



Dave Yost • Auditor of State



**FINANCIAL CONDITION  
JEFFERSON COUNTY**

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FINANCIAL CONDITION  
JEFFERSON COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2011

Federal Grantor/ Pass Through Grantor Program Title	CFDA Number	Pass Through Entity Number	Expenditures
<b>U.S. Department of Agriculture</b>			
<i>Passed through the Ohio Department of Education</i>			
Board of Mental Retardation National School Lunch	10.555	FY 11	\$22,052
		FY 12	<u>10,102</u>
Total MRDD National School Lunch			32,154
Food Distribution Program - Non Cash Assistance	10.555	FY 11	1,712
Juvenile Detention Department National School Lunch	10.555	FY 11	49,836
		FY 12	<u>17,677</u>
Total Juvenile Detention National School Lunch			67,513
Sheriff Department National School Lunch	10.555	FY 11	4,115
		FY 12	<u>2,653</u>
Total Sheriff Department National School Lunch			6,768
Total National School Lunch Program			108,147
<i>Passed through Ohio Department of Job and Family Services</i>			
State Administrative Matching Grant for Supplemental Nutrition Assistance	10.561	G-1011-11-5061/G-1213-11-0061	314,976
Total U.S. Department of Agriculture			423,123
<b>U. S. Department of Housing and Urban Development</b>			
Special Needs Assistance Program	14.235	OH0287B5E07901 OH0287B5E071002	151,834
			<u>21,063</u>
			172,897
Shelter Plus Care Grant	14.238	OH0201C5E070802 OH0201C5E071003 OH16CC707006	92,513
			164,474
			<u>107,803</u>
Total Shelter Plus Care Grant			364,790
<i>Passed through the Ohio Department of Development:</i>			
Community Development Formula Program Total Formula Grant	14.228	B-F-10-1BL-1	284,000
			<u>284,000</u>
Community Housing Improvement Program	14.228	BC-10-1BL-1	78,231
Neighborhood Stabilization Grant - 2011 Activity Neighborhood Stabilization Grant - 2010 Activity Total Neighborhood Stabilization Grant	14.228	B-Z-08-038-1 B-Z-08-038-1	220,438
			<u>847,310</u>
			1,067,748
Home Investment Partnership Program	14.239	B-C-08-1BL-2 B-C-10-1BL-2	118,159
			<u>26,043</u>
Total Home Investment Partnership Program			144,202
Total U.S. Housing and Urban Development			2,111,868
<b>U.S. Department of Education</b>			
<i>Passed through the Ohio Department of Education:</i>			
Special Education Grants to States	84.027	6B-SF-11 6B-SF-12	30,210
			<u>24,500</u>
Total Title VI B			54,710
Special Education - Preschool Grant	84.173	PG-S1-11 PG-S1-12	2,281
			<u>5,002</u>
Total Preschool Grant			7,283
<i>Passed through the Ohio Department of Health</i>			
Special Education Grants for Infants and Families	84.181	04110021HG0209 04110021HG0312	23,801
			3,841
ARRA Special Education Grants for Infants and Families	84.393	04110021hA0211	18,914
			<u>46,556</u>
<i>Passed through Ohio Rehabilitation Services Commission</i>			
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	2010 2011	58,187
			<u>29,344</u>
			87,531
Total U.S. Department of Education			196,080

FINANCIAL CONDITION  
JEFFERSON COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2011  
(Continued)

Federal Grantor/ Pass Through Grantor Program Title	CFDA Number	Pass Through Entity Number	Expenditures
<b>Department of Homeland Security</b>			
<i>Passed Through the State Emergency Management Agency</i>			
Disaster Grants - Public Assistance Grant	97.036	4002-DR-081-09C35	\$119,433
Emergency Management Performance Grant	97.042	2010-EP-00-0003	42,313
Emergency Management Performance Grant		EMW-2011-EP-00003-S01	<u>10,819</u>
Total Emergency Management Performance Grant			53,132
State Homeland Security Program	97.067	2008-GE-T8-0025	<u>43,509</u>
Total State Homeland Security Program			43,509
Buffer Zone Protection Program	97.078	2008-BZ-T8-0019	179,451
		2008-BZ-T8-0019	<u>179,451</u>
Total Buffer Zone Protection Program Grant			358,902
Total U.S. Department of Homeland Security			574,976
<b>U. S. Department of Health and Human Services</b>			
<i>Passed Through the Ohio Department</i>			
<i>Developmental Disabilities</i>			
Social Services Block Grant - Title XX	93.667	MR-41- 11	30,713
		MR-41- 12	<u>13,717</u>
Total Title XX			44,430
ARRA - Medicaid Title XIX - Targeted Case Management	93.778	FY 10	
ARRA - Medicaid Title XIX - Targeted Case Management		FY 11	8,420
ARRA - Day Habilitation		FY 11	60,250
Medicaid Administration Claiming (MAC)		FY 11	<u>185,216</u>
Total Title XIX			253,886
<i>Passed Through Ohio Department of Alcohol and Drug Addiction</i>			
Substance Abuse Prevention and Treatment Block Grant (Womens Set Aside Funds)	93.959	41-7063-WOMEN-T-11-9041	41,420
		41-7063-WOMEN-T-12-9041	<u>38,354</u>
Substance Abuse Prevention and Treatment Block Grant (ADMS Per Capita Block Grant)		FY 11	146,765
		FY 12	<u>67,706</u>
Total Substance Abuse Block Grant			294,245
Childrens Health Insurance (CHIPS Medicaid)	93.767	FY 11	1,739
Medical Assistance Program Medicaid, Title XIX - Assistance ARRA	93.778	2011	71,011
		2011	<u>5,253</u>
			76,264
Substance Abuse and Mental Health Services - Strategic Prevention Framework Grant	93.243	2010H SPF-SIG	53,452
<i>Passed Through Ohio Department of Mental Health</i>			
Medical Assistance Program Medicaid, Title XIX - Assistance ARRA	93.778	MC-24-11	1,944,851
		MC-24 11	<u>144,160</u>
Total Title XIX			2,089,011
Total Medical Assistance, Medicaid			2,089,011
Preventative Treatment Block Grant	93.958	FY 11	7,112
		FY 12	<u>53,227</u>
Total Preventative Treatment Block Grant			\$60,339

FINANCIAL CONDITION  
JEFFERSON COUNTY

FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2011  
(Continued)

Federal Grantor/ Pass Through Grantor Program Title	CFDA Number	Pass Through Entity Number	Expenditures
Social Services Block Grant	93.667	FY 11	\$41,044
		FY 12	26,887
Total Social Services Block Grant			<u>67,931</u>
State Chips Insurance Plan - Medicaid	93.767	FY 11	120,999
			<u>120,999</u>
<i>Passed Through Ohio Secretary of State</i>			
Voting Assistance for Individuals with Disabilities	93.617	FY 11	2,756
<i>Passed Through the Ohio Department of Job and Family Services</i>			
Child Support Enforcement Magistrates Program	93.563	FY 11	85,830
Temporary Assistance for Needy Families	93.558	G-1011-11-5061/G-1213-11-0061	1,928,247
Child Care Development Block Grant Title IVA	93.575	G-1011-11-5061/G-1213-11-0061	26,479
Child Care and Mandatory Funds of Child Care and Development Fund	93.596	G-1011-11-5061/G-1213-11-0061	96,329
Total Child Care Cluster			<u>122,808</u>
Social Services Block Grant Title XX	93.667	G-1011-11-5061/G-1213-11-0061	579,528
Job and Family Services Medical Assistance Program Title XIX	93.778	G-1011-11-5061/G-1213-11-0061	997,308
			6,109
Total Job and Family Services Medicaid			<u>1,003,417</u>
Board of Developmental Disabilities Medical Assistance Program Title XIX	93.778	FY 11	1,547,579
		FY 12	1,097,201
Total Board of Developmental Disabilities			<u>2,644,780</u>
Child Support Enforcement Title IV D	93.563	G-1011-11-5061/G-1213-11-0061	710,369
Promoting Safe and Stable Families	93.556	G-1011-11-5061/G-1213-11-0061	8,353
Child Welfare Services	93.645	G-1011-11-5061/G-1213-11-0061	51,100
Adoption Assistance Administration	93.659	G-1011-11-5061/G-1213-11-0061	12,036
			<u>211,478</u>
			223,514
Child Abuse and Neglect State Grant	93.590	G-1011-11-5061/G-1213-11-0061	1,050
Chafee Foster Care Independent Program	93.674	G-1011-11-5061/G-1213-11-0061	4,700
<i>Passed Through the Office for Children and Families</i>			
Foster Care Title IV E Administration	93.658	G-1011-11-5061/G-1213-11-0061	673,921
ARRA			124,624
			35,027
Foster Care Placement - Juvenile Court Administrative - Juvenile Court		G-1011-06-0447/G-1213-06-0188	276,809
			559,003
Total Title IV E			<u>1,669,384</u>
Total Department of Health and Human Services			\$12,098,132

FINANCIAL CONDITION  
JEFFERSON COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2011  
(Continued)

Federal Grantor/ Pass Through Grantor Program Title	CFDA Number	Pass Through Entity Number	Expenditure
<b>U.S. Department of Labor</b>			
<i>Passed Through the Ohio Department of Job and Family Services</i>			
WIA Cluster			
WIA Adult Programs	17.258	2009	\$10,124
		2010	27,293
		2011	44,866
ARRA Adult Programs		2009	13,580
WIA Dislocated Worker Formula Grant	17.278	2010	13,034
		2011	227,055
		2012	59,135
WIA Youth Activities	17.259	2009	36,014
		2010	121,765
		2011	76,144
ARRA Youth		2009	32,612
ARRA WIA Dislocated Worker	17.260	2009	33,974
Rapid Response	17.260	2009	6,790
		2010	<u>28,703</u>
Total WIA Cluster			731,089
National Emergency Grant - Severstal	17.277	2010	190,504
		2011	<u>187,223</u>
Total U.S. Department of Labor			1,108,816
<b>U.S. Department of Transportation</b>			
<b>Federal Aviation Administration</b>			
Airport Improvement Program	20.106	AIP3-39-0074-1409	5,681
<i>Passed Through Ohio Department of transportation</i>			
Highway Planning and Construction	20.205	N/A	155,754
<i>Passed through Governors Highway Safety Office</i>			
State and Community Highway Safety Grant	20.600	HVEO-2011-41-00-00-00490-03	<u>31,714</u>
Total U.S. Department of Transportation			193,149
<b>U.S. Election Assistance Commission</b>			
<i>Passed Through the Ohio Secretary of State</i>			
Help America Vote Act	90.401	FY 11	2,195
Total U.S. Election Assistance Commission			<u>2,195</u>
<b>U.S. Department of Justice</b>			
Edward Byrne Memorial JAG Program	16.804	2010-DJ-BX-0076	12,651
<i>Passed through Ohio Attorney General</i>			
Crime Victim Assistance Program	16.575	2011 VAGENE 030	27,569
		2012 VAGENE 030	9,975
		2011 SAGENE 030	1,199
		2012 SAGENE 030	<u>390</u>
Total Crime Victim Assistance Grant			39,133
<i>Passed through the Office of Criminal Justice Services</i>			
Violence Against Women Formula Grants	16.588	2010-WF-VA2-8249	<u>35,000</u>
Total U.S. Department of Justice			86,784
<b>U. S. Environmental Protection Agency</b>			
Brownfield Grant	66.818	BF-00E92401	646,699
Congressionally Mandated Projects	66.202	XP-00E00702-0	<u>168,300</u>
Total U.S, Environmental Protection Agency			814,999
<b>Total Federal Awards Expenditures</b>			<u><u>\$17,610,122</u></u>

The accompanying notes to this schedule are an integral part of this schedule



**FINANCIAL CONDITION  
JEFFERSON COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FISCAL YEAR ENDED DECEMBER 31, 2011**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the County's federal award programs. The schedule has been prepared on the cash basis of accounting.

**NOTE B - FOOD DISTRIBUTION**

Non monetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the schedule at the fair value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first. At December 31, 2011, the County had no significant food commodities in inventory.

**NOTE C - OHIO DEPARTMENT OF DEVELOPMENTAL DISABILITIES ADJUSTMENTS**

During the calendar year, the County received a deferred payment from the Ohio Department of Developmental Disabilities (DODD) for the Medicaid Program (CFDA #93.778) in the amount of \$58,513. The deferred payment was for Medicaid Administrative Claiming (MAC) and Waiver Administrative Claiming (WAC) expenses the County incurred in prior reporting periods due to an increase of federal funding received by DODD to reimburse these expenses and also due to changes in the County's Medicaid Eligibility Rate (MER) for certain activity codes within MAC/WAC. This revenue is not listed on the County's Schedule of Federal Awards since the underlying expense occurred in prior reporting periods.

**NOTE D - SUBRECIPIENTS**

The County passes certain federal awards received from Ohio Department of Development and Ohio Department of Job and Family Services to other governments or not-for-profit agencies (sub recipients). As Note A describes, the County reports expenditures of Federal awards to sub recipients when paid in cash.

As a sub recipient, the government has certain compliance responsibilities, such as monitoring its sub recipients to help assure they use these sub awards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that sub recipients achieve the award's performance goals.

**NOTE E - CHILD NUTRITION CLUSTER**

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

**NOTE F – NEIGHBORHOOD STABILIZATION PROGRAM**

Expenditures for the Neighborhood Stabilization Program as presented on the 2010 Federal Awards Expenditure Schedule were understated by \$697,695. The amount reported on this schedule for the 2010 program includes \$149,695 which was also included on the 2010 Federal Schedule.

**NOTE G - MATCHING REQUIREMENTS**

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

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# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Jefferson County  
301 Market Street  
Steubenville, Ohio 43952

To the Board of Commissioners:

We have audited the financial statements of the governmental activities, the business type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Jefferson County, Ohio (the County) as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 20, 2012. Our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Jeffco Workshop as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Government's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

### **Compliance and Other Matters**

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2011-01 through 2011-03.

We also noted certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 20, 2012.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the County's response and, accordingly, we express no opinion on them.

We intend this report solely for the information and use of the audit committee, management, Board of Commissioners, federal awarding agencies, pass-through entities and others within the County. We intend it for no one other than these specified parties.



**Dave Yost**  
Auditor of State

June 20, 2012



# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Jefferson County  
301 Market Street  
Steubenville, Ohio 43952

To the Board of Commissioners:

### Compliance

We have audited the compliance of Jefferson County, Ohio (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Jefferson County's major federal programs for the year ended December 31, 2011. The *summary of auditor's results* section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts and grants applicable to each major federal program. Our responsibility is to opine on the County's compliance based on our audit.

Our compliance audit followed auditing standards generally accepted in the United States of America: the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures as we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

As described in findings 2011-04 and 2011-05 in the accompanying schedule of findings, the County did not comply with requirements regarding cash management applicable to its Community Development Block Grant, Community Housing Improvement Program and Neighborhood Stabilization Program Grant and reporting applicable to its Brownfields Grant major federal programs. Compliance with these requirements is necessary, in our opinion, for the County to comply with requirements applicable to these programs.

In our opinion, except for the noncompliance described in the preceding paragraph, Jefferson County complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2011.

### **Internal Control Over Compliance**

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program, to determine our auditing procedures for the purpose of expressing our opinion on compliance, and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, we cannot assure we have identified all deficiencies, significant deficiencies, or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 2011-04 and 2011-05 to be material weaknesses.

The County's responses to the findings we identified are described in the accompanying schedule of findings. We did not audit the County's response and, accordingly, we express no opinion on it.

### **Federal Awards Expenditure Schedule**

We have also audited the financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Jefferson County, Ohio as of and for the year then ended December 31, 2011, and have issued our report thereon dated June 20, 2012. We did not audit the financial statements of Jeffco Workshop, as those financial statements were audited by other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying federal awards expenditures schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This schedule was subject to the auditing procedures applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Jefferson County  
Independent Accountants' Report on Compliance  
with Requirements Applicable to Each Major  
Federal Program and on Internal Control Over Compliance  
In Accordance With OMB Circular A-133  
Page 3

We intend this report solely for the information and use of the audit committee, management, Board of Commissioners, others within the entity, federal awarding agencies and pass through entities. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

**Dave Yost**  
Auditor of State

June 20, 2012

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**FINANCIAL CONDITION  
JEFFERSON COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2011**

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>		
<i>(d)(1)(i)</i>	<b>Type of Financial Statement Opinion</b>	Unqualified
<i>(d)(1)(ii)</i>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(ii)</i>	<b>Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iii)</i>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	Yes
<i>(d)(1)(iv)</i>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	Yes
<i>(d)(1)(iv)</i>	<b>Were there any other significant deficiencies in internal control reported for major federal programs?</b>	No
<i>(d)(1)(v)</i>	<b>Type of Major Programs' Compliance Opinion</b>	Qualified –Community Development Block Grant, Community Housing Improvement Program, Neighborhood Stabilization Program Brownfields Grant Unqualified –Foster Care, WIA Cluster, Medicaid (Non JFS), Bufferzone Protection Program
<i>(d)(1)(vi)</i>	<b>Are there any reportable findings under § .510?</b>	Yes
<i>(d)(1)(vii)</i>	<b>Major Programs (list):</b>	CFDA # 66.818 Brownfields Grant CFDA #93.658 Foster Care, Title IV E CFDA # 93.778 Medicaid Cluster (Non JFS) CFDA # 17.258, 17.259, 17.260 17.277 WIA Cluster CFDA # 14.228 – Community Development Block Grant, Community Housing Improvement Program, and Neighborhood Stabilization Grant CFDA # 97.078 – Bufferzone Protection Program
<i>(d)(1)(viii)</i>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 502,884 Type B: all others
<i>(d)(1)(ix)</i>	<b>Low Risk Auditee?</b>	No

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS        REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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<b>Finding Number</b>	<b>2011-01</b>
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**Non Compliance Citation**

**Ohio Revised Code Section 5705.10 (H)** provides that money paid into any fund shall be used for the purpose for which it was established. At December 31, 2011, the Permissive Sheriff Fund, Jail Operating Levy Fund and the Self Insurance-Health Fund had deficit balances of \$64,234, \$2,213,235 and \$3,622,357 respectively.

These deficit balances indicate that money from another fund(s) has been used to pay the obligations of the aforementioned funds. The County should review the deficit balances and formulate plans for the elimination of the deficit balances.

**Official's response:**

The deficit fund balances in the Jail Operating Levy Fund and the Self Insurance-Health Fund have existed for a number of years. Both of these deficit balances have declined over the past several years.

The Board of County Commissioners has, on two separate occasions, attempted to have voters approve additional operating levies for the justice facility which would help eliminate the existing deficit balance. Since these attempts were unsuccessful, the Board continues to explore various options concerning the deficit in the Jail Operating Levy and will continue to examine all options until a formal plan can be devised to eliminate this deficit.

The County currently has a plan in place which will eliminate the deficit balance in the Self Insurance-Health Fund. The deficit has been greatly reduced since the implementation of this plan.

The deficit fund balance in the Permissive Sheriff Fund was the result of a delay in a reimbursement payment that did not arrive until after the end of the fiscal year. This issue will be remedied in 2012.

<b>Finding Number</b>	<b>2011-02</b>
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**Non Compliance Citation**

**Ohio Revised Code Section 5705.41(D)** provides that no subdivision shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively of the Ohio Revised Code.

<b>Finding Number</b>	<b>2011-02 – (Continued)</b>
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- 1. Then and Now Certificate** – If no certificate is furnished as required, upon receipt of the fiscal officer’s certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Board of Commissioners may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.

If the amount involved is less than \$100 the fiscal officer may authorize payment through a Then and Now Certificate without affirmation of the Board of Commissioners if such expenditure is otherwise valid.

- 2. Blanket Certificate** – Fiscal officers may prepare “blanket” certificates for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not be, limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.
- 3. Super Blanket Certificate** – The County may also make expenditures and contracts for any amount from a specific line item appropriation in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket may be outstanding a particular time for any line item appropriation.

The County did not certify the amount against the applicable appropriation accounts nor did they utilize the certification exceptions described for 33% of tested expenditures.

Failure to certify the availability of funds and encumber appropriations could result in overspending and negative cash balances. Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the County’s funds exceeding budgetary spending limitations, the County departments should obtain approved purchase orders which include the fiscal officers certification that the amount required to meet the obligation has been lawfully appropriated and authorized prior to making a commitment. When prior certification is not possible, “then and now” certification should be used.

The County Auditor should certify purchases to which section Ohio Revised Code Section 5705.41(D) applies. The most convenient certification method is to use purchase orders that include the certification language which Ohio Revised Code section 5705.41(D) requires to authorize disbursements. The fiscal officer should sign the certification prior to the County incurring a commitment, and only when the requirements of Ohio Revised Code Section 5705.41(D) are satisfied. The fiscal officer should post approved purchase commitments to the proper appropriation code to reduce the available appropriation.

**Officials Response:**

The County has established policies, procedures, and internal controls pertaining to the expenditure of public funds. However, as is the case with numerous public entities, policies, procedures, and internal controls do not always function as intended. While the County feels that its policies, procedures, and internal controls for the expenditure of public funds are adequate to ensure compliance with applicable statutes, we also realize that in any entity of this size, instances occur where adopted policies, procedures, and internal controls are not adequately followed.

In order to help ensure that the established policies, procedures, and internal controls for the expenditure of public funds function as intended, we will inform all officials and department heads of the specific policies, procedures, and internal controls that have been adopted by the County. In addition, we will stress to these officials and department heads the importance that these policies, procedures, and internal controls be followed. It is our hope that this will allow the County's adopted policies, procedures, and internal controls for the expenditure of public funds to function as intended to help ensure compliance with applicable statutes.

The County will also explore the possible use of "Then and Now Certificates" as an additional means to help ensure budgetary compliance with Ohio Revised Code Section 5705.41(D).

<b>Finding Number</b>	<b>2011-03</b>
-----------------------	----------------

**Non Compliance Citation**

**Ohio Revised Code Section 5705.39** prohibits a political subdivision from making a fund appropriation in excess of the total estimated revenue available for expenditure from that fund as certified by the budget commission on the Amended Official Certificate of Estimated Resources.

Appropriations exceeded the amount certified as available by the budget commission in the Jail Operating Levy Fund and the Self Insurance Health Fund by \$2,213,235 and \$3,622,357 respectively.

Failure to limit appropriations to the amount certified by the budget commission could result in overspending and negative cash balances. The County should compare appropriations to estimated resources and if adequate resources are available for additional appropriations, the County should submit an amended certificate of estimated resources to the budget commission for certification. If the resources are not available to cover the appropriations, an amendment to the appropriation resolution should be passed by the Board of County Commissioners to reduce appropriations.

**Officials Response:**

The County has established policies, procedures, and internal controls pertaining to budgetary procedures that we believe are adequate to ensure compliance with applicable statutes. However, due to the deficit fund balances in the Jail Operating Levy Fund and the Self Insurance-Health Fund complete compliance with all applicable budgetary requirements could not be achieved.

While appropriations in these funds were within current year estimated revenues as certified to the budget commission, the deficit fund balances caused appropriations to exceed total estimated resources in those funds. Once the deficit fund balances have been eliminated in these funds, the County should be able to adequately monitor budgetary compliance to ensure that appropriations do not exceed total estimated resources available for expenditure.

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

**Cash Management Noncompliance/ Material Weakness**

<b>Finding Number</b>	<b>2011-04</b>
<b>CFDA Title and Number</b>	Neighborhood Stabilization Grant, Community Housing Improvement Program, Community Development Block Grant CFDA # 14.228
<b>Federal Award Number / Year</b>	B-Z-08-038-1/ 2008 B-C-10-1BL-1 / 2010 B-F-10-1BL-1 / 2010
<b>Federal Agency</b>	U. S. Department of Housing and Urban Development
<b>Pass-Through Agency</b>	Ohio Department of Development

**24 CFR Subpart B Section 85.20(b)(7)** states in part that the financial management systems of other grantees and subgrantees must meet standards regarding cash management. Procedures for minimizing the time elapsing between the transfer of funds from the U.S. Treasurer and disbursement by the grantees and sub grantees must be followed whenever advance payment procedures are used. Grantees must establish reasonable procedures to ensure the receipt of report on subgrantees' cash balances and cash disbursements in sufficient time to enable them to prepare complete and accurate cash transaction reports to the awarding agency. When advances are made by letter-of-credit or electronic transfer of funds methods, the grantee must make drawdowns as close as possible to the time of making disbursements. Further, the Office of Housing and Community Partnerships Management Rules and Regulations Section (A)(3)(f) states that grantees receiving federal funds must develop a cash management system to ensure compliance with the 15-day rule relating to prompt disbursement of funds. This rule states that funds drawn down should be limited to amounts that will enable the grantee to disburse the funds on hand to a balance of less than \$5,000 within 15 days of receipt of any funds.

The County did not always disburse funds drawn on the Neighborhood Stabilization Grant, Community Development Block Grant Formula, and Community Development Block Grant CHIP within 15 days of receipt. Of the three drawdowns tested for the Community Development Block Grant Formula Program, two drawdowns were not disbursed to a balance of less than \$5,000 within 15 days of receipt of the funds. Of the seven drawdowns tested for the Community Development Block Grant CHIP Program, five drawdowns were not disbursed to a balance of less than \$5,000 within 15 days of receipt of the funds. Of the seventeen drawdowns tested for the Neighborhood Stabilization Program (2010), fourteen drawdowns were not disbursed to a balance of less than \$5,000 within 15 days of receipt of the funds.

Cash management procedures for the Neighborhood Stabilization Program (NSP) and Community Development Block Grant CHIP were not operating in a manner that effectively minimized the amount of time between funds being drawn and disbursed. There was a breakdown in communication between the consulting firm, administrators of the grant on behalf of the County, and the County Auditor's office. Information regarding the disbursement of funds drawn was not provided to the County Auditor's office in a manner that permitted timely disbursement of funds.

Also, cash management procedures for the Community Development Block Grant Formula were not operating in a manner that effectively minimized the amount of time between funds being drawn and disbursed. There was a breakdown in communication between the Jefferson County Regional Planning Commission, administrators of the grant on behalf of the County and the County Auditor's office.

Information regarding the disbursement of funds drawn was not provided to the County Auditor's office in a manner that permitted timely disbursement of funds.

Prior to being submitted to the Ohio Department of Development, draw requests were prepared by grant administrators and forwarded to the County for approval by the County Commissioners. Because invoices were not attached to the draw requests and invoices were not submitted to the Board of County Commissioners for payment in a timely manner, funds on hand were not disbursed to a balance of less than \$5,000 with 15 days of the receipt of any funds.

The County should review the process for drawing and disbursing Neighborhood Stabilization Program, Community Development Block Grant Formula Program, and Community Development Block Grant CHIP Program grant funds. Procedures should be established that will minimize the time elapsing between the receipt and disbursement of funds.

**Officials Response:**

The Jefferson County Regional Planning Commission is aware of the 15 day rule with the draw down of funds for the Community Development Block Grant (CDBG). As you will see on the enclosed monitoring report from the Ohio Department of Development, Section I, Financial Management, it states in this report, which was for the same period which this audit references, Jefferson County was found to be in compliance with 24 CFR Part 85 A-87. (See attached, Exhibit A). As a note, Jefferson County and every other political subdivision in the United States of America, find it virtually impossible to comply with the 15 day rule.

There are many factors which contribute to the non-compliance with the 15 day rule, which really are not due to a breakdown of communication. 1.) The Ohio Department of Development notifies communities in May of each year (copy attached, Exhibit B) that the drawdown system will be closed for over a month and instructs communities to draw what is anticipated to be needed for payment for the next two months, in order not to delay payments to Vendors, which sometimes is overdrawn and not spent: and other reasons not stated herein. 2.) Contractors can't wait six to seven weeks for payment of invoices due to the credit requirements placed on them by suppliers of materials. The contractors are small businesses or self employed, and don't have the reserved available funds. Draws are made in advance of invoicing. Often times the contractors, for various reasons, do not get the completion done as planned, thereby leaving unspent funds drawn. 3.) Jefferson County only approves payments once a week, and then forwards the request to the Auditor's office for payment.

You state "there was a breakdown of communication between the Jefferson County Regional Planning Commission, administrators of the grant on behalf of the County, and the County Auditor's office", which is simply not true. There is ALWAYS a budget sent to the Auditor's office at the beginning of the year and we are constantly in contact with their office. Again, the invoices are submitted to the Commissioners as soon as they are received here in the office. The Commissioners then forward the payments to the Auditor's office the following week after the approval at the Thursday meeting.

Invoices are not attached to the draw requests because when we are doing the draw request we don't have the invoices yet. We need to do the draws beforehand so the money is available to pay the contractors when the job is complete.

Jefferson County acknowledges the rule, which really needs to be changed, and will make every effort to comply with the 15 day rule in the future.

**Reporting Noncompliance/Material Weakness**

<b>Finding Number</b>	2011-05
<b>CFDA Title and Number</b>	Brownfields Grant CFDA # 66.818
<b>Federal Award Number / Year</b>	BF-00E92401 / 2009
<b>Federal Agency</b>	U. S. Environmental Protection Agency
<b>Pass-Through Agency</b>	None

**40 CFR Subpart C Section 31.41(b)** requires that grantees complete and file a financial status report. An SF 425 report is required to be filed annually within 90 days following the end of each 12-month period for the Brownfields Grant.

Due to a lack of procedures in place regarding grant reporting, the County failed to complete and submit the SF425 for the Brownfields Grant for 2010 and 2011. The lack of procedures in place to ensure accurate reporting could have a negative impact on the federal funding relating to this grant.

The County has been made aware of this issue and is currently in the process of completing and filing the reports.

The County should review the reporting requirements for the Brownfields Grant and implement procedures that will ensure that all reports are filed as required.

**Officials Response:**

The county submitted the SF 425 for 2010 and 2011 on June 18<sup>th</sup> 2012 to both the US EPA Brownfields Project Manager assigned to the grant and the Financial Specialist at the US EPA Las Vegas Center.

The forms were not filled out in a timely manner due to a misunderstanding with the county's consultant on the Brownfield grant.

The EPA Brownfields project manager assigned to this grant has indicated that with the filing of the SF 425 for 2010 and 2011 no further action needs to be taken on this matter. Furthermore, the US EPA project manager has stated that this issue will have no negative impact on the county's ability to apply for future US EPA Brownfields grants.

The County has reviewed the reporting requirements for the Brownfields grant with the consultant on this grant. The county has a system in place to ensure compliance with the terms and conditions per the grant agreement.

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**FINANCIAL CONDITION  
JEFFERSON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2011**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Fully Corrected?</b>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i><b>Explain</b></i>
2010-001	<b>Ohio Revised Code Section 5705.10</b> Several funds had deficit balances	No	Cited as 2011-01
2010-002	<b>Ohio Revised Code Section 5705.41(D)</b> The county did not certify against appropriation accounts for all expenditures	No	Cited as 2011-02
2010-003	<b>Ohio Revised Code Section 5705.39</b> Appropriations exceeded the amount certified as available by the budget commission in some funds	No	Cited as 2011-03

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# **Jefferson County, Ohio**

## ***Comprehensive Annual Financial Report***

For the Year Ended December 31, 2011

*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, 2011**

**Patrick J. Marshall**

***Jefferson County Auditor***

**Prepared by the Jefferson County Auditor's Office**

**Michael Warren**

***Deputy Auditor***

**Lewis Piergallini**

***Deputy Auditor***

**Joseph K. Boni**

***Deputy Auditor***

**Vickie Eberts Winski**

***Deputy Auditor***

# **Introductory Section**

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For the Year Ended December 31, 2011  
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# OFFICE OF THE AUDITOR JEFFERSON COUNTY, OHIO

301 Market Street  
P.O. Box 159  
Steubenville, Ohio 43952

**Patrick J. Marshall**  
County Auditor

**Phone - (740) 283-8511**  
**Fax - (740) 283-8520**

June 22, 2012

To the Honorable Board of County Commissioners  
and Citizens of Jefferson County,

As Auditor of Jefferson County, it gives me great pleasure to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2011. This report has been carefully prepared in accordance with Generally Accepted Accounting Principles (GAAP) and provides a full and complete disclosure of the financial position and operations of the County.

The information contained in this report will assist County officials in making management decisions and will provide the taxpayers of Jefferson County with comprehensive financial data in a format that enables them to gain a true understanding of the County's financial affairs. The general public, as well as investors, will be able to compare the financial position of Jefferson County and the results of its operations with other governmental entities.

This is the fifteenth (15<sup>th</sup>) consecutive Comprehensive Annual Financial Report issued by the Auditor's office. The report is prepared in accordance with Generally Accepted Accounting Principles, as set forth by the Government Accounting Standards Board (GASB) and other authoritative sources, and the guidelines set by the Government Finance Officers Association (GFOA).

### *Legal Requirements*

State law requires every general purpose local government to file with the Auditor of State and publish notice of the availability of the financial statements. The completion of this Comprehensive Annual Financial Report (CAFR), the filing of this report with the Auditor of State, and the published notice of the availability of the financial report will allow the County to comply with these requirements, as well as the requirements of the Single Audit Act.

### *Assumption of Responsibility*

Responsibility for the accuracy, completeness, and fairness of the presentation, including all disclosures, lies with the management of Jefferson County and, in particular, the Jefferson County Auditor's Office. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities and status are included herein.

### *Fund Accounting*

Jefferson County's accounting system is organized on a "fund basis". Each fund is a self-balancing set of accounts.

### *Internal Control Structure*

In developing the County's accounting system, consideration was given to the adequacy of internal accounting controls. Such controls are designed to provide reasonable, but not absolute, assurance regarding both the safeguarding of assets against loss and misuse, and assurance regarding the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal controls should not exceed the benefits expected to be derived from their implementation.

The County utilizes a fully automated in-house accounting system as well as an automated in-house system for payroll. These systems, coupled with the manual auditing of each voucher prior to payment, ensure that the financial information generated is both accurate and reliable.

### *Independent Audit*

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 2011, by our independent auditor, the Auditor of the State of Ohio. Their audit was conducted in accordance with generally accepted auditing standards and Governmental Auditing Standards, issued by the Comptroller General of the United States. In addition, the audit was designed to meet the requirements of the Federal Single Audit Act of 1984, as amended in 1996, and related OMB Circular A-133.

County management plans to continue to subject the County's financial statements to an annual independent audit as part of the preparation of a Comprehensive Annual Financial Report. An annual audit also serves to maintain and strengthen the County's accounting and budgetary controls.

### *Comprehensive Annual Financial Report*

The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial, and Statistical. The introductory section includes a table of contents, this transmittal letter, the 2010 Certificate of Achievement for Excellence in Financial Reporting, a list of elected officials, and the County's organizational chart. The financial section includes the Report of Independent Accountants, Management's Discussion and Analysis (MD & A), the Basic Financial Statements and Notes that provide an overview of the County's financial position and operating results, the Combining Statements for non-major funds and other schedules that provide detailed information relative to the Basic Financial Statements. The statistical section includes financial and demographic information which is generally presented on a multi-year basis.

A more detailed assessment of the County's finances for 2011 can be found in Management's Discussion and Analysis beginning on page 3.

## **THE PROFILE OF THE GOVERNMENT**

### *The County*

Created in 1797, Jefferson County is located in east central Ohio along the west bank of the Ohio River. Its 410 square mile area is bordered on the north by Columbiana County, on the south by Belmont County, on the west by Carroll and Harrison Counties, and on the east by the State of West Virginia. The County encompasses 14 townships and 19 cities and villages, the largest of which is the City of Steubenville, the County Seat. The County's 2011 population of 68,828 placed it as the thirty-eighth most populous of the State's 88 Counties. The County is in the Steubenville-Weirton, Ohio-West Virginia Metropolitan Statistical Area, which is comprised of the County and Brooke and Hancock Counties of West Virginia. The Steubenville-Weirton, Ohio-West Virginia Metropolitan Statistical Area is the 309<sup>th</sup> largest of the 366 combined consolidated metropolitan statistical areas and metropolitan statistical areas in the United States.

The County is served by diversified transportation facilities. Approximately 20 motor freight carriers and local haulers serve the Jefferson County area. Major railroads serving the County include the Columbus and Ohio River Railroad Company, Norfolk Southern Combined Railroad, the Wheeling Lake Erie Railway, and the Ohi-Rail Corporation. Nationwide bus transportation service to the area is provided by Greyhound. Local bus transportation service is provided by the Steel Valley Transit Authority and the Eastern Ohio Regional Transit Authority. Airline transportation services to the County are provided by the Jefferson County Airport located in Cross Creek Township and by the Pittsburgh International Airport, located approximately 22 miles east of the County.

The County provides immediate access to ten State highways and two U.S. highways (including U.S. Route 22 which directly links the County to the City of Pittsburgh and the Pittsburgh International Airport). The County also provides immediate access to nearby interstate highways I-70 and I-77.

Primary educational services are provided by 7 school districts and 3 joint vocational school districts. Secondary and post secondary educational services are provided by a number of public and private colleges and universities located within the County or within commuting distance of the County. The Franciscan University of Steubenville and Eastern Gateway Community College (formerly Jefferson Community College) are both located in Steubenville. A Kent State University Branch, located in East Liverpool, Youngstown State University, located in Youngstown, Ohio University Eastern located in St. Clairsville, West Virginia Northern Community College, Bethany College, West Liberty University, and Wheeling Jesuit College located near Wheeling, West Virginia, and the University of Pittsburgh, Duquesne University, Robert Morris College, and Carnegie-Mellon University, located near Pittsburgh, Pennsylvania are all located within commuting distance of the County.

The County is served by a number of commercial banks and savings and loan associations with headquarters outside the County.

Three daily newspapers serve the County. The County is within the broadcast area of five local television stations and forty AM and FM radio stations. Multi-channel cable television service, including educational, governmental, and public access channels is provided by the County's two cable television franchises.

The County is directly served by two branches of Trinity Health Care located in Steubenville, Ohio. Within a 25 mile commuting distance of the County are East Liverpool City Hospital, located in East Liverpool, Ohio and Weirton Medical Center, located in Weirton, West Virginia. Life flight services are provided to the Pittsburgh, Pennsylvania area hospitals.

Cultural and recreational offerings are made available to County area residents by the Jefferson County Historical Museum, the Steubenville Art Association, the Tri-State Symphonette, the Steubenville Players, the Steubenville Community Concerts Association, the Historic Fort Steuben Concert Series, 280 acres of public park land which includes golf, tennis, swimming, skating, baseball, and basketball facilities, Fernwood Forest (a State owned 1,400 acre park), Jefferson Lake (covering 93 acres), Friendship Park (covering 1,000 acres), and Austin Lake (privately owned covering 1,750 acres).

The cities, villages, and townships, together with various special districts and other governmental entities operating in the County, are responsible for many local governmental services and make significant expenditures to provide such services to County residents. The County, nonetheless, has significant responsibilities in the areas of administration of justice, road and bridge maintenance, health care, sanitation, public welfare, social services, and public assistance.

### *Component Units*

For financial purposes, the County includes all funds, agencies, boards, and commissions making up Jefferson County (the Primary Government) and its Component Unit in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 “The Financial Reporting Entity.” The County’s primary government comprises all entities not legally separate from the County, and includes the financial activities of the Jefferson County Board of Developmental Disabilities, the Prevention and Recovery Board, the Department of Job and Family Services, the Veteran’s Service Commission, the Law Library Resources Board, the Regional Airport Authority, the Jefferson County Water and Sewer District, and all departments and activities that are directly operated by the County elected officials.

Component units are legally separate organizations which are fiscally dependent on the County or for which the County is financially responsible. The Jeffco Sheltered Workshop of Jefferson County has been included as a discretely presented component unit.

The County serves as fiscal officer and custodian of funds, but is not financially accountable, for the Jefferson County Health Department, the Soil and Water Conservation District, and the Local Emergency Planning Commission, whose activities are included in this report as agency funds.

The County participates in the Jefferson County Regional Planning Commission which is a joint venture. The Jefferson County Cluster, the Eastern Ohio Correction Center, the Brooke-Hancock-Jefferson Metropolitan Planning Commission (BHJ), the Oakview Juvenile Residential Center, the Area Office on Aging, the Ohio Mid-Eastern Governments Association (OMEGA), the Jefferson-Belmont Joint Solid Waste Authority, the Jefferson County Family and Children First Council, and the Belmont, Carroll, Harrison and Jefferson Counties Council of Government are jointly governed organizations. The Jefferson Metropolitan Housing Authority, Eastern Gateway Community College, and the Friendship Park District are related organizations. The County participates in the County Risk Sharing Authority, a risk sharing pool, and the Ohio Mid-Eastern Regional Education Service Agency (OME-RESA) Self Insurance Plan, a public entity risk sharing claims servicing and insurance purchasing pool.

A complete discussion of the County’s reporting entity is provided in Note 1 to the Basic Financial Statements.

### *Form of Government*

The County has only those powers, and powers incidental thereto, conferred upon it by the State constitution and statutes. A three-member Board of County Commissioners (the “Board”) is the primary legislative and executive body of the County. The Board is elected at-large in even numbered years for four-year overlapping terms. The Board is responsible for providing and managing the funds used to support the various County activities. The Board exercises its legislative powers in budgeting, appropriating monies, levying taxes, issuing bonds and notes, and letting contracts for public works and services to provide this financial management. The Board has certain responsibilities for the management of most County facilities, including various courts, correctional and administrative facilities, public assistance and social services facilities, and general County facilities.

In addition to the Board, citizens elect eight other County administrative officials, each of whom is independent within the limits of State Statutes affecting the particular office. These officials, elected to four year terms, are the County Auditor, County Treasurer, County Prosecuting Attorney, County Engineer, County Coroner, County Clerk of Courts, County Recorder, and County Sheriff. Six Common Pleas Court Judges, including the Juvenile/Probate Court Judge and County Court Judges are elected on a County-wide basis and serve six year terms.

The County Auditor serves as the chief fiscal officer for the County. As chief fiscal officer, no contract or obligation involving the County can be made without the Auditor's certification that appropriations are sufficient and that funds are available, or are in the process of collection, to ensure that the contract or obligation can be paid. The Auditor is also the central disbursing agent of the County, who, by issuance of County warrants, distributes funds to creditors in payment of liabilities incurred by the County and its departments. The Auditor is responsible for the preparation of the County payroll and also has statutory accounting responsibilities. The County Auditor also serves as tax assessor for all political subdivisions within the County. As tax assessor, the Auditor is responsible for establishing the tax rates for real estate, personal property, and manufactured homes. Once these taxes are collected, the Auditor is responsible for distributing those collections to the other governmental entities in accordance with legally adopted rates. In addition to these duties, by law, the Auditor serves as the secretary of the County Board of Revision and the Budget Commission. The Auditor also serves as the administrator of the County Data Processing Board and a member of the County Records Commission.

The County Treasurer is the custodian of all County funds. The Treasurer is responsible for the investment of idle County funds, as specified by Ohio law. The Treasurer is also responsible for collecting all tax monies and applying those payments to the appropriate tax accounts. Daily reconciliations of total County fund receipts and expenditures for the Auditor and Treasurer are performed by the two offices. Reconciliations, by fund, are performed monthly. The County Budget Commission is comprised of the County Treasurer, County Auditor, and County Prosecuting Attorney. The Budget Commission plays an important function in the financial administration of the County government and all other local governments located within the County.

The County Engineer, required by Ohio law to be a registered professional engineer and surveyor, serves as the civil engineer for the County and its officials. His primary responsibilities relate to the construction, maintenance and repair of County roads and bridges, and related roadside drainage facilities and storm sewer runoff systems. The Board of County Commissioners takes bids on and awards contracts for the projects recommended and approved by the County Engineer. The County Engineer also prepares tax maps for the County Auditor.

As part of its justice system, the County maintains the Court of Common Pleas, which includes a Domestic Relations Division, a Juvenile Division, and a Probate Division. The County also maintains three County Court Districts. The County Prosecuting Attorney's Office and the County Justice Facility are also maintained by the County. In addition to the responsibilities as a prosecutor of criminal cases, the County Prosecuting Attorney is designated by Ohio law as the chief legal counsel for all County officers, boards, and agencies, including the Board of County Commissioners, the County Auditor, the County Treasurer, and all townships and local school districts. The County Prosecuting Attorney is also a member of the County Budget Commission.

The Clerk of Courts keeps all official records of the Common Pleas Court. The office of the Clerk of Courts operates on a system of fees charged for services and is essentially self-supporting.

The County Sheriff is the chief law enforcement officer of the County. His primary duty is to enforce the law in unincorporated areas of the County. The County Sheriff's Department does provide certain specialized services and will assist local law enforcement officers upon their request. The Sheriff also operates the Jefferson County Justice Facility and is responsible for its inmates, including persons detained for trial or transfer to other institutions. As an officer of the courts, the Sheriff is in charge of the service of court documents.

## *Budgetary Controls*

By statute, the Board of County Commissioners adopts a temporary appropriation measure for the County on or about the first day of January. The Board of County Commissioners adopts a permanent appropriation measure by the first day of April. All disbursements and transfers of cash between funds require appropriation authority from the Board of County Commissioners. Budgets are controlled at the major account level within a department and fund. Purchase orders are submitted to the County Auditor's office by department heads and are encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriations are rejected until additional appropriations are secured.

A computerized certification system allows the County Auditor's office to ascertain the status of the department's appropriations before authorizing additional purchases from a particular account. Additional information regarding the County's budgetary accounting can be found in the Notes to the Basic Financial Statements.

## **LOCAL ECONOMY**

The County's main industry and source of jobs has always been the area steel mills. However, local steel producers face uncertain times as the Country, as well as the local area, continue to deal with the downturn in the nation's economy. The economic downturn has been especially difficult on the area steel mills. Due to reduced demand for locally produced steel products, Severstal (formerly Wheeling-Pittsburgh Steel) idled all local operations. In March of 2011, Severstal sold a number of its North American operations to RG Steel, a subsidiary of the Renco Group. It was the hope of the local officials and community that the Renco Group would reopen the area plants. However, at this time, there is no target date to reopen these plants.

Just as it looked like the local economy would continue to struggle due to the local steel crisis, a new and extremely positive economic change has occurred. Vast deposits of gas and oil have been discovered in the Marcellus and Utica shale formations located in Western Pennsylvania, West Virginia, and Eastern Ohio (the Appalachia area), including Jefferson County. The discovery of the supply of gas has spurred significant interest in gas drilling in Jefferson County. A number of companies have already procured substantial amounts of property mineral rights over the past year. Drilling is in the very early stages, but is expected to intensify greatly over the next few years. Experts believe that, once fully developed, Appalachia's Marcellus shale figures to be the second largest natural gas field in the world. Experts, gas company officials, and local officials believe that the gas drilling will have a major affect on the local economy. A substantial number of gas drilling and directly related jobs are expected to be created. In addition, a substantial number of trickledown effect jobs are expected to be created in other areas. These trickledown jobs include the potential for new hotels, new restaurants, and new retail businesses, as well as expanded services for existing businesses.

An additional boost to the local economy is expected to come from the Connect Appalachia project. This estimated \$100 million project is designed to provide high speed fiber optic internet access to rural areas of the Appalachian region. This project involves 34 counties covering 17,000 square miles and is intended to provide broadband internet access to the covered area. The \$100 million project to install 800 miles of fiber optic computer lines is being completed by Horizon Telecom, a Ross County company. The project has been funded by a \$70 million grant from the National Telecommunications Infrastructure Administration with the \$30 million local match provided from Horizon Telecom. Horizon Telecom has already installed a network backbone in part of the region.

The Jefferson County portion of the project will cost approximately \$5 million and provide over 100 miles of high speed fiber optic lines throughout the County. Local officials believe that this expanded access to high speed internet access will help attract new business to the area.



In recent years, the County has seen the opening of a number of new businesses including a Wal Mart food distribution center. Since its opening, the 880,000 square foot \$75 million project has created over 700 new jobs, and services Wal-Mart stores within a 100 mile radius. Other new businesses that have opened in recent years include a Wal-Mart Supercenter, Lowes, Office Max, Bulldog Rack, Kroger, Riesbecks, Applebee's, Capital Recovery Systems, CVS Pharmacy, Walgreens Pharmacy, Nelson Fine Art & Gifts, and a state of the art YMCA at the former St. John's Arena. In addition, the key components of the recent modernization project at the Fort Steuben Mall included new anchor stores for Macy's, Sears and JC Penney.

A 93 acre industrial park is a key component in the County's economic development strategy. The County-owned park is located just over 1 mile from the four-lane U.S. Route 22, and is part of an area which, overall, has more than 1,000 acres available for development. The industrial park is currently the home of QPI Tools, Wildfire Motors, A-2-C Communications, Signs Limited, and the R-Way Transport facility. Wildfire Motors recently completed a 50,000 square foot expansion project which expected to bring 100 new jobs to the area. In addition, the County recently agreed to transfer five acres in the industrial park that will become the headquarters of Riley Petroleum. Construction on the new facility is expected to begin in 2012.

Over the past several years, the County began to develop the County airport. Over \$8 million in upgrades and improvements have been made to the facility. These upgrades include enlarging the facility, lengthening the runway, constructing new hangers, and the construction of a new terminal and lounge building. Construction is expected to be completed in mid 2012 on the replacement of two hangers that were damaged in a storm in 2010. In addition, the County is currently in the planning stages of a project to lengthen the runway an additional 400 feet. This would allow even larger sized private jets to land at the Airport. It is anticipated that these improvements at the airport will help attract new business to the County.

The Laurels and Sienna Woods, extended care facilities, recently opened to provide care for the aging population within the area. In addition, a major expansion project was recently completed at the Villa Royale, another area extended care facility.

American Electric Power's Cardinal Power Plant, located in the Wells Township portion of the County, has made over \$300 million in improvements in recent years. The facility upgrades helped reduce nitrogen oxide emissions by 90 percent. In addition, construction was recently completed on the installation of \$1.5 billion flue gas desulfurization (FGD) systems on all 3 units at the plant. FGD systems, commonly called scrubbers, reduce sulfur dioxide emissions by up to 98 percent.

Construction was recently completed on the installation of a \$1.1 billion flue gas desulfurization (FGD) system at FirstEnergy Corporation's W.H. Sammis plant in northern Jefferson County. FGD systems, commonly called scrubbers, reduce sulfur dioxide emissions by up to 98 percent.

Element Markets, LLC has announced plans for a biomethane gas project at the Apex landfill facility near Amsterdam. The project will extract and consolidate the methane and carbon dioxide produced by the decomposition of trash in the landfill to produce pipeline quality biomethane and associated commodities to be sold into the power and transportation sectors. The project is expected to produce over 32,000,000 MMBtu of biomethane throughout its operational life, which is sufficient to power 19,000 homes. Apex officials estimate that the plant would eliminate 16,000 tons of methane from the atmosphere, with the equivalent of greenhouse gases in carbon captured by a 112,000 acre forest. Contracts for this project are expected to be awarded in 2012. The project is expected to be operational in 2013.

Timet, titanium metals processor located in Toronto, continues to make capital investments in new machinery and equipment. Since 1995, the company has invested over \$55 million in modernization and expansions, and has more than doubled its workforce to nearly 700 employees in the last few years.

Trinity Medical Center has seen the completion of a number of expansion projects over the past few years. These projects include the original construction of the \$3.5 million Tony Teramana Cancer Center, a \$7 million 79,000 square foot patient care unit addition to Trinity's west campus, a \$6 million office facility at the west campus, and a \$7 million expansion project at the Tony Teramana Cancer Center. A number of future upgrades and expansion projects are currently in the planning stages.

Lifeline, a new long term acute care hospital, recently opened in the Village of Wintersville. This \$11 million facility had a ceremonial and limited opening in late 2009, and was open and fully operational in early 2010. The facility has created approximately 100 new jobs.

Both Eastern Gateway Community College and the Franciscan University of Steubenville, two post secondary educational institutions located within the County, continue to expand services and facilities. As enrollment steadily increases, both institutions have purchased surrounding property and facilities in order to expand services and handle the increase in student enrollment. Eastern Gateway Community College recently expanded services into nearby Columbiana, Mahoning, and Trumbull counties as part of a state plan to expand community college services throughout the state. A \$1.9 million grant through the U.S. Department of Labor helped create a virtual community college in eastern Ohio and expand community college service into previously unserved areas. While the main campus will remain in Steubenville, current plans call for a second permanent location in Mahoning County and instructors and classrooms to be available in career centers and rented space in the other two counties.

## **LONG TERM FINANCIAL PLANNING**

The rise in the local unemployment rate over the past few years has caused reason for concern regarding the County's long term financial planning. Any significant unfavorable change in the unemployment rate usually leads to lower sales tax collections. Fortunately, the County's sales tax revenues have remained fairly consistent in recent years. However, in order to avoid any potential revenue shortfalls should sales tax collections decline significantly, the County has taken a very conservative approach with current spending. Budget restraints have been implemented in order to conserve spending and help maintain a sufficient spending reserve as a hedge against future revenue shortfalls.

The County has also been faced with developing a plan to overcome the accelerated loss of both public utility personal property and tangible personal property tax replacement revenues. The State's implementation of S.B. 3 reduced the assessed valuation of public utilities, while H.B. 66 phased out personal property taxes on businesses. In both cases, the State implemented measures to reimburse local entities for the lost tax revenues for a certain period of time. Under the original phase out plans, both of these tax revenue replacement subsidies would now be entering phase-out periods where the reimbursements would begin to phase out until they were eliminated in approximately five years. The County's original intent was to have a plan in place prior to the elimination of the current tax revenue replacement subsidies provided by the State. However, the State's recent budget contained revisions to the S.B. 3 and H.B. 66 phase out plans that essentially eliminated those replacement revenue reimbursements beginning in 2012. The County has implemented a plan to account for the accelerated loss of those revenues.

The increase in the cost of gasoline and gasoline related items has caused a major concern for the County Engineer's Office. These price increases have caused the cost of road repair projects to increase dramatically. Consequently, the Engineer's Office has revised its long-term road projects plans and has implemented a revised plan that will keep all County roads in a condition that meets or exceeds required safety standards, while allowing the department to stay within budget. One early positive from the Marcellus shale drilling that has been a significant boost to the County Engineer's office and its long-term road project plans has been the road improvements made by Chesapeake Energy. During 2011, through a road use and maintenance agreement with the County Engineer's Office, Chesapeake Energy replaced or improved 11.39 lane miles of County road at a cost of over \$4.7 million. It is expected that additional road replacements or repairs will occur in the future.

## **RELEVANT FINANCIAL POLICIES**

In prior years, the County's Self Insurance Hospitalization Fund reflected deficit net assets. In 2004, the Board of County Commissioners joined the Ohio Mid Eastern Regional Education Service Agency's insurance consortium. At that time, significant changes were made to the County's insurance plan to help control costs. The Board of County Commissioners also adopted a debt repayment plan to eliminate the existing deficit balance in the County's existing Self Insurance Hospitalization Fund. Currently, the County continues to maintain a sufficient balance with the third party administrator to pay current and future claims, while the debt repayment plan is proceeding as intended to eliminate the previous existing deficit balance.

The County recently completed the implementation of a Geographic Information System (GIS). To fund the implementation and operation of this system, the Board of County Commissioners has dedicated one mill of the four mill permissive conveyance fee to the GIS Fund. The County is now in the process of enhancing and expanding the capabilities of the GIS system.

Since 1993, the County has participated in the Bureau of Workers Compensation's retrospective rating program to provide workers compensation insurance coverage to employees. In the past, the cost of workers compensation premiums have been allocated to the various County funds based on the County's workers compensation rate and the various funds' payrolls. Beginning in 2006, the Board of County Commissioners adopted a cost allocation method to allocate workers compensation insurance premiums based on a combination of a fund's payroll as well as a 30 percent allocation of claims costs directly attributable to the fund. This cost allocation method was adopted to make the various County departments and funds more accountable for workers compensation claim costs.

## **MAJOR INITIATIVES**

The County has a number of projects underway to help government run more efficiently and help the County compete for future job growth.

### *Industrial Park*

The industrial park, located just off of the U.S. Route 22 bypass, is a key component in the County's economic development strategy. The County-owned Park is located just over 1 mile from the four-lane U.S. Route 22, and is part of an area which, overall, has more than 1,000 acres available for development. The location has excellent highway access and is near a skilled, plentiful workforce. Construction was recently completed on the State Route 43 widening project, which has helped provide even easier access to the industrial park from U.S. Route 22. Local officials believe that this widening project will serve as a useful tool to help entice additional business into the industrial park.

### *Airport*

The County recently completed a multi phase airport expansion project. Over \$8 million in upgrades and improvements have been made to enlarge the facility, lengthen the runway, construct new hangers, and construct a new terminal and lounge building. The facility now has the capability to allow larger sized private jets to land at the Airport. The airport has recently undertaken a new improvement program, as the airport is currently in the early stages of a project to lengthen the runway to 5,000 feet. This expansion will allow even larger sized planes and private jets to land at the airport. Local officials believe that the expanded services available at the airport will help attract new businesses to the County.

In early 2010, two buildings at the Airport were destroyed by high winds. Through insurance proceeds, the County is in the process of replacing both of these buildings. Construction on the replacement of these buildings began in mid 2011 with completion expected in mid 2012.

### *Geographic Information System*

The County recently completed the implementation of a Geographic Information System (GIS). This project has been a joint effort, being completed with the cooperation of the Commissioner's Office, the County Engineer's Office, the County Auditor's Office, the Water and Sewer Department, the Emergency 911 Department, the Data Processing Department, the Board of Elections, the Regional Planning Commission, Progress Alliance, and the Brooke-Hancock-Jefferson Planning Commission.

This project now provides a vast array of information to each of these departments and agencies. The data provided by this GIS system will aid each of these departments and agencies in the completion of their day-to-day operations by providing continually updated information that is specifically tailored to each department and agency. The Geographic Information System (GIS) also allows Jefferson County to deliver services to a diverse customer base. Information is available to help provide the following services: neighborhood indicators and asset mapping, social services master plan development, benchmarking, regional and community planning, policy and program coordination, data collection, data analysis, and promotion of economic development plans. In addition, the project also provides accurate and up-to-date information that will benefit the citizens who depend on County departments.

Economic development agencies now have important and valuable information readily available to provide to potential developers. This information can be used as an important tool to help persuade developers to invest in Jefferson County.

In order to ensure that the County's Geographic Information System (GIS) system is kept current and up to date, continual updates and upgrades are necessary. To this extent, the County recently completed a street centerline project which allows for up to date and accurate information regarding street locations. This information was tied into the County 911 system. Currently, the County is in the process of having oblique imagery photography completed. Once completed, this oblique imagery photography will allow for a three dimensional view of structures within Geographic Information System (GIS), as opposed to just the current aerial view available.

As this project expands and progresses even further, it is anticipated that a number of other departments and agencies will become involved in this project in the near future. These include the Department of Developmental Disabilities, Children Services, the Prosecuting Attorney's Office, and the Jefferson-Belmont Joint Solid Waste Authority.

### *Road and Bridge Improvement*

In late 2000, the County, through the County Engineer's Office, completed a \$5.3 million accelerated road and bridge improvement program throughout the County. This project brought all County roads and bridges to levels that meet required safety standards. Since that time, the County Engineer implemented an ongoing maintenance and improvement program for roads and bridges. This plan was designed to allow the County Engineer to not only maintain County roads and bridges, but to make additional improvements that will allow all County roads and bridges to exceed required safety standards.

However, as previously noted, the increase in the cost of gasoline and gasoline related items has caused a major concern for the County Engineer's Office. These price increases have caused the cost of road repair projects to increase dramatically. Consequently, the Engineer's Office has revised its long-term road projects plans and has implemented a revised plan that will keep all County roads in a condition that meets or exceeds required safety standards, while allowing the Department to stay within budget.

One early positive from the Marcellus shale drilling that been a significant boost to the County Engineer's office and its long-term road project plans has been the road improvements made by Chesapeake Energy. During 2011, Chesapeake Energy replaced or improved 11.39 lane miles of County road at a cost of over \$4.7 million. It is expected that additional road replacements or repairs will occur in the future.

### *Water and Sewer*

Jefferson County's Water and Sewer Department has adopted a long range plan to perform a number of water improvement projects and sanitary sewer projects. These scheduled projects will allow the County to meet all current EPA mandated system improvements. Additionally, the County will be able to provide water and sanitary sewer service to a number of new areas throughout the County. These scheduled projects currently include three major projects, the Crestview-Belvedere Sanitary Sewer project, the Pottery Addition Sanitary Sewer Project, and the Area A & G-1 Waterline Booster Station Project, as well as a number of other smaller projects. Each of these projects will be completed through a combination of grants, loans, and local contributions. The Crestview-Belvedere Sanitary Sewer project and the Pottery Addition Sanitary Sewer project are both expected to begin construction in early 2012. The Area A & G-1 Waterline Booster Station Project is currently in the early planning stages.

### *Animal Shelter*

Through the proceeds of a voter approved levy, the County was able to construct a new animal shelter. Construction on this new animal shelter was completed in early 2011. This animal shelter provides the County with a modern low maintenance facility to house animals. Services for the animal shelter are provided by the County with assistance from the Humane Society.

### *Fiber Optics*

Jefferson County is part of the ongoing Connect Appalachia project. This estimated \$100 million project is designed to provide high speed fiber optic internet access to rural areas of the Appalachian region. This project involves 34 counties covering 17,000 square miles and is intended to provide broadband internet access to the covered area. The \$100 million project to install 800 miles of fiber optic computer lines is being completed by Horizon Telecom, a Ross County company. The project has been funded by a \$70 million grant from the National Telecommunications Infrastructure Administration with the \$30 million local match provided from Horizon Telecom. Horizon Telecom has already installed a network backbone in part of the region.

The Jefferson County portion of the project will provide an eighteen mile fiber optic backbone to connect the County offices in downtown Steubenville with the service complex building on State Route 43, the County industrial park on County Road 43, and the County Airport area off of Fernwood Road. Once completed, this high speed fiber optic line will provide a foundation for the future that will help drive economic development efforts.

### *In-House Computer Software Systems*

The County Auditor's information technologies department has developed in-house software for the County's real estate and manufactured home tax systems. The in-house software encompasses all aspects of the tax assessment, billing, collection, distribution, and reporting of real estate and manufactured home taxes. The real estate in-house software system was in use in 2011. The manufactured home in-house software system began use in 2012. The development and implementation of these systems has provided a substantial cost savings to the County. Without the development and implementation of these in-house software systems, the County was facing an \$800 thousand software upgrade charge from its outside vendor as well as a \$75 thousand annual support charge. In addition, the in-house software allows the County to make any state mandated system upgrades as well as any upgrades and enhancements the County deems necessary or beneficial.

## *County Port Authority*

In April of 2012, the County, in conjunction with the City of Steubenville, established a county-wide port authority. The nine member board will have four representatives appointed by Jefferson County, four members appointed by the City of Steubenville, and one member appointed by the Regional Planning Commission. It is the hope of area officials that the county-wide port authority will be yet another economic development tool to help attract new business to Jefferson County. For additional information on this county-wide port authority, please refer to the subsequent events note to the financial statements in this report.

## **CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Jefferson County for its comprehensive annual financial report for the fiscal year ended December 31, 2010. This was the fourteenth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

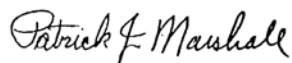
## **ACKNOWLEDGMENTS**

The publication of this CAFR represents an important achievement in the ability of Jefferson County to provide significantly enhanced financial information and accountability to the citizens of Jefferson County, its elected officials, County management, and investors. This report continues the aggressive program of the County Auditor's office to improve the County's overall financial accounting, management, and reporting capabilities.

I would like to acknowledge the efforts of the entire staff of the Jefferson County Auditor's office and Data Processing Department for their contributions to this report. Special thanks are extended to Michael S. Warren, Deputy Auditor, for his effort and dedication to this project. My appreciation is also extended to the Local Government Services Division of the Auditor of State's Office for their guidance and assistance.

I would also like to thank all of the elected officials, department heads, and their staffs for their assistance and cooperation with the preparation of this CAFR. I ask for their continued support of this project and of my efforts toward continuing the sound financial management for Jefferson County.

Sincerely,



Patrick J. Marshall  
Jefferson County Auditor

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Jefferson County  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2010

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Linda C. Davison*

President

*Jeffrey R. Emer*

Executive Director

**Jefferson County, Ohio  
Elected and Appointed Officials**

*Elected Officials*

Patrick J. Marshall, Auditor

Dr. Thomas E. Graham, Commissioner  
David Maple, Commissioner  
Thomas Gentile, Commissioner

Raymond M. Agresta, Treasurer

John A. Corrigan, Clerk of Courts

Dr. Michael Scarpone, Coroner

James F. Branagan, Engineer

Jane M. Hanlin, 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*

Betty Ferron, Director  
Department of Job and Family Services and Children Services

Michael Mehalik, Superintendent  
Board of Developmental Disabilities

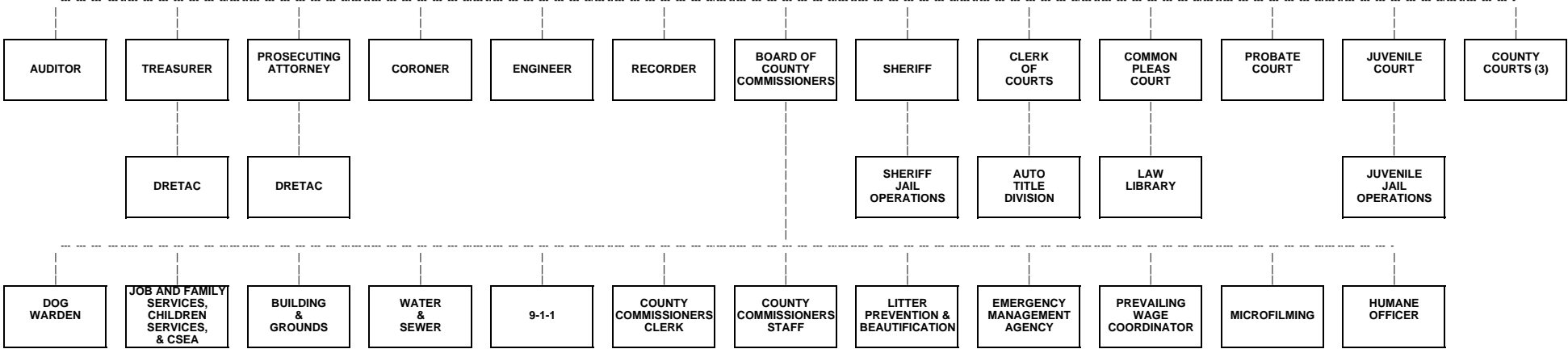
Pamela M. Petrilla, Director  
Prevention and Recovery Board

Shannan Gosbin  
Sanitary Engineer



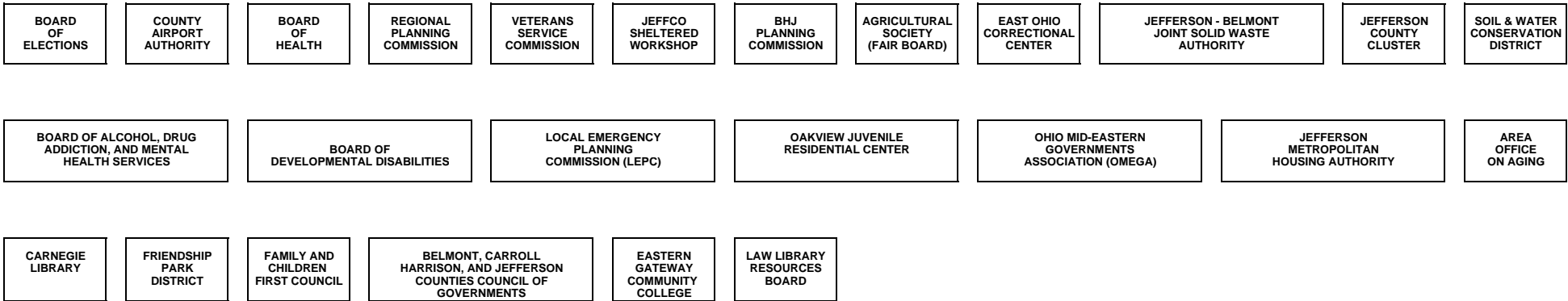
# JEFFERSON COUNTY GOVERNMENT ORGANIZATIONAL CHART

VOTERS OF JEFFERSON COUNTY

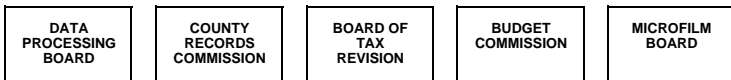


XIX

**APPOINTED BOARDS AND COMMISSIONS AND STATUTORY BOARDS AND COMMISSIONS:**



**BOARDS AND COMMISSIONS COMPOSED OF ELECTED OFFICIALS:**



# **Financial Section**



# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Jefferson County  
301 Market Street  
Steubenville, Ohio 43952

To the Board of Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Jefferson County, Ohio (the County), as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Jeffco Workshop, which represent 100% of assets and 100% of the revenues for the discretely presented component unit. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Jeffco Workshop on the report of other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Jefferson County, Ohio, as of December 31, 2011, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Public Assistance, Motor Vehicle Gasoline Tax, Mental Health, Department of Developmental Disabilities and Jail Operating Levy funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2012, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Voinovich Government Center / 242 Federal Plaza W. / Suite 302 / Youngstown, OH 44503-1293

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Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis* as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The introductory section, the financial section's combining nonmajor fund statements, individual fund statements and schedules and statistical tables provide additional analysis and are not a required part of the basic financial statements. The financial section's combining nonmajor fund statements, individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subject to auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any assurance on them.



**Dave Yost**  
Auditor of State

June 20, 2012

**Jefferson County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2011  
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, 2011. 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 2011 are as follows:

The County's total net assets increased \$6,355,118 during 2011. This represents a 4.57 percent increase from 2010.

At the end of the current year, the County reported unrestricted net assets for governmental activities of \$5,735,012. This represents a decrease of \$586,515 or 9.28 percent from the prior year. The primary reason for the decrease in unrestricted net assets was the use of unrestricted net assets in 2011 to compensate for revenue losses.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$27,496,788, a decrease of \$545,201 from the prior year. Of this amount, \$24,496,872 is restricted, \$1,010,607 is non-spendable, \$40,874 is assigned, and \$1,948,435 is unassigned and available for spending on behalf of its citizens, as defined in Government Accounting Standards Board Statement (GASB) No.54.

**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. 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  
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***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 2011?" 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, non-financial 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, or 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), Developmental Disabilities, and Jail Operating Levy Special Revenue Funds.

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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 Funds account for the claims and liabilities relating to the County's self-insured hospitalization program and also account for the claims and liabilities relating to the County's retrospectively rated self-insured workers' 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**  
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**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net assets for 2011 compared to 2010:

	Governmental Activities		Business-Type Activities		Totals	
	2011	2010	2011	2010	2011	2010
<b>Assets</b>						
Current and Other Assets	\$53,589,403	\$56,542,865	\$5,597,295	\$4,728,661	\$59,186,698	\$61,271,526
Capital Assets, Net	98,674,640	92,173,611	37,287,547	38,420,740	135,962,187	130,594,351
<b>Total Assets</b>	152,264,043	148,716,476	42,884,842	43,149,401	195,148,885	191,865,877
<b>Liabilities</b>						
Current and Other Liabilities	13,425,019	13,428,602	316,575	316,424	13,741,594	13,745,026
Long-Term Liabilities	23,471,189	25,686,877	12,385,510	13,238,500	35,856,699	38,925,377
<b>Total Liabilities</b>	36,896,208	39,115,479	12,702,085	13,554,924	49,598,293	52,670,403
<b>Net Assets</b>						
Invested in Capital Assets, Net of Debt	78,756,997	70,075,743	25,136,041	25,453,931	103,893,038	95,529,674
Restricted	30,875,826	33,203,727	136,029	171,232	31,011,855	33,374,959
Unrestricted	5,735,012	6,321,527	4,910,687	3,969,314	10,645,699	10,290,841
<b>Total Net Assets</b>	\$115,367,835	\$109,600,997	\$30,182,757	\$29,594,477	\$145,550,592	\$139,195,474

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 \$145,550,592 (\$115,367,835 in governmental activities and \$30,182,757 in business-type activities) as of December 31, 2011. By far, the largest portion of the County's net assets (71.38 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, \$31,011,855 or 21.31 percent, represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted assets, \$10,645,699 or 7.31 percent, are to be used to meet the County's ongoing obligations to citizens and creditors. This modest total in unrestricted net assets has continued to increase over the past few years due to a conservative budgeting and spending approach utilized by the County during that time. During 2011, the County's unrestricted net assets increased \$354,858 or 3.45 percent.



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Table 2 shows the changes in net assets for 2011 compared to 2010.

**Table 2**  
**Changes in Net Assets**

	Governmental Activities		Business-Type Activities		Totals	
	2011	2010	2011	2010	2011	2010
<b>Revenues</b>						
Program Revenues:						
Charges for Services	\$7,628,428	\$7,977,537	\$5,931,053	\$5,706,332	\$13,559,481	\$13,683,869
Operating Grants and Contributions	33,043,294	35,004,090	0	0	33,043,294	35,004,090
Capital Grants and Contributions	4,751,921	2,424,839	808,455	244,901	5,560,376	2,669,740
<b>Total Program Revenues</b>	<b>45,423,643</b>	<b>45,406,466</b>	<b>6,739,508</b>	<b>5,951,233</b>	<b>52,163,151</b>	<b>51,357,699</b>
General Revenues:						
Property Taxes	9,276,634	9,397,024	0	0	9,276,634	9,397,024
Permissive Sales Taxes	9,975,734	9,534,744	255,232	246,482	10,230,966	9,781,226
Intergovernmental	1,941,770	2,562,048	0	0	1,941,770	2,562,048
Interest	198,403	327,912	0	0	198,403	327,912
Miscellaneous	723,619	508,317	28,387	25,986	752,006	534,303
<b>Total General Revenues</b>	<b>22,116,160</b>	<b>22,330,045</b>	<b>283,619</b>	<b>272,468</b>	<b>22,399,779</b>	<b>22,602,513</b>
<b>Total Revenues</b>	<b>67,539,803</b>	<b>67,736,511</b>	<b>7,023,127</b>	<b>6,223,701</b>	<b>74,562,930</b>	<b>73,960,212</b>
<b>Program Expenses</b>						
General Government						
Legislative and Executive	6,785,618	6,189,441	0	0	6,785,618	6,189,441
Judicial	3,813,796	3,573,245	0	0	3,813,796	3,573,245
Public Safety	9,934,028	9,476,851	0	0	9,934,028	9,476,851
Public Works	7,247,033	7,273,883	0	0	7,247,033	7,273,883
Health	17,956,816	18,755,114	0	0	17,956,816	18,755,114
Human Services	13,297,112	14,174,160	0	0	13,297,112	14,174,160
Conservation and Recreation	69,160	11,400	0	0	69,160	11,400
Economic Development	1,659,847	1,540,861	0	0	1,659,847	1,540,861
Interest and Fiscal Charges	1,009,555	1,308,309	0	0	1,009,555	1,308,309
Sewer	0	0	1,481,831	1,370,465	1,481,831	1,370,465
Water	0	0	4,953,016	4,996,563	4,953,016	4,996,563
<b>Total Expenses</b>	<b>61,772,965</b>	<b>62,303,264</b>	<b>6,434,847</b>	<b>6,367,028</b>	<b>68,207,812</b>	<b>68,670,292</b>
<b>Change in Net Assets</b>	<b>5,766,838</b>	<b>5,433,247</b>	<b>588,280</b>	<b>(143,327)</b>	<b>6,355,118</b>	<b>5,289,920</b>
<b>Beginning Net Assets</b>	<b>109,600,997</b>	<b>104,167,750</b>	<b>29,594,477</b>	<b>29,737,804</b>	<b>139,195,474</b>	<b>133,905,554</b>
<b>Ending Net Assets</b>	<b>\$115,367,835</b>	<b>\$109,600,997</b>	<b>\$30,182,757</b>	<b>\$29,594,477</b>	<b>\$145,550,592</b>	<b>\$139,195,474</b>

**Jefferson County, Ohio**  
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**Governmental Activities**

The net assets in governmental activities increased \$5,766,838 during 2011. The main reasons for this increase were an unexpected increase in permissive sales tax revenues as well as a reduction in governmental activities spending during 2011.

Operating grants and contributions were the largest program revenues, accounting for \$33,043,294 or 48.92 percent of total governmental revenues. This represents a decrease of \$1,960,796 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 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 to the prior year.

Permissive sales tax revenues account for \$9,975,734 or 14.77 percent of total governmental revenues. Permissive sales tax revenues experienced an increase of \$440,990 from the prior year due to increased sales in the County.

Another major component of general governmental revenues was property tax revenues, which accounted for \$9,276,634 or 13.74 percent of total governmental revenues. Property tax revenues experienced a decrease of \$120,390 from the prior year, due primarily to the reduction of the County's public utility personal property taxable value as assessed by the State of Ohio, as well as the elimination of the personal property tax.

The County's direct charges to users of governmental services made up \$7,628,428 or 11.29 percent of total governmental revenues. These charges are for fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits. Charges for services decreased \$349,109 from the prior year. The Permissive Sheriff non-major governmental fund realized the most significant decreases in charges for services as compared with the prior year.

Health programs accounted for \$17,956,816, or 29.07 percent of total expenses for governmental activities. This represents a decrease of \$798,298 from the prior year. This decrease is the result of decreased federal and state funding for health services programs.

Human Services programs accounted for \$13,297,112, or 21.53 percent of total expenses for governmental activities. This represents a decrease of \$877,048 from the prior year. This decrease is the result of continued decreases in federal and state funding for human services programs.

Other major program expenses for governmental activities include public safety programs, which accounted for \$9,934,028, or 16.08 percent of total expenses, public works programs, which accounted for \$7,247,033, or 11.73 percent of total expenses, legislative and executive general government programs which accounted for \$6,785,618, or 10.98 percent of total expenses, and judicial general government programs which accounted for \$3,813,796, or 6.17 percent of total expenses.

Legislative and Executive, judicial and public safety related program expenses all increased slightly from the prior year due to increased spending for these types of services.

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**Business-Type Activities**

The net assets in business-type activities increased \$588,280 during 2011. Charges for services were the largest program revenue, accounting for \$5,931,053, or 84.45 percent of total business type revenues. Charges for services increased \$224,721 from the prior year. This slight increase is due to increased usage by the County's water customers.

Capital grants and contributions account for \$808,455, or 12.00 percent of total business type revenues. Capital grants and contributions increased \$563,554 from the prior year. This was due primarily to increased grant funding for the Wintersville Water Tank Rehabilitation Project, the Pottery Addition and the Crestview Sanitary Sewer Projects which received modest capital grants and contributions during 2011.

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.

	<u>Total Cost of Services</u>		<u>Net Cost of Services</u>	
	2011	2010	2011	2010
General Government				
Legislative and Executive	\$6,785,618	\$6,189,441	\$3,974,059	\$3,046,984
Judicial	3,813,796	3,573,245	2,252,817	2,128,542
Public Safety	9,934,028	9,476,851	6,640,767	4,676,094
Public Works	7,247,033	7,273,883	(2,712,799)	2,772,782
Health	17,956,816	18,755,114	3,741,739	2,213,977
Human Services	13,297,112	14,174,160	2,857,829	1,795,971
Conservation and Recreation	69,160	11,400	57,456	(8,500)
Economic Development and Assistance	1,659,847	1,540,861	(1,472,101)	(1,037,361)
Interest and Fiscal Charges	1,009,555	1,308,309	1,009,555	1,308,309
<b>Total Expenses</b>	<u><u>\$61,772,965</u></u>	<u><u>\$62,303,264</u></u>	<u><u>\$16,349,322</u></u>	<u><u>\$16,896,798</u></u>

Charges for services, operating grants, and capital grants of \$45,423,643, or 73.53 percent of the total costs of services, are received and used to fund the governmental activities expenses of the County. The remaining \$16,349,322 in governmental activities expenses is funded by property taxes, permissive sales taxes, non-restricted intergovernmental revenues, interest, and miscellaneous revenues, which were sufficient to cover these remaining expenses.

The \$6,640,767 in net costs of services for Public Safety 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 extremely concerned with the fact that there are insufficient program revenues to operate the justice and detention center. The County is exploring various options to help reduce the tax burden associated with the operation of the justice and detention center. In the meantime, the justice center has been operated at a slightly reduced capacity to help reduce costs.

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The \$3,741,739 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 Developmental Disabilities.

The \$2,857,829 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 Children Services programs.

The (\$2,712,799) in net cost of services for Public Works includes contributions made by Chesapeake Energy for the upgrade and improvement of County roads for the ongoing natural gas program.

The (\$1,472,101) in net cost of services for Community and Economic Development includes the insurance recovery for replacement of damaged/destroyed assets at the Airpark.

### **Financial Analysis of County Funds**

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

*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. (GASB) Statement No. 54 established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of resources reported in governmental funds. In particular, unassigned 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, 2011, the County's governmental funds reported a total ending fund balance of \$27,496,788, an decrease of \$545,201 in comparison with the prior year. Of that total ending fund balance, \$24,496,872 is restricted, \$1,010,607 is non-spendable, \$40,874 is assigned, and \$1,948,435 is unassigned, as defined in (GASB) Statement No.54. Of the amounts restricted, \$6,876,411 is restricted for developmental disabilities purposes, \$3,569,363 is restricted for debt service, \$3,008,002 is restricted for mental health purposes, \$2,668,302 is restricted for corrections and public safety purposes, \$2,112,086 is restricted for children services purposes, \$1,814,724 is restricted for motor vehicle and gasoline tax purposes, \$1,280,140 is restricted for tuberculosis/crippled children purposes, \$1,187,506 is restricted for capital outlay, \$921,533 is restricted for the children's home, \$739,876 is restricted for other purposes, \$191,658 is restricted for public assistance, and \$127,271 is restricted for community development.

The General Fund is the primary operating fund of the County. At the end of 2011, the unassigned fund balance was \$4,113,825, while total fund balance was \$4,583,008. As a measure of the General Fund's liquidity, it may be useful to compare both the unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 40.50 percent to total General Fund expenditures, while total fund balance represents 45.12 percent of that same amount. The County's General Fund balance decreased \$78,856 during 2011. The key factor that contributed to this decrease was the State of Ohio's early phase out of S.B. 3 and H.B. 66 revenue tax loss reimbursements. The early phase out of these reimbursements was not known until mid 2011, consequently the effects were not planned for in advance.

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The Motor Vehicle and Gas Tax Fund balance at the end of 2011 is \$2,192,676. This represents a decrease of \$549,307 from the prior year. This decrease was due to an increase in the number of projects completed by the County Engineer's Office during 2011.

The Mental Health Fund balance at the end of 2011 is \$3,010,835. This represents a decrease of \$466,928 from the prior year. This decrease was due to a reduction in federal and state funding for mental health related programs.

The Developmental Disabilities Fund balance at the end of 2011 is \$6,905,814. This represents an increase of \$701,623 from the prior year due primarily to spending remaining below revenues.

The Jail Operating Levy Fund balance at the end of 2011 is (\$2,164,429). This represents an increase of \$189,335 from the prior year. This increase was due to cost cutting measures implemented at the justice center which resulted in a reduction in overall fund expenses. As discussed previously, this remains an ongoing concern with County officials.

*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 programs. 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, 2011, net assets for the County's enterprise funds were \$30,182,757. Of that total, \$4,910,687 represents unrestricted net assets that are available for spending for enterprise operations at the County's discretion.

As of December 31, 2011, unrestricted net assets in the self-insurance programs were \$2,749,989. This represents a decrease in unrestricted net assets of \$318,674 from the prior year. This decrease was the result of an increase in program expenses (health insurance claims).

### **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 (temporary appropriations) for the County prior to the first day of January. The Board of County Commissioners adopts a permanent annual operating budget (permanent appropriations) 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 primarily due to conservative spending. Fluctuations in growth and diversity have typically not occurred in Jefferson County, allowing department managers the ability to consistently predict revenues and expenditures.

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**Capital Assets and Debt Administration**

*Capital Assets* - The County's capital assets for governmental and business-type activities as of December 31, 2011, were \$135,962,187 (net of accumulated depreciation). This includes land and improvements, buildings and improvements, machinery and equipment, vehicles, infrastructure, and construction in progress

For governmental activities, significant capital asset additions during 2011 included the installation of a 911 security camera system at the County's two power plants at a total cost of \$358,901, a 911 microwave radio upgrade at a total cost of \$138,913, an in-house manufactured home tax system at a total cost of \$101,818, the replacement or significant upgrade of 10 bridges at a cost of \$1,064,624, and 44.79 miles of road resurfacing at a cost of \$6,445,524. Of the road resurfacing, 11.39 miles at a cost of \$4,740,217 was completed and financed by Chesapeake Energy as part of a road maintenance agreement with the County Engineer's Office.

For business-type activities, capital asset additions during 2011 included the completion of various small projects, as well as ongoing work on various water and sanitary sewer projects expected to be completed in the near future.

Note 10 (Capital Assets) provides capital asset activity during 2011.

*Long Term Debt* - As of December 31, 2011, the County had total general obligation bonded debt outstanding of \$21,728,384. The majority of this debt (\$17,596,297) is expected to be repaid through governmental activities. The remaining portion (\$4,132,087) is expected to be repaid through a combination of business type activities and assessments. The County's long term general obligation bonded debt decreased by \$1,921,219 (8.12 percent) during 2011. Other outstanding long-term debt included OWDA loans in the amount of \$1,453,220, OPWC loans in the amount of \$471,844, OEPA loans in the amount of \$6,263,588, long term notes payable in the amount of \$2,310,980, and capital leases payable in the amount of \$39,939.

Moody's Investors Services, Inc. has assigned an underlying rating of "A2" to the outstanding general obligation debt of the County as of February 7, 2012, when the rating was reviewed in conjunction with the County's bond refunding issuance.

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

On March 1, 2012, the County issued \$7,525,000 in general obligation bonds. These bonds were issued to partially refund the 2004 Various Purpose Bonds. The purpose of this refunding was to take advantage of the lower market interest rates and provide future savings to the County in terms of debt service interest payments. All of the bonds were issued with a fixed interest rate. Note 17 and Note 25 provide information regarding debt.

**Jefferson County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2011  
Unaudited

**Economic Factors**

The unemployment rate for the County is currently 9.9 percent, which is a decrease from 12.4 percent a year ago. This rate exceeds the state's current rate of 7.6 percent and the current national rate of 8.3 percent. The decrease demonstrates a slight upturn in the local economy, despite the uncertainty surrounding the local steel industry.

The County's \$1.152 billion tax base has decreased approximately 4.85 percent over the last five years. This decrease is attributed to the State of Ohio's elimination of tangible personal property tax values during that period. Real property and public utility personal property tax values within the County have risen steadily over the past several years.

The County's general fund balance has managed to remain steady in recent years. This is attributed to conservative budgeting and spending by the County as well as steady or increased property taxes and permissive sales tax revenues.

The State of Ohio's recent budget proposal contained revisions to the S.B. 3 and H.B. 66 phase out plans that will essentially eliminate those replacement revenue reimbursements in 2012. The County has adopted a modified spending plan to address the accelerated loss of those revenues.

The various economic factors were considered in the preparation of the County's 2012 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.

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**Jefferson County, Ohio**  
**Statement of Net Assets**  
**December 31, 2011**

	Primary Government			Component Unit
	Governmental Activities	Business Type Activities	Total	
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$23,342,098	\$4,008,813	\$27,350,911	\$0
Cash and Cash Equivalents in Segregated Accounts	194,663	0	194,663	865,191
Accounts Receivable	2,205,033	646,205	2,851,238	26,674
Internal Balances	17,982	(17,982)	0	0
Accrued Interest Receivable	29,654	0	29,654	0
Intergovernmental Receivable	9,037,962	600,000	9,637,962	0
Permissive Sales Taxes Receivable	2,831,726	72,604	2,904,330	0
Cash and Cash Equivalents with Fiscal Agents	3,271,795	0	3,271,795	0
Investments in Segregated Accounts	55,000	0	55,000	955,717
Prepaid Items	154,080	11,603	165,683	499
Materials and Supplies Inventory	539,278	4,764	544,042	3,046
Property Taxes Receivable	10,866,051	0	10,866,051	0
Investments with Fiscal Agents	882,491	0	882,491	0
Loans Receivable	7,994	0	7,994	0
Special Assessments Receivable	0	181,982	181,982	0
Deferred Charges	153,596	89,306	242,902	0
Non-Depreciable Capital Assets	5,539,714	3,018,683	8,558,397	0
Depreciable Capital Assets, Net	93,134,926	34,268,864	127,403,790	154,142
<i>Total Assets</i>	<u>152,264,043</u>	<u>42,884,842</u>	<u>195,148,885</u>	<u>2,005,269</u>
<b>Liabilities</b>				
Accounts Payable	1,468,522	51,178	1,519,700	907
Contracts Payable	215,089	31,918	247,007	0
Accrued Wages and Benefits	376,424	13,678	390,102	35,810
Intergovernmental Payable	1,133,378	181,558	1,314,936	0
Matured Severance Payable	1,401	0	1,401	0
Accrued Interest Payable	119,694	38,243	157,937	0
Deferred Revenue	9,503,012	0	9,503,012	0
Claims Payable - Health	607,499	0	607,499	0
Long-Term Liabilities:				
Due Within One Year	2,903,925	1,441,632	4,345,557	0
Due In More Than One Year	20,567,264	10,943,878	31,511,142	0
<i>Total Liabilities</i>	<u>36,896,208</u>	<u>12,702,085</u>	<u>49,598,293</u>	<u>36,717</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	78,756,997	25,136,041	103,893,038	154,142
Restricted for:				
Debt Service	3,687,096	136,029	3,823,125	0
Capital Outlay	1,402,595	0	1,402,595	0
Children's Home	921,533	0	921,533	0
Community Development	567,209	0	567,209	0
Motor Vehicle and Gasoline Tax	3,900,154	0	3,900,154	0
Mental Health	3,437,112	0	3,437,112	0
Developmental Disabilities	7,963,485	0	7,963,485	0
Tuberculosis/Crippled Child Levy	1,280,140	0	1,280,140	0
Children Services	2,567,304	0	2,567,304	0
Court Corrections and Public Safety	2,782,821	0	2,782,821	0
Other Purposes	2,366,377	0	2,366,377	1,045
Unrestricted	5,735,012	4,910,687	10,645,699	1,813,365
<i>Total Net Assets</i>	<u>\$115,367,835</u>	<u>\$30,182,757</u>	<u>\$145,550,592</u>	<u>\$1,968,552</u>

See accompanying notes to the basic financial statements

**Jefferson County, Ohio**  
**Statement of Activities**  
**For the Year Ended December 31, 2011**

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>				
General Government:				
Legislative and Executive	\$6,785,618	\$2,730,378	\$81,181	\$0
Judicial	3,813,796	1,549,376	11,603	0
Public Safety	9,934,028	1,555,786	1,737,475	0
Public Works	7,247,033	214,152	5,005,463	4,740,217
Health	17,956,816	783,836	13,431,241	0
Human Services	13,297,112	715,991	9,723,292	0
Conservation and Recreation	69,160	0	0	11,704
Economic Development and Assistance	1,659,847	78,909	3,053,039	0
Interest and Fiscal Charges	1,009,555	0	0	0
<i>Total Governmental Activities</i>	<u>61,772,965</u>	<u>7,628,428</u>	<u>33,043,294</u>	<u>4,751,921</u>
<b>Business Type Activities</b>				
Sewer	1,481,831	1,275,066	0	768,775
Water	4,953,016	4,655,987	0	39,680
<i>Total Business Type Activities</i>	<u>6,434,847</u>	<u>5,931,053</u>	<u>0</u>	<u>808,455</u>
<i>Total Primary Government</i>	<u>\$68,207,812</u>	<u>\$13,559,481</u>	<u>\$33,043,294</u>	<u>\$5,560,376</u>
<b>Component Unit</b>				
JeffCo. Workshop	<u>\$65,284</u>	<u>\$159,843</u>	<u>\$0</u>	<u>\$0</u>

**General Revenues**

Property Taxes Levied for General Purposes  
Property Taxes Levied for:  
Mental Health  
Developmental Disabilities  
Jail Operating  
Emergency 911  
Children Services  
Senior Citizens  
Debt Service  
Permissive Sales Taxes Levied for General Purposes  
Permissive Sales Taxes Levied for:  
Road and Bridge Improvements  
Public Safety  
Jail Operating  
Debt Service  
Sewer  
Water  
Grants and Entitlements not Restricted to Specific Programs  
Investment Earnings  
Miscellaneous

*Total General Revenue*

Change in Net Assets

*Net Assets Beginning of Year*

*Net Assets End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue  
and Changes in Net Assets  
Primary Government

Governmental Activities	Business Type Activities	Total	Component Unit
(\$3,974,059)	\$0	(\$3,974,059)	\$0
(2,252,817)	0	(2,252,817)	0
(6,640,767)	0	(6,640,767)	0
2,712,799	0	2,712,799	0
(3,741,739)	0	(3,741,739)	0
(2,857,829)	0	(2,857,829)	0
(57,456)	0	(57,456)	0
1,472,101	0	1,472,101	0
(1,009,555)	0	(1,009,555)	0
(16,349,322)	0	(16,349,322)	0
0	562,010	562,010	0
0	(257,349)	(257,349)	0
0	304,661	304,661	0
(16,349,322)	304,661	(16,044,661)	0
0	0	0	94,559
1,848,153	0	1,848,153	0
265,468	0	265,468	0
2,324,326	0	2,324,326	0
1,017,932	0	1,017,932	0
1,141,366	0	1,141,366	0
651,212	0	651,212	0
927,911	0	927,911	0
1,100,266	0	1,100,266	0
4,639,671	0	4,639,671	0
2,775,287	0	2,775,287	0
1,377,676	0	1,377,676	0
150,000	0	150,000	0
1,033,100	0	1,033,100	0
0	63,808	63,808	0
0	191,424	191,424	0
1,941,770	0	1,941,770	0
198,403	0	198,403	31,536
723,619	28,387	752,006	29,576
22,116,160	283,619	22,399,779	61,112
5,766,838	588,280	6,355,118	155,671
109,600,997	29,594,477	139,195,474	1,812,881
<u>\$115,367,835</u>	<u>\$30,182,757</u>	<u>\$145,550,592</u>	<u>\$1,968,552</u>

**Jefferson County, Ohio**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2011**

	General	Public Assistance	Motor Vehicle Gasoline Tax	Mental Health	Developmental Disabilities
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$1,022,042	\$781,143	\$765,060	\$2,643,511	\$6,288,381
Cash and Cash Equivalents in Segregated Accounts	36,775	0	0	15,540	0
Investments in Segregated Accounts	55,000	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	317,249	0	0	0	0
Investments with Fiscal Agents	0	0	0	0	0
Materials and Supplies Inventory	64,486	22,553	361,708	413	8,909
Receivables:					
Property Taxes	2,134,634	0	0	320,523	2,751,698
Permissive Sales Taxes	1,291,576	0	827,276	0	0
Accounts	371,627	558,942	226,372	0	0
Intergovernmental	850,028	0	2,201,147	1,310,861	2,139,482
Interfund	2,244,445	0	28,229	0	0
Accrued Interest	29,654	0	0	0	0
Loans	0	0	0	0	0
Prepaid Items	46,574	26,796	16,244	2,420	20,494
<i>Total Assets</i>	<u>\$8,464,090</u>	<u>\$1,389,434</u>	<u>\$4,426,036</u>	<u>\$4,293,268</u>	<u>\$11,208,964</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$120,259	\$294,912	\$64,033	\$501,816	\$51,301
Contracts Payable	0	0	119,735	0	0
Accrued Wages and Benefits	65,928	57,732	33,142	5,279	96,524
Matured Severance Payable	0	0	0	0	1,401
Interfund Payable	84,097	66,422	58,722	5,508	112,391
Intergovernmental Payable	72,024	600,503	23,132	8,015	88,622
Deferred Revenue	3,538,774	128,858	1,934,596	761,815	3,952,911
<i>Total Liabilities</i>	<u>3,881,082</u>	<u>1,148,427</u>	<u>2,233,360</u>	<u>1,282,433</u>	<u>4,303,150</u>
<b>Fund Balances (Deficit)</b>					
Nonspendable:					
Materials and Supplies Inventory	64,486	22,553	361,708	413	8,909
Prepaid Items	46,574	26,796	16,244	2,420	20,494
Unclaimed Monies	317,249	0	0	0	0
Restricted for:					
Debt Service	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Children's Home	0	0	0	0	0
Community Development	0	0	0	0	0
Motor Vehicle and Gasoline Tax	0	0	1,814,724	0	0
Mental Health	0	0	0	3,008,002	0
Developmental Disabilities	0	0	0	0	6,876,411
Tuberculosis/Crippled Child Levy	0	0	0	0	0
Children Services	0	0	0	0	0
Corrections and Public Safety	0	0	0	0	0
Public Assistance	0	191,658	0	0	0
Other Purposes	0	0	0	0	0
Assigned	40,874	0	0	0	0
Unassigned	4,113,825	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>4,583,008</u>	<u>241,007</u>	<u>2,192,676</u>	<u>3,010,835</u>	<u>6,905,814</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$8,464,090</u>	<u>\$1,389,434</u>	<u>\$4,426,036</u>	<u>\$4,293,268</u>	<u>\$11,208,964</u>

See accompanying notes to the basic financial statements

Jail Operating Levy	Other Governmental Funds	Total Governmental Funds
\$35,985	\$11,399,654	\$22,935,776
0	142,348	194,663
0	0	55,000
0	89,073	406,322
0	882,491	882,491
961	80,248	539,278
1,202,434	4,456,762	10,866,051
0	712,874	2,831,726
0	460,686	1,617,627
282,643	2,253,801	9,037,962
0	81,060	2,353,734
0	0	29,654
0	7,994	7,994
0	41,552	154,080
<u>\$1,522,023</u>	<u>\$20,608,543</u>	<u>\$51,912,358</u>
\$52,724	\$383,477	\$1,468,522
0	95,354	215,089
39,609	78,210	376,424
0	0	1,401
2,255,234	299,695	2,882,069
34,648	66,874	893,818
<u>1,304,237</u>	<u>6,957,056</u>	<u>18,578,247</u>
<u>3,686,452</u>	<u>7,880,666</u>	<u>24,415,570</u>
961	80,248	539,278
0	41,552	154,080
0	0	317,249
0	3,569,363	3,569,363
0	1,187,506	1,187,506
0	921,533	921,533
0	127,271	127,271
0	0	1,814,724
0	0	3,008,002
0	0	6,876,411
0	1,280,140	1,280,140
0	2,112,086	2,112,086
0	2,668,302	2,668,302
0	0	191,658
0	739,876	739,876
0	0	40,874
<u>(2,165,390)</u>	<u>0</u>	<u>1,948,435</u>
<u>(2,164,429)</u>	<u>12,727,877</u>	<u>27,496,788</u>
<u>\$1,522,023</u>	<u>\$20,608,543</u>	<u>\$51,912,358</u>

**Jefferson County, Ohio**  
**Reconciliation of Total Governmental Fund Balances to**  
**Net Assets of Governmental Activities**  
**December 31, 2011**

**Total Governmental Fund Balances** \$27,496,788

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

Capital Assets used in governmental activities are not financial resources and therefore are not reported in the funds 98,674,640

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

Property Taxes	1,495,942
Permissive Sales Taxes	1,045,695
Intergovernmental	5,928,903
Fines and Forfeitures	597,999
Interest	6,696

Total 9,075,235

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 2,749,989

Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds. 153,596

In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due. (119,694)

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

General Obligation Bonds	17,460,000
Bond Premium	136,297
Compensated Absences	2,705,745
Long-Term Notes Payable	2,310,980
OPWC Loans Payable	9,758
Capital Leases	39,939

Total (22,662,719)

**Net Assets of Governmental Activities** \$115,367,835

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, 2011**

	General	Public Assistance	Motor Vehicle Gasoline Tax	Mental Health	Developmental Disabilities
<b>Revenues</b>					
Property Taxes	\$1,862,439	\$0	\$0	\$269,420	\$2,351,353
Permissive Sales Taxes	4,575,771	0	2,738,036	0	0
Charges for Services	2,548,477	0	128,224	6,140	577,647
Licenses and Permits	448,019	0	0	0	0
Fines and Forfeitures	363,250	0	30,448	13,297	0
Intergovernmental	2,445,727	6,468,452	4,876,341	6,893,009	7,384,426
Investment Income	127,698	0	375	0	0
Rent	0	0	0	59,400	0
Other	34,988	452,000	175,964	7,026	16,138
<i>Total Revenues</i>	<u>12,406,369</u>	<u>6,920,452</u>	<u>7,949,388</u>	<u>7,248,292</u>	<u>10,329,564</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	4,801,239	0	0	0	0
Judicial	3,487,265	0	0	0	0
Public Safety	206,331	0	0	0	0
Public Works	0	0	7,940,158	0	0
Health	221,586	0	0	7,715,220	9,327,941
Human Services	842,826	6,816,392	0	0	0
Conservation and Recreation	68,790	0	0	0	0
Economic Development and Assistance	75,000	0	0	0	0
Other	420,928	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	30,565	0	0	0	0
Interest and Fiscal Charges	2,671	0	0	0	0
<i>Total Expenditures</i>	<u>10,157,201</u>	<u>6,816,392</u>	<u>7,940,158</u>	<u>7,715,220</u>	<u>9,327,941</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,249,168</u>	<u>104,060</u>	<u>9,230</u>	<u>(466,928)</u>	<u>1,001,623</u>
<b>Other Financing Sources (Uses):</b>					
Transfers In	0	0	119,433	0	0
Insurance Recoveries	0	0	0	0	0
Transfers Out	(2,328,024)	0	(677,970)	0	(300,000)
Total Other Financing Sources (Uses)	<u>(2,328,024)</u>	<u>0</u>	<u>(558,537)</u>	<u>0</u>	<u>(300,000)</u>
<i>Net Change in Fund Balances</i>	(78,856)	104,060	(549,307)	(466,928)	701,623
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>4,661,864</u>	<u>136,947</u>	<u>2,741,983</u>	<u>3,477,763</u>	<u>6,204,191</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$4,583,008</u>	<u>\$241,007</u>	<u>\$2,192,676</u>	<u>\$3,010,835</u>	<u>\$6,905,814</u>

See accompanying notes to the basic financial statements



Jail Operating Levy	Other Governmental Funds	Total Governmental Funds
\$1,029,515	\$3,856,274	\$9,369,001
150,000	2,354,268	9,818,075
949,837	2,178,870	6,389,195
0	94,460	542,479
0	16,881	423,876
432,170	7,241,132	35,741,257
0	(26,056)	102,017
0	111,253	170,653
0	37,503	723,619
<u>2,561,522</u>	<u>15,864,585</u>	<u>63,280,172</u>
0	1,178,651	5,979,890
0	180,427	3,667,692
3,687,079	5,862,100	9,755,510
0	24,994	7,965,152
0	294,562	17,559,309
0	5,416,670	13,075,888
0	0	68,790
0	3,008,580	3,083,580
0	0	420,928
0	500,244	500,244
0	2,375,046	2,405,611
0	1,019,693	1,022,364
<u>3,687,079</u>	<u>19,860,967</u>	<u>65,504,958</u>
<u>(1,125,557)</u>	<u>(3,996,382)</u>	<u>(2,224,786)</u>
1,314,892	2,193,977	3,628,302
0	1,679,585	1,679,585
0	(322,308)	(3,628,302)
<u>1,314,892</u>	<u>3,551,254</u>	<u>1,679,585</u>
189,335	(445,128)	(545,201)
<u>(2,353,764)</u>	<u>13,173,005</u>	<u>28,041,989</u>
<u>(\$2,164,429)</u>	<u>\$12,727,877</u>	<u>\$27,496,788</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, 2011**

**Net Change in Fund Balances - Governmental Funds** (\$545,201)

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

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

Capital Asset Additions	6,646,580	
Current Year Depreciation	(4,761,770)	
Total		1,884,810

Governmental funds only report the disposal of assets of the extent proceeds are received from the sale.

In the statement of activities, a gain or loss is reported for each disposal. (135,702)

Capital Contributions of assets that are not reported in the funds, but are additions to capital assets on the entity-wide statements 4,751,921

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

Property Taxes	(92,367)	
Permissive Sales Tax	157,659	
Intergovernmental	(756,193)	
Interest	3,266	
Fines and Forfeitures	102,225	
Insurance Recovery	(1,679,585)	
Total		(2,264,995)

In the statement of activities, interest is accrued on outstanding debt, whereas in the governmental funds, interest expenditures are reported when due.

Amortization of Issuance Cost	(16,557)	
Amortization of Bond Premium	10,644	
Accrued Interest on Debt	18,722	
Total		12,809

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

General Obligation Bonds	1,785,000	
Long-Term Notes Payable	454,308	
OPWC Loans Payable	86,199	
Capital Leases	80,104	
Total		2,405,611

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. (23,741)

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 revenues of the internal service funds are allocated among governmental activities. (318,674)

**Change in Net Assets of Governmental Activities** \$5,766,838

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, 2011**

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final Budget</u>	<u>Actual</u>	
<b><u>Revenues:</u></b>				
Property Taxes	\$1,813,690	\$1,875,731	\$1,875,731	\$0
Permissive Sales Taxes	4,190,000	4,479,297	4,479,297	0
Charges for Services	2,215,510	2,532,886	2,532,886	0
Licenses and Permits	342,500	448,830	448,830	0
Fines and Forfeitures	328,200	377,718	377,718	0
Intergovernmental	2,877,076	2,499,415	2,499,415	0
Interest	110,400	114,850	114,850	0
Other	45,262	34,988	34,988	0
<b>Total Revenues</b>	<b>11,922,638</b>	<b>12,363,715</b>	<b>12,363,715</b>	<b>0</b>
<b><u>Expenditures:</u></b>				
Current:				
General Government -				
Legislative and Executive	5,787,891	4,865,386	4,860,706	4,680
Judicial	4,123,021	3,558,669	3,558,669	0
Public Safety	188,891	206,311	206,311	0
Conservation and Recreation	68,790	68,790	68,790	0
Health	226,000	221,391	221,391	0
Human Services	842,900	850,684	850,684	0
Economic Development and Assistance	75,000	75,000	75,000	0
Other	536,157	420,928	420,928	0
<b>Total Expenditures</b>	<b>11,848,650</b>	<b>10,267,159</b>	<b>10,262,479</b>	<b>4,680</b>
Excess of Revenues Over Expenditures	73,988	2,096,556	2,101,236	4,680
<b><u>Other Financing Uses:</u></b>				
Transfers Out	(2,344,197)	(2,328,024)	(2,328,024)	0
Net Change in Fund Balance	(2,270,209)	(231,468)	(226,788)	4,680
Fund Balance Beginning of Year	3,518,680	3,518,680	3,518,680	0
Prior Year Encumbrances Appropriated	50,770	50,770	50,770	0
<b>Fund Balance End of Year</b>	<b>\$1,299,241</b>	<b>\$3,337,982</b>	<b>\$3,342,662</b>	<b>\$4,680</b>

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, 2011**

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<b><u>Revenues:</u></b>				
Intergovernmental	\$11,074,075	\$6,477,842	\$6,477,842	\$0
Other	0	452,000	452,000	0
Total Revenues	11,074,075	6,929,842	6,929,842	0
<b><u>Expenditures:</u></b>				
Current:				
Human Services	11,391,406	6,397,261	6,397,261	0
Net Change in Fund Balance	(317,331)	532,581	532,581	0
Fund Balance Beginning of Year	248,562	248,562	248,562	0
Fund Balance (Deficit) End of Year	<u>(\$68,769)</u>	<u>\$781,143</u>	<u>\$781,143</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**  
**Motor Vehicle Gasoline Tax Fund**  
**For the Year Ended December 31, 2011**

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<b><u>Revenues:</u></b>				
Permissive Sales Taxes	\$2,400,000	\$2,681,956	\$2,681,956	\$0
Charges for Services	20,000	128,442	128,442	0
Fines and Forfeitures	30,000	30,448	30,448	0
Intergovernmental	3,598,222	4,327,430	5,093,722	766,292
Interest	6,280	375	375	0
Other	97,000	175,964	175,964	0
Total Revenues	6,151,502	7,344,615	8,110,907	766,292
<b><u>Expenditures:</u></b>				
Current:				
Public Works	5,784,380	7,326,109	8,077,570	(751,461)
Excess of Revenues Over Expenditures	367,122	18,506	33,337	14,831
<b><u>Other Financing Sources (Uses):</u></b>				
Transfers In	119,433	119,433	119,433	0
Transfers Out	(677,970)	(677,970)	(677,970)	0
Total Other Financing Sources (Uses)	(558,537)	(558,537)	(558,537)	0
Net Change in Fund Balance	(191,415)	(540,031)	(525,200)	14,831
Fund Balance Beginning of Year	1,018,906	1,018,906	1,018,906	0
Prior Year Encumbrances Appropriated	73,641	73,641	73,641	0
Fund Balance End of Year	<u>\$901,132</u>	<u>\$552,516</u>	<u>\$567,347</u>	<u>\$14,831</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, 2011**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original Budget</u>	<u>Final Budget</u>		
<b><u>Revenues:</u></b>				
Property Taxes	\$267,227	\$270,352	\$270,352	\$0
Charges for Services	0	6,140	6,140	0
Intergovernmental	7,635,651	7,695,972	7,695,972	0
Rent	59,400	59,400	59,400	0
Other	52,000	7,026	7,026	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	8,014,278	8,038,890	8,038,890	0
<b><u>Expenditures:</u></b>				
Current:				
Health	8,014,278	7,655,544	7,655,544	0
	<hr/>	<hr/>	<hr/>	<hr/>
Net Change in Fund Balance	0	383,346	383,346	0
Fund Balance Beginning of Year	2,253,786	2,253,786	2,253,786	0
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	<u>\$2,253,786</u>	<u>\$2,637,132</u>	<u>\$2,637,132</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**  
**Developmental Disabilities Fund**  
**For the Year Ended December 31, 2011**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<b><u>Revenues:</u></b>				
Property Taxes	\$2,539,316	\$2,363,127	\$2,363,127	\$0
Charges for Services	454,000	577,647	577,647	0
Intergovernmental	6,867,142	7,412,681	7,412,681	0
Other	0	16,138	16,138	0
Total Revenues	9,860,458	10,369,593	10,369,593	0
<b><u>Expenditures:</u></b>				
Current:				
Health	9,967,913	9,384,711	9,384,711	0
Excess of Revenues Over (Under) Expenditures	(107,455)	984,882	984,882	0
<b><u>Other Financing Uses:</u></b>				
Transfers Out	(67,907)	(300,000)	(300,000)	0
Net Change in Fund Balance	(175,362)	684,882	684,882	0
Fund Balance Beginning of Year	5,522,896	5,522,896	5,522,896	0
Fund Balance End of Year	<u>\$5,347,534</u>	<u>\$6,207,778</u>	<u>\$6,207,778</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, 2011**

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<b><u>Revenues:</u></b>				
Property Taxes	\$1,019,619	\$1,034,771	\$1,034,771	\$0
Permissive Sales Taxes	150,000	150,000	150,000	0
Charges for Services	924,200	910,498	910,498	0
Intergovernmental	610,495	435,655	435,655	0
Total Revenues	2,704,314	2,530,924	2,530,924	0
<b><u>Expenditures:</u></b>				
Current:				
Public Safety	3,911,574	3,698,279	3,698,279	0
Excess of Revenues Under Expenditures	(1,207,260)	(1,167,355)	(1,167,355)	0
<b><u>Other Financing Sources:</u></b>				
Transfers In	1,658,606	1,314,892	1,314,892	0
Net Change in Fund Balance	451,346	147,537	147,537	0
Fund Balance (Deficit) Beginning of Year	(2,360,773)	(2,360,773)	(2,360,773)	0
Fund Balance (Deficit) End of Year	<u>(\$1,909,427)</u>	<u>(\$2,213,236)</u>	<u>(\$2,213,236)</u>	<u>\$0</u>

See accompanying notes to the basic financial statements



**Jefferson County, Ohio**  
**Statement of Fund Net Assets**  
**Proprietary Funds**  
**December 31, 2011**

	Business Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Sewer	Water	Total	
<b>Assets</b>				
<b>Current Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$753,724	\$3,255,089	\$4,008,813	\$0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	3,271,795
Materials and Supplies Inventory	1,139	3,625	4,764	0
<b>Receivables:</b>				
Permissive Sales Taxes	18,151	54,453	72,604	0
Intergovernmental	600,000	0	600,000	0
Accounts	238,597	407,608	646,205	587,406
Interfund	0	0	0	6,734,019
Prepaid Items	0	11,603	11,603	0
<b>Total Current Assets</b>	<b>1,611,611</b>	<b>3,732,378</b>	<b>5,343,989</b>	<b>10,593,220</b>
<b>Noncurrent Assets:</b>				
<b>Restricted Assets:</b>				
Special Assessments Receivable	181,982	0	181,982	0
Deferred Charges	54,866	34,440	89,306	0
Non Depreciable Capital Assets	2,411,857	606,826	3,018,683	0
Depreciable Capital Assets, Net	10,758,836	23,510,028	34,268,864	0
<b>Total Noncurrent Assets</b>	<b>13,407,541</b>	<b>24,151,294</b>	<b>37,558,835</b>	<b>0</b>
<b>Total Assets</b>	<b>15,019,152</b>	<b>27,883,672</b>	<b>42,902,824</b>	<b>10,593,220</b>
<b>Liabilities</b>				
<b>Current Liabilities:</b>				
Accounts Payable	17,439	33,739	51,178	0
Contracts Payable	31,918	0	31,918	0
Accrued Wages and Benefits Payable	3,059	10,619	13,678	0
Interfund Payable	3,155	14,827	17,982	6,187,702
Intergovernmental Payable	31,311	150,247	181,558	239,560
Claims Payable - Health Benefits	0	0	0	607,499
Claims Payable - Workers Comp	0	0	0	366,339
Accrued Interest Payable	11,414	26,829	38,243	0
Current Portion of Compensated Absences Payable	1,494	7,639	9,133	0
Current Portion of General Obligation Bonds Payable	65,000	55,000	120,000	0
Current Portion of OPWC Loans Payable	11,766	61,379	73,145	0
Current Portion of OWDA Loans Payable	569,979	321,200	891,179	0
Current Portion of Ohio EPA Loan Payable	0	348,175	348,175	0
<b>Total Current Liabilities</b>	<b>746,535</b>	<b>1,029,654</b>	<b>1,776,189</b>	<b>7,401,100</b>
<b>Long-Term Liabilities (Net of Current Portion):</b>				
Compensated Absences Payable	20,655	44,741	65,396	0
Claims Payable - Workers Compensation	0	0	0	442,131
General Obligation Bonds Payable	2,515,953	1,496,134	4,012,087	0
OPWC Loans Payable	188,248	200,693	388,941	0
OWDA Loans Payable	35,612	526,429	562,041	0
Ohio EPA Loan Payable	0	5,915,413	5,915,413	0
<b>Total Long-Term Liabilities</b>	<b>2,760,468</b>	<b>8,183,410</b>	<b>10,943,878</b>	<b>442,131</b>
<b>Total Liabilities</b>	<b>3,507,003</b>	<b>9,213,064</b>	<b>12,720,067</b>	<b>7,843,231</b>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	9,853,036	15,283,005	25,136,041	0
<b>Restricted for:</b>				
Debt Service	136,029	0	136,029	0
Unrestricted	1,523,084	3,387,603	4,910,687	2,749,989
<b>Total Net Assets</b>	<b>\$11,512,149</b>	<b>\$18,670,608</b>	<b>\$30,182,757</b>	<b>\$2,749,989</b>

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, 2011**

	Business Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Sewer	Water	Total	
<b>Operating Revenues</b>				
Charges for Services	\$1,275,066	\$4,655,987	\$5,931,053	\$0
Charges for Services - Health	0	0	0	6,321,636
Charges for Services - Workers' Compensation	0	0	0	628,432
Other	0	7,087	7,087	227,378
<i>Total Operating Revenues</i>	1,275,066	4,663,074	5,938,140	7,177,446
<b>Operating Expenses</b>				
Personal Services	226,308	809,465	1,035,773	0
Contractual Services	487,789	2,280,284	2,768,073	0
Contractual Services - Health	0	0	0	342,240
Contractual Services - Workers Compensation	0	0	0	239,560
Materials and Supplies	14,763	132,425	147,188	0
Claims - Health Benefits	0	0	0	6,622,528
Claims - Workers Compensation	0	0	0	385,408
Depreciation	635,540	1,287,891	1,923,431	0
Other	0	101,893	101,893	0
<i>Total Operating Expenses</i>	1,364,400	4,611,958	5,976,358	7,589,736
<i>Operating Income (Loss)</i>	(89,334)	51,116	(38,218)	(412,290)
<b>Non-Operating Revenues (Expenses)</b>				
Permissive Sales Taxes	63,808	191,424	255,232	0
Interest	0	0	0	93,120
Interest and Fiscal Charges	(117,431)	(341,058)	(458,489)	0
Other Non-Operating Revenues	0	21,300	21,300	496
<i>Total Non-Operating Revenues (Expenses)</i>	(53,623)	(128,334)	(181,957)	93,616
<i>Loss Before Contributions</i>	(142,957)	(77,218)	(220,175)	(318,674)
Capital Contributions	768,775	39,680	808,455	0
<i>Change in Net Assets</i>	625,818	(37,538)	588,280	(318,674)
<i>Net Assets Beginning of Year</i>	10,886,331	18,708,146	29,594,477	3,068,663
<i>Net Assets End of Year</i>	\$11,512,149	\$18,670,608	\$30,182,757	\$2,749,989

See accompanying notes to the basic financial statements

**Jefferson County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2011**

	Business Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Sewer	Water	Total	
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$1,265,732	\$4,651,577	\$5,917,309	\$0
Cash Received from Interfund Services - Health Benefits	0	0	0	6,321,636
Cash Received from Interfund Services - Workers' Compensation	0	0	0	628,432
Cash Payments for Employee Services and Benefits	(225,790)	(812,504)	(1,038,294)	0
Cash Payments for Goods and Services	(476,652)	(2,455,437)	(2,932,089)	(682,196)
Cash Payments for Claims - Health Benefits	0	0	0	(8,824,324)
Cash Payments for Claims - Workers' Compensation	0	0	0	(208,582)
Other Operating Revenues	0	7,087	7,087	2,171,775
Other Operating Expenses	0	(101,893)	(101,893)	0
Other Non-Operating Revenues	0	21,300	21,300	496
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>563,290</u>	<u>1,310,130</u>	<u>1,873,420</u>	<u>(592,763)</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Interfund Loan	0	0	0	(422,354)
Permissive Sales Taxes	61,620	184,860	246,480	0
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>61,620</u>	<u>184,860</u>	<u>246,480</u>	<u>(422,354)</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Payments for Capital Acquisitions	(386,738)	(384,010)	(770,748)	0
OWDA Loans Issued	21,798	0	21,798	0
Tap-In Fees	475	39,680	40,155	0
Capital Grants	168,300	186,222	354,522	0
Special Assessments	37,659	0	37,659	0
Principal Paid on Debt:				
General Obligation Bonds	(65,000)	(55,000)	(120,000)	0
OWDA Loans	(49,226)	(297,711)	(346,937)	0
OPWC Loans	(11,766)	(61,379)	(73,145)	0
Ohio EPA Loans	0	(333,260)	(333,260)	0
Interest and Fiscal Charges Paid on Debt	(117,727)	(345,022)	(462,749)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(402,225)</u>	<u>(1,250,480)</u>	<u>(1,652,705)</u>	<u>0</u>
<b>Cash Flows from Investing Activities</b>				
Interest	0	0	0	93,120
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	222,685	244,510	467,195	(921,997)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>531,039</u>	<u>3,010,579</u>	<u>3,541,618</u>	<u>4,193,792</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$753,724</u>	<u>\$3,255,089</u>	<u>\$4,008,813</u>	<u>\$3,271,795</u>

(Continued)

**Jefferson County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds (Continued)**  
**For the Year Ended December 31, 2011**

	Business Type Activities - Enterprise Funds			Governmental Activities- Internal Service Fund
	Sewer	Water	Total	
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>				
Operating Income (Loss)	(\$89,334)	\$51,116	(\$38,218)	(\$412,290)
Adjustments:				
Depreciation	635,540	1,287,891	1,923,431	0
Non-Operating Revenues	0	21,300	21,300	496
Changes in Assets and Liabilities:				
Increase in Accounts Receivable	(9,334)	(4,410)	(13,744)	(366,521)
Decrease in Prepaid Items	0	730	730	0
Increase (Decrease) in Accounts Payable	8,264	(39,599)	(31,335)	0
Increase (Decrease) in Accrued Wages and Benefits Payable	(43)	613	570	0
Increase in Compensated Absences Payable	1,205	2,924	4,129	0
Decrease in Interfund Payable	(681)	(7,197)	(7,878)	0
Increase in Claims Payable - Health Benefits	0	0	0	109,122
Increase in Claims Payable - Workers' Compensation	0	0	0	176,826
Increase (Decrease) in Intergovernmental Payable	17,673	(3,238)	14,435	(100,396)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$563,290</u>	<u>\$1,310,130</u>	<u>\$1,873,420</u>	<u>(\$592,763)</u>

**Noncash Activities:**

There was a \$600,000 Capital Grant receivable recorded in the sewer fund at December 31, 2011.

See accompanying notes to the basic financial statements

**Jefferson County, Ohio**  
**Statement of Fiduciary Assets and Liabilities**  
**Agency Funds**  
**December 31, 2011**

<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$3,134,162
Cash and Cash Equivalents in Segregated Accounts	386,344
Receivables:	
Property Taxes	44,359,380
Accounts	1,353,301
Special Assessments	229,162
Intergovernmental	<u>3,409,317</u>
<i>Total Assets</i>	<u><u>\$52,871,666</u></u>
<b>Liabilities</b>	
Intergovernmental Payable	\$49,351,160
Undistributed Monies	<u>3,520,506</u>
<i>Total Liabilities</i>	<u><u>\$52,871,666</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, 2011**

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**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 Board of Developmental Disabilities, the Department of Job and Family Services, the Prevention and Recovery Board, the Veteran's Service Commission, the Law Library Resources Board, 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 Developmental Disabilities provides sheltered employment for developmentally disabled adults in Jefferson County. The Jefferson County Department of Developmental Disabilities provides the workshop with staff salaries, transportation, and 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. Separately issued financial statements can be obtained from JeffCo Workshop, Steubenville, Ohio.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
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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, issues debt, or levies taxes.

*Jefferson County Agricultural Society*  
*Jefferson County Educational Service Center*  
*Jefferson County Community Action Council*  
*Jefferson County Historical Society*  
*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 (See Subsequent Events Note)*  
*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 19.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
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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 20.

*Jefferson County Cluster*  
*Eastern Ohio Correction Center*  
*Brooke, Hancock, Jefferson Regional Planning Commission (BHJ)*  
*Oakview Juvenile Residential Center*  
*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 Governments*

The County is associated with the following organizations which are defined as related organizations. Additional information concerning the related organizations is presented in Note 21.

*Jefferson Metropolitan Housing Authority*  
*Eastern Gateway Community College*  
*Friendship Park District*

The County is associated with the following organizations which are public entity pools. Additional information concerning these pools is presented in Note 22.

*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



**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
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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 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*** The MVGT fund accounts 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*** The mental health fund accounts 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.

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***Developmental Disabilities 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 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.

The other governmental funds of the County account for grants and other resources whose use is restricted, committed or assigned to a particular purpose.

***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 water 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.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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***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 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.

***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, 2011**

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Property taxes for which there is an enforceable legal claim as of December 31, 2011, but which were levied to finance year 2012 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 2011 upon which the final appropriations were based.

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 2011, investments were limited to money market mutual funds, Federal Home Loan Bank securities, Federal Farm Credit Bank securities, Federal National Mortgage Association securities, Star Ohio, 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

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
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Ohio statutes, all investment earnings accrue to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2011 amounted to \$127,698 which includes \$16,990 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 County reports the change in fair value of investments. The calculation of realized gains/losses is independent of the calculation of the change in the fair value of investments. The realized gains/losses of the current period include unrealized amounts from prior periods.

The County has invested funds in the State Treasurer's Asset Reserve of Ohio (STAR Ohio) during 2011. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's net asset value per share which is the price the investment could be sold for on December 31, 2011.

The Jail Operating Levy and Permissive Sheriff 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 and Developmental Disabilities Major Funds, Other Non Major Governmental Funds and the Self Insurance - Workers' Compensation Internal Service Fund.

*G. Restricted Assets*

Special assessments receivable have been presented as restricted assets as their use is limited by the authorizing statute. Restricted assets have also been reported for monies held by a fiscal agent that are held in trust for the benefit of the County Children's Home, unclaimed monies, and monies restricted for community development.

*H. Receivables and Payables*

Receivables and payables are recorded on the County's financial statements to the extent that the amounts are determined material and substantiated not only by supporting documentation, but also, by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectability. Using these criteria, the County has elected to not record child support arrearages. These amounts, while potentially significant, are not considered measurable, and because collections are often significantly in arrears, the County is unable to determine a reasonable value.

*I. Inventory*

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

*J. Prepaid Items*

Payments made to vendors for services that will benefit periods beyond December 31, 2011, 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.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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*K. 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, including infrastructure acquired or constructed prior to 1980. All reported capital assets are depreciated except for land and construction in progress. 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:

Description	Governmental Activities Estimated Lives	Business Type Activities Estimated Lives
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

*L. 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.

*M. 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

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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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.

*N. 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.

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, and long-term loans are recognized as a liability in the governmental fund financial statements when due.

*O. Unamortized Issuance Costs/Bond Discount and Premium*

Bond issuance costs and 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.

Any difference (gain/loss) on refunding is allocated over the life of the old debt or the new debt whichever is shorter.

On the governmental fund financial statements, governmental fund types recognize issuance costs, bond premiums, and bond discounts in the period in which the bonds are issued. 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.

*P. Fund Balance*

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds. The classifications are as follows:

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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**Nonspendable:** The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” includes items that are not expected to be converted to cash.

**Restricted:** Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation (County resolutions).

Enabling legislation authorizes the County to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the County can be compelled by an external party, such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specific by the legislation.

**Committed:** The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the Commission removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by County Commissioners, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

**Assigned:** Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by resolution or by State Statute.

**Unassigned:** Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.



**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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*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 Miscellaneous Local and Senior Citizens Levy special revenue funds. Of the restricted net assets, none has resulted from enabling legislation.

The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

*R. Operating Revenues and Expenses*

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for wastewater treatment, sale of water, and self-insurance programs. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of the fund. Revenues and expenses not meeting these definitions are reported as nonoperating.

*S. Capital Contributions*

Contributions of capital arise from outside contributions of capital assets, tap-in fees to the extent they exceed the cost of the connection to the system, or from grants or outside contributions of resources restricted to capital acquisition and construction.

*T. Internal Activity*

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the Statement of Activities. Payments for interfund services provided and used are not eliminated.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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*U. Extraordinary and Special Items*

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. During 2011, the County reported no extraordinary or special items.

*V. Estimates*

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**NOTE 3 – CHANGES IN ACCOUNTING PRINCIPLES**

**Changes in Accounting Principles** - For 2011, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 59, "Financial Instruments Omnibus". GASB Statement No. 59 was issued to update and improve existing standards regarding financial reporting and disclosure requirements of certain financial instruments and external investment pools for which significant issues have been identified in practice. The implementation of this statement did not result in any material change to the County's financial statements.

**NOTE 4 - BUDGETARY BASIS OF ACCOUNTING**

While reporting financial position, results of operations, and changes in fund balances on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual for the general and major special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are as follows:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than restricted, committed, or assigned fund balance (GAAP basis).
4. Unrecorded cash and unrecorded interest are reported on the balance sheet (GAAP basis), but not on the budgetary basis. The reconciled difference between the beginning and end of the year is reflected in the following tables as unrecorded cash.
5. Cash that is held by the agency funds on behalf of County funds on a budget basis are allocated and reported on the balance sheet (GAAP basis) in the appropriate County fund.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
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Adjustments necessary to convert the results of operations at the end of the year on the Budget basis to the GAAP basis are as follows:

	Net Change in Fund Balances General and Major Special Revenue Funds					
	General	Public Assistance	MVGT	Mental Health	Developmental Disabilities	Jail Operating Levy
GAAP Basis	(\$78,856)	\$104,060	(\$549,307)	(\$466,928)	\$701,623	\$189,335
Net Adjustment for Revenue Accruals	174,332	9,390	161,519	812,517	120,632	5,388
Unrecorded Cash	(91,775)	0	0	(15,540)	0	0
Agency Fund Cash Allocation	(125,211)	0	0	(6,379)	(80,603)	(35,986)
Net Adjustment for Expenditure Accruals	(64,404)	419,131	60,301	59,676	(56,770)	(11,200)
Encumbrances	(40,874)	0	(197,713)	0	0	0
Budget Basis	(\$226,788)	\$532,581	(\$525,200)	\$383,346	\$684,882	\$147,537

**NOTE 5 - ACCOUNTABILITY AND COMPLIANCE**

**A. Fund Deficits**

The following funds had a deficit fund balance or deficit net assets as of December 31, 2011:

	Deficit Fund Balance	Deficit Net Assets
<u>Special Revenue Funds:</u>		
Jail Operating Levy	(\$2,164,429)	
<u>Internal Service Fund:</u>		
Self Insurance - Health		(\$2,936,000)

The deficits in the Jail Operating Levy special revenue fund and the Self Insurance - Health internal service fund are due to actual cash deficits in the funds, accrued liabilities, as well as a failure to adequately fund these programs. The cash deficits are reported as payables to other funds. In order to alleviate the deficit in the Self Insurance – Health internal service fund, the County Commissioners have authorized a fifteen year repayment plan which includes increased monthly premium charges and changes to the plan guidelines.

**B. Legal Compliance:**

The Jail Operating Levy and Permissive Sheriff Special Revenue Funds and the Self Insurance – Health Internal Service Fund had appropriations in excess of estimated revenue contrary to Section 5705.39, Revised Code, in the amounts of \$2,213,235, \$64,234, and \$3,622,357, respectively. The County will monitor estimated revenue levels in the future to ensure that appropriations are not in excess of the amount available.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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The Jail Operating Levy and Permissive Sheriff Special Revenue Funds and the Self Insurance - Health Internal Service Fund had deficit cash balances contrary to Section 5705.10 (H), Revised Code, in the amounts of \$2,213,235, \$64,234, and \$3,622,357, respectively, which provides that money paid into any fund shall be used for the purpose for which the funds were established.

The County had expenditures plus encumbrances in excess of appropriations contrary to section 5705.41(B), Revised Code for the MVGT Fund, public works, contractual services \$152,173, and capital outlay \$609,639. The county will more closely monitor budgetary procedures pertaining to violations of this nature in the future.

The County made expenditures that were not certified or recorded in accordance with Section 5705.41(D), Revised Code, which provides that no subdivision shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances.

**NOTE 6 - DEPOSITS AND INVESTMENTS**

Monies held by the County are classified by State Statute into two categories, active and inactive. Active monies are public monies determined to be necessary to meet current demand upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Monies held by the County, which are not considered active, are classified as inactive. Inactive monies may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

1. United States Treasury Bills, Notes, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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- agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
  5. Time certificates of deposits or savings or deposit accounts, including, but not limited to, passbook accounts;
  6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
  7. The State Treasurer's investment pool (STAR Ohio);
  8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
  9. Up to twenty-five percent of the County's average portfolio in either of the following:
    - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
    - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within 180 days after purchase.
  10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase.
  11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper.
  12. One percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Other than corporate notes, commercial paper, and bankers acceptances, an investment must mature within five years from the date of settlement unless matched to a specific obligation or debt of the

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
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County. Investments must be purchased with the expectation that they will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

At December 31, 2011, the County's Self Insurance – Health internal service fund had a \$3,271,795 balance with OME-RESA, a risk sharing, claims servicing, and insurance purchasing pool (See Note 22). The money is held by the public entity risk pool in a pooled account which is representative of numerous entities and therefore cannot be included in the risk disclosures reported by the County. Disclosures for the OME-RESA Self-Insurance Plan as a whole may be obtained from the Plan's fiscal agent, the Jefferson County Educational Service Center. To obtain financial information, write to the Ohio Mid-Eastern Regional Educational Service Agency, Self-Insurance Plan, Attention: Treasurer, Steubenville, Ohio 43952.

#### Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$23,352,521 of the County's bank balance of \$28,948,613 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

#### Investments

As of December 31, 2011, investments were limited to money market mutual funds, Federal Home Loan Bank securities, Federal Farm Credit Bank securities, Federal National Mortgage Association securities, Star Ohio, and certificates of deposit:

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

	Fair Value	Maturity	Percent of Total Investments	Rating	Rating Agency
Federal National Mortgage Association Note	\$253,500	8/20/2013	6.70%	AA+	S&P
Federal National Mortgage Association Note	249,770	3/6/2012	6.60%	AA+	S&P
Federal National Mortgage Association Note	249,510	9/19/2014	6.59%	AA+	S&P
Federal National Mortgage Association Note	250,495	10/24/2014	6.62%	AA+	S&P
Federal National Mortgage Association Note	150,029	11/21/2014	3.96%	AA+	S&P
Federal National Mortgage Association Note	199,990	11/21/2014	5.28%	AA+	S&P
Federal National Mortgage Association Note	249,308	9/8/2015	6.58%	AA+	S&P
Federal National Mortgage Association Note	201,104	9/20/2016	5.31%	AA+	S&P
Federal Farm Credit Banks Note	250,080	4/20/2015	6.61%	AA+	S&P
Federal Farm Credit Banks Note	250,005	5/22/2015	6.60%	AA+	S&P
Federal Home Loan Corporation Note	50,133	12/14/2015	1.32%	AA+	S&P
Federal Home Loan Corporation Note	249,450	4/19/2016	6.59%	AA+	S&P
Federal Home Loan Corporation Note	100,087	11/29/2016	2.64%	AA+	S&P
Money Market Mutual Funds	882,491	**	23.31%	AAAm	S&P
STAR Ohio	200,132	57.0 Days	5.29%	AAAm	S&P
Totals	<u>\$3,786,084</u>		<u>28.59%</u>		

\*\* Maturity not available to the County at December 31, 2011.

The money market mutual funds are investments held, by a fiscal agent, that were donated to the County, not purchased by the County. The STAR Ohio investment is part of the internal investment pool.

Interest Rate Risk. The County's investment policy addresses interest rate risk to the extent that it requires, to the extent possible, investments will match anticipated cash flow requirements.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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Credit Risk. The credit ratings for the County's securities are listed above. Ohio Law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The County has no investment policy that would further limit its investment choices.

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Federal Home Loan Corporation Note, the Federal National Mortgage Association Note, and the Federal Farm Credit Banks are exposed to custodial credit risk in that they are uninsured, unregistered, and held by the counterparty's trust department or agent but not in the County's name. The County has no investment policy dealing with investment custodial risk beyond the requirement in state statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

Concentration of Credit Risk. The County's policy provides that investments shall be diversified to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issue or a specific class of securities. The percentage of total investments is listed in the table above.

**NOTE 7 - PROPERTY TAXES**

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 2011 for real and public utility property taxes represents collections of 2010 taxes.

2011 real property taxes are levied after October 1, 2011, on the assessed value as of January 1, 2011, the lien date. Assessed values are established by the State Law at 35 percent of appraised market value. 2011 real property taxes are collected in and intended to finance 2012.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true collected value; public utility real property is assessed at 25 percent of true value. 2011 public utility property taxes became a lien December 31, 2010, are levied after October 1, 2011, and are collected in 2012 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2011, was 11.95 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2011 property tax receipts were based are as follows:

Real Property	\$902,586,720
Public Utility Personal Property	<u>249,840,070</u>
Total Assessed Property Value	<u><u>\$1,152,426,790</u></u>



**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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The County treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2011 and for which there is an enforceable legal claim. In the general fund, mental health fund, developmental disabilities fund, jail operating levy fund, emergency 911 fund, children services fund, senior citizens levy fund, and debt service fund, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2011 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

**NOTE 8 - PERMISSIVE SALES AND USE TAX**

On June 16, 1977, the County Commissioners adopted a resolution which imposed a one half of one percent permissive sales tax and use tax (Piggy Back tax) as set forth in Section 5739.021 of the Ohio Revised Code. The tax became effective July 1, 1977 as a continuing tax.

On April 9, 1987, the County Commissioners imposed a one half of one percent increase in the permissive sales tax (Piggy Back Tax) in Jefferson County. The tax became effective August 1, 1987 for a five year period. On November 5, 1991 an additional one-half of one percent was approved by the voters of Jefferson County as a continuing tax.

On September, 30 1994 the County Commissioners adopted resolution 1994-28 imposing two additional one-fourth of one percent permissive sales and use taxes (Piggy Back taxes) as set forth by Sections 5739.026(A)(3) and 5741.023 of the Ohio Revised Code. The tax was imposed as a continuing tax.

The revenue distributions are as follows: \$700,000 or thirty-five percent (which ever is greater) debt reduction. Of the remaining collections: 61.54 percent for road and bridge improvements, 11.54 percent for Water and Sewer improvements, 7.69 percent for building improvements associated with the General Fund, 7.69 percent for emergency associated with the General Fund, 7.69 percent for recreational improvements, 3.85 percent for computerization and geographical information systems.

**NOTE 9 - RECEIVABLES**

Receivables at December 31, 2011, consisted of taxes, interest, special assessments, accounts (billings for user charged services, including unbilled utility services), loans and intergovernmental receivables arising from grants, entitlements, shared revenues and loan repayment reimbursements. Management believes all receivables are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

In prior years, special assessments were assessed for the partial repayment of business-type activities debt. These special assessments relating to the payment of debt are not expected to be fully collected within one year. The amount not scheduled for collection during the subsequent year is \$140,152. The County has \$4,307 in delinquent special assessments at December 31, 2011.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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During 2010, the County issued a revolving loan receivable to an eligible business, as the County's local match, under the Federal Community Development Block Grant Program. The loan was issued in the amount of \$10,000 for a five year period, at a four percent interest rate. Principal in the amount of \$1,704 was repaid during 2011. Loans receivable in the amount of \$7,994 will not be fully collected within one year.

A summary of the principal items of intergovernmental receivables follows:

**Governmental Activities**

Jail Operating Levy - Detention	\$175,327
Indigent Fee Reimbursement	70,249
Homestead/Rollback, SB 3 and HB 66 Reimbursement	1,268,147
Local Government Funding	615,680
Motor Vehicle License and Gas Tax	1,994,817
Ohio Public Works Commission Grants	90,668
Federal Emergency Management Agency	24,994
Airport Improvement Program Grants	32,854
Child Support Enforcement Agency Grants	590,091
MVGT Fund Grants	115,662
Mental Health Fund Grants	1,240,415
Court/Corrections Fund Grants	235,815
Permissive Sheriff Fund Grants	21,989
Children Services Fund Grants	499,462
Developmental Disabilities Fund Grants	1,615,681
Jail Operating Levy Fund Grants	6,173
CDBG Fund Grants	<u>439,938</u>
 Total	 <u><u>\$9,037,962</u></u>

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

**NOTE 10 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2011, was as follows:

	Balance 12/31/2010	Additions	Reductions	Balance 12/31/2011
<b><u>Governmental Activities:</u></b>				
Non Depreciable Capital Assets:				
Land	\$3,623,235	\$0	\$0	\$3,623,235
Construction in Progress	1,475,101	1,746,057	(1,304,679)	1,916,479
<b>Total Non Depreciable Capital Assets</b>	<b>5,098,336</b>	<b>1,746,057</b>	<b>(1,304,679)</b>	<b>5,539,714</b>
Depreciable Capital Assets:				
Land Improvements	150,328	0	0	150,328
Buildings and Improvements	45,944,306	1,607,834	0	47,552,140
Machinery and Equipment	16,138,134	1,251,121	(776,794)	16,612,461
Infrastructure	79,076,749	7,916,206	(1,044,719)	85,948,236
Vehicles	2,725,688	181,962	(29,036)	2,878,614
<b>Total Depreciable Capital Assets</b>	<b>144,035,205</b>	<b>10,957,123</b>	<b>(1,850,549)</b>	<b>153,141,779</b>
Accumulated Depreciation:				
Land Improvements	(35,954)	(7,516)	0	(43,470)
Buildings and Improvements	(17,479,767)	(1,226,084)	0	(18,705,851)
Machinery and Equipment	(11,255,521)	(853,318)	660,358	(11,448,481)
Infrastructure	(26,391,024)	(2,511,017)	1,025,453	(27,876,588)
Vehicles	(1,797,664)	(163,835)	29,036	(1,932,463)
<b>Total Accumulated Depreciation</b>	<b>(56,959,930)</b>	<b>(4,761,770)</b>	<b>1,714,847</b>	<b>(60,006,853)</b>
<b>Total Depreciable Capital Assets, Net</b>	<b>87,075,275</b>	<b>6,195,353</b>	<b>(135,702)</b>	<b>93,134,926</b>
<b>Governmental Capital Assets, Net</b>	<b>\$92,173,611</b>	<b>\$7,941,410</b>	<b>(\$1,440,381)</b>	<b>\$98,674,640</b>

Depreciation expense was charged to governmental activities as follows:

**Governmental Activities:**

General Government:

Legislative and Executive	\$247,791
Judicial	172,708
Public Safety	1,023,605
Public Works	2,649,034
Health	279,060
Human Services	168,796
Economic Development and Assistance	212,178
Conservation and Recreation	8,598
<b>Total Depreciation Expense</b>	<b>\$4,761,770</b>

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

	Balance 12/31/2010	Additions	Reductions	Balance 12/31/2011
<b><u>Business Type Activities:</u></b>				
Non Depreciable Capital Assets:				
Land	\$279,700	\$0	\$0	\$279,700
Construction in Progress	2,190,219	548,764	0	2,738,983
Total Non Depreciable Capital Assets	<u>2,469,919</u>	<u>548,764</u>	<u>0</u>	<u>3,018,683</u>
Depreciable Capital Assets:				
Buildings and Improvements	787,528	0	(23,945)	763,583
Machinery and Equipment	1,351,114	0	(14,929)	1,336,185
Infrastructure	71,195,799	241,474	0	71,437,273
Vehicles	219,281	0	0	219,281
Total Depreciable Capital Assets	<u>73,553,722</u>	<u>241,474</u>	<u>(38,874)</u>	<u>73,756,322</u>
Accumulated Depreciation:				
Buildings and Improvements	(472,246)	(20,513)	23,945	(468,814)
Machinery and Equipment	(1,027,852)	(41,387)	14,929	(1,054,310)
Infrastructure	(35,957,408)	(1,832,416)	0	(37,789,824)
Vehicles	(145,395)	(29,115)	0	(174,510)
Total Accumulated Depreciation	<u>(37,602,901)</u>	<u>(1,923,431)</u>	<u>38,874</u>	<u>(39,487,458)</u>
Total Depreciable Capital Assets, Net	<u>35,950,821</u>	<u>(1,681,957)</u>	<u>0</u>	<u>34,268,864</u>
Business Type Capital Assets, Net	<u>\$38,420,740</u>	<u>(\$1,133,193)</u>	<u>\$0</u>	<u>\$37,287,547</u>

**NOTE 11 - RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; employee injuries, and natural disasters. By contracting with the County Risk Sharing Authority (CORSA) for liability, property, and crime insurance, the County has addressed these various types of risk.

CORSA, a non-profit corporation sponsored by the County Commissioners Association of Ohio, was created to provide affordable liability, property, casualty and crime insurance coverage for its members. CORSA was established May 12, 1987, and has grown to sixty member counties.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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Under the CORSA program, the County has the following coverage:

<u>Type of Coverage</u>	<u>Amount</u>	
Liability:		
General:		
Bodily Injury, Property Damage, etc.	\$1,000,000	Each Occurrence
Medical Payments Limit	5,000/50,000	Each Person/Each Accident
Foster Parents	6,000,000	
Attorney Disciplinary Proceedings	25,000	Each Occurrence/Annual Aggregate
Law Enforcement:		
Bodily Injury, Property Damage, etc.	1,000,000	Each Occurrence
Auto:		
Bodily Injury, Property Damage, etc.	1,000,000	Each Occurrence
Medical Payments Limit	5,000/50,000	Each Person/Each Accident
Errors and Omissions:		
Wrongful Acts Limit	1,000,000	Each Occurrence/Annual Aggregate
Back Wages Limit	10,000	Each Occurrence
Errors and Omissions	1,000,000	Annual Aggregate
Excess:		
Excess Liability Limit	5,000,000	Each Occurrence/Annual Aggregate
Property:		
Direct Physical Loss or Damage:		
Real and Personal Property	157,150,290	Replacement Cost Value
Bridges	12,559	
Contractor's Equipment	Actual Cash Value	
Electronic Data Processing Equip.		
Media	100,000	Each Occurrence
Extra Expense	25,000	Each Occurrence
Fine Arts	Covered Value	
Property in Transit	100,000	Each Occurrence
Extra Expense/Business Income	1,000,000	Each Occurrence
Flood Damage	100,000,000	Each Occurrence
Earthquake Damage	100,000,000	Each Occurrence
Valuable Papers	1,000,000	Each Occurrence
Auto Physical Damage	Actual Cash Value	
Automatic Acquisitions	5,000,000	
Unintentional Omissions	250,000	Each Occurrence
Equipment Breakdown:		
Equipment Breakdown	100,000,000	Each Accident
Sublimits:		
Demolition & Increased Cost of Constr.	5,000,000	Each Accident
Perishable Goods	500,000	Each Accident
Expediting Goods	500,000	Each Accident
EDP Extra Response	25,000	Each Accident
Data Restoration	100,000	Each Accident
Hazardous Substances	250,000	Each Accident
Crime:		
Employee Dishonesty	1,000,000	Each Occurrence
Money and Securities (Inside & Outside)	1,000,000	Each Occurrence
Money Orders & Counterfeit Paper	1,000,000	Each Occurrence
Depositor's Forgery	1,000,000	Each Occurrence
Fund Transfer Fraud	500,000	Each Occurrence
Computer Fraud	500,000	Each Occurrence
Deductible on Above Coverages	2,500	Each Occurrence

**Jefferson County, Ohio**  
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The amount of settlements have not exceeded coverage in any of the past three years. Also, the limits have not been lowered significantly in the past year.

The County participates in the State Workers' Compensation retrospective rating and payment program. Under the retrospective rating program, the County accumulates workers' compensation premiums in the self insurance internal service fund based upon rates determined by their third party administrator as if they were not participants in the retrospective plan. A portion of the premiums are paid to the State of Ohio to cover administrative fees, while the remaining premiums are maintained in the fund and used to pay claims as they are billed by the State. Claims are billed to the County one year in arrears. Participation in the Plan is approved on a yearly basis and is limited to Counties that can meet the Plan's selection criteria. The County contracts with the Health Plan to provide administrative, cost controls and actuarial services for the Plan.

The County provides health, dental, and vision insurance to its employees through a self-insurance plan. The County pays \$1,170 per month for every eligible employee regardless of what coverage the employee has chosen (\$1,100 for the premium and \$70 for debt reduction), with the employees paying \$87 per month for single coverage, and \$128 per month for family coverage. The County participated in the OME-RESA self-insurance consortium during 2011, and employees have the choice between two third-party administrators within the consortium, Self-Funded Plans, Inc. or the Health Plan. OME-RESA administers the health, dental, and vision insurance plan.

The claims liabilities of \$607,499 for health insurance and \$808,470 for workers' compensation reported in the self insurance – health and self-insurance – workers' compensation internal service funds, respectively at December 31, 2011 are based on the requirements of Governmental Accounting Standards Board Statement Number 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The claims liability is based on an estimate supplied by the County's third party administrators. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustments expenses. A summary of the fund's claims liability during the past two years is as follows:

<u>Program</u>	<u>Beginning Balance</u>	<u>Current Year Claims</u>	<u>Claims Payments</u>	<u>Ending Balance</u>
Self Insurance - Health				
2010	\$865,175	\$5,642,904	\$6,009,702	\$498,377
2011	498,377	6,989,049 (1)	6,879,927 (2)	607,499
Self Insurance - Workers' Compensation				
2010	1,051,143	16,121	435,620	631,644
2011	631,644	385,408	208,582	808,470
(1) Claims Expense		\$6,622,528		
- Net Increase in Stop Loss Receivable		366,521		
Current Year Claims		<u>\$6,989,049</u>		
(2) Cash Payments for Claims			\$8,824,324	
- Stop Loss Received for 2011 Claims			(1,944,397)	
Claims Payments			<u>\$6,879,927</u>	

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
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**NOTE 12 - DEFINED BENEFIT PENSION PLANS**

A. Ohio Public Employees Retirement System:

Plan Description – The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the traditional plan benefit. Member contributions, the investment of which is self-directed by the member, accumulate retirement assets in a manner similar to the Member Directed Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional and Combined Plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by visiting [www.opers.org/investments/cafr.shtml](http://www.opers.org/investments/cafr.shtml), by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law enforcement and public safety employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in State and local divisions and 12 percent for law enforcement and public safety members. For the year ended December 31, 2011, members in state and local divisions contributed 10 percent of covered payroll while public safety and law enforcement members contributed 11.0 percent and 11.6 percent, respectively. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. For 2011, member and employer contribution rates were consistent across all three plans.

The County's 2011 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.10 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 4.0 during calendar year 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2011. Employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2011, 2010, and 2009 were \$2,943,768, \$2,092,962, and \$1,968,668, respectively; 92.43 percent has been contributed for 2011 and 100 percent for 2010 and 2009. Contributions to the combined plan for 2011 were \$33,696 by the County and \$24,068 made by the plan members. Contributions to the member-directed plan for 2011 were \$10,784 made by the County and \$7,703 made by the plan members.

**Jefferson County, Ohio**  
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*B. State Teachers Retirement System (STRS):*

Plan Description – Certified teachers, employed by the school for Department of Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand alone financial report that may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50. Benefits are established by Ohio Revised Code Chapter 3307.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. For the fiscal year ended June 30, 2011, plan members were required to contribute 10 percent of their annual covered salary. The School District was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contributions for pension obligations to the DB Plan for the fiscal years ended June 30, 2011, 2010, and 2009 were \$99,743, \$96,212, and \$89,038, respectively; 100 percent has been contributed for fiscal years 2011, 2010, and 2009. No contributions were made to the DC and Combined Plans for fiscal year 2011 by the County and plan members.



**Jefferson County, Ohio**  
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C. *Social Security System*

Effective July 1, 1991, all employees not otherwise covered by a State Retirement System have an option to choose social security or the appropriate state system. The County's liability is 6.2 percent of wages paid. No employees have elected social security.

**NOTE 13 - POST-EMPLOYMENT BENEFITS**

A. *Ohio Public Employees Retirement System (OPERS):*

Plan Description – Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan—a cost sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan—a defined contribution plan; and the Combined Plan—a cost sharing, multiple employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost sharing multiple employer defined benefit post-employment health care plan for qualifying members of both the traditional and combined pension plans. Members of the member directed plan do not qualify for ancillary benefits, including post-employment health care. The plan includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement.

In order qualify for post-employment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund post retirement health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2011, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 18.10 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 4.0 percent during calendar year 2011. The portion of employer contributions allocated to health care

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
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for members in the Combined Plan was 6.05 percent for 2011.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment health care plan.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2011, 2010, and 2009 were \$866,581, \$1,154,007, and \$1,380,278, respectively; 92.43 percent has been contributed for 2011 and 100 percent for 2010 and 2009.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased on January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

**B. State Teachers Retirement System (STRS):**

Plan Description – The County contributes to the cost sharing multiple employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which may be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2011, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The School District's contributions for health care for the fiscal years ended June 30, 2011, 2010, and 2009 were \$7,593, \$7,401, and \$6,849, respectively; 100 percent has been contributed for fiscal years 2011, 2010, and 2009.

**NOTE 14 – OTHER EMPLOYEE BENEFITS**

**A. Compensated Absences**

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has acquired at least one year of service with the County. Accumulated, unused sick leave and compensatory time is paid upon retirement at varying rates depending on length of service and department policy.

**Jefferson County, Ohio**  
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B. Life Insurance

The County also pays the premiums for employee life insurance, which is contracted through American United Life / One America.

**NOTE 15 - CAPITAL LEASES - LESSEE DISCLOSURE**

In prior years, the County has entered into capitalized leases for office equipment, and vehicles. These leases meet the criteria to be recorded as capital leases as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the basic financial statements for the governmental funds.

Equipment acquired by lease has been capitalized in government wide statements governmental activities in the amount of \$99,077, which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the government wide statements governmental activities. Governmental activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$52,978 for machinery and equipment. Principal payments towards capital leases during 2011 totaled \$80,104 for governmental activities.

Future minimum lease payments through 2014 are as follows:

Year	Governmental Activities	
	Principal	Interest
2012	\$18,167	\$2,590
2013	18,310	1,112
2014	3,462	58
Total	\$39,939	\$3,760

**Jefferson County, Ohio**  
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**NOTE 16 - CONSTRUCTION COMMITMENTS**

As of December 31, 2011, the County had the following contractual purchase commitments:

Project	Fund	Purchase Commitment	Amounts Paid as of 12/31/2011	Amounts Remaining on Contracts
<b><u>Capital:</u></b>				
A&G1 Booster Station	Water	\$3,000,000	\$325,346	\$2,674,654
Airpark Water Line	Water	17,000	0	17,000
Crestview-Belvedere				
Sanitary Sewer	Sewer	11,481,000	2,149,029	9,331,971
Friendship Park Sanitary Sewer	Sewer	424,550	62,000	362,550
Pottery Addition Sanitary Sewer	Sewer	2,285,472	203,767	2,081,705
Barbers Hollow Waste Water	Sewer	6,200,000	26,575	6,173,425
Airpark Sewer Line	Sewer	20,000	6,414	13,586
Airpark Hanger Replacement	Miscellaneous Local	1,679,585	1,623,351	56,234
Airpark Apron Rehab	Miscellaneous Local	350,000	19,284	330,716
Airpark Road Relocation	Miscellaneous Local	120,000	11,423	108,577
County Road 75 Bridge	MVGT	748,757	748,757	0
County Road 74 Bridge	MVGT	1,851,385	139,943	1,711,442
Township Road 501 Bridge	MVGT	119,735	0	119,735
Dog Pound Building	Permanent Improvement	1,564,434	1,564,434	0
Manufactured Homes Software	General	101,818	101,818	0
Aerial Photography Project	Emergency 911	70,290	38,884	31,406
Total Construction Commitments		<u>\$30,034,026</u>	<u>\$7,021,025</u>	<u>\$23,013,001</u>

**Jefferson County, Ohio**  
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**NOTE 17 - LONG-TERM LIABILITIES**

Changes in the County's long-term liabilities during 2011 consist of the following:

	Outstanding 12/31/2010	Additions	Reductions	Outstanding 12/31/2011	Amounts Due Within One Year
<b><u>Governmental Activities:</u></b>					
<b><i>Jail Construction Refunding - 1998, \$10,657,219</i></b>					
Serial/Term - \$10,020,000 @ 3.75%-5.75%	\$8,145,000	\$0	\$725,000	\$7,420,000	\$765,000
<b><i>Various Purpose/Refunding - 1998, \$17,760,000</i></b>					
Human Services Refunding - \$2,515,000					
Serial/Term @ 3.75%-5.70%	515,000	0	175,000	340,000	170,000
Jail Construction Additional - \$7,180,000					
Serial/Term @ 3.75%-5.70%	1,370,000	0	435,000	935,000	455,000
Engineer Road Projects - \$5,475,000					
Serial/Term @ 3.75%-5.70%	1,020,000	0	320,000	700,000	340,000
<b><i>Various Purpose - 2004, \$8,010,000</i></b>					
Jail Construction - 2004, \$4,335,000					
Serial/Term @ 2.0%-5.375%	4,110,000	0	95,000	4,015,000	100,000
Premium - \$131,512	105,208	0	4,384	100,824	0
<b><i>Various Purpose/Refunding - 2010, \$5,130,000</i></b>					
Human Services Refunding - \$180,000					
Serial/Term @ 1.30%-1.50%	180,000	0	0	180,000	0
Jail Construction Refunding - \$2,245,000					
Serial/Term @ 1.30%-2.75%	2,240,000	0	20,000	2,220,000	20,000
Premium \$25,071	23,877	0	3,582	20,295	0
Engineer Road Projects Refunding - \$1,670,000					
Serial/Term @ 1.30%-2.75%	1,665,000	0	15,000	1,650,000	15,000
Premium \$18,749	17,856	0	2,678	15,178	0
Total General Obligation Bonds	19,391,941	0	1,795,644	17,596,297	1,865,000
<b><i>Long Term Notes Payable</i></b>					
Courthouse Renovation, 2007 - \$950,000 @ 4.49%	707,106	0	88,399	618,707	99,221
Telephone System, 2007 - \$144,842 @ 4.88%	62,139	0	30,314	31,825	31,825
Airpark Jet Fuel Tank - 2006, \$145,200 @ 4.50%	45,000	0	22,094	22,906	22,906
Airpark Runway Ext. - 2006, \$186,389 @ 4.36%	40,439	0	40,439	0	0
Garage & Salt Fac. - 2008, \$1,300,000 @ 4.14%	1,080,392	0	116,695	963,697	121,500
911 Building - 2005, \$1,500,000 @ 4.34%	830,212	0	156,367	673,845	161,062
Total Long Term Notes Payable	2,765,288	0	454,308	2,310,980	436,514
<b><i>OPWC Loans</i></b>					
Co. Road 78 Resurfacing - 2007, \$318,782 @ 0%	79,697	0	79,697	0	0
Road Resurfacing - 1992, \$130,046 @ 0%	16,260	0	6,502	9,758	6,502
Total OPWC Loans	95,957	0	86,199	9,758	6,502
<b><i>Capital Leases</i></b>	120,043	0	80,104	39,939	18,167
<b><i>Workers' Compensation Claims Payable</i></b>	631,644	385,111	208,285	808,470	366,339
<b><i>Compensated Absences</i></b>	2,682,004	1,878,266	1,854,525	2,705,745	211,403
<b>Total Governmental Activities</b>	<b>\$25,686,877</b>	<b>\$2,263,377</b>	<b>\$4,479,065</b>	<b>\$23,471,189</b>	<b>\$2,903,925</b>

**Jefferson County, Ohio**  
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	Outstanding 12/31/2010	Additions	Reductions	Outstanding 12/31/2011	Amounts Due Within One Year
<b>Business Type Activities:</b>					
<b>General Obligation Bonds</b>					
<i>Various Purpose - 2004, \$8,010,000</i>					
Water Projects - \$1,855,000					
Serial/Term @ 2.0%-5.375%	\$1,550,000	\$0	\$55,000	\$1,495,000	\$55,000
"Net" Premium - \$77,967	59,253	0	3,119	56,134	0
Sewer Projects - \$1,470,000					
Serial/Term @ 2.0%-5.375%	1,300,000	0	30,000	1,270,000	30,000
"Net" Premium - \$42,082	33,664	0	1,403	32,261	0
Tidd-Dale/Hazelwood Sewer Projects - \$350,000					
Serial/Term @ 2.0%-5.375%	265,000	0	15,000	250,000	15,000
"Net" Premium - \$21,063	14,745	0	1,053	13,692	0
<i>Various Purpose - 2010, \$5,130,000</i>					
Sewer Projects - \$1,035,000					
Serial/Term @ 1.30%-4.50%	1,035,000	0	20,000	1,015,000	20,000
<b>Total General Obligation Bonds</b>	<b>4,257,662</b>	<b>0</b>	<b>125,575</b>	<b>4,132,087</b>	<b>120,000</b>
<b>OWDA Loans</b>					
Water - 1989, \$4,181,879 @ 7.0%					
	1,145,340	0	297,711	847,629	321,200
George's Run Sewer - 1986, \$709,116 @ 2.0%					
	104,748	0	34,226	70,522	34,910
Crestview Belvedere Project Planning					
2010, \$600,000 @ 4.33%	415,316	17,808	15,000	418,124	418,124
Pottery Addition Project Planning					
2010, \$170,000 @ 4.33%	112,955	3,990	0	116,945	116,945
<b>Total OWDA Loans</b>	<b>1,778,359</b>	<b>21,798</b>	<b>346,937</b>	<b>1,453,220</b>	<b>891,179</b>
<b>OPWC Loans</b>					
Airpark Water - 1993, \$178,000 @ 0%					
	31,150	0	8,900	22,250	8,900
Water Rehabilitation - 1995, \$329,744 @ 0%					
	87,931	0	21,983	65,948	21,983
Piney Fork Waterline - 1998, \$195,000 @ 0%					
	102,375	0	9,750	92,625	9,750
Norton Hill, Empire - 1998, \$113,589 @ 0%					
	56,798	0	5,679	51,119	5,679
Barbers Hollow Treatment Plant Improvement -					
2006, \$300,000 @ 0%	211,780	0	11,766	200,014	11,766
Water Rehabilitation - 1997, \$226,000 @ 0%					
	45,197	0	15,067	30,130	15,067
<b>Total OPWC Loans</b>	<b>535,231</b>	<b>0</b>	<b>73,145</b>	<b>462,086</b>	<b>73,145</b>
<b>Ohio EPA Loans Payable</b>					
Rush Run Waterline - Disadvantaged Loan					
2008 - \$500,000 @ 0%	466,666	0	16,667	449,999	16,667
Rush Run Waterline - WSRLA Loan					
2008 - \$769,012 @ 2.0%	391,812	0	3,367	388,445	18,282
Toronto Waterline Connector Project					
2004, \$7,888,745 @ 3.35%	5,738,370	0	313,226	5,425,144	313,226
<b>Total EPA Loans</b>	<b>6,596,848</b>	<b>0</b>	<b>333,260</b>	<b>6,263,588</b>	<b>348,175</b>
<b>Compensated Absences</b>	<b>70,400</b>	<b>68,486</b>	<b>64,357</b>	<b>74,529</b>	<b>9,133</b>
<b>Total Business Type Activities</b>	<b>\$13,238,500</b>	<b>\$90,284</b>	<b>\$943,274</b>	<b>\$12,385,510</b>	<b>\$1,441,632</b>

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**Governmental Activities:**

***1998 Jail Construction Refunding Bonds*** – On March 13, 1998 Jefferson County issued \$10,657,219 of general obligation bonds which included serial, term and capital appreciation (deep discount) bonds in the amount of \$3,365,000, \$6,655,000, and \$637,219, respectively. These bonds are not subject to prior optional redemption. These refunding bonds were issued along with additional various purpose improvement and refunding bonds of \$17,760,000 which are described below. The jail construction refunding bonds replaced the 1995 \$10,660,000 term bonds. All of the 1995 jail term bonds that had been defeased through this refunding were fully called and repaid during 2006. The 1998 jail construction refunding bonds are being retired from the debt service fund from the proceeds of a bond issue tax levy.

The term bonds mature in the year 2019 and are subject to mandatory sinking fund redemption. The mandatory sinking fund redemption is to occur on December 1, in each of the years 2013 through 2018 (with the balance of \$1,115,000 to be paid at stated maturity on December 1, 2019) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

<u>Date</u>	<u>Principal Amount to be Redeemed</u>
2013	\$800,000
2014	850,000
2015	895,000
2016	940,000
2017	1,000,000
2018	<u>1,055,000</u>
	<u><u>\$5,540,000</u></u>

The capital appreciation bonds were sold at a discount of \$2,997,781, which was accreted annually until the point of maturity of the capital appreciation bonds, which was 2006 through 2010. At December 31, 2011, the capital appreciation bonds were fully repaid.

Principal and interest requirements to retire the 1998 Jail Construction Refunding Bonds outstanding at December 31, 2011 are as follows:

**Jefferson County, Ohio**  
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Year Ending December 31	Serial and Term Bonds	
	Principal	Interest
2012	\$765,000	\$420,530
2013	800,000	382,663
2014	850,000	336,663
2015	895,000	287,788
2016	940,000	236,325
2017-2019	3,170,000	371,163
Totals	\$7,420,000	\$2,035,132

**1998 Various Purpose Improvement and Refunding Bonds** – On March 13, 1998 Jefferson County issued \$17,760,000 of general obligation bonds which included serial and term bonds in the amount of \$10,885,000 and \$6,875,000, respectively. These various purpose improvement and refunding bonds were issued along with the jail construction refunding bonds \$10,657,219 which were described above. During 2010, the County made the scheduled debt service payments of \$900,000 on these bonds, as well as refunded \$3,970,000 of the term bonds. The refunded bonds were called and fully repaid during 2010, and were removed from the financial statements of the County. A breakdown of this portion of the total bond issue is as follows:

\$2,515,000 of these general obligation bonds were issued to refund \$2,275,000 of outstanding 1991 human services complex bonds. During 2010, \$170,000 of these bonds were refunded. The remaining outstanding bonds are being retired through the debt service fund from rental income from the Department of Human Services. All of the 1991 human service complex bonds that had been defeased through this refunding were fully called and repaid during 2006.

\$7,180,000 of these general obligation bonds were issued for additional jail construction purposes. During 2010, \$2,180,000 of these bonds were refunded. The remaining outstanding bonds are being retired through the debt service fund from tax levy proceeds.

\$2,590,000 of these general obligation bonds were issued for emergency 911 equipment. These bonds were fully retired through the debt service fund from tax levy proceeds during 2007.

\$5,475,000 of these general obligation bonds were issued for engineer road improvements. During 2010, \$1,620,000 of these bonds were refunded. The remaining outstanding bonds are being retired through the debt service fund from tax levy proceeds.

The term bonds that mature in the year 2013 are not subject to prior redemption, and remained outstanding after the partial refunding that occurred in 2010. These bonds are subject to mandatory sinking fund redemption. The mandatory sinking fund redemption is to occur on December 1, in each of the years 2011 through 2012 (with the balance of \$1,010,000 to be paid at stated maturity on December 1, 2013) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:



**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
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<u>Date</u>	<u>Principal Amount to be Redeemed</u>
2011	\$930,000
2012	965,000
	<u>\$1,895,000</u>

Principal and interest requirements to retire the remaining outstanding 1998 Various Purpose Improvement and Refunding Bonds outstanding at December 31, 2011 are as follows:

<u>Year Ending December 31</u>	<u>Term Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2012	\$965,000	\$112,575
2013	1,010,000	57,570
Totals	<u>\$1,975,000</u>	<u>\$170,145</u>

**2004 Various Purpose Bonds** – On November 9, 2004 Jefferson County issued \$8,010,000 of general obligation bonds which included serial and term bonds in the amount of \$1,595,000 and \$6,415,000, respectively. These various purpose bonds were issued to permanently finance outstanding bond anticipation notes and pay the costs of issuance of these bonds for governmental and business type activities in the amounts of \$4,335,000 (\$625,000 serial bonds and \$3,710,000 term bonds) and \$3,675,000 (\$970,000 serial bonds and \$2,705,000 term bonds), respectively. These various purpose bonds were issued with a “net” premium/discount of \$131,512 for governmental and \$141,112 for business type activities, which is reported as an increase to bonds payable. These amounts are being amortized to interest expense over the life of the bonds using the straight-line method. The amortization of the premium for 2011 was \$4,384 for governmental activities and \$5,575 for business type activities. The issuance costs, \$104,325 for governmental and \$87,503 for business type activities, are reported as deferred charges and are being amortized over the life of the bonds using the straight-line method. The amortization of the issuance costs for 2011 was \$3,726 for governmental activities and \$3,627 for business type activities. A portion of the outstanding governmental bonds and the remaining outstanding business type bonds were refunded with the Various Purpose Refunding Bonds issued on March 1, 2012 (see Subsequent Event Note 25 for further details).

A breakdown of the business-type portion of this bond issue is addressed below in the business type activity portion of this note. The governmental portion of the total bond issue, \$4,335,000, was issued to repay the jail construction bond anticipation note that was originally issued to finance legal fees and additional repairs of the county jail facility. These bonds are being retired through the debt service fund from permissive sales and use tax revenues.

Bonds maturing on or after December 1, 2019 shall be subject to redemption at the option of the County by lot, in such order as determined by the County in whole or in part (in the amount of \$5,000 or any integral multiples thereof), on any date on or after December 1, 2014, at the redemption price of par, plus accrued interest to the redemption date

**Jefferson County, Ohio**  
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Series 2004 Bonds maturing on December 1, 2019, are subject to mandatory sinking fund redemption prior to maturity from funds in the Bond Retirement Fund created by the Authorizing Legislation (or document authorized thereby) by lot by the Registrar and Paying Agent without action by the County at par plus accrued interest to the date of redemption in the following principal amounts on December 1 of each of the following years:

Date	Principal Amount Subject to Mandatory Redemption
2015	\$110,000
2016	115,000
2017	120,000
2018	130,000
2019 *	135,000
	\$610,000

\* Maturity

Series 2004 Bonds maturing on December 1, 2024, are subject to mandatory sinking fund redemption prior to maturity from funds in the Bond Retirement Fund created by the Authorizing Legislation (or document authorized thereby) by lot by the Registrar and Paying Agent without action by the County at par plus accrued interest to the date of redemption in the following principal amounts on December 1 of each of the following years:

Date	Principal Amount Subject to Mandatory Redemption
2020	\$140,000
2021	150,000
2022	160,000
2023	165,000
2024 *	175,000
	\$790,000

\* Maturity

**Jefferson County, Ohio**  
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Series 2004 Bonds maturing on December 1, 2029, are subject to mandatory sinking fund redemption prior to maturity from funds in the Bond Retirement Fund created by the Authorizing Legislation (or document authorized thereby) by lot by the Registrar and Paying Agent without action by the County at par plus accrued interest to the date of redemption in the following principal amounts on December 1 of each of the following years:

Date	Principal Amount Subject to Mandatory Redemption
2025	\$185,000
2026	195,000
2027	205,000
2028	215,000
2029 *	225,000
	\$1,025,000

\* Maturity

Series 2004 Bonds maturing on December 1, 2034, are subject to mandatory sinking fund redemption prior to maturity from funds in the Bond Retirement Fund created by the Authorizing Legislation (or document authorized thereby) by lot by the Registrar and Paying Agent without action by the County at par plus accrued interest to the date of redemption in the following principal amounts on December 1 of each of the following years:

Date	Principal Amount Subject to Mandatory Redemption
2030	\$235,000
2031	245,000
2032	255,000
2033	270,000
2034 *	280,000
	\$1,285,000

\* Maturity

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
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Principal and interest requirements to retire the governmental activities portion of the 2004 Various Purpose Bonds outstanding at December 31, 2011 are as follows:

Year Ending December 31	Serial and Term Bonds	
	Principal	Interest
2012	\$100,000	\$195,222
2013	100,000	191,973
2014	105,000	188,598
2015	110,000	184,975
2016	115,000	179,063
2017-2021	675,000	795,607
2022-2026	880,000	594,393
2027-2031	1,125,000	356,249
2032-2034	805,000	77,662
Totals	\$4,015,000	\$2,763,742

**2010 Various Purpose Bonds** – On September 8, 2010 Jefferson County issued \$5,130,000 of general obligation bonds which included serial and term bonds in the amount of \$4,065,000 and \$1,065,000, respectively. These various purpose bonds were issued to partially refund the 1998 Various Purpose and Refunding Bonds, as well as permanently finance an outstanding bond anticipation note for sewer projects, as well as pay the costs of issuance of these bonds for governmental and business type activities in the amounts of \$4,095,000 (\$3,970,000 serial bonds and \$125,000 term bonds) and \$1,035,000 (\$95,000 serial bonds and \$940,000 term bonds), respectively. These various purpose bonds were issued with a premium of \$43,820 for governmental activities, which is reported as an increase to bonds payable. This amount is being amortized to interest expense over the life of the bonds using the straight-line method. The amortization of the premium for 2011 was \$6,260 for governmental activities. The issuance costs, \$85,009 for governmental and \$20,870 for business type activities, are reported as deferred charges and are being amortized over the life of the bonds using the straight-line method. The amortization of the issuance costs for 2011 was \$12,831 for governmental activities and \$696 for business type activities. The issuance resulted in a difference (savings) between the cash flows required to service the old debt and the cash flows required to service the new debt of \$203,120. The issuance resulted in an economic gain of \$205,357.

A breakdown of the governmental activities portion of the total bond issue is as follows:

\$180,000 of these general obligation bonds were issued to refund \$170,000 of outstanding 1998 human services complex bonds. These bonds are being retired through the debt service fund from rental income from the Department of Human Services. All of the 1998 human service complex bonds that were refunded with this bond issue were fully called and repaid during 2010.

\$2,245,000 of these general obligation bonds were issued to refund \$2,180,000 of outstanding 1998 jail construction bonds. These bonds are being retired through the debt service fund from tax levy proceeds. All of the 1998 jail construction bonds that were refunded with this bond issue were fully called and repaid during 2010.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
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\$1,670,000 of these general obligation bonds were issued to refund \$1,620,000 of outstanding engineer road improvement bonds. These bonds are being retired through the debt service fund from tax levy proceeds. All of the 1998 engineer road improvement bonds that were refunded with this bond issue were fully called and repaid during 2010.

A breakdown of the business-type portion of this bond issue is addressed below in the business type activity portion of this note.

The Term Bonds maturing on December 1, 2013 are subject to mandatory sinking fund redemption at a redemption price of 100% of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 of the years and in the respective principal amounts as follows:

Date	Principal Amount Subject to Mandatory Redemption
2010	\$10,000
2011	55,000
2012	55,000
2013 *	65,000
	\$185,000

\* Maturity

The Term Bonds maturing on December 1, 2025 are subject to mandatory sinking fund redemption at a redemption price of 100% of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 of the years and in the respective principal amounts as follows:

Date	Principal Amount Subject to Mandatory Redemption
2018	\$25,000
2019	25,000
2020	25,000
2021	25,000
2022	30,000
2023	30,000
2024	30,000
2025 *	30,000
	\$220,000

\* Maturity

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
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The Term Bonds maturing on December 1, 2030 are subject to mandatory sinking fund redemption at a redemption price of 100% of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 of the years and in the respective principal amounts as follows:

Date	Principal Amount Subject to Mandatory Redemption
2026	\$30,000
2027	35,000
2028	35,000
2029	35,000
2030 *	40,000
	\$175,000

\* Maturity

The Term Bonds maturing on December 1, 2040 are subject to mandatory sinking fund redemption at a redemption price of 100% of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 of the years and in the respective principal amounts as follows:

Date	Subject to Mandatory Redemption
2031	\$40,000
2032	40,000
2033	45,000
2034	45,000
2035	45,000
2036	50,000
2037	50,000
2038	55,000
2039	55,000
2040 *	60,000
	\$485,000

\* Maturity

The bonds maturing on or after December 1, 2018 are subject to redemption at the option of the County, either in whole or in part, in such order as the County shall determine, on any date on or after December 1, 2017 at a redemption price equal to 100 percent of the principal amount redeemed plus, in each case, accrued interest to the date fixed for redemption.

Principal and interest requirements to retire the governmental activities portion of the 2010 Various Purpose/Refunding Bonds outstanding at December 31, 2011 are as follows:

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
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Year Ending December 31	Serial and Term Bonds	
	Principal	Interest
2012	\$35,000	\$89,452
2013	45,000	88,997
2014	1,095,000	88,413
2015	935,000	71,988
2016	960,000	50,950
2017	980,000	26,950
Totals	\$4,050,000	\$416,750

**Long Term Notes Payable** - The County has issued several long term notes payable, all of which are backed by the full faith and credit of the County. The County has five outstanding revenue anticipation notes that were issued for; a new 911 facility which has an outstanding balance of \$673,845 at December 31, 2011; airpark jet fuel tank, which has an outstanding balance of \$22,906 at December 31, 2011; courthouse renovations which has an outstanding balance of \$618,707 at December 31, 2011; a new telephone system which has an outstanding balance of \$31,825 at December 31, 2011; and for the construction of a garage for the engineer's department and two salt storage facilities which has an outstanding balance of \$963,697 at December 31, 2011. The airpark runway extension note was fully repaid during 2011. The outstanding airpark jet fuel tank note is being repaid through the debt service fund from rental revenues and the sale of fuel generated through the use of the airpark. The courthouse renovations, telephone system, 911 facility, and garage/salt storage facilities outstanding notes are being repaid through the debt service fund from county general revenues. All of the notes were issued with a fixed interest rate.

**OPWC Road Resurfacing Loans** - During 2007 the County entered into an OPWC Loan for County Road 78 resurfacing. This OPWC loan is to be repaid through a cooperative agreement between the County and the Jefferson/Belmont Joint Solid Waste Authority. According to the terms of the agreement, the Authority will make three annual payments to the County in the amount of \$79,600 and a final fourth annual payment in the amount of \$79,697 that will be utilized for the repayment of the OPWC loan and will result in the loan being fully repaid within four years. The loan was fully repaid during 2011. The outstanding \$9,758 OPWC road resurfacing loan was issued in 1992 for road repairs and will be repaid through county taxes. The OPWC loans are interest free.

Principal and interest requirements to retire the long term notes payable and the OPWC Road Resurfacing Loan outstanding at December 31, 2011 are as follows:

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
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Year Ending December 31	Notes Payable		OPWC Loans
	Principal	Interest	Principal
2012	\$436,514	\$89,147	\$6,502
2013	388,789	72,560	3,256
2014	403,335	58,015	0
2015	418,441	42,908	0
2016	252,838	28,560	0
2017-2018	411,063	24,123	0
Totals	\$2,310,980	\$315,313	\$9,758

**Capital Leases** – The County has issued capital leases for office equipment. These leases will be repaid through the General and Court Corrections/Public Safety funds from County revenues.

**Workers’ Compensation Claims Payable** – The County has a liability for workers’ compensation as part of the State Workers Compensation retrospective rating and payment program. The County will pay the claims payable from the General fund, Miscellaneous Local, Public Assistance, Motor Vehicle and Gasoline Tax, Mental Health, Court/Corrections, Permissive Sheriff, Children Services, Department of Developmental Disabilities and Jail Operating Levy special revenue funds, and the Sewer and Water enterprise funds using payments made to the internal service fund.

**Compensated Absences** – The County will pay compensated absences from the General fund, Miscellaneous Local, Public Assistance, Motor Vehicle and Gasoline Tax, Mental Health, Court/Corrections, Permissive Sheriff, Children Services, Department of Developmental Disabilities and Jail Operating Levy special revenue funds, and the Sewer and Water enterprise funds.

**Business Type Activities:**

**2004 Various Purpose Bonds** – On November 9, 2004 Jefferson County issued \$8,010,000 of general obligation bonds which included serial and term bonds in the amount of \$1,595,000 and \$6,415,000, respectively. These various purpose bonds were issued to permanently finance outstanding bond anticipation notes and pay the costs of issuance of these bonds for governmental and business type activities in the amounts of \$4,335,000 (\$625,000 serial bonds and \$3,710,000 term bonds) and \$3,675,000 (\$970,000 serial bonds and \$2,705,000 term bonds), respectively. These various purpose bonds were issued with a “net” premium of \$131,512 for governmental and \$141,112 for business type activities, which is reported as an increase to bonds payable. These amounts are being amortized to interest expense over the life of the bonds using the straight-line method. The amortization of the premium for 2011 was \$4,384 for governmental activities and \$5,575 for business type activities. The issuance costs, \$104,325 for governmental and \$87,503 for business type activities, are reported as deferred charges and are being amortized over the life of the bonds using the straight-line method. The amortization of the issuance costs for 2011 was \$3,726 for governmental activities and \$3,627 for business type activities. A portion of the outstanding governmental bonds and the remaining outstanding business type bonds were refunded with the Various Purpose Refunding Bonds issued on March 1, 2012 (see Subsequent Event Note 25 for further details).



**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
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A breakdown of the business-type portion of this bond issue is as follows:

\$1,855,000 of these general obligation bonds were issued to permanently finance bond anticipation notes that were previously issued for various water projects. These bonds are being retired through the water fund from revenues derived from the operation of the water system.

\$1,470,000 of these general obligation bonds were issued to permanently finance bond anticipation notes that were previously issued for various sewer projects. These bonds are being retired through the sewer fund from revenues derived from the operation of the sewer system.

\$350,000 of these general obligation bonds were issued to permanently finance bond anticipation notes that were previously issued for Tidd-Dale and Hazelwood sewer expansion. These bonds are being retired through the sewer fund, and are intended to be partially repaid through special assessments as well as from revenues derived from the operation of the sewer system. In the event of default of the property owners, the sewer fund will make the required debt payments through operating revenues.

Bonds maturing on or after December 1, 2019 shall be subject to redemption at the option of the County by lot, in such order as determined by the County in whole or in part (in the amount of \$5,000 or any integral multiples thereof), on any date on or after December 1, 2014, at the redemption price of par, plus accrued interest to the redemption date

Series 2004 Bonds maturing on December 1, 2019, are subject to mandatory sinking fund redemption prior to maturity from funds in the Bond Retirement Fund created by the Authorizing Legislation (or document authorized thereby) by lot by the Registrar and Paying Agent without action by the County at par plus accrued interest to the date of redemption in the following principal amounts on December 1 of each of the following years:

<u>Date</u>	<u>Principal Amount Subject to Mandatory Redemption</u>
2015	\$110,000
2016	115,000
2017	125,000
2018	130,000
2019 *	140,000
	<u>\$620,000</u>

\* Maturity

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
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Series 2004 Bonds maturing on December 1, 2024, are subject to mandatory sinking fund redemption prior to maturity from funds in the Bond Retirement Fund created by the Authorizing Legislation (or document authorized thereby) by lot by the Registrar and Paying Agent without action by the County at par plus accrued interest to the date of redemption in the following principal amounts on December 1 of each of the following years:

Date	Principal Amount Subject to Mandatory Redemption
2020	\$145,000
2021	155,000
2022	165,000
2023	170,000
2024 *	175,000
	\$810,000

\* Maturity

Series 2004 Bonds maturing on December 1, 2029, are subject to mandatory sinking fund redemption prior to maturity from funds in the Bond Retirement Fund created by the Authorizing Legislation (or document authorized thereby) by lot by the Registrar and Paying Agent without action by the County at par plus accrued interest to the date of redemption in the following principal amounts on December 1 of each of the following years:

Date	Principal Amount Subject to Mandatory Redemption
2025	\$160,000
2026	165,000
2027	175,000
2028	180,000
2029 *	190,000
	\$870,000

\* Maturity

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
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Series 2004 Bonds maturing on December 1, 2034, are subject to mandatory sinking fund redemption prior to maturity from funds in the Bond Retirement Fund created by the Authorizing Legislation (or document authorized thereby) by lot by the Registrar and Paying Agent without action by the County at par plus accrued interest to the date of redemption in the following principal amounts on December 1 of each of the following years:

<u>Date</u>	<u>Principal Amount Subject to Mandatory Redemption</u>
2030	\$75,000
2031	75,000
2032	80,000
2033	85,000
2034 *	90,000
	<u>\$405,000</u>

\* Maturity

Principal and interest requirements to retire the business type activities portion of the 2004 Various Purpose Bonds outstanding at December 31, 2011 are as follows:

<u>Year Ending December 31</u>	<u>Water Projects</u>		<u>Sewer Projects</u>		<u>Tidd-Dale Hazelwood Sewer Projects</u>	
	<u>Serial and Term Bonds</u>		<u>Serial and Term Bonds</u>		<u>Serial and Term Bonds</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2012	\$55,000	\$73,495	\$30,000	\$61,820	\$15,000	\$12,530
2013	55,000	71,708	30,000	60,845	15,000	12,043
2014	60,000	69,851	35,000	59,833	15,000	11,536
2015	60,000	67,781	35,000	58,625	15,000	11,019
2016	65,000	64,556	35,000	56,744	15,000	10,213
2017-2021	375,000	267,688	220,000	252,008	100,000	36,280
2022-2026	480,000	155,706	280,000	186,806	75,000	8,062
2027-2031	345,000	33,250	350,000	111,861	0	0
2032-2034	0	0	255,000	24,698	0	0
<b>Totals</b>	<b>\$1,495,000</b>	<b>\$804,035</b>	<b>\$1,270,000</b>	<b>\$873,240</b>	<b>\$250,000</b>	<b>\$101,683</b>

**2010 Various Purpose Bonds** – On September 8, 2010 Jefferson County issued \$5,130,000 of general obligation bonds which included serial and term bonds in the amount of \$4,065,000 and \$1,065,000, respectively. These various purpose bonds were issued to partially refund the 1998 Various Purpose and Refunding Bonds, as well as permanently finance an outstanding bond anticipation note for sewer projects, as well as pay the costs of issuance of these bonds for governmental and business type activities in the amounts of \$4,095,000 (\$3,970,000 serial bonds and \$125,000 term bonds) and \$1,035,000 (\$95,000 serial bonds and \$940,000 term bonds), respectively. These various purpose bonds were issued

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
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with a premium of \$43,820 for governmental activities, which is reported as an increase to bonds payable. This amount is being amortized to interest expense over the life of the bonds using the straight-line method. The amortization of the premium for 2011 was \$6,260 for governmental activities. The issuance costs, \$85,009 for governmental and \$20,870 for business type activities, are reported as deferred charges and are being amortized over the life of the bonds using the straight-line method. The amortization of the issuance costs for 2011 was \$12,831 for governmental activities and \$696 for business type activities. The issuance resulted in a difference (savings) between the cash flows required to service the old debt and the cash flows required to service the new debt of \$203,120. The issuance resulted in an economic gain of \$205,357.

The business type activities portion of this bond issue is intended to be repaid through sewer user charges.

The Term Bonds maturing on December 1, 2013 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 of the years and in the respective principal amounts as follows:

<u>Date</u>	<u>Principal Amount Subject to Mandatory Redemption</u>
2010	\$10,000
2011	55,000
2012	55,000
2013 *	65,000
	<u>\$185,000</u>

\* Maturity

The Term Bonds maturing on December 1, 2025 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 of the years and in the respective principal amounts as follows:

<u>Date</u>	<u>Principal Amount Subject to Mandatory Redemption</u>
2018	\$25,000
2019	25,000
2020	25,000
2021	25,000
2022	30,000
2023	30,000
2024	30,000
2025 *	30,000
	<u>\$220,000</u>

\* Maturity

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The Term Bonds maturing on December 1, 2030 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 of the years and in the respective principal amounts as follows:

Date	Principal Amount Subject to Mandatory Redemption
2026	\$30,000
2027	35,000
2028	35,000
2029	35,000
2030 *	40,000
	\$175,000

\* Maturity

The Term Bonds maturing on December 1, 2040 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 of the years and in the respective principal amounts as follows:

Date	Subject to Mandatory Redemption
2031	\$40,000
2032	40,000
2033	45,000
2034	45,000
2035	45,000
2036	50,000
2037	50,000
2038	55,000
2039	55,000
2040 *	60,000
	\$485,000

\* Maturity

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
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The bonds maturing on or after December 1, 2018 are subject to redemption at the option of the County, either in whole or in part, in such order as the County shall determine, on any date on or after December 1, 2017 at a redemption price equal to 100 percent of the principal amount redeemed plus, in each case, accrued interest to the date fixed for redemption.

Principal and interest requirements to retire the business type activities portion of the 2010 Various Purpose/Refunding Bonds outstanding at December 31, 2011 are as follows:

December 31	Principal	Interest
2012	\$20,000	\$39,615
2013	20,000	39,355
2014	20,000	39,095
2015	25,000	38,795
2016	25,000	38,233
2017-2021	125,000	179,888
2022-2026	150,000	155,800
2027-2031	185,000	124,295
2032-2036	225,000	80,775
2037-2040	220,000	25,425
Totals	\$1,015,000	\$761,276

**OWDA Loans** – The County has entered into OWDA Loans for various water and sewer projects. These loans will be repaid from charges for services revenue in the enterprise funds, with the exception of the George’s Run Sewer OWDA Loan that will be repaid from special assessments. Upon default of the property owners, sewer fund operating revenues will repay the debt. On January 3, 2012, the outstanding balance of the Pottery Addition OWDA loan was rolled into long-term financing through the Water Pollution Control Loan Fund (see Subsequent Event Note 24 for further details). On 2012, the outstanding balance of the Crestview/Belvedere Project Planning OWDA Loan was rolled into long-term financing through the Water Pollution Control Loan Fund (see Subsequent Event Note 24 for further details).

**OPWC Loans** – The County has entered into OPWC Loans for various water and sewer projects. These loans will be repaid from charges for services revenue in the enterprise funds. The OPWC Loans are interest free.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
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The OWDA and OPWC loan debt service requirements to maturity are as follows:

Year Ending December 31	OWDA Loans		OPWC Loans
	Principal	Interest	Principal
2012	\$891,179	\$60,745	\$73,145
2013	382,152	37,553	73,145
2014	179,889	12,553	53,628
2015	0	0	27,195
2016	0	0	27,195
2017-2021	0	0	125,421
2022-2026	0	0	58,828
2027-2028	0	0	23,529
Totals	\$1,453,220	\$110,851	\$462,086

**Ohio EPA Loans Payable** – The County entered into a loan agreement on November 2, 2004 with the Ohio Water Development Authority for a \$7,888,745 Ohio EPA Loan from the Water Supply Revolving Loan Account at 3.35 percent for a twenty year period. The loan was issued for the completion of Toronto waterline connector project that allows the County to purchase water from the City of Toronto. During 2008, the County entered into loan agreements with the Ohio Water Development Authority for two additional Ohio EPA loans for the completion of the Rush Run Waterline Extension project, which included a Disadvantaged loan in the amount of \$500,000 at zero percent interest, and a WSRLA loan in the amount of \$455,685 at 2.0 percent interest. The loans are backed by the full faith and credit of the County and are intended to be repaid with user charges.

The debt service requirements to maturity for these EPA loans are as follows:

Year Ending December 31	Principal	Interest
2012	\$350,467	\$186,402
2013	371,700	175,583
2014	383,416	163,867
2015	395,522	151,761
2016	408,031	139,252
2017-2021	2,242,877	493,538
2022-2026	1,857,424	124,701
2027-2031	137,485	1,361
2032-2036	83,333	0
2037-2038	33,333	0
Totals	\$6,263,588	\$1,436,465

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
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**Bond Insurance and Ratings:**

**1998 Various Purpose Improvement and Refunding Bonds** – On November 25, 2008, Financial Security Assurance, Inc. (FSA) was downgraded by Moody’s Investor Services from Aaa to Aa3. On July 1, 2009, FSA, the original bond insurer for the 1998 bond issue, was acquired by Assured Guaranty Corp. On March 5, 2010, Assured Guaranty Corp. was issued a credit opinion, and was issued a rating of Aa3 with a negative outlook. See Subsequent Event Note 25 for additional details.

**2004 Various Purpose Bonds** – On July 29, 2009, Ambac Assurance Corporation, the bond insurer for the 2004 bond issue, was downgraded by Moody’s Investor Services from Ba3 to Caa2. Based on Moody’s modified approach to rating structured finance securities by financial guarantors, effective September 1, 2009, this will cause the rating to be effectively withdrawn, as the rating has fallen below Baa3. On December 3, 2010, Ambac Assurance Corporation was issued a credit opinion, and was issued a rating of Caa2. On April 7, 2011, Moody’s Investor Services issued a Rating Action for Ambac Assurance Corporation to withdraw the rating that had been previously issued at Caa2.

The downgrade of a bond insurer may not, in and by itself, create an immediate default under the bond indentures or other bond documents or cause any reallocation of rights or responsibilities among parties; however, it will likely have an adverse effect on the value of the bonds as they are traded in the secondary market.

**2010 Various Purpose Bonds** – On August 5, 2010, Jefferson County received a credit rating of A2 from Moody’s Investor Services for the bond issue as well as on all outstanding obligations of the County.

**Debt Margins:**

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to \$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

The effects of the debt limitations described above at December 31, 2011 are a margin on unvoted debt of \$9,716,348 and an overall debt margin of \$25,502,750.

**Conduit Debt:**

Pursuant to State Statute, various industrial revenue bonds have been issued for private industry within Jefferson County. The proceeds of the industrial revenue bonds are used by the various private industries for new construction or improvements. The bonds are to be repaid by the recipients of the proceeds and do not represent an obligation of the County. As of December 31, 2011, there were \$140,465,000 in industrial revenue bonds that have been issued and have not been completely repaid, of which \$42,540,000 remain outstanding.



**Jefferson County, Ohio**  
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**NOTE 18 – INTERNAL BALANCES**

Interfund balances at December 31, 2011 consist of the following individual interfund receivables and payables:

<u>Interfund Payable</u>	<u>Interfund Receivable</u>				<u>Total</u>
	<u>Major Funds</u>		Other Nonmajor Governmental	Self Insurance - Workers' Compensation	
	General	MVGT			
Major Funds:					
General Fund	\$0	\$0	\$0	\$84,097	\$84,097
Public Assistance	0	0	0	66,422	66,422
MVGT	0	0	0	58,722	58,722
Mental Health	0	0	0	5,508	5,508
Developmental Disabilities	0	0	0	112,391	112,391
Jail Operating Levy	0	0	0	2,255,234	2,255,234
Sewer	0	0	0	3,155	3,155
Water	0	3,235	0	11,592	14,827
Other Nonmajor Governmental	76,098	24,994	0	198,603	299,695
Self Insurance - Health	2,168,347	0	81,060	3,938,295	6,187,702
Total All Funds	<u>\$2,244,445</u>	<u>\$28,229</u>	<u>\$81,060</u>	<u>\$6,734,019</u>	<u>\$9,087,753</u>

The interfund receivable in the Self Insurance –Workers’ Compensation Fund, which is due from all the funds listed above, except the Self Insurance – Health Fund, is a result of the liability from County Funds to the Self Insurance – Workers’ Compensation Fund for the administrative cost of the Bureau of Workers’ Compensation Retrospective Rating Plan.

Actual cash deficit balances in the Jail Operating Levy and Permissive Sheriff Special Revenue Funds and the Self Insurance – Health Fund were covered by cash from the general fund, other non major governmental funds and the Self Insurance – Workers’ Compensation Internal Service Fund.

The remaining interfund receivables/payables are due to lags between the dates interfund goods and services are provided, transactions recorded in the accounting system, and payments between funds were made.

**Jefferson County, Ohio**  
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Interfund transfers for the year ended December 31, 2011 consisted of the following:

<u>Transfer from</u>	<u>Transfers to</u>			<u>Totals</u>
	<u>MVGT</u>	<u>Jail Operating Levy</u>	<u>Other Nonmajor Governmental</u>	
General	\$0	\$1,314,892	\$1,013,132	\$2,328,024
MVGT	0	0	677,970	677,970
Developmental Disabilities	0	0	300,000	300,000
Other Nonmajor Governmental	119,433	0	202,875	322,308
<b>Total All Funds</b>	<b>\$119,433</b>	<b>\$1,314,892</b>	<b>\$2,193,977</b>	<b>\$3,628,302</b>

The above mentioned Transfers From/To were used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move receipts restricted for debt service payments to the debt service fund as debt service payments come due, including the transfers from the Motor Vehicle Gas Tax and Other Nonmajor Governmental Funds; to move receipts for capital projects from the Developmental Disabilities Fund to the Other Nonmajor Governmental Funds; and use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**NOTE 19 - JOINT VENTURE**

*Jefferson County Regional Planning Commission:*

The County participates in the Jefferson County Regional Planning Commission which is a statutorily created (ORC section 713) political subdivision of the State. The Commission is jointly governed among Jefferson County and municipalities and townships within the County. The Commission includes the three Jefferson County Commissioners, fourteen municipality mayors, fourteen township trustees, and six non-governmental representatives appointed by the member governments. 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 Community Development Block Grants for the member governments. The Board exercises total control of the budgeting, appropriation, contracting and management. The County's contribution was \$100,000 for their annual subsidy (approximately 60 percent of the annual revenues of the Commission). The remaining member governments contribute an annual fee that totals \$4,138 per year. The Commission applies for Community Development Block Grants on behalf of member governments and receives approximately \$55,100 per year in administrative fees. 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. The Commission is not accumulating significant financial resources and is not experiencing fiscal distress that may cause an additional financial benefit to or burden on the County. The financial activity of the Commission is presented as an agency fund due to the County serving as fiscal agent. Complete financial statements can be obtained from the Jefferson County Regional Planning Commission, Steubenville, Ohio.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
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**NOTE 20 - JOINTLY GOVERNED ORGANIZATIONS**

A. Jefferson County Cluster:

Jefferson County Cluster provides services to multi-need youth in Jefferson County. Members of the Cluster include the Jefferson County Alcohol, Drug Addiction, and Mental Health Services Board, the Jefferson Drug and Alcohol Councils, student services, Jefferson Juvenile District, the superintendent of public instruction, and the directors of youth services, human services, and department of developmental disabilities. The operation of the Cluster is controlled by an advisory committee which consists of a representative from each agency. The Cluster is not dependent upon Jefferson County for its continued existence, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Cluster. The County did not contribute to the Cluster in 2011.

B. Eastern Ohio Correction Center:

The Eastern Ohio Correction Center operates under the direction of a Judicial Advisory Board of Directors comprised of a Common Pleas judge from Carroll, Guernsey and Harrison Counties, and two judges from Belmont, Columbiana, and Jefferson Counties. The Center is governed by a Facility Governance Board comprised of nine members, six of which are appointed by the Judicial Advisory Board, one appointed by the Columbiana County Board of Commissioners and one appointed by the Jefferson County Board of Commissioners, with the remaining member being appointed by the remaining Counties in alphabetical order. Each member's control over the operation of the commission is limited to its representation on the board. The continued existence of the Center is not dependent on Jefferson County, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Center. Jefferson County serves as the fiscal agent for the Center, and the activity of the Center is presented on the financial statements as an agency fund. The County did not contribute financially to the center in 2011.

C. Brooke, Hancock, Jefferson Regional Planning Commission (BHJ):

BHJ is a separate and distinct political subdivision created pursuant to Ohio Revised Code section 713.30 and West Virginia Revised Code articles 8-25 and 8-26 to provide planning and administrative services to all local governments in a three county region comprised of Jefferson County and two counties in West Virginia. The governing board is comprised of 69 members which include 50 elected officials from the counties and municipalities as well as 19 appointed members from an array of private, public, and quasi-public entities. The Commission is not dependent upon Jefferson County for its continued existence, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Council. The County contributed \$27,405 to BHJ in 2011.

D. Oakview Juvenile Residential Center:

The Oakview Juvenile Residential Center is a jointly governed organization among Belmont, Harrison, Guernsey, Monroe, Jefferson, and Noble Counties. The Center was formed to operate a regional juvenile rehabilitation facility for the use of member counties, and to house and treat adjudicated non-violent felony offenders. The facility is operated and managed by Oakview Juvenile Residential Center. The participating entities created a Judicial Rehabilitation Board the members of which are made-up of the juvenile judges of each participating county who determine the policy.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
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A Board of Trustees has been created whose members are appointed by the Judicial Rehabilitation Board of which Belmont and Jefferson Counties have three appointees, Guernsey County has two appointees, and Harrison, Monroe and Noble counties each have one appointee. The facility is located on property now owned by Belmont County. Policies, procedures and the operating budget are approved by the Judicial Rehabilitation Board. The Board is not dependent upon Jefferson County for its continued existence, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Board.

*E. Area Office on Aging:*

The Area Office on Aging is a regional council of governments that assists nine counties, including Jefferson County, in providing services to senior citizens in the Council's service area. The Council is governed by a board of directors comprised of one representative appointed by each participating county. The board has total control over budgetary, personnel and all other financial matters. The Area Office on Aging receives Title III monies to be used for programs within the member counties. The continued existence of the Council is not dependent on the County's continued participation and the County has no equity interest in or financial responsibility for the Council. The Council has no outstanding debt. The County did not contribute financially to the office in 2011.

*F. Ohio Mid-Eastern Governments Association (OMEGA):*

OMEGA is a ten-county regional council of governments comprised of Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, Muskingum, and Tuscarawas Counties. OMEGA was formed to aid and assist the participating counties and political subdivisions within the counties in the application of Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a sixteen member executive board comprised of members appointed from each participating county and the cities within each county. City membership is voluntary.

The board has total control over budgeting, personnel, and financial matters. Each member currently pays a per capita membership fee based upon the most recent United States census. The continued existence of OMEGA is not dependent on the County's continued participation and the County does not have an equity interest in or financial responsibility for OMEGA. OMEGA has no outstanding debt. The County contributed \$7,380 to OMEGA in 2011.

*G. Jefferson-Belmont Joint Solid Waste Authority:*

The Jefferson-Belmont Joint Solid Waste Authority is a jointly governed organization between Jefferson and Belmont counties. The Authority, formed to provide solid waste services to the two participating counties, is governed by a fourteen member board of directors of which one commissioner from Jefferson County is a member. The Authority is not dependent on Jefferson County for its continued existence, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Authority. The County does not make any monetary contributions to the Authority.

**Jefferson County, Ohio**  
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*H. Jefferson County Family and Children First Council:*

The Jefferson County Family and Children First Council is a jointly governed organization created under the Ohio Revised Code Section 121.37. The Council is comprised of the following members: Director of the Board of Mental Health, Alcohol and Drug Addiction, Health Commissioner of the City of Steubenville, Health Commissioner of Jefferson County, Director of the Jefferson County Department of Job and Family Services, Director of Children Services, Superintendent of Jefferson County Board of Department of Developmental Disabilities, Juvenile Court Judge, Superintendent of the Steubenville City Board of Education, Superintendent of the Jefferson County Educational Service Center, Superintendent of Edison Local School District, Mayor of Steubenville, Chairman of the Board of County Commissioners, Director of the regional office of the Department of Youth Services, Director of the Community Action Council, a representative of Jefferson County Early Intervention Collaborative, a representative of the Jefferson County Behavioral Health System, a representative from the Jefferson County United Way, and a representative from the Family Services Association, three individuals representing the interests of families in Jefferson County, a representative from any public or private organization which formally attests to its support for the mission of the Council. The Council is governed currently by a 24 member Board. During 2011, the County made no contributions to the Council. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

*I. Belmont, Carroll, Harrison, and Jefferson Counties Council of Governments:*

The Belmont, Carroll, Harrison, and Jefferson Counties Council of Government was created to establish the operating and administrative procedures and to direct funding within the Workforce Investment Area as required by the Workforce Investment Act of 1998. The Council of Governments is comprised of four voting members, one designated from each County, each of whom shall be a duly elected County Commissioner, and may include ex-officio members, representatives from the Department of Job and Family Services of the member counties, and the Chairperson of the Workforce Investment Board. During 2011, the County made no contributions to the Board.

**NOTE 21 - RELATED ORGANIZATIONS**

*A. Jefferson Metropolitan Housing Authority:*

The Jefferson Metropolitan Housing Authority was established to provide adequate public housing for low income individuals and was created pursuant to Ohio Revised Code Section 3735.27. The Authority is operated by a five member board. Two members are appointed by the mayor of the largest city in the County, one member is appointed by the probate court judge, one member is appointed by the common pleas court judge, and one member is appointed by the County commissioners. The Authority receives funding from the Federal Department of Housing and Urban Development. The board sets its own budget and selects its own management, and the County is not involved in the management or operation. The County is not financially accountable for the Authority. The County did not contribute financially to the authority in 2011.

*B. Eastern Gateway Community College:*

Eastern Gateway Community College was established to provide educational programming and

**Jefferson County, Ohio**  
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opportunities for individual growth and development that best serves the citizens and was created pursuant to Ohio Revised Code Section 3354. The College is operated by a nine member board. Six members are appointed by the County commissioners and three members are appointed by the Governor. The College receives funding from State appropriation, Federal grants and programs, student fees and other private sources. The board sets its own budget and selects its own management, and the County is not involved in the management or operation. The County is not financially accountable for the College. The County did not contribute to the College in 2011.

C. Friendship Park District:

The Friendship Park District was established for the preservation of good order within and adjacent to parks and reservations of land, and for the protection and preservation of the parks, parkways, and other reservations of land under its jurisdiction and control and of property and natural wildlife therein. The District was created pursuant to Ohio Revised Code Section 1545. The Commission is currently operated by a three member board, but has recently taken appropriate action to expand to a five member board, but as of the date of these financial statements, the additional members have not taken office. All members are appointed by the Probate Judge of the Common Pleas Court of Jefferson County. The Park District receives funding from State and Federal grants and programs, fees and other private sources. The board sets its own budget and selects its own management, and the County is not involved in the management or operation. The County is not financially accountable for the Park District. The County contributed \$68,790 to the Park District in 2011.

**NOTE 22 - PUBLIC ENTITY POOLS**

A. Risk Sharing Pool:

***County Risk Sharing Authority (CORSA)***

The County Risk Sharing Authority, Inc. (CORSA) is a risk sharing pool among forty-one counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member Counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member Counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member County's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member Counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in or a financial responsibility for CORSA. Any additional premium or

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contribution amounts and estimates of losses are not reasonably determinable. The County's payment for insurance to CORSA in 2011 was \$384,904.

*B. Risk Sharing, Claims Servicing, and Insurance Purchasing Pool:*

***Ohio Mid-Eastern Educational Service Agency Self Insurance Plan (OME-RESA)***

The County participates in the Ohio Mid-Eastern Educational Service Agency Self Insurance Plan, a risk-sharing, claims servicing, and insurance purchasing pool comprised of eighty-nine members, including two insurance consortiums. Each participant appoints a member of the insurance plans' assembly. The Plans' business and affairs are conducted by a nine member Board of Directors elected from the assembly. The plan offers medical, dental and prescription drug coverage to the members on a self-insured basis, as well as the opportunity to participate in the group purchasing of life insurance coverage. The medical coverage plan provides each plan participant the opportunity to choose a self-insurance deductible limit which can range from \$35,000 to \$100,000 under which the individual member is responsible for all claims through the claims servicing pool. Plan participants also participate in a shared risk internal pool for individual claims between the self-insurance deductible limit and \$400,000, and all claims between the deductible and the \$400,000 are paid from the internal shared risk pool. The internal pool is not owned by the plan participants. All participants pay a premium rate that is actuarially calculated based on the participants' actual claims experience which are utilized for the payment of claims within the claims servicing pool up to the self-insurance deductible limit; and for this portion of the plan, all plan participants retain their own risk. All participants pay an additional fee for participation in the internal pool that is based on the claims of the internal pool in aggregate and is not based on individual claims experience. In the event of a deficiency in the internal pool, participants would be charged a higher rate for participation, and in the event of a surplus, the internal pool pays dividends to the participants. For all individual claims exceeding \$400,000, stop loss coverage is purchased, as well as for an annual total plan aggregate claims amount. All plan participants also pay a monthly administrative fee for fiscal services and third party administrative services.

**NOTE 23 - FOOD STAMPS**

The County's Department of Human Services (Welfare) distributes, through a contracting issuance center, federal food stamps to entitled recipients within Jefferson County. The receipt and issuance of the stamps have the characteristics of a federal grant. However, the Department of Human Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements, as the only economic interest related to these stamps rests with the ultimate recipient.

**NOTE 24 – CONTINGENCIES**

***Grants*** - The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

**Jefferson County, Ohio**  
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**Litigation** - The County is currently party to pending litigation. It is not possible at this time to make a judgment as to whether there is a reasonable possibility of an unfavorable outcome which could result in a material judgment against the County.

**NOTE 25 – SUBSEQUENT EVENTS**

*Various Purpose Refunding Bonds* – On March 1, 2012, the County issued \$7,525,000 of Various Purpose Refunding Bonds to partially refund the outstanding 2004 Jail Construction governmental activities bonds (\$3,710,000), and fully refund the outstanding 2004 Water Projects, Sewer Projects, and Tidd-Dale/Hazelwood Sewer Projects business type activities bonds (\$1,325,000, \$1,175,000, and \$205,000, respectively). All of the refunded bonds were called and fully repaid. As part of the refunding, the County received an A2 rating from Moody's, and an Aa3 rating on the final bond issuance as bond insurance was purchased through Assured Guaranty Corporation.

*Pottery Addition Sanitary Sewer Project* – In order to finance the Pottery Addition sanitary sewer project, the County had applied and been approved for a \$600,000 Community Development Block Grant, a \$150,000 Ohio Public Works Grant, as well as a loan from the Water Pollution Control Loan Fund in the amount of \$1,635,472. As part of the loan approval, the County was awarded 50 percent non-ARRA principal forgiveness of the loan. As of the date of the financial statements, \$490,000 of the CDBG grant has been drawn, and \$273,578 of the loan has been disbursed.

*Crestview/Belvedere Sanitary Sewer Project* – In order to finance the Crestview/Belvedere Sanitary Sewer Project, the County had applied and been approved for \$4,979,000 in Rural Development Grants through the United States Department of Agriculture (USDA), a \$200,000 Interest Assistance Grant through the Ohio Public Works Commission, a \$250,000 Appalachian Regional Council Grant, a \$168,300 State and Tribal Assistance Grant (STAG) through the United States Environmental Protection Agency, as well as approved the issuance of \$5,884,000 mortgage revenue bond to be issued through the USDA (approved on March 15, 2012). As of the date of the financial statements, \$168,300 of the STAG grant has been drawn and \$79,370 of the bonds have been issued.

*Energy Conservation Bonds* – On May 3, 2012, the County Commissioners approved a resolution to participate in a performance contract with Johnson Controls, Inc. for various energy conservation measures throughout the County. As part of the project, the County will issue up to \$1,380,000 of bonds through the Ohio Air Quality Development Authority. As of the date of the financial statements, no bonds have been issued.

*Bond Insurance 1998 Various Purpose Improvement and Refunding Bonds* – On March 26, 2012, Moody's Investor Services issued a Rating Action of Aa3 for Assured Guaranty Corp.

*Grants* – The County has received approval for a \$750,000 JobsOhio grant as part of the \$2,000,000 runway expansion project at the airpark. As of the date of the financial statements, none of the grant has been received.

*Jointly Governed Organization* – On April 26, 2012, the County Commissioners resolved to participate in the Jefferson County Port Authority (a newly created authority), which is defined as a jointly governed organization. The Authority is governed by the County Commissioners, members appointed by Steubenville City Council, and the Regional Planning Commission. The Jefferson County Community Improvement Corporation will be taken over by the Authority, and the Authority will work in conjunction with Project Alliance for the sole purpose of economic development within Jefferson County.



**Jefferson County, Ohio**  
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**NOTE 26 - RELATED PARTY TRANSACTIONS**

During 2011, Jefferson County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to JeffCo Workshop, a discretely presented component unit of Jefferson County. The Workshop reported \$27,500 for such contributions. JeffCo Workshop recorded operating revenues and operating expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of JeffCo Workshop.

**NOTE 27 – COMPONENT UNIT JEFFCO WORKSHOP, INC.**

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities**

The Jeffco Workshop, Inc. was established as a nonprofit entity designed to provide a working atmosphere to handicapped adults in Jefferson County, Ohio. The workshop contracts with local companies and the general public to provide goods and services. This is the only program that the Jeffco Workshop, Inc. operates.

**Basis of Accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under FASB ASC No. 958-205, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Unrestricted net assets are not subject to donor or grantor imposed stipulations. The Organization's temporarily restricted net assets consist of donations made to the Organization for with donor restrictions as to the use of the funds.

**Cash and Cash Equivalents**

Cash and cash equivalents consist of all cash on hand and cash in banks – checking, savings and money markets. Time deposits with maturity dates within one year of the statement of financial position date are also included in cash and cash equivalents.

**Investments**

Debt securities are carried on the books at original cost. All investments are purchased with the intent of being held to maturity. No debt securities are classified as available for sale or trading. Equity securities are carried at market value, any unrealized gains or losses in equity securities are included in unrestricted net assets as accumulated other income.

**Inventory**

The inventory is stated at historical cost.

**Jefferson County, Ohio**  
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**Plant and Equipment**

Capital assets acquired by Jeffco Workshop, Inc. are considered owned by Jeffco Workshop, Inc. However, state funding sources and the Jefferson County Commissioners may maintain equitable interest in the property purchased with grant monies or county monies, as well as, the right to determine the use of any proceeds from the sale of these assets.

Jeffco Workshop, Inc. follows the practice of capitalizing, at cost, all expenditures for capital assets in excess of \$500. Portion of assets paid for by outside funding sources are not capitalized. Depreciation is computed on a straight-line basis over the useful lives of the assets generally as follows:

Equipment and Furniture	5 – 7 years
Vehicles	5 years

The net capital asset balance has been recorded as a separate component in unrestricted net assets.

**Functional Expenses**

The costs of providing the program and activities have been summarized on a functional basis in the statement of activities and statement of functional expenses.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Income Taxes**

Jeffco Workshop, Inc. is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and therefore has made no provisions for federal income taxes in the accompanying financial statements. In addition, Jeffco Workshop, Inc. has been determined by the Internal Revenue Service not to be a “private foundation” within the meaning of Section 509(a) of the Internal Revenue Code. There was no unrelated business income for 2011 or 2010 and Form 990 has been filed for the years ended December 31, 2011 and 2010.

**In-kind Contribution**

In-kind contributions of services and facilities were valued at \$27,500 and \$27,500 for the years ended December 31, 2011 and 2010, respectively. In-kind contributions were valued by using the worksheet developed by the Ohio Department of Developmental Disabilities. In-kind contributions to Jeffco Workshop, Inc. were the salaries paid to employees of Jeffco Workshop, Inc. by the Jefferson County Board of Developmental Disabilities, as well as, the use of the county board’s workshop and training center facilities at no charge. These in-kind contributions are recorded both as a revenue and expense.

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**B. CASH ON HAND AND IN BANK**

Cash on hand and in bank as of December 31, 2011 and 2010 consists of the following:

	December 31,			
	2011		2010	
	<u>Bank</u>	<u>Book</u>	<u>Bank</u>	<u>Book</u>
Huntington National Bank – regular checking	\$482,791	\$482,528	\$308,557	\$308,577
Huntington National Bank – consumer payroll	-	(559)	-	(669)
Huntington National Bank – attendance incentive	-	(7,925)	-	(7,645)
Huntington National Bank – special fund checking	19,523	19,523	17,210	17,210
Huntington National Bank – Starr Ohio savings	129,077	129,077	129,015	129,015
Huntington National Bank – CD maturing in less than 90 days	-	-	54,244	54,244
PNC – incentive account	191,486	191,486	191,707	191,707
PNC – special fund money market	50,682	50,682	50,529	50,529
Edward Jones – money market fund and investment cash	<u>18,172</u>	<u>18,172</u>	<u>2,960</u>	<u>2,960</u>
Total cash in bank	891,731	882,984	754,222	745,928
Petty cash	<u>-</u>	<u>379</u>	<u>-</u>	<u>556</u>
Total cash on hand	<u>-</u>	<u>379</u>	<u>-</u>	<u>556</u>
Total cash on hand and in bank	<u><u>\$891,731</u></u>	<u><u>\$883,363</u></u>	<u><u>\$754,222</u></u>	<u><u>\$746,484</u></u>

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

**C. INVESTMENTS**

Following is a summary of the investments account at December 31, 2011 and 2010:

	<u>Rate</u>	<u>Maturity</u>	December 31,	
			<u>2011</u>	<u>2010</u>
Available for sale:				
Mutual Funds				
Smith Barney	Varies	-	\$ 54,462	\$ 58,050
Edward Jones	Varies	-	105,403	94,012
Held to maturity:				
Certificates of Deposit:				
Huntington National Bank	0.50%	05-16-13	54,566	-
Huntington National Bank	0.10%	05-06-12	70,847	68,044
Huntington National Bank	0.10%	05-06-12	45,644	43,838
Huntington National Bank	0.10%	05-06-12	113,977	109,465
Huntington National Bank	3.00%	05-16-13	49,172	47,738
PNC Bank	0.59%	08-10-12	82,913	82,395
PNC Bank	5.00%	05-12-12	122,711	116,868
Parkvale Bank	0.30%	05-03-12	55,950	55,718
Wesbanco	0.10%	05-28-12	55,394	55,203
Bonds:				
Goldman Sachs	4.20%	12-15-17	10,000	10,000
Wal-Mart, Inc.	3.25%	10-25-20	9,493	9,493
Pepsico, Inc.	3.13%	11-01-20	9,468	9,468
FFCB	5.00%	04-24-23	21,205	21,042
FHLB	5.55%	06-19-23	16,247	16,081
Ohio State University	5.00%	06-01-28	5,154	5,154
Marshall University	4.50%	05-01-30	10,179	10,179
JP Morgan Chase	6.15%	11-15-37	19,967	35,000
General Electric	6.00%	11-15-38	10,290	10,290
American Municipal Power	6.55%	02-15-39	4,742	4,742
Johnson & Johnson, Inc.	4.50%	09-01-40	9,761	9,761
			<u>937,545</u>	<u>872,541</u>
Less: current portion			<u>707,301</u>	<u>566,724</u>
			<u>\$ 230,244</u>	<u>\$ 305,817</u>

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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An analysis of unrealized gain (loss) at December 31, 2011 and 2010 is as follows:

<u>Investment</u>	<u>December 31, 2011</u>		
	<u>Cost</u>	<u>Market</u>	<u>Unrealized Gain (Loss)</u>
American Balanced Fund	\$ 21,587	\$ 24,825	\$3,238
Blackrock Intermediate Government Bond	35,000	37,442	2,442
Capital Income Builder Fund	23,166	24,078	912
Washington Mutual	11,775	12,301	526
Invesco Invest Grade Income Uni Trust	6,950	6,757	(193)
Alliance Bernstein International Value Fund	768	696	(72)
AMCAP Fund Class F1	6,760	6,976	216
Baron Growth Fund	1,365	1,719	354
Blackrock Equity Dividend Fund	2,928	3,318	390
William Blair International Growth Fund	681	736	55
Davis NY Venture DF Inc.	3,637	3,207	(430)
Europacific Growth Fund	688	712	24
Growth Fund of America	7,272	6,912	(360)
Lazard Emerging Markets Equity	8,069	7,480	(589)
Western Reserve Money Market	1,965	1,965	-
Metropolitan West Total Bondf Fund	6,389	6,618	229
T Rowe Price Equity Income Fund	3,728	3,198	(530)
T Rowe Price International Bond Fund	3,237	3,133	(104)
Royce Micro-CAP Fund Inv Class	1,109	1,118	9
Western Asset Core Plus Bond	6,264	6,674	410
<b>Total</b>	<u>\$153,338</u>	<u>\$159,865</u>	<u>\$6,527</u>

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

	December 31, 2010		
Investment	Cost	Market	Unrealized Gain (Loss)
American Balanced Fund	\$ 21,587	\$ 23,911	\$2,324
Blackrock Intermediate Government Bond	35,000	35,201	201
Capital Income Builder Fund	23,166	23,408	242
Washington Mutual	11,775	11,491	(284)
Alliance Bernstein International Value Fund	3,192	2,561	(631)
AMCAP Fund Class F1	7,665	7,715	50
Baron Growth Fund	1,831	2,460	629
William Blair International Growth Fund	2,684	2,645	(39)
Davis NY Venture DF Inc.	3,839	3,506	(333)
Europacific Growth Fund	2,588	2,524	(64)
Growth Fund of America	7,781	7,683	(98)
Lazard Emerging Markets Equity	8,887	10,228	1,341
Western Reserve Money Market	770	770	-
Metropolitan West Total Bondf Fund	3,940	4,218	278
T Rowe Price Equity Income Fund	4,106	3,506	(600)
T Rowe Price International Bond Fund	1,121	1,077	(44)
T Rowe Price Value Fund	3,995	3,647	(348)
Royce Micro-CAP Fund Inv Class	892	1,314	422
Western Asset Core Plus Bond	3,929	4,196	267
Total	<u>\$148,748</u>	<u>\$152,061</u>	<u>\$3,313</u>

Management periodically evaluates the severity and duration of impairment for its investment securities portfolio unless the Organization has the ability to hold the security to maturity without incurring a loss. Generally, impairment is considered other than temporary when an investment security has sustained a decline of 10 percent or more for 6 months. There are 7 positions that are temporarily impaired at December 31, 2011. Of these, 5 positions have been temporarily impaired for a duration of greater than 12 months.

**D. RELATED PARTY**

The Organization is governed by the Jefferson County 169 Board, also known as the Jefferson County Board of Developmental Disabilities. Jeffco Workshop, Inc. is a separate nonprofit corporation established by the county to conduct those functions that the 169 Board is not entitled to conduct, primarily the overseeing of the subcontract bidding process, payment of wages to clients, and purchasing of supplies and equipment associated with the work programs. Jeffco Workshop, Inc. has a separate Board of Directors and has its own constitution and by-laws.

**E. LINE OF CREDIT**

The Organization has available to it a line of credit which it can draw upon. The line of credit is collateralized by a portion of its investments in debt and equity securities. The amount available can change based on the value of the investments and is approximately \$127,000 at December 31, 2011. The interest rate is 6.00%. The Organization has no outstanding amount on the line as of December 31, 2011.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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**F. BUSINESS AND CREDIT CONCENTRATIONS**

The workshop's customers are located in the Upper Ohio Valley Area. 7 customers accounted for approximately \$426,229 (87%) of the gross revenues in 2011 and 6 customers accounted for approximately \$447,723 (86%) of the gross revenues in 2010. The organization also grants credit to their larger customers in the area and the credit risk depends upon the economic conditions in the local area. At December 31, 2011, the workshop had cash and time deposits in the banks that were in excess of FDIC insurance by \$711,577.

**G. SUSEQUENT EVENTS**

The workshop assessed events occurring subsequent to December 31, 2011, through April 30, 2012, for potential recognition and disclosure in the financial statements. No events have occurred that would require adjustment to or disclosure in the financial statements which were issued on April 30, 2012.

**H. FAIR VALUE MEASUREMENTS**

The FASB issued provisions related to Fair Value Measurements, which provide consistency and comparability in determining fair value measurements and to provide for expanded disclosures about fair value measurements. The definition of fair value maintains the exchange price notion in earlier definitions of fair value but focuses on the exit price of the asset or liability. The exit price is the price that would be received to sell the asset or paid to transfer the liability adjusted for certain inherent risks and restrictions. Expanded disclosures are also required about the use of fair value to measure assets and liabilities.

As required by U.S. GAAP, each financial asset and liability must be identified as having been valued according to specified level of input, 1, 2 or 3. Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Company has the ability to access at the measurement date. Fair values determined by Level 2 inputs utilize inputs other than quoted prices included in Level 1 that are observable for the asset, either directly or indirectly. Level 2 inputs include quoted prices for similar assets in active markets, and inputs other than quoted prices that are observable for the asset or liability. Level 3 inputs are unobservable inputs for the asset, and include situations where there is little, if any, market activity for the asset or liability. In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, the level in the fair value hierarchy, within which the fair value measurement in its entirety falls, has been determined based on the lowest level input that is significant to the fair value measurement in its entirety. The Organization's assessment of the significance of a particular input to the fair value measurement in its entirety requires judgment, and considers factors specific to the asset.

The measurement of fair value should be consistent with one of the following valuation techniques: market approach, income approach, and/or cost approach. The market approach uses prices and other relevant information generated by market transactions involving identical or comparable assets or liabilities. As of December 31, 2011 and 2010, all of the financial assets measured at fair value utilized the market approach.

The following table presents the assets and liabilities reported on the statement of financial position at their fair value as of December 31, 2011 and 2010, by level within the fair value hierarchy. As required by U.S. GAAP, financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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	<u>Level I</u>	<u>Level II</u>	<u>Level III</u>	<u>December 31,</u> <u>2011</u>
Assets:				
Mutual Funds	<u>\$159,865</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$159,865</u>
	<u>Level I</u>	<u>Level II</u>	<u>Level III</u>	<u>December 31,</u> <u>2010</u>
Assets:				
Mutual Funds	<u>\$152,062</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$152,062</u>



**Combining Statements  
And  
Individual Fund Schedules**

**Jefferson County, Ohio**  
**Fund Descriptions –**  
**Nonmajor Governmental Funds**

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**NonMajor Special Revenue Funds:**

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. 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 the balance of a previous county-wide property tax levy. The remaining balance may be 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, Social Security, and an expendable trust account to support the Children's Home. 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.

**Nonmajor Debt Service Fund:**

The Debt Service Fund is used to account for and report financial resources, and the accumulation of resources, that are restricted, committed, or assigned to expenditure for principal and interest on general obligation debt.

**Nonmajor Capital Projects Fund:**

The Capital Projects Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlay, including the acquisition or construction of capital facilities and other capital assets (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, charges for services, and transfers expended for the construction and repair/improvements of various County properties and facilities.

**Jefferson County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2011**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$6,842,541	\$3,362,478	\$1,194,635	\$11,399,654
Cash and Cash Equivalents in Segregated Accounts	142,348	0	0	142,348
Restricted Assets:				
Equity in pooled Cash and Cash Equivalents	89,073	0	0	89,073
Investments with Fiscal Agents	882,491	0	0	882,491
Materials and Supplies Inventory	80,248	0	0	80,248
Receivables:				
Property Taxes	3,187,520	1,269,242	0	4,456,762
Permissive Sales Taxes	374,056	338,818	0	712,874
Accounts	460,686	0	0	460,686
Intergovernmental	2,185,185	68,616	0	2,253,801
Interfund	81,060	0	0	81,060
Loans	7,994	0	0	7,994
Prepaid Items	41,552	0	0	41,552
<i>Total Assets</i>	<u>\$14,374,754</u>	<u>\$5,039,154</u>	<u>\$1,194,635</u>	<u>\$20,608,543</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$376,348	\$0	\$7,129	\$383,477
Contracts Payable	95,354	0	0	95,354
Accrued Wages and Benefits	78,210	0	0	78,210
Interfund Payable	299,695	0	0	299,695
Intergovernmental Payable	66,874	0	0	66,874
Deferred Revenue	5,487,265	1,469,791	0	6,957,056
<i>Total Liabilities</i>	<u>6,403,746</u>	<u>1,469,791</u>	<u>7,129</u>	<u>7,880,666</u>
<b>Fund Balances (Deficit)</b>				
Nonspendable:				
Materials and Supplies Inventory	80,248	0	0	80,248
Prepaid Items	41,552	0	0	41,552
Restricted for:				
Debt Service	0	3,569,363	0	3,569,363
Capital Outlay	0	0	1,187,506	1,187,506
Children's Home	921,533	0	0	921,533
Community Development	127,271	0	0	127,271
Tuberculosis/Crippled Child Levy	1,280,140	0	0	1,280,140
Children Services	2,112,086	0	0	2,112,086
Corrections and Public Safety	2,668,302	0	0	2,668,302
Other Purposes	739,876	0	0	739,876
<i>Total Fund Balances</i>	<u>7,971,008</u>	<u>3,569,363</u>	<u>1,187,506</u>	<u>12,727,877</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$14,374,754</u>	<u>\$5,039,154</u>	<u>\$1,194,635</u>	<u>\$20,608,543</u>

**Jefferson County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**December 31, 2011**

	Miscellaneous Local	Court/Corrections and Public Safety	Emergency 911	Permissive Sheriff
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$944,865	\$1,872,345	\$675,319	\$0
Cash and Cash Equivalents in Segregated Accounts	0	2,545	0	139,803
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	0	0	0
Investments with Fiscal Agents	0	0	0	0
Materials and Supplies Inventory	62,057	0	2,206	12,763
Receivables:				
Property Taxes	0	0	1,339,327	0
Permissive Sales Taxes	0	0	0	374,056
Accounts	460,686	0	0	0
Intergovernmental	622,945	235,815	97,108	21,989
Interfund	0	0	0	0
Loans	0	0	0	0
Prepaid Items	7,483	0	5,304	25,194
<i>Total Assets</i>	<u>\$2,098,036</u>	<u>\$2,110,705</u>	<u>\$2,119,264</u>	<u>\$573,805</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$66,982	\$36,747	\$34,606	\$15,073
Contracts Payable	95,354	0	0	0
Accrued Wages and Benefits	15,298	13,076	13,656	32,391
Interfund Payable	97,928	15,071	11,115	146,524
Intergovernmental Payable	10,483	11,739	8,204	29,637
Deferred Revenue	1,046,780	127,731	1,436,435	158,000
<i>Total Liabilities</i>	<u>1,332,825</u>	<u>204,364</u>	<u>1,504,016</u>	<u>381,625</u>
<b>Fund Balances (Deficit)</b>				
Nonspendable:				
Materials and Supplies Inventory	62,057	0	2,206	12,763
Prepaid Items	7,483	0	5,304	25,194
Restricted for:				
Children's Home	0	0	0	0
Community Development	0	0	0	0
Tuberculosis/Crippled Child Levy	0	0	0	0
Children Services	0	0	0	0
Corrections and Public Safety	0	1,906,341	607,738	154,223
Other Purposes	695,671	0	0	0
	<u>765,211</u>	<u>1,906,341</u>	<u>615,248</u>	<u>192,180</u>
<i>Total Fund Balances</i>	<u>\$2,098,036</u>	<u>\$2,110,705</u>	<u>\$2,119,264</u>	<u>\$573,805</u>
<i>Total Liabilities and Fund Balances</i>				

Tuberculosis/ Crippled Child Levy	Children Services	Community Development Block Grant	Federal Emergency Management Agency	Senior Citizens Levy	Total Nonmajor Special Revenue Funds
\$1,205,787	\$1,950,965	\$69,246	\$0	\$124,014	\$6,842,541
0	0	0	0	0	142,348
0	39,042	50,031	0	0	89,073
0	882,491	0	0	0	882,491
0	3,222	0	0	0	80,248
0	772,489	0	0	1,075,704	3,187,520
0	0	0	0	0	374,056
0	0	0	0	0	460,686
0	648,093	439,938	24,994	94,303	2,185,185
81,060	0	0	0	0	81,060
0	0	7,994	0	0	7,994
0	3,571	0	0	0	41,552
<u>\$1,286,847</u>	<u>\$4,299,873</u>	<u>\$567,209</u>	<u>\$24,994</u>	<u>\$1,294,021</u>	<u>\$14,374,754</u>
\$2,407	\$140,724	\$0	\$0	\$79,809	\$376,348
0	0	0	0	0	95,354
0	3,789	0	0	0	78,210
0	4,063	0	24,994	0	299,695
4,300	2,511	0	0	0	66,874
0	1,108,374	439,938	0	1,170,007	5,487,265
<u>6,707</u>	<u>1,259,461</u>	<u>439,938</u>	<u>24,994</u>	<u>1,249,816</u>	<u>6,403,746</u>
0	3,222	0	0	0	80,248
0	3,571	0	0	0	41,552
0	921,533	0	0	0	921,533
0	0	127,271	0	0	127,271
1,280,140	0	0	0	0	1,280,140
0	2,112,086	0	0	0	2,112,086
0	0	0	0	0	2,668,302
0	0	0	0	44,205	739,876
<u>1,280,140</u>	<u>3,040,412</u>	<u>127,271</u>	<u>0</u>	<u>44,205</u>	<u>7,971,008</u>
<u>\$1,286,847</u>	<u>\$4,299,873</u>	<u>\$567,209</u>	<u>\$24,994</u>	<u>\$1,294,021</u>	<u>\$14,374,754</u>

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**Jefferson County, Ohio**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended December 31, 2011**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$2,747,514	\$1,108,760	\$0	\$3,856,274
Permissive Sales Taxes	1,329,457	1,024,811	0	2,354,268
Charges for Services	2,170,642	0	8,228	2,178,870
Licenses and Permits	94,460	0	0	94,460
Fines and Forfeitures	16,881	0	0	16,881
Intergovernmental	7,081,799	159,333	0	7,241,132
Investment Income	(26,056)	0	0	(26,056)
Rent	51,418	59,835	0	111,253
Other	20,545	0	16,958	37,503
<i>Total Revenues</i>	<u>13,486,660</u>	<u>2,352,739</u>	<u>25,186</u>	<u>15,864,585</u>
<b>Expenditures</b>				
<b>Current:</b>				
<b>General Government:</b>				
Legislative and Executive	1,178,651	0	0	1,178,651
Judicial	180,427	0	0	180,427
Public Safety	5,862,100	0	0	5,862,100
Public Works	24,994	0	0	24,994
Health	294,562	0	0	294,562
Human Services	5,416,670	0	0	5,416,670
Economic Development and Assistance	3,008,580	0	0	3,008,580
Capital Outlay	0	0	500,244	500,244
<b>Debt Service:</b>				
Principal Retirement	49,539	2,325,507	0	2,375,046
Interest and Fiscal Charges	3,310	1,016,383	0	1,019,693
<i>Total Expenditures</i>	<u>16,018,833</u>	<u>3,341,890</u>	<u>500,244</u>	<u>19,860,967</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,532,173)</u>	<u>(989,151)</u>	<u>(475,058)</u>	<u>(3,996,382)</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	936,451	957,526	300,000	2,193,977
Insurance Recoveries	1,679,585	0	0	1,679,585
Transfers Out	(322,308)	0	0	(322,308)
<b>Total Other Financing Sources (Uses)</b>	<u>2,293,728</u>	<u>957,526</u>	<u>300,000</u>	<u>3,551,254</u>
<i>Net Change in Fund Balances</i>	(238,445)	(31,625)	(175,058)	(445,128)
<i>Fund Balances Beginning of Year</i>	<u>8,209,453</u>	<u>3,600,988</u>	<u>1,362,564</u>	<u>13,173,005</u>
<i>Fund Balances End of Year</i>	<u>\$7,971,008</u>	<u>\$3,569,363</u>	<u>\$1,187,506</u>	<u>\$12,727,877</u>

**Jefferson County, Ohio**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2011**

	Miscellaneous Local	Court/Corrections and Public Safety	Emergency 911	Permissive Sheriff
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$1,152,949	\$0
Permissive Sales Taxes	0	0	0	1,329,457
Charges for Services	1,554,863	376,541	0	233,497
Licenses and Permits	48,108	46,352	0	0
Fines and Forfeitures	9,345	7,536	0	0
Intergovernmental	1,238,092	1,136,934	495,054	75,316
Investment Income	0	0	0	0
Rent	21,456	0	29,962	0
Other	13,988	1,585	95	3,485
<i>Total Revenues</i>	<u>2,885,852</u>	<u>1,568,948</u>	<u>1,678,060</u>	<u>1,641,755</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	1,178,651	0	0	0
Judicial	1,485	178,942	0	0
Public Safety	0	1,456,176	1,682,832	2,723,092
Public Works	0	0	0	0
Health	164,303	0	0	0
Human Services	1,277,324	0	0	0
Economic Development and Assistance	2,020,195	0	0	0
Debt Service:				
Principal Retirement	0	49,539	0	0
Interest and Fiscal Charges	0	3,310	0	0
<i>Total Expenditures</i>	<u>4,641,958</u>	<u>1,687,967</u>	<u>1,682,832</u>	<u>2,723,092</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,756,106)</u>	<u>(119,019)</u>	<u>(4,772)</u>	<u>(1,081,337)</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	184,950	35,833	0	715,668
Insurance Recoveries	1,679,585	0	0	0
Transfers Out	0	0	(179,951)	(22,924)
Total Other Financing Sources (Uses)	<u>1,864,535</u>	<u>35,833</u>	<u>(179,951)</u>	<u>692,744</u>
<i>Net Change in Fund Balances</i>	108,429	(83,186)	(184,723)	(388,593)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>656,782</u>	<u>1,989,527</u>	<u>799,971</u>	<u>580,773</u>
<i>Fund Balances End of Year</i>	<u>\$765,211</u>	<u>\$1,906,341</u>	<u>\$615,248</u>	<u>\$192,180</u>



Tuberculosis/ Crippled Child Levy	Children Services	Community Development Block Grant	Federal Emergency Management Agency	Senior Citizens Levy	Total Nonmajor Special Revenue Funds
\$0	\$658,933	\$0	\$0	\$935,632	\$2,747,514
0	0	0	0	0	1,329,457
0	5,741	0	0	0	2,170,642
0	0	0	0	0	94,460
0	0	0	0	0	16,881
27,022	2,613,178	1,135,924	144,427	215,852	7,081,799
0	(26,432)	376	0	0	(26,056)
0	0	0	0	0	51,418
39	0	1,353	0	0	20,545
<u>27,061</u>	<u>3,251,420</u>	<u>1,137,653</u>	<u>144,427</u>	<u>1,151,484</u>	<u>13,486,660</u>
0	0	0	0	0	1,178,651
0	0	0	0	0	180,427
0	0	0	0	0	5,862,100
0	0	0	24,994	0	24,994
130,259	0	0	0	0	294,562
0	2,981,405	0	0	1,157,941	5,416,670
0	0	988,385	0	0	3,008,580
0	0	0	0	0	49,539
0	0	0	0	0	3,310
<u>130,259</u>	<u>2,981,405</u>	<u>988,385</u>	<u>24,994</u>	<u>1,157,941</u>	<u>16,018,833</u>
<u>(103,198)</u>	<u>270,015</u>	<u>149,268</u>	<u>119,433</u>	<u>(6,457)</u>	<u>(2,532,173)</u>
0	0	0	0	0	936,451
0	0	0	0	0	1,679,585
0	0	0	(119,433)	0	(322,308)
<u>0</u>	<u>0</u>	<u>0</u>	<u>(119,433)</u>	<u>0</u>	<u>2,293,728</u>
(103,198)	270,015	149,268	0	(6,457)	(238,445)
<u>1,383,338</u>	<u>2,770,397</u>	<u>(21,997)</u>	<u>0</u>	<u>50,662</u>	<u>8,209,453</u>
<u>\$1,280,140</u>	<u>\$3,040,412</u>	<u>\$127,271</u>	<u>\$0</u>	<u>\$44,205</u>	<u>\$7,971,008</u>

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**Jefferson County, Ohio**  
**Fund Descriptions –**  
**Internal Service Funds**

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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 Internal Service 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, 2011**

	<u>Self Insurance Health</u>	<u>Self Insurance Workers' Compensation</u>	<u>Total Internal Service Funds</u>
<b>Assets</b>			
Current Assets:			
Cash and Cash Equivalents with Fiscal Agents	\$3,271,795	\$0	\$3,271,795
Receivables:			
Accounts	587,406	0	587,406
Interfund	<u>0</u>	<u>6,734,019</u>	<u>6,734,019</u>
<i>Total Assets</i>	<u>3,859,201</u>	<u>6,734,019</u>	<u>10,593,220</u>
<b>Liabilities</b>			
Current Liabilities:			
Interfund Payable	6,187,702	0	6,187,702
Intergovernmental Payable	0	239,560	239,560
Claims Payable - Health Benefits	607,499	0	607,499
Claims Payable - Workers' Compensation	<u>0</u>	<u>366,339</u>	<u>366,339</u>
<i>Total Current Liabilities</i>	6,795,201	605,899	7,401,100
Long-Term Liabilities (Net of Current Portion):			
Claims Payable - Workers' Compensation	<u>0</u>	<u>442,131</u>	<u>442,131</u>
<i>Total Liabilities</i>	<u>6,795,201</u>	<u>1,048,030</u>	<u>7,843,231</u>
<b>Net Assets</b>			
Unrestricted (Deficit)	<u>(2,936,000)</u>	<u>5,685,989</u>	<u>2,749,989</u>
<i>Total Net Assets (Deficit)</i>	<u><u>(\$2,936,000)</u></u>	<u><u>\$5,685,989</u></u>	<u><u>\$2,749,989</u></u>

**Jefferson County, Ohio**  
**Combining Statement of Revenues, Expenses and Changes in Fund Net Assets**  
**Internal Service Funds**  
**For the Year Ended December 31, 2011**

	Self Insurance Health	Self Insurance Workers' Compensation	Total Internal Service Funds
<b>Operating Revenues</b>			
Charges for Services	\$6,321,636	\$628,432	\$6,950,068
Other	220,885	6,493	227,378
<i>Total Operating Revenues</i>	<u>6,542,521</u>	<u>634,925</u>	<u>7,177,446</u>
<b>Operating Expenses</b>			
Contractual Services	342,240	239,560	581,800
Claims	6,622,528	385,408	7,007,936
<i>Total Operating Expenses</i>	<u>6,964,768</u>	<u>624,968</u>	<u>7,589,736</u>
<i>Operating Income (Loss)</i>	<u>(422,247)</u>	<u>9,957</u>	<u>(412,290)</u>
<b>Non-Operating Revenues</b>			
Interest	93,120	0	93,120
Other Non-Operating Revenues	0	496	496
<i>Total Non-Operating Revenues</i>	<u>93,120</u>	<u>496</u>	<u>93,616</u>
<i>Change in Net Assets</i>	(329,127)	10,453	(318,674)
<i>Net Assets (Deficit) Beginning of Year</i>	<u>(2,606,873)</u>	<u>5,675,536</u>	<u>3,068,663</u>
<i>Net Assets (Deficit) End of Year</i>	<u><u>(\$2,936,000)</u></u>	<u><u>\$5,685,989</u></u>	<u><u>\$2,749,989</u></u>

**Jefferson County, Ohio**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2011**

	Self Insurance Health	Self Insurance Workers' Compensation	Total
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Customers	\$6,321,636	\$628,432	\$6,950,068
Cash Payments for Goods and Services	(346,590)	(335,606)	(682,196)
Cash Payments for Claims	(8,824,324)	(208,582)	(9,032,906)
Other Operating Revenues	2,165,282	6,493	2,171,775
Other Non-Operating Revenues	0	496	496
<i>Net Cash Provided by (Used for) Operating Activities</i>	(683,996)	91,233	(592,763)
<b>Cash Flows from Noncapital Financing Activities</b>			
Interfund Loan	(331,121)	(91,233)	(422,354)
<b>Cash Flows from Investing Activities</b>			
Interest	93,120	0	93,120
<i>Net Decrease in Cash and Cash Equivalents</i>	(921,997)	0	(921,997)
<i>Cash and Cash Equivalents Beginning of Year</i>	4,193,792	0	4,193,792
<i>Cash and Cash Equivalents End of Year</i>	3,271,795	0	3,271,795
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>			
Operating Income (Loss)	(\$422,247)	\$9,957	(\$412,290)
Adjustments:			
Non-Operating Revenues	0	496	496
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(366,521)	0	(366,521)
Increase in Claims Payable	109,122	176,826	285,948
Decrease in Intergovernmental Payable	(4,350)	(96,046)	(100,396)
<i>Net Cash Provided by (Used for) Operating Activities</i>	(\$683,996)	\$91,233	(\$592,763)

**Jefferson County, Ohio**  
**Fund Descriptions –**  
**Agency Funds**

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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.

Eastern Ohio Correction 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.

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
- Jefferson / Belmont Joint Solid Waste Authority
- Friendship Park District
- 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, 2011**

	<u>Balance 12/31/10</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/11</u>
<i>Board of Health:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$314,722	\$2,314,097	\$2,359,828	\$268,991
Total Assets	<u>\$314,722</u>	<u>\$2,314,097</u>	<u>\$2,359,828</u>	<u>\$268,991</u>
<u>Liabilities:</u>				
Undistributed Monies	\$314,722	\$2,314,097	\$2,359,828	\$268,991
Total Liabilities	<u>\$314,722</u>	<u>\$2,314,097</u>	<u>\$2,359,828</u>	<u>\$268,991</u>
<i>Eastern Ohio Correction Center (EOCC):</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$144,904	\$3,038,186	\$3,017,597	\$165,493
Total Assets	<u>\$144,904</u>	<u>\$3,038,186</u>	<u>\$3,017,597</u>	<u>\$165,493</u>
<u>Liabilities:</u>				
Undistributed Monies	\$144,904	\$3,038,186	\$3,017,597	\$165,493
Total Liabilities	<u>\$144,904</u>	<u>\$3,038,186</u>	<u>\$3,017,597</u>	<u>\$165,493</u>

(Continued)



**Jefferson County, Ohio**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds (Continued)**  
**For the Year Ended December 31, 2011**

	<u>Balance 12/31/10</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/11</u>
<i>Taxes Agency:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$1,602,790	\$61,528,692	\$61,561,564	\$1,569,918
Receivables:				
Property Taxes	44,359,380	44,359,380	44,359,380	44,359,380
Accounts	645,312	612,448	645,312	612,448
Special Assessments	240,216	229,162	240,216	229,162
Intergovernmental	1,891,502	1,244,608	1,891,502	1,244,608
Total Assets	<u>\$48,739,200</u>	<u>\$107,974,290</u>	<u>\$108,697,974</u>	<u>\$48,015,516</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$47,136,410	\$46,445,598	\$47,136,410	\$46,445,598
Undistributed Monies	1,602,790	61,528,692	61,561,564	1,569,918
Total Liabilities	<u>\$48,739,200</u>	<u>\$107,974,290</u>	<u>\$108,697,974</u>	<u>\$48,015,516</u>
 <i>Undivided State Monies:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$34,658	\$4,430,502	\$4,465,160	\$0
Receivables:				
Intergovernmental	1,372,843	1,063,314	1,372,843	1,063,314
Total Assets	<u>\$1,407,501</u>	<u>\$5,493,816</u>	<u>\$5,838,003</u>	<u>\$1,063,314</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$1,372,843	\$1,063,314	\$1,372,843	\$1,063,314
Undistributed Monies	34,658	4,430,502	4,465,160	0
Total Liabilities	<u>\$1,407,501</u>	<u>\$5,493,816</u>	<u>\$5,838,003</u>	<u>\$1,063,314</u>
 <i>Corporation/Subdivision:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$0	\$37,199,935	\$37,199,935	\$0
Total Assets	<u>\$0</u>	<u>\$37,199,935</u>	<u>\$37,199,935</u>	<u>\$0</u>
<u>Liabilities:</u>				
Undistributed Monies	\$0	\$37,199,935	\$37,199,935	\$0
Total Liabilities	<u>\$0</u>	<u>\$37,199,935</u>	<u>\$37,199,935</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, 2011**

	<u>Balance 12/31/10</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/11</u>
<i>Miscellaneous Court/Safety:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$4,865	\$14,396	\$14,174	\$5,087
Cash Equivalents in				
Segregated Accounts	698,939	9,504,833	9,820,432	383,340
Accounts Receivable	568,211	740,853	568,211	740,853
Total Assets	<u>\$1,272,015</u>	<u>\$10,260,082</u>	<u>\$10,402,817</u>	<u>\$1,129,280</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$723,132	\$740,853	\$723,132	\$740,853
Undistributed Monies	548,883	9,519,229	9,679,685	388,427
Total Liabilities	<u>\$1,272,015</u>	<u>\$10,260,082</u>	<u>\$10,402,817</u>	<u>\$1,129,280</u>
 <i>Family and Children First Council:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$100,187	\$405,177	\$331,903	\$173,461
Total Assets	<u>\$100,187</u>	<u>\$405,177</u>	<u>\$331,903</u>	<u>\$173,461</u>
<u>Liabilities:</u>				
Undistributed Monies	\$100,187	\$405,177	\$331,903	\$173,461
Total Liabilities	<u>\$100,187</u>	<u>\$405,177</u>	<u>\$331,903</u>	<u>\$173,461</u>
 <i>Other Agency:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$991,949	\$5,411,161	\$5,451,898	\$951,212
Cash Equivalents in				
Segregated Accounts	0	3,004	0	3,004
Receivables:				
Intergovernmental	1,219,643	1,101,395	1,219,643	1,101,395
Total Assets	<u>\$2,211,592</u>	<u>\$6,515,560</u>	<u>\$6,671,541</u>	<u>\$2,055,611</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$1,219,643	\$1,101,395	\$1,219,643	\$1,101,395
Undistributed Monies	991,949	5,414,165	5,451,898	954,216
Total Liabilities	<u>\$2,211,592</u>	<u>\$6,515,560</u>	<u>\$6,671,541</u>	<u>\$2,055,611</u>

(Continued)

**Jefferson County, Ohio**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds (Continued)**  
**For the Year Ended December 31, 2011**

	<u>Balance 12/31/10</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/11</u>
<i>Total - All Agency Funds:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$3,194,075	\$114,342,146	\$114,402,059	\$3,134,162
Cash and				
Cash Equivalents in Segregated Accounts	698,939	9,507,837	9,820,432	386,344
Receivables:				
Property Taxes	44,359,380	44,359,380	44,359,380	44,359,380
Accounts	1,213,523	1,353,301	1,213,523	1,353,301
Special Assessments	240,216	229,162	240,216	229,162
Intergovernmental	4,483,988	3,409,317	4,483,988	3,409,317
Total Assets	<u>\$54,190,121</u>	<u>\$173,201,143</u>	<u>\$174,519,598</u>	<u>\$52,871,666</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$50,452,028	\$49,351,160	\$50,452,028	\$49,351,160
Undistributed Monies	3,738,093	123,849,983	124,067,570	3,520,506
Total Liabilities	<u>\$54,190,121</u>	<u>\$173,201,143</u>	<u>\$174,519,598</u>	<u>\$52,871,666</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, 2011**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b><u>Revenues:</u></b>			
Property Taxes	\$1,875,731	\$1,875,731	\$0
Permissive Sales Taxes	4,479,297	4,479,297	0
Charges for Services	2,532,886	2,532,886	0
Licenses and Permits	448,830	448,830	0
Fines and Forfeitures	377,718	377,718	0
Intergovernmental	2,499,415	2,499,415	0
Interest	114,850	114,850	0
Other	34,988	34,988	0
<b>Total Revenues</b>	<b>12,363,715</b>	<b>12,363,715</b>	<b>0</b>
<b><u>Expenditures:</u></b>			
Current:			
General Government -			
Legislative and Executive			
Commissioners			
Salary and Wages	220,999	220,999	0
Fringe Benefits	73,634	73,634	0
Materials and Supplies	1,877	1,877	0
Other	5,210	5,210	0
<b>Total Commissioners</b>	<b>301,720</b>	<b>301,720</b>	<b>0</b>
Auditor			
Salary and Wages	295,988	295,988	0
Fringe Benefits	119,316	119,316	0
Materials and Supplies	9,649	9,618	31
Contractual Services	4,773	4,273	500
Other	4,946	4,946	0
<b>Total Auditor</b>	<b>434,672</b>	<b>434,141</b>	<b>531</b>
Permissive Sales Tax			
Capital Outlay	151,526	151,351	175
Other	387,866	387,871	(5)
<b>Total Permissive Sales Tax</b>	<b>539,392</b>	<b>539,222</b>	<b>170</b>
Treasurer			
Salary and Wages	154,106	154,106	0
Fringe Benefits	49,470	49,470	0
Materials and Supplies	11,334	11,301	33
Contractual Services	6,483	6,483	0
Other	1,425	1,425	0
<b>Total Treasurer</b>	<b>222,818</b>	<b>222,785</b>	<b>33</b>

(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, 2011**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Prosecuting Attorney			
Salary and Wages	\$631,842	\$631,842	\$0
Fringe Benefits	167,612	167,612	0
Materials and Supplies	10,413	10,413	0
Contractual Services	56,768	56,768	0
Capital Outlay	7,500	7,500	0
Other	51,604	51,604	0
Total Prosecuting Attorney	<u>925,739</u>	<u>925,739</u>	<u>0</u>
Budget Commission			
Other	283	283	0
Bureau of Inspection			
Contractual Services	136,653	136,653	0
County Planning Commission			
Contractual Services	100,000	100,000	0
Other	43,921	43,921	0
Total County Planning Commission	<u>143,921</u>	<u>143,921</u>	<u>0</u>
Data Processing			
Salary and Wages	164,947	164,947	0
Fringe Benefits	76,706	76,706	0
Total Data Processing	<u>241,653</u>	<u>241,653</u>	<u>0</u>
Data Processing Central Purchasing			
Other	83,259	83,259	0
Board of Elections			
Salary and Wages	266,643	266,643	0
Fringe Benefits	131,800	131,800	0
Materials and Supplies	53,723	53,723	0
Contractual Services	146,613	142,667	3,946
Other	6,475	6,475	0
Total Board of Elections	<u>605,254</u>	<u>601,308</u>	<u>3,946</u>
Recorder			
Salary and Wages	138,617	138,617	0
Fringe Benefits	71,956	71,956	0
Total Recorder	<u>210,573</u>	<u>210,573</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, 2011**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Buildings and Grounds			
Salary and Wages	\$131,907	\$131,907	\$0
Fringe Benefits	72,901	72,901	0
Contractual Services	321,220	321,220	0
Other	122,879	122,879	0
	<u>648,907</u>	<u>648,907</u>	<u>0</u>
Total Buildings and Grounds			
Certified Auto Title Administration			
Salary and Wages	133,961	133,961	0
Fringe Benefits	63,143	63,143	0
Materials and Supplies	14,993	14,993	0
Contractual Services	3,987	3,987	0
Capital Outlay	3,124	3,124	0
Other	17,897	17,897	0
	<u>237,105</u>	<u>237,105</u>	<u>0</u>
Total Certified Auto Title Administration			
Equipment Records Supply			
Materials and Supplies	4,140	4,140	0
Contractual Services	17,756	17,756	0
Capital Outlay	24,909	24,909	0
	<u>46,805</u>	<u>46,805</u>	<u>0</u>
Total Equipment Records Supply			
Insurance			
Contractual Service	86,632	86,632	0
	<u>86,632</u>	<u>86,632</u>	<u>0</u>
Total General Government - Legislative and Executive	<u>4,865,386</u>	<u>4,860,706</u>	<u>4,680</u>
General Government - Judicial			
Court of Appeals			
Other	52,551	52,551	0
	<u>52,551</u>	<u>52,551</u>	<u>0</u>
Common Pleas			
Salary and Wages	202,175	202,175	0
Fringe Benefits	82,128	82,128	0
Materials and Supplies	18,976	18,976	0
Contractual Services	224,767	224,767	0
Other	5,489	5,489	0
	<u>533,535</u>	<u>533,535</u>	<u>0</u>
Total Common Pleas			
Adult Probation			
Salary and Wages	119,989	119,989	0
Fringe Benefits	60,171	60,171	0
Contractual Services	588	588	0
	<u>180,748</u>	<u>180,748</u>	<u>0</u>
Total Adult Probation			

(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, 2011**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Juvenile Court			
Salary and Wages	\$393,295	\$393,295	\$0
Fringe Benefits	216,445	216,445	0
Materials and Supplies	22,193	22,193	0
Contractual Services	498,065	498,065	0
Other	65,797	65,797	0
	<u>1,195,795</u>	<u>1,195,795</u>	<u>0</u>
Total Juvenile Court			
County Court #2			
Salary and Wages	101,652	101,652	0
Fringe Benefits	53,049	53,049	0
Materials and Supplies	2,489	2,489	0
Contractual Services	40,069	40,069	0
	<u>197,259</u>	<u>197,259</u>	<u>0</u>
Total County Court #2			
County Court #3			
Salary and Wages	119,888	119,888	0
Fringe Benefits	43,430	43,430	0
Materials and Supplies	1,913	1,913	0
Contractual Services	48,825	48,825	0
Other	377	377	0
	<u>214,433</u>	<u>214,433</u>	<u>0</u>
Total County Court #3			
Probate Court			
Salary and Wages	211,963	211,963	0
Fringe Benefits	57,338	57,338	0
Contractual Services	1,200	1,200	0
	<u>270,501</u>	<u>270,501</u>	<u>0</u>
Total Probate Court			
Clerk of Courts			
Salary and Wages	238,223	238,223	0
Fringe Benefits	126,286	126,286	0
Materials and Supplies	2,497	2,497	0
	<u>367,006</u>	<u>367,006</u>	<u>0</u>
Total Clerk of Courts			
County Court			
Salary and Wages	109,932	109,932	0
Fringe Benefits	49,441	49,441	0
Materials and Supplies	3,886	3,886	0
Contractual Services	51,029	51,029	0
	<u>214,288</u>	<u>214,288</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, 2011**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Municipal Court			
Salary and Wages	\$79,136	\$79,136	\$0
Fringe Benefits	13,270	13,270	0
Contractual Services	<u>51,107</u>	<u>51,107</u>	<u>0</u>
Total Municipal Court	<u>143,513</u>	<u>143,513</u>	<u>0</u>
Court Magistrate			
Salary and Wages	125,525	125,525	0
Fringe Benefits	56,726	56,726	0
Materials and Supplies	1,494	1,494	0
Contractual Services	3,500	3,500	0
Other	<u>1,795</u>	<u>1,795</u>	<u>0</u>
Total Court Magistrate	<u>189,040</u>	<u>189,040</u>	<u>0</u>
Total General Government - Judicial	<u>3,558,669</u>	<u>3,558,669</u>	<u>0</u>
Public Safety			
Coroner			
Salary and Wages	78,260	78,260	0
Fringe Benefits	37,456	37,456	0
Materials and Supplies	10	10	0
Contractual Services	25,112	25,112	0
Other	<u>2,482</u>	<u>2,482</u>	<u>0</u>
Total Coroner	<u>143,320</u>	<u>143,320</u>	<u>0</u>
Disaster Services			
Contractual Services	<u>62,991</u>	<u>62,991</u>	<u>0</u>
Total Public Safety	<u>206,311</u>	<u>206,311</u>	<u>0</u>
Conservation and Recreation			
Park Recreation			
Other	<u>68,790</u>	<u>68,790</u>	<u>0</u>
Total Conservation and Recreation	<u>68,790</u>	<u>68,790</u>	<u>0</u>
Health			
Humane Society			
Other	<u>300</u>	<u>300</u>	<u>0</u>
Agriculture			
Contractual Service	<u>219,548</u>	<u>219,548</u>	<u>0</u>
Vital Statistics			
Contractual Service	<u>1,543</u>	<u>1,543</u>	<u>0</u>
Total Health	<u>221,391</u>	<u>221,391</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, 2011**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Human Services			
Veteran's Services			
Salary and Wages	\$216,770	\$216,770	\$0
Fringe Benefits	80,070	80,070	0
Materials and Supplies	16,791	16,791	0
Contractual Services	6,887	6,887	0
Other	174,462	174,462	0
Total Veteran's Services	<u>494,980</u>	<u>494,980</u>	<u>0</u>
Public Assistance			
Contractual Services	<u>355,704</u>	<u>355,704</u>	<u>0</u>
Total Human Services	<u>850,684</u>	<u>850,684</u>	<u>0</u>
Economic Development & Assistance			
Progress Alliance			
Contractual Services	<u>75,000</u>	<u>75,000</u>	<u>0</u>
Total Economic Development & Assistance	<u>75,000</u>	<u>75,000</u>	<u>0</u>
Other			
County Shared Utilities			
Contractual Services	<u>128,341</u>	<u>128,341</u>	<u>0</u>
Unclaimed Monies			
Other	<u>16,944</u>	<u>16,944</u>	<u>0</u>
Other			
Other	<u>272,993</u>	<u>272,993</u>	<u>0</u>
Indigent Application Fees			
Contractual Services	<u>2,650</u>	<u>2,650</u>	<u>0</u>
Total Other	<u>420,928</u>	<u>420,928</u>	<u>0</u>
Total Expenditures	<u>10,267,159</u>	<u>10,262,479</u>	<u>4,680</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, 2011**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
Excess of Revenues Over Expenditures	\$2,096,556	\$2,101,236	\$4,680
<b><u>Other Financing Uses:</u></b>			
Transfers Out	<u>(2,328,024)</u>	<u>(2,328,024)</u>	<u>0</u>
Net Change in Fund Balance	(231,468)	(226,788)	4,680
Fund Balance Beginning of Year	3,518,680	3,518,680	0
Prior Year Encumbrances Appropriated	<u>50,770</u>	<u>50,770</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$3,337,982</u></u>	<u><u>\$3,342,662</u></u>	<u><u>\$4,680</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, 2011**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$6,477,842	\$6,477,842	\$0
Other	452,000	452,000	0
<b>Total Revenues</b>	<u>6,929,842</u>	<u>6,929,842</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Human Services			
Public Assistance			
Salary and Wages	3,324,445	3,324,445	0
Fringe Benefits	1,607,183	1,607,183	0
Materials and Supplies	145,614	145,614	0
Contractual Services	56,612	56,612	0
Capital Outlay	154,592	154,592	0
Other			0
<b>Total Public Assistance</b>	<u>5,288,446</u>	<u>5,288,446</u>	<u>0</u>
Workforce Investment Act			
Contractual Services	1,086,133	1,086,133	0
Workforce Investment Act Stimulus			
Contractual Services	22,682	22,682	0
<b>Total Expenditures</b>	<u>6,397,261</u>	<u>6,397,261</u>	<u>0</u>
Net Change in Fund Balance	532,581	532,581	0
Fund Balance Beginning of Year	248,562	248,562	0
Fund Balance End of Year	<u>\$781,143</u>	<u>\$781,143</u>	<u>\$0</u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Motor Vehicle Gasoline Tax Fund**  
**For the Year Ended December 31, 2011**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>Revenues:</u></b>			
Permissive Sales Taxes	\$2,681,956	\$2,681,956	\$0
Charges for Services	128,442	128,442	0
Fines and Forfeitures	30,448	30,448	0
Intergovernmental	4,327,430	5,093,722	766,292
Interest	375	375	0
Other	175,964	175,964	0
Total Revenues	<u>7,344,615</u>	<u>8,110,907</u>	<u>766,292</u>
<b><u>Expenditures:</u></b>			
Current:			
Public Works			
Motor Vehicle and Gasoline Tax			
Salary and Wages	1,977,229	1,977,229	0
Fringe Benefits	951,229	951,229	0
Materials and Supplies	1,157,341	1,150,769	6,572
Contractual Services	1,094,163	1,246,336	(152,173)
Capital Outlay	1,668,398	2,278,037	(609,639)
Other	477,749	473,970	3,779
Total Expenditures	<u>7,326,109</u>	<u>8,077,570</u>	<u>(751,461)</u>
Excess of Revenues Over Expenditures	18,506	33,337	14,831
<b><u>Other Financing Sources (Uses):</u></b>			
Transfers In	119,433	119,433	0
Transfers Out	<u>(677,970)</u>	<u>(677,970)</u>	<u>0</u>
Total Other Financing Uses	<u>(558,537)</u>	<u>(558,537)</u>	<u>0</u>
Net Change in Fund Balance	(540,031)	(525,200)	14,831
Fund Balance Beginning of Year	1,018,906	1,018,906	0
Prior Year Encumbrances Appropriated	<u>73,641</u>	<u>73,641</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$552,516</u></u>	<u><u>\$567,347</u></u>	<u><u>\$14,831</u></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, 2011**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b><u>Revenues:</u></b>			
Property Taxes	\$270,352	\$270,352	\$0
Charges for Services	6,140	6,140	0
Intergovernmental	7,695,972	7,695,972	0
Rent	59,400	59,400	0
Other	7,026	7,026	0
<b>Total Revenues</b>	<b>8,038,890</b>	<b>8,038,890</b>	<b>0</b>
<b><u>Expenditures:</u></b>			
Current:			
Health			
Mental Health			
Salary and Wages	345,513	345,513	0
Fringe Benefits	102,717	102,717	0
Materials and Supplies	27,274	27,274	0
Contractual Services	7,054,468	7,054,468	0
Capital Outlay	20,159	20,159	0
Other	105,413	105,413	0
<b>Total Expenditures</b>	<b>7,655,544</b>	<b>7,655,544</b>	<b>0</b>
Net Change in Fund Balance	383,346	383,346	0
Fund Balance Beginning of Year	2,253,786	2,253,786	0
Fund Balance End of Year	<u>\$2,637,132</u>	<u>\$2,637,132</u>	<u>\$0</u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Developmental Disabilities Fund**  
**For the Year Ended December 31, 2011**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b><u>Revenues:</u></b>			
Property Taxes	\$2,363,127	\$2,363,127	\$0
Charges for Services	577,647	577,647	0
Intergovernmental	7,412,681	7,412,681	0
Other	16,138	16,138	0
<b>Total Revenues</b>	<b>10,369,593</b>	<b>10,369,593</b>	<b>0</b>
<b><u>Expenditures:</u></b>			
Current:			
Health			
Developmental Disabilities			
Salary and Wages	4,990,657	4,990,657	0
Fringe Benefits	2,605,487	2,605,487	0
Materials and Supplies	525,911	525,911	0
Contractual Services	790,731	790,731	0
Capital Outlay	29,892	29,892	0
Other	442,033	442,033	0
<b>Total Expenditures</b>	<b>9,384,711</b>	<b>9,384,711</b>	<b>0</b>
Excess of Revenues Over Expenditures	984,882	984,882	0
<b><u>Other Financing Uses:</u></b>			
Transfers Out	(300,000)	(300,000)	0
Net Change in Fund Balance	684,882	684,882	0
Fund Balance Beginning of Year	5,522,896	5,522,896	0
Fund Balance End of Year	<u>\$6,207,778</u>	<u>\$6,207,778</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, 2011**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>Revenues:</u></b>			
Property Taxes	\$1,034,771	\$1,034,771	\$0
Permissive Sales Taxes	150,000	150,000	0
Charges for Services	910,498	910,498	0
Intergovernmental	435,655	435,655	0
Total Revenues	<u>2,530,924</u>	<u>2,530,924</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Public Safety			
Jail Operating Levy			
Salary and Wages	1,869,476	1,869,476	0
Fringe Benefits	898,707	898,707	0
Materials and Supplies	208,511	208,511	0
Contractual Services	534,089	534,089	0
Capital Outlay	172,243	172,243	0
Other	15,253	15,253	0
Total Expenditures	<u>3,698,279</u>	<u>3,698,279</u>	<u>0</u>
Excess of Revenues Under Expenditures	(1,167,355)	(1,167,355)	0
<b><u>Other Financing Sources:</u></b>			
Transfers In	1,314,892	1,314,892	0
Net Change in Fund Balance	147,537	147,537	0
Fund Balance (Deficit) Beginning of Year	<u>(2,360,773)</u>	<u>(2,360,773)</u>	<u>0</u>
Fund Balance (Deficit) End of Year	<u><u>(\$2,213,236)</u></u>	<u><u>(\$2,213,236)</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, 2011**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>Revenues:</u></b>			
Special Assessments	\$37,659	\$37,659	\$0
Charges for Services	1,265,732	1,265,732	0
Tap-In Fees	475	475	0
Capital Grants	168,300	168,300	0
Permissive Sales Taxes	61,620	61,620	0
Proceeds of OWDA Loans	21,798	21,798	0
Total Revenues	<u>1,555,584</u>	<u>1,555,584</u>	<u>0</u>
<b><u>Expenses:</u></b>			
Personal Services	225,790	225,790	0
Contractual Services	774,074	673,447	100,627
Materials and Supplies	15,681	15,071	610
Capital Outlay	422,889	419,696	3,193
Debt Service:			
Principal Retirement	125,992	125,992	0
Interest and Fiscal Charges	117,727	117,727	0
Total Expenses	<u>1,682,153</u>	<u>1,577,723</u>	<u>104,430</u>
Net Change in Fund Equity	(126,569)	(22,139)	104,430
Fund Equity Beginning of Year	361,965	361,965	0
Prior Year Encumbrances Appropriated	<u>169,074</u>	<u>169,074</u>	<u>0</u>
Fund Equity End of Year	<u><u>\$404,470</u></u>	<u><u>\$508,900</u></u>	<u><u>\$104,430</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, 2011**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>Revenues:</u></b>			
Charges for Services	\$4,651,577	\$4,651,577	\$0
Tap-In Fees	39,680	39,680	0
Capital Grants	186,222	186,222	0
Permissive Sales Taxes	184,860	184,860	0
Other Operating Revenue	7,087	7,087	0
Other Non-Operating Revenue	21,300	21,300	0
Total Revenues	<u>5,090,726</u>	<u>5,090,726</u>	<u>0</u>
<b><u>Expenses:</u></b>			
Personal Services	812,660	812,660	0
Contractual Services	2,514,280	2,470,730	43,550
Materials and Supplies	193,948	187,908	6,040
Other Operating Expenses	113,700	109,998	3,702
Capital Outlay	505,603	503,978	1,625
Debt Service:			
Principal Retirement	747,350	747,350	0
Interest and Fiscal Charges	345,022	345,022	0
Total Expenses	<u>5,232,563</u>	<u>5,177,646</u>	<u>54,917</u>
Net Change in Fund Equity	(141,837)	(86,920)	54,917
Fund Equity Beginning of Year	2,697,205	2,697,205	0
Prior Year Encumbrances Appropriated	313,374	313,374	0
Fund Equity End of Year	<u>\$2,868,742</u>	<u>\$2,923,659</u>	<u>\$54,917</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, 2011**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>Revenues:</u></b>			
Charges for Services	\$1,554,126	\$1,554,126	\$0
Licenses and Permits	48,108	48,108	0
Fines and Forfeitures	9,345	9,345	0
Intergovernmental	1,207,665	1,207,665	0
Rent	22,860	22,860	0
Other	13,988	13,988	0
Total Revenues	<u>2,856,092</u>	<u>2,856,092</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
General Government -			
Legislative and Executive			
Real Estate Assessment			
Salary and Wages	310,877	310,877	0
Fringe Benefits	116,178	116,178	0
Materials and Supplies	3,074	3,074	0
Contractual Services	452,637	452,637	0
Other	5,967	5,967	0
Total Real Estate Assessment	<u>888,733</u>	<u>888,733</u>	<u>0</u>
Delinquent Real/Assessment Collection			
Salary and Wages	40,017	40,017	0
Fringe Benefits	44,645	44,645	0
Materials and Supplies	12,029	12,029	0
Contractual Services	48,493	48,135	358
Total Delinquent Real/Assessment Collection	<u>145,184</u>	<u>144,826</u>	<u>358</u>
Geographic Information System			
Materials and Supplies	3,628	3,628	0
Contractual Services	40,288	40,288	0
Total Geographic Information System	<u>43,916</u>	<u>43,916</u>	<u>0</u>

(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, 2011**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
Law Library Resource			
Salary and Wages	\$29,687	\$29,687	\$0
Fringe Benefits	17,464	17,464	0
Materials and Supplies	818	818	0
Contractual Services	36,711	36,711	0
<b>Total Law Library Resource</b>	<b>84,680</b>	<b>84,680</b>	<b>0</b>
<b>Total General Government - Legislative and Executive</b>	<b>1,162,513</b>	<b>1,162,155</b>	<b>358</b>
Economic Development and Assistance			
Airport Gas Resale			
Materials and Supplies	129,529	129,529	0
Capital Outlay	5,417	5,417	0
<b>Total Airport Gas Resale</b>	<b>134,946</b>	<b>134,946</b>	<b>0</b>
Airport			
Salary and Wages	54,246	54,246	0
Fringe Benefits	36,749	36,749	0
Materials and Supplies	64,974	64,974	0
Contractual Services	8,400	8,400	0
Capital Outlay	1,557,675	1,557,675	0
Other	77,213	77,213	0
<b>Total Airport</b>	<b>1,799,257</b>	<b>1,799,257</b>	<b>0</b>
<b>Total Economic Development and Assistance</b>	<b>1,934,203</b>	<b>1,934,203</b>	<b>0</b>

(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, 2011**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
Health			
Dog and Kennel			
Salary and Wages	\$79,913	\$79,913	\$0
Fringe Benefits	50,877	50,877	0
Materials and Supplies	22,809	22,809	0
Other	10,400	10,400	0
Total Health	<u>163,999</u>	<u>163,999</u>	<u>0</u>
Human Services			
Child Support Enforcement Agency			
Salary and Wages	330,661	330,661	0
Fringe Benefits	161,890	161,890	0
Materials and Supplies	3,256	3,256	0
Contractual Services	360,351	360,351	0
Other	423,964	423,964	0
Total Human Services	<u>1,280,122</u>	<u>1,280,122</u>	<u>0</u>
Total Expenditures	<u>4,540,837</u>	<u>4,540,479</u>	<u>358</u>
Excess of Revenues Under Expenditures	<u>(1,684,745)</u>	<u>(1,684,387)</u>	<u>358</u>
<b><u>Other Financing Sources:</u></b>			
Insurance Recovery	1,679,585	1,679,585	0
Transfers In	184,950	184,950	0
Total Other Financing Sources	<u>1,864,535</u>	<u>1,864,535</u>	<u>0</u>
Net Change in Fund Balance	179,790	180,148	358
Fund Balance Beginning of Year	730,704	730,704	0
Prior Year Encumbrances Appropriated	<u>4,432</u>	<u>4,432</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$914,926</u></u>	<u><u>\$915,284</u></u>	<u><u>\$358</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, 2011**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>Revenues:</u></b>			
Charges for Services	\$376,541	\$376,541	\$0
Licenses and Permits	46,352	46,352	0
Fines and Forfeitures	4,991	4,991	0
Intergovernmental	1,128,699	1,128,699	0
Other	1,585	1,585	0
Total Revenues	<u>1,558,168</u>	<u>1,558,168</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
General Government - Judicial			
County Probation Services			
Materials and Supplies	7,144	7,144	0
Contractual Services	4,934	4,934	0
Total County Probation Services	<u>12,078</u>	<u>12,078</u>	<u>0</u>
Conduct of Business			
Other	1,262	1,262	0
Court Computer			
Contractual Services	84,389	84,389	0
Indigent Guardianship			
Contractual Services	11,675	11,675	0
Juvenile Computer			
Contractual Service	4,000	4,000	0
Juvenile Computer Equipment			
Contractual Service	2,500	2,500	0
Juvenile Probation			
Other	0	0	0
Common Pleas Computer			
Contractual Services	11,892	11,892	0
Probate Court Computer			
Contractual Services	3,100	3,100	0
Probate Computer Equipment			
Materials and Supplies	5,314	5,314	0
Contractual Services	15,791	15,791	0
Total Probate Computer Equipment	<u>21,105</u>	<u>21,105</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, 2011**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
Clerk of Courts			
Contractual Services	\$21,653	\$21,653	\$0
Foreclosure Special Project			
Materials and Supplies	16,425	16,425	0
Contractual Services	42,112	42,112	0
<b>Total Foreclosure Special Project</b>	<b>58,537</b>	<b>58,537</b>	<b>0</b>
<b>Total General Government - Judicial</b>	<b>232,191</b>	<b>232,191</b>	<b>0</b>
Public Safety			
Juvenile Probation Fees			
Other	777	777	0
Dispute Resolution			
Contractual Services	16,397	16,397	0
Concealed Handgun			
Materials and Supplies	22,143	22,143	0
Contractual Services	35,894	35,894	0
Capital Outlay	2,482	2,482	0
<b>Total Concealed Handgun</b>	<b>60,519</b>	<b>60,519</b>	<b>0</b>
Juvenile Probation Services Enhancement			
Salary and Wages	312,941	312,941	0
Fringe Benefits	132,682	132,682	0
Materials and Supplies	414	414	0
Contractual Services	83,968	83,968	0
Other	28,998	28,998	0
<b>Total Juvenile Probation Services Enhancement</b>	<b>559,003</b>	<b>559,003</b>	<b>0</b>
Law Enforcement Block			
Materials and Supplies	12,651	12,651	0
Mediation Juvenile Program			
Contractual Services	7,878	7,878	0
Felony Delinquent Care and Custody			
Salary and Wages	130,869	130,869	0
Fringe Benefits	272,615	272,615	0
Materials and Supplies	1,485	1,485	0
Contractual Services	85,958	85,958	0
Other	18,568	18,568	0
<b>Total Felony Delinquent Care and Custody</b>	<b>509,495</b>	<b>509,495</b>	<b>0</b>

(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, 2011**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
Crime Victims Assistance Office			
Salary and Wages	\$39,650	\$39,650	\$0
Fringe Benefits	7,271	7,271	0
Materials and Supplies	3,299	3,299	0
Contractual Services	375	375	0
Other	1,860	1,860	0
<b>Total Crime Victims Assistance Office</b>	<b>52,455</b>	<b>52,455</b>	<b>0</b>
Mediation II Program			
Other	4,695	4,695	0
Law Enforcement Trust			
Contractual Service	65,288	65,288	0
Community Corrections Act			
Salary and Wages	44,333	44,333	0
Fringe Benefits	22,399	22,399	0
<b>Total Community Corrections Act</b>	<b>66,732</b>	<b>66,732</b>	<b>0</b>
Prisoner Incentive			
Capital Outlay	10,050	10,050	0
Domestic Violence Investigator			
Salary and Wages	31,845	31,845	0
Fringe Benefits	17,957	17,957	0
<b>Total Domestic Violence Investigator</b>	<b>49,802</b>	<b>49,802</b>	<b>0</b>
Indigent Drivers Alcohol Treatment			
Contractual Services	23,734	23,734	0
<b>Total Public Safety</b>	<b>1,439,476</b>	<b>1,439,476</b>	<b>0</b>
<b>Total Expenditures</b>	<b>1,671,667</b>	<b>1,671,667</b>	<b>0</b>
Excess of Revenues Under Expenditures	(113,499)	(113,499)	0
<b><u>Other Financing Sources:</u></b>			
Transfers In	35,833	35,833	0
Net Change in Fund Balance	(77,666)	(77,666)	0
Fund Balance Beginning of Year	1,938,410	1,938,410	0
Prior Year Encumbrances Appropriated	6,317	6,317	0
<b>Fund Balance End of Year</b>	<b>\$1,867,061</b>	<b>\$1,867,061</b>	<b>\$0</b>



**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, 2011**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>Revenues:</u></b>			
Property Taxes	\$1,159,737	\$1,159,737	\$0
Intergovernmental	495,054	495,054	0
Rent	29,962	29,962	0
Other	95	95	0
Total Revenues	<u>1,684,848</u>	<u>1,684,848</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Public Safety			
Emergency 911			
Salary and Wages	556,467	556,467	0
Fringe Benefits	234,374	234,374	0
Materials and Supplies	11,825	11,825	0
Contractual Services	271,209	271,209	0
Capital Outlay	525,494	486,100	39,394
Other	114,320	114,320	0
Total Expenditures	<u>1,713,689</u>	<u>1,674,295</u>	<u>39,394</u>
Excess of Revenues Over (Under) Expenditures	(28,841)	10,553	39,394
<b><u>Other Financing Uses:</u></b>			
Transfers Out	<u>(179,951)</u>	<u>(179,951)</u>	<u>0</u>
Net Change in Fund Balance	(208,792)	(169,398)	39,394
Fund Balance Beginning of Year	758,861	758,861	0
Prior Year Encumbrances Appropriated	<u>39,394</u>	<u>39,394</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$589,463</u></u>	<u><u>\$628,857</u></u>	<u><u>\$39,394</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, 2011**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>Revenues:</u></b>			
Permissive Sales Taxes	\$1,301,392	\$1,301,392	\$0
Charges for Services	567,138	567,138	0
Intergovernmental	83,249	83,249	0
Other	3,485	3,485	0
Total Revenues	<u>1,955,264</u>	<u>1,955,264</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Public Safety			
Permissive Sheriff			
Salary and Wages	1,593,908	1,593,908	0
Fringe Benefits	874,086	874,086	0
Materials and Supplies	112,755	112,755	0
Capital Outlay	111,732	111,732	0
Other	30,832	30,832	0
Total Expenditures	<u>2,723,313</u>	<u>2,723,313</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(768,049)</u>	<u>(768,049)</u>	<u>0</u>
<b><u>Other Financing Sources (Uses):</u></b>			
Transfers In	715,668	715,668	0
Transfers Out	(22,924)	(22,924)	0
Total Other Financing Sources (Uses)	<u>692,744</u>	<u>692,744</u>	<u>0</u>
Net Change in Fund Balance	(75,305)	(75,305)	0
Fund Balance Beginning of Year	<u>11,071</u>	<u>11,071</u>	<u>0</u>
Fund Balance (Deficit) End of Year	<u><u>(\$64,234)</u></u>	<u><u>(\$64,234)</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, 2011**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$27,022	\$27,022	\$0
Other	39	39	0
Total Revenues	<u>27,061</u>	<u>27,061</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Health			
Tuberculosis Levy			
Materials and Supplies	4,068	4,068	0
Contractual Services	81,064	81,064	0
Other	40,308	40,308	0
Total Expenditures	<u>125,440</u>	<u>125,440</u>	<u>0</u>
Net Change in Fund Balance	(98,379)	(98,379)	0
Fund Balance Beginning of Year	<u>1,385,226</u>	<u>1,385,226</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,286,847</u></u>	<u><u>\$1,286,847</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**  
**Children Services Fund**  
**For the Year Ended December 31, 2011**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>Revenues:</u></b>			
Property Taxes	\$662,170	\$662,170	\$0
Charges for Services	16,996	16,996	0
Intergovernmental	2,521,420	2,521,420	0
Interest	43,306	43,306	0
Total Revenues	<u>3,243,892</u>	<u>3,243,892</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Human Services			
Children Services Levy			
Salary and Wages	198,421	198,421	0
Fringe Benefits	122,781	122,781	0
Contractual Services	2,615,641	2,615,641	0
Other	44,789	44,789	0
Total Children Services Levy	<u>2,981,632</u>	<u>2,981,632</u>	<u>0</u>
McCullough Interest			
Materials and Supplies	45	45	0
Total Expenditures	<u>2,981,677</u>	<u>2,981,677</u>	<u>0</u>
Net Change in Fund Balance	262,215	262,215	0
Fund Balance Beginning of Year	<u>1,705,629</u>	<u>1,705,629</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,967,844</u></u>	<u><u>\$1,967,844</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, 2011**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>Revenues:</u></b>			
Charges for Services	\$1,703	\$1,703	\$0
Intergovernmental	1,135,924	1,135,924	0
Interest	376	376	0
Other	1,353	1,353	0
<b>Total Revenues</b>	<b>1,139,356</b>	<b>1,139,356</b>	<b>0</b>
<b><u>Expenditures:</u></b>			
Current:			
Economic Development and Assistance			
Community Development Block Grant			
Salaries and Wages	16,740	16,740	0
Materials and Supplies	128	128	0
Contractual Services	704,203	704,203	0
Capital Outlay	284,000	284,000	0
Other	1,393	1,393	0
<b>Total Community Development and Assistance</b>	<b>1,006,464</b>	<b>1,006,464</b>	<b>0</b>
Community Home Improvement Program			
Contractual Services	220,932	220,932	0
Capital Outlay	1,500	1,500	0
<b>Total Community Home Improvement Program</b>	<b>222,432</b>	<b>222,432</b>	<b>0</b>
<b>Total Expenditures</b>	<b>1,228,896</b>	<b>1,228,896</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>(89,540)</b>	<b>(89,540)</b>	<b>0</b>
<b>Fund Balance Beginning of Year</b>	<b>208,817</b>	<b>208,817</b>	<b>0</b>
<b>Fund Balance End of Year</b>	<b>\$119,277</b>	<b>\$119,277</b>	<b>\$0</b>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Federal Emergency Management Agency Fund**  
**For the Year Ended December 31, 2011**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$119,433	\$119,433	\$0
Total Revenues	119,433	119,433	0
<b><u>Expenditures:</u></b>			
Total Expenditures	0	0	0
<b><u>Other Financing Uses:</u></b>			
Transfers Out	(119,433)	(119,433)	0
Net Change in Fund Balance	119,433	119,433	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	<u>\$119,433</u>	<u>\$119,433</u>	<u>\$0</u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Senior Citizens Levy Fund**  
**For the Year Ended December 31, 2011**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>Revenues:</u></b>			
Property Taxes	\$942,089	\$942,089	\$0
Intergovernmental	<u>215,852</u>	<u>215,852</u>	<u>0</u>
Total Revenues	1,157,941	1,157,941	0
<b><u>Expenditures:</u></b>			
Current:			
Senior Citizens Levy			
Contractual Services	<u>1,133,310</u>	<u>1,133,310</u>	<u>0</u>
Net Change in Fund Balance	24,631	24,631	0
Fund Balance Beginning of Year	<u>55,178</u>	<u>55,178</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$79,809</u></u>	<u><u>\$79,809</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**  
**Debt Service Fund**  
**For the Year Ended December 31, 2011**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b><u>Revenues:</u></b>			
Property Taxes	\$1,116,663	\$1,116,663	\$0
Permissive Sales Taxes	1,000,244	1,000,244	0
Intergovernmental	159,333	159,333	0
Rent	59,835	59,835	0
Total Revenues	<u>2,336,075</u>	<u>2,336,075</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Human Services			
Rent			
Contractual Services	197,923	197,923	0
Debt Service:			
Principal Retirement	2,325,507	2,325,507	0
Interest and Fiscal Charges	1,016,383	1,016,383	0
Total Debt Service	<u>3,341,890</u>	<u>3,341,890</u>	<u>0</u>
Total Expenditures	<u>3,539,813</u>	<u>3,539,813</u>	<u>0</u>
Excess of Revenues Under Expenditures	(1,203,738)	(1,203,738)	0
<b><u>Other Financing Sources:</u></b>			
Transfers In	957,526	957,526	0
Net Change in Fund Balance	(246,212)	(246,212)	0
Fund Balance Beginning of Year	<u>3,554,365</u>	<u>3,554,365</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$3,308,153</u></u>	<u><u>\$3,308,153</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, 2011**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>Revenues:</u></b>			
Charges for Services	\$8,228	\$8,228	0
Other	16,958	16,958	0
Total Revenues	<u>25,186</u>	<u>25,186</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Capital Outlay			
Mental Retardation	115,189	115,189	0
Mental Health	10,518	10,518	0
Miscellaneous Local	572,779	572,779	0
Motor Vehicle Gasoline Tax	7,692	7,692	0
Total Expenditures	<u>706,178</u>	<u>706,178</u>	<u>0</u>
Excess of Revenues Under Expenditures	(680,992)	(680,992)	0
<b><u>Other Financing Sources:</u></b>			
Transfers In	300,000	300,000	0
Net Change in Fund Balance	(380,992)	(380,992)	0
Fund Balance Beginning of Year	<u>1,575,627</u>	<u>1,575,627</u>	<u>0</u>
Fund Balance End of Year	<u>\$1,194,635</u>	<u>\$1,194,635</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, 2011**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b><u>Revenues:</u></b>			
Charges for Services	\$6,166,014	\$6,166,014	\$0
Charges for Services Debt Reduction	403,690	403,690	0
Interest	93,120	93,120	0
Other Operating Revenue	<u>2,165,282</u>	<u>2,165,282</u>	<u>0</u>
Total Revenues	<u>8,828,106</u>	<u>8,828,106</u>	<u>0</u>
<b><u>Expenses:</u></b>			
Contractual Services	346,590	346,590	0
Claims	<u>8,824,324</u>	<u>8,824,324</u>	<u>0</u>
Total Expenses	<u>9,170,914</u>	<u>9,170,914</u>	<u>0</u>
Net Change in Fund Equity	(342,808)	(342,808)	0
Fund Equity (Deficit) Beginning of Year	<u>(3,279,549)</u>	<u>(3,279,549)</u>	<u>0</u>
Fund Equity (Deficit) End of Year	<u><u>(\$3,622,357)</u></u>	<u><u>(\$3,622,357)</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, 2011**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>Revenues:</u></b>			
Charges for Services	\$817,130	\$817,130	\$0
Other Operating Revenue	6,493	6,493	0
Other Non-Operating Revenue	496	496	0
Total Revenues	<u>824,119</u>	<u>824,119</u>	<u>0</u>
<b><u>Expenses:</u></b>			
Contractual Services	335,606	335,606	0
Claims	208,582	208,582	0
Total Expenses	<u>544,188</u>	<u>544,188</u>	<u>0</u>
Net Change in Fund Equity	279,931	279,931	0
Fund Equity Beginning of Year	<u>5,935,833</u>	<u>5,935,833</u>	<u>0</u>
Fund Equity End of Year	<u><u>\$6,215,764</u></u>	<u><u>\$6,215,764</u></u>	<u><u>\$0</u></u>

# **Statistical Section**

# Statistical Section

This part of the Jefferson County Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the county's overall financial health.

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b>	
These schedules contain trend information to help the reader understand how the county's financial position has changed over time.	<b>S3-S11</b>
<b>Revenue Capacity</b>	
These schedules contain information to help the reader understand and assess the factors affecting the county's ability to generate its most significant local revenue sources, the property tax and the sales tax.	<b>S12-S33</b>
<b>Debt Capacity</b>	
These schedules present information to help the reader assess the affordability of the county's current levels of outstanding debt and the county's ability to issue additional debt in the future.	<b>S34-S40</b>
<b>Economic and Demographic Information</b>	
These schedules offer economic and demographic indicators to help the reader understand the environment within which the county's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	<b>S41-S42</b>
<b>Operating Information</b>	
These schedules contain service and infrastructure data to help the reader understand how the information in the county's financial report relates to the services the county provides and the activities it performs.	<b>S43-S50</b>

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The county implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

**Jefferson County, Ohio**  
*Net Assets by Component*  
*Last Ten Years*  
*(Accrual Basis of Accounting)*

	2011	2010	2009	2008
<b>Governmental Activities</b>				
Invested in Capital Assets, Net of Related Debt	\$78,756,997	\$70,075,743	\$70,513,506	\$68,275,198
Restricted for:				
Debt Service	3,687,096	3,702,059	3,617,034	3,277,460
Capital Outlay	1,402,595	1,362,564	2,164,582	1,097,445
Children's Home	921,533	952,229	898,008	820,591
Community Development	567,209	47,936	57,456	57,313
Public Assistance	0	0	0	0
Motor Vehicle Gasoline Tax	3,900,154	4,359,587	4,267,432	3,543,959
Mental Health	3,437,112	4,567,599	3,915,985	4,221,569
Developmental Disabilities	7,963,485	7,496,462	6,583,499	5,441,453
Tuberculosis/Crippled Child Levy	1,280,140	1,410,360	1,550,546	1,743,805
Children Services	2,567,304	2,425,885	2,114,479	1,800,597
Court Corrections and Public Safety	2,782,821	0	0	0
Other Purposes	2,366,377	6,879,046	4,700,913	5,591,283
Unrestricted (Deficit)	5,735,012	6,321,527	3,784,310	3,561,349
Restatements	0	0	0	0
<i>Total Governmental Activities Net Assets</i>	<u>115,367,835</u>	<u>109,600,997</u>	<u>104,167,750</u>	<u>99,432,022</u>
<b>Business-type Activities</b>				
Invested in Capital Assets, Net of Related Debt	25,136,041	25,453,931	25,572,129	25,879,180
Restricted for:				
Debt Service	136,029	171,232	205,172	276,393
Other Purposes	0	0	0	0
Unrestricted	4,910,687	3,969,314	3,960,503	3,478,346
Restatements	0	0	0	0
<i>Total Business-type Activities Net Assets</i>	<u>30,182,757</u>	<u>29,594,477</u>	<u>29,737,804</u>	<u>29,633,919</u>
<b>Primary Government</b>				
Invested in Capital Assets, Net of Related Debt	103,893,038	95,529,674	96,085,635	94,154,378
Restricted	31,011,855	33,374,959	30,075,106	27,871,868
Unrestricted (Deficit)	10,645,699	10,290,841	7,744,813	7,039,695
Restatements	0	0	0	0
<i>Total Primary Government Net Assets</i>	<u>\$145,550,592</u>	<u>\$139,195,474</u>	<u>\$133,905,554</u>	<u>\$129,065,941</u>

(1) Governmental Activities - Restricted Net Assets for Other Purposes were not reported at a detailed level for specified purposes.

2007	2006	2005	2004 (1)	2003 (1)
\$67,394,515	\$66,576,876	\$63,347,036	\$62,117,147	\$61,306,492
2,764,544	2,229,122	1,972,200	1,770,126	1,137,310
839,525	419,267	1,576,494	613,300	72,641
986,660	954,732	880,141	844,116	0
56,701	0	0	0	0
0	508,258	704,219	0	0
4,636,004	3,341,121	3,270,837	0	0
3,638,704	4,239,968	4,140,973	0	0
4,979,233	4,649,028	4,646,619	0	0
1,914,197	2,057,112	2,171,493	0	0
1,665,479	578,448	1,438,407	0	0
4,745,531	5,329,158	5,329,731	18,357,115	15,230,400
3,312,925	149,640	(3,526,265)	(6,691,302)	(5,604,083)
0	0	0	0	1,259,284
96,934,018	91,032,730	85,951,885	77,010,502	73,402,044
25,266,597	25,914,607	24,312,154	25,563,399	23,283,102
273,937	346,811	387,964	432,321	590,220
0	0	0	46,641	43,734
3,421,210	2,805,909	3,762,529	1,384,808	3,678,696
0	0	(77,693)	0	(433,238)
28,961,744	29,067,327	28,384,954	27,427,169	27,162,514
92,661,112	92,491,483	87,659,190	87,680,546	84,589,594
26,500,515	24,653,025	26,519,078	22,063,619	17,074,305
6,734,135	2,955,549	236,264	(5,306,494)	(1,925,387)
0	0	(77,693)	0	826,046
\$125,895,762	\$120,100,057	\$114,336,839	\$104,437,671	\$100,564,558

**Jefferson County, Ohio**  
*Changes in Net Assets*  
*Last Ten Years*  
*(Accrual Basis of Accounting)*

	2011	2010	2009	2008
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services and Sales				
General Government:				
Legislative and Executive	\$2,730,378	\$3,142,457	\$2,269,763	\$2,493,186
Judicial	1,549,376	1,443,302	1,630,250	1,588,393
Public Safety	1,555,786	1,948,289	1,738,684	2,001,148
Public Works	214,152	147,984	142,102	199,404
Health	783,836	708,289	504,248	495,622
Human Services	715,991	349,538	177,028	25,366
Economic Development and Assistance	78,909	237,678	377,396	586,229
Other	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<b>Total Charges for Services and Sales</b>	<b>7,628,428</b>	<b>7,977,537</b>	<b>6,839,471</b>	<b>7,389,348</b>
Operating Grants and Contributions	33,043,294	35,004,090	35,996,359	37,255,781
Capital Grants and Contributions	4,751,921	2,424,839	1,210,912	991,722
<i>Total Governmental Activities Program Revenues</i>	<i>45,423,643</i>	<i>45,406,466</i>	<i>44,046,742</i>	<i>45,636,851</i>
Business-type Activities:				
Charges for Services and Sales				
Sewer	1,275,066	1,229,153	1,288,958	1,037,418
Water	4,655,987	4,477,179	4,810,527	4,988,400
<b>Total Charges for Services and Sales</b>	<b>5,931,053</b>	<b>5,706,332</b>	<b>6,099,485</b>	<b>6,025,818</b>
Capital Grants and Contributions	808,455	244,901	82,709	732,810
<i>Total Business Type Activities Program Revenues</i>	<i>6,739,508</i>	<i>5,951,233</i>	<i>6,182,194</i>	<i>6,758,628</i>
<i>Total Primary Government Program Revenues</i>	<i>52,163,151</i>	<i>51,357,699</i>	<i>50,228,936</i>	<i>52,395,479</i>



2007	2006	2005	2004 (1)	2003 (1)	2002 (1)
\$2,459,700	\$2,709,336	\$3,061,257	\$2,468,399	\$2,482,308	\$1,865,011
1,616,199	1,546,537	1,094,694	1,456,100	1,364,590	711,368
2,014,989	2,585,720	2,351,219	2,604,598	3,034,800	2,520,732
113,369	339,725	435,870	347,737	414,109	530,707
417,061	414,851	366,058	661,547	381,663	470,534
55,660	1,702,390	910,528	651,911	964,322	987,138
461,648	94,802	24,382	0	0	145,407
0	0	0	0	0	285
0	0	0	0	0	350,136
7,138,626	9,393,361	8,244,008	8,190,292	8,641,792	7,581,318
35,664,301	37,859,912	41,118,887	34,714,896	36,293,210	33,901,664
1,949,606	239,643	772,694	155,921	96,212	89,232
44,752,533	47,492,916	50,135,589	43,061,109	45,031,214	41,572,214
919,066	1,072,189	988,706	880,155	881,449	916,447
4,976,951	4,741,234	4,945,259	4,768,592	4,198,098	3,802,505
5,896,017	5,813,423	5,933,965	5,648,747	5,079,547	4,718,952
34,778	457,678	430,275	137,211	621,403	22,804
5,930,795	6,271,101	6,364,240	5,785,958	5,700,950	4,741,756
50,683,328	53,764,017	56,499,829	48,847,067	50,732,164	46,313,970

(Continued)

**Jefferson County, Ohio**  
*Changes in Net Assets (Continued)*  
*Last Ten Years*  
*(Accrual Basis of Accounting)*

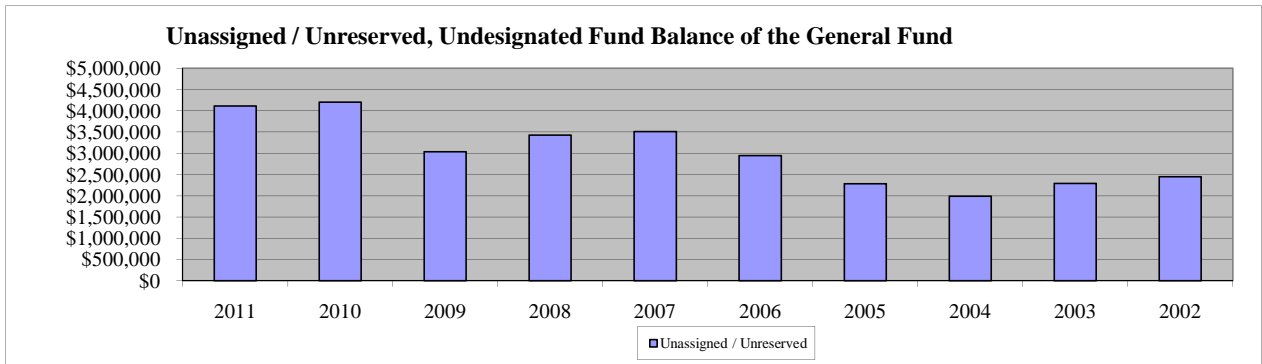
<b>Expenses</b>	2011	2010	2009	2008	2007
<b>Governmental Activities:</b>					
General Government:					
Legislative and Executive	\$6,785,618	\$6,189,441	\$5,521,036	\$6,320,478	\$6,431,459
Judicial	3,813,796	3,573,245	4,126,611	4,100,622	3,849,824
Public Safety	9,934,028	9,476,851	10,576,605	10,090,775	10,061,215
Public Works	7,247,033	7,273,883	6,278,249	7,376,639	6,774,567
Health	17,956,816	18,755,114	17,739,785	17,475,774	18,096,434
Human Services	13,297,112	14,174,160	16,793,595	18,869,407	16,354,389
Conservation and Recreation	69,160	11,400	13,316	195,710	542,482
Economic Development and Assistance	1,659,847	1,540,861	1,157,602	1,254,309	1,124,228
Intergovernmental	0	0	0	0	0
Other	0	0	0	0	0
Interest and Fiscal Charges	1,009,555	1,308,309	1,482,021	1,615,933	1,695,667
<b>Total Governmental Activities</b>	<b>61,772,965</b>	<b>62,303,264</b>	<b>63,688,820</b>	<b>67,299,647</b>	<b>64,930,265</b>
Business-Type Activities:					
Sewer	1,481,831	1,370,465	1,353,589	1,361,696	1,421,126
Water	4,953,016	4,996,563	5,006,379	5,011,716	4,896,836
<b>Total Business-type Activities</b>	<b>6,434,847</b>	<b>6,367,028</b>	<b>6,359,968</b>	<b>6,373,412</b>	<b>6,317,962</b>
<b>Total Primary Government Program</b>	<b>68,207,812</b>	<b>68,670,292</b>	<b>70,048,788</b>	<b>73,673,059</b>	<b>71,248,227</b>
<b>Net (Expense)Revenue</b>					
Governmental Activities	(16,349,322)	(16,896,798)	(19,642,078)	(21,662,796)	(20,177,732)
Business-type Activities	304,661	(415,795)	(177,774)	385,216	(387,167)
<b>Total Primary Government Net (Expense)Revenue</b>	<b>(16,044,661)</b>	<b>(17,312,593)</b>	<b>(19,819,852)</b>	<b>(21,277,580)</b>	<b>(20,564,899)</b>
<b>General Revenues and Other Changes in Net Assets</b>					
Governmental Activities:					
Property Taxes Levied for General Purposes	1,848,153	1,854,029	1,885,361	1,875,312	1,996,065
Property Taxes Levied for:					
Mental Health	265,468	270,636	269,781	275,751	295,733
Developmental Disabilities	2,324,326	2,362,308	2,349,114	2,387,162	2,536,714
Jail Operating	1,017,932	1,034,077	1,022,521	1,044,328	1,108,728
Emergency 911	1,141,366	1,158,994	1,150,741	1,166,069	1,233,576
Tuberculosis/Crippled Child Levy	0	0	0	0	0
Children Services	651,212	662,128	658,547	669,474	758,760
Senior Citizens	927,911	940,757	932,367	941,542	990,192
Permanent Improvement	0	0	1,261,859	231,694	0
Debt Service	1,100,266	1,114,095	1,123,803	1,135,551	1,189,823
Permissive Sales Tax Levied for General Purposes	4,639,671	4,479,585	4,703,858	4,753,491	4,751,827
Permissive Sales Tax Levied for:					
Road and Bridge Improvements	2,775,287	2,682,052	2,887,955	2,844,899	2,832,993
Public Safety	1,377,676	1,271,854	1,365,123	1,379,810	1,369,469
Jail Operating	150,000	0	0	0	0
Debt Service	1,033,100	1,101,253	1,216,980	1,224,203	1,222,832
Grants and Entitlements not					
Restricted to Specific Programs	1,941,770	2,562,048	2,636,843	2,767,827	2,676,002
Investment Earnings	198,403	327,912	383,414	506,058	1,329,289
Miscellaneous	723,619	508,317	529,539	957,629	1,021,171
Transfers	0	0	0	0	0
<b>Total Governmental Activities</b>	<b>22,116,160</b>	<b>22,330,045</b>	<b>24,377,806</b>	<b>24,160,800</b>	<b>25,313,174</b>
Business-type Activities:					
Permissive Sales Tax Levied for:					
Sewer	63,808	61,621	65,195	65,582	65,510
Water	191,424	184,861	195,585	196,749	196,526
Investment Earnings	0	0	0	0	0
Miscellaneous	28,387	25,986	20,879	24,628	19,548
Transfers	0	0	0	0	0
<b>Total Business-type Activities</b>	<b>283,619</b>	<b>272,468</b>	<b>281,659</b>	<b>286,959</b>	<b>281,584</b>
<b>Total Primary Government</b>	<b>22,399,779</b>	<b>22,602,513</b>	<b>24,659,465</b>	<b>24,447,759</b>	<b>25,594,758</b>
<b>Restatements</b>					
Governmental Activities	0	0	0	0	0
Business-type Activities	0	0	0	0	0
Extraordinary Item	0	0	0	0	765,846
<b>Change in Net Assets</b>					
Governmental Activities	5,766,838	5,433,247	4,735,728	2,498,004	5,901,288
Business-type Activities	588,280	(143,327)	103,885	672,175	(105,583)
<b>Total Primary Government Change in Net Assets</b>	<b>\$6,355,118</b>	<b>\$5,289,920</b>	<b>\$4,839,613</b>	<b>\$3,170,179</b>	<b>\$5,795,705</b>

(1) Permissive sales tax was reported in total, rather than specified for the purposes imposed.

2006	2005	2004 (1)	2003 (1)	2002 (1)
\$5,853,638	\$5,174,809	\$6,282,825	\$6,682,596	\$6,277,616
3,465,112	3,101,127	3,806,554	3,955,549	3,901,162
9,640,492	9,831,505	10,045,476	11,341,063	10,248,365
7,710,983	10,367,211	7,675,448	8,234,383	5,897,922
16,649,240	15,679,298	15,554,606	17,141,185	16,219,730
20,598,279	18,193,754	16,499,448	18,056,755	19,950,130
13,168	165,819	18,880	20,367	20,367
1,343,160	652,632	1,380,489	1,737,358	1,202,975
116,436	82,500	63,304	293,695	40,500
0	0	0	0	554,592
1,798,202	1,726,050	1,633,070	1,711,286	1,774,465
67,188,710	64,974,705	62,960,100	69,174,237	66,087,824
1,742,699	1,390,462	1,515,858	1,339,831	1,262,027
4,111,594	4,244,726	4,272,018	3,942,691	3,922,777
5,854,293	5,635,188	5,787,876	5,282,522	5,184,804
73,043,003	70,609,893	68,747,976	74,456,759	71,272,628
(19,695,794)	(14,839,116)	(19,898,991)	(24,143,023)	(24,515,610)
416,808	729,052	(1,918)	418,428	(443,048)
(19,278,986)	(14,110,064)	(19,900,909)	(23,724,595)	(24,958,658)
1,905,987	1,867,766	1,794,245	1,746,042	2,271,492
322,275	325,000	321,386	321,411	426,103
2,634,019	2,591,296	2,555,198	2,544,047	3,511,633
1,151,228	1,132,081	1,116,396	1,110,788	1,526,650
1,281,099	1,259,365	1,239,180	1,263,163	1,150,651
657	1,052	2,793	30	164,937
785,975	789,038	717,433	714,730	990,474
1,110,357	1,243,042	39,270	0	0
0	0	0	0	0
1,143,873	1,112,208	1,095,444	1,038,742	1,135,172
4,422,764	4,287,327	4,299,136	4,031,020	8,374,157
2,658,121	2,575,836	2,539,027	2,532,938	0
1,283,400	1,244,595	1,648,536	1,665,129	0
0	0	270,432	200,000	0
1,145,131	1,107,087	488,021	349,960	0
2,873,786	2,604,999	4,753,685	4,959,388	3,595,466
947,993	539,569	229,005	239,436	410,725
1,109,974	1,100,238	398,262	402,091	604,142
0	0	0	0	(15,000)
24,776,639	23,780,499	23,507,449	23,118,915	24,146,602
61,346	59,308	62,960	56,248	52,845
184,039	177,924	188,881	168,743	158,533
0	7,814	4,110	6,117	15,125
20,180	61,380	10,622	14,942	2,558
0	0	0	0	15,000
265,565	306,426	266,573	246,050	244,061
25,042,204	24,086,925	23,774,022	23,364,965	24,390,663
0	0	0	1,259,284	(171,515)
0	(77,693)	0	(433,238)	40,000
0	0	0	0	0
5,080,845	8,941,383	3,608,458	235,176	(540,523)
682,373	957,785	264,655	231,240	(158,987)
\$5,763,218	\$9,899,168	\$3,873,113	\$466,416	(\$699,510)

**Jefferson County, Ohio**  
*Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(modified accrual basis of accounting)*

	2011 (1)	2010 (1)	2009 (1)	2008	2007
<b>General Fund</b>					
Reserved	\$0	\$0	\$0	\$541,715	\$663,101
Unreserved, Designated for Equipment	0	0	0	53,659	52,265
Unreserved, Undesignated	0	0	0	3,426,475	3,514,682
Restatements	0	0	0	738,393	0
Nonspendable:					
Materials and Supplies Inventory	64,486	49,011	57,351	0	0
Prepaid Items	46,574	43,851	42,505	0	0
Unclaimed Monies	317,249	0	0	0	0
Restricted for Claimants	0	312,759	343,542	0	0
Assigned	40,874	49,360	28,498	0	0
Unassigned	4,113,825	4,206,883	3,038,234	0	0
<b>Total General Fund</b>	<b>4,583,008</b>	<b>4,661,864</b>	<b>3,510,130</b>	<b>4,760,242</b>	<b>4,230,048</b>
<b>All Other Governmental Funds</b>					
Reserved	0	0	0	1,033,983	1,309,814
Unreserved, Undesignated (Deficit) Reported in:					
Special Revenue Funds	0	0	0	11,928,840	12,426,926
Debt Service Funds	0	0	0	3,329,883	2,800,246
Capital Projects Funds	0	0	0	898,259	824,715
Restatements	0	0	0	(738,393)	0
Nonspendable:					
Materials and Supplies Inventory	474,792	430,641	291,376	0	0
Prepaid Items	107,506	144,025	107,974	0	0
Restricted for:					
Debt Service	3,569,363	3,600,988	3,512,671	0	0
Capital Outlay	1,187,506	1,362,564	2,164,582	0	0
Children's Home	921,533	952,229	898,008	0	0
Community Development	127,271	47,936	57,456	0	0
Motor Vehicle and Gasoline Tax	1,814,724	2,370,925	1,830,539	0	0
Mental Health	3,008,002	3,475,034	2,923,676	0	0
Developmental Disabilities	6,876,411	6,172,815	5,251,078	0	0
Tuberculosis/Crippled Child Levy	1,280,140	1,383,338	1,523,524	0	0
Children Services	2,112,086	1,810,857	1,409,134	0	0
Corrections and Public Safety	2,668,302	3,330,910	2,607,178	0	0
Public Assistance	191,658	83,111	0	0	0
Other Purposes	739,876	639,879	676,096	0	0
Unassigned (Deficit)	(2,165,390)	(2,425,127)	(2,612,907)	0	0
<b>Total All Other Governmental Funds</b>	<b>22,913,780</b>	<b>23,380,125</b>	<b>20,640,385</b>	<b>16,452,572</b>	<b>17,361,701</b>
<b>Total Governmental Funds</b>	<b>\$27,496,788</b>	<b>\$28,041,989</b>	<b>\$24,150,515</b>	<b>\$21,212,814</b>	<b>\$21,591,749</b>



(1) = The change in fund balance accounts has occurred due to implementation of GASB 54 beginning in 2009.

2006	2005	2004	2003	2002
\$546,805	\$616,310	\$397,138	\$302,592	\$370,247
42,459	43,744	42,515	41,980	50,627
2,946,670	2,281,991	1,987,742	2,287,062	2,450,929
0	0	0	0	138,801
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
3,535,934	2,942,045	2,427,395	2,631,634	3,010,604
970,915	995,611	974,278	112,376	173,839
10,098,283	8,568,880	7,704,529	9,306,996	6,687,441
2,271,789	2,021,574	1,811,204	2,017,073	2,311,876
419,267	1,576,494	615,559	(4,164,009)	(4,019,867)
0	0	0	1,259,284	685,301
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
13,760,254	13,162,559	11,105,570	8,531,720	5,838,590
\$17,296,188	\$16,104,604	\$13,532,965	\$11,163,354	\$8,849,194

**Jefferson County, Ohio**  
*Changes in Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(modified accrual basis of accounting)*

	2011	2010	2009	2008
<b>Revenues</b>				
Property Taxes	\$9,369,001	\$9,429,779	\$10,792,146	\$9,523,004
Permissive Sales Taxes	9,818,075	9,620,057	9,200,567	10,202,403
Charges for Services	6,389,195	6,785,075	5,440,384	6,006,982
Licenses and Permits	542,479	559,501	477,254	423,056
Fines and Forfeitures	423,876	387,077	430,890	423,527
Intergovernmental	35,741,257	39,023,292	40,322,429	40,005,595
Investment Income	102,017	199,775	205,409	364,754
Rent	170,653	374,656	429,187	474,273
Other	723,619	508,317	529,539	1,076,440
<i>Total Revenues</i>	<u>63,280,172</u>	<u>66,887,529</u>	<u>67,827,805</u>	<u>68,500,034</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	5,979,890	5,644,041	5,920,216	5,787,424
Judicial	3,667,692	3,451,216	3,926,377	3,947,886
Public Safety	9,755,510	9,120,236	9,510,657	9,357,303
Public Works	7,965,152	6,564,896	6,650,817	8,051,985
Health	17,559,309	17,671,299	17,185,357	17,231,314
Human Services	13,075,888	14,104,357	16,296,798	18,786,988
Conservation and Recreation	68,790	0	0	182,542
Economic Development and Assistance	3,083,580	1,408,675	1,058,982	1,353,564
Other	420,928	375,707	331,779	318,745
Capital Outlay	500,244	1,180,197	466,063	1,793,035
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	2,405,611	1,752,079	1,703,486	1,637,191
Interest and Fiscal Charges	1,022,364	1,133,125	1,288,573	1,302,846
Issuance Costs	0	85,009	0	0
Interest on Capital Appreciation Bonds	0	636,108	620,165	605,506
<i>Total Expenditures</i>	<u>65,504,958</u>	<u>63,126,945</u>	<u>64,959,270</u>	<u>70,356,329</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,224,786)</u>	<u>3,760,584</u>	<u>2,868,535</u>	<u>(1,856,295)</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	3,628,302	3,321,668	3,846,877	3,644,080
General Obligation Bonds Issued	0	0	0	0
Refunding Bonds Issued	0	4,095,000	0	0
Premium on General Obligation Bonds Issued	0	43,820	0	0
Notes Issued	0	0	0	1,300,000
Proceeds of Loans	0	0	0	0
Sale of Capital Assets	0	45,881	0	0
Inception of Capital Lease	0	0	69,166	177,360
Insurance Recoveries	1,679,585	0	0	0
Current Refunding	0	(4,053,811)	0	0
Transfers Out	(3,628,302)	(3,321,668)	(3,846,877)	(3,644,080)
<i>Total Other Financing Sources (Uses)</i>	<u>1,679,585</u>	<u>130,890</u>	<u>69,166</u>	<u>1,477,360</u>
Extraordinary Item	0	0	0	0
Increase (Decrease) in Reserve for Inventory	0	0	0	0
<b>Restatements</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(\$545,201)</u>	<u>\$3,891,474</u>	<u>\$2,937,701</u>	<u>(\$378,935)</u>
Debt Service as a Percentage of				
Noncapital Expenditures	5.8%	6.1%	6.0%	5.4%

2007	2006	2005	2004	2003	2002
\$10,041,265	\$10,309,508	\$10,332,740	\$8,929,575	\$8,666,617	\$10,375,639
10,177,121	9,509,416	9,214,845	9,245,152	8,779,047	8,374,157
5,660,900	7,816,192	6,752,019	6,329,676	6,784,643	5,074,176
425,052	370,725	366,066	390,045	365,430	516,601
507,409	809,180	701,740	469,565	485,280	301,151
41,975,221	42,942,084	42,244,624	37,196,037	40,675,096	37,744,547
1,020,367	742,094	469,229	224,646	240,594	405,329
448,369	414,400	438,617	453,391	452,269	437,951
1,021,171	1,109,974	1,100,238	1,861,045	1,429,546	1,506,434
71,276,875	74,023,573	71,620,118	65,099,132	67,878,522	64,735,985
6,307,052	5,821,172	6,319,387	5,959,119	5,774,973	6,091,307
3,829,496	3,832,535	3,356,664	4,069,414	3,659,596	3,525,338
9,599,853	10,148,699	10,262,366	9,814,349	9,971,821	8,833,801
7,158,477	7,518,752	9,432,182	7,507,786	5,961,808	7,208,011
18,632,127	17,226,039	16,137,815	16,065,876	16,624,321	15,373,084
16,449,298	21,117,193	18,924,067	17,149,812	17,479,547	19,071,221
413,607	0	0	0	0	0
1,373,294	1,180,764	1,032,238	2,663,978	1,615,646	1,298,751
414,987	410,380	250,398	357,299	611,041	554,592
1,810,989	2,305,515	1,630,299	42,513	1,543,423	299,098
0	116,436	82,500	63,304	293,695	40,500
1,723,758	2,134,861	2,076,203	2,072,482	2,011,626	1,970,066
1,314,906	1,378,468	1,387,642	1,337,342	1,478,910	1,581,808
0	0	0	111,777	0	0
579,173	556,829	0	0	0	0
69,607,017	73,747,643	70,891,761	67,215,051	67,026,407	65,847,577
1,669,858	275,930	728,357	(2,115,919)	852,115	(1,111,592)
4,035,485	3,647,784	2,980,473	2,912,564	2,820,449	3,494,013
0	0	0	4,335,000	0	0
0	0	0	0	0	0
0	0	0	131,512	0	0
1,094,842	331,589	1,702,000	0	0	0
318,782	0	0	0	263,695	0
413,606	0	0	0	15,847	180,000
32,627	584,065	141,282	19,018	62,020	63,051
0	0	0	0	0	0
(4,035,485)	(3,647,784)	(2,980,473)	(2,912,564)	(2,820,449)	(3,509,013)
1,859,857	915,654	1,843,282	4,485,530	341,562	228,051
765,846	0	0	0	0	0
0	0	0	0	0	(46,127)
0	0	0	1,259,284	685,301	1,591,319
\$4,295,561	\$1,191,584	\$2,571,639	\$3,628,895	\$1,878,978	\$661,651
5.6%	6.0%	5.3%	5.5%	5.3%	5.4%

**Jefferson County, Ohio**  
*Assessed and Estimated Actual Value of Taxable Property*  
*Last Ten Years*

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value
2011	\$702,105,850	\$200,480,870	\$2,578,819,200	\$249,840,070	\$713,828,771
2010	702,045,720	195,922,790	2,565,624,314	256,976,910	734,219,743
2009	726,099,770	194,199,130	2,629,425,429	255,865,260	731,043,600
2008	722,582,300	191,675,960	2,612,166,457	231,203,202	651,763,343
2007	719,195,320	186,382,910	2,587,366,371	228,117,170	651,763,343
2006	618,885,530	174,259,160	2,266,127,686	221,851,440	633,861,310
2005	611,101,090	174,170,290	2,243,632,514	218,676,990	624,791,400
2004	606,057,200	168,414,910	2,212,777,457	207,241,430	592,118,371
2003	561,336,380	154,798,370	2,046,099,286	207,383,520	592,524,343
2002	558,299,540	151,658,190	2,028,450,657	203,468,090	581,337,400

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

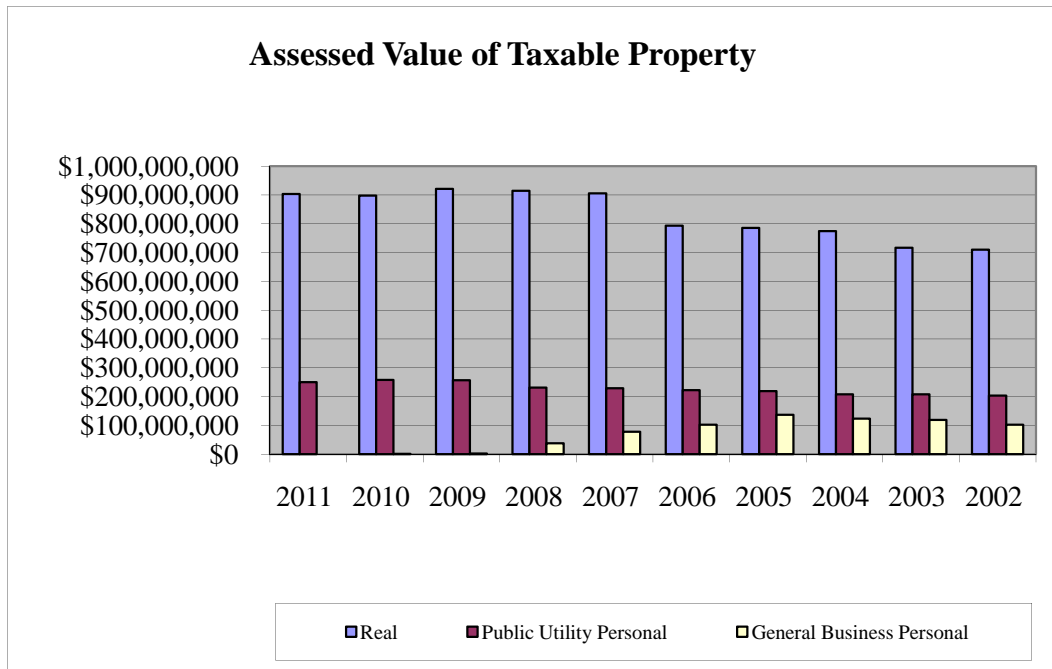
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies, at 5 percent for 2010. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax is 2010).

The tangible personal property values associated with each year were the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property has been eliminated.

*Source :* Jefferson County Auditor, 2008-2011  
 Ohio Department of Taxation, 2002-2007



Tangible Personal Property		Total			Weighted Average Tax Rate
General Business		Assessed Value	Estimated Actual Value	Ratio	
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	Weighted Average Tax Rate
\$0	\$0	\$1,152,426,790	\$3,292,647,971	35.00%	\$9.11
1,188,770	23,775,400	1,156,134,190	3,323,619,457	34.79%	9.13
2,416,610	38,665,760	1,178,580,770	3,399,134,789	34.67%	10.30
37,926,500	606,824,000	1,183,387,962	3,870,753,800	30.57%	9.03
77,446,023	619,568,184	1,211,141,423	3,858,697,898	31.39%	8.94
102,147,765	544,788,080	1,117,143,895	3,444,777,076	32.43%	9.76
135,899,620	543,598,480	1,139,847,990	3,412,022,394	33.41%	9.84
123,007,697	492,030,788	1,104,721,237	3,296,926,616	33.51%	8.79
118,801,812	475,207,248	1,042,320,082	3,113,830,877	33.47%	9.07
101,440,650	405,762,600	1,014,866,470	3,015,550,657	33.65%	8.75



**Jefferson County, Ohio**  
*Property Tax Rates*  
(per \$1,000 of assessed value)  
Last Ten Years

	2011	2010	2009	2008	2007
<b>Unvoted Millage</b>					
Operating	1.850000	1.850000	1.850000	1.850000	1.850000
<b>Voted Millage - by levy</b>					
<b>1976 Mental Health</b>					
Residential/Agricultural Real	0.129231	0.129277	0.124595	0.124641	0.124641
Commercial/Industrial and Public Utility Real	0.367818	0.367789	0.369309	0.368617	0.370847
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
<b>1985 Mental Retardation Development Disability</b>					
Residential/Agricultural Real	0.807429	0.807721	0.778465	0.778753	0.778757
Commercial/Industrial and Public Utility Real	1.440959	1.440840	1.446796	1.444087	1.452823
General Business and Public Utility Personal	1.800000	1.800000	1.800000	1.800000	1.800000
<b>1987 Tuberculosis Hospital</b>					
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000	0.000000
<b>1988 Children Services</b>					
Residential/Agricultural Real	0.449006	0.449169	0.432900	0.433061	0.433063
Commercial/Industrial and Public Utility Real	0.802386	0.802322	0.805638	0.804130	0.808994
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
<b>1992 Bond / Jail (\$15,000,000)</b>					
Residential/Agricultural Real	1.100000	1.100000	1.100000	1.100000	1.100000
Commercial/Industrial and Public Utility Real	1.100000	1.100000	1.100000	1.100000	1.100000
General Business and Public Utility Personal	1.100000	1.100000	1.100000	1.100000	1.100000
<b>1992 Mental Retardation Development Disability</b>					
Residential/Agricultural Real	0.825530	0.825829	0.795917	0.796213	0.796217
Commercial/Industrial and Public Utility Real	1.420125	1.420010	1.425880	1.423211	1.431819
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000	1.700000
<b>1992 9-1-1 System</b>					
Residential/Agricultural Real	0.315643	0.315758	0.304321	0.304434	0.304435
Commercial/Industrial and Public Utility Real	0.542989	0.542945	0.545189	0.544168	0.547460
General Business and Public Utility Personal	0.650000	0.650000	0.650000	0.650000	0.650000
<b>1993 Jail Operating and Equipment</b>					
Residential/Agricultural Real	0.729043	0.729307	0.702892	0.703153	0.703156
Commercial/Industrial and Public Utility Real	1.253052	1.252950	1.258129	1.255774	0.126337
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000	1.500000
<b>1997 9-1-1 System</b>					
Residential/Agricultural Real	0.208924	0.208999	0.201429	0.201504	0.201505
Commercial/Industrial and Public Utility Real	0.292378	0.292355	0.293563	0.293014	0.294786
General Business and Public Utility Personal	0.350000	0.350000	0.350000	0.350000	0.350000
<b>2002 9-1-1 System</b>					
Residential/Agricultural Real	0.416726	0.416877	0.401778	0.401928	0.401930
Commercial/Industrial and Public Utility Real	0.439018	0.438982	0.440796	0.439971	0.442633
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
<b>2004 Senior Citizens</b>					
Residential/Agricultural Real	0.895563	0.895888	0.863439	0.863760	0.863765
Commercial/Industrial and Public Utility Real	0.931908	0.931830	0.935682	0.933930	0.939579
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
<b>2008 Dog Pound</b>					
Residential/Agricultural Real	0.000000	0.000000	1.299516	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	1.300000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	1.300000	0.000000	0.000000
<b>Total voted millage by type of property</b>					
Residential/Agricultural Real	5.877095	5.878825	7.005252	5.707447	5.707469
Commercial/Industrial and Public Utility Real	8.590633	8.590023	9.920982	8.606902	7.515278
General Business and Public Utility Personal	10.100000	10.100000	11.400000	10.100000	10.100000
<b>Total millage by type of property</b>					
Residential/Agricultural Real	7.727095	7.728825	8.855252	7.557447	7.557469
Commercial/Industrial and Public Utility Real	10.440633	10.440023	11.770982	10.456902	9.365278
General Business and Public Utility Personal	11.950000	11.950000	13.250000	11.950000	11.950000

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Jefferson County Auditor

2006	2005	2004	2003	2002
1.850000	1.850000	1.850000	1.850000	1.850000
0.144091	0.144221	0.144299	0.154978	0.155052
0.394652	0.394695	0.394072	0.418910	0.417817
0.500000	0.500000	0.500000	0.500000	0.500000
0.900279	0.901090	0.901582	0.968306	0.968767
1.546081	1.546248	1.543807	1.641115	1.636831
1.800000	1.800000	1.800000	1.800000	1.800000
0.000000	0.000000	0.000000	0.000000	0.161527
0.000000	0.000000	0.000000	0.000000	0.273362
0.000000	0.000000	0.000000	0.000000	0.300000
0.500641	0.501092	0.501366	0.538471	0.538727
0.860924	0.861017	0.859658	0.913843	0.911457
1.000000	1.000000	1.000000	1.000000	1.000000
1.100000	1.100000	1.100000	1.100000	1.100000
1.100000	1.100000	1.100000	1.100000	1.100000
1.100000	1.100000	1.100000	1.100000	1.100000
0.920463	0.921292	0.921796	0.990017	0.990488
1.523728	1.523893	1.521488	1.617388	1.613165
1.700000	1.700000	1.700000	1.700000	1.700000
0.351941	0.352259	0.352451	0.378535	0.378716
0.582602	0.582665	0.581745	0.618413	0.616798
0.650000	0.650000	0.650000	0.650000	0.650000
0.812881	0.813613	0.814057	0.874303	0.874720
1.344466	1.344612	1.342489	1.427107	1.423381
1.500000	1.500000	1.500000	1.500000	1.500000
0.232950	0.233160	0.233287	0.250552	0.250672
0.313708	0.313742	0.313247	0.332991	0.332122
0.350000	0.350000	0.350000	0.350000	0.350000
0.464650	0.465069	0.465323	0.499761	0.000000
0.471045	0.471096	0.470353	0.500000	0.000000
0.500000	0.500000	0.500000	0.500000	0.000000
0.998553	0.999453	0.000000	0.000000	0.000000
0.999891	1.000000	0.000000	0.000000	0.000000
1.000000	1.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
6.426449	6.431249	5.434161	5.754923	5.418669
9.137097	9.137968	8.126859	8.569767	8.324933
10.100000	10.100000	9.100000	9.100000	8.900000
8.276449	8.281249	7.284161	7.604923	7.268669
10.987097	10.987968	9.976859	10.419767	10.174933
11.950000	11.950000	10.950000	10.950000	10.750000

**Jefferson County, Ohio**  
*Property Tax Rates of Overlapping Governments*  
(per \$1,000 of assessed value)  
Last Ten Years

	2011	2010	2009	2008
<b>Cities:</b>				
Steubenville				
Residential/Agricultural Real	5.035360	5.035500	4.961340	4.961140
Commercial/Industrial and Public Utility Real	6.583855	6.582720	6.618920	6.597000
General Business and Public Utility Personal	8.200000	8.200000	8.200000	8.200000
Toronto				
Residential/Agricultural Real	3.041297	3.041292	3.035647	3.035645
Commercial/Industrial and Public Utility Real	3.203093	3.203202	3.204936	3.204936
General Business and Public Utility Personal	3.400000	3.400000	3.400000	3.400000
<b>Villages:</b>				
Adena				
Residential/Agricultural Real	18.593070	18.595379	18.190206	13.431338
Commercial/Industrial and Public Utility Real	23.144069	23.144069	23.144069	18.144069
General Business and Public Utility Personal	30.000000	30.000000	30.000000	25.000000
Amsterdam				
Residential/Agricultural Real	10.981791	10.981791	10.651564	10.650894
Commercial/Industrial and Public Utility Real	15.740381	15.740381	15.740381	15.740381
General Business and Public Utility Personal	19.400000	19.400000	19.400000	19.400000
Bergholz				
Residential/Agricultural Real	4.198035	4.200200	4.125212	4.125212
Commercial/Industrial and Public Utility Real	3.693472	3.693472	3.693472	3.693472
General Business and Public Utility Personal	8.200000	8.200000	8.200000	8.200000
Bloomingdale				
Residential/Agricultural Real	1.985205	1.985101	1.962296	1.962571
Commercial/Industrial and Public Utility Real	1.935030	1.935030	1.935030	1.935030
General Business and Public Utility Personal	3.400000	3.400000	3.400000	3.400000
Dillonville				
Residential/Agricultural Real	9.829595	9.823943	6.541424	9.544230
Commercial/Industrial and Public Utility Real	13.968418	13.968418	13.968418	13.968418
General Business and Public Utility Personal	18.900000	18.900000	18.900000	18.900000
Empire				
Residential/Agricultural Real	6.208840	6.208840	6.051210	6.051210
Commercial/Industrial and Public Utility Real	6.981080	6.981050	6.981885	6.981885
General Business and Public Utility Personal	12.200000	12.200000	12.200000	12.200000
Irondale				
Residential/Agricultural Real	8.223262	8.223262	7.988603	7.987858
Commercial/Industrial and Public Utility Real	8.855045	8.855045	8.855045	8.855045
General Business and Public Utility Personal	11.000000	11.000000	11.000000	11.000000

2007	2006	2005	2004	2003	2002
4.962320	5.225315	5.225395	5.225215	5.253690	5.252545
6.653355	6.874145	6.870630	6.871230	7.235710	7.234525
8.200000	8.200000	8.200000	8.200000	8.200000	8.200000
3.035630	3.063855	5.064957	5.065048	5.171714	3.071960
3.204935	3.228647	5.185425	5.185425	5.352398	3.252589
3.400000	3.400000	5.500000	5.500000	5.500000	3.400000
13.461859	14.889954	15.421890	15.420980	14.495084	14.960111
17.994334	19.101823	19.053330	19.053330	19.460439	19.488854
25.000000	25.000000	25.000000	25.000000	25.000000	25.000000
10.650894	11.982292	11.982240	11.982240	12.459121	12.460218
15.740381	15.382494	15.382494	15.382494	16.539008	16.539008
19.400000	19.400000	19.400000	19.400000	19.400000	19.400000
4.124631	4.462889	4.463635	4.465983	4.575800	4.576648
3.693472	3.774557	3.769513	3.769513	3.823445	3.818858
8.200000	8.200000	8.200000	8.200000	8.200000	8.200000
1.962571	2.113807	2.113807	5.009427	5.143875	5.143875
1.935030	1.945071	1.945071	5.040271	5.401128	5.401128
3.400000	3.400000	3.400000	8.400000	8.400000	8.400000
9.544230	10.754622	10.755172	10.745045	9.112789	9.112550
13.968418	14.212777	14.213371	13.919691	12.995329	12.996442
18.900000	18.900000	18.900000	18.900000	16.900000	16.900000
6.051210	7.003240	7.008870	7.008870	7.268340	7.268530
6.981885	7.301085	7.301085	7.301085	7.748915	7.794335
12.200000	12.200000	12.200000	12.200000	12.200000	12.200000
7.989098	9.078500	6.536964	6.498977	6.740835	6.740835
8.855045	8.766495	6.979691	6.979691	7.826420	7.826420
11.000000	11.000000	11.000000	11.000000	11.000000	11.000000

(Continued)

**Jefferson County, Ohio**  
*Property Tax Rates of Overlapping Governments (Continued)*  
(per \$1,000 of assessed value)  
*Last Ten Years*

	2011	2010	2009	2008
<b>Mingo Junction</b>				
Residential/Agricultural Real	5.967424	5.967120	5.838692	5.839254
Commercial/Industrial and Public Utility Real	8.072410	8.070222	8.066706	8.064476
General Business and Public Utility Personal	8.800000	8.800000	8.800000	8.800000
<b>Mt. Pleasant</b>				
Residential/Agricultural Real	13.461778	13.416778	13.038917	13.038917
Commercial/Industrial and Public Utility Real	16.962017	16.962017	16.962017	16.962017
General Business and Public Utility Personal	26.900000	26.900000	26.900000	26.900000
<b>New Alexandria</b>				
Residential/Agricultural Real	6.562295	6.562295	6.412490	6.397850
Commercial/Industrial and Public Utility Real	6.258915	6.258915	6.258915	6.258915
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
<b>Rayland</b>				
Residential/Agricultural Real	5.847184	5.846688	5.700184	5.699904
Commercial/Industrial and Public Utility Real	5.971104	5.971104	5.971104	5.971104
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
<b>Richmond</b>				
Residential/Agricultural Real	5.341941	5.341941	5.189910	5.189814
Commercial/Industrial and Public Utility Real	5.026557	5.026557	5.024195	5.024195
General Business and Public Utility Personal	14.400000	14.400000	14.400000	14.400000
<b>Smithfield</b>				
Residential/Agricultural Real	15.775012	15.775800	15.230586	15.227244
Commercial/Industrial and Public Utility Real	18.296735	17.667289	17.667289	17.713133
General Business and Public Utility Personal	22.500000	22.500000	22.500000	22.500000
<b>Stratton</b>				
Residential/Agricultural Real	4.999857	4.647562	5.098565	5.098975
Commercial/Industrial and Public Utility Real	5.000000	4.997705	5.978986	5.978986
General Business and Public Utility Personal	5.000000	5.000000	6.000000	6.000000
<b>Tiltonsville</b>				
Residential/Agricultural Real	11.953358	11.953335	11.602284	11.602302
Commercial/Industrial and Public Utility Real	13.038662	13.038670	13.036611	13.036611
General Business and Public Utility Personal	14.700000	14.700000	14.700000	14.700000
<b>Wintersville</b>				
Residential/Agricultural Real	7.108209	7.108735	6.984968	6.984635
Commercial/Industrial and Public Utility Real	7.658366	7.670925	7.668887	7.660606
General Business and Public Utility Personal	9.800000	9.800000	9.800000	9.800000
<b>Yorkville</b>				
Residential/Agricultural Real	6.471689	6.471689	6.392742	6.392742
Commercial/Industrial and Public Utility Real	7.034991	7.035354	6.850250	6.844554
General Business and Public Utility Personal	9.850000	9.850000	9.850000	9.850000

2007	2006	2005	2004	2003	2002
5.838690	6.233114	6.235980	6.236490	6.411566	4.411482
8.064476	8.358302	8.358970	8.358970	8.567732	6.562024
8.800000	8.800000	8.800000	8.800000	8.800000	6.800000
13.038917	15.387891	15.389516	15.389516	16.031947	16.002869
16.962017	17.510090	17.510090	17.510090	18.822738	18.822738
26.900000	26.900000	26.900000	26.900000	26.900000	26.900000
6.397850	7.160095	7.162935	7.162390	2.400000	4.864085
6.258915	7.154395	7.154395	7.154395	2.400000	6.396005
7.400000	7.400000	7.400000	7.400000	2.400000	7.400000
5.699904	3.746785	3.746785	3.746785	3.819289	3.819289
5.971104	3.466336	3.466336	3.466336	3.536989	3.536989
6.200000	5.200000	5.200000	5.200000	5.200000	5.200000
5.191879	5.720948	5.718374	5.719495	5.930221	5.930168
5.076197	5.962734	5.962734	5.962734	6.346817	6.346817
14.400000	14.400000	14.400000	14.400000	14.400000	14.400000
15.226880	17.829969	17.821652	15.795133	16.475275	15.148654
17.713133	20.524535	20.524535	18.885697	20.311059	19.859224
22.500000	24.500000	24.500000	25.300000	25.300000	26.300000
5.096836	5.655471	3.155471	3.155471	3.195994	3.195994
5.978986	5.982182	3.482182	3.482182	3.482410	3.482410
6.000000	6.000000	3.500000	3.500000	3.500000	3.500000
11.602302	12.988499	12.988063	9.488063	9.787924	9.788109
13.099170	13.782340	13.782340	10.282340	10.716365	10.715742
14.700000	14.700000	14.700000	11.200000	11.200000	11.200000
5.985038	6.417374	6.419772	4.422363	4.506932	4.509698
6.665473	7.164285	7.172581	5.182093	5.392737	5.376388
8.800000	8.800000	8.800000	6.800000	6.800000	6.800000
6.392538	6.903454	5.877091	5.877091	5.993771	5.993965
6.844554	7.999468	6.900035	6.900035	6.952037	6.914680
9.850000	9.850000	8.950000	8.950000	8.950000	8.950000

(Continued)

**Jefferson County, Ohio**  
*Property Tax Rates of Overlapping Governments (Continued)*  
(per \$1,000 of assessed value)  
Last Ten Years

	2011	2010	2009	2008
<b>Townships:</b>				
<b>Brush Creek</b>				
Residential/Agricultural Real	3.229785	3.230442	3.219562	3.219643
Commercial/Industrial and Public Utility Real	3.942070	3.938728	3.938728	3.938728
General Business and Public Utility Personal	4.200000	4.200000	4.200000	4.200000
<b>Cross Creek</b>				
Residential/Agricultural Real	6.455133	6.454568	6.328234	6.328933
Commercial/Industrial and Public Utility Real	8.067129	8.078652	8.071382	8.081527
General Business and Public Utility Personal	10.900000	10.900000	10.900000	10.900000
<b>Island Creek</b>				
Residential/Agricultural Real	4.862638	4.862369	4.788864	4.789641
Commercial/Industrial and Public Utility Real	6.391697	6.352318	6.353484	6.354381
General Business and Public Utility Personal	8.700000	8.700000	8.700000	8.700000
<b>Knox</b>				
Residential/Agricultural Real	5.578106	5.578320	5.483871	5.486669
Commercial/Industrial and Public Utility Real	7.617355	7.852073	7.969960	7.884776
General Business and Public Utility Personal	8.200000	8.200000	8.200000	8.200000
<b>Mt. Pleasant</b>				
Residential/Agricultural Real	7.394549	4.504536	4.474295	4.478179
Commercial/Industrial and Public Utility Real	7.772375	4.609785	4.584278	4.584278
General Business and Public Utility Personal	9.100000	6.100000	6.100000	6.100000
<b>Ross</b>				
Residential/Agricultural Real	5.295042	3.303871	3.288783	3.289066
Commercial/Industrial and Public Utility Real	4.092309	3.523244	3.492393	3.514326
General Business and Public Utility Personal	5.700000	3.700000	3.700000	3.700000
<b>Salem</b>				
Residential/Agricultural Real	3.796231	3.796253	3.754196	3.754710
Commercial/Industrial and Public Utility Real	4.140012	4.155356	4.154831	4.154831
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
<b>Saline</b>				
Residential/Agricultural Real	3.736573	3.742196	3.694475	3.696551
Commercial/Industrial and Public Utility Real	4.666925	4.667785	4.667785	4.667798
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
<b>Smithfield</b>				
Residential/Agricultural Real	4.014993	4.014987	4.002625	4.002907
Commercial/Industrial and Public Utility Real	4.529080	4.546099	4.546099	4.384392
General Business and Public Utility Personal	5.100000	5.100000	5.100000	5.100000
<b>Springfield</b>				
Residential/Agricultural Real	6.678801	4.692035	4.622072	4.624056
Commercial/Industrial and Public Utility Real	7.573456	5.800025	5.798347	5.803699
General Business and Public Utility Personal	10.200000	8.200000	8.200000	8.200000
<b>Steubenville</b>				
Residential/Agricultural Real	4.920680	4.923612	4.821122	4.822480
Commercial/Industrial and Public Utility Real	5.526156	5.525028	5.524994	5.524994
General Business and Public Utility Personal	6.100000	6.100000	6.100000	6.100000



2007	2006	2005	2004	2003	2002
3.219682	3.294129	3.296706	3.297334	3.371411	3.372011
3.996615	4.035713	4.059333	4.059333	4.069554	4.069554
4.200000	4.200000	4.200000	4.200000	4.200000	4.200000
6.321874	6.774817	6.776910	4.779309	5.005493	5.005920
8.058114	8.868018	8.877464	6.888994	7.247393	7.256469
10.900000	10.900000	10.900000	8.900000	8.900000	8.900000
4.788975	5.110159	5.112483	5.112604	5.404175	5.404604
6.353720	6.711707	6.724561	6.533672	7.446972	7.100534
8.700000	8.700000	8.700000	8.700000	8.700000	8.700000
5.489628	5.905708	5.910314	5.911451	6.288104	6.295632
7.885169	8.171213	8.200000	8.200000	7.882930	7.882930
8.200000	8.200000	8.200000	8.200000	8.200000	8.200000
4.478803	4.645247	4.648252	4.648950	4.771848	4.773965
4.584278	5.156097	5.157344	5.157344	5.224603	5.224603
6.100000	6.100000	6.100000	6.100000	6.100000	6.100000
3.288918	3.381879	3.383692	3.386271	3.472671	3.475065
3.614560	3.636526	3.636526	3.636526	3.651399	3.651399
3.700000	3.700000	3.700000	3.700000	3.700000	3.700000
3.754996	3.925344	3.927140	3.928168	4.089510	4.093865
4.162831	4.507670	4.507670	4.509539	4.629716	4.629716
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
3.697282	3.975624	3.984338	2.985337	3.070164	3.071062
4.667798	4.682339	4.682186	3.682186	3.686139	3.686139
4.800000	4.800000	4.800000	3.800000	3.800000	3.800000
4.002574	4.087057	4.088041	4.088881	4.145514	4.146367
4.384392	4.274095	4.279371	4.279371	4.301617	4.304907
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
4.624717	5.044502	5.063216	5.070804	5.411124	5.422207
5.809123	6.837329	6.837329	6.837329	7.133797	7.133797
8.200000	8.200000	8.200000	8.200000	8.200000	8.200000
4.822552	3.208546	3.208816	3.208816	3.336068	3.336468
5.524994	3.873100	3.873100	3.873100	3.979538	3.985230
6.100000	4.100000	4.100000	4.100000	4.100000	4.100000

(Continued)

**Jefferson County, Ohio**  
*Property Tax Rates of Overlapping Governments (Continued)*  
(per \$1,000 of assessed value)  
Last Ten Years

	2011	2010	2009	2008
<b>Warren</b>				
Residential/Agricultural Real	3.921928	3.922428	3.900543	3.901042
Commercial/Industrial and Public Utility Real	4.169791	4.169793	4.169775	4.167694
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
<b>Wayne</b>				
Residential/Agricultural Real	8.902971	8.913125	8.754235	8.759185
Commercial/Industrial and Public Utility Real	9.553067	9.542316	9.563854	10.459432
General Business and Public Utility Personal	14.400000	14.400000	14.400000	14.400000
<b>Wells</b>				
Residential/Agricultural Real	6.362248	6.093809	5.996515	5.999990
Commercial/Industrial and Public Utility Real	7.630718	7.598529	7.598327	7.598884
General Business and Public Utility Personal	7.750000	7.750000	7.750000	7.750000
<b>Colleges:</b>				
Eastern Gateway Community College				
Residential/Agricultural Real	0.596653	0.596869	0.575251	0.575465
Commercial/Industrial and Public Utility Real	0.835368	0.835300	0.838753	0.837183
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
<b>Special Districts:</b>				
Eastern Ohio Regional Transit Authority				
Residential/Agricultural Real	1.776458	1.775334	1.764706	1.763142
Commercial/Industrial and Public Utility Real	1.938354	1.925126	1.831152	1.829106
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000
Steel Valley Regional Transit Authority				
Residential/Agricultural Real	1.363330	1.363393	1.308274	1.308195
Commercial/Industrial and Public Utility Real	1.385046	1.384512	1.398058	1.389802
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
TEMS Ambulance				
Residential/Agricultural Real	1.220661	1.220668	1.174999	1.175413
Commercial/Industrial and Public Utility Real	1.443114	1.445959	1.449331	1.448419
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
Warren Township Park				
Residential/Agricultural Real	0.512855	0.513080	0.495334	1.289595
Commercial/Industrial and Public Utility Real	0.559404	0.559662	0.539997	1.318160
General Business and Public Utility Personal	1.000000	1.000000	1.000000	2.000000
Belvedere Fire				
Residential/Agricultural Real	3.165991	3.170428	3.051559	3.051492
Commercial/Industrial and Public Utility Real	2.358514	2.358514	2.429888	2.457213
General Business and Public Utility Personal	7.500000	7.500000	7.500000	7.500000
Puskarich Public Library				
Residential/Agricultural Real	0.998795	0.999648	0.000000	0.000000
Commercial/Industrial and Public Utility Real	1.000000	1.000000	0.000000	0.000000
General Business and Public Utility Personal	1.000000	1.000000	0.000000	0.000000
Public Library of Steubenville and Jefferson County				
Residential/Agricultural Real	0.999637	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.999996	0.000000	0.000000	0.000000
General Business and Public Utility Personal	1.000000	0.000000	0.000000	0.000000

2007	2006	2005	2004	2003	2002
3.901230	4.000834	4.001967	4.001794	4.076952	4.077735
4.168833	4.232493	4.232754	4.232754	4.279737	4.280503
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
7.946638	8.867249	8.874290	6.405223	6.822453	6.822381
9.775501	11.560773	11.560773	9.060773	9.386038	9.386038
14.400000	14.400000	14.400000	11.900000	11.900000	11.900000
6.000970	5.967897	5.970366	4.721941	5.564905	4.850000
7.598884	7.155077	7.155526	5.905526	6.878123	5.926718
7.750000	7.250000	7.250000	6.000000	7.000000	6.000000
0.575468	0.665268	0.665867	0.666231	0.715538	0.715879
0.842247	0.896311	0.896408	0.894993	0.951405	0.948921
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1.760646	2.000000	1.045354	1.044463	1.112020	1.110885
1.825834	2.000000	1.137210	1.135063	1.170577	1.160539
2.000000	2.000000	1.500000	1.500000	1.500000	1.500000
1.308877	1.499730	0.704166	0.704134	0.718446	0.718107
1.410829	1.500000	0.880523	0.880654	0.962919	0.962521
1.500000	1.500000	1.000000	1.000000	1.000000	1.000000
1.175752	1.396120	1.396893	1.397104	1.498830	0.000000
1.448421	1.479997	1.480188	1.480173	1.499893	0.000000
1.500000	1.500000	1.500000	1.500000	1.500000	0.000000
1.289796	1.504479	1.505718	1.505518	0.624098	0.624442
1.319497	1.646936	1.647010	1.647010	0.692154	0.687212
2.000000	2.000000	2.000000	2.000000	1.000000	1.000000
3.052043	3.455670	3.456206	3.466618	3.874396	3.879515
2.457213	3.129662	3.129662	3.129662	3.462573	3.462573
7.500000	7.500000	7.500000	7.500000	7.500000	7.500000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

(Continued)

**Jefferson County, Ohio**  
*Property Tax Rates of Overlapping Governments (Continued)*  
(per \$1,000 of assessed value)  
Last Ten Years

	2011	2010	2009	2008
<b>Joint Vocational School Districts:</b>				
Jefferson County JVS				
Residential/Agricultural Real	1.457424	1.457446	1.455259	1.455345
Commercial/Industrial and Public Utility Real	1.480050	1.480047	1.480192	1.480038
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
Belmont-Harrison Career Center				
Residential/Agricultural Real	1.450000	1.450000	1.450000	1.450000
Commercial/Industrial and Public Utility Real	1.450000	1.450000	1.450000	1.450000
General Business and Public Utility Personal	1.450000	1.450000	1.450000	1.450000
Columbiana County JVS				
Residential/Agricultural Real	2.012304	2.000614	2.000000	2.000000
Commercial/Industrial and Public Utility Real	1.999998	2.035499	2.034116	2.027348
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
<b>School Districts:</b>				
Buckeye Local				
Residential/Agricultural Real	20.875887	20.982744	22.500021	22.900013
Commercial/Industrial and Public Utility Real	22.087515	22.110838	23.896924	24.270558
General Business and Public Utility Personal	27.900000	28.000000	30.000000	30.400000
Edison Local				
Residential/Agricultural Real	22.550976	22.463753	22.300003	22.300016
Commercial/Industrial and Public Utility Real	22.364065	22.312825	22.622934	22.617100
General Business and Public Utility Personal	29.700000	29.600000	29.900000	29.900000
Harrison Hills City				
Residential/Agricultural Real	21.493940	21.495232	21.495761	21.703506
Commercial/Industrial and Public Utility Real	25.191162	25.236440	24.558894	24.951337
General Business and Public Utility Personal	37.750000	37.750000	37.750000	37.750000
Indian Creek Local				
Residential/Agricultural Real	24.882602	24.887687	24.298669	20.751509
Commercial/Industrial and Public Utility Real	31.080825	31.072639	31.304887	27.657428
General Business and Public Utility Personal	42.650000	42.650000	42.650000	39.100000
Southern Local				
Residential/Agricultural Real	23.467685	23.486785	23.468733	23.468975
Commercial/Industrial and Public Utility Real	31.262073	31.383360	30.386962	30.285989
General Business and Public Utility Personal	39.440000	39.440000	39.440000	39.440000
Steubenville City				
Residential/Agricultural Real	27.218029	27.215987	26.534730	26.532170
Commercial/Industrial and Public Utility Real	28.726847	28.740023	28.782572	28.783831
General Business and Public Utility Personal	35.350000	35.350000	35.350000	35.350000
Toronto City				
Residential/Agricultural Real	27.634212	20.609181	20.000198	20.000006
Commercial/Industrial and Public Utility Real	37.873614	31.056930	31.200891	31.200891
General Business and Public Utility Personal	44.100000	37.650000	37.650000	37.650000

The rates presented in this Table represent the effective rates.

Source : Jefferson County Auditor

2007	2006	2005	2004	2003	2002
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
1.450000	1.500000	1.450000	1.450000	1.450000	1.450000
1.450000	1.500000	1.450000	1.450000	1.450000	1.450000
1.450000	1.500000	1.450000	1.450000	1.450000	1.450000
2.000000	2.000000	2.000000	2.005752	2.003400	2.000000
2.027958	2.017806	2.000000	2.019917	2.018797	2.020160
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
22.900006	22.900011	22.900011	22.900005	23.100009	23.060204
24.274476	25.821503	25.833183	25.808799	26.359866	26.226111
30.400000	30.400000	30.400000	30.400000	30.600000	30.500000
22.300005	22.300014	22.800018	22.800009	22.833207	22.863595
22.640508	23.242354	23.752560	23.753387	24.000480	23.830238
29.900000	29.900000	30.400000	30.400000	30.400000	30.400000
21.692654	21.694215	21.993375	21.999375	22.004996	23.170028
24.955001	24.942389	26.379508	26.378926	26.453550	27.405190
37.750000	37.750000	37.750000	37.750000	37.750000	37.750000
20.748701	20.401021	20.407569	20.422097	21.551426	21.557502
27.641370	28.920588	28.944273	28.845864	31.088357	31.070822
39.100000	39.100000	39.100000	39.100000	39.100000	39.100000
23.902246	23.903669	24.114378	24.255830	24.255000	24.247843
30.685721	30.631804	30.802116	30.758355	30.761010	30.761010
39.840000	39.840000	40.050000	40.050000	40.050000	40.050000
26.532222	26.594707	26.595198	26.591728	27.288540	27.778386
29.286370	30.160021	30.130346	30.135427	32.627012	33.117429
35.350000	35.350000	35.350000	35.350000	35.950000	36.450000
20.000018	21.265708	20.000018	20.000024	20.001710	20.003080
31.200621	33.176080	32.356545	32.356545	34.282570	34.284747
37.650000	37.650000	37.650000	37.650000	37.650000	37.650000

**Jefferson County, Ohio**  
*Property Tax Levies and Collections (1)*  
*Real and Public Utilities Taxes*  
*Last Ten Years*

Collection Year	Current Tax Levy (3)	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2011	\$52,935,768	\$50,821,048	96.01%	\$2,419,752	\$53,240,800	100.58%
2010	50,864,117	48,803,761	95.95%	1,991,906	50,795,667	99.87%
2009	53,306,429	51,201,336	96.05%	1,779,513	52,980,849	99.39%
2008	49,182,708	47,476,952	96.53%	1,890,595	49,367,547	100.38%
2007	48,607,336	46,957,674	96.61%	1,796,956	48,754,630	100.30%
2006	44,979,938	43,347,396	96.37%	1,755,978	45,103,374	100.27%
2005	44,167,378	42,631,364	96.52%	1,621,967	44,253,331	100.19%
2004	41,859,781	40,532,707	96.83%	1,958,302	42,491,009	101.51%
2003	40,165,455	38,832,118	96.68%	1,591,492	40,423,610	100.64%
2002	39,037,712	37,807,239	96.85%	1,663,993	39,471,232	101.11%

(1) Includes Homestead/Rollback credits assessed locally, but distributed through the State and reported as Intergovernmental revenue.

(2) The County does not identify delinquent tax collections by tax year.

(3) Includes all property taxes levied throughout the county.

**Source:** *Jefferson County Auditor*

**Jefferson County, Ohio**  
*Property Tax Levies and Collections*  
*Tangible Personal Property Taxes*  
*Last Ten Years*

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (1)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2011	\$0	\$0	N/A	\$2,017	\$2,017	N/A
2010	70,276	70,272	99.99%	283,704	353,976	503.69%
2009	199,309	192,630	96.65%	80,685	273,315	137.13%
2008	2,339,599	2,301,109	98.35%	41,418	2,342,527	100.13%
2007	5,019,004	4,731,681	94.28%	277,480	5,009,161	99.80%
2006	6,467,055	6,376,911	98.61%	98,926	6,475,837	100.14%
2005	8,138,456	7,871,861	96.72%	34,936	7,906,797	97.15%
2004	7,231,448	7,071,014	97.78%	70,469	7,141,483	98.76%
2003	8,072,306	7,957,062	98.57%	110,825	8,067,887	99.95%
2002	5,816,268	5,657,258	97.27%	97,644	5,754,902	98.94%

(1) The County does not identify delinquent tax collections by tax year.

*Source: Jefferson County Auditor*

Note: The general business tangible personal property tax including inventory was phased out beginning in 2006. The assessment percentage is 18.75 percent for 2006, 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax was 2010).

## Jefferson County, Ohio

### Principal Taxpayers

#### Real Estate Tax

2011 and 2004 (1)

Name of Taxpayer	2011	
	Assessed Value	Percent of Real Property Assessed Value
Ohio Edison Company	\$25,988,620	2.88%
Buckeye Power	15,089,410	1.67%
Fort Steuben Improvements LLC	12,847,660	1.42%
Wheeling Pittsburgh Steel Corp.	7,280,350	0.81%
Ohio Power Company	4,904,515	0.54%
WalMart Store East LLP	4,735,850	0.52%
Hollywood Center Inc.	3,783,150	0.42%
LTAH Real Estate Holdings	3,472,840	0.38%
Cal-Steuben Limited	2,325,925	0.26%
Anthony Mining Company	2,053,345	0.23%
Totals	<u>\$82,481,665</u>	<u>9.14%</u>
Total Assessed Valuation	<u>\$902,586,720</u>	

Name of Taxpayer	2004 (2)	
	Assessed Value	Percent of Real Property Assessed Value
Fort Steuben Mall, Inc.	\$9,927,280	1.28%
WalMart Store East LLP	9,026,570	1.17%
Wheeling Pittsburgh Steel	7,578,980	0.98%
Tri-State Plaza Partnership	3,008,010	0.39%
Hollywood Center Inc.	2,675,470	0.35%
L Steubenville LLC	2,143,650	0.28%
Anothony Mining Company Inc.	2,111,040	0.27%
Totals	<u>\$36,471,000</u>	<u>4.71%</u>
Total Assessed Valuation	<u>\$774,472,110</u>	

(1) The amounts presented represent the assessed values upon which 2011 and 2004 collections were based. Information prior to 2004 not available.

(2) Only seven of the top taxpayers for 2004 were available.

*Source : Jefferson County Auditor*



**Jefferson County, Ohio**  
*Principal Taxpayers*  
*General Business Tangible Personal Property Tax*  
*2011 and 2004 (1)*

**No Current Tangible Personal Property Tax Levied for 2011**

Name of Taxpayer	2004	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Wheeling Pittsburgh Steel	\$36,918,750	30.01%
Titanium Metals Corporation	23,441,220	19.06%
Midwest Electical Supply	9,421,460	7.66%
Boeing Company	2,325,770	1.89%
Lowes Home Centers	1,549,250	1.26%
Shelley & Sands	1,354,920	1.10%
Bulldog Distributing	1,321,160	1.07%
Walmart Stores East LLP	1,279,370	1.04%
Denoon	1,213,880	0.99%
Valley Paper Converting	1,155,720	0.94%
<b>Total</b>	<b>\$79,981,500</b>	<b>65.02%</b>
<b>Total Assessed Valuation</b>	<b>\$123,007,697</b>	

(1) The amounts presented represent the assessed values upon which 2011 and 2004 collections were based. Information prior to 2004 is not available.

Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax was 2010).

*Source: Jefferson County Auditor*

**Jefferson County, Ohio**  
*Principal Taxpayers*  
*Public Utilities Tangible Personal Property Tax*  
*2011 and 2004 (1)*

Name of Taxpayer	2011	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$91,171,100	36.49%
First Energy Generation Corp.	76,946,540	30.80%
Buckeye Power Inc.	64,512,190	25.82%
American Transmission Systems Inc.	6,220,450	2.49%
Columbia Gas of Ohio Inc.	4,080,930	1.63%
Ohio Edison Company	3,352,160	1.34%
Columbia Gas Transmission Corp.	1,482,570	0.59%
Carroll Electric Cooperative Inc.	1,331,660	0.53%
Dominion Transmission Inc.	339,430	0.14%
General Electric Capital Commercial Inc.	255,020	0.10%
<b>Total</b>	<b>\$249,692,050</b>	<b>99.94%</b>
<b>Total Assessed Valuation</b>	<b>\$249,840,070</b>	

Name of Taxpayer	2004	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison Company	\$60,471,780	29.18%
Ohio Power Company	53,327,180	25.73%
Buckeye Power Inc.	45,151,310	21.79%
Cleveland Electric	10,471,970	5.05%
First Energy Generation Corp.	7,451,880	3.60%
Ohio Bell Telephone Company	6,535,080	3.15%
American Transmission Systems Inc.	5,733,400	2.77%
Pennsylvania Power Company	4,299,540	2.07%
Verizon North Inc.	3,652,720	1.76%
Norfolk Southern Combined Railroad	3,219,490	1.55%
<b>Total</b>	<b>\$200,314,350</b>	<b>96.66%</b>
<b>Total Assessed Valuation</b>	<b>\$207,241,430</b>	

(1) The amount presented represent the assessed values upon which 2011 and 2004 collections were based. Information prior to 2004 is not available.

*Source : Jefferson County Auditor*

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**Jefferson County, Ohio**  
*Taxable Sales By Industry (Category)*  
*Last Six Years (1)*

Industry (Category)	December 31, 2011 (1)		December 31, 2010 (1)	
	Precent Share of Collections	Collections by Industry	Precent Share of Collections	Collections by Industry
Agriculture, Forestry, and Fishing	0.00%	\$271	0.01%	\$550
Mining	0.44%	44,688	0.00%	0
Utilities (excluding telecommunications)	0.73%	73,615	0.96%	94,229
Construction	0.26%	26,495	0.22%	21,658
Manufacturing	4.62%	464,820	4.59%	452,436
Wholesale Trade	1.39%	140,151	1.26%	124,742
Motor Vehicle and Parts Dealers	19.33%	1,946,182	18.40%	1,815,783
Furniture and Home Furnishings Stores	0.90%	90,610	0.93%	92,130
Electronic and Appliance Stores	0.96%	96,998	0.74%	72,755
Building Material and Garden Equipment & Supplies	8.64%	869,861	8.92%	880,515
Food and Beverage Stores	4.57%	460,261	4.63%	456,607
Health and Personal Care Stores	1.84%	184,895	1.87%	184,871
Gasoline Stations	2.33%	234,729	2.37%	233,970
Clothing and Clothing Accessories Stores	1.48%	149,278	1.57%	154,613
Sporting Goods, Hobby, Book, and Music Stores	1.90%	191,283	1.80%	177,906
General Merchandise Stores	16.28%	1,638,928	17.58%	1,734,628
Miscellaneous Store Retailers	7.21%	726,329	8.14%	803,438
Nonstore Retailers	2.63%	264,521	2.38%	234,608
Transportation and Warehousing	0.05%	5,173	0.05%	4,595
Information (including telecommunications)	6.21%	625,626	6.68%	658,891
Finance and Insurance	6.05%	609,063	4.91%	484,553
Real Estate, and Rental & Leasing of Property	2.83%	285,473	2.58%	254,705
Professional, Scientific and Technical Services	0.45%	45,706	0.47%	46,251
Management of Companies (Holding Companies)	0.13%	13,417	0.05%	4,801
Administrative & Support Services, and Waste Management & Remediation Services	1.13%	114,197	1.16%	114,776
Education, Health Care and Social Assistance	0.07%	7,155	0.05%	4,724
Arts, Entertainment, and Recreation	0.12%	11,768	0.11%	11,153
Accommodation and Food Services	4.72%	475,562	4.60%	453,491
Other Services	2.31%	232,225	2.27%	223,945
Unclassified	0.40%	40,602	0.70%	69,322
<b>Total</b>	<b>100.00%</b>	<b>\$10,069,882</b>	<b>100.00%</b>	<b>\$9,866,646</b>
Sales Tax Rate	1.50%		1.50%	

The rate may be imposed by the Commissioners subject to referendum or approved by a majority of the voters within the County.

(1) NOTE: Only six years of information was available from the Department of Taxation and number of taxpayers by industry is not available.

*Source: State Department of Taxation*

December 31, 2009 (1)		December 31, 2008 (1)		December 31, 2007 (1)		December 31, 2006 (1)	
Precent Share of Collections	Collections by Industry	Precent Share of Collections	Collections by Industry	Precent Share of Collections	Collections by Industry	Precent Share of Collections	Collections by Industry
0.00%	\$964	0.00%	\$0	0.00%	\$0	0.00%	\$0
0.00%	0	0.00%	0	0.00%	0	0.00%	0
1.30%	120,194	1.23%	128,916	1.12%	116,341	1.13%	109,363
0.20%	21,331	0.42%	43,762	0.64%	65,950	0.32%	30,581
4.00%	386,080	4.93%	514,871	3.64%	377,546	3.59%	348,467
1.30%	120,369	2.24%	233,769	1.65%	170,489	1.66%	161,551
17.00%	1,600,761	18.07%	1,887,859	18.62%	1,930,932	19.70%	1,915,162
1.10%	100,310	1.06%	110,973	1.18%	122,472	1.26%	122,386
1.20%	117,970	1.79%	186,591	1.98%	205,530	2.04%	198,654
9.40%	885,579	9.27%	968,429	10.03%	1,039,954	10.09%	981,190
4.90%	463,134	4.23%	441,388	4.05%	419,993	4.29%	417,189
2.40%	228,340	1.82%	190,247	1.88%	194,443	2.14%	208,353
2.50%	234,124	2.09%	218,041	2.11%	218,929	2.19%	213,251
1.50%	138,475	1.71%	178,504	1.87%	194,257	1.77%	171,534
2.00%	188,941	1.75%	182,703	1.84%	190,983	2.61%	253,458
17.70%	1,671,899	16.64%	1,738,338	17.13%	1,776,045	18.59%	1,806,892
10.60%	998,496	11.57%	1,208,546	10.51%	1,089,461	9.24%	899,215
2.50%	238,351	2.94%	307,178	2.91%	302,013	2.68%	260,728
0.10%	5,541	0.08%	8,401	0.07%	7,041	0.08%	7,934
6.70%	630,586	6.11%	638,747	5.57%	577,575	5.19%	504,647
1.30%	122,686	0.13%	13,792	0.15%	15,501	0.11%	11,550
2.50%	236,811	2.77%	289,859	3.01%	313,015	2.12%	205,706
0.70%	65,042	0.52%	54,149	0.36%	37,590	0.17%	16,725
0.00%	0	0.00%	0	0.00%	0	0.00%	0
1.10%	104,284	1.19%	124,321	1.09%	113,493	1.24%	120,184
0.00%	2,153	0.01%	1,175	0.02%	1,729	0.02%	1,733
0.10%	8,998	0.07%	7,140	0.06%	5,974	0.07%	7,230
4.90%	465,619	4.66%	487,219	4.76%	494,094	5.00%	486,326
2.20%	208,330	1.76%	184,009	1.80%	186,596	1.93%	187,407
0.80%	72,369	0.94%	96,838	1.95%	201,829	0.77%	74,661
100.00%	\$9,437,737	100.00%	\$10,445,765	100.02%	\$10,369,775	100.00%	\$9,722,077
1.50%		1.50%		1.50%		1.50%	

**Jefferson County, Ohio**  
*Ratios of Outstanding Debt*  
*Last Ten Years*

Year	Governmental Activities					Business Type Activities	
	General Obligation Bonds	Long-Term Notes Payable	State Infrastructure Bank Loan	OPWC Loans	Capital Leases	Mortgage Revenue Bonds	General Obligation Bonds
2011	\$17,596,297	\$2,310,980	\$0	\$9,758	\$39,939	\$0	\$4,132,087
2010	19,391,941	2,765,288	0	95,957	120,043	0	4,257,662
2009	20,847,709	3,196,508	0	182,154	260,813	0	3,323,237
2008	22,330,547	3,609,724	0	268,351	330,885	0	3,423,812
2007	23,631,414	2,603,775	55,603	354,548	375,371	0	3,524,387
2006	25,155,086	1,688,920	108,915	42,268	530,874	0	3,624,962
2005	26,590,257	1,992,466	160,033	48,770	100,744	0	3,720,537
2004	27,959,541	508,595	209,045	55,272	47,022	61,000	3,816,112
2003	24,881,495	783,160	256,039	61,774	87,425	132,000	0
2002	26,252,252	1,047,131	301,098	68,276	93,776	201,000	0

(1) Personal Income not available for 2010-2011 and used 2009 income.

**Source:** *Jefferson County Auditor's Office*  
*Bureau of Economic Analysis*  
*US Census Bureau*

Business Type Activities								
OWDA Loans Payable	OPWC Loans Payable	Ohio EPA Loan Payable	Long-Term Notes Payable	Capital Leases	Total Primary Government	Ratio of Net Debt to Estimated Actual Value	Percentage of Personal Income (1)	Per Capita
\$1,453,220	\$462,086	\$6,263,588	\$0	\$0	\$32,267,955	0.98%	1.50%	\$469
1,778,359	535,231	6,596,848	0	0	35,541,329	1.07%	1.65%	510
1,916,328	608,376	6,948,760	0	0	37,283,885	1.10%	1.73%	551
2,544,471	685,521	7,036,418	0	0	40,229,729	1.04%	1.86%	590
3,136,906	754,900	6,617,964	0	0	41,054,868	1.06%	2.03%	599
3,695,803	823,979	6,856,377	0	0	42,527,184	1.23%	2.22%	614
4,223,192	658,046	6,766,433	0	0	44,260,478	1.30%	2.41%	632
4,720,975	727,425	105,882	750,000	0	38,960,869	1.18%	2.11%	550
5,190,932	753,104	0	750,000	0	32,895,929	1.06%	1.84%	461
5,634,732	854,483	0	0	0	34,452,748	1.14%	1.97%	479

**Jefferson County, Ohio**  
*Ratio of General Bonded Debt (1)*  
*to Assessed Value and Debt per Capita*  
*Last Ten Years*

Year	Population	Estimated Actual Value of Taxable Property	General Bonded Debt		
			General Bonded Debt Outstanding	Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita
2011	68,828	\$3,292,647,971	\$21,728,384	0.66%	\$316
2010	69,709	3,323,619,457	23,649,603	0.71%	339
2009	67,691	3,399,134,789	24,170,946	0.71%	357
2008	68,242	3,870,753,800	25,754,359	0.67%	377
2007	68,550	3,858,697,898	27,155,801	0.70%	396
2006	69,264	3,444,777,076	28,780,048	0.84%	416
2005	70,064	3,412,022,394	30,310,794	0.89%	433
2004	70,820	3,296,926,616	31,775,653	0.96%	449
2003	71,381	3,113,830,877	24,881,495	0.80%	349
2002	71,945	3,015,550,657	26,252,252	0.87%	365

(1) Governmental General Obligation Bonds only.

**Sources:** Jefferson County Auditor's Office  
US Census Bureau



**Jefferson County, Ohio**  
*Computation of Direct and Overlapping  
Debt Attributable to Governmental Activities  
December 31, 2011*

Political Subdivision	Debt Outstanding	Percentage Applicable to County (1)	Amount of Direct and Overlapping Debt
Jefferson County	\$19,956,974	100.00%	\$19,956,974
Overlapping:			
Municipalities Wholly Within County	6,366,366	100.00%	6,366,366
School Districts Wholly Within County	24,436,153	100.00%	24,436,153
Jefferson County Joint Vocational School District	1,006,156	97.41%	980,097
Southern Local School District	2,209,998	1.20%	26,520
Total Overlapping Debt	<u>34,018,673</u>		<u>31,809,136</u>
Total Applicable to Jefferson County	<u><u>\$53,975,647</u></u>		<u><u>\$51,766,110</u></u>

(1) 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 subdivision. The valuations used were for the 2011 collection year.

*Source: Jefferson County Auditors Office*

**Jefferson County, Ohio**  
*Computation of Legal Debt Margin*  
*Last Ten Years*

	2011	2010	2009	2008
Tax Valuation	<u>\$1,152,426,790</u>	<u>\$1,156,134,190</u>	<u>\$1,178,580,770</u>	<u>\$1,183,387,962</u>
Debt Limit (1)	<u>27,310,670</u>	<u>27,403,355</u>	<u>27,964,519</u>	<u>28,084,699</u>
Total Outstanding Debt:				
General Obligation Bonds	21,490,000	23,395,000	23,423,892	24,583,727
Revenue Bond	0	0	0	0
OWDA Loans	1,453,220	1,778,359	1,916,328	2,544,471
OPWC Loans	471,844	631,188	790,530	983,872
OEPA Loans	6,263,588	6,596,848	6,948,760	7,036,418
Notes and SIB Loan	<u>2,310,980</u>	<u>2,765,288</u>	<u>4,152,508</u>	<u>4,531,724</u>
Total	<u>31,989,632</u>	<u>35,166,683</u>	<u>37,232,018</u>	<u>39,680,212</u>
Exemptions:				
General Obligation Bonds	17,460,000	19,245,000	20,213,892	21,278,727
Revenue Bond	0	0	0	0
OWDA Loans	1,453,220	1,778,359	1,916,328	2,544,471
OPWC Loans	471,844	631,188	790,530	983,872
OEPA Loans	6,263,588	6,596,848	6,948,760	7,036,418
Notes	963,697	1,080,392	2,148,423	2,222,000
Amount Available in Debt Service Fund	<u>3,569,363</u>	<u>3,600,988</u>	<u>3,512,671</u>	<u>3,329,883</u>
Total	<u>30,181,712</u>	<u>32,932,775</u>	<u>35,530,604</u>	<u>37,395,371</u>
Amount of Debt Subject to Limit	<u>1,807,920</u>	<u>2,233,908</u>	<u>1,701,414</u>	<u>2,284,841</u>
Legal Debt Margin	<u>\$25,502,750</u>	<u>\$25,169,447</u>	<u>\$26,263,105</u>	<u>\$25,799,858</u>
Legal Debt Margin as a Percentage of the Debt Limit	93.38%	91.85%	93.92%	91.86%
Unvoted Debt Limit (2)	\$11,524,268	\$11,561,342	\$11,785,808	\$11,833,880
Less:				
Amount of Debt Subject to Limit	<u>1,807,920</u>	<u>2,233,908</u>	<u>1,701,414</u>	<u>2,284,841</u>
Unvoted Legal Debt Margin	<u>\$9,716,348</u>	<u>\$9,327,434</u>	<u>\$10,084,394</u>	<u>\$9,549,039</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	84.31%	80.68%	85.56%	80.69%

(1) Ohio Bond Law sets a limit calculated as follows:  
\$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

(2) Ohio Bond Law sets a limit of one percent of the tax valuation

*Source: Jefferson County Auditor*

2007	2006	2005	2004	2003	2002
<u>\$1,211,141,423</u>	<u>\$1,117,143,895</u>	<u>\$1,139,847,990</u>	<u>\$1,104,721,237</u>	<u>\$1,042,320,082</u>	<u>\$1,014,866,470</u>
<u>28,778,536</u>	<u>26,428,597</u>	<u>26,996,200</u>	<u>26,118,031</u>	<u>24,558,002</u>	<u>23,871,662</u>
25,658,221	27,049,048	28,427,219	30,232,219	23,907,219	25,527,219
0	0	0	61,000	132,000	201,000
3,136,906	3,695,803	4,223,192	4,720,975	5,190,932	5,634,732
1,109,448	866,247	706,816	782,697	814,878	922,759
6,617,964	6,856,377	6,766,433	105,882	0	0
<u>3,549,378</u>	<u>2,547,835</u>	<u>3,496,841</u>	<u>1,467,640</u>	<u>11,301,657</u>	<u>10,864,744</u>
<u>40,071,917</u>	<u>41,015,310</u>	<u>43,620,501</u>	<u>37,370,413</u>	<u>41,346,686</u>	<u>43,150,454</u>
22,258,221	23,229,048	24,207,219	29,312,219	22,702,219	24,047,219
0	0	0	61,000	132,000	201,000
3,136,906	3,675,803	4,223,192	4,720,975	5,190,932	5,634,732
1,109,448	866,247	706,816	782,697	814,878	922,759
6,617,964	6,856,377	6,766,433	105,882	0	0
890,000	750,000	844,342	750,000	10,262,458	9,516,517
<u>2,800,246</u>	<u>2,271,789</u>	<u>2,021,574</u>	<u>1,811,204</u>	<u>2,017,073</u>	<u>2,311,876</u>
<u>36,812,785</u>	<u>37,649,264</u>	<u>38,769,576</u>	<u>37,543,977</u>	<u>41,119,560</u>	<u>42,634,103</u>
<u>3,259,132</u>	<u>3,366,046</u>	<u>4,850,925</u>	<u>(173,564)</u>	<u>227,126</u>	<u>516,351</u>
<u>\$25,519,404</u>	<u>\$26,428,597</u>	<u>\$26,996,200</u>	<u>\$26,291,595</u>	<u>\$24,330,876</u>	<u>\$23,355,311</u>
88.68%	100.00%	100.00%	100.66%	99.08%	97.84%
<u>\$12,111,414</u>	<u>\$11,171,439</u>	<u>\$11,398,480</u>	<u>\$11,047,212</u>	<u>\$10,423,201</u>	<u>\$10,148,665</u>
<u>3,259,132</u>	<u>3,366,046</u>	<u>4,850,925</u>	<u>(173,564)</u>	<u>227,126</u>	<u>516,351</u>
<u>\$8,852,282</u>	<u>\$7,805,393</u>	<u>\$11,398,480</u>	<u>\$11,220,776</u>	<u>\$10,196,075</u>	<u>\$9,632,314</u>
73.09%	69.87%	100.00%	101.57%	97.82%	94.91%

**Jefferson County, Ohio**  
*Pledged Revenue Coverage - Water Fund*  
*Last Ten Years*

Mortgage Revenue Bonds Water						
Year	Water Service Charges (1)	Less: Operating Expenses (2)	Net Available Revenue	Debt Service (3)		Coverage
				Principal	Interest	
2011 (4)	N/A	N/A	N/A	N/A	N/A	N/A
2010 (4)	N/A	N/A	N/A	N/A	N/A	N/A
2009 (4)	N/A	N/A	N/A	N/A	N/A	N/A
2008 (4)	N/A	N/A	N/A	N/A	N/A	N/A
2007 (4)	N/A	N/A	N/A	N/A	N/A	N/A
2006 (4)	N/A	N/A	N/A	N/A	N/A	N/A
2005	\$5,001,874	\$2,866,924	\$2,134,950	\$61,000	\$1,281	34.28
2004	4,773,778	3,101,615	1,672,163	71,000	4,053	22.28
2003	4,198,098	2,752,511	1,445,587	69,000	6,993	19.02
2002	3,820,188	2,708,552	1,111,636	63,000	9,765	15.28

- (1) Total Revenue (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
- (4) Bonds were fully repaid during fiscal year 2005.

**Jefferson County, Ohio**  
*Demographic and Economic Statistics*  
*Last Ten Years*

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Year	Population (1)	Personal Income (2) (4)	Per Capita Personal Income (4)	Unemployment Rate (3)
2011	68,828	\$2,154,036,000	\$31,296	9.90%
2010	69,709	2,154,036,000	30,900	12.40%
2009	67,691	2,154,036,000	31,822	14.10%
2008	68,242	2,157,919,000	31,622	8.80%
2007	68,550	2,021,864,000	29,495	6.50%
2006	69,264	1,916,964,000	27,676	6.60%
2005	70,064	1,834,953,000	26,190	7.80%
2004	70,820	1,849,545,000	26,116	8.40%
2003	71,381	1,788,398,000	25,054	7.50%
2002	71,945	1,748,335,000	24,301	6.60%

**Sources:** (1) *U.S. Census Bureau*  
(2) *Bureau of Economic Analysis*  
(3) *Ohio Job and Family Services website*  
(4) *Personal Income not available for 2010 or 2011. Used 2009 income.*

**Jefferson County, Ohio**  
Principal Employers  
Current Year and Ten Years Ago

Employer	Nature of Business	2011	
		Number of Employees	Percentage of Total Employment
Trinity	Acute Care Hospital	2,186	7.70%
Arcelor Mittal Steel	Steel	988	3.48%
Wal-Mart Distribution Center	Retail Food Sales Distribution	728	2.56%
Titanium Metals Corporation	Titanium Mill Production	692	2.44%
Jefferson County	Government	658	2.32%
Franciscan University	Education	450	1.58%
First Energy	Utility	450	1.58%
Eastern Gateway Community College	Education	410	1.44%
Steubenville City School District	Education	408	1.44%
Wal-Mart	Retail	376	1.32%
Total		<u>7,346</u>	<u>25.87%</u>
Total Employment within the County		<u>28,400</u>	

Employer	Nature of Business	2002	
		Number of Employees	Percentage of Total Employment
Weirton Steel	Steel	3,500	10.94%
Wheeling-Pittsburgh Steel Corporation	Steel	2,480	7.75%
Trinity Health System	Acute Care Hospital	1,900	5.94%
Jefferson County	Government	865	2.70%
Titanium Metals Corporation	Titanium Mill Production	500	1.56%
First Energy	Utility	440	1.38%
Franciscan University of Steubenville	Higher Education	306	0.96%
American Electric Power	Utility	253	0.79%
Jefferson Community College	Higher Education	220	0.69%
Ogden Newspapers	News Service	189	0.59%
Total		<u>10,653</u>	<u>33.29%</u>
Total Employment within the County		<u>32,000</u>	

**Jefferson County, Ohio**  
*County Government Employees by Function/Activity*  
*Last Ten Years*

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
<b>General Government</b>										
<b>Legislative and Executive</b>										
Commissioners	4	4	5	5	5	5	5	5	7	8
Auditor	10	10	10	10	10	10	10	7	9	12
Treasurer	3	3	5	5	5	5	4	4	5	6
Prosecuting Attorney	14	12	14	13	15	14	16	19	16	16
Board of Elections	9	10	10	10	10	9	9	10	10	10
Recorder	4	4	5	5	5	5	5	5	5	6
Buildings and Grounds	5	5	6	7	7	7	7	7	7	10
Data Processing	5	6	6	6	7	6	6	6	6	7
Certificate Auto Title	6	5	6	5	5	5	5	7	7	6
Real Estate Assessment	5	5	7	7	7	6	5	7	3	4
DRETAC	3	4	2	3	3	5	3	3	3	3
<b>Judicial</b>										
Jury Commission	0	0	0	0	0	0	0	0	0	2
Common Pleas Court	7	7	7	10	8	8	9	8	9	8
Adult Probate Court	50	50	47	51	56	55	57	61	59	59
Probate Court	5	5	5	5	6	6	6	7	5	7
County Court #1	4	5	4	4	4	4	3	3	3	4
County Court #2	4	4	4	4	4	4	4	4	4	3
County Court #3	4	4	4	4	4	4	4	3	3	3
Juvenile Court	9	11	12	13	15	16	16	26	25	19
Municipal Court	5	6	5	5	5	5	5	5	5	5
Clerk of Courts	8	8	8	8	8	8	8	8	10	8
Court Magistrate	3	3	3	3	3	3	3	3	3	3
Law Library	1	1	1	0	1	1	1	1	1	1
<b>Public Safety</b>										
Jail Operating Levy	52	49	58	57	62	64	64	65	80	83
911 Emergency	16	17	17	15	18	14	14	12	14	14
Permissive Sheriff	35	34	39	42	39	44	48	38	37	45
Court Corrections	15	14	12	11	11	10	11	6	10	10
Coroner	4	5	5	6	6	6	5	5	5	5
<b>Public Works</b>										
MVGT	39	43	42	45	42	45	47	47	52	53
Beautification	5	5	5	6	6	9	13	12	14	14
<b>Health</b>										
Dog and Kennel	5	3	3	4	4	4	4	5	4	5
Board of Health	23	27	29	30	29	25	16	17	11	13
Mental Health	4	5	5	5	5	5	5	5	5	5
Department of Developmental Disabilities	172	170	158	152	163	167	156	158	158	177
<b>Human Services</b>										
Family and Child	1	1	1	1	1	1	1	1	0	0
Public Assistance	75	97	100	103	107	109	107	79	86	94
Children's Services	6	6	7	6	6	7	9	47	66	73
Child Support Enforcement Agency	8	11	12	13	14	15	14	14	16	15
Veteran Services	5	7	7	9	9	9	9	4	9	9
<b>Conservation and Recreation</b>										
Soil and Water	5	6	5	5	5	5	10	10	13	13
<b>Community and Economic Development</b>										
Airport	3	3	3	5	5	5	3	5	5	4
Sewer District	3	3	3	3	3	3	4	5	5	5
Water District	14	13	14	15	14	14	14	14	15	18
<b>Total</b>	<u>658</u>	<u>691</u>	<u>701</u>	<u>716</u>	<u>742</u>	<u>752</u>	<u>745</u>	<u>758</u>	<u>810</u>	<u>865</u>

**Jefferson County, Ohio**  
*Capital Asset Statistics by Function/Activity*  
*Last Six Years (1)*

	2011	2010	2009	2008	2007	2006
General Government						
Legislative and Executive						
Commissioners						
Number of vehicles	2	2	3	5	5	5
Auditor						
Number of vehicles	1	1	1	1	1	1
Prosecuting Attorney						
Number of vehicles	0	0	0	2	2	2
Judicial						
Adult Probation						
Number of vehicles	2	2	2	2	2	2
Juvenile Court						
Number of vehicles	5	5	5	5	3	3
Total number of courtrooms	7	7	7	7	7	7
Public Safety						
Sheriff						
Number of Adult Cells - single	80	80	80	80	80	80
Number of Juvenile Cells - double	20	20	20	20	20	20
Cruisers						
Number of vehicles	16	15	15	15	12	10
Juvenile Court - Detention						
Number of vehicles	2	1	1	1	1	1
911 Emergency						
Number of vehicles	1	1	1	2	2	2
Public Works						
Engineer						
Number of vehicles	22	21	24	23	24	22
Pieces of heavy equipment	50	53	53	49	48	46
Number of bridges and culverts	311	311	310	310	310	310
Lane miles of roads	526	526	526	526	526	526
Lineal feet of guardrail	444,043	444,043	444,043	444,043	425,347	425,347
Health						
Department of Developmental Disabilities						
Number of vehicles	7	9	9	11	11	11
Number of buses	15	15	15	20	20	20
Mental Health						
Number of vehicles	1	1	1	1	1	1
Human Services						
Job and Family Services						
Number of vehicles	8	8	8	8	8	8
Children Services						
Number of vehicles	1	1	1	2	2	2
Number of rooms - childrens home	9	9	9	9	9	9
Conservation and Recreation						
Parks						
Number of vehicles	2	2	2	2	2	2
Community and Economic Development						
Airpark						
Length of runway in feet	4,400	4,400	4,400	4,400	4,400	4,400
Number of hangers	4	4	6	6	6	6
Number of airplane rental spaces	34	34	33	33	33	33
Number of miscellaneous rental spaces	0	0	68	68	68	68
Industrial Park						
Undeveloped acreage	48	48	48	48	48	75
Sewer District						
Number of tanks, lifts, and booster stations	23	23	23	23	23	23
Water District						
Number of vehicles	10	10	12	10	7	7
Number of tanks, lifts, and booster stations	48	48	48	48	48	48

(1) Information prior to 2006 not available

Source: Jefferson County Auditor's Office



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**Jefferson County, Ohio**  
*Operating Indicators by Function/Activity (Continued)*  
*Last Ten Years*

	2011	2010	2009	2008
<b>General Government</b>				
<b>Legislative and Executive</b>				
<b>Auditor</b>				
Number of Non-Exempt Conveyances	919	1,248	1,134	1,123
Number of Exempt Conveyances	1,420	998	862	1,473
<b>Homestead and Rollback:</b>				
Number of Exemptions Granted	7,074	7,013	7,069	7,003
Total Reduction in Taxes	\$5,589,224	\$5,352,952	\$5,616,439	\$5,230,274
Number of Individual Dog Tags Sold	4,628	4,570	5,538	4,750
Total Number of Dog Tags Sold	4,813	4,795	6,072	5,293
<b>Board of Elections</b>				
Number of Registered Voters	47,896	51,116	50,208	50,156
Number of Ballots Cast	22,754	25,238	21,047	36,579
<b>Judicial</b>				
<b>Common Pleas Court</b>				
Number of New Cases Filed	3,236	3,115	3,280	3,138
<b>Probate Court</b>				
Number of New Cases Filed	1,062	1,137	1,027	1,192
<b>Juvenile Court</b>				
Number of New Cases Filed	2,237	2,303	2,424	2,661
<b>County Court #1</b>				
Number of New Cases Filed	3,026	2,874	3,202	3,574
<b>County Court #2</b>				
Number of New Cases Filed	2,058	1,309	1,916	2,466
<b>County Court #3</b>				
Number of New Cases Filed	2,100	1,881	2,011	2,462
<b>Clerk of Courts</b>				
Titles	30,740	31,789	33,890	37,887
Duplicates	1,653	1,640	1,708	1,806
Replacements	2,570	2,617	2,573	2,493
Salvage	138	169	368	182
<b>Public Safety</b>				
<b>Sheriff</b>				
Calls Received	63,624	76,893	75,018	77,122
Investigated Complaints	2,780	2,743	2,963	2,201
Arrests	336	327	336	285
Warrants Served	541	348	353	319
Mileage Traveled	339,413	418,720	412,580	423,500
Sheriff Sales	185	141	121	138
<b>Jail Operation</b>				
Prisoners booked	1,933	1,887	1,903	1,811
Prisoners released	1,929	1,880	755	1,802
Meals Served	91,846	147,850	143,552	241,661

2007	2006	2005	2004	2003	2002
1,364	1,343	1,382	1,459	1,282	1,336
1,440	1,382	1,468	1,644	1,645	1,686
6,843	2,770	2,883	2,923	3,011	3,073
\$3,869,713	\$3,517,334	\$4,324,120	\$4,178,455	\$3,994,111	\$3,904,761
4,768	4,864	4,765	5,467	5,658	6,114
5,307	5,321	5,258	5,888	6,140	6,603
47,105	48,639	47,894	49,651	46,073	52,971
19,193	26,666	22,742	37,176	20,667	24,176
2,874	2,964	2,867	2,820	2,869	2,795
679	653	694	778	733	786
2,874	2,814	2,807	3,223	3,528	3,595
3,389	2,956	3,126	3,758	5,179	4,823
2,890	2,235	1,929	2,108	2,902	3,149
2,251	2,010	1,764	2,083	3,206	2,666
38,888	38,365	39,320	41,957	39,569	37,992
1,876	1,851	1,869	1,912	1,973	1,902
2,557	2,397	2,369	2,752	2,653	2,509
214	237	290	337	350	503
100,500	100,000	65,000	66,000	66,000	N/A
2,341	2,642	2,965	3,285	3,461	N/A
504	500	541	531	579	N/A
524	599	547	499	546	N/A
423,245	423,245	414,612	370,632	357,463	N/A
166	182	128	141	109	N/A
2,802	2,845	2,877	3,220	3,663	3,464
2,824	2,836	2,866	3,239	3,630	3,438
254,119	241,661	227,634	273,491	260,512	N/A

(Continued)

**Jefferson County, Ohio**  
*Operating Indicators by Function/Activity (Continued)*  
*Last Ten Years*

	2011	2010	2009	2008
<b>Juvenile Detention</b>				
Number of Admissions	655	648	626	600
Average Daily Population	27.33	22.60	24.30	25.59
Revenue (Juveniles outside County)	\$695,599	\$746,909	\$528,777	\$399,131
<b>911 service</b>				
Logged calls per year	42,668	41,536	42,281	43,011
<b>Public Works</b>				
<b>Engineer</b>				
Miles of roads resurfaced (hot/cold mix)	21.40	6.38	4.62	10.60
Miles of roads resurfaced (chip/sealed)	33.32	9.01	42.95	35.98
Number of culverts built/replaced/improved	729	730	1,730	1,480
Number of Bridges repaired /replaced	8	4	4	3
Number of slips repaired	0	0	0	1
<b>Health</b>				
<b>Department of Developmental Disabilities</b>				
Number of Adults Served	217	224	234	212
Number of Children Served	145	139	144	80
<b>Prevention and Recovery Board</b>				
Total Number Served	3,436	2,580	2,500	3,507
<b>Health Department</b>				
Number of Births	2	2	2	2
Number of Deaths	305	237	215	250
Number of Participants in WIC Program	18,600	20,986	21,400	20,842
Number of Immunizations	2,346	4,798	5,274	3,388
<b>Human Services</b>				
<b>Jobs and Family Services</b>				
Child Support Collections	\$11,230,017	\$11,061,204	\$11,399,849	\$11,652,273
Average Client Count - Food Stamps	12,635	11,779	10,531	9,028
Average Ohio Works First Recipients	747	1,684	1,691	1,564
Average Disability Recipients	109	113	150	175
Average Medicaid Recipients	14,933	15,423	18,284	13,882
Nursing Home Vendor Cost	\$21,379,783	\$20,904,827	\$19,140,186	\$18,193,980

N/A = information not available.

**Source:** *Jefferson County Auditors*

2007	2006	2005	2004	2003	2002
619	621	592	734	897	914
26.36	24.39	26.04	29.33	33.50	33.96
\$461,167	\$367,232	\$370,430	\$474,263	\$629,035	\$710,777
39,564	38,957	39,847	41,953	42,213	41,450
8.80	13.91	6.08	9.63	5.02	14.30
10.53	7.10	29.44	34.71	46.57	15.40
1,555	2,605	3,054	5,566	1,457	4,502
5	3	3	4	6	12
6	6	34	17	9	4
210	208	213	211	223	234
80	80	80	80	80	80
3,648	3,632	3,654	3,546	3,239	3,030
1	1	6	2	6	1
225	199	213	178	234	183
20,781	21,940	20,706	18,531	19,990	21,632
2,587	5,306	5,219	5,149	2,898	4,114
\$11,748,473	\$11,561,654	\$11,470,350	\$11,216,314	\$10,902,487	\$10,719,088
8,870	9,051	8,885	8,682	8,175	7,290
1,792	1,962	2,033	2,154	2,024	1,860
180	176	156	166	182	168
14,541	14,893	14,757	14,520	13,608	12,881
\$15,253,817	\$18,835,105	\$19,060,034	\$20,384,246	\$20,301,890	\$17,471,005

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# Dave Yost • Auditor of State

## JEFFERSON COUNTY FINANCIAL CONDITION

### JEFFERSON COUNTY

#### CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
OCTOBER 4, 2012