
Other _____					
Other _____					
TOTAL CONTRIBUTIONS	\$	\$	\$	\$	\$
Investment Earnings:					
Interest					
Net increase/(decrease) in the fair value of investments					
Other _____					
TOTAL INVESTMENT EARNINGS	\$	\$	\$	\$	\$
Less investment expenses					
TOTAL ADDITIONS	\$	\$	\$	\$	\$

DEDUCTIONS:					
Benefits					
Administrative expenses					
Other _____					
Other _____					
Other _____					
TOTAL DEDUCTIONS	\$	\$	\$	\$	\$

CHANGE IN NET POSITION	\$	\$	\$	\$	\$
NET POSITION - BEGINNING OF YEAR					
PRIOR PERIOD ADJUSTMENT					
NET POSITION - END OF YEAR	\$	\$	\$	\$	\$

DEBT STATEMENT

Purpose Bond (B) Issue Date Maturity Date (year) Original Amount of Issue Outstanding Beginning of Year Principal Incurred This Year (Additions) Principal Paid This Year Current Year Accretion of Compound Interest Bonds Outstanding Year End

Purpose	Bond (B) Issue Date (year)	Maturity Date (year)	Original Amount of Issue	Outstanding Beginning of Year	Principal Incurred This Year (Additions)	Principal Paid This Year	Current Year Accretion of Compound Interest Bonds	Outstanding Year End
GENERAL OBLIGATION BONDS AND NOTES								
REVENUE BONDS AND NOTES								
LEASE RENTAL DEBT/CAPITAL LEASES								
OTHER								

Total bonds and notes outstanding*	\$
Capitalized lease obligations	
Plus (less) Unamortized Premium (Discount)	
NET DEBT	\$

GUARANTEED DEBT SECTION (Optional Information)

If you have a GAAP basis financial statement with footnotes, please provide the information below.
 *Debt that is guaranteed by the County \$ _____ of which \$ _____ aggregate guaranteed debt (if any) is reported above.
 *The aggregate guaranteed debt amount (first line) in the "Optional Information" section should include any amount of debt guaranteed by the county. If providing this information, please include related amounts reported in the "Debt Statement," if any. Do not include debt payments that are incurred and paid off within the same fiscal year or other items, such as workers' compensation, other postemployment benefits, self-insurance, claim liabilities, compensated absences, etc.

* excludes unamortized premium/discount

STATEMENT OF CAPITAL ADDITIONS

GOVERNMENTAL-TYPE ACTIVITY:	Total Capital Additions (excluding donations)
General government - administrative	
General government - judicial	
Public safety:	
Corrections	
Police	
Fire	
Emergency services	
Other	
Public Works:	
Highways and streets	
Sanitation	
Other	
Health and welfare	
Culture - recreation	
Conservation	
Community/urban redevelopment and housing	
Economic development and assistance	
Economic opportunity	
Other	
Total Government-Type Activity Additions	
BUSINESS-TYPE ACTIVITY:	
Major Bus. Type 1	
Major Bus. Type 2	
Major Bus. Type 3	
Major Bus. Type 4	
Major Bus. Type 5	
Other Business Type:	
Airport (if not listed above)	
Parking facility (if not listed above)	
Transportation system (if not listed above)	
Other	
Other	
Total Business-Type Activity Additions	
TOTAL CAPITAL ADDITIONS	\$

GOVERNMENTAL-TYPE/BUSINESS-TYPE ACTIVITY

EMPLOYEE
COMPENSATION

EMPLOYEE COMPENSATION

Total salaries, wages, commission, etc. paid this year
(including all employees and elected officials)*

\$

*Use income from box 16 of the W-3 Statement.

ELECTED CONTROLLER'S/AUDITOR'S* CERTIFIED OPINION

To the: Governing Body of the County
President Judge of the Court of Common Pleas
Secretary of the Department of Community & Economic Development

I/We* the undersigned, the duly elected (or appointed replacement) and acting Controller/Auditors* of the County of _____ have audited, adjusted and settled the accounts of the County of _____ for the year ended December 31, 2016. My/Our* audit, adjustment, and settlement was made in accordance with Act 103 of 2002 rather than with U.S. generally accepted auditing standards.

The County has prepared these financial statements on bases of accounting consistent with U.S. generally accepted accounting principles, consisting of the accrual basis for the government-wide, proprietary fund and fiduciary fund financial statements and the modified accrual basis for the governmental fund financial statements.

Due to the absence of notes and other disclosures required by U.S. generally accepted accounting principles, these financial statements are not intended to be a complete presentation in accordance with U.S. generally accepted accounting principles.

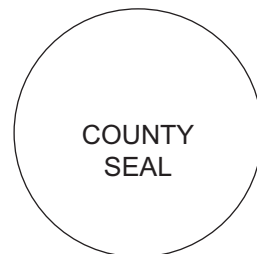
In my/our* opinion, these financial statements accurately reflect the results of operations and the financial position of the County of _____ for the year ended December 31, 2016.

SIGNATURE AND VERIFICATION

Signed**: _____ (Print Name)
_____ (Print Name)
_____ (Print Name)

Contact Phone Number: (____) ____ - _____

Notary Only
Subscribed and sworn to before me this ____ day of _____, _____.
Signed: _____ (Witness)



Independent Public Accountants and Certified Public Accountants may submit opinions resulting from such audits in lieu of this page. As a result of the exclusion of required U.S. GAAP footnotes, cash flow statements and other information, in accordance with AICPA AU-C Section 800, these financial statements constitute special purpose financial statements prepared in accordance with a regulatory special purpose framework and this basis should be referred to as such in audit opinions on the statements comprising the DCED County Annual Financial Report.

Counties are encouraged to have financial statement audits performed in accordance with Generally Accepted Auditing Standards, developed by the AICPA or the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Controllers may submit opinions resulting from such audits in lieu of this page.

**Must be signed by the controller or at least 2 of the 3 elected auditors and affixed with either a notary or county seal