

Jefferson County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2003

Prepared by the Jefferson County Auditor's Office:

Patrick J. Marshall
Jefferson County Auditor

Jefferson County, Ohio

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For the Year Ended December 31, 2003

Patrick J. Marshall

Jefferson County Auditor

Prepared by the Jefferson County Auditor's Office

Michael Warren

Deputy Auditor

Lewis Piergallini

Deputy Auditor

Vickie Eberts Winski

Deputy Auditor

Introductory Section

Jefferson County, Ohio
Comprehensive Annual Financial Report
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**Jefferson County, Ohio
Elected and Appointed Officials**

Elected Officials

Patrick J. Marshall, Auditor

Adam Scurti, Commissioner
Dr. Thomas E. Graham, Commissioner
Richard Delatore, Commissioner

Raymond A. Agresta, Treasurer

John A. Corrigan, Clerk of Courts

John W. Metcalf, Jr., M.D., Coroner

James F. Branagan, Engineer

Bryan H. Felmet, Prosecutor

Paul R. McKeegan, Recorder

Fred J. Abdalla, Sheriff

David Henderson, Common Pleas Court Judge
Joseph J. Bruzzese, Jr., Common Pleas Court Judge
Samuel W. Kerr, Juvenile/Probate Court Judge
Michael C. Bednar, County Court Judge
Joseph M. Corabi, County Court Judge
David J. Scarpone, County Court Judge

Appointed Officials

Nicholas S. Balakos, Director
Department of Human Services

Richard P. Pfannenschmidt, Superintendent
Board of Mental Retardation/Developmental Disabilities

Pamela M. Petrilla, Director
Board of Alcohol, Drug Addiction, and Mental Health Services

Cynthia L. King, Director
Children Services

John T. Gilmore, Director
Sanitary Engineering

Financial Section

Jefferson County, Ohio
Statement of Net Assets
December 31, 2003

	Primary Government			Component Unit
	Governmental Activities	Business Type Activities	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,603,174	\$3,176,395	\$8,779,569	\$0
Cash and Cash Equivalents in Segregated Accounts	235,964	0	235,964	244,019
Accounts Receivable	1,255,039	819,214	2,074,253	16,459
Permissive Taxes Receivable	1,424,898	33,909	1,458,807	0
Internal Balances	37,463	(37,463)	0	0
Accrued Interest Receivable	31,569	0	31,569	0
Intergovernmental Receivable	12,239,441	172,658	12,412,099	0
Cash and Cash Equivalents with Fiscal Agents	688,940	0	688,940	0
Prepaid Items	423,493	17,356	440,849	400
Materials and Supplies Inventory	213,083	218	213,301	556
Property Taxes Receivable	10,705,302	0	10,705,302	0
Special Assessments Receivable	0	318,359	318,359	0
Investments with Fiscal Agents	221,892	345,893	567,785	774,054
Non-Depreciable Capital Assets	5,378,874	2,349,822	7,728,696	0
Depreciable Capital Assets, Net	85,266,652	32,636,203	117,902,855	26,384
<i>Total Assets</i>	<u>123,725,784</u>	<u>39,832,564</u>	<u>163,558,348</u>	<u>1,061,872</u>
Liabilities				
Accounts Payable	\$2,131,532	\$99,938	\$2,231,470	\$469
Accrued Wages and Benefits	630,329	22,651	652,980	6,023
Contracts Payable	0	152,318	152,318	0
Matured Severance Payable	31,168	0	31,168	0
Intergovernmental Payable	1,696,320	156,358	1,852,678	0
Deferred Revenue	9,184,231	0	9,184,231	0
Accrued Interest Payable	140,426	30,246	170,672	0
Notes Payable	4,635,572	4,876,886	9,512,458	0
Claims Payable - Insurance	1,681,857	0	1,681,857	0
Long-Term Liabilities:				
Due Within One Year	2,532,324	604,933	3,137,257	0
Due In More Than One Year	28,919,265	6,293,482	35,212,747	0
<i>Total Liabilities</i>	<u>51,583,024</u>	<u>12,236,812</u>	<u>63,819,836</u>	<u>6,492</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	61,306,492	23,283,102	84,589,594	26,384
Restricted for:				
Capital Projects	72,641	0	72,641	0
Debt Service	1,137,310	590,220	1,727,530	0
Other Purposes	15,230,400	43,734	15,274,134	0
Unrestricted (Deficit)	(5,604,083)	3,678,696	(1,925,387)	1,028,996
<i>Total Net Assets</i>	<u>\$72,142,760</u>	<u>\$27,595,752</u>	<u>\$99,738,512</u>	<u>\$1,055,380</u>

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Activities
For the Year Ended December 31, 2003

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive	\$6,682,596	\$2,482,308	\$238,694	\$0
Judicial	3,955,549	1,364,590	2,945	0
Public Safety	11,341,063	3,034,800	1,238,998	90,212
Public Works	8,234,383	414,109	4,758,742	6,000
Health	17,141,185	381,663	11,968,737	0
Human Services	18,056,755	964,322	15,881,985	0
Economic Development and Assistance	1,737,358	0	1,969,413	0
Conservation and Recreation	20,367	0	0	0
Intergovernmental	293,695	0	233,696	0
Interest and Fiscal Charges	1,711,286	0	0	0
<i>Total Governmental Activities</i>	<u>69,174,237</u>	<u>8,641,792</u>	<u>36,293,210</u>	<u>96,212</u>
Business-Type Activities				
Sewer	1,339,831	881,449	0	26,996
Water	3,942,691	4,198,098	0	594,407
<i>Total Business-Type Activities</i>	<u>5,282,522</u>	<u>5,079,547</u>	<u>0</u>	<u>621,403</u>
<i>Total Primary Government</i>	<u>\$74,456,759</u>	<u>\$13,721,339</u>	<u>\$36,293,210</u>	<u>\$717,615</u>
Component Unit:				
JeffCo. Workshop	<u>\$67,503</u>	<u>\$52,776</u>	<u>\$0</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for General Purposes
Property Taxes Levied for:
Mental Health
Emergency 911
Tuberculosis/Crippled Child Levy
Children Services
Mental Retardation and Developmental Disabilities
Jail Operating Levy
Debt Service
Permissive Sales Taxes Levied for General Purposes
Permissive Sales Taxes Levied for:
Motor Vehicle Gas Tax
Jail Operating Levy
Permissive Sheriff
Debt Service
Grants and Entitlements not Restricted to Specific Programs
Investment Earnings
Miscellaneous

Total General Revenues

Change in Net Assets

Net Assets Beginning of Year Restated (Note 3)

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets			
Governmental Activities	Primary Government Business Type Activities	Total	Component Unit
(\$3,961,594)	\$0	(\$3,961,594)	\$0
(2,588,014)	0	(2,588,014)	0
(6,977,053)	0	(6,977,053)	0
(3,055,532)	0	(3,055,532)	0
(4,790,785)	0	(4,790,785)	0
(1,210,448)	0	(1,210,448)	0
232,055	0	232,055	0
(20,367)	0	(20,367)	0
(59,999)	0	(59,999)	0
(1,711,286)	0	(1,711,286)	0
<u>(24,143,023)</u>	<u>0</u>	<u>(24,143,023)</u>	<u>0</u>
0	(431,386)	(431,386)	0
<u>0</u>	<u>849,814</u>	<u>849,814</u>	<u>0</u>
0	418,428	418,428	0
<u>(24,143,023)</u>	<u>418,428</u>	<u>(23,724,595)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(14,727)</u>
1,746,042	0	1,746,042	0
321,411	0	321,411	0
1,263,163	0	1,263,163	0
30	0	30	0
714,730	0	714,730	0
2,544,047	0	2,544,047	0
1,110,788	0	1,110,788	0
1,038,742	0	1,038,742	0
4,031,020	224,991	4,256,011	0
2,532,938			
200,000			
1,665,129			
349,960			
4,959,388	0	4,959,388	0
239,436	6,117	245,553	29,735
402,091	14,942	417,033	38,996
<u>23,118,915</u>	<u>246,050</u>	<u>18,616,938</u>	<u>68,731</u>
(1,024,108)	664,478	(359,630)	54,004
<u>73,166,868</u>	<u>26,931,274</u>	<u>100,098,142</u>	<u>1,001,376</u>
<u>\$72,142,760</u>	<u>\$27,595,752</u>	<u>\$99,738,512</u>	<u>\$1,055,380</u>

Jefferson County, Ohio
Balance Sheet
Governmental Funds
December 31, 2003

	General	Public Assistance	Motor Vehicle Gasoline Tax	Mental Health	Mental Retardation Developmental Disabilities
Assets					
Equity in Pooled Cash and Cash Equivalents	\$535,364	\$988,468	\$495,057	\$7,100	\$85,149
Cash and Cash Equivalents in Segregated Accounts	135,540	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0	688,940
Investments with Fiscal Agents	41,980	0	95,953	0	0
Receivables:					
Property Taxes	2,174,863	0	0	375,440	3,123,525
Permissive Taxes	622,018	0	463,671	0	0
Accounts	205,803	855,029	108,645	73,674	0
Intergovernmental	1,516,414	814,461	2,226,981	2,743,686	1,885,302
Interfund	919,919	0	0	1,806,000	932,000
Accrued Interest	31,569	0	0	0	0
Materials and Supplies Inventory	52,354	10,827	122,922	813	6,534
Prepaid Items	295,871	13,577	21,173	4,274	21,370
<i>Total Assets</i>	<u>\$6,531,695</u>	<u>\$2,682,362</u>	<u>\$3,534,402</u>	<u>\$5,010,987</u>	<u>\$6,742,820</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$77,713	\$113,732	\$222,654	\$1,099,987	\$33,859
Accrued Wages and Benefits	110,684	83,902	72,147	7,456	133,329
Matured Severance Payable	4,702	844	0	0	0
Interfund Payable	218,014	195,519	94,352	11,319	213,318
Intergovernmental Payable	69,081	928,503	34,318	3,620	86,173
Deferred Revenue	3,419,867	0	1,873,670	1,572,931	4,265,321
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>3,900,061</u>	<u>1,322,500</u>	<u>2,297,141</u>	<u>2,695,313</u>	<u>4,732,000</u>
Fund Balances (Deficit)					
Reserved for Encumbrances	20,137	0	56,769	0	0
Reserved for Claimants	282,455	0	0	0	0
Unreserved:					
Designated for Equipment	41,980	0	0	0	0
Undesignated, Reported in:					
General Fund	2,287,062	0	0	0	0
Special Revenue Funds	0	1,359,862	1,180,492	2,315,674	2,010,820
Debt Service Funds	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>2,631,634</u>	<u>1,359,862</u>	<u>1,237,261</u>	<u>2,315,674</u>	<u>2,010,820</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,531,695</u>	<u>\$2,682,362</u>	<u>\$3,534,402</u>	<u>\$5,010,987</u>	<u>\$6,742,820</u>

See accompanying notes to the basic financial statements

Jail Operating Levy	Jail Construction	Other Governmental Funds	Total Governmental Funds
\$37,693	\$3,553	\$3,450,790	\$5,603,174
0	0	100,424	235,964
0	0	0	688,940
0	0	83,959	221,892
1,361,044	0	3,670,430	10,705,302
0	0	339,209	1,424,898
0	0	11,888	1,255,039
402,125	0	2,650,472	12,239,441
0	0	4,600,045	8,257,964
0	0	0	31,569
2,352	0	17,281	213,083
5,079	0	62,149	423,493
<u>\$1,808,293</u>	<u>\$3,553</u>	<u>\$14,986,647</u>	<u>\$41,300,759</u>
\$128,873	\$0	\$454,714	\$2,131,532
72,150	0	150,661	630,329
0	0	25,622	31,168
2,725,498	0	1,105,025	4,563,045
44,823	0	91,559	1,258,077
1,592,789	0	5,409,586	18,134,164
0	11,719	1,083	12,802
0	4,243,417	392,155	4,635,572
<u>4,564,133</u>	<u>4,255,136</u>	<u>7,630,405</u>	<u>31,396,689</u>
0	0	55,607	132,513
0	0	0	282,455
0	0	0	41,980
0	0	0	2,287,062
(2,755,840)	0	5,195,988	9,306,996
0	0	2,017,073	2,017,073
0	(4,251,583)	87,574	(4,164,009)
<u>(2,755,840)</u>	<u>(4,251,583)</u>	<u>7,356,242</u>	<u>9,904,070</u>
<u>\$1,808,293</u>	<u>\$3,553</u>	<u>\$14,986,647</u>	<u>\$41,300,759</u>

Jefferson County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Assets of Governmental Activities
December 31, 2003

Total Governmental Fund Balances \$9,904,070

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

Capital Assets used in governmental activities are not financial resources and therefore are not reported in the funds 90,645,526

Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:

Taxes	1,521,071
Intergovernmental	7,103,763
Fines and Forfeitures	314,448
Interest	4,238
Charges for Services	6,413
	6,413

Total 8,949,933

An internal service fund is used by management to charge the costs of insurance and workers' compensation to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets (8,677,888)

Long-term liabilities and accrued interest are not due and payable in the current period and therefore are not reported in the funds:

General Obligation Bonds	24,881,495
Compensated Absences	2,159,293
Accrued Interest Payable	127,624
Long-Term Notes Payable	783,160
OPWC Loans Payable	61,774
State Infrastructure Bank Loans Payable	256,039
SBC Loan	255,972
Capital Leases	87,425
Tax Refund	66,099
	66,099

Total (28,678,881)

Net Assets of Governmental Activities \$72,142,760

See accompanying notes to the basic financial statements

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Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2003

	General	Human Services	Motor Vehicle Gas Tax	Mental Health	Mental Retardation Developmental Disabilities
Revenues					
Property Taxes	\$1,734,045	\$0	\$0	\$318,169	\$2,521,348
Permissive Taxes	4,031,020	0	2,532,938	0	0
Charges for Services	2,327,390	0	0	58,741	211,068
Licenses and Permits	6,344	0	8,250	0	0
Fines and Forfeitures	384,862	0	64,757	0	0
Intergovernmental	2,865,211	10,589,612	4,372,039	7,128,594	6,272,041
Interest	238,531	0	1,035	0	0
Rent	0	0	0	65,633	0
Other	400,952	788,146	37,213	11,448	34,773
<i>Total Revenues</i>	<u>11,988,355</u>	<u>11,377,758</u>	<u>7,016,232</u>	<u>7,582,585</u>	<u>9,039,230</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	4,719,734	0	0	0	0
Judicial	3,541,116	0	0	0	0
Public Safety	709,081	0	0	0	0
Public Works	0	0	5,605,824	0	0
Health	227,774	0	0	6,801,328	9,262,024
Human Services	990,784	10,037,549	0	0	0
Economic Development and Assistance	0	0	0	0	0
Other	611,041	0	0	0	0
Capital Outlay	24,663	363,620	881,436	13,036	15,436
Intergovernmental	59,999	0	233,696	0	0
Debt Service:					
Principal Retirement	23,877	0	0	2,741	0
Interest and Fiscal Charges	3,163	0	0	101	0
<i>Total Expenditures</i>	<u>10,911,232</u>	<u>10,401,169</u>	<u>6,720,956</u>	<u>6,817,206</u>	<u>9,277,460</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,077,123</u>	<u>976,589</u>	<u>295,276</u>	<u>765,379</u>	<u>(238,230)</u>
Other Financing Sources (Uses):					
Proceeds of Loans	263,695	0	0	0	0
Sale of Assets	1,500	0	0	0	0
Inception of Capital Lease	0	0	0	0	0
Transfers In	0	0	73,261	35,000	0
Transfers Out	(1,582,487)	0	(564,777)	0	(50,000)
Total Other Financing Sources (Uses)	<u>(1,317,292)</u>	<u>0</u>	<u>(491,516)</u>	<u>35,000</u>	<u>(50,000)</u>
<i>Net Change in Fund Balances</i>	<u>(240,169)</u>	<u>976,589</u>	<u>(196,240)</u>	<u>800,379</u>	<u>(288,230)</u>
<i>Fund Balances (Deficit) at Beginning of Year - Restated (Note 3)</i>					
	<u>2,871,803</u>	<u>383,273</u>	<u>1,433,501</u>	<u>1,515,295</u>	<u>2,299,050</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$2,631,634</u>	<u>\$1,359,862</u>	<u>\$1,237,261</u>	<u>\$2,315,674</u>	<u>\$2,010,820</u>

See accompanying notes to the basic financial statements

Jail Operating Levy	Jail Construction	Other Governmental Funds	Total Governmental Funds
\$1,101,060	\$0	\$2,991,995	\$8,666,617
200,000	0	2,015,089	8,779,047
2,021,015	0	2,166,429	6,784,643
0	0	350,836	365,430
0	0	35,661	485,280
713,943	0	8,733,656	40,675,096
0	0	1,028	240,594
0	0	386,636	452,269
0	0	157,014	1,429,546
<u>4,036,018</u>	<u>0</u>	<u>16,838,344</u>	<u>67,878,522</u>
0	0	1,055,239	5,774,973
0	0	118,480	3,659,596
4,725,184	0	4,537,556	9,971,821
0	0	355,984	5,961,808
0	0	333,195	16,624,321
0	0	6,451,214	17,479,547
0	0	1,615,646	1,615,646
0	0	0	611,041
0	34,815	210,417	1,543,423
0	0	0	293,695
0	0	1,985,008	2,011,626
0	108,220	1,367,426	1,478,910
<u>4,725,184</u>	<u>143,035</u>	<u>18,030,165</u>	<u>67,026,407</u>
<u>(689,166)</u>	<u>(143,035)</u>	<u>(1,191,821)</u>	<u>852,115</u>
0	0	0	263,695
0	0	14,347	15,847
0	0	62,020	62,020
587,500	0	2,124,688	2,820,449
0	0	(623,185)	(2,820,449)
<u>587,500</u>	<u>0</u>	<u>1,577,870</u>	<u>341,562</u>
(101,666)	(143,035)	386,049	1,193,677
<u>(2,654,174)</u>	<u>(4,108,548)</u>	<u>6,970,193</u>	<u>8,710,393</u>
<u>(\$2,755,840)</u>	<u>(\$4,251,583)</u>	<u>\$7,356,242</u>	<u>\$9,904,070</u>

Jefferson County, Ohio
**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, 2003**

Net Change in Fund Balances - Governmental Funds \$1,193,677

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period

Capital Asset Additions	1,547,281	
Current Year Depreciation	(3,793,326)	
Total		(2,246,045)

Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the proceeds and the loss on disposal of assets:

Loss on Disposal of Assets	(338,837)	
Proceeds from Sale of Assets	(15,847)	
Total		(354,684)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund

Taxes	72,336	
Intergovernmental	(131,052)	
Interest	(1,158)	
Fines and Forfeitures	314,448	
Charges for Services	6,413	
Total		260,987

Loan proceeds are other financing sources in the governmental funds, but the the issuance increases the long-term liabilities on the statement of net assets (263,695)

Repayments of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities

General Obligation Bonds	1,620,000	
Long-Term Notes Payable	263,971	
OPWC Loans Payable	6,502	
State Infrastructure Bank Loans Payable	45,059	
SBC Loan Payable	7,723	
Tax Refund	66,096	
Capital Leases	68,371	
Total		2,077,722

Interest is reported as an expenditure when due in the governmental funds, but is accrued on outstanding debt on the statement of activities, and the accretion of interest of capital appreciation bonds is reported in the statement of activities:

Accrued Interest	16,867	
Accretion of Interest	(249,243)	
Total		(232,376)

Inception of capital leases are reported as other financing sources in the governmental funds, but the inception increases long term liabilities on the statement of activities (62,020)

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 the funds

Intergovernmental Payable	(70,061)	
Compensated Absences	23,313	
Total		46,748

The internal service fund used by management to charge the costs of insurance and workers' compensation to individual funds is not reported in the statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net expenses of the internal service fund is allocated among governmental activities

(1,444,422)

Change in Net Assets of Governmental Activities (\$1,024,108)

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final Budget</u>	<u>Actual</u>	
<u>Revenues:</u>				
Taxes	\$1,237,081	\$1,749,809	\$1,749,809	\$0
Permissive Taxes	4,006,193	4,006,193	4,006,193	0
Charges for Services	2,095,578	2,282,888	2,282,888	0
Licenses and Permits	6,344	6,344	6,344	0
Fines and Forfeitures	527,457	389,419	389,419	0
Intergovernmental	3,035,506	2,903,776	2,903,776	0
Interest	257,493	257,493	257,493	0
Other	510,479	400,952	400,952	0
Total Revenues	<u>11,676,131</u>	<u>11,996,874</u>	<u>11,996,874</u>	<u>0</u>
<u>Expenditures:</u>				
Current:				
General Government -				
Legislative and Executive	5,152,285	4,767,359	4,737,776	29,583
Judicial	3,589,589	3,521,679	3,521,679	0
Public Safety	775,800	714,166	713,698	468
Health	226,846	226,775	226,775	0
Human Services	969,378	986,153	981,553	4,600
Other	612,858	611,652	611,041	611
Intergovernmental	72,500	72,499	72,499	0
Total Expenditures	<u>11,399,256</u>	<u>10,900,283</u>	<u>10,865,021</u>	<u>35,262</u>
Excess of Revenues Over Expenditures	<u>276,875</u>	<u>1,096,591</u>	<u>1,131,853</u>	<u>35,262</u>
<u>Other Financing Sources (Uses):</u>				
Sale of Assets	1,500	1,500	1,500	0
Advances In	269,414	269,414	269,414	0
Transfers Out	(1,551,487)	(1,577,487)	(1,577,487)	0
Total Other Financing Sources (Uses)	<u>(1,280,573)</u>	<u>(1,306,573)</u>	<u>(1,306,573)</u>	<u>0</u>
Net Change in Fund Balance	(1,003,698)	(209,982)	(174,720)	35,262
Fund Balance at Beginning of Year	1,329,371	1,329,371	1,329,371	0
Prior Year Encumbrances Appropriated	103,015	103,015	103,015	0
Fund Balance at End of Year	<u>\$428,688</u>	<u>\$1,222,404</u>	<u>\$1,257,666</u>	<u>\$35,262</u>

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<u>Revenues:</u>				
Intergovernmental	\$10,935,100	\$8,975,585	\$8,975,585	\$0
Other	800,000	917,668	917,668	0
Total Revenues	<u>11,735,100</u>	<u>9,893,253</u>	<u>9,893,253</u>	<u>0</u>
<u>Expenditures:</u>				
Current:				
Human Services	<u>11,647,615</u>	<u>10,620,156</u>	<u>10,620,156</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	87,485	(726,903)	(726,903)	0
<u>Other Financing Uses:</u>				
Advances Out	<u>(87,485)</u>	<u>(87,485)</u>	<u>(87,485)</u>	<u>0</u>
Net Change in Fund Balance	0	(814,388)	(814,388)	0
Fund Balance at Beginning of Year	<u>1,164,321</u>	<u>1,164,321</u>	<u>1,164,321</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,164,321</u></u>	<u><u>\$349,933</u></u>	<u><u>\$349,933</u></u>	<u><u>\$0</u></u>

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gasoline Tax Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<u>Revenues:</u>				
Permissive Taxes	\$2,210,000	\$2,416,701	\$2,416,701	\$0
Licenses and Permits	6,500	8,250	8,250	0
Fines and Forfeitures	60,965	68,803	68,803	0
Intergovernmental	3,145,000	4,323,952	4,323,952	0
Interest	1,035	1,035	1,035	0
Other	3,000	37,213	37,213	0
Total Revenues	<u>5,426,500</u>	<u>6,855,954</u>	<u>6,855,954</u>	<u>0</u>
<u>Expenditures:</u>				
Current:				
Public Works	5,125,581	6,410,116	6,366,959	43,157
Intergovernmental	0	233,696	233,696	0
Total Expenditures	<u>5,125,581</u>	<u>6,643,812</u>	<u>6,600,655</u>	<u>43,157</u>
Excess of Revenues Over (Under) Expenditures	300,919	212,142	255,299	(43,157)
<u>Other Financing Sources (Uses):</u>				
Transfers In	3,500	73,261	73,261	
Transfers Out	(564,777)	(564,777)	(564,777)	0
Total Other Financing Sources (Uses)	<u>(561,277)</u>	<u>(491,516)</u>	<u>(491,516)</u>	<u>0</u>
Net Change in Fund Balance	(260,358)	(279,374)	(236,217)	(43,157)
Fund Balance at Beginning of Year	239,949	615,799	615,799	0
Prior Year Encumbrances Appropriated	120,871	120,871	120,871	0
Fund Balance at End of Year	<u>\$100,462</u>	<u>\$457,296</u>	<u>\$500,453</u>	<u>(\$43,157)</u>

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Health Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<u>Revenues:</u>				
Taxes	\$425,000	\$319,952	\$319,952	\$0
Intergovernmental	5,572,490	6,081,178	6,081,178	0
Rent	65,650	60,600	60,600	0
Other	357,800	11,448	11,448	0
Total Revenues	<u>6,420,940</u>	<u>6,473,178</u>	<u>6,473,178</u>	<u>0</u>
<u>Expenditures:</u>				
Current:				
Health	6,410,390	6,153,618	6,153,618	0
Excess of Revenues Over Expenditures	10,550	319,560	319,560	0
<u>Other Financing Sources:</u>				
Transfers In	0	35,000 #	35,000	0
Net Change in Fund Balance	10,550	354,560	354,560	0
Fund Balance at Beginning of Year	<u>1,451,858</u>	<u>1,451,858</u>	<u>1,451,858</u>	<u>0</u>
Fund Balance at End of Year	<u>\$1,462,408</u>	<u>\$1,806,418</u>	<u>\$1,806,418</u>	<u>\$0</u>

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Retardation and Developmental Disabilities Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<u>Revenues:</u>				
Taxes	\$2,392,319	\$2,543,867	\$2,543,867	\$0
Charges for Services	202,000	211,068	211,068	0
Intergovernmental	5,527,755	5,339,252	6,268,137	928,885
Other	34,800	34,773	34,773	0
Total Revenues	<u>8,156,874</u>	<u>8,128,960</u>	<u>9,057,845</u>	<u>928,885</u>
<u>Expenditures:</u>				
Current:				
Health	<u>9,080,018</u>	<u>8,459,667</u>	<u>9,269,721</u>	<u>(810,054)</u>
Excess of Revenues Under Expenditures	(923,144)	(330,707)	(211,876)	118,831
<u>Other Financing Sources (Uses):</u>				
Transfers In	12,000	0	0	0
Transfers Out	<u>(112,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>0</u>
Net Change in Fund Balance	(1,023,144)	(380,707)	(261,876)	118,831
Fund Balance at Beginning of Year	<u>1,194,598</u>	<u>1,194,598</u>	<u>1,194,598</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$288,077</u></u>	<u><u>\$813,891</u></u>	<u><u>\$932,722</u></u>	<u><u>\$118,831</u></u>

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Operating Levy Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<u>Revenues:</u>				
Taxes	\$1,165,359	\$1,311,114	\$1,311,114	\$0
Charges for Services	1,834,657	1,895,724	1,895,724	0
Intergovernmental	861,419	861,419	861,419	0
Total Revenues	3,861,435	4,068,257	4,068,257	0
<u>Expenditures:</u>				
Current:				
Public Safety	4,449,857	4,655,019	4,655,019	0
Excess of Revenues Under Expenditures	(588,422)	(586,762)	(586,762)	0
<u>Other Financing Sources:</u>				
Operating Transfers In	387,500	587,500	587,500	0
Net Change in Fund Balance	(200,922)	738	738	0
Fund Balance at Beginning of Year	(2,602,745)	(2,602,745)	(2,602,745)	0
Prior Year Encumbrances Appropriated	1,050	1,050	1,050	0
Fund Balance at End of Year	<u>(\$2,802,617)</u>	<u>(\$2,600,957)</u>	<u>(\$2,600,957)</u>	<u>\$0</u>

Statistical Section

**Combining Statements
And
Individual Fund Schedules**

**Individual Fund Schedules of Revenues,
Expenditures/Expenses and Changes in Fund
Balance/Equity – Budget (Non-GAAP Basis)
and Actual**