

Jefferson County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2004

Prepared by the Jefferson County Auditor's Office:

Patrick J. Marshall
Jefferson County Auditor

Jefferson County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2004

Patrick J. Marshall

Jefferson County Auditor

Prepared by the Jefferson County Auditor's Office

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Deputy Auditor

Vickie Eberts Winski

Deputy Auditor

Introductory Section

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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 Job and Family Services

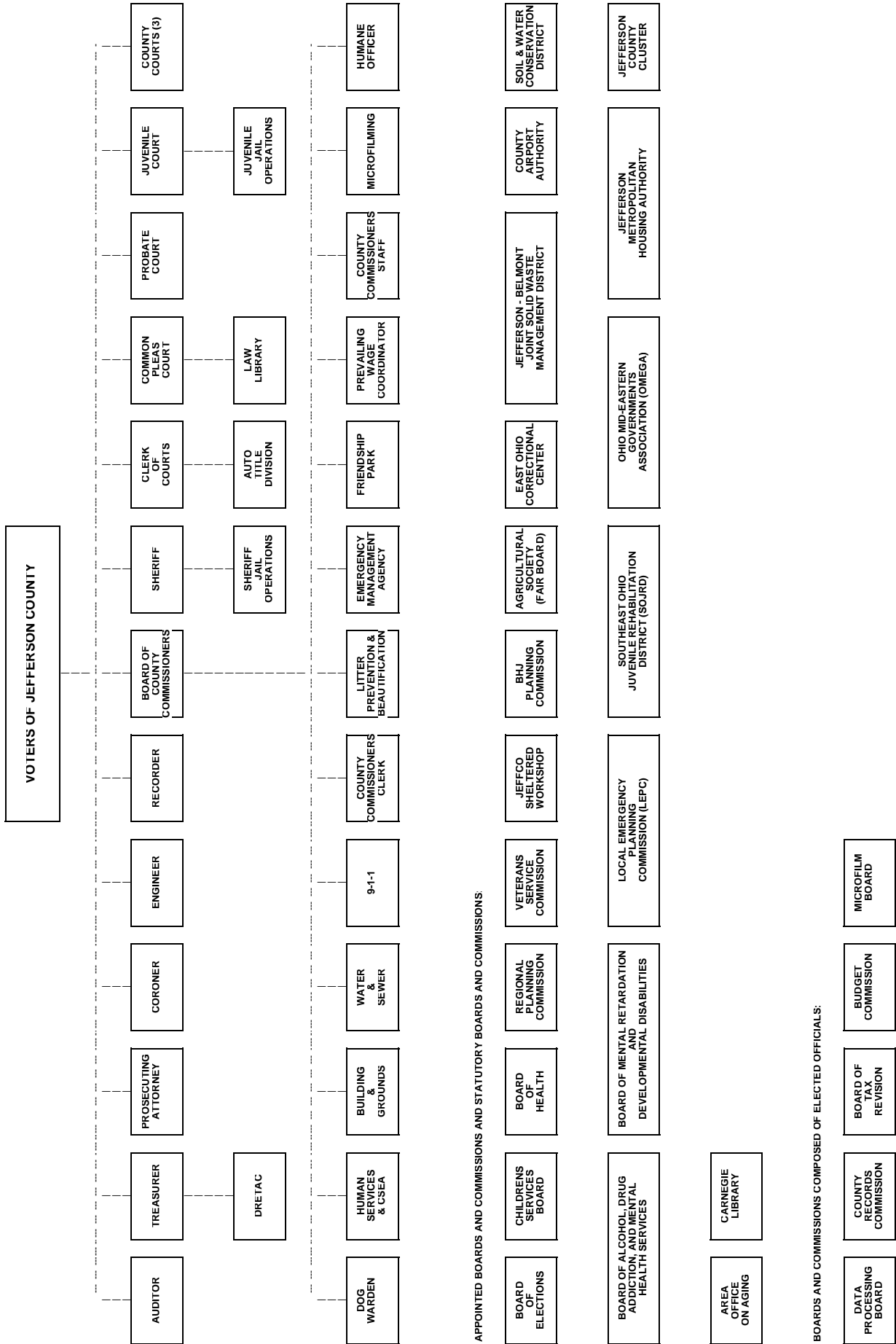
Richard P. Pfannenschmidt, Superintendent
Board of Mental Retardation/Developmental Disabilities

Pamela M. Petrilla, Director
Prevention and Recovery Board

Warne Edwards, Acting Director
Children Services Board

John T. Gilmore
Sanitary Engineer

JEFFERSON COUNTY GOVERNMENT ORGANIZATIONAL CHART



APPOINTED BOARDS AND COMMISSIONS AND STATUTORY BOARDS AND COMMISSIONS:

- BOARD OF ALCOHOL, DRUG ADDICTION, AND MENTAL HEALTH SERVICES
- BOARD OF MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES
- LOCAL EMERGENCY PLANNING COMMISSION (LEPC)
- BOARD OF HEALTH
- REGIONAL PLANNING COMMISSION
- VETERANS SERVICES COMMISSION
- JEFFCO SHELTERED WORKSHOP
- BILL PLANNING COMMISSION
- AGRICULTURAL SOCIETY (FAIR BOARD)
- EAST OHIO CONVENTIONAL CENTER
- JEFFERSON MIDWESTERN MANAGEMENT DISTRICT
- JEFFERSON BELMONT METROPOLITAN HOUSING AUTHORITY
- SOIL & WATER CONSERVATION DISTRICT
- CHILDREN'S SERVICES BOARD
- BOARD OF REVISION
- COUNTY RECORDS COMMISSION
- AREA OFFICE ON AGING
- CARNegie LIBRARY
- OHIO MID-EASTERN GOVERNMENTS ASSOCIATION (OMEGA)
- JEFFERSON COUNTY CLUSTER
- DATA PROCESSING BOARD
- BUDGET COMMISSION
- MICROFILM BOARD

BOARDS AND COMMISSIONS COMPOSED OF ELECTED OFFICIALS:

- BOARD OF ALCOHOL, DRUG ADDICTION, AND MENTAL HEALTH SERVICES
- BOARD OF MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES
- LOCAL EMERGENCY PLANNING COMMISSION (LEPC)
- BOARD OF HEALTH
- REGIONAL PLANNING COMMISSION
- VETERANS SERVICES COMMISSION
- JEFFCO SHELTERED WORKSHOP
- BILL PLANNING COMMISSION
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- BUDGET COMMISSION
- MICROFILM BOARD

Financial Section

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
Unaudited

The discussion and analysis of Jefferson County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2004. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2004 are as follows:

- ❑ The County's total net assets increased by \$3,873 thousand, which represents a 3.71% increase from 2003.
- ❑ At the end of the current year, the County reported deficit unrestricted net assets for governmental activities of \$6,691 thousand. This is the direct result of a deficit unrestricted net assets in the Self Insurance Fund. In order to alleviate this deficit, the County Commissioners have implemented a monthly departmental charge dedicated specifically to the reduction of the existing deficit. In addition, the County Commissioners have increased monthly premium charges and have made significant changes to the plan guidelines.
- ❑ At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$13,533 thousand, an increase of \$2,370 thousand from the prior year. Of this amount, \$12,119 thousand is available for spending (unreserved undesignated fund balance) on behalf of its citizens.
- ❑ The deficit in the Jail Operating Levy Fund has started to decrease due to reduced spending associated with increased operational controls at the detention center.

Using This Annual Financial Report

This annual report consists of a series of financial statements. These statements are organized so the reader can understand the County as a financial whole or as an entire operating entity.

The *Statement of Net Assets* and the *Statement of Activities* provide information about the activities of the whole County, presenting an aggregate view of the County's finances as well as a longer-term view of those assets

Fund financial statements provide the next level of detail. For governmental activities, these statements tell how services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's most significant funds in more detail than the government-wide statements. Non-major funds are presented separately from major funds in total and in one column.

County-Wide Financial Statements

The County-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
Unaudited

Statement of Net Assets

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2004?" The Statement of Net Assets and the Statement of Activities answer this question.

The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. The statement of activities presents information showing how the County's net assets changed during the current year. These statements are prepared using the accrual basis of accounting similar to the accounting method used by private sector companies. This basis of accounting takes into consideration all of the current year's revenues and expenses, regardless of when the cash is received or paid.

The change in net assets is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, nonfinancial information such as changes in the County's tax base and the condition of the County's capital assets will also need to be evaluated.

In the statement of net assets and the statement of activities, the County is divided into three kinds of activities:

Governmental Activities - Most of the County's programs and services are reported here, including general government, public safety, public works, health, human services, and economic development. These services are funded primarily by taxes and intergovernmental revenues, including federal and state grants and other shared revenues.

Business-Type Activities - These services are provided on a charge for goods or services basis to recover all or most of the cost of the services provided. The County's Water and Sewer systems are reported here.

Component Unit - The County's financial statements include financial data of the Jeffco Sheltered Workshop. This component unit is described in the notes to the financial statements. The component unit is separate and may buy, sell, lease, and mortgage property in their own name and can sue or be sued in their own name.

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 objects. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial statements provide detailed information about the County's major funds. Based on the restriction on the use of moneys, the County has established many funds that account for the multitude of services provided to our residents. The County's major governmental funds are the General Fund, Job and Family Services (Public Assistance), Motor Vehicle and Gasoline Tax, Prevention and Recovery Board (Mental Health), Mental Retardation and Developmental Disabilities, and Jail Operating Levy Special Revenue Funds.

Jefferson County, Ohio
Management's Discussion and Analysis
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Governmental Funds - Governmental funds are used to account for essentially the same functions reported as governmental activities on the government-wide financial statements. Most of the County's basic services are reported in these funds that focus on how money flows into and out of the funds and the year end balances available for spending. These funds are reported on the modified accrual basis of accounting that measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services being provided, along with the financial resources available.

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

The County maintains a multitude of individual governmental funds. Information is presented separately on the governmental fund balance sheet and on the governmental fund statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary Funds - The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities on the government-wide financial statements. The County uses enterprise funds to account for the Water Fund operations and Sewer Fund operations. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's other programs and activities. The Self-Insurance Fund accounts for the claims and liabilities relating to the County's self-insured hospitalization program and also accounts for the claims and liabilities relating to the County's retrospectively rated self-insured worker's compensation program.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from those funds are not available to support the County's programs. The accounting method used for fiduciary funds is much like that used for the proprietary funds.

Notes to the Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided on the government-wide and fund financial statements.

Other Information - In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules.

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2004 compared to 2003:

Table 1
Net Assets
(In Thousands)

| | Governmental Activities | | Business-Type Activities | | Total | |
|--------------------------|-------------------------|------------------|--------------------------|------------------|-------------------|-------------------|
| | <u>2004</u> | <u>2003</u> | <u>2004</u> | <u>2003</u> | <u>2004</u> | <u>2003</u> |
| Assets: | | | | | | |
| Current and Other Assets | \$ 37,461 | \$ 33,946 | \$ 4,507 | \$ 4,847 | \$ 41,968 | \$ 38,793 |
| Capital Assets, Net | <u>89,633</u> | <u>90,646</u> | <u>36,627</u> | <u>34,986</u> | <u>126,260</u> | <u>125,632</u> |
| Total Assets | <u>127,094</u> | <u>124,592</u> | <u>41,134</u> | <u>39,833</u> | <u>168,228</u> | <u>164,425</u> |
| Liabilities: | | | | | | |
| Current and Other | | | | | | |
| Liabilities | 16,316 | 19,738 | 3,452 | 5,733 | 19,768 | 25,471 |
| Long-Term Liabilities | <u>33,768</u> | <u>31,452</u> | <u>10,255</u> | <u>6,938</u> | <u>44,023</u> | <u>38,390</u> |
| Total Liabilities | <u>50,084</u> | <u>51,190</u> | <u>13,707</u> | <u>12,671</u> | <u>63,791</u> | <u>63,861</u> |
| Net Assets: | | | | | | |
| Invested in Capital | | | | | | |
| Assets, Net of | | | | | | |
| Related Debt | 62,117 | 61,306 | 25,563 | 22,851 | 87,680 | 84,157 |
| Restricted | 21,584 | 20,584 | 479 | 633 | 22,063 | 21,217 |
| Unrestricted | <u>(6,691)</u> | <u>(8,488)</u> | <u>1,385</u> | <u>3,678</u> | <u>(5,306)</u> | <u>(4,810)</u> |
| Total Net Assets | <u>\$ 77,010</u> | <u>\$ 73,402</u> | <u>\$ 27,427</u> | <u>\$ 27,162</u> | <u>\$ 104,437</u> | <u>\$ 100,564</u> |

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$104,437 thousand (\$77,010 thousand in governmental activities and \$27,427 thousand in business-type activities) as of December 31, 2004. By far, the largest portion of the County's net assets (81 percent) reflects its investment in capital assets (e.g., land and improvements, buildings and building improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure), less any related debt, used to acquire those assets, that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets, \$22,063 thousand or 21 percent, represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted assets, (\$5,306) thousand or negative 5 percent are to be used to meet the County's ongoing obligations to citizens and creditors. This deficit in total unrestricted net assets is the direct result of a deficit unrestricted net assets in the Self Insurance Fund. In order to alleviate this deficit, the County Commissioners have increased monthly premium charges and have made significant changes to the plan guidelines. This is discussed in further detail in Note 25.

Jefferson County, Ohio
Management's Discussion and Analysis
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Table 2 shows the changes in net assets for 2004 compared to 2003.

Table 2
Changes in Net Assets
(In Thousands)

| | Governmental Activities | | Business-Type Activities | | Total | |
|------------------------------------|-------------------------|-------------------|--------------------------|---------------|-----------------|-----------------|
| | <u>2004</u> | <u>2003</u> | <u>2004</u> | <u>2003</u> | <u>2004</u> | <u>2003</u> |
| Revenues | | | | | | |
| Program Revenues | | | | | | |
| Charges for Services | \$ 8,190 | \$ 8,642 | \$ 5,649 | \$ 5,080 | \$ 13,839 | \$ 13,722 |
| Operating Grants and Contributions | 34,715 | 36,293 | 0 | 0 | 34,715 | 36,293 |
| Capital Grants and Contributions | <u>156</u> | <u>96</u> | <u>137</u> | <u>621</u> | <u>293</u> | <u>717</u> |
| Total Program Revenues | <u>43,061</u> | <u>45,031</u> | <u>5,786</u> | <u>5,701</u> | <u>48,847</u> | <u>50,732</u> |
| General Revenues | | | | | | |
| Property Taxes | 8,882 | 8,739 | 0 | 0 | 8,882 | 8,739 |
| Permissive Taxes | 9,245 | 8,779 | 252 | 225 | 9,497 | 9,004 |
| Intergovernmental | 4,753 | 4,960 | 0 | 0 | 4,753 | 4,960 |
| Interest | 229 | 239 | 4 | 6 | 233 | 245 |
| Miscellaneous | <u>398</u> | <u>402</u> | <u>11</u> | <u>15</u> | <u>409</u> | <u>417</u> |
| Total General Revenues | <u>23,507</u> | <u>23,119</u> | <u>267</u> | <u>246</u> | <u>23,774</u> | <u>23,365</u> |
| Total Revenues | 66,568 | 68,150 | 6,053 | 5,947 | 72,621 | 74,097 |
| Program Expenses | | | | | | |
| General Government | | | | | | |
| Legislative and Executive | 6,283 | 6,683 | 0 | 0 | 6,283 | 6,683 |
| Judicial | 3,807 | 3,956 | 0 | 0 | 3,807 | 3,956 |
| Public Safety | 10,045 | 11,341 | 0 | 0 | 10,045 | 11,341 |
| Public Works | 7,675 | 8,234 | 0 | 0 | 7,675 | 8,234 |
| Health | 15,555 | 17,141 | 0 | 0 | 15,555 | 17,141 |
| Human Services | 16,499 | 18,057 | 0 | 0 | 16,499 | 18,057 |
| Economic Development | 1,381 | 1,737 | 0 | 0 | 1,381 | 1,737 |
| Conservation and Recreation | 19 | 20 | 0 | 0 | 19 | 20 |
| Intergovernmental | 63 | 294 | 0 | 0 | 63 | 294 |
| Interest and Fiscal Charges | 1,633 | 1,711 | 0 | 0 | 1,633 | 1,711 |
| Sewer | 0 | 0 | 1,516 | 1,340 | 1,516 | 1,340 |
| Water | <u>0</u> | <u>0</u> | <u>4,272</u> | <u>3,943</u> | <u>4,272</u> | <u>3,943</u> |
| Total Expenses | <u>62,960</u> | <u>69,174</u> | <u>5,788</u> | <u>5,283</u> | <u>68,748</u> | <u>74,457</u> |
| Increase (Decrease) in Net Assets | <u>\$ 3,608</u> | <u>\$ (1,024)</u> | <u>\$ 265</u> | <u>\$ 664</u> | <u>\$ 3,873</u> | <u>\$ (360)</u> |

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
Unaudited

Governmental Activities

Operating grants and contributions were the largest program revenues, accounting for \$34,715 thousand or 52.1 percent of total governmental revenues. This represents a decrease of \$1,578 thousand from the prior year. The major recipients of intergovernmental program revenues were the Department of Job and Family Services (Public Assistance), Motor Vehicle and Gasoline Tax, Prevention and Recovery Board (Mental Health), and Mental Retardation and Developmental Disabilities governmental activities. The Department of Job and Family Services (Public Assistance) and the Prevention and Recovery Board (Mental Health) realized the most significant decreases in operating grants and contributions as compared with the prior year.

Permissive sales tax revenues account for \$9,245 thousand or 13.9 percent of total governmental revenues. Another major component of general governmental revenues was property tax revenues, which accounted for \$8,882 thousand or 13.3 percent of total revenues. Both of these revenues types increased moderately from the prior year (\$466 thousand increase for permissive sales tax and \$143 thousand increase for property tax revenues).

The County's direct charges to users of governmental services made up \$8,190 thousand or 12.3 percent of total governmental revenues. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits. Charges for services decreased \$452 thousand from the prior year. This decrease is attributed primarily to decreases in fines and forfeitures related to judicial activity and decreases in fees collected by the justice center.

Human services programs accounted for \$16,499 thousand, or 26.2 percent of total expenses for governmental activities. This represents a decrease of \$1,558 thousand from the prior year. This decrease is the result of reduced federal and state funding for human services programs.

Other major program expenses for governmental activities include health programs, which accounted for \$15,555 thousand, or 24.7 percent of total expenses, and public safety programs, which accounted for \$10,045 thousand, or 16.0 percent of total expenses.

Health program expenses decreased \$1,586 from the prior year. This decrease is the result of reduced federal and state funding for health related programs.

Public safety program expenses decreased \$1,296 from the prior year. This decrease is attributed to a concerted effort by the County to reduce spending in this area. Because of the existing deficit in the Jail Operating Levy Fund, the County is making every effort to reduce costs in order to alleviate this deficit. The County is also exploring additional options to help further reduce the costs associated with the operation of public safety programs.

Business-Type Activities

The net assets for business-type activities increased by \$265 thousand during 2004. Charges for services were the largest program revenue, accounting for \$5,649 thousand, or 93.3 percent of total business type revenues. Charges for services increased \$569 thousand from the prior year. This increase is due to a County implemented increase in water rates, necessary to cover the costs associated with ongoing projects.

Table 3, for governmental activities, indicates the total cost of services and the net cost of services. The statement of activities reflects the cost of program services and the charges for services, and sales, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
Unaudited

Table 3
Governmental Activities
(In Thousands)

| | Total Cost of Services | | Net Cost of Services | |
|-----------------------------|------------------------|------------------|----------------------|------------------|
| | <u>2004</u> | <u>2003</u> | <u>2004</u> | <u>2003</u> |
| General Government | | | | |
| Legislative/Executive | \$ 6,283 | \$ 6,683 | \$ 3,603 | \$ 3,962 |
| Judicial | 3,807 | 3,956 | 2,261 | 2,588 |
| Public Safety | 10,045 | 11,341 | 5,471 | 6,977 |
| Public Works | 7,675 | 8,234 | 2,056 | 3,056 |
| Health | 15,555 | 17,141 | 3,124 | 4,791 |
| Human Services | 16,499 | 18,057 | 3,245 | 1,210 |
| Economic Development | 1,381 | 1,737 | (1,576) | (232) |
| Conservation and Recreation | 19 | 20 | 19 | 20 |
| Intergovernmental | 63 | 294 | 63 | 60 |
| Interest and Fiscal Charges | <u>1,633</u> | <u>1,711</u> | <u>1,633</u> | <u>1,711</u> |
| Total Expenses | <u>\$ 62,960</u> | <u>\$ 69,174</u> | <u>\$ 19,899</u> | <u>\$ 24,143</u> |

Charges for services, operating grants, and capital grants of \$43,061 thousand, or 68.4 percent of the total costs of services, are received and used to fund the general government expenses of the County. The remaining \$19,899 thousand in general government expenses is funded by property taxes, permissive sales taxes, non-restricted intergovernmental revenues, interest, and miscellaneous revenues.

The \$3,245 thousand in net cost of services for Human Services demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved a property tax levy for the Childrens Services Board program.

The \$3,124 thousand in net cost of services for Health demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved property tax levies for several programs including the Prevention and Recovery Board (Mental Health) and Mental Retardation and Developmental Disabilities.

For Public Safety, the \$5,471 thousand in net costs of services indicates the general fund, permissive sales tax, and property tax levy support provided for the operation of the Sheriff's Department and the Detention Center. Management is concerned with the fact that there are insufficient program revenues to operate the Sheriff's Department and the Detention Center. To help reduce the tax burden and increase program revenues, the County is actively pursuing contracts for the housing of prisoners from other entities outside the County.

Financial Analysis of County Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
Unaudited

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

As of December 31, 2004, the County's governmental funds reported a combined ending fund balance of \$13,533 thousand, an increase of \$2,370 thousand in comparison with the prior year. Approximately \$12,119 thousand, or 89.6 percent of this total, constitutes unreserved undesignated fund balance, which is available for spending at the County's discretion. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed to liquidate contracts and purchase orders of the prior year (\$147 thousand), has been reserved for endowments for the childrens home (\$844 thousand) and has been reserved for claimants (\$380 thousand). The County has designated a portion of fund balance for the purchase of equipment (\$43 thousand). While the bulk of the governmental fund balances are not reserved in the governmental fund statements, they lead to restricted net assets on the Statement of Net Assets due to expenditure restrictions mandated by the source of the resource, such as the state or federal government.

The General Fund is the primary operating fund of the County. At the end of 2004, unreserved fund balance was \$1,988 thousand, while total fund balance was \$2,427 thousand. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 18.9 percent to total General Fund expenditures, while total fund balance represents 23.0 percent of that same amount.

The fund balance of the County's General Fund decreased by \$204 thousand during 2004. The key factor attributed to this decrease was the necessity to transfer monies to supplement other funds.

Proprietary Funds - The County maintains two different types of proprietary funds. Enterprise funds are used to report functions presented as business-type activities on the government-wide financial statements. The County uses enterprise funds to account for Water Fund operations and Sewer Fund operations. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's other programs and activities. The County uses two internal service funds to account for the self-insurance program. One Self-Insurance Fund accounts for the claims and liabilities relating to the County's self-insured hospitalization program. The other Self Insurance Fund accounts for the claims and liabilities relating to the County's retrospectively rated self-insured worker's compensation program.

As of December 31, 2004, net assets for the County's enterprise funds were \$27,427 thousand. Of that total, \$1,385 thousand represents unrestricted net assets that are available for spending at the County's discretion.

As of December 31, 2004, unrestricted net assets in the self-insurance programs were (\$5,116) thousand. This represents an increase in unrestricted net assets of \$3,562 from the prior year. The Self-Insurance Funds have posted operating deficits for several years. Program revenues (premiums) have been insufficient to cover rising claims activity in the County's self-insured hospitalization program. To attempt to offset the operating deficit, the County Commissioners implemented an employee-paid monthly premium cost, increased county-paid monthly premium costs, and made significant changes to the plan guidelines to help reduce claim costs (see Note 25). Currently, these steps have been effective in reducing the existing deficit. In addition, the County has implemented a separate 15 year debt reduction plan approved by the Board of County Commissioners to eliminate this deficit. It is the County's intent to keep the above measures in place to further reduce and eventually eliminate the deficit.

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
Unaudited

Budgetary Highlights

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. By State statute, the Board of County Commissioners adopts a temporary operating budget for the County prior to the first day of January. The Board of County Commissioners adopts a permanent annual operating budget for the County prior to the first day of April.

For the General Fund, changes from the original budget to the final budget have been minimal. Fluctuations in growth and diversity have typically not occurred in Jefferson County, allowing department managers the ability to consistently predict revenues and expenditures.

Capital Assets and Debt Administration

Capital Assets - The County's capital assets for governmental and business-type activities as of December 31, 2004, were \$126,260 thousand (net of accumulated depreciation). This includes land and improvements, buildings and improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure.

For governmental activities, significant capital asset additions during 2004 included the replacement of 3 bridges at a cost of \$310 thousand and 44.9 miles of road resurfacing at a cost of \$800 thousand.

For business-type activities, major capital asset additions during 2004 included the completion of various waterline extension projects.

Note 10 (Capital Assets) provides capital asset activity during 2004.

Long Term Debt - As of December 31, 2004, the County had total general obligation bonded debt outstanding principal of \$30,232,219. The majority of this debt (\$26,557,219) is expected to be repaid through governmental activities. The remaining portion (\$3,675,000) is expected to be repaid through a combination of business type activities and assessments. The County's long term general obligation bonded debt increased by \$6,325,000 (26.46 percent) during 2004. Other outstanding long-term debt included revenue bonds of \$61,000, O.W.D.A. loans of \$4,720,975, O.P.W.C. loans of \$782,697, OEPA loans of \$105,882, notes and loans payable of \$1,467,640, and a tax refund payable of \$22,035.

On November 10, 2004, various purpose bonds were issued in the amount of \$8,010,000. These bonds were issued for water and sanitary sewer projects, and for construction cost overruns at the detention center.

Moody's Investors Services, Inc. has assigned an underlying rating of "Baa3" to the outstanding general obligation debt of the County. However, a Aaa credit rating was listed on the bonds since the County purchased insurance from the Ambac Assurance Corporation guaranteeing bond payments.

In addition to the bonded debt, the County's long-term obligations include compensated absences and workers compensation retrospective liability. Additional information on the County's long-term debt can be found in Note 17 of this report.

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
Unaudited

On April 7, 2004, bond anticipation notes were issued in the amount of \$750,000. These notes were issued for design and start up costs on the Toronto Water Transmission Line Connector project.

On November 10, 2004, various purpose bond anticipation notes were issued in the amount of \$950,000. These notes were issued for sanitary sewer projects.

On December 10, 2004, various purpose notes were issued in the amount of \$250,000. These notes were issued for various road projects. Note 18 provides information regarding bond anticipation notes.

Economic Factors

The unemployment rate for the County is currently 8.7 percent, which is a slight increase from 8.6 percent a year ago. This rate exceeds the state's current rate of 5.5 percent and the current national rate of 5.1 percent. The increase demonstrates the impact from the national recession and the uncertainty surrounding the steel industry.

The County's \$1.125 billion tax base has declined 9.00 percent over the last four years. This decline is attributed to the State's reduction in assessed rates of public utility personal property taxes (deregulation). This decline would have been greater, however it has been offset somewhat by an increase in the County's real estate tax values. Real property values within the County have risen steadily over the past several years, and are now at an all time high.

The County's permissive sales tax revenues have increased steadily over the past five years, despite uncertain economic conditions.

The County's general fund balance has managed to remain steady or increase slightly in recent years. This is attributed to conservative budgeting and spending by the County.

The various economic factors were considered in the preparation of the County's 2005 budget, and will be considered in the preparation of future budgets. Appropriate measures will be taken to ensure spending is within available resources.

A further discussion of the County and the economic factors which affect the County and its operations can be found in the transmittal letter of this report.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Patrick J. Marshall, Jefferson County Auditor, 301 Market Street, P.O. Box 159, Steubenville, Ohio 43952.

Jefferson County, Ohio
Statement of Net Assets
December 31, 2004

| | Primary Government | | | Component Unit |
|--|-------------------------|--------------------------|----------------------|--------------------|
| | Governmental Activities | Business Type Activities | Total | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$5,406,509 | \$2,792,256 | \$8,198,765 | \$0 |
| Cash and Cash Equivalents in Segregated Accounts | 178,721 | 0 | 178,721 | 230,001 |
| Accounts Receivable | 1,704,708 | 909,472 | 2,614,180 | 20,644 |
| Permissive Taxes Receivable | 1,584,955 | 40,633 | 1,625,588 | 0 |
| Internal Balances | 33,432 | (33,432) | 0 | 0 |
| Accrued Interest Receivable | 21,128 | 0 | 21,128 | 0 |
| Intergovernmental Receivable | 11,877,363 | 36,354 | 11,913,717 | 0 |
| Cash and Cash Equivalents with Fiscal Agents | 3,975,365 | 0 | 3,975,365 | 0 |
| Prepaid Items | 363,033 | 17,356 | 380,389 | 400 |
| Materials and Supplies Inventory | 254,229 | 11,581 | 265,810 | 2,498 |
| Property Taxes Receivable | 11,725,898 | 0 | 11,725,898 | 0 |
| Special Assessments Receivable | 0 | 288,063 | 288,063 | 0 |
| Investments with Fiscal Agents | 224,720 | 350,232 | 574,952 | 805,520 |
| Deferred Charges | 111,777 | 94,759 | 206,536 | 0 |
| Non-Depreciable Capital Assets | 6,640,450 | 4,259,134 | 10,899,584 | 0 |
| Depreciable Capital Assets, Net | 82,992,073 | 32,368,188 | 115,360,261 | 76,060 |
| <i>Total Assets</i> | <u>127,094,361</u> | <u>41,134,596</u> | <u>168,228,957</u> | <u>1,135,123</u> |
| Liabilities | | | | |
| Accounts Payable | 1,250,387 | 31,405 | 1,281,792 | 1,291 |
| Accrued Wages and Benefits | 755,050 | 27,420 | 782,470 | 13,490 |
| Contracts Payable | 462,513 | 1,970,263 | 2,432,776 | 0 |
| Matured Severance Payable | 12,473 | 4,641 | 17,114 | 0 |
| Intergovernmental Payable | 1,605,796 | 128,607 | 1,734,403 | 0 |
| Deferred Revenue | 10,761,717 | 0 | 10,761,717 | 0 |
| Retainage Payable | 0 | 137,403 | 137,403 | 0 |
| Accrued Interest Payable | 127,664 | 34,355 | 162,019 | 0 |
| Notes Payable | 250,000 | 1,118,400 | 1,368,400 | 0 |
| Claims Payable - Health Insurance | 1,089,912 | 0 | 1,089,912 | 0 |
| Long-Term Liabilities: | | | | |
| Due Within One Year | 2,544,192 | 721,010 | 3,265,202 | 0 |
| Due In More Than One Year | 31,224,155 | 9,533,923 | 40,758,078 | 0 |
| <i>Total Liabilities</i> | <u>50,083,859</u> | <u>13,707,427</u> | <u>63,791,286</u> | <u>14,781</u> |
| Net Assets | | | | |
| Invested in Capital Assets, Net of Related Debt | 62,117,147 | 25,563,399 | 87,680,546 | 76,060 |
| Restricted for: | | | | |
| Capital Projects | 613,300 | 0 | 613,300 | 0 |
| Debt Service | 1,770,126 | 432,321 | 2,202,447 | 0 |
| Endowments | 844,116 | 0 | 844,116 | 0 |
| Other Purposes | 18,357,115 | 46,641 | 18,403,756 | 0 |
| Unrestricted (Deficit) | (6,691,302) | 1,384,808 | (5,306,494) | 1,044,282 |
| <i>Total Net Assets</i> | <u>\$77,010,502</u> | <u>\$27,427,169</u> | <u>\$104,437,671</u> | <u>\$1,120,342</u> |

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Activities
For the Year Ended December 31, 2004

| | Program Revenues | | | |
|---------------------------------------|---------------------|-----------------------------------|---------------------------------------|-------------------------------------|
| | Expenses | Charges for Services and Sales | Operating Grants and Contributions | Capital Grants and Contributions |
| Governmental Activities | | | | |
| General Government: | | | | |
| Legislative and Executive | \$6,282,825 | \$2,468,399 | \$211,318 | \$0 |
| Judicial | 3,806,554 | 1,456,100 | 89,390 | 0 |
| Public Safety | 10,045,476 | 2,604,598 | 1,895,710 | 73,981 |
| Public Works | 7,675,448 | 347,737 | 5,189,606 | 81,940 |
| Health | 15,554,606 | 661,547 | 11,769,489 | 0 |
| Human Services | 16,499,448 | 651,911 | 12,602,993 | 0 |
| Economic Development and Assistance | 1,380,489 | 0 | 2,956,390 | 0 |
| Conservation and Recreation | 18,880 | 0 | 0 | 0 |
| Intergovernmental | 63,304 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 1,633,070 | 0 | 0 | 0 |
| <i>Total Governmental Activities</i> | <u>62,960,100</u> | <u>8,190,292</u> | <u>34,714,896</u> | <u>155,921</u> |
| Business-Type Activities | | | | |
| Sewer | 1,515,858 | 880,155 | 0 | 0 |
| Water | 4,272,018 | 4,768,592 | 0 | 137,211 |
| <i>Total Business-Type Activities</i> | <u>5,787,876</u> | <u>5,648,747</u> | <u>0</u> | <u>137,211</u> |
| <i>Total Primary Government</i> | <u>\$68,747,976</u> | <u>\$13,839,039</u> | <u>\$34,714,896</u> | <u>\$293,132</u> |
| Component Unit: | | | | |
| JeffCo. Workshop | <u>\$69,160</u> | <u>\$63,643</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
 Senior Citizens 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
 Sewer
 Water
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 | | Component Unit |
|----------------------------|-----------------------------|----------------------|--------------------|
| | Business Type Activities | Total | |
| (\$3,603,108) | \$0 | (\$3,603,108) | \$0 |
| (2,261,064) | 0 | (2,261,064) | 0 |
| (5,471,187) | 0 | (5,471,187) | 0 |
| (2,056,165) | 0 | (2,056,165) | 0 |
| (3,123,570) | 0 | (3,123,570) | 0 |
| (3,244,544) | 0 | (3,244,544) | 0 |
| 1,575,901 | 0 | 1,575,901 | 0 |
| (18,880) | 0 | (18,880) | 0 |
| (63,304) | 0 | (63,304) | 0 |
| (1,633,070) | 0 | (1,633,070) | 0 |
| <u>(19,898,991)</u> | <u>0</u> | <u>(19,898,991)</u> | <u>0</u> |
| 0 | (635,703) | (635,703) | 0 |
| <u>0</u> | <u>633,785</u> | <u>633,785</u> | <u>0</u> |
| 0 | (1,918) | (1,918) | 0 |
| <u>(19,898,991)</u> | <u>(1,918)</u> | <u>(19,900,909)</u> | <u>0</u> |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>(5,517)</u> |
| 1,794,245 | 0 | 1,794,245 | 0 |
| 321,386 | 0 | 321,386 | 0 |
| 1,239,180 | 0 | 1,239,180 | 0 |
| 2,793 | 0 | 2,793 | 0 |
| 717,433 | 0 | 717,433 | 0 |
| 2,555,198 | 0 | 2,555,198 | 0 |
| 1,116,396 | 0 | 1,116,396 | 0 |
| 39,270 | 0 | 39,270 | 0 |
| 1,095,444 | 0 | 1,095,444 | 0 |
| 4,299,136 | 0 | 4,299,136 | 0 |
| 2,539,027 | 0 | 2,539,027 | 0 |
| 270,432 | 0 | 270,432 | 0 |
| 1,648,536 | 0 | 1,648,536 | 0 |
| 488,021 | 0 | 488,021 | 0 |
| 0 | 62,960 | 62,960 | 0 |
| 0 | 188,881 | 188,881 | 0 |
| 4,753,685 | 0 | 4,753,685 | 0 |
| 229,005 | 4,110 | 233,115 | 31,965 |
| 398,262 | 10,622 | 408,884 | 38,514 |
| <u>23,507,449</u> | <u>266,573</u> | <u>23,774,022</u> | <u>70,479</u> |
| 3,608,458 | 264,655 | 3,873,113 | 64,962 |
| <u>73,402,044</u> | <u>27,162,514</u> | <u>100,564,558</u> | <u>1,055,380</u> |
| <u>\$77,010,502</u> | <u>\$27,427,169</u> | <u>\$104,437,671</u> | <u>\$1,120,342</u> |

Jefferson County, Ohio
Balance Sheet
Governmental Funds
December 31, 2004

| | General | Public Assistance | Motor Vehicle Gasoline Tax | Mental Health | Mental Retardation Developmental Disabilities |
|--|--------------------|----------------------|----------------------------------|--------------------|--|
| Assets | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$398,837 | \$148,587 | \$560,542 | \$6,697 | \$690,619 |
| Cash and Cash Equivalents in Segregated Accounts | 115,581 | 0 | 0 | 0 | 0 |
| Cash and Cash Equivalents with Fiscal Agents | 0 | 0 | 0 | 0 | 434,335 |
| Restricted Assets: | | | | | |
| Equity in Pooled Cash and Cash Equivalents | 380,280 | 0 | 0 | 0 | 0 |
| Cash and Cash Equivalents with Fiscal Agents | 0 | 0 | 0 | 0 | 0 |
| Investments with Fiscal Agents | 42,515 | 0 | 97,176 | 0 | 0 |
| Receivables: | | | | | |
| Property Taxes | 2,174,405 | 0 | 0 | 373,208 | 3,113,016 |
| Permissive Taxes | 745,099 | 0 | 433,472 | 0 | 0 |
| Accounts | 338,968 | 821,317 | 114,223 | 5,866 | 0 |
| Intergovernmental | 1,424,511 | 0 | 2,082,305 | 2,366,503 | 2,115,663 |
| Interfund | 625,088 | 724,648 | 624,337 | 1,450,924 | 850,902 |
| Accrued Interest | 21,128 | 0 | 0 | 0 | 0 |
| Materials and Supplies Inventory | 44,457 | 18,680 | 119,658 | 464 | 9,043 |
| Prepaid Items | 244,529 | 9,055 | 21,173 | 4,274 | 21,370 |
| <i>Total Assets</i> | <u>\$6,555,398</u> | <u>\$1,722,287</u> | <u>\$4,052,886</u> | <u>\$4,207,936</u> | <u>\$7,234,948</u> |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts Payable | \$111,264 | \$108,657 | \$225,353 | \$297,602 | \$34,723 |
| Accrued Wages and Benefits | 137,733 | 98,971 | 72,689 | 9,764 | 169,261 |
| Contracts Payable | 0 | 0 | 234,232 | 0 | 0 |
| Matured Severance Payable | 0 | 0 | 0 | 0 | 0 |
| Interfund Payable | 329,433 | 171,870 | 88,583 | 10,948 | 186,095 |
| Intergovernmental Payable | 91,799 | 865,526 | 32,186 | 6,266 | 118,274 |
| Deferred Revenue | 3,457,774 | 508,660 | 1,585,132 | 2,591,244 | 4,620,426 |
| Accrued Interest Payable | 0 | 0 | 846 | 0 | 0 |
| Notes Payable | 0 | 0 | 250,000 | 0 | 0 |
| <i>Total Liabilities</i> | <u>4,128,003</u> | <u>1,753,684</u> | <u>2,489,021</u> | <u>2,915,824</u> | <u>5,128,779</u> |
| Fund Balances (Deficit) | | | | | |
| Reserved for Encumbrances | 16,858 | 0 | 51,571 | 0 | 0 |
| Reserved for Endowments | 0 | 0 | 0 | 0 | 0 |
| Reserved for Claimants | 380,280 | 0 | 0 | 0 | 0 |
| Unreserved: | | | | | |
| Designated for Equipment | 42,515 | 0 | 0 | 0 | 0 |
| Undesignated, Reported in: | | | | | |
| General Fund | 1,987,742 | 0 | 0 | 0 | 0 |
| Special Revenue Funds | 0 | (31,397) | 1,512,294 | 1,292,112 | 2,106,169 |
| Debt Service Funds | 0 | 0 | 0 | 0 | 0 |
| Capital Projects Funds | 0 | 0 | 0 | 0 | 0 |
| <i>Total Fund Balances (Deficit)</i> | <u>2,427,395</u> | <u>(31,397)</u> | <u>1,563,865</u> | <u>1,292,112</u> | <u>2,106,169</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$6,555,398</u> | <u>\$1,722,287</u> | <u>\$4,052,886</u> | <u>\$4,207,936</u> | <u>\$7,234,948</u> |

See accompanying notes to the basic financial statements

| Jail Operating Levy | Other Governmental Funds | Total Governmental Funds |
|---------------------------|--------------------------------|--------------------------------|
| \$31,967 | \$3,188,021 | \$5,025,270 |
| 0 | 63,140 | 178,721 |
| 0 | 0 | 434,335 |
| 0 | 0 | 380,280 |
| 0 | 844,116 | 844,116 |
| 0 | 85,029 | 224,720 |
| 1,356,836 | 4,708,433 | 11,725,898 |
| 0 | 406,384 | 1,584,955 |
| 0 | 3,577 | 1,283,951 |
| 572,593 | 3,315,788 | 11,877,363 |
| 4,271 | 5,007,425 | 9,287,595 |
| 0 | 0 | 21,128 |
| 12,057 | 49,870 | 254,229 |
| 0 | 62,632 | 363,033 |
| <u>\$1,977,724</u> | <u>\$17,734,415</u> | <u>\$43,485,594</u> |
| \$191,537 | \$281,251 | \$1,250,387 |
| 78,956 | 187,676 | 755,050 |
| 0 | 228,281 | 462,513 |
| 0 | 12,473 | 12,473 |
| 2,596,916 | 1,472,951 | 4,856,796 |
| 41,996 | 101,422 | 1,257,469 |
| 1,575,470 | 6,768,389 | 21,107,095 |
| 0 | 0 | 846 |
| 0 | 0 | 250,000 |
| <u>4,484,875</u> | <u>9,052,443</u> | <u>29,952,629</u> |
| 0 | 78,591 | 147,020 |
| 0 | 844,116 | 844,116 |
| 0 | 0 | 380,280 |
| 0 | 0 | 42,515 |
| 0 | 0 | 1,987,742 |
| (2,507,151) | 5,332,502 | 7,704,529 |
| 0 | 1,811,204 | 1,811,204 |
| 0 | 615,559 | 615,559 |
| <u>(2,507,151)</u> | <u>8,681,972</u> | <u>13,532,965</u> |
| <u>\$1,977,724</u> | <u>\$17,734,415</u> | <u>\$43,485,594</u> |

Jefferson County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Assets of Governmental Activities
December 31, 2004

| | | |
|---|------------|---------------------|
| Total Governmental Fund Balances | | \$13,532,965 |
| <i>Amounts reported for governmental activities in the statement of net assets are different because:</i> | | |
| Capital Assets used in governmental activities are not financial resources and therefore are not reported in the funds | | 89,632,523 |
| Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds: | | |
| Taxes | 1,472,841 | |
| Intergovernmental | 8,409,019 | |
| Fines and Forfeitures | 453,191 | |
| Interest | 8,597 | |
| Charges for Services | 1,730 | |
| Total | | 10,345,378 |
| Internal service funds are used by management to charge the costs of health 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 | | (5,115,613) |
| Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds. | | 111,777 |
| 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 | 27,959,541 | |
| Compensated Absences | 2,245,321 | |
| Accrued Interest Payable | 126,818 | |
| Long-Term Notes Payable | 508,595 | |
| OPWC Loans Payable | 55,272 | |
| State Infrastructure Bank Loans Payable | 209,045 | |
| SBC Loan | 208,194 | |
| SBC Account Payable | 67,319 | |
| ODOT Contract Payable | 47,366 | |
| Capital Leases | 47,022 | |
| Tax Refund | 22,035 | |
| Total | | (31,496,528) |
| Net Assets of Governmental Activities | | \$77,010,502 |

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, 2004

| | General | Public Assistance | Motor Vehicle Gas Tax | Mental Health | Mental Retardation Developmental Disabilities |
|--|--------------------|----------------------|-----------------------------|--------------------|--|
| Revenues | | | | | |
| Property Taxes | \$1,802,393 | \$0 | \$0 | \$323,588 | \$2,570,614 |
| Permissive Taxes | 4,299,136 | 0 | 2,539,027 | 0 | 0 |
| Charges for Services | 2,267,631 | 0 | 0 | 5,866 | 222,370 |
| Licenses and Permits | 5,387 | 0 | 9,092 | 0 | 0 |
| Fines and Forfeitures | 398,328 | 0 | 52,225 | 0 | 0 |
| Intergovernmental | 2,907,786 | 7,762,876 | 4,288,089 | 5,501,002 | 5,702,505 |
| Interest | 178,219 | 0 | 1,342 | 0 | 0 |
| Rent | 0 | 0 | 0 | 65,590 | 0 |
| Other | 394,315 | 1,027,288 | 16,460 | 11,281 | 281,215 |
| <i>Total Revenues</i> | <u>12,253,195</u> | <u>8,790,164</u> | <u>6,906,235</u> | <u>5,907,327</u> | <u>8,776,704</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | 4,731,228 | 0 | 0 | 0 | 0 |
| Judicial | 3,805,274 | 0 | 0 | 0 | 0 |
| Public Safety | 337,507 | 0 | 0 | 0 | 0 |
| Public Works | 0 | 0 | 6,015,101 | 0 | 0 |
| Health | 232,976 | 0 | 0 | 6,895,889 | 8,631,355 |
| Human Services | 1,016,995 | 10,181,423 | 0 | 0 | 0 |
| Economic Development and Assistance | 0 | 0 | 0 | 0 | 0 |
| Other | 357,299 | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 49,999 | 0 | 0 | 0 | 0 |
| Debt Service: | | | | | |
| Principal Retirement | 3,276 | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 236 | 0 | 846 | 0 | 0 |
| Issuance Costs | 0 | 0 | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <u>10,534,790</u> | <u>10,181,423</u> | <u>6,015,947</u> | <u>6,895,889</u> | <u>8,631,355</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>1,718,405</u> | <u>(1,391,259)</u> | <u>890,288</u> | <u>(988,562)</u> | <u>145,349</u> |
| Other Financing Sources (Uses): | | | | | |
| General Obligation Bonds Issued | 0 | 0 | 0 | 0 | 0 |
| Premium on General Obligation Bonds Issued | 0 | 0 | 0 | 0 | 0 |
| Inception of Capital Lease | 0 | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (1,922,644) | 0 | (563,684) | (35,000) | (50,000) |
| <i>Total Other Financing Sources (Uses)</i> | <u>(1,922,644)</u> | <u>0</u> | <u>(563,684)</u> | <u>(35,000)</u> | <u>(50,000)</u> |
| <i>Net Change in Fund Balances</i> | (204,239) | (1,391,259) | 326,604 | (1,023,562) | 95,349 |
| <i>Fund Balances (Deficit) Beginning of Year - Restated (Note 3)</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>Fund Balances (Deficit) End of Year</i> | <u>\$2,427,395</u> | <u>(\$31,397)</u> | <u>\$1,563,865</u> | <u>\$1,292,112</u> | <u>\$2,106,169</u> |

See accompanying notes to the basic financial statements

| Jail Operating Levy | Other Governmental Funds | Total Governmental Funds |
|---------------------------|--------------------------------|--------------------------------|
| \$1,123,003 | \$3,109,977 | \$8,929,575 |
| 270,432 | 2,136,557 | 9,245,152 |
| 1,850,229 | 1,983,580 | 6,329,676 |
| 0 | 375,566 | 390,045 |
| 0 | 19,012 | 469,565 |
| 507,933 | 10,525,846 | 37,196,037 |
| 0 | 45,085 | 224,646 |
| 0 | 387,801 | 453,391 |
| 0 | 130,486 | 1,861,045 |
| <u>3,751,597</u> | <u>18,713,910</u> | <u>65,099,132</u> |
| 0 | 1,227,891 | 5,959,119 |
| 0 | 264,140 | 4,069,414 |
| 4,472,542 | 5,004,300 | 9,814,349 |
| 0 | 1,492,685 | 7,507,786 |
| 0 | 305,656 | 16,065,876 |
| 0 | 5,951,394 | 17,149,812 |
| 0 | 2,663,978 | 2,663,978 |
| 0 | 0 | 357,299 |
| 0 | 42,513 | 42,513 |
| 0 | 13,305 | 63,304 |
| 0 | 2,069,206 | 2,072,482 |
| 0 | 1,336,260 | 1,337,342 |
| 0 | 111,777 | 111,777 |
| <u>4,472,542</u> | <u>20,483,105</u> | <u>67,215,051</u> |
| <u>(720,945)</u> | <u>(1,769,195)</u> | <u>(2,115,919)</u> |
| 0 | 4,335,000 | 4,335,000 |
| 0 | 131,512 | 131,512 |
| 0 | 19,018 | 19,018 |
| 969,634 | 1,942,930 | 2,912,564 |
| 0 | (341,236) | (2,912,564) |
| <u>969,634</u> | <u>6,087,224</u> | <u>4,485,530</u> |
| 248,689 | 4,318,029 | 2,369,611 |
| <u>(2,755,840)</u> | <u>4,363,943</u> | <u>11,163,354</u> |
| <u>(\$2,507,151)</u> | <u>\$8,681,972</u> | <u>\$13,532,965</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, 2004**

| | | |
|---|--------------------|--------------------|
| Net Change in Fund Balances - Governmental Funds | | \$2,369,611 |
| <i>Amounts reported for governmental activities in the statement of activities are different because:</i> | | |
| 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 | 3,215,722 | |
| Current Year Depreciation | <u>(3,850,758)</u> | |
| Total | | (635,036) |
| Capital assets removed from the capital asset account on the statement of net assets results in a loss on disposal of capital assets on the statement of activities. | | |
| | | (377,967) |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund | | |
| Taxes | (48,230) | |
| Intergovernmental | 1,305,256 | |
| Interest | 4,359 | |
| Fines and Forfeitures | 138,743 | |
| Charges for Services | <u>(4,683)</u> | |
| Total | | 1,395,445 |
| Issuance costs are reported as an expenditure when paid in governmental funds, but are allocated as an expense over the life of the outstanding debt on the statement of activities. | | |
| | | 111,777 |
| General obligation bonds issued and bond premiums are other financing sources in governmental funds, but the issuance increases long-term liabilities on the statement of net assets. | | |
| General Obligation Bonds Issued | (4,335,000) | |
| Premium on Bonds Issued | <u>(131,512)</u> | |
| Total | | (4,466,512) |
| Repayments of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities | | |
| General Obligation Bonds | 1,685,000 | |
| Long-Term Notes Payable | 274,565 | |
| OPWC Loans Payable | 6,502 | |
| State Infrastructure Bank Loans Payable | 46,994 | |
| SBC Loan Payable | 47,778 | |
| SBC Account Payable | (67,319) | |
| ODOT Contract Payable | (47,366) | |
| Tax Refund | 44,064 | |
| Capital Leases | <u>59,421</u> | |
| Total | | 2,049,639 |
| 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 | 806 | |
| Accretion of Interest | <u>(296,534)</u> | |
| Total | | (295,728) |
| 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 | | |
| | | (19,018) |
| Compensated absences 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 | | |
| | | (86,028) |
| Internal service funds used by management to charge the costs of health insurance and workers' compensation to individual funds is not reported in the statement of activities Governmental fund expenditures and the related internal service funds' revenues are eliminated. The net expenses of the internal service funds are allocated among governmental activities | | |
| | | <u>3,562,275</u> |
| Change in Net Assets of Governmental Activities | | <u>\$3,608,458</u> |

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, 2004

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|--------------------------------------|-------------------------|-------------------------|--------------------|---|
| | <u>Original</u> | <u>Final Budget</u> | | |
| <u>Revenues:</u> | | | | |
| Property Taxes | \$1,912,296 | \$1,815,364 | \$1,815,364 | \$0 |
| Permissive Taxes | 4,133,540 | 4,133,540 | 4,133,540 | 0 |
| Charges for Services | 2,314,710 | 2,338,275 | 2,338,275 | 0 |
| Licenses and Permits | 5,387 | 5,387 | 5,387 | 0 |
| Fines and Forfeitures | 465,349 | 418,287 | 418,287 | 0 |
| Intergovernmental | 2,465,171 | 2,855,960 | 2,855,960 | 0 |
| Interest | 193,883 | 193,883 | 193,883 | 0 |
| Other | 387,579 | 524,864 | 524,864 | 0 |
| Total Revenues | <u>11,877,915</u> | <u>12,285,560</u> | <u>12,285,560</u> | <u>0</u> |
| <u>Expenditures:</u> | | | | |
| Current: | | | | |
| General Government - | | | | |
| Legislative and Executive | 4,942,591 | 4,791,738 | 4,791,665 | 73 |
| Judicial | 3,736,298 | 3,720,869 | 3,717,297 | 3,572 |
| Public Safety | 398,344 | 336,369 | 336,369 | 0 |
| Health | 234,200 | 232,787 | 232,787 | 0 |
| Human Services | 1,035,663 | 1,023,753 | 1,023,753 | 0 |
| Other | 389,298 | 357,299 | 357,299 | 0 |
| Intergovernmental | 50,000 | 49,999 | 49,999 | 0 |
| Total Expenditures | <u>10,786,394</u> | <u>10,512,814</u> | <u>10,509,169</u> | <u>3,645</u> |
| Excess of Revenues Over Expenditures | 1,091,521 | 1,772,746 | 1,776,391 | 3,645 |
| <u>Other Financing Uses:</u> | | | | |
| Transfers Out | <u>(1,922,637)</u> | <u>(1,922,644)</u> | <u>(1,922,644)</u> | <u>0</u> |
| Net Change in Fund Balance | (831,116) | (149,898) | (146,253) | 3,645 |
| Fund Balance at Beginning of Year | 1,257,661 | 1,257,661 | 1,257,661 | 0 |
| Prior Year Encumbrances Appropriated | <u>21,501</u> | <u>21,501</u> | <u>21,501</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$448,046</u> | <u>\$1,129,264</u> | <u>\$1,132,909</u> | <u>\$3,645</u> |

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
Public Assistance Fund
For the Year Ended December 31, 2004

| | <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 | \$11,153,802 | \$9,710,519 | \$9,710,519 | \$0 |
| Other | 816,000 | 1,026,663 | 1,026,663 | 0 |
| Total Revenues | <u>11,969,802</u> | <u>10,737,182</u> | <u>10,737,182</u> | <u>0</u> |
| <u>Expenditures:</u> | | | | |
| Current: | | | | |
| Human Services | <u>11,969,802</u> | <u>10,228,518</u> | <u>10,228,518</u> | <u>0</u> |
| Net Change in Fund Balance | 0 | 508,664 | 508,664 | 0 |
| Fund Balance at Beginning of Year | <u>349,935</u> | <u>349,935</u> | <u>349,935</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$349,935</u></u> | <u><u>\$858,599</u></u> | <u><u>\$858,599</u></u> | <u><u>\$0</u></u> |

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
Motor Vehicle and Gasoline Tax Fund
For the Year Ended December 31, 2004

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|---|----------------------------|-------------------------|------------------|---|
| | <u>Original Budget</u> | <u>Final Budget</u> | | |
| <u>Revenues:</u> | | | | |
| Permissive Taxes | \$2,472,050 | \$2,472,050 | \$2,472,050 | \$0 |
| Licenses and Permits | 9,092 | 9,092 | 9,092 | 0 |
| Fines and Forfeitures | 60,658 | 52,225 | 52,225 | 0 |
| Intergovernmental | 3,261,858 | 3,731,330 | 4,138,649 | 407,319 |
| Interest | 1,342 | 1,342 | 1,342 | 0 |
| Other | 0 | 16,460 | 16,460 | 0 |
| Total Revenues | <u>5,805,000</u> | <u>6,282,499</u> | <u>6,689,818</u> | <u>407,319</u> |
| <u>Expenditures:</u> | | | | |
| Current: | | | | |
| Public Works | <u>5,331,873</u> | <u>6,280,504</u> | <u>6,661,374</u> | <u>(380,870)</u> |
| Excess of Revenues Over Expenditures | <u>473,127</u> | <u>1,995</u> | <u>28,444</u> | <u>26,449</u> |
| <u>Other Financing Sources (Uses):</u> | | | | |
| Bond Anticipation Notes Issued | 0 | 250,000 | 250,000 | 0 |
| Transfers Out | <u>(563,684)</u> | <u>(563,684)</u> | <u>(563,684)</u> | <u>0</u> |
| Total Other Financing Sources (Uses) | <u>(563,684)</u> | <u>(313,684)</u> | <u>(313,684)</u> | <u>0</u> |
| Net Change in Fund Balance | (90,557) | (311,689) | (285,240) | 26,449 |
| Fund Balance at Beginning of Year | 500,452 | 500,452 | 500,452 | 0 |
| Prior Year Encumbrances Appropriated | <u>90,558</u> | <u>90,558</u> | <u>90,558</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$500,453</u> | <u>\$279,321</u> | <u>\$305,770</u> | <u>\$26,449</u> |

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
Mental Health Fund
For the Year Ended December 31, 2004

| | <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> | | | | |
| Property Taxes | \$407,000 | \$324,602 | \$324,602 | \$0 |
| Intergovernmental | 5,110,807 | 6,827,547 | 6,827,547 | 0 |
| Rent | 65,550 | 80,523 | 80,523 | 0 |
| Other | 8,000 | 11,281 | 11,281 | 0 |
| Total Revenues | <u>5,591,357</u> | <u>7,243,953</u> | <u>7,243,953</u> | <u>0</u> |
| <u>Expenditures:</u> | | | | |
| Current: | | | | |
| Health | 5,591,357 | 7,693,342 | 7,693,342 | 0 |
| Excess of Revenues Under Expenditures | 0 | (449,389) | (449,389) | 0 |
| <u>Other Financing Use:</u> | | | | |
| Transfers Out | (35,000) | (35,000) | (35,000) | 0 |
| Total Other Financing Uses | <u>(35,000)</u> | <u>(35,000)</u> | <u>(35,000)</u> | <u>0</u> |
| Net Change in Fund Balance | (35,000) | (484,389) | (484,389) | 0 |
| Fund Balance at Beginning of Year | 1,806,419 | 1,806,419 | 1,806,419 | 0 |
| Fund Balance at End of Year | <u>\$1,771,419</u> | <u>\$1,322,030</u> | <u>\$1,322,030</u> | <u>\$0</u> |

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
Mental Retardation and Developmental Disabilities Fund
For the Year Ended December 31, 2004

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|----------------------------|-------------------------|--------------------|---|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | |
| <u>Revenues:</u> | | | | |
| Property Taxes | \$3,200,991 | \$2,583,438 | \$2,583,438 | \$0 |
| Charges for Services | 221,000 | 222,370 | 222,370 | 0 |
| Intergovernmental | 5,144,126 | 5,894,769 | 6,092,363 | 197,594 |
| Other | 21,800 | 263,338 | 275,503 | 12,165 |
| Total Revenues | <u>8,587,917</u> | <u>8,963,915</u> | <u>9,173,674</u> | <u>209,759</u> |
| <u>Expenditures:</u> | | | | |
| Current: | | | | |
| Health | 8,590,883 | 8,382,431 | 8,592,190 | (209,759) |
| Excess of Revenues Over (Under) Expenditures | (2,966) | 581,484 | 581,484 | 0 |
| <u>Other Financing Use:</u> | | | | |
| Transfers Out | (50,000) | (50,000) | (50,000) | 0 |
| Net Change in Fund Balance | (52,966) | 531,484 | 531,484 | 0 |
| Fund Balance at Beginning of Year | 938,465 | 938,465 | 938,465 | 0 |
| Fund Balance at End of Year | <u>\$885,499</u> | <u>\$1,469,949</u> | <u>\$1,469,949</u> | <u>\$0</u> |

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
Jail Operating Levy Fund
For the Year Ended December 31, 2004

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|-----------------|---------------|---|
| | Original Budget | Final Budget | | |
| Revenues: | | | | |
| Property Taxes | \$1,625,271 | \$1,128,728 | \$1,128,728 | \$0 |
| Permissive Taxes | 270,432 | 270,432 | 270,432 | 0 |
| Charges for Services | 1,726,845 | 1,508,813 | 1,508,813 | 0 |
| Intergovernmental | 0 | 665,770 | 665,770 | 0 |
| Total Revenues | 3,622,548 | 3,573,743 | 3,573,743 | 0 |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | 4,451,825 | 4,442,421 | 4,442,421 | 0 |
| Excess of Revenues Under Expenditures | (829,277) | (868,678) | (868,678) | 0 |
| Other Financing Source: | | | | |
| Transfers In | 725,253 | 969,634 | 969,634 | 0 |
| Net Change in Fund Balance | (104,024) | 100,956 | 100,956 | 0 |
| Fund Balance (Deficit) at Beginning of Year | (2,600,957) | (2,600,957) | (2,600,957) | 0 |
| Fund Balance (Deficit) at End of Year | (\$2,704,981) | (\$2,500,001) | (\$2,500,001) | \$0 |

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2004

| | Business Type Activities - Enterprise Funds | | | Governmental Activities- Internal Service Funds |
|---|---|---------------------|---------------------|--|
| | Sewer | Water | Total | |
| Assets | | | | |
| Current Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$851,369 | \$1,940,887 | \$2,792,256 | \$959 |
| Cash and Cash Equivalents with Fiscal Agents | 0 | 0 | 0 | 2,696,914 |
| Investments with Fiscal Agents | 4,555 | 13,666 | 18,221 | 0 |
| Receivables: | | | | |
| Permissive Taxes | 10,158 | 30,475 | 40,633 | 0 |
| Accounts | 168,547 | 740,925 | 909,472 | 420,757 |
| Intergovernmental | 0 | 36,354 | 36,354 | 0 |
| Interfund | 0 | 0 | 0 | 5,483,152 |
| Materials and Supplies Inventory | 0 | 11,581 | 11,581 | 0 |
| Prepaid Items | 0 | 17,356 | 17,356 | 0 |
| Restricted Assets: | | | | |
| Investments with Fiscal Agents | 0 | 61,863 | 61,863 | 0 |
| Total Current Assets | 1,034,629 | 2,853,107 | 3,887,736 | 8,601,782 |
| Noncurrent Assets: | | | | |
| Restricted Assets: | | | | |
| Investments with Fiscal Agents | 0 | 270,148 | 270,148 | 0 |
| Special Assessments Receivable | 288,063 | 0 | 288,063 | 0 |
| Deferred Charges | 46,928 | 47,831 | 94,759 | 0 |
| Non Depreciable Capital Assets | 1,254,305 | 3,004,829 | 4,259,134 | 0 |
| Depreciable Capital Assets, Net | 14,608,075 | 17,760,113 | 32,368,188 | 0 |
| Total Noncurrent Assets | 16,197,371 | 21,082,921 | 37,280,292 | 0 |
| Total Assets | 17,232,000 | 23,936,028 | 41,168,028 | 8,601,782 |
| Liabilities | | | | |
| Current Liabilities: | | | | |
| Accounts Payable | 15,813 | 15,592 | 31,405 | 0 |
| Accrued Wages and Benefits Payable | 6,188 | 21,232 | 27,420 | 0 |
| Contracts Payable | 37,411 | 1,932,852 | 1,970,263 | 0 |
| Matured Severance Payable | 4,641 | 0 | 4,641 | 0 |
| Compensated Absences Payable | 704 | 2,144 | 2,848 | 0 |
| Interfund Payable | 7,760 | 25,672 | 33,432 | 9,880,519 |
| Intergovernmental Payable | 15,972 | 112,635 | 128,607 | 348,327 |
| Retainage Payable | 0 | 137,403 | 137,403 | 0 |
| Claims Payable - Health Benefits | 0 | 0 | 0 | 1,089,912 |
| Claims Payable - Workers' Compensation | 0 | 0 | 0 | 262,077 |
| Accrued Interest Payable | 11,789 | 21,703 | 33,492 | 0 |
| Notes Payable | 996,509 | 121,891 | 1,118,400 | 0 |
| Current Portion of General Obligation Bonds Payable | 40,000 | 50,000 | 90,000 | 0 |
| Current Portion of OPWC Loans Payable | 0 | 69,379 | 69,379 | 0 |
| Current Portion of OWDA Loans Payable | 309,024 | 188,759 | 497,783 | 0 |
| Total Current Liabilities | 1,445,811 | 2,699,262 | 4,145,073 | 11,580,835 |
| Current Liabilities Payable from Restricted Assets: | | | | |
| Accrued Interest Payable | 0 | 863 | 863 | 0 |
| Current Portion of Revenue Bonds Payable | 0 | 61,000 | 61,000 | 0 |
| Total Current Liabilities Payable from Restricted Assets | 0 | 61,863 | 61,863 | 0 |
| Long-Term Liabilities (Net of Current Portion): | | | | |
| Compensated Absences Payable | 33,538 | 37,153 | 70,691 | 0 |
| Claims Payable - Workers' Compensation | 0 | 0 | 0 | 2,136,560 |
| Notes Payable | 0 | 750,000 | 750,000 | 0 |
| General Obligation Bonds Payable | 1,843,145 | 1,882,967 | 3,726,112 | 0 |
| OPWC Loans Payable | 0 | 658,046 | 658,046 | 0 |
| OWDA Loans Payable | 1,885,724 | 2,337,468 | 4,223,192 | 0 |
| Revenue Bond Payable | 0 | 105,882 | 105,882 | 0 |
| Total Long-Term Liabilities | 3,762,407 | 5,771,516 | 9,533,923 | 2,136,560 |
| Total Liabilities | 5,208,218 | 8,532,641 | 13,740,859 | 13,717,395 |
| Net Assets | | | | |
| Invested in Capital Assets, Net of Related Debt | 10,898,051 | 14,665,348 | 25,563,399 | 0 |
| Restricted for: | | | | |
| Debt Service | 224,918 | 207,403 | 432,321 | 0 |
| Replacement and Improvement | 0 | 46,641 | 46,641 | 0 |
| Unrestricted (Deficit) | 900,813 | 483,995 | 1,384,808 | (5,115,613) |
| Total Net Assets (Deficit) | \$12,023,782 | \$15,403,387 | \$27,427,169 | (\$5,115,613) |

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2004

| | <u>Business Type Activities - Enterprise Funds</u> | | | Governmental Activities- Internal Service Funds |
|---|--|----------------------------|----------------------------|--|
| | <u>Sewer</u> | <u>Water</u> | <u>Total</u> | |
| Operating Revenues | | | | |
| Charges for Services | \$880,155 | \$4,768,592 | \$5,648,747 | \$0 |
| Charges for Services - Health | 0 | 0 | 0 | 8,574,898 |
| Charges for Services - Workers' Compensation | 0 | 0 | 0 | 1,060,869 |
| Other | 1,194 | 5,186 | 6,380 | 0 |
| <i>Total Operating Revenues</i> | <u>881,349</u> | <u>4,773,778</u> | <u>5,655,127</u> | <u>9,635,767</u> |
| Operating Expenses | | | | |
| Personal Services | 288,993 | 916,694 | 1,205,687 | 0 |
| Contractual Services | 410,423 | 1,949,188 | 2,359,611 | 0 |
| Contractual Services - Health | 0 | 0 | 0 | 1,138,332 |
| Contractual Services - Workers' Compensation | 0 | 0 | 0 | 364,486 |
| Materials and Supplies | 15,509 | 230,728 | 246,237 | 0 |
| Claims - Health Benefits | 0 | 0 | 0 | 4,761,978 |
| Claims - Workers' Compensation | 0 | 0 | 0 | (168,423) |
| Depreciation | 631,387 | 900,010 | 1,531,397 | 0 |
| Other | 0 | 5,005 | 5,005 | 0 |
| <i>Total Operating Expenses</i> | <u>1,346,312</u> | <u>4,001,625</u> | <u>5,347,937</u> | <u>6,096,373</u> |
| <i>Operating Income (Loss)</i> | <u>(464,963)</u> | <u>772,153</u> | <u>307,190</u> | <u>3,539,394</u> |
| Non-Operating Revenues (Expenses) | | | | |
| Permissive Taxes | 62,960 | 188,881 | 251,841 | 0 |
| Interest | 0 | 4,110 | 4,110 | 0 |
| Interest and Fiscal Charges | (169,546) | (270,393) | (439,939) | 0 |
| Other Non-Operating Revenues | 0 | 4,242 | 4,242 | 22,881 |
| <i>Total Non-Operating Revenues (Expenses)</i> | <u>(106,586)</u> | <u>(73,160)</u> | <u>(179,746)</u> | <u>22,881</u> |
| <i>Income (Loss) Before Contributions</i> | <u>(571,549)</u> | <u>698,993</u> | <u>127,444</u> | <u>3,562,275</u> |
| Capital Contributions | 0 | 137,211 | 137,211 | 0 |
| <i>Change in Net Assets</i> | <u>(571,549)</u> | <u>836,204</u> | <u>264,655</u> | <u>3,562,275</u> |
| <i>Net Assets (Deficit) Beginning of Year - Restated (Note 3)</i> | <u>12,595,331</u> | <u>14,567,183</u> | <u>27,162,514</u> | <u>(8,677,888)</u> |
| <i>Net Assets (Deficit) End of Year</i> | <u><u>\$12,023,782</u></u> | <u><u>\$15,403,387</u></u> | <u><u>\$27,427,169</u></u> | <u><u>(\$5,115,613)</u></u> |

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2004

| | Business Type Activities - Enterprise Funds | | | Governmental Activities- Internal Service Funds |
|--|---|--------------------|--------------------|--|
| | Sewer | Water | Total | |
| Increase (Decrease) in Cash and Cash Equivalents | | | | |
| Cash Flows from Operating Activities | | | | |
| Cash Received from Customers | \$870,120 | \$4,688,369 | \$5,558,489 | \$0 |
| Cash Received from Customers and Users - Health Benefits | 0 | 0 | 0 | 8,574,899 |
| Cash Received from Customers and Users - Workers' Compensation | 0 | 0 | 0 | 1,194,695 |
| Cash Payments for Employee Services and Benefits | (279,908) | (916,384) | (1,196,292) | 0 |
| Cash Payments for Goods and Services | (383,298) | (2,180,182) | (2,563,480) | (1,592,736) |
| Cash Payments for Claims - Health Benefits | 0 | 0 | 0 | (6,253,792) |
| Cash Payments for Claims - Workers' Compensation | 0 | 0 | 0 | (333,272) |
| Other Operating Revenues | 1,194 | 5,186 | 6,380 | 479,113 |
| Other Operating Expenses | 0 | (5,005) | (5,005) | 0 |
| Other Non-Operating Revenues | 0 | 4,242 | 4,242 | 22,881 |
| <i>Net Cash Provided by Operating Activities</i> | <u>208,108</u> | <u>1,596,226</u> | <u>1,804,334</u> | <u>2,091,788</u> |
| Cash Flows from Noncapital Financing Activities | | | | |
| Interfund Loan | 0 | 0 | 0 | 606,085 |
| Permissive Taxes | 56,724 | 170,172 | 226,896 | 0 |
| Transfers In | 0 | 0 | 0 | 0 |
| <i>Net Cash Provided by Noncapital Financing Activities</i> | <u>56,724</u> | <u>170,172</u> | <u>226,896</u> | <u>606,085</u> |
| Cash Flows from Capital and Related Financing Activities | | | | |
| Payments for Capital Acquisitions | (118,553) | (1,251,664) | (1,370,217) | 0 |
| Bond Anticipation Notes Issued | 950,000 | 750,000 | 1,700,000 | 0 |
| General Obligation Bonds Issued | 1,820,000 | 1,855,000 | 3,675,000 | 0 |
| EPA Loans Issued | 0 | 105,882 | 105,882 | 0 |
| Tap-In Fees | 0 | 29,800 | 29,800 | 0 |
| Special Assessments | 30,296 | 0 | 30,296 | 0 |
| Capital Grants | 0 | 243,715 | 243,715 | 0 |
| Premium on Bonds Issued | 63,145 | 77,967 | 141,112 | 0 |
| Bond Issuance Costs | (46,928) | (47,831) | (94,759) | 0 |
| Principal Paid on Debt | (2,759,285) | (3,697,992) | (6,457,277) | 0 |
| Interest and Fiscal Charges Paid on Debt | (165,630) | (271,283) | (436,913) | 0 |
| <i>Net Cash Used in Capital and Related Financing Activities</i> | <u>(226,955)</u> | <u>(2,206,406)</u> | <u>(2,433,361)</u> | <u>0</u> |
| Cash Flows from Investing Activities | | | | |
| Interest | 0 | 20,704 | 20,704 | 0 |
| Purchase of Investments | 0 | (7,210) | (7,210) | 0 |
| Sale of Investments | 4,498 | 0 | 4,498 | 0 |
| <i>Net Cash Provided by Investing Activities</i> | <u>4,498</u> | <u>13,494</u> | <u>17,992</u> | <u>0</u> |
| <i>Net Increase (Decrease) in Cash and Cash Equivalents</i> | 42,375 | (426,514) | (384,139) | 2,697,873 |
| <i>Cash and Cash Equivalents Beginning of Year</i> | <u>808,994</u> | <u>2,367,401</u> | <u>3,176,395</u> | <u>0</u> |
| <i>Cash and Cash Equivalents End of Year</i> | <u>\$851,369</u> | <u>\$1,940,887</u> | <u>\$2,792,256</u> | <u>\$2,697,873</u> |

(Continued)

Jefferson County, Ohio
Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2004

| | Business Type Activities - Enterprise Funds | | | Governmental Activities- Internal Service Fund |
|---|---|--------------------|--------------------|---|
| | Sewer | Water | Total | |
| Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities | | | | |
| Operating Income (Loss) | (\$464,963) | \$772,153 | \$307,190 | \$3,539,394 |
| Adjustments: | | | | |
| Depreciation | 631,387 | 900,010 | 1,531,397 | 0 |
| Non-Operating Revenues | 0 | 4,242 | 4,242 | 22,881 |
| Changes in Assets and Liabilities: | | | | |
| Increase in Accounts Receivable | (10,035) | (80,223) | (90,258) | (420,757) |
| Decrease in Interfund Receivable | 0 | 0 | 0 | 133,826 |
| Increase in Materials and Supplies Inventory | 0 | (11,363) | (11,363) | 0 |
| Increase (Decrease) in Accounts Payable | 5,495 | (74,028) | (68,533) | 0 |
| Increase in Accrued Wages and Benefits Payable | 915 | 3,854 | 4,769 | 0 |
| Increase (Decrease) in Compensated Absences Payable | 3,694 | (2,534) | 1,160 | 0 |
| Increase in Matured Severance Payable | 4,641 | 0 | 4,641 | 0 |
| Increase in Contracts Payable | 37,411 | 115,460 | 152,871 | 0 |
| Decrease in Interfund Payable | (202) | (3,829) | (4,031) | 0 |
| Decrease in Claims Payable - Health Benefits | 0 | 0 | 0 | (591,945) |
| Decrease in Claims Payable - Workers' Compensation | 0 | 0 | 0 | (501,695) |
| Decrease in Intergovernmental Payable | (235) | (27,516) | (27,751) | (89,916) |
| <i>Net Cash Provided by Operating Activities</i> | <u>\$208,108</u> | <u>\$1,596,226</u> | <u>\$1,804,334</u> | <u>\$2,091,788</u> |

Noncash Activities:

During 2004, the County recorded a decrease in the fair value of investments of \$18,844 in the Water Enterprise Fund. There was a \$36,354 receivable for a capital grant recorded in the water fund at December 31, 2004.

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2004

| | |
|--|----------------------------|
| Assets | |
| Equity in Pooled Cash and Cash Equivalents | \$2,725,922 |
| Cash and Cash Equivalents in Segregated Accounts | 322,926 |
| Receivables: | |
| Property Taxes | 43,867,559 |
| Accounts | 1,109,371 |
| Special Assessments | 260,082 |
| Intergovernmental | <u>4,549,910</u> |
| <i>Total Assets</i> | <u><u>\$52,835,770</u></u> |
| | |
| Liabilities | |
| Intergovernmental Payable | \$49,558,474 |
| Undistributed Monies | <u>3,277,296</u> |
| <i>Total Liabilities</i> | <u><u>\$52,835,770</u></u> |

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION

Jefferson County, Ohio (The County), was created July 29, 1797. The County is comprised of fourteen townships and nineteen municipalities. The County is governed by a board of three commissioners elected by the voters. Other elected officials that manage various segments of the County's operations are the County Auditor, County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, two Common Pleas Court Judges, a Probate and Juvenile Court Judge and three County Court Judges.

Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body and the chief administrator of public services for the County, including each of these departments.

Reporting Entity:

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements of the County are not misleading.

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Jefferson County, this includes the Children's Services Board (see subsequent events note 25), the Board of Mental Retardation and Developmental Disabilities, the Department of Job and Family Services, the Prevention and Recovery Board, the Veteran's Service Commission, the Regional Airport Authority, the Jefferson County Water and Sewer Districts, and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations for which the County approves the budget, the issuance of debt or the levying of taxes or organizations whose exclusion would cause the report to be incomplete.

The component unit column in the combined financial statements identifies the financial data of the County's component unit, JeffCo Workshop. It is discretely reported in a separate column to emphasize that it is legally separate from the County.

JeffCo. Workshop (JeffCo) is a legally separate, not-for-profit corporation, served by a self-appointing board of trustees. The workshop, under a contractual agreement with the Jefferson County Board of Mental Retardation and Developmental Disabilities (MR/DD) provides sheltered employment for mentally retarded or handicapped adults in Jefferson County. The Jefferson County Board of MR/DD provides the workshop with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering services), staff to administer and supervise training programs, and other funds as necessary for the operation of the workshop. Based on the significant services and resources provided by the County to JeffCo and JeffCo's sole purpose of providing assistance to the retarded and handicapped adults of Jefferson County, it was determined that to exclude the workshop from the County's report would make the report incomplete. JeffCo Workshop operates on a fiscal year ending December 31. The operating statement of JeffCo Workshop is presented at the object level. JeffCo is required only to report operating information at the program level; however, since it operates under a single program, object level information is presented to provide more comprehensive financial information. Separately issued financial statements can be obtained from JeffCo Workshop, Steubenville, Ohio.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

The following potential component units have been excluded from the County's financial statements because the County is not financially accountable for these organizations nor are these entities for which the County approves the budget, the issuing of debt, or the levying of taxes.

Jefferson County Agricultural Society
Jefferson County Educational Service Center
Jefferson County Community Action Council
Jefferson County Historical Society
Jefferson County Law Library Association
Jefferson County Joint Vocational School District
Jefferson County Taxpayers Association
Jefferson County Land Office
Public Library of Steubenville and Jefferson County
Prime Time Office on Aging
Jefferson County Community Improvement Corporation
Progress Alliance

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County treasury. In the case of the separate agencies, boards and commissions listed below, the County serves as fiscal agent, but is not financially accountable for their operations. Accordingly, the activity of the following districts and agencies is presented as agency funds within the County's financial statements:

Jefferson Soil and Water Conservation District is statutorily created as a separate and distinct political subdivision of the State. The five supervisors of the Soil and Water Conservation District are elected officials authorized to contract and sue on behalf of the District. The Supervisors adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits.

Jefferson County General Health District is governed by the Board of Health which oversees the operation of the health district and is elected by a regional advisory council comprised of township trustees and mayors of participating municipalities. The Board adopts its own budget, which is approved by the County Budget Commission as a ministerial function, hires and fires its own staff, and operates autonomously from the County. Funding is based on a rate per taxable valuation, along with state and federal grants applied for by the District.

Local Emergency Planning Commission (LEPC) is statutorily created as a separate and distinct political subdivision of the State. Its members are appointed by the Emergency Response Commission. The Commission adopts its own budget, authorizes expenditures, hires and fires staff, and operates autonomously from the County. The activity of the LEPC is reported to the Emergency Response Commission.

The following operation has been identified as a joint venture of Jefferson County.

Jefferson County Regional Planning Commission

The County participates in the Jefferson County Regional Planning Commission which is a statutorily created political subdivision of the State. The commission is jointly governed among Jefferson County and municipalities and townships within the County. Each member's control over the operation of the commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environment, social, economic and governmental functions and services of the County as well as applies for certain grants on behalf of the member governments. The continued existence of the Commission is dependent upon the County's continued participation; however, the County does not have an equity interest in the Commission. Since Jefferson County serves as the fiscal agent for the Board, the financial activity of the District is presented as an agency fund. Additional information on the joint venture is presented in Note 20.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

The County is involved with the following organizations which are defined as jointly governed organizations. Additional financial information concerning the jointly governed organizations is presented in Note 21.

Jefferson County Cluster
East Ohio Correctional Facility
Brooke, Hancock, Jefferson Metropolitan Planning Commission (BHJ)
Southeast Ohio Juvenile Rehabilitation District (SOJRD)
Area Office on Aging
Ohio Mid-Eastern Governments Association (OMEGA)
Jefferson-Belmont Joint Solid Waste Authority
Jefferson County Family and Children First Council
Belmont, Carroll, Harrison, and Jefferson Counties Council of Government

The County is associated with the following organizations which are defined as related organizations. Additional information concerning the related organizations is presented in Note 22.

The Jefferson Metropolitan Housing Authority
Jefferson Community College

The County is associated with the following organizations which are public entity pools. Additional information concerning these pools is presented in Note 23.

County Risk Sharing Authority (CORSA)
Ohio Mid-Eastern Regional Educational Service Agency Self Insurance Plan (OME-RESA)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds provided they do not conflict with or contradict GASB pronouncements, and has elected not to apply Financial Accounting Standards Board (FASB) statements and interpretations issued after November 30, 1989, to its business-type activities and enterprise funds. The most significant of the County's accounting policies are described below.

A. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-wide Financial Statements The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities. The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

Fund Financial Statements During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Internal service funds are combined and the totals are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

B. Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

General Fund The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

Public Assistance Fund The public assistance fund accounts for various federal and State grants as well as transfers from the general fund used to provide public assistance to general relief recipients and to pay their providers of medical assistance and certain public social services.

Motor Vehicle and Gasoline Tax (MVGT) Fund To account for revenue derived from motor vehicle licenses, gasoline taxes, grants, permissive sales taxes, and interest. Expenditures in this fund are restricted by State law to County road and bridge repair/improvements programs.

Mental Health Fund To account for Federal and State grants and a county-wide property tax levy that are expended primarily to pay the cost of contracts with local mental health agencies that provide services to the public.

Mental Retardation and Developmental Disabilities (MRDD) Fund To account for the operation of a school and the costs of administering a sheltered workshop for the mentally retarded and developmentally disabled residents of the County. Revenue sources are Federal and

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

State grant monies and a county-wide property tax levy.

Jail Operating Levy Fund To account for a county-wide property tax levy used for the administration and operation of the county justice facility.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

Enterprise Funds Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following is a description of the County's enterprise funds:

Sewer Fund To account for sanitary sewer services provided to County individual and commercial users. The costs of providing these services are financed primarily through user charges.

Water Fund To account for sanitary sewer services provided to County individual and commercial users. The costs of providing these services are financed primarily through user charges.

Internal Service Funds Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The Internal Service Funds are used to account for the operation of the County's self insurance program for employee health benefits and prescription drugs and the County's workers' compensation program through a retrospective rating plan.

Fiduciary Funds Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The County's fiduciary funds are all classified as agency funds. The agency funds account for assets held by the County as agent for the Board of Health and other districts and entities and for various taxes, assessments, and state shared resources collected on behalf of and distributed to other local governments.

C. Measurement Focus

Government-wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the Statement of Net Assets. The statement of activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net assets.

Fund Financial Statements All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Revenues - Exchange and Non-exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within sixty days of year-end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the year for which the taxes are levied. (See Note 7.) Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see Note 8), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals. Using this criteria, the County has elected to not record child support arrearages within the special revenue and agency fund types. This amount, while potentially significant, is not considered measurable, and because collection is often significantly in arrears, the County is unable to determine a reasonable value.

Deferred Revenue Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Property taxes for which there is an enforceable legal claim as of December 31, 2003, but which were levied to finance year 2004 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by County Commissioners at the fund, program, department, and object level.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. These appropriations were made before the end of the prior year and before the actual year end fund balances were known. This resulted in differences being reported for beginning of year fund balances for the original and final budgeted amounts. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2004 upon which the final appropriations were passed.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the County Commissioners during the year.

F. Cash, Cash Equivalents, and Investments

Cash balances of the County's funds, except cash held by a trustee or fiscal agent or held in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. During 2004, investments were limited to United States Treasury Notes, money market mutual funds, mutual funds and certificates of deposit. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost. Under existing Ohio statutes, all investment earnings accrue to the general fund unless statutorily

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

required to be credited to a specific fund. Interest revenue credited to the general fund during 2004 amounted to \$178,219, which includes \$121,646 assigned from other funds.

Investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

The Permissive Sheriff and Jail Operating Special Revenue Funds and the Self Insurance - Health Internal Service Fund made disbursements in excess of their equity interest in the cash management pool. The amounts of these excesses are reported as an interfund payable to the general, mental retardation/developmental disabilities, public assistance and mental health major funds, other non major governmental funds and the Self Insurance - Workers' Compensation Internal Service Fund.

G. Restricted Assets

Certain resources set aside for the repayment of enterprise fund revenue bonds and for the replacement and improvement of enterprise fund capital assets acquired through the issuance of revenue bonds are classified as restricted assets on the statement of fund net assets because their use is limited by applicable bond covenants. Special assessments receivable have been presented as restricted assets as their use is limited by the authorizing legislation. Restricted assets have also been reported for investments held by a fiscal agent that are held in trust for the benefit of the County Children's Home and for unclaimed monies.

H. Inventory

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used.

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2004, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

J. Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by the enterprise funds are reported both in the business-type activities column of the government-wide statement of net assets and in the funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of ten thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest costs incurred during the construction of capital assets utilized by the enterprise funds are also capitalized. All infrastructure of the County has been reported,

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

including infrastructure acquired prior to the implementation of GASB Statement 34. All reported capital assets are depreciated except for land and construction in process. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

| <u>Description</u> | <u>Governmental Activities Estimated Lives</u> | <u>Business Type Activities Estimated Lives</u> |
|----------------------------|--|---|
| Buildings and Improvements | 20-40 Years | 40 Years |
| Machinery and Equipment | 5-20 Years | 3-20 Years |
| Infrastructure | 4-100 Years | 40-50 Years |
| Vehicles | 5-15 Years | 5 Years |

K. Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans or interfund services provided and used are classified as "interfund receivables/payables." These amounts are eliminated in the governmental and business-type activities columns of the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

L. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the County has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employee wage rates at year end taking into consideration any limits specified in the County's termination policy. The County records a liability for sick leave for employees with ten or more years of service at varying rates depending on County policy.

The entire compensated absences liability is reported on the government-wide financial statements.

On governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Matured Severance Payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported. For enterprise funds, the entire amount of compensated absences is reported as a fund liability.

M. Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments, compensated absences, special termination benefits and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, tax refunds, and long-term loans are recognized as a liability in the governmental fund financial statements when due.

N. Unamortized Issuance Costs/Bond Discount and Premium

Bond issuance costs, bond premium and discounts are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recorded as deferred charges and amortized over the term of the related debt.

Bond discounts on the capital appreciation bonds are deferred and accreted over the term of the bonds. Bond discounts are presented as an addition to the face amount of the bonds.

On the governmental fund financial statements, governmental fund types recognize issuance costs, bond premiums, and bond discounts in the current period. The face amount of the debt issue is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs are reported as debt service expenditures.

O. Fund Balance Reserves

The County reserves those portions of fund equity which are legally segregated for a specific future use or which do not represent available, spendable resources and therefore are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund equity reserves have been established for encumbrances, claimants, and endowments. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years. The reserves for endowments are for cash and cash equivalents held by a fiscal agent that are restricted through trust agreements for which the principal and interest are to be used for the County Children's Home.

P. Fund Balance Designations

The County reports designated fund balance for sales tax collections to be utilized for the purchase of equipment.

Q. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The restrictions for other purposes are primarily for net assets of the Mental Health, Mental Retardation and Developmental Disabilities, Motor Vehicle and

**Combining Statements
And
Individual Fund Schedules**

Jefferson County, Ohio
Fund Descriptions –
Nonmajor Governmental Funds

Nonmajor Special Revenue Funds:

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes. The following is a description of the County's nonmajor special revenue funds:

Miscellaneous Local Fund – To account for monies received by the County for fees, licenses and permits, fines and forfeitures, and federal and state sources which are used to support various local programs.

Court/Corrections and Public Safety Fund – To account for monies received through court fees and property tax collections by the County which are used for court expenses, enforcing laws, housing and rehabilitation of offenders and other judicial and public safety programs and issues.

Emergency 911 Fund – To account for revenue derived from a County tax levy used for the implementation and operation of a 911 system.

Permissive Sheriff Fund – To account for permissive sales tax monies as well as transfers from the General Fund used for the operation of the Sheriff's department.

Tuberculosis/Crippled Child Levy Fund – To account for a county-wide property tax levy that is expended for educational programs concerning the danger of tuberculosis and also for the needs of handicapped and crippled children.

Children Services Fund – To account for monies received from a county-wide property tax levy, Federal and State grants, support collections and Social Security. Major expenditures are for foster homes, emergency shelters, medical care, school supplies, counseling and parental training.

Community Development Block Grant Fund – To account for Federal grant monies used for the administration of a community development block grant program.

Federal Emergency Management Assistance Fund – To account for Federal grant monies used to assist local governments in disaster assistance.

Senior Citizens Levy Fund – To account for revenue derived from a County tax levy used to help senior citizens throughout the County. This fund was not budgeted because the County did not anticipate any activity and none occurred.

(Continued)

Jefferson County, Ohio
Fund Descriptions –
Nonmajor Governmental Funds (Continued)

Nonmajor Debt Service Fund:

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, principal and interest and fiscal charges on general long-term obligations.

Nonmajor Capital Projects Funds:

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). The following is a description of the County's capital projects funds:

Permanent Improvement Fund – To account for note and bond proceeds and transfers expended for the construction and repair/improvements of various County properties and facilities.

Jail Construction Fund – To account for note and bond proceeds and transfers from the general fund to be expended for the construction and maintenance of the County Justice Facility.

Jefferson County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2004

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Fund | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|--|---|-------------------------------------|--|--|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$1,035,908 | \$1,536,554 | \$615,559 | \$3,188,021 |
| Cash and Cash Equivalents in Segregated Accounts | 63,140 | 0 | 0 | 63,140 |
| Restricted Assets: | | | | |
| Cash and Cash Equivalents with Fiscal Agents | 844,116 | 0 | 0 | 844,116 |
| Investments with Fiscal Agents | 0 | 85,029 | 0 | 85,029 |
| Receivables: | | | | |
| Property Taxes | 3,415,543 | 1,292,890 | 0 | 4,708,433 |
| Permissive Taxes | 216,763 | 189,621 | 0 | 406,384 |
| Accounts | 3,577 | 0 | 0 | 3,577 |
| Intergovernmental | 3,246,493 | 69,295 | 0 | 3,315,788 |
| Interfund | 5,007,425 | 0 | 0 | 5,007,425 |
| Materials and Supplies Inventory | 49,870 | 0 | 0 | 49,870 |
| Prepaid Items | 62,632 | 0 | 0 | 62,632 |
| <i>Total Assets</i> | <u>\$13,945,467</u> | <u>\$3,173,389</u> | <u>\$615,559</u> | <u>\$17,734,415</u> |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Accounts Payable | \$281,251 | \$0 | \$0 | \$281,251 |
| Accrued Wages and Benefits | 187,676 | 0 | 0 | 187,676 |
| Contracts Payable | 228,281 | 0 | 0 | 228,281 |
| Matured Severance Payable | 12,473 | 0 | 0 | 12,473 |
| Interfund Payable | 1,472,951 | 0 | 0 | 1,472,951 |
| Intergovernmental Payable | 101,422 | 0 | 0 | 101,422 |
| Deferred Revenue | 5,406,204 | 1,362,185 | 0 | 6,768,389 |
| <i>Total Liabilities</i> | <u>7,690,258</u> | <u>1,362,185</u> | <u>0</u> | <u>9,052,443</u> |
| Fund Balances | | | | |
| Reserved for Encumbrances | 78,591 | 0 | 0 | 78,591 |
| Reserved for Endowments | 844,116 | 0 | 0 | 844,116 |
| Unreserved, Undesignated, Reported in: | | | | |
| Special Revenue Funds | 5,332,502 | 0 | 0 | 5,332,502 |
| Debt Service Funds | 0 | 1,811,204 | 0 | 1,811,204 |
| Capital Projects Funds | 0 | 0 | 615,559 | 615,559 |
| <i>Total Fund Balances</i> | <u>6,255,209</u> | <u>1,811,204</u> | <u>615,559</u> | <u>8,681,972</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$13,945,467</u> | <u>\$3,173,389</u> | <u>\$615,559</u> | <u>\$17,734,415</u> |

Jefferson County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004

| | Miscellaneous Local | Court/Corrections and Public Safety | Emergency 911 | Permissive Sheriff |
|--|------------------------|--|--------------------|--------------------|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,849 | \$2,112 | \$459,342 | \$0 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 0 | 61,239 |
| Restricted Assets: | | | | |
| Cash and Cash Equivalents with Fiscal Agents | 0 | 0 | 0 | 0 |
| Receivables: | | | | |
| Property Taxes | 0 | 0 | 1,494,408 | 0 |
| Permissive Taxes | 0 | 0 | 0 | 216,763 |
| Accounts | 1,260 | 0 | 0 | 0 |
| Intergovernmental | 70,210 | 365,725 | 171,104 | 41,660 |
| Interfund | 1,746,608 | 940,000 | 0 | 17,817 |
| Materials and Supplies Inventory | 34,295 | 0 | 0 | 14,219 |
| Prepaid Items | 10,725 | 0 | 7,208 | 29,392 |
| <i>Total Assets</i> | <u>\$1,865,947</u> | <u>\$1,307,837</u> | <u>\$2,132,062</u> | <u>\$381,090</u> |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Accounts Payable | \$60,888 | \$40,233 | \$0 | \$26,627 |
| Accrued Wages and Benefits | 45,356 | 12,256 | 22,317 | 49,317 |
| Contracts Payable | 198,881 | 0 | 29,400 | 0 |
| Matured Severance Payable | 4,189 | 0 | 0 | 0 |
| Interfund Payable | 85,293 | 16,062 | 20,226 | 567,166 |
| Intergovernmental Payable | 20,618 | 6,017 | 8,168 | 25,382 |
| Deferred Revenue | 0 | 171,807 | 1,665,512 | 0 |
| <i>Total Liabilities</i> | <u>415,225</u> | <u>246,375</u> | <u>1,745,623</u> | <u>668,492</u> |
| Fund Balances (Deficit) | | | | |
| Reserved for Encumbrances | 75,936 | 191 | 0 | 0 |
| Reserved for Endowments | 0 | 0 | 0 | 0 |
| Unreserved, Undesignated | 1,374,786 | 1,061,271 | 386,439 | (287,402) |
| <i>Total Fund Balances (Deficit)</i> | <u>1,450,722</u> | <u>1,061,462</u> | <u>386,439</u> | <u>(287,402)</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$1,865,947</u> | <u>\$1,307,837</u> | <u>\$2,132,062</u> | <u>\$381,090</u> |

| Tuberculosis/ Crippled Child Levy | Children Services | Community Development Block Grant | Federal Emergency Management Assistance | Senior Citizens Levy | Total Nonmajor Special Revenue Funds |
|--------------------------------------|--------------------|---|--|----------------------------|---|
| \$500 | \$511,394 | \$20,441 | \$0 | \$39,270 | \$1,035,908 |
| 0 | 1,901 | 0 | 0 | 0 | 63,140 |
| 0 | 844,116 | 0 | 0 | 0 | 844,116 |
| 0 | 875,982 | 0 | 0 | 1,045,153 | 3,415,543 |
| 0 | 0 | 0 | 0 | 0 | 216,763 |
| 0 | 2,317 | 0 | 0 | 0 | 3,577 |
| 0 | 791,602 | 1,024,494 | 731,105 | 50,593 | 3,246,493 |
| 2,303,000 | 0 | 0 | 0 | 0 | 5,007,425 |
| 0 | 1,356 | 0 | 0 | 0 | 49,870 |
| 0 | 15,307 | 0 | 0 | 0 | 62,632 |
| <u>\$2,303,500</u> | <u>\$3,043,975</u> | <u>\$1,044,935</u> | <u>\$731,105</u> | <u>\$1,135,016</u> | <u>\$13,945,467</u> |
| \$0 | \$102,546 | \$50,957 | \$0 | \$0 | \$281,251 |
| 0 | 58,430 | 0 | 0 | 0 | 187,676 |
| 0 | 0 | 0 | 0 | 0 | 228,281 |
| 0 | 8,284 | 0 | 0 | 0 | 12,473 |
| 0 | 64,233 | 0 | 719,971 | 0 | 1,472,951 |
| 0 | 30,103 | 0 | 11,134 | 0 | 101,422 |
| 0 | 1,517,926 | 955,213 | 0 | 1,095,746 | 5,406,204 |
| 0 | 1,781,522 | 1,006,170 | 731,105 | 1,095,746 | 7,690,258 |
| 998 | 1,466 | 0 | 0 | 0 | 78,591 |
| 0 | 844,116 | 0 | 0 | 0 | 844,116 |
| 2,302,502 | 416,871 | 38,765 | 0 | 39,270 | 5,332,502 |
| <u>2,303,500</u> | <u>1,262,453</u> | <u>38,765</u> | <u>0</u> | <u>39,270</u> | <u>6,255,209</u> |
| <u>\$2,303,500</u> | <u>\$3,043,975</u> | <u>\$1,044,935</u> | <u>\$731,105</u> | <u>\$1,135,016</u> | <u>\$13,945,467</u> |

Jefferson County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2004

| | <u>Permanent Improvement Fund</u> | <u>Jail Construction Fund</u> | <u>Total Nonmajor Capital Projects Funds</u> |
|--|---|---------------------------------------|--|
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | <u>\$612,006</u> | <u>\$3,553</u> | <u>\$615,559</u> |
| <i>Total Assets</i> | <u><u>\$612,006</u></u> | <u><u>\$3,553</u></u> | <u><u>\$615,559</u></u> |
| Fund Balances | | | |
| Unreserved, Undesignated | <u>\$612,006</u> | <u>\$3,553</u> | <u>\$615,559</u> |
| <i>Total Fund Balances</i> | <u><u>\$612,006</u></u> | <u><u>\$3,553</u></u> | <u><u>\$615,559</u></u> |

Jefferson County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2004

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Fund | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|---|---|-------------------------------------|--|--|
| Revenues | | | | |
| Property Taxes | \$2,009,688 | \$1,100,289 | \$0 | \$3,109,977 |
| Permissive Taxes | 1,648,536 | 488,021 | 0 | 2,136,557 |
| Charges for Services | 1,983,580 | 0 | 0 | 1,983,580 |
| Licenses and Permits | 375,566 | 0 | 0 | 375,566 |
| Fines and Forfeitures | 19,012 | 0 | 0 | 19,012 |
| Intergovernmental | 10,328,385 | 137,461 | 60,000 | 10,525,846 |
| Interest | 45,085 | 0 | 0 | 45,085 |
| Rent | 48,746 | 339,055 | 0 | 387,801 |
| Other | 108,546 | 0 | 21,940 | 130,486 |
| <i>Total Revenues</i> | <u>16,567,144</u> | <u>2,064,826</u> | <u>81,940</u> | <u>18,713,910</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 1,227,891 | 0 | 0 | 1,227,891 |
| Judicial | 264,140 | 0 | 0 | 264,140 |
| Public Safety | 5,004,300 | 0 | 0 | 5,004,300 |
| Public Works | 1,492,685 | 0 | 0 | 1,492,685 |
| Health | 305,656 | 0 | 0 | 305,656 |
| Human Services | 5,951,394 | 0 | 0 | 5,951,394 |
| Economic Development and Assistance | 2,663,978 | 0 | 0 | 2,663,978 |
| Capital Outlay | 0 | 0 | 42,513 | 42,513 |
| Intergovernmental | 13,305 | 0 | 0 | 13,305 |
| Debt Service: | | | | |
| Principal Retirement | 56,145 | 2,013,061 | 0 | 2,069,206 |
| Interest and Fiscal Charges | 3,963 | 1,262,414 | 69,883 | 1,336,260 |
| Issuance Costs | 0 | 0 | 111,777 | 111,777 |
| <i>Total Expenditures</i> | <u>16,983,457</u> | <u>3,275,475</u> | <u>224,173</u> | <u>20,483,105</u> |
| <i>Excess of Revenues Under Expenditures</i> | <u>(416,313)</u> | <u>(1,210,649)</u> | <u>(142,233)</u> | <u>(1,769,195)</u> |
| Other Financing Sources (Uses): | | | | |
| General Obligation Bonds Issued | 0 | 0 | 4,335,000 | 4,335,000 |
| Premium on General Obligation Bonds Issued | 0 | 22,949 | 108,563 | 131,512 |
| Inception of Capital Lease | 19,018 | 0 | 0 | 19,018 |
| Transfers In | 876,099 | 981,831 | 85,000 | 1,942,930 |
| Transfers Out | (341,236) | 0 | 0 | (341,236) |
| Total Other Financing Sources (Uses) | <u>553,881</u> | <u>1,004,780</u> | <u>4,528,563</u> | <u>6,087,224</u> |
| <i>Net Change in Fund Balances</i> | 137,568 | (205,869) | 4,386,330 | 4,318,029 |
| <i>Fund Balances (Deficit) at Beginning of Year</i> | <u>6,117,641</u> | <u>2,017,073</u> | <u>(3,770,771)</u> | <u>4,363,943</u> |
| <i>Fund Balances at End of Year</i> | <u>\$6,255,209</u> | <u>\$1,811,204</u> | <u>\$615,559</u> | <u>\$8,681,972</u> |

Jefferson County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004

| | Miscellaneous Local | Court/Corrections and Public Safety | Emergency 911 | Permissive Sheriff |
|---|---------------------------|--|-------------------------|---------------------------|
| Revenues | | | | |
| Property Taxes | \$0 | \$0 | \$1,245,787 | \$0 |
| Permissive Taxes | 0 | 0 | 0 | 1,648,536 |
| Charges for Services | 1,003,706 | 141,694 | 0 | 342,701 |
| Licenses and Permits | 353,661 | 21,905 | 0 | 0 |
| Fines and Forfeitures | 12,500 | 6,512 | 0 | 0 |
| Intergovernmental | 2,690,413 | 1,779,994 | 341,244 | 187,669 |
| Interest | 627 | 0 | 0 | 0 |
| Rent | 13,047 | 0 | 35,699 | 0 |
| Other | 30,631 | 15,492 | 0 | 3,742 |
| <i>Total Revenues</i> | <u>4,104,585</u> | <u>1,965,597</u> | <u>1,622,730</u> | <u>2,182,648</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 1,227,891 | 0 | 0 | 0 |
| Judicial | 652 | 263,488 | 0 | 0 |
| Public Safety | 0 | 1,592,124 | 999,669 | 2,412,507 |
| Public Works | 304,026 | 0 | 0 | 0 |
| Health | 144,452 | 0 | 0 | 0 |
| Human Services | 1,559,755 | 0 | 0 | 0 |
| Economic Development and Assistance | 1,471,686 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Debt Service: | | | | |
| Principal Retirement | 0 | 11,899 | 9,818 | 34,428 |
| Interest and Fiscal Charges | 0 | 1,296 | 0 | 2,667 |
| <i>Total Expenditures</i> | <u>4,708,462</u> | <u>1,868,807</u> | <u>1,009,487</u> | <u>2,449,602</u> |
| <i>Excess of Revenues Over (Under)</i> <i>Expenditures</i> | <u>(603,877)</u> | <u>96,790</u> | <u>613,243</u> | <u>(266,954)</u> |
| Other Financing Sources (Uses): | | | | |
| Inception of Capital Lease | 0 | 19,018 | 0 | 0 |
| Transfers In | 208,024 | 12,709 | 0 | 655,366 |
| Transfers Out | (2,101) | 0 | (339,135) | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>205,923</u> | <u>31,727</u> | <u>(339,135)</u> | <u>655,366</u> |
| <i>Net Change in Fund Balances</i> | (397,954) | 128,517 | 274,108 | 388,412 |
| <i>Fund Balances (Deficit) at Beginning of Year</i> | <u>1,848,676</u> | <u>932,945</u> | <u>112,331</u> | <u>(675,814)</u> |
| <i>Fund Balances (Deficit) at End of Year</i> | <u><u>\$1,450,722</u></u> | <u><u>\$1,061,462</u></u> | <u><u>\$386,439</u></u> | <u><u>(\$287,402)</u></u> |

| Tuberculosis/ Crippled Child Levy | Children Services | Community Development Block Grant | Federal Emergency Management Assistance | Senior Citizens Levy | Total Nonmajor Special Revenue Funds |
|--------------------------------------|--------------------|---|--|----------------------------|---|
| \$2,793 | \$721,838 | \$0 | \$0 | \$39,270 | \$2,009,688 |
| 0 | 0 | 0 | 0 | 0 | 1,648,536 |
| 0 | 495,479 | 0 | 0 | 0 | 1,983,580 |
| 0 | 0 | 0 | 0 | 0 | 375,566 |
| 0 | 0 | 0 | 0 | 0 | 19,012 |
| 67,554 | 2,922,157 | 1,137,390 | 1,201,964 | 0 | 10,328,385 |
| 0 | 44,458 | 0 | 0 | 0 | 45,085 |
| 0 | 0 | 0 | 0 | 0 | 48,746 |
| 1,778 | 54,734 | 2,169 | 0 | 0 | 108,546 |
| <u>72,125</u> | <u>4,238,666</u> | <u>1,139,559</u> | <u>1,201,964</u> | <u>39,270</u> | <u>16,567,144</u> |
| 0 | 0 | 0 | 0 | 0 | 1,227,891 |
| 0 | 0 | 0 | 0 | 0 | 264,140 |
| 0 | 0 | 0 | 0 | 0 | 5,004,300 |
| 0 | 0 | 0 | 1,188,659 | 0 | 1,492,685 |
| 161,204 | 0 | 0 | 0 | 0 | 305,656 |
| 0 | 4,391,639 | 0 | 0 | 0 | 5,951,394 |
| 0 | 0 | 1,192,292 | 0 | 0 | 2,663,978 |
| 0 | 0 | 0 | 13,305 | 0 | 13,305 |
| 0 | 0 | 0 | 0 | 0 | 56,145 |
| 0 | 0 | 0 | 0 | 0 | 3,963 |
| <u>161,204</u> | <u>4,391,639</u> | <u>1,192,292</u> | <u>1,201,964</u> | <u>0</u> | <u>16,983,457</u> |
| <u>(89,079)</u> | <u>(152,973)</u> | <u>(52,733)</u> | <u>0</u> | <u>39,270</u> | <u>(416,313)</u> |
| 0 | 0 | 0 | 0 | 0 | 19,018 |
| 0 | 0 | 0 | 0 | 0 | 876,099 |
| 0 | 0 | 0 | 0 | 0 | (341,236) |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>553,881</u> |
| (89,079) | (152,973) | (52,733) | 0 | 39,270 | 137,568 |
| <u>2,392,579</u> | <u>1,415,426</u> | <u>91,498</u> | <u>0</u> | <u>0</u> | <u>6,117,641</u> |
| <u>\$2,303,500</u> | <u>\$1,262,453</u> | <u>\$38,765</u> | <u>\$0</u> | <u>\$39,270</u> | <u>\$6,255,209</u> |

Jefferson County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2004

| | Permanent Improvement Fund | Jail Construction Fund | Total Nonmajor Capital Projects Funds |
|---|----------------------------------|------------------------------|--|
| Revenues | | | |
| Intergovernmental | \$60,000 | \$0 | \$60,000 |
| Other | 21,940 | 0 | 21,940 |
| <i>Total Revenues</i> | <u>81,940</u> | <u>0</u> | <u>81,940</u> |
| Expenditures | | | |
| Capital Outlay | 35,746 | 6,767 | 42,513 |
| Debt Service: | | | |
| Interest and Fiscal Charges | 0 | 69,883 | 69,883 |
| Issuance Costs | 0 | 111,777 | 111,777 |
| <i>Total Expenditures</i> | <u>35,746</u> | <u>188,427</u> | <u>224,173</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>46,194</u> | <u>(188,427)</u> | <u>(142,233)</u> |
| Other Financing Sources: | | | |
| General Obligation Bonds Issued | 0 | 4,335,000 | 4,335,000 |
| Premium on General Obligation Bonds Issued | 0 | 108,563 | 108,563 |
| Transfers In | 85,000 | 0 | 85,000 |
| <i>Total Other Financing Sources</i> | <u>85,000</u> | <u>4,443,563</u> | <u>4,528,563</u> |
| <i>Net Change in Fund Balances</i> | 131,194 | 4,255,136 | 4,386,330 |
| <i>Fund Balances (Deficit) at Beginning of Year</i> | <u>480,812</u> | <u>(4,251,583)</u> | <u>(3,770,771)</u> |
| <i>Fund Balances at End of Year</i> | <u>\$612,006</u> | <u>\$3,553</u> | <u>\$615,559</u> |

Jefferson County, Ohio
Fund Descriptions –
Internal Service Funds

Internal Service Funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The following is a description of the County's agency funds:

Self Insurance - Health Fund – To account for the operation of the County's self insurance program for employee health benefits and prescription drugs.

Self Insurance – Workers' Compensation Fund – To account for the County's workers' compensation program through a retrospective rating plan.

Jefferson County, Ohio
Combining Statement of Fund Net Assets
Internal Service Funds
December 31, 2004

| | Self Insurance Health | Self Insurance Workers' Compensation | Total Internal Service Funds |
|---|--------------------------|--|------------------------------------|
| Assets | | | |
| Current Assets: | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$959 | \$959 |
| Cash and Cash Equivalents with Fiscal Agents | 2,696,914 | 0 | 2,696,914 |
| Receivables: | | | |
| Accounts | 420,757 | 0 | 420,757 |
| Interfund | 0 | 5,483,152 | 5,483,152 |
| <i>Total Current Assets</i> | 3,117,671 | 5,484,111 | 8,601,782 |
| <i>Total Assets</i> | 3,117,671 | 5,484,111 | 8,601,782 |
| Liabilities | | | |
| Current Liabilities: | | | |
| Interfund Payable | 9,880,519 | 0 | 9,880,519 |
| Intergovernmental Payable | 0 | 348,327 | 348,327 |
| Claims Payable - Health Benefits | 1,089,912 | 0 | 1,089,912 |
| Claims Payable - Workers' Compensation | 0 | 262,077 | 262,077 |
| <i>Total Current Liabilities</i> | 10,970,431 | 610,404 | 11,580,835 |
| Long-Term Liabilities (Net of Current Portion): | | | |
| Claims Payable - Workers' Compensation | 0 | 2,136,560 | 2,136,560 |
| <i>Total Liabilities</i> | 10,970,431 | 2,746,964 | 13,717,395 |
| Net Assets | | | |
| Unrestricted (Deficit) | (7,852,760) | 2,737,147 | (5,115,613) |
| <i>Total Net Assets (Deficit)</i> | (\$7,852,760) | \$2,737,147 | (\$5,115,613) |

Jefferson County, Ohio
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2004

| | Self Insurance Health | Self Insurance Workers' Compensation | Total Internal Service Funds |
|---|-----------------------------|--|------------------------------------|
| Operating Revenues | | | |
| Charges for Services | \$8,574,898 | \$1,060,869 | \$9,635,767 |
| <i>Total Operating Revenues</i> | <u>8,574,898</u> | <u>1,060,869</u> | <u>9,635,767</u> |
| Operating Expenses | | | |
| Contractual Services | 1,138,332 | 364,486 | 1,502,818 |
| Claims | 4,761,978 | (168,423) | 4,593,555 |
| <i>Total Operating Expenses</i> | <u>5,900,310</u> | <u>196,063</u> | <u>6,096,373</u> |
| <i>Operating Income</i> | 2,674,588 | 864,806 | 3,539,394 |
| Non-Operating Revenues | | | |
| Other Non-Operating Revenues | 0 | 22,881 | 22,881 |
| <i>Change in Net Assets</i> | 2,674,588 | 887,687 | 3,562,275 |
| <i>Net Assets (Deficit) Beginning of Year</i> | <u>(10,527,348)</u> | <u>1,849,460</u> | <u>(8,677,888)</u> |
| <i>Net Assets (Deficit) End of Year</i> | <u><u>(\$7,852,760)</u></u> | <u><u>\$2,737,147</u></u> | <u><u>(\$5,115,613)</u></u> |

Jefferson County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2004

| | Self Insurance Health | Self Insurance Workers' Compensation | Total Internal Service Funds |
|--|--------------------------|--|------------------------------------|
| Increase (Decrease) in Cash and Cash Equivalents | | | |
| Cash Flows from Operating Activities | | | |
| Cash Received from Customers and Users | \$8,574,899 | \$1,194,695 | \$9,769,594 |
| Cash Payments for Goods and Services | (1,138,334) | (454,402) | (1,592,736) |
| Cash Payments for Claims | (6,253,792) | (333,272) | (6,587,064) |
| Other Operating Revenues | 479,113 | 0 | 479,113 |
| Other Non-Operating Revenues | 0 | 22,881 | 22,881 |
| | <u>1,661,886</u> | <u>429,902</u> | <u>2,091,788</u> |
| <i>Net Cash Provided by Operating Activities</i> | | | |
| Cash Flows from Noncapital Financing Activities | | | |
| Interfund Loan | 1,035,028 | (428,943) | 606,085 |
| | <u>1,035,028</u> | <u>(428,943)</u> | <u>606,085</u> |
| <i>Net Cash Provided by (Used in) Noncapital Financing Activities</i> | | | |
| <i>Net Increase in Cash and Cash Equivalents</i> | 2,696,914 | 959 | 2,697,873 |
| <i>Cash and Cash Equivalents Beginning of Year</i> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Cash and Cash Equivalents End of Year</i> | <u>\$2,696,914</u> | <u>\$959</u> | <u>\$2,697,873</u> |
| Reconciliation of Operating Income to Net Cash Provided by Operating Activities | | | |
| Operating Income | \$2,674,588 | \$864,806 | \$3,539,394 |
| Adjustments: | | | |
| Non-Operating Revenues | 0 | 22,881 | 22,881 |
| Changes in Assets and Liabilities: | | | |
| Increase in Accounts Receivable | (420,757) | 0 | (420,757) |
| Decrease in Interfund Receivable | 0 | 133,826 | 133,826 |
| Decrease in Claims Payable | (591,945) | (501,695) | (1,093,640) |
| Decrease in Intergovernmental Payable | 0 | (89,916) | (89,916) |
| | <u>\$1,661,886</u> | <u>\$429,902</u> | <u>\$2,091,788</u> |
| <i>Net Cash Provided by Operating Activities</i> | | | |

Jefferson County, Ohio
Fund Descriptions –
Agency Funds

Agency Funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following is a description of the County's agency funds:

Board of Health Fund – To account for Federal and State grants, licenses and fees expended for the operation of the County's Board of Health.

East Ohio Correctional Center Fund – To account for Federal and State grants to be expended for establishing, equipping, furnishing, operating, and maintaining a multi-county minimum security correctional center.

Jefferson/Belmont Joint Solid Waste District Fund – To account for user charges to be expended for the operation of a multi-county solid waste transfer station.

Taxes Agency Fund – To account for the collection and distribution of various taxes.

Undivided State Monies - To account for the collection and distribution of local government, local government assistance, and motor vehicle license monies.

Corporation/Subdivision Fund – To account for tax settlement distributions to subdivisions within Jefferson County.

Miscellaneous Court/Safety Fund – To account for various fees and contributions to be used in connection with various court and public safety uses.

Family and Children First Council Fund – To account for State grant revenues and expenditures of the Jefferson County Family and Children First Council.

Other Agency Fund – To account for assets held by the County in a trustee capacity, or as an agent for individuals, private organizations, other governments, and/or other funds. The following funds are included:

- Ohio Election Commission Fund
- Soil and Water Conservation Fund
- Housing and Trust Fund
- Regional Planning Commission Fund
- Ohio Port Assistance Program Fund
- Local Emergency Planning Commission Fund
- Emergency Management Agency Fund
- North Ohio Valley Air Authority Fund
- Carnegie Library Fund
- State of Ohio Fund
- Law Library Fund
- Payroll Clearing Fund

Jefferson County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2004

| | <u>Balance 12/31/03</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance 12/31/04</u> |
|--|-----------------------------|--------------------|--------------------|-----------------------------|
| <i>Board of Health:</i> | | | | |
| <u>Assets:</u> | | | | |
| Cash and Cash Equivalents | \$315,263 | \$1,255,583 | \$1,266,272 | \$304,574 |
| Total Assets | <u>\$315,263</u> | <u>\$1,255,583</u> | <u>\$1,266,272</u> | <u>\$304,574</u> |
| <u>Liabilities:</u> | | | | |
| Undistributed Monies | \$315,263 | \$1,255,583 | \$1,266,272 | \$304,574 |
| Total Liabilities | <u>\$315,263</u> | <u>\$1,255,583</u> | <u>\$1,266,272</u> | <u>\$304,574</u> |
| | | | | |
| <i>East Ohio Correctional Center (EOCC):</i> | | | | |
| <u>Assets:</u> | | | | |
| Cash and Cash Equivalents | \$81,343 | \$3,379,491 | \$3,290,439 | \$170,395 |
| Total Assets | <u>\$81,343</u> | <u>\$3,379,491</u> | <u>\$3,290,439</u> | <u>\$170,395</u> |
| <u>Liabilities:</u> | | | | |
| Undistributed Monies | \$81,343 | \$3,379,491 | \$3,290,439 | \$170,395 |
| Total Liabilities | <u>\$81,343</u> | <u>\$3,379,491</u> | <u>\$3,290,439</u> | <u>\$170,395</u> |
| | | | | |
| <i>Jefferson/Belmont Joint Solid Waste District:</i> | | | | |
| <u>Assets:</u> | | | | |
| Cash and Cash Equivalents | \$98,521 | \$478,440 | \$287,379 | \$289,582 |
| Total Assets | <u>\$98,521</u> | <u>\$478,440</u> | <u>\$287,379</u> | <u>\$289,582</u> |
| <u>Liabilities:</u> | | | | |
| Undistributed Monies | \$98,521 | \$478,440 | \$287,379 | \$289,582 |
| Total Liabilities | <u>\$98,521</u> | <u>\$478,440</u> | <u>\$287,379</u> | <u>\$289,582</u> |

(Continued)

Jefferson County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2004

| | <u>Balance 12/31/03</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance 12/31/04</u> |
|---------------------------------|-----------------------------|---------------------|---------------------|-----------------------------|
| <i>Taxes Agency:</i> | | | | |
| <u>Assets:</u> | | | | |
| Cash and | | | | |
| Cash Equivalents | \$1,649,944 | \$46,103,305 | \$46,516,400 | \$1,236,849 |
| Receivables: | | | | |
| Property Taxes | 43,492,559 | 43,867,559 | 43,492,559 | 43,867,559 |
| Accounts | 507,666 | 507,101 | 507,666 | 507,101 |
| Special Assessments | 269,904 | 260,082 | 269,904 | 260,082 |
| Intergovernmental | 1,106,028 | 1,159,141 | 1,106,028 | 1,159,141 |
| Total Assets | <u>\$47,026,101</u> | <u>\$91,897,188</u> | <u>\$91,892,557</u> | <u>\$47,030,732</u> |
| <u>Liabilities:</u> | | | | |
| Intergovernmental Payable | \$45,376,157 | \$45,793,883 | \$45,376,157 | \$45,793,883 |
| Undistributed Monies | 1,649,944 | 46,103,305 | 46,516,400 | 1,236,849 |
| Total Liabilities | <u>\$47,026,101</u> | <u>\$91,897,188</u> | <u>\$91,892,557</u> | <u>\$47,030,732</u> |
| | | | | |
| <i>Undivided State Monies:</i> | | | | |
| <u>Assets:</u> | | | | |
| Cash and | | | | |
| Cash Equivalents | \$31 | \$3,170,471 | \$3,170,502 | \$0 |
| Receivables: | | | | |
| Intergovernmental | 1,868,558 | 1,774,550 | 1,868,558 | 1,774,550 |
| Total Assets | <u>\$1,868,589</u> | <u>\$4,945,021</u> | <u>\$5,039,060</u> | <u>\$1,774,550</u> |
| <u>Liabilities:</u> | | | | |
| Intergovernmental Payable | \$1,868,558 | \$1,774,550 | \$1,868,558 | \$1,774,550 |
| Undistributed Monies | 31 | 3,170,471 | 3,170,502 | 0 |
| Total Liabilities | <u>\$1,868,589</u> | <u>\$4,945,021</u> | <u>\$5,039,060</u> | <u>\$1,774,550</u> |
| | | | | |
| <i>Corporation/Subdivision:</i> | | | | |
| <u>Assets:</u> | | | | |
| Cash and | | | | |
| Cash Equivalents | \$0 | \$36,521,796 | \$36,521,796 | \$0 |
| Total Assets | <u>\$0</u> | <u>\$36,521,796</u> | <u>\$36,521,796</u> | <u>\$0</u> |
| <u>Liabilities:</u> | | | | |
| Undistributed Monies | \$0 | \$36,521,796 | \$36,521,796 | \$0 |
| Total Liabilities | <u>\$0</u> | <u>\$36,521,796</u> | <u>\$36,521,796</u> | <u>\$0</u> |

(Continued)

Jefferson County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2004

| | <u>Balance 12/31/03</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance 12/31/04</u> |
|---|-----------------------------|---------------------|---------------------|-----------------------------|
| <i>Miscellaneous Court/Safety:</i> | | | | |
| <u>Assets:</u> | | | | |
| Cash and | | | | |
| Cash Equivalents | \$3,044 | \$17,866 | \$17,934 | \$2,976 |
| Cash and | | | | |
| Cash Equivalents in | | | | |
| Segregated Accounts | 340,002 | 11,064,055 | 11,081,131 | 322,926 |
| Accounts Receivable | <u>572,859</u> | <u>602,270</u> | <u>572,859</u> | <u>602,270</u> |
| Total Assets | <u>\$915,905</u> | <u>\$11,684,191</u> | <u>\$11,671,924</u> | <u>\$928,172</u> |
| <u>Liabilities:</u> | | | | |
| Intergovernmental Payable | \$355,568 | \$373,822 | \$355,568 | \$373,822 |
| Undistributed Monies | <u>560,337</u> | <u>11,310,369</u> | <u>11,316,356</u> | <u>554,350</u> |
| Total Liabilities | <u>\$915,905</u> | <u>\$11,684,191</u> | <u>\$11,671,924</u> | <u>\$928,172</u> |
| | | | | |
| <i>Family and Children First Council:</i> | | | | |
| <u>Assets:</u> | | | | |
| Cash and | | | | |
| Cash Equivalents | \$105,818 | \$418,219 | \$500,317 | \$23,720 |
| Receivables: | | | | |
| Accounts | 10,696 | 0 | 10,696 | 0 |
| Intergovernmental | <u>10,425</u> | <u>0</u> | <u>10,425</u> | <u>0</u> |
| Total Assets | <u>\$126,939</u> | <u>\$418,219</u> | <u>\$521,438</u> | <u>\$23,720</u> |
| <u>Liabilities:</u> | | | | |
| Undistributed Monies | <u>\$126,939</u> | <u>\$418,219</u> | <u>\$521,438</u> | <u>\$23,720</u> |
| Total Liabilities | <u>\$126,939</u> | <u>\$418,219</u> | <u>\$521,438</u> | <u>\$23,720</u> |
| | | | | |
| <i>Other Agency:</i> | | | | |
| <u>Assets:</u> | | | | |
| Cash and | | | | |
| Cash Equivalents | \$782,637 | \$4,208,440 | \$4,293,251 | \$697,826 |
| Receivables: | | | | |
| Intergovernmental | <u>1,806,710</u> | <u>1,616,219</u> | <u>1,806,710</u> | <u>1,616,219</u> |
| Total Assets | <u>\$2,589,347</u> | <u>\$5,824,659</u> | <u>\$6,099,961</u> | <u>\$2,314,045</u> |
| <u>Liabilities:</u> | | | | |
| Intergovernmental Payable | \$1,806,710 | \$1,616,219 | \$1,806,710 | \$1,616,219 |
| Undistributed Monies | <u>782,637</u> | <u>4,208,440</u> | <u>4,293,251</u> | <u>697,826</u> |
| Total Liabilities | <u>\$2,589,347</u> | <u>\$5,824,659</u> | <u>\$6,099,961</u> | <u>\$2,314,045</u> |

(Continued)

Jefferson County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2004

| | <u>Balance 12/31/03</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance 12/31/04</u> |
|----------------------------------|-----------------------------|----------------------|----------------------|-----------------------------|
| <i>Total - All Agency Funds:</i> | | | | |
| <u>Assets:</u> | | | | |
| Cash and | | | | |
| Cash Equivalents | \$3,036,601 | \$95,553,611 | \$95,864,290 | \$2,725,922 |
| Cash and | | | | |
| Cash Equivalents in | | | | |
| Segregated Accounts | 340,002 | 11,064,055 | 11,081,131 | 322,926 |
| Receivables: | | | | |
| Property Taxes | 43,492,559 | 43,867,559 | 43,492,559 | 43,867,559 |
| Accounts | 1,091,221 | 1,109,371 | 1,091,221 | 1,109,371 |
| Special Assessments | 269,904 | 260,082 | 269,904 | 260,082 |
| Intergovernmental | 4,791,721 | 4,549,910 | 4,791,721 | 4,549,910 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total Assets | <u>\$53,022,008</u> | <u>\$156,404,588</u> | <u>\$156,590,826</u> | <u>\$52,835,770</u> |
| <u>Liabilities:</u> | | | | |
| Intergovernmental Payable | \$49,406,993 | \$49,558,474 | \$49,406,993 | \$49,558,474 |
| Undistributed Monies | 3,615,015 | 106,846,114 | 107,183,833 | 3,277,296 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total Liabilities | <u>\$53,022,008</u> | <u>\$156,404,588</u> | <u>\$156,590,826</u> | <u>\$52,835,770</u> |

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

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance Positive (Negative) |
|-----------------------------------|-------------------------|-------------------|---|
| <u>Revenues:</u> | | | |
| Property Taxes | \$1,815,364 | \$1,815,364 | \$0 |
| Permissive Taxes | 4,133,540 | 4,133,540 | 0 |
| Charges for Services | 2,338,275 | 2,338,275 | 0 |
| Licenses and Permits | 5,387 | 5,387 | 0 |
| Fines and Forfeitures | 418,287 | 418,287 | 0 |
| Intergovernmental | 2,855,960 | 2,855,960 | 0 |
| Interest | 193,883 | 193,883 | 0 |
| Other | 524,864 | 524,864 | 0 |
| Total Revenues | 12,285,560 | 12,285,560 | 0 |
| <u>Expenditures:</u> | | | |
| Current: | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| Commissioners | | | |
| Personal Services | 251,655 | 251,655 | 0 |
| Fringe Benefits | 109,879 | 109,879 | 0 |
| Materials and Supplies | 1,823 | 1,823 | 0 |
| Other | 15,137 | 15,137 | 0 |
| Total Commissioners | 378,494 | 378,494 | 0 |
| Auditor | | | |
| Personal Services | 325,802 | 325,802 | 0 |
| Fringe Benefits | 143,456 | 143,456 | 0 |
| Materials and Supplies | 10,919 | 10,919 | 0 |
| Contractual Services | 5,544 | 5,544 | 0 |
| Other | 6,185 | 6,185 | 0 |
| Total Auditor | 491,906 | 491,906 | 0 |
| Permissive Sales Tax | | | |
| Capital Outlay | 164,250 | 164,250 | 0 |
| Other | 274,248 | 274,248 | 0 |
| Total Permissive Sales Tax | 438,498 | 438,498 | 0 |
| Treasurer | | | |
| Personal Services | 131,233 | 131,233 | 0 |
| Fringe Benefits | 86,243 | 86,243 | 0 |
| Materials and Supplies | 13,091 | 13,018 | 73 |
| Contractual Services | 8,766 | 8,766 | 0 |
| Other | 583 | 583 | 0 |
| Total Treasurer | 239,916 | 239,843 | 73 |

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2004

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|------------------------------------|-------------------------|----------------|---|
| Prosecuting Attorney | | | |
| Personal Services | \$528,988 | \$528,988 | \$0 |
| Fringe Benefits | 210,487 | 210,487 | 0 |
| Materials and Supplies | 12,294 | 12,294 | 0 |
| Contractual Services | 15,012 | 15,012 | 0 |
| Other | 93,693 | 93,693 | 0 |
| | <u>860,474</u> | <u>860,474</u> | <u>0</u> |
| Total Prosecuting Attorney | | | |
| Budget Commission | | | |
| Other | 463 | 463 | 0 |
| | <u>463</u> | <u>463</u> | <u>0</u> |
| Bureau of Inspection | | | |
| Contractual Services | 96,522 | 96,522 | 0 |
| | <u>96,522</u> | <u>96,522</u> | <u>0</u> |
| County Planning Commission | | | |
| Contractual Services | 70,234 | 70,234 | 0 |
| Other | 38,662 | 38,662 | 0 |
| | <u>108,896</u> | <u>108,896</u> | <u>0</u> |
| Total County Planning Commission | | | |
| Data Processing | | | |
| Personal Services | 221,869 | 221,869 | 0 |
| Fringe Benefits | 131,388 | 131,388 | 0 |
| | <u>353,257</u> | <u>353,257</u> | <u>0</u> |
| Total Data Processing | | | |
| Data Processing Central Purchasing | | | |
| Other | 59,070 | 59,070 | 0 |
| | <u>59,070</u> | <u>59,070</u> | <u>0</u> |
| Board of Elections | | | |
| Personal Services | 289,319 | 289,319 | 0 |
| Fringe Benefits | 138,097 | 138,097 | 0 |
| Materials and Supplies | 22,202 | 22,202 | 0 |
| Contractual Services | 179,336 | 179,336 | 0 |
| Capital Outlay | 12,910 | 12,910 | 0 |
| Other | 10,412 | 10,412 | 0 |
| | <u>652,276</u> | <u>652,276</u> | <u>0</u> |
| Total Board of Elections | | | |
| Recorder | | | |
| Personal Services | 139,173 | 139,173 | 0 |
| Fringe Benefits | 95,287 | 95,287 | 0 |
| Other | 2,309 | 2,309 | 0 |
| | <u>236,769</u> | <u>236,769</u> | <u>0</u> |
| Total Recorder | | | |
| | <u>236,769</u> | <u>236,769</u> | <u>0</u> |

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2004

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-------------------------|------------------|---|
| Buildings and Grounds | | | |
| Personal Services | \$160,003 | \$160,003 | \$0 |
| Fringe Benefits | 130,173 | 130,173 | 0 |
| Materials and Supplies | 8,196 | 8,196 | 0 |
| Contractual Services | 324,818 | 324,818 | 0 |
| Other | 99,353 | 99,353 | 0 |
| | <u>722,543</u> | <u>722,543</u> | <u>0</u> |
| Total Buildings and Grounds | | | |
| Insurance | | | |
| Contractual Service | 152,654 | 152,654 | 0 |
| | <u>152,654</u> | <u>152,654</u> | <u>0</u> |
| Total General Government - Legislative and Executive | <u>4,791,738</u> | <u>4,791,665</u> | <u>73</u> |
| General Government - Judicial | | | |
| Court of Appeals | | | |
| Other | 19,425 | 19,425 | 0 |
| | <u>19,425</u> | <u>19,425</u> | <u>0</u> |
| Common Pleas | | | |
| Personal Services | 246,016 | 246,016 | 0 |
| Fringe Benefits | 107,021 | 107,021 | 0 |
| Materials and Supplies | 20,730 | 19,157 | 1,573 |
| Contractual Services | 271,890 | 271,545 | 345 |
| Other | 4,254 | 4,147 | 107 |
| | <u>649,911</u> | <u>647,886</u> | <u>2,025</u> |
| Total Common Pleas | | | |
| Adult Probation | | | |
| Personal Services | 87,923 | 87,923 | 0 |
| Fringe Benefits | 57,759 | 57,759 | 0 |
| Materials and Supplies | 287 | 287 | 0 |
| Contractual Services | 5,873 | 5,839 | 34 |
| | <u>151,842</u> | <u>151,808</u> | <u>34</u> |
| Total Adult Probation | | | |
| Capital Felony | | | |
| Contractual Services | 21,554 | 21,554 | 0 |
| | <u>21,554</u> | <u>21,554</u> | <u>0</u> |
| Total Capital Felony | | | |
| Juvenile Court | | | |
| Personal Services | 561,885 | 561,885 | 0 |
| Fringe Benefits | 438,157 | 438,157 | 0 |
| Materials and Supplies | 21,522 | 21,522 | 0 |
| Contractual Services | 147,931 | 147,931 | 0 |
| Other | 76,990 | 76,990 | 0 |
| | <u>1,246,485</u> | <u>1,246,485</u> | <u>0</u> |
| Total Juvenile Court | | | |
| | <u>1,246,485</u> | <u>1,246,485</u> | <u>0</u> |

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2004

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|------------------------|-------------------------|----------------|---|
| County Court #2 | | | |
| Personal Services | \$88,184 | \$88,184 | \$0 |
| Fringe Benefits | 54,627 | 54,627 | 0 |
| Materials and Supplies | 4,446 | 4,446 | 0 |
| Contractual Services | 26,106 | 26,106 | 0 |
| Other | 245 | 245 | 0 |
| | <u>173,608</u> | <u>173,608</u> | <u>0</u> |
| Total County Court #2 | | | |
| County Court #3 | | | |
| Personal Services | 86,760 | 86,760 | 0 |
| Fringe Benefits | 43,735 | 43,735 | 0 |
| Materials and Supplies | 4,248 | 4,248 | 0 |
| Contractual Services | 31,778 | 31,778 | 0 |
| Other | 2,305 | 2,305 | 0 |
| | <u>168,826</u> | <u>168,826</u> | <u>0</u> |
| Total County Court #3 | | | |
| Probate Court | | | |
| Personal Services | 194,181 | 194,181 | 0 |
| Fringe Benefits | 107,223 | 107,223 | 0 |
| Materials and Supplies | 9,000 | 9,000 | 0 |
| Contractual Services | 2,190 | 2,190 | 0 |
| Other | 6,974 | 6,974 | 0 |
| | <u>319,568</u> | <u>319,568</u> | <u>0</u> |
| Total Probate Court | | | |
| Clerk of Courts | | | |
| Personal Services | 222,046 | 222,046 | 0 |
| Fringe Benefits | 145,916 | 145,916 | 0 |
| Materials and Supplies | 5,419 | 5,419 | 0 |
| Contractual Services | 2,410 | 2,410 | 0 |
| | <u>375,791</u> | <u>375,791</u> | <u>0</u> |
| Total Clerk of Courts | | | |
| County Court | | | |
| Personal Services | 91,757 | 91,757 | 0 |
| Fringe Benefits | 58,260 | 58,260 | 0 |
| Materials and Supplies | 4,904 | 4,904 | 0 |
| Contractual Services | 48,534 | 48,534 | 0 |
| Other | 428 | 428 | 0 |
| | <u>203,883</u> | <u>203,883</u> | <u>0</u> |
| Total County Court | | | |

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2004

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|-------------------------------------|-------------------------|------------------|---|
| Municipal Court | | | |
| Personal Services | \$75,233 | \$75,233 | \$0 |
| Fringe Benefits | 12,734 | 12,734 | 0 |
| Contractual Services | <u>67,411</u> | <u>67,411</u> | <u>0</u> |
| Total Municipal Court | <u>155,378</u> | <u>155,378</u> | <u>0</u> |
| Law Library | | | |
| Personal Services | 25,755 | 25,755 | 0 |
| Fringe Benefits | <u>18,330</u> | <u>18,330</u> | <u>0</u> |
| Total Law Library | <u>44,085</u> | <u>44,085</u> | <u>0</u> |
| Court Magistrate | | | |
| Personal Services | 112,165 | 112,165 | 0 |
| Fringe Benefits | 61,109 | 61,109 | 0 |
| Materials and Supplies | 1,896 | 1,896 | 0 |
| Contractual Services | 2,264 | 2,176 | 88 |
| Capital Outlay | 6,016 | 4,591 | 1,425 |
| Other | <u>7,063</u> | <u>7,063</u> | <u>0</u> |
| Total Court Magistrate | <u>190,513</u> | <u>189,000</u> | <u>1,513</u> |
| Total General Government - Judicial | <u>3,720,869</u> | <u>3,717,297</u> | <u>3,572</u> |
| Public Safety | | | |
| Coroner | | | |
| Personal Services | 69,037 | 69,037 | 0 |
| Fringe Benefits | 39,145 | 39,145 | 0 |
| Contractual Services | <u>11,187</u> | <u>11,187</u> | <u>0</u> |
| Total Coroner | 119,369 | 119,369 | 0 |
| Courthouse Security | | | |
| Contractual Services | 150,000 | 150,000 | 0 |
| Disaster Services | | | |
| Contractual Services | <u>67,000</u> | <u>67,000</u> | <u>0</u> |
| Total Public Safety | <u>336,369</u> | <u>336,369</u> | <u>0</u> |

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2004

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--------------------------------------|---------------------------|---------------------------|---|
| Health | | | |
| Humane Society | | | |
| Other | \$300 | \$300 | \$0 |
| Agriculture | | | |
| Contractual Services | <u>232,487</u> | <u>232,487</u> | <u>0</u> |
| Total Health | <u>232,787</u> | <u>232,787</u> | <u>0</u> |
| Human Services | | | |
| Veteran's Services | | | |
| Personal Services | 133,954 | 133,954 | 0 |
| Fringe Benefits | 66,913 | 66,913 | 0 |
| Materials and Supplies | 13,240 | 13,240 | 0 |
| Contractual Services | 228,966 | 228,966 | 0 |
| Other | <u>17,059</u> | <u>17,059</u> | <u>0</u> |
| Total Veteran's Services | 460,132 | 460,132 | 0 |
| Public Assistance | | | |
| Contractual Services | <u>563,621</u> | <u>563,621</u> | <u>0</u> |
| Total Human Services | <u>1,023,753</u> | <u>1,023,753</u> | <u>0</u> |
| Other | | | |
| Contractual Services | 177,280 | 177,280 | 0 |
| Other | <u>180,019</u> | <u>180,019</u> | <u>0</u> |
| Total Other | <u>357,299</u> | <u>357,299</u> | <u>0</u> |
| Intergovernmental: | | | |
| Grants | | | |
| Contractual Services | <u>49,999</u> | <u>49,999</u> | <u>0</u> |
| Total Intergovernmental | <u>49,999</u> | <u>49,999</u> | <u>0</u> |
| Total Expenditures | <u>10,512,814</u> | <u>10,509,169</u> | <u>3,645</u> |
| Excess of Revenues Over Expenditures | 1,772,746 | 1,776,391 | 3,645 |
| <u>Other Financing Use:</u> | | | |
| Transfers Out | <u>(1,922,644)</u> | <u>(1,922,644)</u> | <u>0</u> |
| Net Change in Fund Balance | (149,898) | (146,253) | 3,645 |
| Fund Balance at Beginning of Year | 1,257,661 | 1,257,661 | 0 |
| Prior Year Encumbrances Appropriated | <u>21,501</u> | <u>21,501</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$1,129,264</u></u> | <u><u>\$1,132,909</u></u> | <u><u>\$3,645</u></u> |

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2004

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|-----------------------------------|-------------------------|-------------------------|---|
| <u>Revenues:</u> | | | |
| Intergovernmental | \$9,710,519 | \$9,710,519 | \$0 |
| Other | 1,026,663 | 1,026,663 | 0 |
| Total Revenues | <u>10,737,182</u> | <u>10,737,182</u> | <u>0</u> |
| <u>Expenditures:</u> | | | |
| Current: | | | |
| Human Services | | | |
| Public Assistance | | | |
| Personal Services | 2,688,689 | 2,688,689 | 0 |
| Fringe Benefits | 1,545,197 | 1,545,197 | 0 |
| Materials and Supplies | 239,118 | 239,118 | 0 |
| Contractual Services | 5,325,366 | 5,325,366 | 0 |
| Capital Outlay | 352,974 | 352,974 | 0 |
| Other | 77,174 | 77,174 | 0 |
| Total Expenditures | <u>10,228,518</u> | <u>10,228,518</u> | <u>0</u> |
| Net Change in Fund Balance | 508,664 | 508,664 | 0 |
| Fund Balance at Beginning of Year | <u>349,935</u> | <u>349,935</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$858,599</u></u> | <u><u>\$858,599</u></u> | <u><u>\$0</u></u> |

Jefferson County, Ohio
Schedule 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, 2004

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-------------------------|------------------|---|
| <u>Revenues:</u> | | | |
| Permissive Taxes | \$2,472,050 | \$2,472,050 | \$0 |
| Licenses and Permits | 9,092 | 9,092 | 0 |
| Fines and Forfeitures | 52,225 | 52,225 | 0 |
| Intergovernmental | 3,731,330 | 4,138,649 | 407,319 |
| Interest | 1,342 | 1,342 | 0 |
| Other | 16,460 | 16,460 | 0 |
| Total Revenues | <u>6,282,499</u> | <u>6,689,818</u> | <u>407,319</u> |
| <u>Expenditures:</u> | | | |
| Current: | | | |
| Public Works | | | |
| Motor Vehicle and Gasoline Tax | | | |
| Personal Services | 2,013,411 | 2,013,283 | 128 |
| Fringe Benefits | 1,124,428 | 1,124,428 | 0 |
| Materials and Supplies | 845,647 | 842,840 | 2,807 |
| Contractual Services | 628,656 | 611,707 | 16,949 |
| Capital Outlay | 1,009,788 | 1,411,607 | (401,819) |
| Other | 658,574 | 657,509 | 1,065 |
| Total Expenditures | <u>6,280,504</u> | <u>6,661,374</u> | <u>(380,870)</u> |
| Excess of Revenues Over Expenditures | <u>1,995</u> | <u>28,444</u> | <u>26,449</u> |
| <u>Other Financing Sources (Uses):</u> | | | |
| Bond Anticipation Notes Issued | 250,000 | 250,000 | 0 |
| Transfers Out | (563,684) | (563,684) | 0 |
| Total Other Financing Sources (Uses) | <u>(313,684)</u> | <u>(313,684)</u> | <u>0</u> |
| Net Change in Fund Balance | (311,689) | (285,240) | 26,449 |
| Fund Balance at Beginning of Year | 500,452 | 500,452 | 0 |
| Prior Year Encumbrances Appropriated | 90,558 | 90,558 | 0 |
| Fund Balance at End of Year | <u>\$279,321</u> | <u>\$305,770</u> | <u>\$26,449</u> |

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Health Fund
For the Year Ended December 31, 2004

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---------------------------------------|---------------------------|---------------------------|---|
| <u>Revenues:</u> | | | |
| Property Taxes | \$324,602 | \$324,602 | \$0 |
| Intergovernmental | 6,827,547 | 6,827,547 | 0 |
| Rent | 80,523 | 80,523 | 0 |
| Other | 11,281 | 11,281 | 0 |
| Total Revenues | <u>7,243,953</u> | <u>7,243,953</u> | <u>0</u> |
| <u>Expenditures:</u> | | | |
| Current: | | | |
| Health | | | |
| Mental Health | | | |
| Personal Services | 246,390 | 246,390 | 0 |
| Fringe Benefits | 117,190 | 117,190 | 0 |
| Materials and Supplies | 21,534 | 21,534 | 0 |
| Contractual Services | 7,173,578 | 7,173,578 | 0 |
| Capital Outlay | 18,220 | 18,220 | 0 |
| Other | 116,430 | 116,430 | 0 |
| Total Expenditures | <u>7,693,342</u> | <u>7,693,342</u> | <u>0</u> |
| Excess of Revenues Under Expenditures | (449,389) | (449,389) | 0 |
| <u>Other Financing Use:</u> | | | |
| Transfers Out | <u>(35,000)</u> | <u>(35,000)</u> | <u>0</u> |
| Net Change in Fund Balance | (484,389) | (484,389) | 0 |
| Fund Balance at Beginning of Year | <u>1,806,419</u> | <u>1,806,419</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$1,322,030</u></u> | <u><u>\$1,322,030</u></u> | <u><u>\$0</u></u> |

Jefferson County, Ohio
Schedule 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, 2004

| | Final Budget | Actual | Variance Positive (Negative) |
|---|-------------------------|--------------------|---|
| <u>Revenues:</u> | | | |
| Property Taxes | \$2,583,438 | \$2,583,438 | \$0 |
| Charges for Services | 222,370 | 222,370 | 0 |
| Intergovernmental | 5,894,769 | 6,092,363 | 197,594 |
| Other | 263,338 | 275,503 | 12,165 |
| Total Revenues | 8,963,915 | 9,173,674 | 209,759 |
| <u>Expenditures:</u> | | | |
| Current: | | | |
| Health | | | |
| Mental Retardation and Developmental Disabilities | | | |
| Personal Services | 4,248,185 | 4,248,185 | 0 |
| Fringe Benefits | 2,949,907 | 2,949,907 | 0 |
| Materials and Supplies | 399,828 | 399,828 | 0 |
| Contractual Services | 606,314 | 816,073 | (209,759) |
| Capital Outlay | 9,493 | 9,493 | 0 |
| Other | 168,704 | 168,704 | 0 |
| Total Expenditures | 8,382,431 | 8,592,190 | (209,759) |
| Excess of Revenues Over Expenditures | 581,484 | 581,484 | 0 |
| <u>Other Financing Use:</u> | | | |
| Transfers Out | (50,000) | (50,000) | 0 |
| Net Change in Fund Balance | 531,484 | 531,484 | 0 |
| Fund Balance at Beginning of Year | 938,465 | 938,465 | 0 |
| Fund Balance at End of Year | <u>\$1,469,949</u> | <u>\$1,469,949</u> | <u>\$0</u> |

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Operating Levy Fund
For the Year Ended December 31, 2004

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-----------------------------|-----------------------------|---|
| <u>Revenues:</u> | | | |
| Property Taxes | \$1,128,728 | \$1,128,728 | \$0 |
| Permissive Taxes | 270,432 | 270,432 | 0 |
| Charges for Services | 1,508,813 | 1,508,813 | 0 |
| Intergovernmental | 665,770 | 665,770 | 0 |
| Total Revenues | <u>3,573,743</u> | <u>3,573,743</u> | <u>0</u> |
| <u>Expenditures:</u> | | | |
| Current: | | | |
| Public Safety | | | |
| Jail Operating Levy | | | |
| Personal Services | 2,036,922 | 2,036,922 | 0 |
| Fringe Benefits | 1,325,111 | 1,325,111 | 0 |
| Materials and Supplies | 313,740 | 313,740 | 0 |
| Contractual Services | 492,324 | 492,324 | 0 |
| Capital Outlay | 258,732 | 258,732 | 0 |
| Other | 15,592 | 15,592 | 0 |
| Total Expenditures | <u>4,442,421</u> | <u>4,442,421</u> | <u>0</u> |
| Excess of Revenues Under Expenditures | (868,678) | (868,678) | 0 |
| <u>Other Financing Source:</u> | | | |
| Transfers In | 969,634 | 969,634 | 0 |
| Net Change in Fund Balance | 100,956 | 100,956 | 0 |
| Fund Balance (Deficit) at Beginning of Year | <u>(2,600,957)</u> | <u>(2,600,957)</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year | <u><u>(\$2,500,001)</u></u> | <u><u>(\$2,500,001)</u></u> | <u><u>\$0</u></u> |

Jefferson County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2004

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--|-------------------------|-------------------------|---|
| <u>Revenues:</u> | | | |
| Charges for Services | \$870,120 | \$870,120 | \$0 |
| Special Assessments | 30,296 | 30,296 | 0 |
| Permissive Taxes | 56,724 | 56,724 | 0 |
| Other Operating Revenue | 1,194 | 1,194 | 0 |
| General Obligation Bonds Issued | 1,820,000 | 1,820,000 | 0 |
| Premium on General Obligation Bonds Issued | 63,145 | 63,145 | 0 |
| Bond Anticipation Notes Issued | 950,000 | 950,000 | 0 |
| Total Revenues | <u>3,791,479</u> | <u>3,791,479</u> | <u>0</u> |
| <u>Expenses:</u> | | | |
| Personal Services | 280,066 | 280,025 | 41 |
| Contractual Services | 442,988 | 415,886 | 27,102 |
| Materials and Supplies | 29,950 | 18,681 | 11,269 |
| Other Operating Expenses | 0 | 418 | (418) |
| Capital Outlay | 90,660 | 118,553 | (27,893) |
| Debt Service: | | | |
| Principal Retirement | 2,759,285 | 2,759,285 | 0 |
| Interest and Fiscal Charges | 165,630 | 165,630 | 0 |
| Issuance Costs | 46,928 | 46,928 | 0 |
| Total Expenses | <u>3,815,507</u> | <u>3,805,406</u> | <u>10,101</u> |
| Net Change in Fund Equity | (24,028) | (13,927) | 10,101 |
| Fund Equity at Beginning of Year | 766,701 | 766,701 | 0 |
| Prior Year Encumbrances Appropriated | <u>46,791</u> | <u>46,791</u> | <u>0</u> |
| Fund Equity at End of Year | <u><u>\$789,464</u></u> | <u><u>\$799,565</u></u> | <u><u>\$10,101</u></u> |

Jefferson County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Water Fund
For the Year Ended December 31, 2004

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--|-------------------------|--------------------|---|
| <u>Revenues:</u> | | | |
| Charges for Services | \$4,688,369 | \$4,688,369 | \$0 |
| Tap-In Fees | 29,800 | 29,800 | 0 |
| Capital Grants | 243,715 | 243,715 | 0 |
| Interest | 20,704 | 20,704 | 0 |
| Permissive Taxes | 170,172 | 170,172 | 0 |
| Other Operating Revenue | 5,186 | 5,186 | 0 |
| Other Non-Operating Revenue | 4,242 | 4,242 | 0 |
| General Obligation Bonds Issued | 1,855,000 | 1,855,000 | 0 |
| Premium on General Obligation Bonds Issued | 77,967 | 77,967 | 0 |
| Bond Anticipation Notes Issued | 750,000 | 750,000 | 0 |
| Ohio EPA Loan | 105,882 | 105,882 | 0 |
| Total Revenues | <u>7,951,037</u> | <u>7,951,037</u> | <u>0</u> |
| <u>Expenses:</u> | | | |
| Personal Services | 916,644 | 916,586 | 58 |
| Contractual Services | 2,288,706 | 2,212,137 | 76,569 |
| Materials and Supplies | 284,723 | 265,560 | 19,163 |
| Other Operating Expenses | 7,610 | 5,160 | 2,450 |
| Capital Outlay | 1,209,036 | 1,255,694 | (46,658) |
| Debt Service: | | | |
| Principal Retirement | 3,697,992 | 3,697,992 | 0 |
| Interest and Fiscal Charges | 271,283 | 271,283 | 0 |
| Issuance Costs | 47,831 | 47,831 | 0 |
| Total Expenses | <u>8,723,825</u> | <u>8,672,243</u> | <u>51,582</u> |
| Net Change in Fund Equity | (772,788) | (721,206) | (51,582) |
| Fund Equity at Beginning of Year | 2,440,562 | 2,440,562 | 0 |
| Prior Year Encumbrances Appropriated | <u>270,484</u> | <u>270,484</u> | <u>0</u> |
| Fund Equity at End of Year | <u>\$1,938,258</u> | <u>\$1,989,840</u> | <u>\$51,582</u> |

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Miscellaneous Local Fund
For the Year Ended December 31, 2004

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--|-------------------------|------------------|---|
| <u>Revenues:</u> | | | |
| Charges for Services | \$1,085,512 | \$1,085,512 | \$0 |
| Licenses and Permits | 353,661 | 353,661 | 0 |
| Fines and Forfeitures | 12,500 | 12,500 | 0 |
| Intergovernmental | 3,047,546 | 3,047,546 | 0 |
| Interest | 627 | 627 | 0 |
| Rent | 14,653 | 14,653 | 0 |
| Other | 30,631 | 30,631 | 0 |
| Total Revenues | 4,545,130 | 4,545,130 | 0 |
| <u>Expenditures:</u> | | | |
| Current: | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| Certificate of Auto Title | | | |
| Personal Services | 147,336 | 147,336 | 0 |
| Fringe Benefits | 71,592 | 71,592 | 0 |
| Materials and Supplies | 7,839 | 7,839 | 0 |
| Contractual Services | 42,257 | 42,257 | 0 |
| Capital Outlay | 3,908 | 3,908 | 0 |
| Other | 2,059 | 2,059 | 0 |
| Total Certificate of Auto Title | 274,991 | 274,991 | 0 |
| Real Estate Assessment | | | |
| Personal Services | 143,020 | 143,020 | 0 |
| Fringe Benefits | 90,020 | 90,020 | 0 |
| Materials and Supplies | 6,647 | 6,617 | 30 |
| Contractual Services | 327,298 | 324,663 | 2,635 |
| Other | 8,729 | 6,729 | 2,000 |
| Total Real Estate Assessment | 575,714 | 571,049 | 4,665 |
| Delinquent Real/Assess Collection | | | |
| Personal Services | 86,903 | 86,903 | 0 |
| Fringe Benefits | 42,154 | 42,154 | 0 |
| Materials and Supplies | 518 | 518 | 0 |
| Contractual Services | 58,791 | 58,791 | 0 |
| Total Delinquent Real/Assess Collection | 188,366 | 188,366 | 0 |
| Equipment Recorders Supply | | | |
| Materials and Supplies | 4,011 | 4,011 | 0 |
| Contractual Services | 59,619 | 57,082 | 2,537 |
| Capital Outlay | 41,700 | 41,699 | 1 |
| Total Equipment Recorders Supply | 105,330 | 102,792 | 2,538 |

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Miscellaneous Local Fund (Continued)
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance Positive (Negative) |
|---|-------------------------|------------------|---|
| Geographic Info System | | | |
| Materials and Supplies | \$16,044 | \$16,044 | \$0 |
| Contractual Services | 124,039 | 124,039 | 0 |
| Total Geographic Info System | 140,083 | 140,083 | 0 |
| Total General Government - Legislative and Executive | 1,284,484 | 1,277,281 | 7,203 |
| Public Works | | | |
| Recycling | | | |
| Capital Outlay | 58,876 | 58,876 | 0 |
| Beautification | | | |
| Personal Services | 134,546 | 134,546 | 0 |
| Fringe Benefits | 91,668 | 91,668 | 0 |
| Materials and Supplies | 4,736 | 4,736 | 0 |
| Contractual Services | 3,515 | 3,515 | 0 |
| Other | 42,826 | 42,826 | 0 |
| Total Beautification | 277,291 | 277,291 | 0 |
| Total Public Works | 336,167 | 336,167 | 0 |
| Economic Development and Assistance | | | |
| Airport Gas Resale | | | |
| Materials and Supplies | 47,541 | 47,541 | 0 |
| Airport | | | |
| Personal Services | 54,872 | 54,872 | 0 |
| Fringe Benefits | 24,687 | 24,687 | 0 |
| Materials and Supplies | 6,961 | 6,961 | 0 |
| Contractual Services | 9,680 | 9,680 | 0 |
| Capital Outlay | 1,275,409 | 1,275,410 | (1) |
| Other | 37,047 | 37,047 | 0 |
| Total Airport | 1,408,656 | 1,408,657 | (1) |
| Total Economic Development and Assistance | 1,456,197 | 1,456,198 | (1) |

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Miscellaneous Local Fund (Continued)
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance Positive (Negative) |
|---|---------------------------|---------------------------|---|
| Health | | | |
| Dog and Kennel | | | |
| Personal Services | \$69,709 | \$69,709 | \$0 |
| Fringe Benefits | 54,962 | 54,962 | 0 |
| Materials and Supplies | 6,184 | 6,184 | 0 |
| Other | 9,057 | 9,057 | 0 |
| Total Health | <u>139,912</u> | <u>139,912</u> | <u>0</u> |
| Human Services | | | |
| Child Support Enforcement Agency | | | |
| Personal Services | 509,784 | 509,784 | 0 |
| Fringe Benefits | 291,661 | 291,661 | 0 |
| Materials and Supplies | 3,208 | 3,208 | 0 |
| Contractual Services | 311,355 | 311,355 | 0 |
| Other | 421,684 | 421,684 | 0 |
| Total Human Services | <u>1,537,692</u> | <u>1,537,692</u> | <u>0</u> |
| Total Expenditures | <u>4,754,452</u> | <u>4,747,250</u> | <u>7,202</u> |
| Excess of Revenues Under Expenditures | <u>(209,322)</u> | <u>(202,120)</u> | <u>7,202</u> |
| <u>Other Financing Sources (Uses):</u> | | | |
| Transfers In | 208,024 | 208,024 | 0 |
| Transfers Out | <u>(2,101)</u> | <u>(2,101)</u> | <u>0</u> |
| Total Other Financing Sources (Uses) | <u>205,923</u> | <u>205,923</u> | <u>0</u> |
| Net Change in Fund Balance | (3,399) | 3,803 | 7,202 |
| Fund Balance at Beginning of Year | 1,533,475 | 1,533,475 | 0 |
| Prior Year Encumbrances Appropriated | <u>122,850</u> | <u>122,850</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$1,652,926</u></u> | <u><u>\$1,660,128</u></u> | <u><u>\$7,202</u></u> |

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court/Corrections and Public Safety Fund
For the Year Ended December 31, 2004

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|------------------------------------|-------------------------|------------------|---|
| <u>Revenues:</u> | | | |
| Charges for Services | \$141,694 | \$141,694 | \$0 |
| Licenses and Permits | 21,905 | 21,905 | 0 |
| Fines and Forfeitures | 6,512 | 6,512 | 0 |
| Intergovernmental | 1,732,653 | 1,732,653 | 0 |
| Other | 15,492 | 15,492 | 0 |
| Total Revenues | <u>1,918,256</u> | <u>1,918,256</u> | <u>0</u> |
| <u>Expenditures:</u> | | | |
| Current: | | | |
| General Government - Judicial | | | |
| County Probation Services | | | |
| Materials and Supplies | 5,845 | 5,845 | 0 |
| Contractual Services | 4,960 | 4,012 | 948 |
| Capital Outlay | 0 | 0 | 0 |
| Total County Probation Services | <u>10,805</u> | <u>9,857</u> | <u>948</u> |
| Conduct of Business | | | |
| Other | 484 | 484 | 0 |
| Court Computer | | | |
| Contractual Services | 68,732 | 68,732 | 0 |
| Indigent Drivers Alcohol Treatment | | | |
| Contractual Services | 84,800 | 84,800 | 0 |
| Indigent Guardianship | | | |
| Contractual Services | 14,631 | 14,631 | 0 |
| Juvenile Court Computer | | | |
| Other | 1,500 | 1,500 | 0 |
| Juvenile Computer Equipment | | | |
| Capital Outlay | 5,100 | 5,100 | 0 |
| Probate Court Computer | | | |
| Contractual Services | 3,913 | 3,913 | 0 |
| Probate Computer Equipment | | | |
| Materials and Supplies | 3,928 | 3,928 | 0 |
| Contractual Services | 15,958 | 15,958 | 0 |
| Total Probate Computer Equipment | <u>19,886</u> | <u>19,886</u> | <u>0</u> |

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court/Corrections and Public Safety Fund (Continued)
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance Positive (Negative) |
|---|-------------------------|---------------|---|
| Drug Court Treatment | | | |
| Materials and Supplies | \$1,505 | \$1,505 | \$0 |
| Contractual Services | 29,325 | 29,325 | 0 |
| Total Drug Court Treatment | 30,830 | 30,830 | 0 |
| Clerk of Courts | | | |
| Contractual Services | 5,175 | 5,175 | 0 |
| Total General Government - Judicial | 245,856 | 244,908 | 948 |
| Public Safety | | | |
| Juvenile Probation Fees | | | |
| Other | 1,757 | 1,757 | 0 |
| Juvenile Special Projects | | | |
| Other | 219 | 219 | 0 |
| PSN Gun Prosecution | | | |
| Personal Services | 37,029 | 37,029 | 0 |
| Fringe Benefits | 18,144 | 18,144 | 0 |
| Materials and Supplies | 6,382 | 6,382 | 0 |
| Contractual Services | 4,810 | 4,810 | 0 |
| Total PSN Gun Prosecution | 66,365 | 66,365 | 0 |
| Concealed Handgun | | | |
| Materials and Supplies | 8,200 | 8,200 | 0 |
| Contractual Services | 9,115 | 9,115 | 0 |
| Total Concealed Handgun | 17,315 | 17,315 | 0 |
| Juvenile Probation Services Enhancement | | | |
| Materials and Supplies | 4,564 | 4,564 | 0 |
| Contractual Services | 350,891 | 350,891 | 0 |
| Total Juvenile Probation Services Enhancement | 355,455 | 355,455 | 0 |
| Juvenile Multiple Handicap Assessment | | | |
| Materials and Supplies | 573 | 573 | 0 |
| Other | 364 | 364 | 0 |
| Total Juvenile Multiple Handicap Assessment | 937 | 937 | 0 |
| Juvenile Drug Court Implementation | | | |
| Contractual Services | 44,350 | 44,350 | 0 |

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court/Corrections and Public Safety Fund (Continued)
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance Positive (Negative) |
|--|-------------------------|---------------|---|
| Mediation Juvenile Program | | | |
| Contractual Services | \$161,777 | \$161,777 | \$0 |
| Felony Delinquent Care and Custody | | | |
| Personal Services | 108,057 | 108,057 | 0 |
| Fringe Benefits | 192,293 | 192,293 | 0 |
| Materials and Supplies | 957 | 957 | 0 |
| Contractual Services | 199,980 | 199,980 | 0 |
| Other | 27,810 | 27,810 | 0 |
| Total Felony Delinquent Care and Custody | 529,097 | 529,097 | 0 |
| Sexual Offender Treatment Program | | | |
| Materials and Supplies | 4,267 | 4,267 | 0 |
| Contractual Services | 9,936 | 9,936 | 0 |
| Other | 2,704 | 2,704 | 0 |
| Total Sexual Offender Treatment Program | 16,907 | 16,907 | 0 |
| Crime Victims Assistance Office | | | |
| Personal Services | 33,701 | 33,701 | 0 |
| Fringe Benefits | 15,703 | 15,703 | 0 |
| Total Crime Victims Assistance Office | 49,404 | 49,404 | 0 |
| CPP | | | |
| Personal Services | 49,573 | 49,573 | 0 |
| Fringe Benefits | 18,880 | 18,880 | 0 |
| Materials and Supplies | 7,468 | 7,468 | 0 |
| Contractual Services | 57,553 | 57,553 | 0 |
| Other | 5,471 | 5,471 | 0 |
| Total CPP | 138,945 | 138,945 | 0 |
| Status Offender Program | | | |
| Personal Services | 60,995 | 60,995 | 0 |
| Other | 1,501 | 1,501 | 0 |
| Total Status Offender Program | 62,496 | 62,496 | 0 |

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court/Corrections and Public Safety Fund (Continued)
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance Positive (Negative) |
|---------------------------------------|-------------------------|---------------|---|
| TANF | | | |
| Contractual Services | \$17,097 | \$17,097 | \$0 |
| Community Corrections Act | | | |
| Personal Services | 41,753 | 41,753 | 0 |
| Fringe Benefits | 23,971 | 23,971 | 0 |
| Materials and Supplies | 83 | 83 | 0 |
| Total Community Corrections Act | 65,807 | 65,807 | 0 |
| Prisoner Incentive | | | |
| Capital Outlay | 8,979 | 8,750 | 229 |
| Law Enforcement Trust | | | |
| Contractual Services | 12,109 | 12,109 | 0 |
| CTC Expansion Project 1L | | | |
| Contractual Services | 52,081 | 52,081 | 0 |
| Anti Drug Abuse Coalition | | | |
| Other | 19 | 19 | 0 |
| Juvenile Court Tobacco Program | | | |
| Contractual Services | 700 | 700 | 0 |
| Total Public Safety | 1,601,816 | 1,601,587 | 229 |
| Total Expenditures | 1,847,672 | 1,846,495 | 1,177 |
| Excess of Revenues Over Expenditures | 70,584 | 71,761 | 1,177 |
| <u>Other Financing Source:</u> | | | |
| Transfers In | 12,709 | 12,709 | 0 |
| Net Change in Fund Balance | 83,293 | 84,470 | 1,177 |
| Fund Balance at Beginning of Year | 854,903 | 854,903 | 0 |
| Prior Year Encumbrances Appropriated | 2,548 | 2,548 | 0 |
| Fund Balance at End of Year | \$940,744 | \$941,921 | \$1,177 |

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency 911 Fund
For the Year Ended December 31, 2004

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--------------------------------------|-------------------------|-------------------------|---|
| <u>Revenues:</u> | | | |
| Property Taxes | \$1,253,179 | \$1,253,179 | \$0 |
| Intergovernmental | 341,244 | 341,244 | 0 |
| Rent | 35,699 | 35,699 | 0 |
| Total Revenues | <u>1,630,122</u> | <u>1,630,122</u> | <u>0</u> |
| <u>Expenditures:</u> | | | |
| Current: | | | |
| Public Safety | | | |
| Emergency 911 | | | |
| Personal Services | 444,076 | 444,076 | 0 |
| Fringe Benefits | 207,584 | 207,584 | 0 |
| Materials and Supplies | 4,985 | 4,985 | 0 |
| Contractual Services | 242,660 | 242,660 | 0 |
| Capital Outlay | 53,773 | 53,773 | 0 |
| Other | 28,758 | 28,758 | 0 |
| Total Expenditures | <u>981,836</u> | <u>981,836</u> | <u>0</u> |
| Excess of Revenues Over Expenditures | 648,286 | 648,286 | 0 |
| <u>Other Financing Use:</u> | | | |
| Transfers Out | <u>(339,135)</u> | <u>(339,135)</u> | <u>0</u> |
| Net Change in Fund Balance | 309,151 | 309,151 | 0 |
| Fund Balance at Beginning of Year | <u>108,916</u> | <u>108,916</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$418,067</u></u> | <u><u>\$418,067</u></u> | <u><u>\$0</u></u> |

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permissive Sheriff Fund
For the Year Ended December 31, 2004

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|---------------------------|---------------------------|---|
| <u>Revenues:</u> | | | |
| Permissive Taxes | \$1,612,738 | \$1,612,738 | \$0 |
| Charges for Services | 317,425 | 317,425 | 0 |
| Intergovernmental | 180,045 | 180,045 | 0 |
| Other | 1,040 | 1,040 | 0 |
| Total Revenues | <u>2,111,248</u> | <u>2,111,248</u> | <u>0</u> |
| <u>Expenditures:</u> | | | |
| Current: | | | |
| Public Safety | | | |
| Permissive Sheriff | | | |
| Personal Services | 1,334,054 | 1,334,054 | 0 |
| Fringe Benefits | 888,342 | 888,342 | 0 |
| Materials and Supplies | 107,963 | 107,963 | 0 |
| Contractual Services | 35,563 | 35,563 | 0 |
| Capital Outlay | 74,887 | 74,887 | 0 |
| Other | 36,456 | 36,456 | 0 |
| Total Expenditures | <u>2,477,265</u> | <u>2,477,265</u> | <u>0</u> |
| Excess of Revenues Under Expenditures | (366,017) | (366,017) | 0 |
| <u>Other Financing Source:</u> | | | |
| Transfers In | 655,366 | 655,366 | 0 |
| Net Change in Fund Balance | 289,349 | 289,349 | 0 |
| Fund Balance (Deficit) at Beginning of Year | <u>(789,349)</u> | <u>(789,349)</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year | <u><u>(\$500,000)</u></u> | <u><u>(\$500,000)</u></u> | <u><u>\$0</u></u> |

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Tuberculosis/Crippled Child Levy Fund
For the Year Ended December 31, 2004

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--------------------------------------|---------------------------|---------------------------|---|
| <u>Revenues:</u> | | | |
| Property Taxes | \$2,793 | \$2,793 | \$0 |
| Intergovernmental | 67,554 | 67,554 | 0 |
| Other | 1,778 | 1,778 | 0 |
| Total Revenues | <u>72,125</u> | <u>72,125</u> | <u>0</u> |
| <u>Expenditures:</u> | | | |
| Current: | | | |
| Health | | | |
| Tuberculosis Levy | | | |
| Materials and Supplies | 447 | 447 | 0 |
| Contractual Services | 92,955 | 89,354 | 3,601 |
| Total Tuberculosis Levy | 93,402 | 89,801 | 3,601 |
| Crippled Child Levy | | | |
| Other | 77,660 | 77,660 | 0 |
| Total Expenditures | <u>171,062</u> | <u>167,461</u> | <u>3,601</u> |
| Net Change in Fund Balance | (98,937) | (95,336) | 3,601 |
| Fund Balance at Beginning of Year | 2,393,929 | 2,393,929 | 0 |
| Prior Year Encumbrances Appropriated | 3,909 | 3,909 | 0 |
| Fund Balance at End of Year | <u><u>\$2,298,901</u></u> | <u><u>\$2,302,502</u></u> | <u><u>\$3,601</u></u> |

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Fund
For the Year Ended December 31, 2004

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|-----------------------------------|-------------------------|-------------------------|---|
| <u>Revenues:</u> | | | |
| Property Taxes | \$725,364 | \$725,364 | \$0 |
| Charges for Services | 505,558 | 505,558 | 0 |
| Intergovernmental | 3,151,454 | 3,151,454 | 0 |
| Other | 121,122 | 121,122 | 0 |
| Total Revenues | <u>4,503,498</u> | <u>4,503,498</u> | <u>0</u> |
| <u>Expenditures:</u> | | | |
| Current: | | | |
| Human Services | | | |
| Children Services Levy | | | |
| Personal Services | 1,451,327 | 1,451,327 | 0 |
| Fringe Benefits | 1,003,270 | 1,003,270 | 0 |
| Materials and Supplies | 40,899 | 40,899 | 0 |
| Contractual Services | 1,902,616 | 1,902,616 | 0 |
| Capital Outlay | 10,804 | 10,804 | 0 |
| Other | 57,561 | 57,561 | 0 |
| Total Expenditures | <u>4,466,477</u> | <u>4,466,477</u> | <u>0</u> |
| Net Change in Fund Balance | 37,021 | 37,021 | 0 |
| Fund Balance at Beginning of Year | <u>453,218</u> | <u>453,218</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$490,239</u></u> | <u><u>\$490,239</u></u> | <u><u>\$0</u></u> |

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2004

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--|-------------------------|-----------------------|---|
| <u>Revenues:</u> | | | |
| Intergovernmental | \$1,174,629 | \$1,174,629 | \$0 |
| Other | 2,169 | 2,169 | 0 |
| Total Revenues | <u>1,176,798</u> | <u>1,176,798</u> | <u>0</u> |
| <u>Expenditures:</u> | | | |
| Current: | | | |
| Economic Development and Assistance Community Development Block Grant | | | |
| Contractual Services | 1,196,282 | 1,196,282 | 0 |
| Other | 14,823 | 14,823 | 0 |
| Total Expenditures | <u>1,211,105</u> | <u>1,211,105</u> | <u>0</u> |
| Net Change in Fund Balance | (34,307) | (34,307) | 0 |
| Fund Balance at Beginning of Year | <u>39,688</u> | <u>39,688</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$5,381</u></u> | <u><u>\$5,381</u></u> | <u><u>\$0</u></u> |

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Emergency Management Assistance Fund
For the Year Ended December 31, 2004

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|-------------------------------------|-------------------------|---------------|---|
| <u>Revenues:</u> | | | |
| Intergovernmental | \$470,859 | \$470,859 | \$0 |
| <u>Expenditures:</u> | | | |
| Current: | | | |
| Public Safety | | | |
| Federal Emergency Management Agency | | | |
| Contractual Services | 468,688 | 468,688 | 0 |
| Total Public Safety | 468,688 | 468,688 | 0 |
| Intergovernmental | 2,171 | 2,171 | 0 |
| Total Expenditures | 470,859 | 470,859 | 0 |
| Net Change in Fund Balance | 0 | 0 | 0 |
| Fund Balance at Beginning of Year | 0 | 0 | 0 |
| Fund Balance at End of Year | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For the Year Ended December 31, 2004

| | Final Budget | Actual | Variance Positive (Negative) |
|--|---------------------------|---------------------------|---|
| <u>Revenues:</u> | | | |
| Property Taxes | \$1,108,001 | \$1,108,001 | \$0 |
| Permissive Taxes | 371,615 | 371,615 | 0 |
| Intergovernmental | 137,461 | 137,461 | 0 |
| Rent | 339,055 | 339,055 | 0 |
| Total Revenues | <u>1,956,132</u> | <u>1,956,132</u> | <u>0</u> |
| <u>Expenditures:</u> | | | |
| Debt Service: | | | |
| Principal Retirement | 2,013,061 | 2,013,061 | 0 |
| Interest and Fiscal Charges | 1,262,414 | 1,262,414 | 0 |
| Total Debt Service | <u>3,275,475</u> | <u>3,275,475</u> | <u>0</u> |
| Excess of Revenues Under Expenditures | <u>(1,319,343)</u> | <u>(1,319,343)</u> | <u>0</u> |
| <u>Other Financing Sources:</u> | | | |
| Premium on General Obligation Bonds Issued | 22,949 | 22,949 | 0 |
| Transfers In | 981,831 | 981,831 | 0 |
| Total Other Financing Sources | <u>1,004,780</u> | <u>1,004,780</u> | <u>0</u> |
| Net Change in Fund Balance | (314,563) | (314,563) | 0 |
| Fund Balance at Beginning of Year | <u>1,807,896</u> | <u>1,807,896</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$1,493,333</u></u> | <u><u>\$1,493,333</u></u> | <u><u>\$0</u></u> |

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement Fund
For the Year Ended December 31, 2004

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---------------------------------------|-------------------------|------------------|---|
| <u>Revenues:</u> | | | |
| Intergovernmental | \$60,000 | \$60,000 | \$0 |
| Other | 21,940 | 21,940 | 0 |
| Total Revenues | 81,940 | 81,940 | 0 |
| <u>Expenditures:</u> | | | |
| Capital Outlay | | | |
| Mental Retardation | 40,846 | 40,846 | 0 |
| Excess of Revenues Over Expenditures | 41,094 | 41,094 | 0 |
| <u>Other Financing Source:</u> | | | |
| Transfers In | 85,000 | 85,000 | 0 |
| Net Change in Fund Balance | 126,094 | 126,094 | 0 |
| Fund Balance at Beginning of Year | 485,912 | 485,912 | 0 |
| Fund Balance at End of Year | <u>\$612,006</u> | <u>\$612,006</u> | <u>\$0</u> |

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Construction Fund
For the Year Ended December 31, 2004

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--|-------------------------|----------------|---|
| <u>Revenues:</u> | | | |
| Total Revenues | \$0 | \$0 | \$0 |
| <u>Expenditures:</u> | | | |
| Capital Outlay | | | |
| Jail Construction | | | |
| Contractual Services | 6,767 | 6,767 | 0 |
| Debt Service: | | | |
| Principal Retirement | 4,243,417 | 4,243,417 | 0 |
| Interest and Fiscal Charges | 81,602 | 81,602 | 0 |
| Issuance Costs | 111,777 | 111,777 | 0 |
| Total Expenditures | 4,443,563 | 4,443,563 | 0 |
| Excess of Revenues Under Expenditures | (4,443,563) | (4,443,563) | 0 |
| <u>Other Financing Sources:</u> | | | |
| General Obligation Bonds Issued | 4,335,000 | 4,335,000 | 0 |
| Premium on General Obligation Bonds Issued | 108,563 | 108,563 | 0 |
| Total Other Financing Sources | 4,443,563 | 4,443,563 | 0 |
| Net Change in Fund Balance | 0 | 0 | 0 |
| Fund Balance at Beginning of Year | 3,553 | 3,553 | 0 |
| Fund Balance at End of Year | <u>\$3,553</u> | <u>\$3,553</u> | <u>\$0</u> |

Jefferson County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance - Health Fund
For the Year Ended December 31, 2004

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--|-----------------------------|-----------------------------|---|
| <u>Revenues:</u> | | | |
| Charges for Services | \$8,574,898 | \$8,574,898 | \$0 |
| Other Operating Revenue | 479,112 | 479,112 | 0 |
| Total Revenues | <u>9,054,010</u> | <u>9,054,010</u> | <u>0</u> |
| <u>Expenses:</u> | | | |
| Contractual Services | 1,138,334 | 1,138,334 | 0 |
| Claims | 6,253,792 | 6,253,792 | 0 |
| Total Expenses | <u>7,392,126</u> | <u>7,392,126</u> | <u>0</u> |
| Net Change in Fund Equity | 1,661,884 | 1,661,884 | 0 |
| Fund Equity (Deficit) at Beginning of Year | <u>(8,845,489)</u> | <u>(8,845,489)</u> | <u>0</u> |
| Fund Equity (Deficit) at End of Year | <u><u>(\$7,183,605)</u></u> | <u><u>(\$7,183,605)</u></u> | <u><u>\$0</u></u> |

Jefferson County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance - Workers' Compensation Fund
For the Year Ended December 31, 2004

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|----------------------------------|---------------------------|---------------------------|---|
| <u>Revenues:</u> | | | |
| Charges for Services | \$1,194,695 | \$1,194,695 | \$0 |
| Other Non-Operating Revenues | <u>22,881</u> | <u>22,881</u> | <u>0</u> |
| Total Revenues | <u>1,217,576</u> | <u>1,217,576</u> | <u>0</u> |
| <u>Expenses:</u> | | | |
| Contractual Services | 454,402 | 454,402 | 0 |
| Claims | <u>333,272</u> | <u>333,272</u> | <u>0</u> |
| Total Expenses | <u>787,674</u> | <u>787,674</u> | <u>0</u> |
| Net Change in Fund Equity | 429,902 | 429,902 | 0 |
| Fund Equity at Beginning of Year | <u>4,102,057</u> | <u>4,102,057</u> | <u>0</u> |
| Fund Equity at End of Year | <u><u>\$4,531,959</u></u> | <u><u>\$4,531,959</u></u> | <u><u>\$0</u></u> |

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Statistical Section

Statistical Section

The following unaudited statistical tables reflect social and economic data, financial trends and fiscal capacity of the County.

JEFFERSON COUNTY, OHIO
General Fund Expenditures by Function
Last Ten Years

| | <u>2004 (1)</u> | <u>2003 (1)</u> | <u>2002 (1)</u> | <u>2001</u> | <u>2000</u> |
|-----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| General Government: | | | | | |
| Legislative and Executive | \$4,731,228 | \$4,719,734 | \$5,074,323 | \$5,028,648 | \$5,155,992 |
| Judicial | 3,805,274 | 3,541,116 | 3,390,391 | 3,075,791 | 3,245,423 |
| Public Safety | 337,507 | 709,081 | 119,497 | 311,644 | 929,074 |
| Public Works | 0 | 0 | 0 | 15,230 | 183,643 |
| Health | 232,976 | 227,774 | 282,393 | 267,807 | 387,358 |
| Human Services | 1,016,995 | 990,784 | 877,699 | 894,109 | 826,458 |
| Economic Development | 0 | 0 | 0 | 0 | 125,893 |
| Other | 357,299 | 611,041 | 554,592 | 477,797 | 411,079 |
| Capital Outlay | 0 | 24,663 | 0 | 11,987 | 0 |
| Intergovernmental | 49,999 | 59,999 | 40,500 | 143,765 | 181,168 |
| Principal Retirement | 3,276 | 23,877 | 35,626 | 33,211 | 0 |
| Interest and Fiscal Charges | <u>236</u> | <u>3,163</u> | <u>2,866</u> | <u>6,620</u> | <u>0</u> |
| Total Expenditures | <u><u>\$10,534,790</u></u> | <u><u>\$10,911,232</u></u> | <u><u>\$10,377,887</u></u> | <u><u>\$10,266,609</u></u> | <u><u>\$11,446,088</u></u> |

(1) - Includes modified accrual information only.

Source: Jefferson County Auditor

| <u>1999</u> | <u>1998</u> | <u>1997</u> | <u>1996</u> | <u>1995</u> |
|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| \$4,733,044 | \$4,830,432 | \$4,683,961 | \$5,092,457 | \$4,465,601 |
| 2,784,616 | 2,685,234 | 2,547,965 | 2,197,547 | 2,092,597 |
| 131,471 | 149,254 | 133,869 | 121,342 | 121,715 |
| 180,300 | 168,200 | 179,106 | 0 | 158,619 |
| 373,922 | 368,540 | 340,874 | 258,504 | 203,395 |
| 847,208 | 896,019 | 933,746 | 1,154,815 | 235,875 |
| 133,812 | 359,424 | 158,484 | 156,381 | 0 |
| 72,382 | 113,942 | 378,880 | 3,361 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 172,986 | 176,137 | 169,930 | 195,383 | 71,212 |
| 0 | 0 | 0 | 0 | 2,073 |
| <u>0</u> | <u>1,399</u> | <u>26,544</u> | <u>44,045</u> | <u>97,980</u> |
| <u><u>\$9,429,741</u></u> | <u><u>\$9,748,581</u></u> | <u><u>\$9,553,359</u></u> | <u><u>\$9,223,835</u></u> | <u><u>\$7,449,067</u></u> |

JEFFERSON COUNTY, OHIO

General Fund Revenues by Source

Last Ten Years

| | <u>2004 (1)</u> | <u>2003 (1)</u> | <u>2002 (1)</u> | <u>2001</u> | <u>2000</u> |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Property Taxes | \$1,802,393 | \$1,734,045 | \$1,725,032 | \$2,179,948 | \$1,939,289 |
| Permissive Tax | 4,299,136 | 4,031,020 | 3,975,249 | 3,738,870 | 3,745,132 |
| Charges for Services | 2,267,631 | 2,327,390 | 2,226,229 | 1,713,866 | 1,658,858 |
| Licenses and Permits | 5,387 | 6,344 | 4,685 | 4,885 | 0 |
| Fines and Forfeitures | 398,328 | 384,862 | 263,397 | 394,154 | 234,803 |
| Intergovernmental | 2,907,786 | 2,865,211 | 2,809,891 | 2,979,094 | 2,668,001 |
| Interest | 178,219 | 238,531 | 401,982 | 995,506 | 1,417,097 |
| Rent | 0 | 0 | 1,650 | 12,035 | 10,012 |
| Other | <u>394,315</u> | <u>400,952</u> | <u>365,560</u> | <u>184,103</u> | <u>1,211,636</u> |
| Total Revenues | <u>\$12,253,195</u> | <u>\$11,988,355</u> | <u>\$11,773,675</u> | <u>\$12,202,461</u> | <u>\$12,884,828</u> |

(1) - Includes modified accrual information only. Once a significant number of years of full accrual information has been obtained, it will be included in a separate table

Source: Jefferson County Auditor

| <u>1999</u> | <u>1998</u> | <u>1997</u> | <u>1996</u> | <u>1995</u> |
|----------------------------|----------------------------|----------------------------|----------------------------|---------------------------|
| \$1,923,662 | \$1,873,329 | \$1,388,517 | \$2,243,816 | \$1,906,152 |
| 3,571,762 | 3,968,361 | 3,696,679 | 3,813,018 | 3,382,041 |
| 1,501,198 | 1,538,214 | 1,300,002 | 1,395,470 | 1,222,011 |
| 0 | 72,077 | 8,135 | 8,315 | 8,240 |
| 114,872 | 261,195 | 171,975 | 223,735 | 291,464 |
| 2,584,139 | 2,345,540 | 2,300,171 | 1,725,081 | 2,188,871 |
| 1,119,105 | 991,804 | 761,544 | 498,061 | 616,461 |
| 9,925 | 11,026 | 45,048 | 49,807 | 39,491 |
| <u>115,271</u> | <u>177,962</u> | <u>425,813</u> | <u>238,020</u> | <u>73,906</u> |
| <u><u>\$10,939,934</u></u> | <u><u>\$11,239,508</u></u> | <u><u>\$10,097,884</u></u> | <u><u>\$10,195,323</u></u> | <u><u>\$9,728,637</u></u> |

JEFFERSON COUNTY, OHIO

Property Tax Levies and Collections

Real and Public Utility Taxes

Last Ten Years

| <u>Year</u> | <u>Current Tax Levy</u> | <u>Current Tax Collections (1)</u> | <u>Percent Collected</u> | <u>Delinquent Tax Collections</u> | <u>Total Tax Collections</u> |
|-------------|-------------------------|------------------------------------|--------------------------|-----------------------------------|------------------------------|
| 2004 | \$41,859,781 | \$40,532,707 | 96.83% | \$1,958,302 | \$42,491,009 |
| 2003 | 40,165,455 | 38,832,118 | 96.68% | 1,591,492 | 40,423,610 |
| 2002 | 39,037,712 | 37,807,239 | 96.85% | 1,663,993 | 39,471,232 |
| 2001 | 49,139,104 | 47,833,872 | 97.34% | 1,354,347 | 49,188,219 |
| 2000 | 45,115,236 | 45,115,236 | 100.00% | 1,231,287 | 46,346,523 |
| 1999 | 46,785,513 | 45,667,358 | 97.61% | 1,389,985 | 47,057,343 |
| 1998 | 46,574,714 | 45,368,028 | 97.41% | 795,031 | 46,163,059 |
| 1997 | 45,096,566 | 43,988,978 | 97.54% | 1,099,851 | 45,088,829 |
| 1996 | 43,848,774 | 42,886,926 | 97.81% | 903,284 | 43,790,210 |
| 1995 | 42,928,015 | 42,078,633 | 98.02% | 967,540 | 43,046,173 |

(1) State Reimbursement of Rollback and Homestead Exemptions are included.

(2) Penalties and interest are included, since by Ohio Law they become part of the tax obligation as assessment occurs.

Source: Jefferson County Auditor

| Percent of Collections to Current Tax Levy | Outstanding Delinquent Taxes (2) | Percent of Delinquent Taxes to Current Tax Levy |
|---|--|--|
| 101.51% | \$5,003,258 | 11.95% |
| 100.64% | 5,283,118 | 13.15% |
| 101.11% | 5,141,530 | 13.17% |
| 100.10% | 4,932,325 | 10.04% |
| 102.73% | 4,469,298 | 9.91% |
| 100.58% | 4,096,522 | 8.76% |
| 99.12% | 3,957,000 | 8.50% |
| 99.98% | 3,252,206 | 7.21% |
| 99.87% | 2,868,900 | 6.54% |
| 100.28% | 2,626,413 | 6.12% |

JEFFERSON COUNTY, OHIO*Property Tax Levies and Collections**Tangible Personal Property Taxes**Last Ten Years*

| <u>Year</u> | <u>Current Tax Levy</u> | <u>Current Tax Collections</u> | <u>Delinquent Tax Collections</u> | <u>Total Tax Collected</u> | <u>Outstanding Delinquent Taxes (1)</u> |
|-------------|-------------------------|--------------------------------|-----------------------------------|----------------------------|---|
| 2004 | \$7,231,448 | \$7,071,014 | \$34,936 | \$7,105,950 | 7,075,528 |
| 2003 | 8,072,306 | 7,957,062 | 70,469 | 8,027,531 | 6,585,145 |
| 2002 | 5,816,268 | 5,657,258 | 110,825 | 5,768,083 | 6,031,171 |
| 2001 | 6,312,008 | 6,179,833 | 97,644 | 6,277,477 | 5,978,541 |
| 2000 | 9,315,459 | 8,443,478 | 569,201 | 9,012,679 | 6,255,773 |
| 1999 | 8,949,296 | 7,899,617 | 113,128 | 8,012,745 | 4,150,723 |
| 1998 | 7,927,285 | 7,123,769 | 103,250 | 7,227,019 | 5,809,549 |
| 1997 | 9,588,398 | 7,129,079 | 38,649 | 7,167,728 | 4,059,524 |
| 1996 | 6,952,882 | 6,542,782 | 33,368 | 6,576,150 | 3,326,972 |
| 1995 | 7,384,302 | 7,219,403 | 79,012 | 7,298,415 | 2,948,639 |

(1) - Amount includes interest and penalties

Source: Jefferson County Auditor

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JEFFERSON COUNTY, OHIO
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

| Year | Real Property | | Public Utility Property | | Tangible Personal Property | |
|------|----------------|----------------------------|-------------------------|------------------------|----------------------------|----------------------------|
| | Assessed Value | Estimated Actual Value (1) | Assessed Value | Estimated Actual Value | Assessed Value | Estimated Actual Value (1) |
| 2004 | \$773,709,490 | \$2,210,598,543 | \$208,000,650 | \$594,287,571 | \$143,704,645 | \$574,818,580 |
| 2003 | 715,324,780 | 2,043,785,086 | 208,221,340 | 594,918,114 | 120,137,070 | 480,548,280 |
| 2002 | 710,144,460 | 2,028,984,171 | 203,524,140 | 581,497,543 | 112,992,494 | 451,969,976 |
| 2001 | 709,278,810 | 2,026,510,886 | 204,389,790 | 583,970,829 | 115,978,614 | 463,914,456 |
| 2000 | 706,385,800 | 2,018,245,143 | 414,211,860 | 470,695,295 | 116,037,125 | 464,148,500 |
| 1999 | 576,107,630 | 1,646,021,800 | 416,032,490 | 472,764,193 | 142,000,742 | 568,002,968 |
| 1998 | 569,433,660 | 1,626,953,314 | 422,466,140 | 480,075,159 | 141,362,823 | 565,451,292 |
| 1997 | 563,355,090 | 1,609,585,971 | 422,628,880 | 480,260,091 | 128,468,415 | 513,873,660 |
| 1996 | 520,185,810 | 1,486,245,171 | 423,463,930 | 481,209,011 | 122,595,923 | 490,383,692 |
| 1995 | 519,558,460 | 1,484,452,743 | 448,915,360 | 510,131,091 | 114,787,870 | 459,151,480 |

(1) - This amount is calculated by dividing the assessed value by the assessment percentage.

Source: Jefferson County Auditor

Totals

| Assessed Value | Estimated Actual Value (1) | Ratio |
|-----------------|-------------------------------|-------|
| \$1,125,414,785 | \$3,379,704,694 | 33.3% |
| 1,043,683,190 | 3,119,251,480 | 33.5% |
| 1,026,661,094 | 3,062,451,690 | 33.5% |
| 1,029,647,214 | 3,074,396,171 | 33.5% |
| 1,236,634,785 | 2,953,088,938 | 41.9% |
| 1,134,140,862 | 2,686,788,961 | 42.2% |
| 1,133,262,623 | 2,672,479,765 | 42.4% |
| 1,114,452,385 | 2,603,719,722 | 42.8% |
| 1,066,245,663 | 2,457,837,874 | 43.4% |
| 1,083,261,690 | 2,453,735,314 | 44.1% |

JEFFERSON COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

| <u>County Units</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> | <u>2001</u> | <u>2000</u> | <u>1999</u> |
|---------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General Fund | \$1.85 | \$1.85 | \$1.85 | \$1.85 | \$1.85 | \$1.85 |
| Mental Health | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Mental Health & Retardation | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 |
| Tuberculosis & Crippled Children | 0.00 | 0.00 | 0.30 | 0.30 | 0.30 | 0.30 |
| Children's Services | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Bond/jail (\$15,000,000) | 1.10 | 1.10 | 1.10 | 1.10 | 1.10 | 1.10 |
| Mental Health & Retardation - Jeffco. | 1.70 | 1.70 | 1.70 | 1.70 | 1.70 | 1.70 |
| 911 System | 1.50 | 1.50 | 1.00 | 1.00 | 1.00 | 1.00 |
| Jail Operating & Equipment | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| | 10.95 | 10.95 | 10.75 | 10.75 | 10.75 | 10.75 |
| <u>Corporations:</u> | | | | | | |
| Adena | 25.00 | 25.00 | 25.00 | 25.00 | 20.00 | 20.00 |
| Amsterdam | 19.40 | 19.40 | 19.40 | 19.40 | 19.40 | 19.40 |
| Bergholz | 8.20 | 8.20 | 8.20 | 8.20 | 8.20 | 8.20 |
| Bloomington | 8.40 | 8.40 | 8.40 | 8.40 | 8.40 | 8.40 |
| Dillonvale | 16.90 | 16.90 | 16.90 | 16.90 | 16.90 | 16.90 |
| Empire | 13.70 | 13.70 | 12.20 | 12.20 | 12.20 | 12.20 |
| Irondale | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 |
| Mingo Junction | 9.80 | 9.80 | 6.80 | 7.80 | 7.80 | 7.80 |
| Mt. Pleasant | 26.90 | 26.90 | 26.90 | 26.90 | 26.90 | 26.90 |
| New Alexandria | 7.40 | 2.40 | 7.40 | 7.40 | 7.40 | 7.40 |
| Rayland | 6.70 | 6.70 | 6.70 | 6.70 | 6.70 | 6.70 |
| Richmond | 14.40 | 14.40 | 14.40 | 14.40 | 14.40 | 14.40 |
| Smithfield | 25.30 | 25.30 | 26.30 | 26.30 | 23.30 | 23.30 |
| Steubenville | 8.90 | 8.90 | 7.90 | 7.90 | 7.90 | 7.90 |
| Stratton | 5.00 | 5.00 | 3.50 | 3.50 | 3.50 | 3.50 |
| Tiltonsville | 16.20 | 12.70 | 12.70 | 12.70 | 12.70 | 12.70 |
| Toronto | 7.00 | 7.00 | 3.40 | 3.40 | 3.90 | 3.90 |
| Wintersville | 6.80 | 6.80 | 6.80 | 6.80 | 6.80 | 6.80 |
| Yorkville | 10.45 | 10.45 | 10.45 | 10.45 | 11.30 | 10.95 |
| <u>Townships:</u> | | | | | | |
| Brush Creek | 4.20 | 4.20 | 4.20 | 4.20 | 3.70 | 3.70 |
| Cross Creek | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 | 8.90 |
| Island Creek | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 |
| Knox | 9.70 | 9.70 | 9.70 | 8.20 | 5.20 | 5.20 |
| Mt. Pleasant | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 |
| Ross | 3.70 | 3.70 | 3.70 | 3.70 | 2.70 | 2.70 |
| Salem | 6.50 | 6.50 | 6.50 | 6.50 | 6.50 | 6.50 |
| Saline | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 |
| Smithfield | 5.10 | 5.10 | 5.10 | 5.10 | 5.10 | 5.10 |
| Springfield | 8.20 | 8.20 | 8.20 | 8.20 | 8.20 | 8.20 |
| Steubenville | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 |
| Warren | 5.80 | 5.80 | 5.80 | 5.80 | 5.80 | 5.80 |
| Wayne | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 | 11.90 |
| Wells | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| <u>School Districts</u> | | | | | | |
| Buckeye Local School District | 30.60 | 30.60 | 30.50 | 30.50 | 30.50 | 31.35 |
| Edison Local School District | 30.40 | 30.40 | 30.40 | 30.40 | 30.40 | 30.50 |
| Indian Creek Local School District | 39.10 | 39.10 | 39.10 | 39.10 | 39.10 | 39.10 |
| Steubenville City School District | 35.35 | 35.95 | 36.45 | 36.45 | 36.80 | 36.80 |
| Toronto City School District | 37.65 | 37.65 | 37.65 | 37.65 | 37.65 | 37.65 |
| <u>Joint Vocational School</u> | | | | | | |
| Jefferson County JVS | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| <u>College</u> | | | | | | |
| Community College | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |

Source: Jefferson County Auditor

| <u>1998</u> | <u>1997</u> | <u>1996</u> | <u>1995</u> |
|-------------|-------------|-------------|-------------|
| \$1.85 | \$1.85 | \$1.85 | \$1.85 |
| 0.50 | 0.50 | 0.50 | 0.50 |
| 1.80 | 1.80 | 1.80 | 1.80 |
| 0.30 | 0.30 | 0.30 | 0.30 |
| 1.00 | 1.00 | 1.00 | 1.00 |
| 1.10 | 1.10 | 1.10 | 1.10 |
| 1.70 | 1.70 | 1.70 | 1.70 |
| 1.00 | 1.00 | 0.65 | 0.65 |
| 1.50 | 1.50 | 1.50 | 1.50 |
| 10.75 | 10.75 | 10.40 | 10.40 |

| | | | |
|-------|-------|-------|-------|
| 20.00 | 20.00 | 20.00 | 20.00 |
| 16.70 | 16.70 | 16.70 | 13.70 |
| 8.20 | 8.20 | 8.20 | 8.20 |
| 8.40 | 8.40 | 8.40 | 8.40 |
| 16.90 | 16.90 | 16.90 | 16.90 |
| 12.20 | 12.20 | 12.70 | 12.20 |
| 11.00 | 11.00 | 11.00 | 11.00 |
| 7.80 | 7.80 | 7.80 | 7.80 |
| 26.90 | 22.90 | 22.90 | 14.90 |
| 7.40 | 7.40 | 7.40 | 7.40 |
| 6.70 | 6.70 | 6.70 | 6.70 |
| 14.40 | 14.40 | 14.40 | 14.40 |
| 23.30 | 24.30 | 24.30 | 24.30 |
| 9.20 | 9.20 | 9.20 | 9.20 |
| 3.50 | 3.50 | 4.00 | 3.50 |
| 12.70 | 12.70 | 12.70 | 7.80 |
| 6.40 | 6.40 | 3.40 | 3.40 |
| 9.80 | 9.80 | 9.80 | 9.80 |
| 10.95 | 10.95 | 10.95 | 10.95 |

| | | | |
|-------|-------|-------|-------|
| 3.70 | 3.70 | 3.70 | 3.70 |
| 8.90 | 8.90 | 8.90 | 8.90 |
| 8.70 | 8.70 | 8.70 | 8.70 |
| 5.20 | 5.20 | 5.20 | 5.20 |
| 6.10 | 6.10 | 6.10 | 6.10 |
| 2.70 | 2.70 | 2.70 | 2.70 |
| 6.50 | 6.50 | 6.50 | 6.50 |
| 3.80 | 3.80 | 3.80 | 3.80 |
| 5.10 | 5.10 | 5.10 | 5.10 |
| 8.20 | 8.20 | 8.20 | 5.20 |
| 4.10 | 4.10 | 4.10 | 4.10 |
| 5.80 | 5.80 | 5.80 | 5.80 |
| 11.90 | 11.90 | 11.90 | 11.90 |
| 6.00 | 6.00 | 6.00 | 6.00 |

| | | | |
|-------|-------|-------|-------|
| 31.35 | 31.35 | 31.35 | 31.35 |
| 30.50 | 30.50 | 30.50 | 30.50 |
| 39.10 | 39.10 | 39.10 | 31.20 |
| 34.70 | 34.70 | 34.70 | 34.70 |
| 44.05 | 44.05 | 44.05 | 44.05 |

| | | | |
|------|------|------|------|
| 1.50 | 1.50 | 1.50 | 1.50 |
|------|------|------|------|

| | | | |
|------|------|------|------|
| 1.00 | 1.00 | 1.00 | 1.00 |
|------|------|------|------|

JEFFERSON COUNTY, OHIO
Special Assessments Billed and Collected
Last Ten Years

| Year | Special Assessments Billed | Special Assessments Collected | Percent Collected | Outstanding Delinquent (1) |
|----------|----------------------------------|-------------------------------------|----------------------|-------------------------------|
| 2004 (2) | \$47,701 | \$30,296 | 63.51% | \$19,094 |
| 2003 | 226,727 | 34,953 | 15.42% | 191,774 |
| 2002 | 218,551 | 32,686 | 14.96% | 186,957 |
| 2001 | 224,006 | 47,643 | 21.27% | 182,160 |
| 2000 | 209,962 | 46,579 | 22.18% | 170,069 |
| 1999 | 179,519 | 38,812 | 21.62% | 145,411 |
| 1998 | 161,293 | 35,759 | 22.17% | 130,648 |
| 1997 | 147,117 | 33,146 | 22.53% | 119,165 |
| 1996 | 135,953 | 29,828 | 21.94% | 110,122 |
| 1995 | 124,196 | 27,584 | 22.21% | 100,599 |

(1) Includes interest and penalties for outstanding delinquencies including those deemed to be uncollectible for reporting purposes

(2) During 2004, the County forgave a significant delinquent special assessment upon sale of the affected property

Source: Jefferson County Auditor

JEFFERSON COUNTY, OHIO
Computation of Legal Debt Margin
December 31, 2004

| | Total Debt Limit (1) | Total Unvoted Debt Limit (2) |
|---|-------------------------|---------------------------------|
| Assessed Value of County, Collection Year 2004 | \$1,125,414,785 | \$1,125,414,785 |
| Debt Limitation | 26,635,370 | 11,254,148 |
| Total Outstanding Debt: | | |
| General Obligation Bonds | 30,232,219 | 30,232,219 |
| Revenue Bonds | 61,000 | 61,000 |
| OWDA Loans | 4,720,975 | 4,720,975 |
| OPWC Loans | 782,697 | 782,697 |
| OEPA Loans | 105,882 | 105,882 |
| Notes | 1,467,640 | 1,467,640 |
| Total | 37,370,413 | 37,370,413 |
| Exemptions: | | |
| General Obligation Bonds | 29,312,219 | 29,312,219 |
| Revenue Bonds | 61,000 | 61,000 |
| OWDA Loans | 4,720,975 | 4,720,975 |
| OPWC Loans | 782,697 | 782,697 |
| OEPA Loans | 105,882 | 105,882 |
| Notes: | | |
| Water Revenue Notes | 750,000 | 750,000 |
| Amount Available in Debt Service Fund | 1,811,204 | 1,811,204 |
| Total | 37,543,977 | 37,543,977 |
| Net Debt | -\$173,564 | -\$173,564 |
| Total Legal Debt Margin (Debt Limitation Minus Net Debt) | \$26,635,370 | \$11,254,148 |

(1) The Debt Limitation is calculated as follows:

| | |
|--|--------------|
| Assessed valuation up to \$300,000,000 | \$6,000,000 |
| 2 1/2 percent of amount of assessed value in excess of \$300,000,000 | 20,635,370 |
| | \$26,635,370 |

(2) The Debt Limitation equals one percent of the assessed value.

Source: Jefferson County Auditor

JEFFERSON COUNTY, OHIO

*Ratio of Net General Obligation Bonded Debt to Assessed Value
and Net Bonded Debt Per Capita
Last Ten Years*

| <u>Year</u> | <u>Population</u> | <u>Assessed Value</u> | <u>Gross Bonded Debt (1)</u> | <u>Debt Service Monies Available</u> | <u>Net Bonded Debt</u> | <u>Ratio of Net Bonded Debt to Assessed Value</u> | <u>Net Bonded Debt Per Capita</u> |
|-------------|-------------------|-----------------------|------------------------------|--------------------------------------|------------------------|---|-----------------------------------|
| 2004 | 71,420 | \$1,125,414,785 | \$30,232,219 | \$1,811,204 | \$28,421,015 | 2.53% | \$397.94 |
| 2003 | 71,888 | 1,043,683,190 | 23,907,219 | 2,017,073 | 21,890,146 | 2.10% | 304.50 |
| 2002 | 72,402 | 1,026,661,094 | 25,527,219 | 2,311,876 | 23,215,343 | 2.26% | 320.65 |
| 2001 | 72,855 | 1,029,647,214 | 27,087,219 | 1,935,010 | 25,152,209 | 2.44% | 345.24 |
| 2000 | 73,894 | 1,236,634,785 | 28,582,219 | 1,306,301 | 27,275,918 | 2.21% | 369.12 |
| 1999 | 73,662 | 1,134,140,862 | 29,842,219 | 1,430,851 | 28,411,368 | 2.51% | 385.70 |
| 1998 | 74,558 | 1,114,452,385 | 30,902,219 | 1,197,938 | 29,704,281 | 2.67% | 398.41 |
| 1997 | 76,014 | 1,066,245,663 | 16,475,000 | 1,581,075 | 14,893,925 | 1.40% | 195.94 |
| 1996 | 77,037 | 1,073,746,960 | 16,915,000 | 1,462,935 | 15,452,065 | 1.44% | 200.58 |
| 1995 | 77,968 | 1,084,003,820 | 17,335,000 | (381,064) | 17,716,064 | 1.63% | 227.22 |

(1) Includes only General Obligation Bonds

Source: Jefferson County Auditor

JEFFERSON COUNTY, OHIO
*Ratio of Annual Debt Service Expenditures For
 General Obligation Bonded Debt to Total General Fund Expenditures
 Last Ten Years*

| <u>Year</u> | <u>Principal</u> | <u>Interest and Fiscal Charges</u> | <u>Total Debt Service</u> | <u>Total General Fund Expenditures</u> | <u>Ratio of Debt Service To Total General Fund Expenditures</u> |
|-------------|------------------|--|-------------------------------|--|---|
| 2004 | \$1,685,000 | \$1,215,193 | \$2,900,193 | \$10,534,790 | 27.53% |
| 2003 | 1,620,000 | 1,293,186 | 2,913,186 | 10,911,232 | 26.70% |
| 2002 | 1,560,000 | 1,367,558 | 2,927,558 | 10,377,887 | 28.21% |
| 2001 | 1,495,000 | 1,440,413 | 2,935,413 | 10,266,609 | 28.59% |
| 2000 | 1,260,000 | 1,502,188 | 2,762,188 | 11,446,088 | 24.13% |
| 1999 | 1,060,000 | 1,554,678 | 2,614,678 | 9,429,741 | 27.73% |
| 1998 | 1,055,000 | 1,317,867 | 2,372,867 | 9,748,581 | 24.34% |
| 1997 | 440,000 | 1,164,425 | 1,604,425 | 9,553,359 | 16.79% |
| 1996 | 420,000 | 1,189,406 | 1,609,406 | 9,223,835 | 17.45% |
| 1995 | 315,000 | 1,101,999 | 1,416,999 | 7,449,067 | 19.02% |

Source: Jefferson County Auditor

JEFFERSON COUNTY, OHIO

*Computation of Direct and Overlapping General Obligation Bonded Debt
December 31, 2004*

| <u>Political Subdivision</u> | <u>Debt Outstanding (1)</u> | <u>Percentage Applicable To County (2)</u> | <u>Amount Applicable To County</u> |
|---|---------------------------------|--|--|
| Jefferson County | \$30,232,219 | 100.00% | <u>\$30,232,219</u> |
| Cities Wholly Within County | 0 | 100.00 | 0 |
| Villages Wholly Within County | 0 | 100.00 | 0 |
| School Districts Wholly Within County | 8,933,334 | 100.00 | 8,933,334 |
| Buckeye Local School District | 3,401,897 | 89.36 | 3,039,935 |
| Jefferson County Joint Vocational School District | 351,000 | 97.34 | 341,663 |
| Southern Local School District | 2,869,999 | 1.46 | <u>41,902</u> |
| Total Overlapping Debt Only | | | <u>12,356,834</u> |
| Total Applicable to Jefferson County | | | <u><u>\$42,589,053</u></u> |

(1) Includes only General Obligation Bonded Debt.

(2) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision.

Source: Jefferson County Auditor

JEFFERSON COUNTY, OHIO

Revenue Bond Coverage - Water Fund

Last Ten Years

| Year | Gross Revenue (1) | Operating Expenses (2) | Net Revenue Available for Debt Service | Debt Service Requirements (3) | | | Coverage |
|------|-------------------|------------------------|--|-------------------------------|-----------------------------|----------|----------|
| | | | | Principal | Interest and Fiscal Charges | Total | |
| 2004 | \$4,773,778 | \$3,101,615 | \$1,672,163 | \$71,000 | \$4,053 | \$75,053 | 22.28 |
| 2003 | 4,198,098 | 2,752,511 | 1,445,587 | 69,000 | 6,993 | 75,993 | 19.02 |
| 2002 | 3,820,188 | 2,708,552 | 1,111,636 | 63,000 | 9,765 | 72,765 | 15.28 |
| 2001 | 3,037,379 | 2,600,027 | 437,352 | 60,000 | 12,348 | 72,348 | 6.05 |
| 2000 | 3,152,461 | 2,525,840 | 626,621 | 58,000 | 14,826 | 72,826 | 8.60 |
| 1999 | 3,077,663 | 2,202,212 | 875,451 | 56,000 | 17,220 | 73,220 | 11.96 |
| 1998 | 2,915,440 | 2,348,500 | 566,940 | 54,000 | 19,530 | 73,530 | 7.71 |
| 1997 | 2,579,262 | 1,702,331 | 876,931 | 51,000 | 21,720 | 72,720 | 12.06 |
| 1996 | 3,072,079 | 1,596,632 | 1,475,447 | 49,000 | 23,680 | 72,680 | 20.30 |
| 1995 | 2,390,594 | 1,516,456 | 874,138 | 47,000 | 25,560 | 72,560 | 12.05 |

(1) Total revenues (including interest) exclusive of tap fees, capital grants, and permissive taxes

(2) Total operating expenses exclusive of depreciation

(3) Includes principal and interest of revenue bonds only

Source: Jefferson County Auditor

JEFFERSON COUNTY, OHIO

Demographic Statistics

December 31, 2004

| | | |
|------------------|--------|-----|
| Total Population | 71,420 | (1) |
|------------------|--------|-----|

Sex

| | | |
|--------|--------|-----|
| Male | 34,072 | (2) |
| Female | 37,348 | |

Age

| | | |
|-------------------|--------|-----|
| Under 5 Years | 3,731 | (2) |
| 5 to 9 Years | 4,188 | |
| 10 to 14 Years | 4,511 | |
| 15 to 19 Years | 4,901 | |
| 20 to 24 Years | 4,025 | |
| 25 to 34 Years | 7,818 | |
| 35 to 44 Years | 10,444 | |
| 45 to 54 Years | 10,840 | |
| 55 to 59 Years | 3,890 | |
| 60 to 64 Years | 3,781 | |
| 65 to 74 Years | 6,862 | |
| 75 to 84 Years | 4,964 | |
| 85 Years and Over | 1,465 | |

| | | |
|------------|------|--|
| Median Age | 41.6 | |
|------------|------|--|

| | | |
|----------------|--------|--|
| Under 18 Years | 16,831 | |
|----------------|--------|--|

| | | |
|-----------------------------|-------|--|
| Percent of Total Population | 23.6% | |
|-----------------------------|-------|--|

| | | |
|-------------------|--------|--|
| 65 Years and Over | 13,292 | |
|-------------------|--------|--|

| | | |
|-----------------------------|-------|--|
| Percent of Total Population | 18.6% | |
|-----------------------------|-------|--|

| Year | | Population (1) |
|------|--|----------------|
| 2004 | | 71,420 |
| 2003 | | 71,888 |
| 2002 | | 72,402 |
| 2001 | | 72,855 |
| 2000 | | 73,894 |
| 1999 | | 73,662 |
| 1998 | | 74,558 |
| 1997 | | 76,014 |
| 1996 | | 77,037 |
| 1995 | | 77,968 |

Sources: (1) U.S. Census Bureau
 (2) Social and Economic Trend Analysis

JEFFERSON COUNTY, OHIO

Ten Largest Employers

December 31, 2004

| <u>Ten Largest Employers</u> | <u>Nature of Business</u> | <u>Employees</u> |
|---------------------------------------|-----------------------------|------------------|
| Wheeling-Pittsburgh Steel Corporation | Steel | 3,400 |
| International Steel Group | Steel | 2,244 |
| Trinity Health Systems | Health Care | 1,790 |
| Wal-Mart Distribution Center | Retail Product Distribution | 640 |
| Titanium Metals Corporation | Titanium Mill Products | 494 |
| Wal-Mart | Retail Sales | 450 |
| FirstEnergy | Utility | 400 |
| Franciscan University of Steubenville | Higher Education | 400 |
| American Electric Power | Power Generation | 240 |
| Jefferson Community College | Higher Education | 200 |

Source: Ohio Industrial Directory and Jefferson County Auditor's Office

JEFFERSON COUNTY, OHIO
Property Value, Construction and Bank Deposits
Last Ten Years

| Collection Year | Real Property Value | | |
|--------------------|------------------------------|---------------------------|--------------------|
| | Agricultural/ Residential | Commercial/ Industrial | Total Value (1) |
| 2004 | \$606,057,200 | \$167,652,290 | \$773,709,490 |
| 2003 | 561,336,380 | 153,988,400 | 715,324,780 |
| 2002 | 558,299,540 | 150,979,270 | 709,278,810 |
| 2001 | 557,811,710 | 148,574,090 | 706,385,800 |
| 2000 | 437,500,420 | 138,607,210 | 576,107,630 |
| 1999 | 431,203,490 | 138,230,170 | 569,433,660 |
| 1998 | 426,309,620 | 137,045,470 | 563,355,090 |
| 1997 | 385,324,580 | 134,861,230 | 520,185,810 |
| 1996 | 384,547,290 | 135,011,170 | 519,558,460 |
| 1995 | 315,137,890 | 131,906,410 | 447,044,300 |

(1) Does not include Public Utility Real Property and Mineral Land and Rights

Sources: Jefferson County Auditor
 Federal Deposit Insurance Agency

| New Construction | | | Bank Deposits |
|------------------|-------------|---------------------------|------------------|
| Residential | Industrial | Total New Construction | |
| \$4,532,540 | \$4,683,380 | \$9,215,920 | \$942,394,000 |
| 4,376,930 | 3,798,490 | 8,175,420 | 950,499,000 |
| 4,474,960 | 2,360,720 | 6,835,680 | 930,041,000 |
| 5,699,450 | 2,054,480 | 7,753,930 | 913,259,000 |
| 6,431,540 | 1,353,710 | 7,785,250 | 910,791,000 |
| 4,881,840 | 1,351,330 | 6,233,170 | 904,951,000 |
| 2,659,230 | 1,334,170 | 3,993,400 | 896,436,000 |
| 1,782,740 | 717,280 | 2,500,020 | 909,721,000 |
| 1,782,740 | 1,644,280 | 3,427,020 | 884,969,000 |
| 2,485,820 | 2,067,240 | 4,553,060 | 872,416,000 |

JEFFERSON COUNTY, OHIO

Principal Property Taxpayers

December 31, 2004

| <u>Taxpayers</u> | <u>Type of Business</u> | <u>Real Estate Assessed Valuation</u> | <u>Tangible Personal Property Assessed Valuation</u> |
|--|-------------------------|---|--|
| First Energy (formerly Ohio Edison) | Electric Utility | \$96,167,560 | \$0 |
| Ohio Power Company | Electric Utility | 65,346,830 | 0 |
| Buckeye Power Company | Electric Utility | 60,641,570 | 0 |
| Wheeling-Pittsburgh Steel Corporation | Steel Manufacturing | 7,578,980 | 46,522,380 |
| Titanium Metals Corporation of America | Metals Manufacturing | 0 | 20,197,790 |
| Cleveland Electric | Electric Utility | 11,229,080 | 0 |
| Fort Steuben Mall | Retail Property | 9,927,280 | 0 |
| Midwest Electrical Supply Company | Electric Supplies | 0 | 9,485,010 |
| Ohio Bell Telephone Company | Telephone Company | 6,693,970 | 0 |
| Wal-Mart Stores | Retail Property | <u>4,630,080</u> | <u>1,495,320</u> |
| | | <u>\$262,215,350</u> | <u>\$77,700,500</u> |

Source: Jefferson County Auditor's Office

| <u>Total Assessed Valuation</u> | <u>Percent of Total County Assessed Valuation</u> |
|---|---|
| \$96,167,560 | 8.55% |
| 65,346,830 | 5.81% |
| 60,641,570 | 5.39% |
| 54,101,360 | 4.81% |
| 20,197,790 | 1.79% |
| 11,229,080 | 1.00% |
| 9,927,280 | 0.88% |
| 9,485,010 | 0.84% |
| 6,693,970 | 0.59% |
| <u>6,125,400</u> | <u>0.54%</u> |
| <u><u>\$339,915,850</u></u> | <u><u>30.20%</u></u> |

JEFFERSON COUNTY, OHIO

Miscellaneous Statistics

December 31, 2004

| | |
|---|---------------------|
| Date of Incorporation | 1797 |
| 35th Largest County in the State of Ohio (1) | 88 Counties in Ohio |
| County Seat | Steubenville, Ohio |
| Area - Square Miles | 409.6 |
| Number of Political Subdivisions Located in the County: (2) | |
| Cities | 2 |
| Villages | 17 |
| Townships | 14 |
| School Districts | 7 |
| Vocational School Districts | 3 |
| Fire District | 1 |
| Colleges: | |
| Jefferson Community College | 1 |
| Universities: | |
| Franciscan University | 1 |
| Lane Miles (3) | |
| U.S. Highways | 18.95 |
| State Highways | 153.65 |
| County Highways | 526 |
| Township Roads | 894 |
| Communications | |
| 3 Radio Stations - WDIG 95-AM; WSTV 1340-AM; WRKY 103.5-FM | |
| 3 Daily Newspapers - The Herald Star; Intelligencer; Times Leader | |
| Voter Statistics, Election of November , 2004 (4) | |
| Number of Registered Voters | 49,656 |
| Number of Voters, Last General Election | 37,175 |
| Percentage of Voters Voting | 74.87% |

Sources:

- (1) U.S. Bureau of the Census
- (2) Jefferson County Auditor
- (3) Jefferson County Engineer's Office and Ohio Department of Development
- (4) Jefferson County Board of Elections