

Audited Financial Statements

County of Androscoggin, Maine

December 31, 2015



Proven Expertise and Integrity

COUNTY OF ANDROSCOGGIN, MAINE

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DECEMBER 31, 2015

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INDEPENDENT AUDITORS' REPORT

Board of Commissioners
County of Androscoggin
Auburn, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the County of Androscoggin, Maine, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the County of Androscoggin, Maine as of December 31, 2015, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension information on pages 4 through 11 and 44 through 47 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Androscoggin, Maine's basic financial statements. The 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 combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

RHR Smith & Company

Buxton, Maine
April 29, 2016

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2015**

(UNAUDITED)

The following management's discussion and analysis of County of Androscoggin, Maine's financial performance provides an overview of the County's financial activities for the year ended December 31, 2015. Please read it in conjunction with the County's financial statements.

Financial Statement Overview

The County of Androscoggin'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 and pension 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 regards 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.

The above mentioned financial statements have one column for the County's activity. The type of activity presented for the County of Androscoggin 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 district attorney, county commissioners, county treasurer, county buildings, jail, registry of deeds, registry of probate, sheriff, communications 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 Androscoggin, 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 Androscoggin can be divided into two categories: governmental funds 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 funds financial statement.

The County of Androscoggin presents four 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 and deeds surcharge fund. All other funds are shown as nonmajor and are combined in the "Other Governmental Funds" column on these statements.

The general fund and jail fund are the only funds 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 and the actual expenditures for the current year.

Fiduciary Funds: These funds are used to account for resources held for the benefit of parties outside the County of Androscoggin. These funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the County's own programs. The accounting used for fiduciary funds are much like that of proprietary funds. They use the accrual basis of accounting.

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 Fiduciary 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, a Schedule of Proportionate Share of the Net Pension Liability and a Schedule of Contributions.

Other Supplementary Information

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regards to nonmajor funds, capital asset activity 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 decreased by \$63,217 from \$340,510 to \$277,293.

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 deficit balance of \$1,764,058 at the end of this year.

Table 1
County of Androscoggin, Maine
Net Position
December 31,

	2015	2014 (Restated)
Assets:		
Current Assets	\$ 3,024,696	\$ 2,482,975
Capital Assets	1,592,900	1,468,467
Total Assets	4,617,596	3,951,442
Deferred Outflows of Resources:		
Deferred Outflows Related to Pensions	1,484,558	361,008
Total Deferred Outflows of Resources	1,484,558	361,008
Liabilities:		
Current Liabilities	688,438	216,644
Long-term Debt Outstanding	2,649,737	3,755,296
Total Liabilities	3,338,175	3,971,940
Deferred Inflows of Resources:		
Deferred Revenues	622,281	-
Deferred Inflows Related to Pensions	1,864,405	-
Total Deferred Inflows of Resources	2,486,686	-
Net Position:		
Net Investment in Capital Assets	1,449,442	1,356,603
Restricted	591,909	710,939
Unrestricted	(1,764,058)	(1,727,032)
Total Net Position	\$ 277,293	\$ 340,510

Revenues and Expenses

Revenues for the County's governmental activities increased by 2.06%, while total expenses increased by 1.38%.

Table 2
County of Androscoggin, Maine
Change in Net Position
For The Years Ended December 31,

	<u>2015</u>	<u>2014</u>
Revenues		
<i>Program Revenues:</i>		
Charges for services	\$ 1,701,935	\$ 1,427,514
Operating grants and contributions	1,507,794	1,626,984
<i>General Revenues:</i>		
Taxes	8,359,313	8,071,848
Other grants/contracts	136,775	323,886
Interest income	8,069	8,728
Miscellaneous	81,891	98,855
Total Revenues	<u>11,795,777</u>	<u>11,557,815</u>
Expenses		
Superior Court	21,595	26,616
District Attorney	474,826	410,725
County Commissioners	261,044	135,436
County Treasurer	147,745	224,340
County Buildings	321,656	337,387
Jail (Support of Prisoners)	5,655,945	5,785,016
Human Resources	1,490	1,793
Registry of Deeds	308,964	319,231
Registry of Probate	136,678	132,163
Auditing	10,700	11,300
Sheriff	1,309,517	1,315,559
Extension Service	47,742	43,782
Employee Benefits	1,896,738	1,571,204
Soil Conservation	13,000	13,000
Communications	445,502	452,235
Insurances	74,986	72,539
Emergency Management Agency	190,542	191,156
Civil Process	159,497	171,222
Telecommunications	61,186	74,639
Contingency	6,245	3,000
Unclassified	274,436	367,476
Interest on Long-term Debt	29,131	31,069
Unallocated Depreciation (Note 4)	9,829	6,465
Total Expenses	<u>11,858,994</u>	<u>11,697,353</u>
Change in Net Position	(63,217)	(139,538)
Net Position - January 1, Restated	<u>340,510</u>	<u>480,048</u>
Net Position - December 31	<u>\$ 277,293</u>	<u>\$ 340,510</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 Androscoggin, Maine
Fund Balances - Governmental Funds
December 31,

	2015	2014
General Fund:		
Nonspendable	\$ 2,700	\$ 2,700
Restricted	107,372	107,372
Assigned	1,214,658	984,238
Unassigned	399,783	438,340
Total General Fund	\$ 1,724,513	\$ 1,532,650
 Jail Fund:		
Restricted	\$ 237,228	\$ 283,017
Total Jail Fund	\$ 237,228	\$ 283,017
 Deeds Surcharge Fund:		
Restricted	\$ 164,280	\$ 251,107
Total Deeds Surcharge Fund	\$ 164,280	\$ 251,107
 Nonmajor Funds:		
Special Revenue Funds:		
Restricted	\$ 83,029	\$ 101,441
Unassigned	-	(1,453)
Total Nonmajor Funds	\$ 83,029	\$ 99,988

The general fund total fund balance increased by \$191,863 from the prior fiscal year. The jail fund total fund balance decreased by \$45,789 from the prior fiscal year. The deeds surcharge fund total fund balance decreased by \$86,827. The nonmajor fund balances decreased by \$16,959 from the prior fiscal year.

Budgetary Highlights

The significant difference between the original and final budget for the general fund was the use of assigned fund balance.

The general fund actual revenues were over budget by \$158,153. This was mostly a result of charges for services.

The general fund actual expenditures were under budget by \$637,783. All expenditure categories were under budget with the exception of county commissioners.

Capital Asset and Debt Administration

Capital Assets

As of December 31, 2015, the net book value of capital assets recorded by the County increased by \$124,433 over the prior year. This increase was due to capital additions of \$230,965 less current year depreciation expense of \$106,532.

Table 4
County of Androscoggin, Maine
Capital Assets (Net of Depreciation)
December 31,

	<u>2015</u>	<u>2014</u>
Land	\$ 809,900	\$ 809,900
Construction in progress	25,834	25,834
Buildings and improvements	226,269	174,152
Vehicles	239,637	128,463
Machinery and equipment	269,949	307,167
Furniture and fixtures	<u>21,311</u>	<u>22,951</u>
Total	<u>\$ 1,592,900</u>	<u>\$ 1,468,467</u>

Debt

At December 31, 2015, the County had no bonds outstanding. Other long-term obligations included capital leases payable, accrued compensated absences and net pension liability. Refer to Note 6 of Notes to Financial Statements for more detailed information.

Currently Known Facts, Decisions or Conditions

Economic Factors and Next Year's Budgets and Rates

The County's unassigned fund balance has fallen below a level sufficient to sustain government operations for a period of approximately two months. The County is working to rebuild this balance to a sufficient level.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, and 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 Treasurer's Office at 2 Turner Street, Auburn, Maine 04210.

COUNTY OF ANDROSCOGGIN, MAINE

STATEMENT OF NET POSITION
DECEMBER 31, 2015

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 2,834,899
Accounts receivable (net of allowance for uncollectibles)	32,614
Due from other governments	154,483
Prepaid items	<u>2,700</u>
Total current assets	<u>3,024,696</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	835,734
Depreciable assets, net of accumulated depreciation	<u>757,166</u>
Total noncurrent assets	<u>1,592,900</u>
TOTAL ASSETS	<u>4,617,596</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	<u>1,484,558</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>1,484,558</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 6,102,154</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 92,087
Due to other governments	7,722
Current portion of long-term obligations	<u>588,629</u>
Total current liabilities	<u>688,438</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Capital leases payable	71,896
Net pension liability	<u>2,577,841</u>
Total noncurrent liabilities	<u>2,649,737</u>
TOTAL LIABILITIES	<u>3,338,175</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred revenues	622,281
Deferred inflows related to pensions	<u>1,864,405</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>2,486,686</u>
NET POSITION	
Net investment in capital assets	1,449,442
Restricted	591,909
Unrestricted	<u>(1,764,058)</u>
TOTAL NET POSITION	<u>277,293</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 6,102,154</u>

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF ANDROSCOGGIN, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2015

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Position
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Total Governmental Activities
Governmental Activities:					
Superior Court	\$ 21,595	\$ 22,973	\$ -	\$ -	\$ 1,378
District Attorney	474,826	672	-	-	(474,154)
County Commissioners	261,044	-	-	-	(261,044)
County Treasurer	147,745	-	-	-	(147,745)
County Buildings	321,656	55,000	-	-	(266,656)
Jail (Support of Prisoners)	5,655,945	78,335	1,218,436	-	(4,359,174)
Human Resources	1,490	-	-	-	(1,490)
Registry of Deeds	308,964	768,155	-	-	459,191
Registry of Probate	136,678	162,228	-	-	25,550
Auditing	10,700	-	-	-	(10,700)
Sheriff	1,309,517	202,209	-	-	(1,107,308)
Extension Service	47,742	-	-	-	(47,742)
Employee Benefits	1,896,738	-	-	-	(1,896,738)
Soil Conservation	13,000	-	-	-	(13,000)
Communications	445,502	165,234	-	-	(280,268)
Insurances	74,986	-	-	-	(74,986)
Emergency Management Agency	190,542	-	-	-	(190,542)
Civil Process	159,497	213,906	-	-	54,409
Telecommunications	61,186	22,500	-	-	(38,686)
Contingency	6,245	-	-	-	(6,245)
Unclassified	274,436	10,723	289,358	-	25,645
Interest on Long-term Debt	29,131	-	-	-	(29,131)
Unallocated Depreciation (Note 4)*	9,829	-	-	-	(9,829)
Total Government	\$ 11,858,994	\$ 1,701,935	\$ 1,507,794	\$ -	(8,649,265)

* This amount excludes the depreciation that is included in the direct expenses of the various programs.

STATEMENT B (CONTINUED)

COUNTY OF ANDROSCOGGIN, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(8,649,265)</u>
General revenues:	
Property taxes, levied for general purposes	8,359,313
Other grants/contracts	136,775
Interest income	8,069
Miscellaneous	81,891
Total general revenues	<u>8,586,048</u>
Change in net position	(63,217)
NET POSITION - JANUARY 1, RESTATED	<u>340,510</u>
NET POSITION - DECEMBER 31	<u><u>\$ 277,293</u></u>

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF ANDROSCOGGIN, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2015

	General Fund	Jail Fund	Deeds Surcharge Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 2,592,761	\$ -	\$ 200,820	\$ 41,318	\$ 2,834,899
Accounts receivables (net of allowance for uncollectibles)	21,829	-	-	10,785	32,614
Due from other governments	60,927	93,556	-	-	154,483
Prepaid items	2,700	-	-	-	2,700
Due from other funds	38,901	859,509	-	33,287	931,697
TOTAL ASSETS	\$ 2,717,118	\$ 953,065	\$ 200,820	\$ 85,390	\$ 3,956,393
LIABILITIES					
Accounts payable	\$ 92,087	\$ -	\$ -	\$ -	\$ 92,087
Accrued compensated absences	-	93,556	-	-	93,556
Due to other governments	7,722	-	-	-	7,722
Due to other funds	892,796	-	36,540	2,361	931,697
TOTAL LIABILITIES	992,605	93,556	36,540	2,361	1,125,062
DEFERRED INFLOWS OF RESOURCES					
Deferred revenues	-	622,281	-	-	622,281
TOTAL DEFERRED INFLOWS OF RESOURCES	-	622,281	-	-	622,281
FUND BALANCES					
Nonspendable	2,700	-	-	-	2,700
Restricted	107,372	237,228	164,280	83,029	591,909
Committed	-	-	-	-	-
Assigned	1,214,658	-	-	-	1,214,658
Unassigned	399,783	-	-	-	399,783
TOTAL FUND BALANCES	1,724,513	237,228	164,280	83,029	2,209,050
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 2,717,118	\$ 953,065	\$ 200,820	\$ 85,390	\$ 3,956,393

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF ANDROSCOGGIN, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2015

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 2,209,050
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	1,592,900
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	1,484,558
Long-term liabilities shown below, are not due and payable in the current period and therefore are not reported in the funds shown above:	
Capital leases payable	(143,458)
Accrued compensated absences	(151,359)
Net pension liability	(2,849,993)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	<u>(1,864,405)</u>
Net position of governmental activities	<u><u>\$ 277,293</u></u>

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF ANDROSCOGGIN, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	General Fund	Jail Fund	Deeds Surcharge Fund	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 4,071,973	\$ 4,287,340	\$ -	\$ -	\$ 8,359,313
Intergovernmental Revenues	136,775	1,218,436	-	289,358	1,644,569
Charges for Services	1,571,583	78,335	46,557	5,460	1,701,935
Interest Income	7,265	-	710	94	8,069
Miscellaneous Revenues	81,332	559	-	-	81,891
TOTAL REVENUES	5,868,928	5,584,670	47,267	294,912	11,795,777
EXPENDITURES					
Current:					
Superior Court	21,595	-	-	-	21,595
District Attorney	480,750	-	-	-	480,750
County Commissioners	261,044	-	-	-	261,044
County Treasurer	147,745	-	-	-	147,745
County Buildings	381,372	-	-	-	381,372
Jail (Support of Prisoners)	-	5,630,459	-	-	5,630,459
Human Resources	1,490	-	-	-	1,490
Register of Deeds	182,501	-	134,094	-	316,595
Register of Probate	136,678	-	-	-	136,678
Auditing	10,700	-	-	-	10,700
Sheriff	1,363,023	-	-	-	1,363,023
Extension Service	47,742	-	-	-	47,742
Employee Benefits	1,660,959	-	-	-	1,660,959
Soil Conservation	13,000	-	-	-	13,000
Communications	445,502	-	-	-	445,502
Insurances	74,986	-	-	-	74,986
Emergency Management Agency	191,919	-	-	-	191,919
Civil Process	159,497	-	-	-	159,497
Telecommunications	61,186	-	-	-	61,186
Contingency	6,245	-	-	-	6,245
Unclassified	-	-	-	311,871	311,871
Debt Service:					
TAN Interest	29,131	-	-	-	29,131
TOTAL EXPENDITURES	5,677,065	5,630,459	134,094	311,871	11,753,489
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	191,863	(45,789)	(86,827)	(16,959)	42,288
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	42,426	42,426
Transfers (Out)	-	-	-	(42,426)	(42,426)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	191,863	(45,789)	(86,827)	(16,959)	42,288
FUND BALANCES - JANUARY 1	1,532,650	283,017	251,107	99,988	2,166,762
FUND BALANCES - DECEMBER 31	\$ 1,724,513	\$ 237,228	\$ 164,280	\$ 83,029	\$ 2,209,050

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF ANDROSCOGGIN, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2015

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 42,288</u>
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 purchases	230,965
Depreciation expense	<u>(106,532)</u>
	<u>124,433</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.	<u>1,123,550</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	<u>117,229</u>
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position.	<u>(148,823)</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.	<u>(1,864,405)</u>
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	37,435
Net pension liability	<u>505,076</u>
	<u>542,511</u>
Change in net position of governmental activities (Statement B)	<u><u>\$ (63,217)</u></u>

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF ANDROSCOGGIN, MAINE

STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUNDS
DECEMBER 31, 2015

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 374,673
Accounts receivable (net of allowance for uncollectibles)	1,598,736
Due from other governments	<u>7,722</u>
TOTAL ASSETS	<u><u>\$ 1,981,131</u></u>
LIABILITIES	
Accounts payable	\$ 17,080
Deposits held for others	<u>1,964,051</u>
TOTAL LIABILITIES	<u><u>\$ 1,981,131</u></u>

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The County of Androscoggin was incorporated under the laws of the State of Maine. The County operates under the County Manager-Commissioner form of government and provides the following services: district attorney, county commissioners, county treasurer, county buildings, jail, registry of deeds, registry of probate, sheriff, communications 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.

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. All activities of the County are categorized as governmental. In the government-wide Statement of Net Position, the governmental activity column is (a) presented on a consolidated basis by column, and (b) is 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 (district attorney, registry of deeds, jail, etc.). 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

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

most part, the interfund activity has been eliminated from these government-wide financial statements.

The net costs (by function) are normally covered by general revenues (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.

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 & 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 balances, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. Component units that are fiduciary in nature have been excluded from these 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 another operating fund of the County that was established by state statutes.
- c. The Deeds Surcharge fund is a major special revenue fund.

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Nonmajor Funds

- d. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

2. Fiduciary Funds:

Fiduciary funds are used to report assets held in a trustee or agency 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 are reported using accounting principles similar to proprietary funds.

The County's fiduciary funds are presented in the fiduciary fund financial statements by type (agency). 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 either the governmental or business-type 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.

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.

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 Androscoggin, 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 prepares a proposed budget and may increase, decrease or alter the estimated budget based on certain guidelines or restrictions. The budget committee holds 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 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.

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 twelve 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 deposits and other evidences of deposits at banks, savings and loan associations, and credit unions.
- Repurchase agreements
- Money market mutual funds

The County of Androscoggin has no formal investment policy but instead follows the State of Maine Statutes.

Prepaid Items

Certain insurance and other payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

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".

Allowance for Uncollectible Accounts

The allowance for uncollectible accounts is estimated to be \$8,920 as of December 31, 2015.

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. Contributed assets are reported at fair market value as of the date received. 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 fixed assets are valued at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values.

Infrastructure assets include roads, bridges, underground pipe (other than related to independently owned utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the County. The County has not retroactively recorded infrastructure.

Estimated useful lives are as follows:

Buildings	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 debt 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 debt to be repaid from governmental and business-type resources is reported as liabilities in government-wide statements. The long-term debt consists primarily of capital leases payable, 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.

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences

The County's policy regarding vacation is to permit employees to accumulate earned but unused vacation leave. The liability for these compensated absences is recorded in the jail fund for the jail's portion as a liability but for all other it is recorded as long-term debt in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred.

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.

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment 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 are reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. 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.

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Committed – This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the County. 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 is the only fund that reports 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 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 only one type of item, deferred outflows related to pensions. 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

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 revenues 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 qualifies for reporting in this category as well. 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.

Revenue Recognition - Property Taxes - Modified Accrual Basis

The County's property tax for the current year was assessed based on the values obtained by the State of Maine for all real and personal property located in the County. Property taxes were to be paid in one installment with a due date of October 1, 2015. Interest will begin accruing at rate of 7% after 60 days from the due date.

Property tax revenues are recognized when they become available. Available includes those property tax receivables expected to be collected within sixty days after year end. All property taxes were collected prior to December 31, 2015.

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.

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 2 - DEPOSITS AND INVESTMENTS

The County follows state statutes for the investment of funds, which 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 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 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 December 31, 2015, the County's cash balance of \$3,209,572 was comprised of bank deposits amounting to \$3,659,965. Of these deposits, \$917,068 were insured by federal depository insurance and consequently not exposed to custodial credit risk. Of the remaining deposits, \$1,795,750 were collateralized with securities held by the financial institution in the County's name and \$947,147 were collateralized by an irrevocable stand-by letter of credit.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 264,828
Money market accounts	1,197,147
Savings accounts	214,078
Sweep accounts	1,795,750
ICS savings accounts	188,162
	<u>\$ 3,659,965</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 possession of an outside party. Currently, the County does not have a policy for custodial credit risk for investments.

At December 31, 2015, the County had \$0 of investments.

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

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. Generally, the County invests excess funds in savings accounts and various certificates of deposit.

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.

NOTE 3 – INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at December 31, 2015 consisted of the following individual fund receivables and payables:

	Receivables (Due from)	Payables (Due to)
	<u> </u>	<u> </u>
General Fund	\$ 38,901	\$ 892,796
Jail Fund	859,509	-
Deeds Surcharge Fund	-	36,540
Nonmajor Special Revenue Funds	33,287	2,361
	<u>\$ 931,697</u>	<u>\$ 931,697</u>

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended December 31, 2015:

	Balance, 1/1/15	Additions	Disposals	Balance, 12/31/15
<u>Governmental activities</u>				
Non-depreciated assets:				
Land	\$ 809,900	\$ -	\$ -	\$ 809,900
Construction in progress	25,834	-	-	25,834
Totals	<u>835,734</u>	<u>-</u>	<u>-</u>	<u>835,734</u>
Depreciated assets:				
Buildings/Improvements	11,448,546	59,716	-	11,508,262
Vehicles	310,831	148,823	-	459,654
Machinery/Equipment	527,525	22,426	-	549,951
Furniture/Fixtures	30,053	-	-	30,053
	<u>12,316,955</u>	<u>230,965</u>	<u>-</u>	<u>12,547,920</u>
Less accumulated depreciation	<u>(11,684,222)</u>	<u>(106,532)</u>	<u>-</u>	<u>(11,790,754)</u>
	<u>632,733</u>	<u>124,433</u>	<u>-</u>	<u>757,166</u>
Net capital assets	<u>\$ 1,468,467</u>	<u>\$ 124,433</u>	<u>\$ -</u>	<u>\$ 1,592,900</u>
<u>Current year depreciation</u>				
Jail				\$ 27,957
District Attorney				1,180
Sheriff's Department				67,566
County-wide				9,829
Total depreciation expense				<u>\$ 106,532</u>

NOTE 5 - SHORT-TERM DEBT

On January 5, 2015, the County issued a tax anticipation note to provide liquidity for governmental operations financed by property taxes, which are collected in annual payments due October 1. The note, a line of credit, allowed principal draws up to \$4,400,000 at 0.68% interest with a maturity date of December 31, 2015. Short-term debt activity for the year ended December 31, 2015 is as follows:

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 5 - SHORT-TERM DEBT (CONTINUED)

	Balance 1/1/15	Draws	Repayments	Balance 12/31/15
Tax anticipation note	\$ -	\$ 4,400,000	\$ (4,400,000)	\$ -
Totals	<u>\$ -</u>	<u>\$ 4,400,000</u>	<u>\$ (4,400,000)</u>	<u>\$ -</u>

On December 31, 2015, the note was paid in full. Interest expense for the note was \$29,131.

NOTE 6 - LONG-TERM DEBT

The General Fund of the County is used to pay for all long-term debt. A summary of long-term debt is as follows:

	Balance, 1/1/15 (Restated)	Additions	Deletions	Balance, 12/31/15	Current Portion
Capital leases payable	\$ 111,864	\$ 148,823	\$ (117,229)	\$ 143,458	\$ 71,562
Accrued compensated absences	317,621	-	(72,706)	244,915	244,915
Net pension liability	3,355,069	1,359,329	(1,864,405)	2,849,993	272,152
Totals	<u>\$ 3,784,554</u>	<u>\$ 1,508,152</u>	<u>\$ (2,054,340)</u>	<u>\$ 3,238,366</u>	<u>\$ 588,629</u>

The County has entered into multiple lease agreements as lessees for financing the acquisition of various equipment and vehicles. Those leases qualify as capital leases for accounting purposes, and therefore, have been recorded at the present value of future minimum lease payments as of the date of their inception in the government-wide financial statements.

Future minimum payments under the non-cancelable leases are as follows:

2016	\$ 75,845
2017	57,965
2018	16,623
2019	-
2020	-
Total minimum lease payments	<u>150,433</u>
Less: amount representing interest	<u>(6,975)</u>
Present value of future minimum lease payments	<u>\$ 143,458</u>

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 7 - NONSPENDABLE FUND BALANCES

At December 31, 2015, the County had the following nonspendable fund balances:

General Fund:	
Prepaid Items	<u><u>\$ 2,700</u></u>

NOTE 8 - RESTRICTED FUND BALANCES

At December 31, 2015, the County had the following restricted fund balances:

General Fund:	
JISS	\$ 6,309
MCJA 12- Week Training	1,063
Contingency	<u> 100,000</u>
Subtotal General Fund	107,372
Jail Fund	237,228
Deeds Surcharge	164,280
Nonmajor Special Revenue Funds (See Schedule D)	<u> 83,029</u>
	<u><u>\$ 591,909</u></u>

NOTE 9 – ASSIGNED FUND BALANCES

At December 31, 2015, the County had the following assigned fund balances:

General Fund:	
Jail	\$ 3
Sheriff Department Communication	170,967
DA - Educational Staff Training	351
Electronic Monitoring	6,619
Peoples Building Imp Account	463,570
Peoples Bank Asset Forfeiture	3,228
Peoples Bank Office Equipment	21,352
2016 Commitment Offset	150,000
Sheriff Union Negotiations	166,400
County capital reserves	100,000
Encumbrances	<u> 132,168</u>
	<u><u>\$ 1,214,658</u></u>

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 10 - DEFINED BENEFIT PENSION PLAN

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

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 (800) 451-9800.

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 PLD employers under applicable statutory provisions.

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 5.0%.

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 10 - 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 employees hired after June 30, 1997 are part of the following plans: law enforcement and corrections officer employees are part of the PLD's special plan "2C" and are required to contribute 7.5% of their annual salary, while all other employees are part of the PLD's plan "AC" and are required to contribute 7.5% of their annual salary. Prior to July 1, 1997, all County employees were part of the PLD's special plan "1C". Employees in that group are also required to contribute 7.5% of their annual salary. The County is required to contribute is required to contribute at an actuarially determined rate of 8.9% of special plan "2C" members' covered payroll, 8.9% of the plan "AC" members' covered payroll and 14.0% of special plan "1C" members' covered payroll. 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 December 31, 2015 was \$456,794.

As of June 30, 2015, the County had an individual un-pooled pension liability of \$179,187. This individual un-pooled pension liability has an amortization period of 2 years, beginning July 1, 2015. The County currently adds a portion of this liability as a cost to the current contributions due. The County's contributions for the plan year ended June 30, 2015 have been adjusted accordingly and reflect the total contributions due for service after applying the cost of this liability.

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

At December 31, 2015, the District reported a liability of \$2,849,993 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2015, and the total pension liabilities used to calculate the net pension liabilities was determined by an actuarial valuation as of that date. The District's proportion of the net pension liabilities were based on a projection of the District's long-term share of contributions to each pension plan relative to the projected contributions of all PLDs, actuarially determined. At June 30, 2015, the District's proportion was 0.893285%, which was a decrease of 0.148092% from its proportion measured as of June 30, 2014.

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 10 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

For the year ended December 31, 2015, the District recognized net pension revenue of \$235,779. At December 31, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	PLD Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 115,072	\$ 366,034
Changes of assumptions	251,863	-
Net difference between projected and actual earnings on pension plan investments	879,612	1,094,931
Changes in proportion and differences between contributions and proportionate share of contributions	-	403,440
Contributions subsequent to the measurement date	238,011	-
Total	<u>\$ 1,484,558</u>	<u>\$ 1,864,405</u>

\$238,011 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2016. 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
Year ended June 30:	
2017	\$ 272,152
2018	272,152
2019	293,456
2020	(219,903)
2021	-
Thereafter	-

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 10 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Methods and Assumptions

The collective total pension liability for the Plan was determined by an actuarial valuation as of June 30, 2015, using the following methods and assumptions applied to all periods included in the measurement:

Actuarial Cost Method

The Entry Age Normal actuarial funding method is used to determine costs. Under this funding 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, of his or her expected future salary. The normal cost for each employee is the product of his or her pay and his or her 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 dampens the swing 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 an open basis over a period of fifteen years.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2015 are as follows:

Investment Rate of Return - For the PLD Plan, 7.125% per annum, compounded annually.

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 10 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Salary Increases, Merit and Inflation - Members of the consolidated plan for PLDs, 3.50% to 9.50% per year.

Mortality Rates - For participating local districts, the RP2000 Tables projected forward to 2015 using Scale AA are used; for all recipients of disability benefits, the Revenue Ruling 96-7 Disabled Mortality Table for Males and Females is used.

Cost of Living Benefit Increases - 2.55% for participating local districts.

The long-term expected rate of return on pension plan assets 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 arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as June 30, 2015 are summarized in the following table.

Asset Class	PLD Plan	
	Target Allocation	Long-term Expected Real Rate of Return
US equities	20%	5.2%
Non-US equities	20%	5.5%
Private equity	10%	7.6%
Real assets:		
Real estate	10%	3.7%
Infrastructure	10%	4.0%
Hard assets	5%	4.8%
Fixed income	25%	0.7%

Discount Rate

The discount rate used to measure the collective total pension liability was 7.125% for 2015. 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

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 10 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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.

The following table shows how the collective net pension liability as of June 30, 2015 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 7.125% for the PLD Consolidated Plan.

	1% Decrease	Discount Rate	1% Increase
<u>PLD Plan:</u>			
Discount rate	6.125%	7.125%	8.125%
County's proportionate share of the net pension liability	\$ 5,678,031	\$ 2,849,993	\$ 168,839

Changes in Net Pension Liability

Changes in net pension liability are recognized in pension expense for the year ended June 30, 2015 with the following exceptions:

Differences between Expected and Actual Experience

The difference between expected and actual experience with regard to economic or demographic factors were 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. For 2015, this was 4 years for the PLD Consolidated Plan.

Differences between Projected and Actual Investment Earnings

Differences between projected and actual investment earnings were recognized in pension expense using a straight-line amortization method over a closed five-year period.

Changes in Assumptions

Differences due to changes in assumptions about future economic or demographic factors or other inputs were recognized in pension expense using a

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 10 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan.

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 were 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. 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' 2015 Comprehensive Annual Financial Report available online at www.mainebers.org or by contacting the System at (800) 451-9800.

NOTE 11 – 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 2015 annual audit report.

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 asset balances (deficits) have not been specifically addressed in this Act. However, we have included a liability and offsetting receivable from the State of Maine for accrued compensated absences that are expected to be paid by the State. If the State decides not to cover these amounts, the jail will be liable for them. 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.

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 12 – LETTER OF CREDIT

At December 31, 2015, the County has an outstanding irrevocable standby letter of credit issued by the Federal Home Loan Bank of Pittsburgh serving as collateral for its deposits held at TD, Bank, N.A. This letter of credit, which expires at the close of business on February 24, 2016, authorizes one draw only up to the amount of \$1,000,000. There were no draws for the year ended December 31, 2015.

NOTE 13 - 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 public entity and self-insured risk pool sponsored by the Maine County Commissioners Association Self-Funded Risk Management Pool.

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 at December 31, 2015. The amount of settlements has not exceeded insurance coverage for each of the past three years and there were no significant reductions in insurance coverage from that of the prior year.

NOTE 14 - CONTINGENCIES

With regard to pending legal claims or 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 15 – RESTATEMENT

The net position of the governmental activities has been restated at July 1, 2014 to account for the implementation of GASB Statement No. 68 *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27 (Issued 06/12)*. As a result, the beginning balance has been reduced by \$2,994,061 to a balance of \$340,510.

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 16 – COMPARATIVE DATA/RECLASSIFICATIONS

Comparative total data for the prior year have been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the County's financial position and operations. Also, certain amounts presented in the prior year's data have been reclassified to be consistent with the current year's presentation.

Required Supplementary Information

Required supplementary information includes financial information and disclosures that are required by the Government 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
- Notes to Required Supplementary Information

COUNTY OF ANDROSCOGGIN, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
 BUDGET AND ACTUAL – GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Positive (Negative)
Budgetary Fund Balance, January 1	\$ 1,532,650	1,532,650	\$ 1,532,650	\$ -
Resources (Inflows):				
Taxes - Municipalities	4,071,928	4,071,928	4,071,973	45
Intergovernmental Revenues	138,196	138,196	136,775	(1,421)
Charges for Services	1,444,451	1,444,451	1,571,583	127,132
Interest Income	7,000	7,000	7,265	265
Miscellaneous	49,200	49,200	81,332	32,132
Transfers from Other Funds	32,500	-	-	-
Amounts Available for Appropriation	<u>7,275,925</u>	<u>7,243,425</u>	<u>7,401,578</u>	<u>158,153</u>
Charges to Appropriations (Outflows):				
Superior Court	25,200	25,200	21,595	3,605
District Attorney	497,994	497,994	480,750	17,244
County Commissioners	240,096	240,212	261,044	(20,832)
County Treasurer	155,059	155,778	147,745	8,033
County Buildings	464,366	544,114	381,372	162,742
Human Resources	2,100	2,100	1,490	610
Registry of Deeds	229,862	204,147	182,501	21,646
Registry of Probate	147,276	147,276	136,678	10,598
Auditing	11,300	11,300	10,700	600
Sheriff	1,404,004	1,426,047	1,363,023	63,024
Extension Service	47,742	47,742	47,742	-
Employee Benefits	1,759,600	1,759,600	1,660,959	98,641
Soil Conservation	13,000	13,000	13,000	-
Communications	469,215	471,434	445,502	25,932
Insurances	120,000	120,000	74,986	45,014
Emergency Management Agency	201,875	201,875	191,919	9,956
Civil Process	172,568	172,765	159,497	13,268
Telecommunications	52,186	63,742	61,186	2,556
Contingency	100,000	100,990	6,245	94,745
Debt Service:				
TAN Interest	29,920	29,920	29,131	789
Transfers to Other Funds	79,612	79,612	-	79,612
Total Charges to Appropriations	<u>6,222,975</u>	<u>6,314,848</u>	<u>5,677,065</u>	<u>637,783</u>
Budgetary Fund Balance, December 31	<u>\$ 1,052,950</u>	<u>\$ 928,577</u>	<u>\$ 1,724,513</u>	<u>\$ 795,936</u>
Utilization of Restricted Fund Balance	\$ 100,000	\$ 100,000	\$ -	\$ (100,000)
Utilization of Assigned Fund Balance	<u>379,700</u>	<u>504,073</u>	<u>-</u>	<u>(504,073)</u>
	<u>\$ 479,700</u>	<u>\$ 604,073</u>	<u>\$ -</u>	<u>\$ (604,073)</u>

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF ANDROSCOGGIN, MAINE

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

	<u>2015</u>
<u>PLD Plan:</u>	
Proportion of the net pension liability	0.89%
Proportionate share of the net pension liability	\$ 2,849,993
Covered-employee payroll	\$ 3,923,173
Proportionate share of the net pension liability as a percentage of its covered-employee payroll	72.65%
Plan fiduciary net position as a percentage of the total pension liability	88.30%

* The amounts presented for each fiscal year were determined as of June 30, and are for those years for which information is available.

COUNTY OF ANDROSCOGGIN, MAINE

SCHEDULE OF CONTRIBUTIONS
LAST 10 FISCAL YEARS*

	<u>2015</u>
<u>PLD Plan:</u>	
Contractually required contribution	\$ 430,266
Contributions in relation to the contractually required contribution	<u>(430,266)</u>
Contribution deficiency (excess)	<u><u>\$ -</u></u>
Covered-employee payroll	\$ 3,923,173
Contributions as a percentage of covered- employee payroll	10.97%

* The amounts presented for each fiscal year were determined as of June 30, and are for those years for which information is available.

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2015

Changes of Assumptions

There was a change in the investment rate of return assumption this year from 7.25% to 7.125%. This change was made in the other MainePERS Programs with the 2014 valuation, but is first being recognized in the PLD Consolidated Plan in 2015. In addition to this change, the cost of living benefit increase assumption was changed from 3.12% to 2.55%. Further, those PLDs who had an IUUAL Surplus account received a refund of that account. As a result, there will be no more IUUAL surplus payments reflected beginning with the 2015 valuation. Finally, the amortization methodology for the Pooled Unfunded Actuarial Liability (PUAL) was changed from a fifteen-year open level dollar method to a method where a separate twenty-year closed period is established annually for the gain or loss in that year with these amortizations being developed as a level percentage of payroll and amortizing the existing PUAL at the time of this change, July 1, 2015, over a closed fifteen-year period beginning on this date.

See accompanying independent auditors' report and notes to financial statements.

Other Supplementary Information

Other supplementary information includes financial statements and schedules not required by the Government 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 Balance Sheet - Nonmajor Governmental Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
- Combining Balance Sheet - Nonmajor Special Revenue Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds
- Combining Schedule of Fiduciary Net Position - Agency Funds
- Combining Schedule of Changes in Fiduciary Net Position - Agency Funds
- Schedule of General Capital Assets by Function
- Schedule of Changes in General Capital Assets by Function

COUNTY OF ANDROSCOGGIN, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
SUPERIOR COURT					
Witness fees	\$ 25,000	\$ -	\$ 25,000	\$ 21,446	\$ 3,554
Other expenditures	200	-	200	149	51
Totals	<u>25,200</u>	<u>-</u>	<u>25,200</u>	<u>21,595</u>	<u>3,605</u>
DISTRICT ATTORNEY					
Personnel	352,925	-	352,925	359,551	(6,626)
Telephone	7,200	-	7,200	9,383	(2,183)
Utilities	3,200	-	3,200	2,852	348
Contracted services	21,345	-	21,345	20,618	727
Office supplies/printing	9,100	-	9,100	8,778	322
Software/hardware	34,365	-	34,365	20,878	13,487
Court lease	29,064	-	29,064	21,798	7,266
Joint District Attorney	11,295	-	11,295	10,522	773
Other expenditures	29,500	-	29,500	26,370	3,130
Totals	<u>497,994</u>	<u>-</u>	<u>497,994</u>	<u>480,750</u>	<u>17,244</u>
COUNTY COMMISSIONERS					
Personnel	168,018	-	168,018	148,829	19,189
Contracted services	35,000	-	35,000	93,749	(58,749)
Telephone	4,400	-	4,400	1,586	2,814
Office supplies/printing	1,550	-	1,550	2,325	(775)
Dues	11,658	-	11,658	11,732	(74)
Furniture/fixtures	12,700	-	12,700	100	12,600
Other expenditures	6,770	116	6,886	2,723	4,163
Totals	<u>240,096</u>	<u>116</u>	<u>240,212</u>	<u>261,044</u>	<u>(20,832)</u>
COUNTY TREASURER					
Personnel	135,133	-	135,133	121,064	14,069
Software/hardware	11,161	-	11,161	18,267	(7,106)
Office supplies/printing	1,475	-	1,475	836	639
Other expenditures	7,290	719	8,009	7,578	431
Totals	<u>155,059</u>	<u>719</u>	<u>155,778</u>	<u>147,745</u>	<u>8,033</u>

COUNTY OF ANDROSCOGGIN, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
COUNTY BUILDINGS					
Personnel	114,761	-	114,761	115,900	(1,139)
Fuel oil	4,000	-	4,000	9,982	(5,982)
Cleaning	36,000	-	36,000	36,121	(121)
Grounds/snow removal	13,000	-	13,000	17,606	(4,606)
Repairs	18,000	-	18,000	14,320	3,680
Utilities	96,530	-	96,530	71,872	24,658
Building and improvements	167,000	58,167	225,167	65,250	159,917
Furniture/fixtures	-	-	-	18,896	(18,896)
Other expenditures	15,075	21,581	36,656	31,425	5,231
Totals	464,366	79,748	544,114	381,372	162,742
HUMAN RESOURCES					
Human resources	2,100	-	2,100	1,490	610
Totals	2,100	-	2,100	1,490	610
REGISTRY OF DEEDS					
Personnel	195,252	(32,500)	162,752	142,935	19,817
Microfilming	24,500	6,745	31,245	31,606	(361)
Office supplies/printing	3,700	-	3,700	3,144	556
Telephone	1,400	-	1,400	1,142	258
Other expenditures	5,010	40	5,050	3,674	1,376
Totals	229,862	(25,715)	204,147	182,501	21,646
REGISTRY OF PROBATE					
Personnel	105,876	-	105,876	103,389	2,487
Advertising	9,500	-	9,500	12,349	(2,849)
Attorney fees	10,000	-	10,000	3,086	6,914
Software/hardware	4,500	-	4,500	3,859	641
Office supplies/printing	2,300	-	2,300	1,947	353
Insurance	1,525	-	1,525	3,533	(2,008)
Telephone	550	-	550	634	(84)
Repairs	1,800	-	1,800	356	1,444
Other expenditures	11,225	-	11,225	7,525	3,700
Totals	147,276	-	147,276	136,678	10,598

COUNTY OF ANDROSCOGGIN, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
AUDITING					
Audit services	11,300	-	11,300	10,700	600
Totals	11,300	-	11,300	10,700	600
SHERIFF					
Personnel	1,092,408	-	1,092,408	1,081,588	10,820
Sheriff pay increases	5,000	-	5,000	-	5,000
Gas/oil/grease	68,000	-	68,000	52,053	15,947
Clothing/uniforms	15,000	-	15,000	7,811	7,189
Motor vehicles	66,561	11,717	78,278	78,265	13
Telephone/teletype	22,905	-	22,905	24,586	(1,681)
Automotive supplies	9,000	-	9,000	7,513	1,487
Software/hardware	30,950	-	30,950	28,874	2,076
Office supplies/printing	4,700	-	4,700	4,293	407
Training/education	9,500	-	9,500	8,757	743
Repairs	29,900	-	29,900	23,570	6,330
Public safety	10,000	-	10,000	9,524	476
Other expenditures	40,080	10,326	50,406	36,189	14,217
Totals	1,404,004	22,043	1,426,047	1,363,023	63,024
EXTENSION SERVICE					
Twin County Extension	47,742	-	47,742	47,742	-
Totals	47,742	-	47,742	47,742	-
EMPLOYEE BENEFITS					
Health/dental insurance	1,256,470	-	1,256,470	1,185,725	70,745
Unemployment compensation	15,000	-	15,000	2,294	12,706
Retirement	239,338	-	239,338	243,637	(4,299)
Social Security	230,850	-	230,850	211,361	19,489
Death benefit	17,942	-	17,942	17,942	-
Totals	1,759,600	-	1,759,600	1,660,959	98,641

COUNTY OF ANDROSCOGGIN, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
COMMUNICATIONS					
Personnel	435,222	-	435,222	421,494	13,728
Telephone/teletype	9,093	-	9,093	7,037	2,056
Repairs	3,200	-	3,200	685	2,515
Software/hardware	2,000	-	2,000	570	1,430
Office supplies/printing	2,000	-	2,000	2,025	(25)
Other expenditures	17,700	2,219	19,919	13,691	6,228
Totals	469,215	2,219	471,434	445,502	25,932
SOIL CONSERVATION					
Androscoggin Soil Conservation	13,000	-	13,000	13,000	-
Totals	13,000	-	13,000	13,000	-
INSURANCES					
Auto/liability	45,000	-	45,000	39,007	5,993
Worker's compensation	75,000	-	75,000	35,979	39,021
Totals	120,000	-	120,000	74,986	45,014
EMERGENCY MANAGEMENT					
Personnel	171,933	-	171,933	166,977	4,956
Telephone	7,620	-	7,620	7,518	102
Utilities	8,648	-	8,648	7,087	1,561
Office supplies/printing	2,800	-	2,800	2,197	603
Vehicle expenditures	7,485	-	7,485	6,250	1,235
Repairs	2,200	-	2,200	859	1,341
Other expenditures	1,189	-	1,189	1,031	158
Totals	201,875	-	201,875	191,919	9,956

COUNTY OF ANDROSCOGGIN, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
CIVIL PROCESS					
Personnel	139,555	-	139,555	132,082	7,473
Gas/oil/grease	10,150	-	10,150	7,809	2,341
Repairs	4,400	-	4,400	484	3,916
Motor vehicle	4,063	-	4,063	4,063	-
Software/hardware	2,600	-	2,600	2,133	467
Office supplies/printing	850	-	850	1,209	(359)
Other expenditures	10,950	197	11,147	11,717	(570)
Totals	<u>172,568</u>	<u>197</u>	<u>172,765</u>	<u>159,497</u>	<u>13,268</u>
TELECOMMUNICATIONS					
Personnel	38,401	-	38,401	36,590	1,811
Lease agreement	1,637	-	1,637	1,543	94
Repairs	5,000	-	5,000	5,738	(738)
Other expenditures	7,148	11,556	18,704	17,315	1,389
Totals	<u>52,186</u>	<u>11,556</u>	<u>63,742</u>	<u>61,186</u>	<u>2,556</u>
CONTINGENCY					
Contingency	100,000	990	100,990	6,245	94,745
Totals	<u>100,000</u>	<u>990</u>	<u>100,990</u>	<u>6,245</u>	<u>94,745</u>
DEBT SERVICE					
TAN interest	29,920	-	29,920	29,131	789
Totals	<u>29,920</u>	<u>-</u>	<u>29,920</u>	<u>29,131</u>	<u>789</u>
TRANSFERS TO OTHER FUNDS					
Special revenue funds	79,612	-	79,612	-	79,612
Totals	<u>79,612</u>	<u>-</u>	<u>79,612</u>	<u>-</u>	<u>79,612</u>
TOTAL	<u>\$ 6,222,975</u>	<u>\$ 91,873</u>	<u>\$ 6,314,848</u>	<u>\$ 5,677,065</u>	<u>\$ 637,783</u>

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF ANDROSCOGGIN, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2015

	Special Revenue Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>
ASSETS		
Cash and cash equivalents	\$ 41,318	\$ 41,318
Accounts receivable (net of allowance for uncollectibles)	10,785	10,785
Due from other funds	<u>33,287</u>	<u>33,287</u>
TOTAL ASSETS	<u><u>\$ 85,390</u></u>	<u><u>85,390</u></u>
LIABILITIES		
Accounts payable	\$ -	\$ -
Due to other funds	<u>2,361</u>	<u>2,361</u>
TOTAL LIABILITIES	<u><u>2,361</u></u>	<u><u>2,361</u></u>
FUND BALANCES		
Nonspendable	-	-
Restricted	83,029	83,029
Committed	-	-
Assigned	-	-
Unassigned	<u>-</u>	<u>-</u>
TOTAL FUND BALANCES	<u><u>83,029</u></u>	<u><u>83,029</u></u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 85,390</u></u>	<u><u>\$ 85,390</u></u>

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF ANDROSCOGGIN, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Special Revenue Funds</u>	<u>Total Nonmajor Governmental Funds</u>
REVENUES		
Intergovernmental	\$ 289,358	\$ 289,358
Charges for services	5,460	5,460
Interest income	94	94
TOTAL REVENUES	<u>294,912</u>	<u>294,912</u>
EXPENDITURES		
Program expenses	<u>311,871</u>	<u>311,871</u>
TOTAL EXPENDITURES	<u>311,871</u>	<u>311,871</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(16,959)</u>	<u>(16,959)</u>
OTHER FINANCING SOURCES (USES)		
Transfers in	42,426	42,426
Transfers (out)	<u>(42,426)</u>	<u>(42,426)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(16,959)	(16,959)
FUND BALANCES, JANUARY 1	<u>99,988</u>	<u>99,988</u>
FUND BALANCES, DECEMBER 31	<u>\$ 83,029</u>	<u>\$ 83,029</u>

See accompanying independent auditors' report and notes to financial statements.

Special Revenue Funds

Special revenue funds are established to account for the proceeds of specific revenue sources (other than fiduciary trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

COUNTY OF ANDROSCOGGIN, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	Chemical Emergency Response	Probate Surcharge	DARE	Victim Advocate Grant	Victim Advocate STOP Grant	Domestic Violence Investigator Grant
ASSETS						
Cash and cash equivalents	\$ 28,060	\$ 11,495	\$ -	\$ -	\$ -	\$ -
Accounts receivable (net of allowance for uncollectibles)	-	-	-	4,375	-	-
Due from other funds	-	-	37	18,613	-	-
TOTAL ASSETS	\$ 28,060	\$ 11,495	\$ 37	\$ 22,988	\$ -	\$ -
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	345	-	-	-	-
TOTAL LIABILITIES	-	345	-	-	-	-
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	28,060	11,150	37	22,988	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	28,060	11,150	37	22,988	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 28,060	\$ 11,495	\$ 37	\$ 22,988	\$ -	\$ -

COUNTY OF ANDROSCOGGIN, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	MDEA Agent Contract	Homeland Security	Misc Sheriff Grants	Alcohol Enforcement	Traffic Safety	Total
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 1,763	\$ -	\$ 41,318
Accounts receivable (net of allowance for uncollectibles)	6,410	-	-	-	-	10,785
Due from other funds		13,569	160	-	908	33,287
TOTAL ASSETS	\$ 6,410	\$ 13,569	\$ 160	\$ 1,763	\$ 908	\$ 85,390
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	2,016	-	-	-	-	2,361
TOTAL LIABILITIES	2,016	-	-	-	-	2,361
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	4,394	13,569	160	1,763	908	83,029
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	4,394	13,569	160	1,763	908	83,029
TOTAL LIABILITIES AND FUND BALANCES	\$ 6,410	\$ 13,569	\$ 160	\$ 1,763	\$ 908	\$ 85,390

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF ANDROSCOGGIN, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Chemical Emergency Response	Probate Surcharge	DARE	Victim Advocate Grant	Victim Advocate STOP Grant	Domestic Violence Investigator Grant
REVENUES						
Intergovernmental	\$ 135,658	\$ -	\$ -	\$ 73,630	\$ -	\$ -
Charges for services	-	5,460	-	-	-	-
Interest income	55	33	-	-	-	-
TOTAL REVENUES	<u>135,713</u>	<u>5,493</u>	<u>-</u>	<u>73,630</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
Program expenses	139,651	2,350	-	91,615	-	-
TOTAL EXPENDITURES	<u>139,651</u>	<u>2,350</u>	<u>-</u>	<u>91,615</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,938)</u>	<u>3,143</u>	<u>-</u>	<u>(17,985)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	42,426	-	-
Transfers (out)	-	-	-	-	(12,312)	(30,114)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,426</u>	<u>(12,312)</u>	<u>(30,114)</u>
NET CHANGE IN FUND BALANCES	<u>(3,938)</u>	<u>3,143</u>	<u>-</u>	<u>24,441</u>	<u>(12,312)</u>	<u>(30,114)</u>
FUND BALANCES, JANUARY 1	<u>31,998</u>	<u>8,007</u>	<u>37</u>	<u>(1,453)</u>	<u>12,312</u>	<u>30,114</u>
FUND BALANCES, DECEMBER 31	<u>\$ 28,060</u>	<u>\$ 11,150</u>	<u>\$ 37</u>	<u>\$ 22,988</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF ANDROSCOGGIN, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2015

	MDEA Agent Contract	Homeland Security	Misc Sheriff Grants	Alcohol Enforcement	Traffic Safety	Total
REVENUES						
Intergovernmental	\$ 80,070	\$ -	\$ -	\$ -	\$ -	\$ 289,358
Charges for services	-	-	-	-	-	5,460
Interest income	-	-	-	6	-	94
TOTAL REVENUES	<u>80,070</u>	<u>-</u>	<u>-</u>	<u>6</u>	<u>-</u>	<u>294,912</u>
EXPENDITURES						
Program expenses	78,255	-	-	-	-	311,871
TOTAL EXPENDITURES	<u>78,255</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>311,871</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,815</u>	<u>-</u>	<u>-</u>	<u>6</u>	<u>-</u>	<u>(16,959)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	42,426
Transfers (out)	-	-	-	-	-	(42,426)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	1,815	-	-	6	-	(16,959)
FUND BALANCES, JANUARY 1	<u>2,579</u>	<u>13,569</u>	<u>160</u>	<u>1,757</u>	<u>908</u>	<u>99,988</u>
FUND BALANCES, DECEMBER 31	<u>\$ 4,394</u>	<u>\$ 13,569</u>	<u>\$ 160</u>	<u>\$ 1,763</u>	<u>\$ 908</u>	<u>\$ 83,029</u>

See accompanying independent auditors' report and notes to financial statements.

Agency Funds

Agency funds are used to account for assets held by the County of Androscoggin, Maine as an agent for individuals, private organizations or other governmental units. This fund has been established for the provisions of the Inmate Benefit Account, the Restitution Account and the Extradition Account.

COUNTY OF ANDROSCOGGIN, MAINE

COMBINING SCHEDULE OF FIDUCIARY NET POSITION - AGENCY FUNDS
DECEMBER 31, 2015

	Inmate Benefit Account	Restitution Account	Extradition Account	Total
ASSETS				
Cash and cash equivalents	\$ 354,146	\$ 12,182	\$ 8,345	\$ 374,673
Accounts receivable (net of allowance for uncollectibles)	-	1,598,736	-	1,598,736
Due from other governments	7,722	-	-	7,722
TOTAL ASSETS	<u>\$ 361,868</u>	<u>\$ 1,610,918</u>	<u>\$ 8,345</u>	<u>\$ 1,981,131</u>
LIABILITIES				
Accounts payable	\$ 17,080	\$ -	\$ -	\$ 17,080
Deposits held for others	344,788	1,610,918	8,345	1,964,051
TOTAL LIABILITIES	<u>\$ 361,868</u>	<u>\$ 1,610,918</u>	<u>\$ 8,345</u>	<u>\$ 1,981,131</u>

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF ANDROSCOGGIN, MAINE

COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Inmate Benefit Account	Restitution Account	Extradition Account	Total
ADDITIONS				
Charges for services	\$ 472,754	\$ 911,827	\$ 23,356	\$ 1,407,937
Other	204	361	14	579
TOTAL ADDITIONS	<u>472,958</u>	<u>912,188</u>	<u>23,370</u>	<u>1,408,516</u>
DELETIONS				
Program charges	256,631	344,502	34,271	635,404
TOTAL DELETIONS	<u>256,631</u>	<u>344,502</u>	<u>34,271</u>	<u>635,404</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN DEPOSITS HELD FOR OTHERS	216,327	567,686	(10,901)	773,112
DEPOSITS HELD FOR OTHERS, JANUARY 1	<u>128,461</u>	<u>1,043,232</u>	<u>19,246</u>	<u>1,190,939</u>
DEPOSITS HELD FOR OTHERS, DECEMBER 31	<u>\$ 344,788</u>	<u>\$ 1,610,918</u>	<u>\$ 8,345</u>	<u>\$ 1,964,051</u>

See accompanying independent auditors' report and notes to financial statements.

General Capital Assets

General capital assets are those assets related to activities reported in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position.

COUNTY OF ANDROSCOGGIN, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION
DECEMBER 31, 2015

	Land and Non-depreciable Assets	Buildings, Building Improvements & Land Improvements	Furniture, Fixtures Equipment & Vehicles	Total
Jail	\$ -	\$ 9,002,678	\$ 261,323	\$ 9,264,001
Sheriff's Department	-	-	714,793	714,793
District Attorney	-	-	11,302	11,302
County-wide	835,734	2,505,584	52,240	3,393,558
Total General Capital Assets	835,734	11,508,262	1,039,658	13,383,654
Less: Accumulated Depreciation	-	(11,281,993)	(508,761)	(11,790,754)
Net General Capital Assets	<u>\$ 835,734</u>	<u>\$ 226,269</u>	<u>\$ 530,897</u>	<u>\$ 1,592,900</u>

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF ANDROSCOGGIN, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION
FOR THE YEAR ENDED DECEMBER 31, 2015

	General Capital Assets 1/1/15	Additions	Disposals	General Capital Assets 12/31/15
Jail	\$ 9,264,001	\$ -	-	\$ 9,264,001
Sheriff's Department	548,946	165,847	-	714,793
District Attorney	5,900	5,402	-	11,302
County-wide	3,333,842	59,716	-	3,393,558
Total General Capital Assets	<u>13,152,689</u>	<u>230,965</u>	-	<u>13,383,654</u>
Less: Accumulated Depreciation	<u>(11,684,222)</u>	<u>(106,532)</u>	-	<u>(11,790,754)</u>
Net General Capital Assets	<u><u>\$ 1,468,467</u></u>	<u><u>\$ 124,433</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,592,900</u></u>

See accompanying independent auditors' report and notes to financial statements.