

JEFFERSON COUNTY, OHIO

Audit Report

For the Year Ended December 31, 1999

CHARLES E HARRIS & ASSOCIATES, INC.
Certified Public Accountants



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Board of County Commissioners
Jefferson County
Steubenville, Ohio

We have reviewed the independent auditor's report of Jefferson County, prepared by Charles E. Harris & Associates, Inc., Certified Public Accountant, for the audit period January 1, 1999 through December 31, 1999. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Jefferson County is responsible for compliance with these laws and regulations.

JIM PETRO
Auditor of State

September 26, 2000

Jefferson County, Ohio
Audit Report
For the Year Ended December 31, 1999

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**OPINION ON SUPPLEMENTARY SCHEDULE
OF FEDERAL AWARDS EXPENDITURES**

**Board of County Commissioners
Jefferson County, Ohio
Steubenville, Ohio**

We have audited the general purpose financial statements of Jefferson County, Ohio, as of and for the year ended December 31, 1999, and have issued our report thereon dated July 20, 2000. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits conducted in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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 provides a reasonable basis for our opinion.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of Jefferson County taken as a whole. The accompanying Schedule of Federal Awards Expenditures is presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget, Circular A-133, Audit of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Charles E. Harris & Associates, Inc.
Certified Public Accountants
July 20, 2000

JEFFERSON COUNTY, OHIO
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 1999

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Program or Award Amount	Receipts	Expenditures
U.S. Department of Health and Human Services					
Child Welfare Services Training Grant -Title IV-B					
Pass through Ohio Department of Human Services					
Children Services Board					
Child Welfare Services Training Grant	93.648	FY99	\$ 81,871	\$ 81,871	\$ 81,871
Independent Living Initiative					
Pass through Ohio Department of Human Services					
Children's Services Board					
Independent Living Initiative	93.674	FY99	9,377	9,377	9,377
ADMS Block Grant - Path Award					
Pass through Ohio Department of Alcohol and Drug Addiction					
Board of Mental Health					
ADMS Block Grant - Path Award	93.992	24-PATH-99-01-A	26,970	26,970	12,679
ADMS Block Grant - Path Award		24-PATH-00-01-A	26,970	-	15,934
Total ADMS Block Grant - Path Award				26,970	28,613
ADMS Block Grants					
Pass through Ohio Department of Alcohol and Drug Addiction					
Board of Mental Health					
ADMS Block Grant - Women's Set Aside Funds	93.959	41-41513-02-WFS-T-99-9041	45,145	30,463	20,174
ADMS Block Grant - Women's Set Aside Funds		41-41513-02-WFS-T-00-9041	45,145	15,048	20,436
ADMS Block Grant - Children's Adolescence Core Service		FY99	25,302	18,302	16,689
ADMS Block Grant - Children's Adolescence Core Service		FY00	25,302	18,978	11,740
ADMS Block Grant - Community Plan Block Grant		FY99	48,623	35,623	22,271
ADMS Block Grant - Community Plan Block Grant		FY00	48,623	36,468	32,361
ADMS Block Grant - Community Plan One Time Block Grant		FY99	89,000	89,000	86,131
ADMS Block Grant - Per Capita Block Grant		FY99	263,326	175,550	117,598
ADMS Block Grant - Per Capita Block Grant		FY00	263,326	96,554	116,126
Total Block Grant for Prevention and Treatment of Substance Abuse				515,986	443,526
Emergency Services Assistance Allocation					
Pass through Ohio Department of Human Services					
Children Services Board					
	93.556	FY99	N/A	2,721	2,721
Total Emergency Services Assistance Allocation				2,721	2,721
Social Services Block Grant (Title XX)					
Passed through Ohio Department of Mental Health					
Board of Mental Health					
Social Services Block Grant (Title XX)	93.667	MR-41-99	73,787	72,312	58,175
Social Services Block Grant (Title XX)		MR-41-00	84,000	15,412	19,096
Total Board of Mental Health				87,724	77,271
Pass through Ohio Department of Mental Retardation					
Board of Mental Retardation					
Social Services Block Grant (Title XX) - Community Based Care	93.667	MR-41-99	94,161	67,073	67,073
Social Services Block Grant (Title XX) - Community Based Care		MR-41-00		26,631	26,631
Total Board of Mental Retardation				93,704	93,704
Total Social Services Block Grant (Title XX)				181,428	170,975

JEFFERSON COUNTY, OHIO
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 1999

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Program or Award Amount	Receipts	Expenditures
U.S. Department of Health and Human Services - (continued)					
Medical Assistance Programs, Medicaid (Title XIX)					
Passed through Ohio Department of Mental Retardation					
Board of Mental Retardation					
Medical Assistance Targeted Case Management Program	93.778	4100010	182,618	20,964	20,964
Medical Assistance Targeted Case Management Program		4100010		<u>135,242</u>	<u>135,242</u>
Total Medical Assistance Targeted Case Management Program				156,206	156,206
Passed through Ohio Department of Alcohol and Drug Addiction					
Board of Mental Health					
Medical Assistance Program	93.778	41513	73,736	50,460	39,457
Medical Assistance Program		41513	84,541	<u>16,944</u>	<u>7,685</u>
Total Board of Mental Health				67,404	47,142
Pass through Ohio Department of Mental Health					
Board of Mental Health					
Medical Assistance Program - OBRA	93.778	FY 99		2,973	2,044
Medical Assistance Program		MC-24	1,891,305	751,645	902,874
Medical Assistance Program		MC-24	1,233,194	<u>317,995</u>	<u>206,037</u>
Total Board of Mental Health				<u>1,072,613</u>	<u>1,110,955</u>
Total Medical Assistance Programs				<u>1,296,223</u>	<u>1,314,303</u>
Total U.S. Department of Health and Human Services				<u>\$ 2,114,576</u>	<u>\$ 2,051,386</u>
U.S. Department of Housing and Urban Development					
Community Development Block Grants					
Pass through the Ohio Department of Development					
Regional Planning Commission & Water Dept.					
Community Development Water & Sewer Program	14.228	B-W-96-038-1	\$ 284,000	\$ 280,000	\$ 280,000
Community Development Economic Development Program		B-E-97-038-1	225,000	<u>24,800</u>	<u>-</u>
Total Regional Planning Commission & Water Department				304,800	280,000
Regional Planning Commission					
Community Development Block Grant -Small Cities Program	14.228	B-W-98-038-1	341,000	325,900	321,980
Community Development Block Grant - Small Cities Program		B-F-99-038-1	321,000	<u>4,500</u>	<u>-</u>
Total Regional Planning Commission				330,400	321,980
CT Consultants and Regional Planning Commission					
Community Development Block Grant - CHIP Program	14.228	B-C-98-038-1	110,000	<u>49,900</u>	<u>51,700</u>
Total Community Development Block Grants				<u>685,100</u>	<u>653,680</u>
HOME Improvement Partnership Program					
Pass through the Ohio Department of Development					
CT Consultants and Regional Planning Commission					
HOME Investment Partnership Program	14.239	B-F-98-038-1	490,000	<u>232,697</u>	<u>244,122</u>
Total U.S. Department of Housing and Urban Development				<u>\$ 917,797</u>	<u>\$ 897,802</u>
U.S. Department of Education					
Pass through Ohio Department of Education					
Board of Mental Retardation					
Federal, State, and Local Partnerships for Educational Improvements (Chapter 2 of ESEA)	84.151	066068-C2-51-99	\$ 2,220	\$ 2,220	\$ 2,220
Chapter 1 Program - Local Agencies - (Title 6B)	84.010	066068-6B-SF-99P	29,896	20,927	20,927
Chapter 1 Program - Local Agencies - (Title 6B)		066068-6B-SF-00P		<u>10,519</u>	<u>10,519</u>
Total Chapter 1 Programs - (Title 6B)				31,446	31,446
Special Education - Pre-school Grant	84.173	066068-PG-S1-00P	9,145	<u>9,145</u>	<u>9,145</u>
Total U.S. Department of Education				<u>\$ 42,811</u>	<u>\$ 42,811</u>

JEFFERSON COUNTY, OHIO
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 1999

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Program or Award Amount	Receipts	Expenditures
U.S. Department of Agriculture					
Child Nutrition Cluster:					
Pass through Ohio Department of Education					
Board of Mental Retardation					
Food Distribution	10.550	066068-99	\$ 985	\$ 423	\$ 423
Food Distribution		066068-00	992	581	581
Total Food Distribution				<u>1,004</u>	<u>1,004</u>
National School Lunch Program	10.555	066068-99	19,439	9,637	9,637
National School Lunch Program		066068-00	Note 3	5,421	5,421
Total National School Lunch Program				<u>15,058</u>	<u>15,058</u>
Total Child Nutrition Cluster				16,062	16,062
Child and Adult Food Care Programs					
Pass through Ohio Department of Education					
Children's Services Board					
Child and Adult Food Care	10.558	FY99	Note 3	31,369	31,369
Total U.S. Department of Agriculture				<u>\$ 47,431</u>	<u>\$ 47,431</u>
U.S. Department of Justice					
Office of Criminal Justice Services					
Pass through Ohio Office of Criminal Justice Services					
Juvenile Court					
Juvenile Accountability Incentive Block Grant	16.523	98-JB-007-AO13	\$ 22,629	\$ 22,629	\$ -
Crime Victim Assistance Programs					
Pass through Ohio Attorney General's Office (Crime Victim Assistance)					
Prosecuting Attorney and Auditor					
Crime Victim Assistance Program	16.575	99VAGENE030	31,797	18,094	16,562
Crime Victim Assistance Program		00VAGENE030	23,957	5,989	6,266
Total Crime Victim Assistance Program				<u>24,083</u>	<u>22,828</u>
Total U. S. Department of Justice				<u>\$ 46,712</u>	<u>\$ 22,828</u>
Federal Emergency Management Agency					
Civil Defense - Emergency Management Assistance					
Pass through Civil Defense Adjutant General's Office - Department of Public Safety					
Jefferson County Emergency Management Agency					
Emergency Management Assistance - Civil Defense	83.534	FY 98	\$ 31,434	\$ 975	\$ 975
Emergency Management Assistance - Civil Defense		FY99	30,628	30,628	30,628
Total Emergency Management Assistance				31,603	31,603
Disaster Assistance Program					
County Auditor's Office					
Disaster Assistance Program - County Auditor's Office	83.516	FY99	57,940	57,940	57,940
Total Disaster Assistance Program - County Auditor's Office				57,940	57,940
Disaster Assistance Program					
Pass through Ohio Emergency Management Agency					
Disaster Assistance Program - Commissioners	83.544	DR1227	1,028	1,028	1,028
Disaster Assistance Program - Recycling Preservation		DR1227	9,955	9,955	9,955
Disaster Assistance Program - Water and Sewer		DR1227	204,916	150,033	150,033
Total Disaster Assistance Program				<u>161,016</u>	<u>161,016</u>
Total Federal Emergency Management Agency				<u>\$ 250,559</u>	<u>\$ 250,559</u>

JEFFERSON COUNTY, OHIO
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 1999

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Program or Award Amount	Receipts	Expenditures
Appalachian Regional Commission					
Pass through U.S. Department of Commerce Economic Development Administration Appalachian Area Development	23.002	06-0102840	\$ 300,000	\$ 166,713	\$ 210,458
Appalachian Area Development Pass through Ohio Department of Development Regional Planning Commission and Water Department	23.002	OH-13068-I-214	100,000	<u>100,000</u>	<u>-</u>
Total Appalachian Regional Commission				<u>\$ 266,713</u>	<u>\$ 210,458</u>
U.S. Department of Commerce					
Grants For Public Works and Economic Development Economic Development Administration BHJ Planning Commission and Water Department	11.300	06-0102840	926,000	<u>\$ 514,583</u>	<u>\$ 649,608</u>
U.S. Department of Transportation					
Federal Aviation Administration Airport Improvement Program Total Federal Aviation Administration	20.106	A1P94-1-3-39-0074-07-99	\$ 407,015	<u>\$ 407,013</u>	<u>\$ 407,239</u>
Federal Highway Administration Pass through the Ohio Department of Transportation Highway Planning and Construction Total Federal Highway Administration	20.205	PID 19006	110,615	<u>110,615</u>	<u>110,615</u>
Total U.S Department of Transportation				<u>\$ 517,628</u>	<u>\$ 517,854</u>
TOTAL FEDERAL AWARDS EXPENDITURES				<u>\$ 4,718,810</u>	<u>\$ 4,690,737</u>

See Notes to the Schedule of Awards Expenditures

Jefferson County, Ohio
Notes to the Schedule of Federal Awards Expenditures
For the Year Ended December 31, 1999

1. **Significant Accounting Policies**

The accompanying schedule of federal awards expenditures is a summary of the activity of the County's federal award programs. The schedule has been prepared on the cash basis of accounting. Consequently, certain revenues are recognized when received rather than when earned, and certain expenditures are recognized when paid rather than when the obligation is incurred.

2. **Food Distribution**

Nonmonetary assistance is reported in the schedule at fair market value of the commodities received and disbursed. Monies are commingled with State grants. It is assumed federal monies are expended first. At December 31, 1999, the County had no significant food commodities in inventory.

3. **National School Lunch Program and Child and Adult Food Care did not have program or award amounts included. The program award amount varies, depending on the number of lunches served.**

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**Board of County Commissioners
Jefferson County
Steubenville, Ohio**

We have audited the general purpose financial statements of Jefferson County, Ohio, as of and for the year ended December 31, 1999, and have issued our report thereon dated July 20, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management in a separate letter dated July 20, 2000.

Internal Controls Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to the management of the County in a separate letter dated July 20, 2000.

This report is intended for the information and use of the audit committee, management, the Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specific parties.

Charles E. Harris & Associates, Inc.
Certified Public Accountants
July 20, 2000

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO
EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of County Commissioners
Jefferson County
Steubenville, Ohio

Compliance

We have audited the compliance of Jefferson County, Ohio with the types of compliance requirements described in *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 1999. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and *OMB Circular A-133* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that 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.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended December 31, 1999.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with 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 have a direct and material effect on a major federal program in order 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*.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information and use of the audit committee, management, the Board of County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specific parties.

Charles E. Harris & Associates, Inc.
Certified Public Accountants
July 20, 2000

SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 SECTION .505

JEFFERSON COUNTY
DECEMBER 31, 1999

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under Section .510	No
<i>(d)(1)(vii)</i>	Major Programs:	ADMS Block Grant CFDA # 93.959 Grants for Public Works and Economic Development CFDA # 11.300 Airport Improvement Program CFDA # 20.106
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

SCHEDULE OF FINDINGS - (continued)
OMB CIRCULAR A-133 SECTION .505

JEFFERSON COUNTY
DECEMBER 31, 1999

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

STATUS OF PRIOR AUDIT'S CITATIONS AND RECOMMENDATIONS

The prior audit report, for the period ending December 31, 1998, included no material citations or recommendations.

JEFFERSON COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 1999

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, 1999

Patrick J. Marshall
Jefferson County Auditor

Prepared by the Jefferson County Auditor's Office

Michael Warren
Deputy Auditor

David W. Hays
Deputy Auditor

Joseph Bickerstaff
Deputy Auditor

Vickie Eberts Winski
Deputy Auditor

JEFFERSON COUNTY, OHIO
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 1999

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JEFFERSON COUNTY, OHIO
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Introductory Section



Jefferson County

OFFICE OF THE AUDITOR

P.O. Box 159

Steubenville, Ohio 43952

Telephone - 740-283-8511

Fax Number - 740-283-8520

PATRICK J. MARSHALL

Auditor

July 20, 2000

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

It gives me great pleasure to present the Comprehensive Annual Financial Report (CAFR) for Jefferson County. 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 for the year ended December 31, 1999.

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 such a format as to enable 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.

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.

This is the third 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).

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, a list of elected officials, and the County's organizational chart. The financial section, which begins with the Independent Auditor's Report, includes the general purpose financial statements, notes that provide an overview of the County's financial position and operating results, and the combining and individual fund and account group financial statements and schedules. The statistical section includes financial and demographic information which is generally on a multi-year basis.

REPORTING ENTITY

For financial purposes, the County includes all funds, account groups, 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 Childrens' Services Board, the Jefferson County Board of Mental Retardation and Developmental Disabilities, the Board of Alcohol, Drug Addiction, and Mental Health Services, the Department of Human Services, the Veteran's Service Commission, and the Jefferson County Water and Sewer Districts.

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 responsible, 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 discussed in Note 16 of the notes to the financial statements. The Jefferson County Cluster, the East Ohio Correctional Facility, the Brooke-Hancock-Jefferson Metropolitan Planning Commission (BHJ), the Southeast Ohio Juvenile Rehabilitation District (SOJRD), the Area Office of Aging, the Ohio Mid-Eastern Governments Association (OMEGA), and the Jefferson-Belmont Joint Solid Waste Authority are jointly governed organizations discussed in Note 17 of the notes to the financial statements. The Jefferson Metropolitan Housing Authority, the Carnegie Library, and the Airport Authority are related organizations whose relationships to the County are discussed in Note 18 of the notes to the financial statements.

A complete discussion of the County's reporting entity is provided in Note 1 of the General Purpose Financial Statements.

THE COUNTY AND THE FORM OF GOVERNMENT

The County

Created in 1797, Jefferson County is located in east central Ohio along the west bank of the Ohio River. Its 411 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 1990 population of 80,298 placed it as the thirty-first most populous of the State's 88 Counties. The County is in the Steubenville-Weirton, Ohio-West Virginia Metropolitan Statistical Area (MSA), which is comprised on the County and Brooke and Hancock Counties of West Virginia. The Steubenville-Weirton, Ohio-West Virginia Metropolitan Statistical Area (MSA) is the 199th largest of the 264 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 Consolidated Rail Corporation, the Wheeling Lake Erie Railway, the Columbus & Ohio Rail Road Corporation, and the Ohio-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. 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 the 7 school districts located within the County. 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 Jefferson Community College, are both located in Steubenville. A Kent State University Branch, located in East Liverpool, Youngstown State University, located in Youngstown, West Virginia Northern Community College, Bethany College, and West Liberty State College, located near Wheeling, West Virginia, and the University of Pittsburgh 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. The East Branch is a 444 bed acute care hospital, while the West Branch is a 243 bed acute care hospital. Within a 25 mile commuting distance of the County are East Liverpool City Hospital, a 263 bed acute care hospital located in East Liverpool, Ohio and Weirton Medical Center, a 265 bed acute care hospital 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 St. John Arena, 280 acres of public park land which include golf, tennis, swimming, skating, baseball, and basketball facilities, Fernwood Forest (a State owned 1,400 acre park), Jefferson Lake (covering 93 acres), Friendship Park (a County owned 1,000 acre park), 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 general government, administration of justice, road and bridge maintenance, health care, sanitation, public welfare, social services, and public assistance.

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. 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.

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 balances of 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 maintain 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.

ECONOMIC CONDITION AND OUTLOOK

The County and the surrounding area have had good and bad economic times over the past several decades. In the late 1980's the County appeared to be in the midst of an economic recovery. The bankrupt Wheeling-Pittsburgh Steel Company and the financially troubled Weirton Steel Company, major employers in the area, were enjoying renewed demand for steel products. Coal burning power plants were using Ohio produced coal when possible. As a result, local coal companies were selling large quantities of coal and operating a peak capacity. However, the Clean Air Act of 1990 and numerous Federal and State mandates caused the economic condition in the area to worsen. The coal industry stopped operating at near peak capacities. The local power industries were forced to spend a great deal of money to comply with environmental regulations, and consequently, were forced to close some area plants.

Nevertheless, positive signs of economic activity have emerged. Business and government leaders have worked together to fund an Economic Development Office. A Development Director was hired in late 1996. In its short existence, the office has helped attract over \$6 million in Federal and State grants, loans, and business tax credits.

The completion of the U.S. Route 22 bypass in Jefferson County has greatly enhanced transportation access to the County. The completion of this bypass along with improvements between Weirton, West Virginia and Western Pennsylvania to the east, greatly improve access to Pittsburgh markets. These factors have helped spur further growth in the County.

A new 93 acre campus style industrial park, located just off of this new highway, is a key component in the County's economic development strategy. Construction was completed in early spring of 2000 on \$2 million in infrastructure improvements to serve the industrial park. Over \$1.7 million in grant funding was secured from Federal and State sources to help fund those improvements. The County's contribution was approximately 10% of the total project cost. 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. Over the next five years, the industrial park is projected to generate private investment of \$25 million and create over 350 new jobs. The non-profit Community Improvement Corporation has constructed a 35,300 square foot shell building at the park. This building, as well as additional sites, are currently available for sale or lease. The park was one of only eight sites submitted by the State of Ohio to a national company looking for a site for a new \$50 million catalog/distribution facility.

Another industrial park, the Wintersville Industrial Park, opened in 1996. A 10,000 square foot building in this privately owned park was completed in early 1997 and was fully occupied in two months. Since that time, two additional buildings have been built and occupied. A fourth building is currently under construction. Future improvements and expansion plans are currently in the planning process.

At the same time, the County began to develop the County airport by enlarging the facility, lengthening the runway, constructing new hangers, and constructing a building for the beginning of a small manufacturing complex. This \$2.75 million upgrade was completed in 1996. Plans are currently in place to provide for further expansion over the next several years. A new \$4 million upgrade to lengthen the runway to 5,000 feet was sparked by the County Commissioner's 1998 purchase of 165 acres of land to be utilized for future airport expansion. These plans call for further lengthening of the runway to allow larger sized private jets to land at the Airport. The first phase of these plans began in mid 1999 with safety improvements to be undertaken by the airport's board. Funding has already been secured to continue with this runway extension project.

Wheeling-Pittsburgh Steel continues to achieve their highest-ever levels of production. The company completed a new \$50 million co-generation plant in 1998. In 1999, the company invested substantial amounts into the modernization of their rolling mill at the Mingo Junction plant. Recently plans have been announced for more than \$30 million in capital improvements at the Steubenville South Plant.

A dormant river-rail terminal reopened in Rayland in 1996. The terminal handles inbound and outbound coal as well as inbound scrap steel. A \$2 million expansion of this river terminal is underway, with completion expected in mid 2000. This site, along with a former steel mill in Steubenville, are the top sites for a proposed new intermodal terminal for river and rail bound bulk material such as coal, lumber, and plastic resin, and for truck bound and sea bound containers.

Timet, a titanium metals processor located in Toronto, continues to make capital investments in new machinery and equipment. Since 1995, the company has invested over \$50 million in modernization and expansions, and has more than doubled its workforce to over 600 employees in the last few years. A portion of the parent company's operations relocated from Tennessee in 1998. More growth was experienced with the opening of a new forged press in June 1999.

The C.A. Joseph Company in Irondale is nearing completion of a \$900,000 expansion that includes three new buildings. The manufacturing firm has doubled their workforce in the last three years.

The \$3.5 million Tony Teramana Cancer Center, located in Steubenville, opened in the spring of 2000. This state-of-the-art cancer treatment facility is part of the Trinity Health Systems' services in eastern Ohio.

Telespectrum Worldwide and Reese Brothers, telemarketing firms, opened new national call centers in 1996 and 1998 respectively. After just a few months of operation, both companies have expanded their operations. Combined, the companies now employ nearly 700 people.

A.R.M., U.S., a subsidiary of the Bates Amusement Company, completed construction on a new facility to manufacture amusement ride equipment. The company was a distributor for equipment made in England. The company will now begin manufacturing that equipment in the Jefferson County. The \$450,000 facility opened in 1998, and created approximately 30 new jobs. This is the fifth expansion for the Bates Amusement Company since 1994. Future expansions are anticipated.

In recent years, the County has been the location of a number of grand openings, including a Lowe's Home Improvement Center, an Office Max retail operation, a Kroger grocery superstore, three new Rite Aid Pharmacies, two Quick King food marts, and a number of smaller locally owned operations. Construction is currently underway on a new truck plaza and a Kings Family Restaurant

The Fort Steuben Mall, celebrating 25 years in the area, announced plans in July 1998 for a \$35 million modernization, which includes new anchor stores for Sears, JC Penney, and Wal Mart. The new Sears store and automotive center are currently under construction. Construction on the new JC Penney and Wal Mart stores is expected to begin by the end of the year.

Income

According to the 1990 Census reports, the 1989 median income for County families was \$27,839, compared to State and national medians of \$34,351 and \$35,225, respectively.

According to the Ohio Department of Taxation, the average federal adjusted gross income for County residents filing Ohio individual income tax returns for 1995 (for tax year 1994) was \$28,160, compared to the State average of \$34,860.

Housing and Building Permits

The County's close proximity to Pittsburgh, coupled with significantly lower real estate taxes versus Western Pennsylvania, has started to attract investment in new housing. Construction is midway completed on Steeple Chase at Steuben Woods, a 60 unit condominium complex in the City of Steubenville. The housing development is the first of several planned phases, with significant new upscale single-family housing expected within the next two years. Also, new housing plans have been unveiled at a number of locations between Wintersville and Steubenville. Combined, six proposed new subdivisions call for more than 400 new housing units.

In addition, senior citizen housing is cropping up to help retain the aging population in the area. A new 76 unit apartment complex is expected to begin construction later this spring. Plans are currently proceeding by the Carriage Inn for a \$4 million expansion of their existing Steubenville facility to bring room for an additional 50 assisted living residents. Land has been optioned by the Balanced Care Corporation for a new \$6 million, 80 unit assisted living facility which would create 40 new jobs. The addition of these additional 150 new units will fill the need in our community for senior housing.

Affordable housing projects are proposed in Island Creek Township and in downtown Steubenville that will create over 150 new rental units.

The following is 1990 Census information concerning housing in the County, with comparative State statistics:

	1990 Median Value Owner-Occupied Homes	% Constructed Prior to 1990	<u>Number of Housing Units</u>		
			<u>1980</u>	<u>1990</u>	<u>% Change</u>
County	\$42,900	32.0%	35,668	33,911	-4.9%
State	\$63,500	25.8%	4,108,105	4,371,945	+6.4%

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.

Justice Facility

The County is presently completing the final phases of construction of a justice facility. The new 120 bed facility includes many state-of-the-art features and will house both County and City inmates. This project began in 1994, and will have an estimated completion cost of \$25,000,000.

Industrial Park

A new 93 acre campus style industrial park is planned for location just off of U.S. Route 22. Construction was completed in early spring 2000 on \$2 million in infrastructure improvements to serve the industrial park. Over \$1.7 million in grant funding secured from the Federal and State sources helped fund those improvements. The County's contribution was approximately 10% of the total project cost. Over the next five years, the industrial park is projected to generate private investment of \$25 million and create over 350 new jobs. The non-profit Community Improvement Corporation has constructed a 35,300 square foot shell building at the park. This building, as well as additional sites, are currently available for sale or lease.

Airport

The County has recently completed an airport expansion project. The scope of this \$2.75 million project was targeted at development of the County airport by enlarging the facility, lengthening the runway, constructing new hangers, and constructing a building for the beginning of a small manufacturing complex. Plans are currently in place to provide for further expansion over the next several years. A new \$4 million upgrade to lengthen the runway to 5,000 feet was sparked by the County Commissioner's 1998 purchase of 165 acres of land to be utilized for future airport expansion. These plans call for further lengthening of the runway to allow larger sized private jets to land at the Airport. The first phase of these plans began in mid 1999 with safety improvements to be undertaken by the airport's board. Funding has already been secured to continue with this runway extension project.

Road and Bridge Improvement

The County, through the County Engineer's Office, implemented an accelerated road and bridge improvement program throughout the County. When completed, this \$5.3 million project will bring all County roads and bridges to levels well above required safety standards. This project, which was started in 1998, is expected to be completed by mid 2000.

Computerization

The County, through the Data Processing Department, recently completed the process of upgrading computer systems and equipment throughout the County. A number of departments and offices were operating using outdated equipment. By the end of 1999, all County departments were equipped with up-to-date computer equipment. The County is also in the early stages of upgrading the County's computer network through the implementation of a wireless communication network. This network will provide a fast communication link between all County offices and departments. The wireless communication network is expected to be completed by the summer of 2001.

Water and Sewer

The County, through the Water and Sewer Department has adopted a modified long range three phase plan for the completion of 15 water improvement projects and 8 sanitary sewer improvement projects. The completion of these projects will allow the County to meet all current EPA mandated system improvements. In addition, the completion of these projects will allow the County to provide water and sanitary sewer service to a number of new areas.

The main project in this three phase plan is the construction of a water treatment plant. This will enable the County to produce water for usage and consumption by its customers. The County currently purchases water for resale to its customers. Completion of these projects is expected by the end of 2002. The total estimated cost for all projects is in excess of \$29,000,000.

FINANCIAL INFORMATION

Basis of Accounting

Jefferson County's accounting system is organized on a "fund basis". Each fund or account group is a self-balancing set of accounts. General government operations are reported on a modified accrual basis. Revenues are recognized when measurable and available. Expenditures are recognized when goods or services are received. The County's proprietary funds are reported on the accrual basis. Revenues are recognized when measurable and earned. Expenditures are recognized when incurred.

Internal Accounting Controls

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 accounting system as well as an automated 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.

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 among 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 appropriation are rejected until additional revenues 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 Note 2 to the General Purpose Financial Statements.

General Government Functions - Financial Highlights

The following schedule presents a summary of general, special revenue, debt service, and capital projects funds revenues for the year ended December 31, 1999, and the amounts and percentages of increases and decreases in relation to prior year's revenues.

	<u>1998</u> <u>Amount</u>	<u>1999</u> <u>Amount</u>	<u>Percent</u> <u>of Total</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Revenues:					
Property and Other					
Local Taxes	\$ 9,979,525	\$ 10,241,631	19.09%	\$ 262,106	2.63%
Permissive Sales Tax	6,332,356	6,836,192	12.75	503,836	7.96
Charges for Services	3,295,992	4,459,751	8.32	1,163,759	35.31
Fees, Licenses and Permits	1,756,406	1,750,472	3.26	(5,934)	(.34)
Fines and Forfeitures	349,792	203,251	.38	(146,541)	(41.89)
Intergovernmental	27,182,980	27,152,768	50.62	(30,212)	(.11)
Interest	1,073,960	1,143,516	2.13	69,556	6.48
Rentals	431,450	450,734	.84	19,284	4.47
Other	<u>1,639,498</u>	<u>1,400,105</u>	<u>2.61</u>	<u>(239,393)</u>	<u>(14.60)</u>
Total Revenues	<u>\$ 52,041,959</u>	<u>\$ 53,638,420</u>	<u>100.00%</u>	<u>\$ 1,596,461</u>	<u>3.07%</u>

Permissive Sales Tax increased \$503,836 or 7.96 percent as the result of an increase in sales tax collections and revenues.

Charges for Services increased \$1,163,759 or 35.31 percent as the result of an increase in charges for services revenues in the Jail Operating Fund. This increase was the result of an increase in jail space rental charges and various other jail operating related charges.

Fines and Forfeitures decreased \$146,541 or 41.89 percent as the result of a lower number of cases heard by the various County courts.

Interest revenues increased \$69,556 or 6.48 percent as the result of the County taking a more aggressive approach to the investment of funds than in prior years.

Other revenues decreased \$239,393 or 14.60 percent as the result of a classification change in certain revenues. In prior years, certain revenues had been classified as other revenues. In 1999, these revenues were classified as charges for services revenues in order to provide a more accurate accounting of these transactions.

The following schedule presents a summary of general, special revenue, debt service, and capital projects funds expenditures for the year ended December 31, 1999, and the amounts and percentages of increases and decreases in relation to prior year's amounts.

	<u>1998</u> <u>Amount</u>	<u>1999</u> <u>Amount</u>	<u>Percent</u> <u>of Total</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Expenditures:					
Current:					
General Government					
Legislative and Executive	\$ 5,813,935	\$ 5,852,699	10.28%	\$ 38,764	.67%
Judicial	2,773,796	2,959,907	5.20	186,111	6.71
Public Safety	6,924,171	7,254,842	12.74	330,671	4.78
Public Works	6,111,093	5,815,575	10.21	(295,518)	(4.84)
Health	13,024,641	12,924,016	22.70	(100,625)	(.77)
Human Services	12,664,244	13,819,011	24.27	1,154,767	9.12
Conservation and Recreation	359,424	133,812	.24	(225,612)	(62.77)
Urban Redevelopment					
And Housing	503,936	1,126,944	1.98	623,008	123.63
Intergovernmental	176,137	172,986	.30	(3,151)	(1.79)
Other	386,171	72,382	.13	(313,789)	(81.26)
Capital Outlay	7,122,381	3,957,770	6.95	(3,164,611)	(44.43)
Debt Service:					
Principal Retirement	15,899,092	1,118,502	1.96	(14,780,590)	(92.96)
Interest and Fiscal Charges	<u>2,278,021</u>	<u>1,730,391</u>	<u>3.04</u>	<u>(547,630)</u>	<u>(24.04)</u>
Total Expenditures	<u>\$ 74,037,042</u>	<u>\$ 56,938,837</u>	<u>100.00%</u>	<u>\$(17,098,205)</u>	<u>(23.09)%</u>

Human Service expenditures increased \$1,154,767 or 9.12 percent due to an increase in human service related expenditures by the department of Human Services.

Conservation and Recreation expenditures decreased \$225,612 or 62.77 percent due to a decrease in recreation projects by the County.

Urban Redevelopment and Housing expenditures increased \$623,008 or 123.63 percent due to the County's participation in the State's Community Housing Improvement Program. The County did not participate in this program in 1998.

Capital Outlay expenditures decreased \$3,164,611 or 44.43 percent due to the implementation of an accelerated road and bridge repair program by the County Engineer's department. This accelerated program was started in 1998 and resulted in the completion of a significantly larger number of projects in that year. A substantially lower number of projects were completed in 1999.

Debt Service-Principal Retirement expenditures decreased \$14,780,590 or 92.96 percent due to the partial refunding of two bond issues by the County in 1998. The 1998 expenditure amount reflects the payoff of the principal portions of the two bond issues that were refunded. No such activity occurred during 1999.

Debt Service-Interest and Fiscal Charges decreased \$547,630 or 24.04 percent due to the partial refunding of two bond issues by the County in 1998. The 1998 expenditure amount reflects the interest portion of the payoff of the two bond issues that were refunded. No such activity occurred during 1999.

General Fund Balance

The fund balance of the General Fund increased from \$1,624,524 to \$1,657,484 during 1999. This increase is due to increased revenues and conservative spending by the County during the year.

Enterprise Funds

The Enterprise funds operated by the County consist of the sewer, water and airport funds. Operating revenues in the sewer, water and airport funds totaled \$802,271, \$3,351,443 and \$235,669; with a depreciation expense of \$495,614, \$588,846 and \$19,657, a Net Income/(Loss) of \$(358,593), \$703,695, and \$84,418, and retained earnings of \$9,387,574, \$13,526,760 and \$746,390 respectively. The County is aware of the net loss in the Sewer Fund, is analyzing its sewer operations and will take the appropriate action in 2000 to alleviate the loss.

Internal Service Funds

The internal service fund operated by the County is the Insurance Consortium fund. The Insurance Consortium Fund was created to provide a medical benefits and liability self-insurance program for the County, and to provide workers' compensation benefits to employees. For the year ended December 31, 1999, the fund had a net income/(loss) of \$(74,368) and retained earnings of \$(728,240).

Fiduciary Funds

Fiduciary funds account for assets held by Jefferson County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or funds. The fiduciary funds which Jefferson County maintains are agency funds.

At December 31, 1999, assets in agency funds totaled \$70,015,480. The County uses some of its agency funds to receive and distribute taxes and state levied revenues for all local governments within the County.

CASH MANAGEMENT

The County pools all idle cash to achieve maximum investment efficiency and to enhance accountability. The County Treasurer, as custodian of all County monies, is responsible for all County investments. An investment policy is established by the Investment Advisory Board which is comprised of the County Treasurer, the Chair of the County Commissioners, and one other Commissioner chosen by the Chair. Ohio law requires the Board to meet every six months. The County treasurer deposits money in the bank each day in interest bearing checking accounts. Cash surplus is calculated daily; excesses are invested in order to achieve the highest yields in the safest instruments possible. During the year ended December 31, 1999, the County's resources were divided among the following types of deposits and investments: short-term certificates of deposit and STAR Ohio. Interest earned by the primary government in 1999 was \$1,159,448. The average daily balance in 1999 was \$24,351,345, with an average daily yield of 4.76%.

RISK MANAGEMENT

Jefferson County maintains replacement cost insurance on all buildings and their contents. Blanket building and personal property insurance is held in the amount of \$80,341,824.

The County participates in the Retrospective Rating and Payment Plan for workers' compensation coverage. This plan involves the payment of a minimum premium plus the actual claim costs for employees injured in 1999. Each fund is required to pay for its own premiums. During 1998, the County received a 75% premium credit for public employers as announced by the Bureau of Workers Compensation. As a result, the County's overall premium costs increased from \$58,983 in 1998 to \$219,397 in 1999.

The County operates and manages employee health benefits on a self-insured basis. The County maintains a hospitalization internal service fund to account for and finance its uninsured risks of loss in this program. The County purchases stop-loss coverage of \$75,000 per individual with an annual aggregate amount of \$5,397,494.

DEBT MANAGEMENT

At December 31, 1999, the County had a number of debt issues outstanding. These issues included \$29,842,219 for general obligation bonds, \$412,000 for mortgage revenue bonds, \$6,824,322 for O.W.D.A. loans, and \$845,301 for O.P.W.C. loans. In addition to the above debt, the County also had \$8,975,374 in general obligation note debt. The County maintains a "Baa3" credit rating from Moody's Investors Service, Inc. All bonds of the County are backed by its full faith and credit.

Under current state statutes, the total voted and unvoted net debt of the County, less the same exempt debt, shall never exceed a sum equal to two percent of the first \$300,000,000 of the assessed valuation, plus two and one-half percent of such valuation in excess of \$300,000,000. At December 31, 1999, the total legal debt margin was \$25,237,689 with an unvoted debt margin of \$9,725,576.

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, 1998. This was the second 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.

INDEPENDENT AUDIT

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 1999, by our independent auditor, Charles E. Harris & Associates. 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 and related OMB Circular A-128.

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.

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 and David W. Hays, Deputy Auditors, for their effort and dedication to this project. The guidance and assistance provided by the accounting firm of Charles E. Harris & Associates, and, in particular John Phillips, was greatly appreciated. They provided valuable assistance in a most professional manner.

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

JEFFERSON COUNTY, OHIO
Comprehensive Annual Financial Report
For the Year Ended December 31, 1999

ELECTED OFFICIALS
As of December 31, 1999

Administrators

Patrick J. Marshall	Auditor
Joseph G. Hamrock	Clerk of Courts
John W. Metcalf, Jr., M.D.	Coroner
William Crabbe	Commissioner
Ben Batenburg	Commissioner
G. Scott Krupinski	Commissioner
James Branagan	County Engineer
Stephen M. Stern	Prosecutor
Paul R. McKeegan	Recorder
Fred Abdalla	Sheriff
Raymond A. Agresta	Treasurer

Judges

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

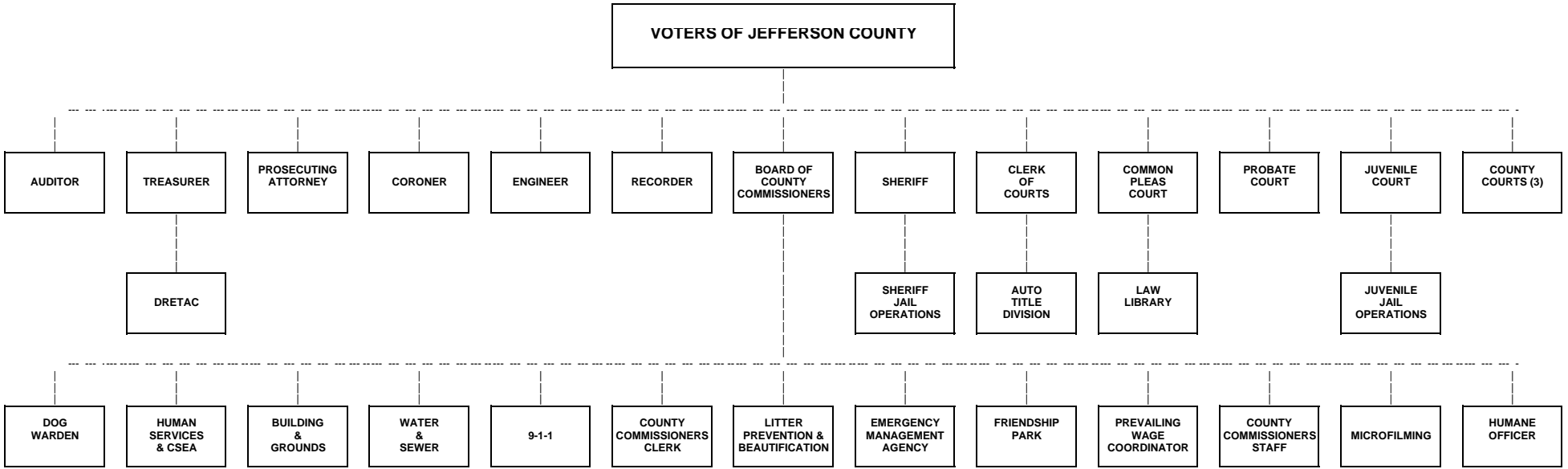
Official Address:

Jefferson County Courthouse
301 Market Street
Steubenville, Ohio 43952

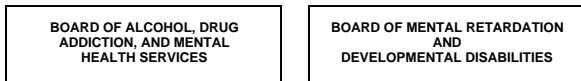
APPOINTED OFFICIALS
As of December 31, 1999

Nicholas S Balakos	Director of Department of Human Services
Richard P. Pfannenschmidt	Superintendent of Board of Mental Retardation and Developmental Disabilities
Pamela Petrella	Director of Board of Alcohol, Drug Addiction, and Mental Health Services
Robert Kubiak	Director of Children Services Board

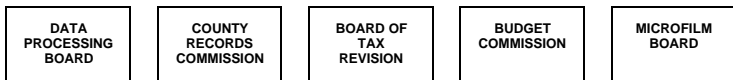
JEFFERSON COUNTY GOVERNMENT ORGANIZATIONAL CHART



APPOINTED BOARDS AND COMMISSIONS AND STATUTORY BOARDS AND COMMISSIONS:



BOARDS AND COMMISSIONS COMPOSED OF ELECTED OFFICIALS:



Certificate of Achievement for Excellence in Financial Reporting


Presented to

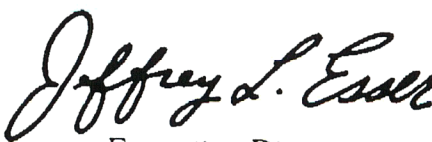
Jefferson County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1998

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.




Cary Brueckner
President


Jeffrey L. Esser
Executive Director

Financial Section

Rockefeller Building
614 W Superior Ave Ste 1242
Cleveland OH 44113-1306
Office phone - (216) 575-1630
Fax - (216) 436-2411

Charles E. Harris & Associates, Inc.
Certified Public Accountants

Report of Independent Accountants

Board of County Commissioners
Jefferson County
Steubenville, Ohio 43952

We have audited the accompanying general purpose financial statements of Jefferson County, Ohio (the County), as of and for the year ended December 31, 1999. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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 provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County, as of December 31, 1999, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

We did not audit the introductory and statistical information as listed in the table of contents and therefore express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued a report dated July 20, 2000 on our consideration of the County's internal control structure and a report dated July 20, 2000 on its compliance with laws and regulations.

Charles E. Harris & Associates, Inc.
Certified Public Accountants
July 20, 2000

JEFFERSON COUNTY, OHIO

Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Unit

December 31, 1999

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Assets				
Cash and cash equivalents	-	\$ 9,534,747	\$ 1,430,851	\$ 1,594,839
Cash and cash equivalents in segregated accounts	\$ 308,411	572,429	-	-
Investments in segregated accounts	25,000	-	-	-
Receivables (net of allowance for uncollectibles):				
Taxes	-	-	-	-
Accounts	215,081	696,025	-	2,500
Special assessments	-	-	-	-
Permissive sales tax	494,920	395,946	-	-
Accrued Interest	108,554	-	-	-
Interfund receivable	1,147,182	1,406,878	-	-
Due from other funds - property tax	2,321,277	6,667,118	1,380,219	-
Due from other funds - special assessment	-	-	-	-
Due from other funds - other	-	-	-	-
Due from other governments	-	1,678,048	-	-
Materials and supplies inventory	56,307	154,097	-	-
Restricted assets:				
Cash with fiscal and escrow agents	-	-	-	-
Investments with fiscal and escrow agents	-	-	-	-
Prepaid items	34,400	118,900	-	-
Property, plant and equipment				
Land	-	-	-	-
Buildings	-	-	-	-
Tanks, lift, booster, and stations	-	-	-	-
Vehicles, equipment, and furnishings	-	-	-	-
Lines and valves	-	-	-	-
Less: accumulated depreciation	-	-	-	-
Construction in progress	-	-	-	-
Other Debits:				
Amount to be provided from general government resources	-	-	-	-
Amount available in debt service fund	-	-	-	-
Total assets	\$ 4,711,132	\$ 21,224,188	\$ 2,811,070	\$ 1,597,339

See accompanying Notes to the General Purpose Financial Statements.

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals Primary Government (Memorandum Only)	Component Unit	Totals Reporting Entity (Memorandum Only)
Enterprise	Internal Service	Agency	General Fixed Assets	General Long-Term Obligations			
\$ 2,728,195	-	\$ 5,163,897	-	-	\$ 20,452,529	-	\$ 20,452,529
-	-	140,075	-	-	1,020,915	\$ 416,716	1,437,631
-	-	-	-	-	25,000	231,314	256,314
-	-	62,442,428	-	-	62,442,428	-	62,442,428
539,232	\$ 41,711	653,022	-	-	2,147,571	56,173	2,203,744
-	-	954,271	-	-	954,271	-	954,271
-	-	443,058	-	-	1,333,924	-	1,333,924
-	-	-	-	-	108,554	-	108,554
-	-	-	-	-	2,554,060	-	2,554,060
-	-	110,831	-	-	10,479,445	-	10,479,445
470,940	-	-	-	-	470,940	-	470,940
-	513,292	-	-	-	513,292	-	513,292
-	-	107,339	-	-	1,785,387	-	1,785,387
25,437	-	-	-	-	235,841	4,481	240,322
10,323	-	-	-	-	10,323	-	10,323
257,090	-	-	-	-	257,090	-	257,090
18,350	4,701	559	-	-	176,910	-	176,910
3,610,297	-	-	\$ 1,880,500	-	5,490,797	-	5,490,797
2,570,090	-	-	41,668,588	-	44,238,678	-	44,238,678
14,164,606	-	-	-	-	14,164,606	-	14,164,606
3,608,336	-	-	12,926,703	-	16,535,039	251,281	16,786,320
29,806,999	-	-	-	-	29,806,999	-	29,806,999
(22,123,727)	-	-	-	-	(22,123,727)	(189,487)	(22,313,214)
4,907,920	-	-	1,868,529	-	6,776,449	-	6,776,449
-	-	-	-	\$ 30,330,071	30,330,071	-	30,330,071
-	-	-	-	1,430,851	1,430,851	-	1,430,851
<u>\$ 40,594,088</u>	<u>\$ 559,704</u>	<u>\$ 70,015,480</u>	<u>\$ 58,344,320</u>	<u>\$ 31,760,922</u>	<u>\$ 231,618,243</u>	<u>\$ 770,478</u>	<u>\$ 232,388,721</u>

Continued

JEFFERSON COUNTY, OHIO

Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Unit - (Continued)
December 31, 1999

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Liabilities				
Accounts payable	\$ 18,866	\$ 760,788	-	-
Contracts payable	-	458,111	-	\$ 340,399
Accrued wages and benefits	61,007	300,701	-	-
Compensated absences payable	36,457	173,083	-	-
Retainage payable	-	-	-	649,649
Pension obligation payable	141,723	568,424	-	-
Interfund payable	-	2,554,060	-	-
Due to other funds	90,937	363,597	-	-
Due to other funds - property tax	-	-	-	-
Due to other funds - special assessment	-	-	-	-
Due to other governments	5,416	188,520	-	-
Deferred revenue	2,420,831	7,990,438	\$ 1,380,219	-
Accrued interest payable	-	-	-	-
Matured revenue bonds payable	-	-	-	-
Notes payable	-	-	-	3,744,786
Undistributed monies	278,411	572,429	-	-
Claims and judgments payable	-	-	-	-
OPWC loans payable	-	-	-	-
OWDA loans payable	-	-	-	-
Revenue bonds payable	-	-	-	-
General obligation bonds payable	-	-	-	-
Total liabilities	\$ 3,053,648	\$ 13,930,151	\$ 1,380,219	\$ 4,734,834
Equity and other credits				
Investment in general fixed assets	-	-	-	-
Contributed capital	-	-	-	-
Retained earnings:				
Reserved:				
Reserved for debt service	-	-	-	-
Reserved for replacement	-	-	-	-
Unreserved (Deficit)	-	-	-	-
Fund balances:				
Reserved for encumbrances	\$ 53,823	\$ 5,273	-	-
Reserved for inventory	56,307	154,097	-	-
Reserved for prepaids	34,400	118,900	-	-
Reserved for debt service	-	-	\$ 1,430,851	-
Unreserved - undesignated	1,512,954	7,015,767	-	\$ (3,137,495)
Total equity and other credits	1,657,484	7,294,037	1,430,851	(3,137,495)
Total liabilities, equity and other credits	\$ 4,711,132	\$ 21,224,188	\$ 2,811,070	\$ 1,597,339

See accompanying Notes to the General Purpose Financial Statements.

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals Primary Government (Memorandum Only)	Component Unit	Totals Reporting Entity (Memorandum Only)
Enterprise	Internal Service	Agency	General Fixed Assets	General Long-Term Obligations			
\$ 71,223	-	\$ 5,489	-	-	\$ 856,366	\$ 4,777	\$ 861,143
1,294	-	203,392	-	-	1,003,196	-	1,003,196
13,702	-	35,734	-	-	411,144	10,189	421,333
59,531	-	16,417	-	\$ 1,657,860	1,943,348	-	1,943,348
-	-	-	-	-	649,649	-	649,649
28,832	-	66,618	-	45,060	850,657	-	850,657
-	-	-	-	-	2,554,060	-	2,554,060
17,061	-	41,697	-	-	513,292	-	513,292
-	-	10,479,444	-	-	10,479,444	-	10,479,444
-	-	470,940	-	-	470,940	-	470,940
5,242	\$ 262,408	52,878,050	-	-	53,339,636	-	53,339,636
-	-	-	-	-	11,791,488	-	11,791,488
131,164	-	-	-	-	131,164	-	131,164
5,000	-	-	-	-	5,000	-	5,000
5,102,588	-	-	-	128,000	8,975,374	-	8,975,374
607	-	5,817,699	-	-	6,669,146	-	6,669,146
-	1,025,536	-	-	-	1,025,536	-	1,025,536
757,518	-	-	-	87,783	845,301	-	845,301
6,824,322	-	-	-	-	6,824,322	-	6,824,322
412,000	-	-	-	-	412,000	-	412,000
-	-	-	-	29,842,219	29,842,219	-	29,842,219
\$ 13,430,084	\$ 1,287,944	\$ 70,015,480	-	\$ 31,760,922	\$ 139,593,282	14,966	139,608,248
-	-	-	\$ 58,344,320	-	\$ 58,344,320	-	58,344,320
3,503,280	-	-	-	-	3,503,280	-	3,503,280
229,677	-	-	-	-	229,677	-	229,677
37,735	-	-	-	-	37,735	-	37,735
23,393,312	(728,240)	-	-	-	22,665,072	755,512	23,420,584
-	-	-	-	-	59,096	-	59,096
-	-	-	-	-	210,404	-	210,404
-	-	-	-	-	153,300	-	153,300
-	-	-	-	-	1,430,851	-	1,430,851
-	-	-	-	-	5,391,226	-	5,391,226
27,164,004	(728,240)	-	58,344,320	-	92,024,961	755,512	92,780,473
\$ 40,594,088	\$ 559,704	\$ 70,015,480	\$ 58,344,320	\$ 31,760,922	\$ 231,618,243	\$ 770,478	\$ 232,388,721

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JEFFERSON COUNTY, OHIO

Combined Statement of Revenues, Expenditures and
Changes in Fund Balances - All Governmental Fund Types
For the Year Ended December 31, 1999

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
Revenues:					
Taxes	\$ 1,923,662	\$ 7,174,994	\$ 1,142,975	-	\$ 10,241,631
Permissive Sales Tax	3,571,762	3,264,430	-	-	6,836,192
Charges for Services	1,501,198	2,958,553	-	-	4,459,751
Licenses and Permits	-	1,750,472	-	-	1,750,472
Fines and Forfeitures	114,872	88,379	-	-	203,251
Intergovernmental	2,584,139	23,425,484	89,513	\$ 1,053,632	27,152,768
Interest	1,119,105	-	-	24,411	1,143,516
Rent	9,925	80,440	360,369	-	450,734
Other	115,271	1,253,169	-	31,665	1,400,105
Total Revenues	\$ 10,939,934	\$ 39,995,921	\$ 1,592,857	\$ 1,109,708	\$ 53,638,420
Expenditures:					
Current:					
General Government:					
Legislative and Executive	\$ 4,733,044	\$ 1,119,655	-	-	\$ 5,852,699
Judicial	2,784,616	175,291	-	-	2,959,907
Public Safety	131,471	7,123,371	-	-	7,254,842
Public Works	180,300	5,635,275	-	-	5,815,575
Health	373,922	12,550,094	-	-	12,924,016
Human Services	847,208	12,971,803	-	-	13,819,011
Conservation and Recreation	133,812	-	-	-	133,812
Urban Redevelopment and Housing	-	1,126,944	-	-	1,126,944
Intergovernmental	172,986	-	-	-	172,986
Other	72,382	-	-	-	72,382
Capital Outlay	-	-	-	\$ 3,957,770	3,957,770
Debt service:					
Principal Retirement	-	-	\$ 1,118,502	-	1,118,502
Interest and Fiscal Charges	-	2,570	1,563,912	163,909	1,730,391
Total Expenditures	\$ 9,429,741	\$ 40,705,003	\$ 2,682,414	\$ 4,121,679	\$ 56,938,837
Excess of Revenues Over (Under) Expenditures	1,510,193	(709,082)	(1,089,557)	(3,011,971)	(3,300,417)
Other Financing Sources (Uses):					
Sale of Fixed Assets	\$ 360	-	-	\$ 2,323	\$ 2,683
Operating Transfers-In	8,116	\$ 1,495,555	\$ 1,656,967	29,433	3,190,071
Operating Transfers-Out	(1,492,514)	(724,300)	(334,497)	-	(2,551,311)
Total Other Sources (Uses)	\$ (1,484,038)	\$ 771,255	\$ 1,322,470	\$ 31,756	\$ 641,443
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	26,155	62,173	232,913	(2,980,215)	(2,658,974)
Fund Balance at Beginning of Year	1,624,524	7,199,733	1,197,938	(157,280)	9,864,915
Increase (Decrease) in Reserve for Inventory	6,805	32,131	-	-	38,936
Fund Balance at End of Year	\$ 1,657,484	\$ 7,294,037	\$ 1,430,851	\$ (3,137,495)	\$ 7,244,877

See accompanying notes to the general purpose financial statements.

Jefferson County, Ohio

Combined Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual (Budget Basis)

All Governmental Fund Types

For the Year Ended December 31, 1999

	General Fund			Special Revenue Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 1,923,662	\$ 1,923,662	-	\$ 7,174,994	\$ 7,174,994	-
Permissive Sales Tax	3,583,050	3,583,050	-	3,205,956	3,205,956	-
Charges for Services	1,464,092	1,464,092	-	2,993,208	2,993,208	-
Licenses and Permits	-	-	-	1,750,580	1,750,580	-
Fines and Forfeitures	224,880	224,880	-	93,512	93,512	-
Intergovernmental	2,575,850	2,575,850	-	24,353,051	24,353,051	-
Interest	1,010,551	1,010,551	-	-	-	-
Rent	9,925	9,925	-	75,670	75,670	-
Other	111,032	111,032	-	1,238,999	1,238,999	-
Total Revenues	10,903,042	10,903,042	-	40,885,970	40,885,970	-
Expenditures:						
Current:						
General Government:						
Legislative and Executive	4,734,328	4,734,328	-	1,105,331	1,105,331	-
Judicial	2,764,969	2,764,969	-	121,673	121,673	-
Public Safety	132,881	132,881	-	7,057,530	7,057,530	-
Public Works	180,300	180,300	-	5,213,057	5,213,057	-
Health	372,893	372,893	-	12,608,881	12,608,881	-
Human Services	846,519	846,519	-	12,657,828	12,657,828	-
Conservation and Recreation	133,812	133,812	-	-	-	-
Urban Housing and Redevelopment	-	-	-	897,802	897,802	-
Other	139,858	139,858	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Intergovernmental	172,986	172,986	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	116,522	116,522	-
Interest and Fiscal Charges	-	-	-	2,570	2,570	-
Total Expenditures	9,478,546	9,478,546	-	39,781,194	39,781,194	-
Excess of Revenues Over (Under) Expenditures	1,424,496	1,424,496	-	1,104,776	1,104,776	-
Other Financing Sources (Uses):						
Sale of Assets	360	360	-	-	-	-
Proceeds of Notes	-	-	-	-	-	-
Advances In	-	-	-	1,827,480	1,827,480	-
Advances Out	-	-	-	(1,827,480)	(1,827,480)	-
Operating Transfers In	8,116	8,116	-	1,495,555	1,495,555	-
Operating Transfers Out	(1,492,514)	(1,492,514)	-	(724,502)	(724,502)	-
Total Other Sources (Uses)	(1,484,038)	(1,484,038)	-	771,053	771,053	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(59,542)	(59,542)	-	1,875,829	1,875,829	-
Fund Balances at Beginning of Year	811,095	811,095	-	6,541,941	6,541,941	-
Prior Year Encumbrances	120,429	120,429	-	152,167	152,167	-
Fund Balances (Deficit) at End of Year	\$ 871,982	\$ 871,982	-	\$ 8,569,937	\$ 8,569,937	-

(continued)

See accompanying notes to the general purpose financial statements

Debt Service Funds			Capital Projects Funds			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ 1,142,975	\$ 1,142,975	-	-	-	-	\$ 10,241,631	\$ 10,241,631	-
-	-	-	-	-	-	6,789,006	6,789,006	-
-	-	-	-	-	-	4,457,300	4,457,300	-
-	-	-	-	-	-	1,750,580	1,750,580	-
-	-	-	-	-	-	318,392	318,392	-
89,513	89,513	-	\$ 1,053,632	\$ 1,053,632	-	28,072,046	28,072,046	-
-	-	-	24,411	24,411	-	1,034,962	1,034,962	-
360,369	360,369	-	-	-	-	445,964	445,964	-
-	-	-	29,165	29,165	-	1,379,196	1,379,196	-
<u>1,592,857</u>	<u>1,592,857</u>	<u>-</u>	<u>1,107,208</u>	<u>1,107,208</u>	<u>-</u>	<u>54,489,077</u>	<u>54,489,077</u>	<u>-</u>
-	-	-	-	-	-	5,839,659	5,839,659	-
-	-	-	-	-	-	2,886,642	2,886,642	-
-	-	-	-	-	-	7,190,411	7,190,411	-
-	-	-	-	-	-	5,393,357	5,393,357	-
-	-	-	-	-	-	12,981,774	12,981,774	-
-	-	-	-	-	-	13,504,347	13,504,347	-
-	-	-	-	-	-	133,812	133,812	-
-	-	-	-	-	-	897,802	897,802	-
-	-	-	-	-	-	139,858	139,858	-
-	-	-	3,455,613	3,455,613	-	3,455,613	3,455,613	-
-	-	-	-	-	-	172,986	172,986	-
1,118,502	1,118,502	-	4,162,000	4,162,000	-	5,397,024	5,397,024	-
<u>1,563,912</u>	<u>1,563,912</u>	<u>-</u>	<u>163,909</u>	<u>163,909</u>	<u>-</u>	<u>1,730,391</u>	<u>1,730,391</u>	<u>-</u>
2,682,414	2,682,414	-	7,781,522	7,781,522	-	59,723,676	59,723,676	-
<u>(1,089,557)</u>	<u>(1,089,557)</u>	<u>-</u>	<u>(6,674,314)</u>	<u>(6,674,314)</u>	<u>-</u>	<u>(5,234,599)</u>	<u>(5,234,599)</u>	<u>-</u>
-	-	-	2,323	2,323	-	2,683	2,683	-
-	-	-	3,744,786	3,744,786	-	3,744,786	3,744,786	-
-	-	-	-	-	-	1,827,480	1,827,480	-
-	-	-	-	-	-	(1,827,480)	(1,827,480)	-
1,656,967	1,656,967	-	29,433	29,433	-	3,190,071	3,190,071	-
<u>(334,497)</u>	<u>(334,497)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,551,513)</u>	<u>(2,551,513)</u>	<u>-</u>
<u>1,322,470</u>	<u>1,322,470</u>	<u>-</u>	<u>3,776,542</u>	<u>3,776,542</u>	<u>-</u>	<u>4,386,027</u>	<u>4,386,027</u>	<u>-</u>
232,913	232,913	-	(2,897,772)	(2,897,772)	-	(848,572)	(848,572)	-
1,197,939	1,197,939	-	3,359,180	3,359,180	-	11,910,155	11,910,155	-
-	-	-	1,133,431	1,133,431	-	1,406,027	1,406,027	-
<u>\$ 1,430,852</u>	<u>\$ 1,430,852</u>	<u>-</u>	<u>\$ 1,594,839</u>	<u>\$ 1,594,839</u>	<u>-</u>	<u>\$ 12,467,610</u>	<u>\$ 12,467,610</u>	<u>-</u>

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JEFFERSON COUNTY, OHIO

Combined Statement of Revenues, Expenses and Changes in Fund Equity
All Proprietary Fund Types and Discretely Presented Component Unit
For the Year Ended December 31, 1999

	Proprietary Fund Types		Totals Primary Government (Memorandum Only)	Component Unit	Totals Reporting Entity (Memorandum Only)
	Enterprise	Internal Service			
Operating Revenues:					
Charges for services	\$ 3,922,412	\$ 6,071,678	\$ 9,994,090	\$ 414,583	\$ 10,408,673
Tap - in fees	124,500	-	124,500	-	124,500
Permissive sales tax	199,040	-	199,040	-	199,040
Rent	2,492	-	2,492	-	2,492
Other operating revenues	140,939	703,840	844,779	-	844,779
Total Operating Revenues	4,389,383	6,775,518	11,164,901	414,583	11,579,484
Operating Expenses:					
Personal services	1,010,828	-	1,010,828	211,336	1,222,164
Contractual services	1,836,398	7,088,399	8,924,797	29,777	8,954,574
Materials and supplies	324,502	-	324,502	71,097	395,599
Depreciation	1,104,117	-	1,104,117	28,567	1,132,684
Total Operating Expenses	4,275,845	7,088,399	11,364,244	340,777	11,705,021
Operating Income (Loss)	113,538	(312,881)	(199,343)	73,806	(125,537)
Non-Operating Revenues(Expenses):					
Grants	950,333	-	950,333	19,330	969,663
Interest income	15,932	-	15,932	26,877	42,809
Interest and fiscal charges	(732,004)	-	(732,004)	-	(732,004)
Other non-operating revenues	44,208	-	44,208	-	44,208
Proceeds from Sale of Fixed Assets	556	-	556	-	556
Total Non-Operating Revenues (Expenses)	279,025	-	279,025	46,207	325,232
Income Before Operating Transfers	392,563	(312,881)	79,682	120,013	199,695
Operating transfers in	46,839	238,513	285,352	-	285,352
Operating transfers out	(9,882)	-	(9,882)	-	(9,882)
Net Income	429,520	(74,368)	355,152	120,013	475,165
Depreciation on fixed assets acquired by contributed capital	35,186	-	35,186	-	35,186
Retained Earnings(Deficit) at Beginning of Year	23,196,018	(653,872)	22,542,146	635,499	23,177,645
Retained Earnings(Deficit) at End of Year	23,660,724	(728,240)	22,932,484	755,512	23,687,996
Contributed Capital at Beginning of Year	3,538,466	-	3,538,466	-	3,538,466
Depreciation on Fixed Assets Acquired by Contributed Capital	(35,186)	-	(35,186)	-	(35,186)
Contributed Capital at End of Year	3,503,280	-	3,503,280	-	3,503,280
Fund Equity at End of Year	\$ 27,164,004	\$ (728,240)	\$ 26,435,764	\$ 755,512	\$ 27,191,276

See accompanying Notes to the General Purpose Financial Statements.

JEFFERSON COUNTY, OHIO
 Combined Statement of Cash Flows
 All Proprietary Fund Types and Discretely Presented Component Unit

FOR THE YEAR ENDED DECEMBER 31, 1999

	Enterprise	Internal Service	1999 Totals (Memorandum Only)	Discretely Presented Component Unit
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities:				
Cash received from customers	\$ 3,987,045	-	\$ 3,987,045	\$ 404,316
Cash received from quasi-external transactions with other funds	-	\$ 6,077,168	6,077,168	-
Cash received from tap-in fees	135,000	-	135,000	-
Cash received from permissive sales tax	199,040	-	199,040	-
Cash received from rent	2,492	-	2,492	-
Cash received from special assessments	51,911	-	51,911	-
Cash payments for employee service and benefits	(1,001,716)	-	(1,001,716)	(211,336)
Cash payments for goods and services	(2,113,382)	(7,189,917)	(9,303,299)	(100,874)
Cash received from other operating revenue	138,669	874,236	1,012,905	-
Net Cash Provided by Operating Activities	\$ 1,399,059	\$ (238,513)	\$ 1,160,546	\$ 92,106
Cash Flows from Noncapital Financing Activities:				
Other non-operating revenues	\$ 44,208	-	\$ 44,208	-
Operating transfers in	46,839	\$ 238,513	285,352	-
Operating transfers out	(9,882)	-	(9,882)	-
Net Cash Provided by Noncapital Financing Activities	\$ 81,165	\$ 238,513	\$ 319,678	-
Cash Flows from Capital and Related Financing Activities:				
Proceeds of notes	\$ 4,130,214	-	\$ 4,130,214	-
Proceeds of OPWC loans	100,135	-	100,135	-
Grants	1,155,249	-	1,155,249	\$ 19,330
Proceeds from the sale of fixed assets	556	-	556	-
Payments for capital acquisition	(1,502,433)	-	(1,502,433)	(13,160)
Principal paid on notes	(4,813,500)	-	(4,813,500)	-
Principal paid on revenue bonds	(71,000)	-	(71,000)	-
Principal paid on OWDA loans	(353,845)	-	(353,845)	-
Principal paid on OPWC loans	(8,900)	-	(8,900)	-
Interest paid on notes	(229,900)	-	(229,900)	-
Interest paid on revenue bonds	(19,920)	-	(19,920)	-
Interest paid on OWDA loans	(448,159)	-	(448,159)	-
Net Cash Used for Capital and Related Financing Activities	(2,061,503)	-	\$ (2,061,503)	\$ 6,170
Cash Flows from Investing Activities:				
Interest income	\$ 15,932	-	\$ 15,932	\$ 26,877
Net Cash Provided by Investing Activities	\$ 15,932	-	\$ 15,932	\$ 26,877
Net Increase (Decrease) in Cash and Cash Equivalents	(565,347)	-	(565,347)	125,153
Cash and Cash Equivalents at Beginning of Year	3,560,955	-	3,560,955	522,877
Cash and Cash Equivalents at End of Year	\$ 2,995,608	\$ -	\$ 2,995,608	\$ 648,030

(Continued)

JEFFERSON COUNTY, OHIO
 Combined Statement of Cash Flows
 All Proprietary Fund Types and Discretely Presented Component Unit - Continued

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Enterprise</u>	<u>Internal Service</u>	<u>1999 Totals (Memorandum Only)</u>	<u>Discretely Presented Component Unit</u>
Reconciliation of Operating Income to				
Net Cash Provided by Operating Activities:				
Operating Income	\$ 113,538	\$ (312,881)	\$ (199,343)	\$ 73,806
Adjustments to Reconcile Operating Income				
to Net Cash Provided by Operating Activities:				
Depreciation	1,104,117	-	1,104,117	28,567
Changes in Assets and Liabilities				
(Increase) Decrease in accounts receivable	(2,945)	(37,713)	(40,658)	(19,768)
(Increase) Decrease in prepaid items	(468)	(4,701)	(5,169)	-
(Increase) Decrease in inventory	(14,644)	-	(14,644)	4,476
(Increase) Decrease in special assessment receivable	127,719	-	127,719	-
(Increase) Decrease in due from other governments	204,916	-	204,916	-
(Increase) Decrease in due from other funds	-	5,490	5,490	-
Increase (Decrease) in accounts payable	68,754	-	68,754	603
Increase (Decrease) in contracts payable	(216,173)	(3,000)	(219,173)	-
Increase (Decrease) in accrued wages	3,764	-	3,764	4,422
Increase (Decrease) in compensated absences payable	6,096	-	6,096	-
Increase (Decrease) in due to other funds	(696)	-	(696)	-
Increase (Decrease) in due to other governments	5,174	35,523	40,697	-
Increase (Decrease) in pension obligation payable	(93)	-	(93)	-
Increase (Decrease) in claims payable	-	78,769	78,769	-
Total Adjustments	<u>181,404</u>	<u>74,368</u>	<u>255,772</u>	<u>(10,267)</u>
Net Cash Provided by Operating Activities	<u>\$ 1,399,059</u>	<u>\$ (238,513)</u>	<u>\$ 1,160,546</u>	<u>\$ 92,106</u>

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

1. REPORTING ENTITY AND BASIS OF PRESENTATION

Jefferson County, Ohio (The County), was created July 29, 1797. The County is comprised of sixteen townships, one fire district, twenty-six 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 chief administrator of public services for the County, including each of the departments.

A. Reporting Entity:

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

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Jefferson County, this includes the Children's Services Board, the Board of Mental Retardation and Developmental Disabilities, the Human Services Department, Mental Health Board, Veteran's Service Commission, 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.

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

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

1. REPORTING ENTITY AND BASIS OF PRESENTATION - (continued)

A. Reporting Entity - (continued)

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

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

Jefferson County Educational Service Center
Jefferson County Historical Society
Jefferson County Law Library Association
Jefferson County Agricultural Society
Jefferson County Community Action Council
Jefferson Community College
Jefferson County Joint Vocational School District
Jefferson County Taxpayers Association
Jefferson County Land Office
Prime Time Office on Aging

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 COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

1. REPORTING ENTITY AND BASIS OF PRESENTATION - (continued)

A. Reporting Entity - (continued)

Jefferson County 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, 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. It's 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 16.

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 17.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

1. REPORTING ENTITY AND BASIS OF PRESENTATION - (continued)

A. Reporting Entity - (continued)

Jefferson County Cluster
North Ohio Valley Air Authority (NOVAA)
East Ohio Correctional Facility
Brooke, Hancock, Jefferson Metropolitan Planning Commission (BHJ)
Southeast Ohio Juvenile Rehabilitation District (SOJRD)
Area Office on Aging
Ohio Mid-Eastern Governments Association (OMEGA)
Jefferson-Belmont Joint Solid Waste Authority

The County is associated with the following organizations which are defined as related organizations. Additional information concerning the related organizations is presented in Note 18.

The Jefferson Metropolitan Housing Authority
Carnegie Library

The County is associated with the following organizations which are public entity pools. Additional information concerning the pools is presented in Note 19.

County Risk Shared Authority (CORSA)
County Commissioners Association of Ohio Workers' Compensation Group
Rating Plan

B. Basis of Presentation - Fund Accounting:

The County (primary government) and JeffCo Workshop use funds and account groups to report on their financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is defined as a fiscal and accounting entity with a self balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories governmental, proprietary and fiduciary.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

1. REPORTING ENTITY AND BASIS OF PRESENTATION - (continued)

B. Basis of Presentation - Fund Accounting - (continued)

Governmental Fund Types:

Governmental funds are those through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The following are the County's governmental fund types:

General Fund - This fund is used to account for all financial resources of the County 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.

Special Revenue Funds - These funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditure for specified purposes.

Debt Service Fund - This fund is used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest and related costs and special assessment long-term debt principal, interest and related costs.

Capital Projects Funds - These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Proprietary Fund Types:

The proprietary funds are used to account for the County's ongoing activities which are similar to those found in the private sector. The following are the County's proprietary fund types:

Enterprise Funds - These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Internal Service Fund - This fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit on a cost-reimbursement basis.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

1. REPORTING ENTITY AND BASIS OF PRESENTATION - (continued)

B. Basis of Presentation - Fund Accounting - (continued)

Fiduciary Fund Types:

These funds are used 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 are the County's fiduciary fund types:

Agency Funds - These funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Account Groups:

To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

General Fixed Assets Account Group - The general fixed assets account group is used to account for all fixed assets of the County, other than those fixed assets accounted for in the proprietary funds.

General Long-Term Obligations Account Group - The general long-term obligations account group is used to account for all long-term debt of the County, except that accounted for in the proprietary funds.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles for local governmental units as prescribed in the statements issued by the Governmental Accounting Standards Board and other recognized authoritative sources. The County applies Financial Accounting Standards Board Statements and Interpretations issued prior to November 30, 1989 to proprietary activities provided they do not conflict with Governmental Accounting Standards Board Statements and Interpretations.

Information in the notes to the General Purpose Financial Statements relates in general to the Primary Government. Information related to the operation of JeffCo Workshop (JeffCo) is specifically identified.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

A. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types 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. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e. net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (i.e. revenues) and decreases (i.e. expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

The modified accrual basis of accounting is followed for the governmental and agency funds. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current fiscal year or soon enough thereafter to be used to pay liabilities of the current year. The available period for the County is sixty days after year end.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, sales tax (see Note 6), federal and state grants and subventions, charges for current services, licenses and permits, and fines and forfeitures.

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet, and revenue is recognized. Property taxes measurable as of December 31, 1999, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2000 operations, have also been recorded as deferred revenue.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

A. Measurement Focus and Basis of Accounting - (continued)

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than on expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Principal and interest on general long-term obligations are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. The costs of accumulated unpaid vacation and sick leave are reported as fund liabilities in the period in which they will be liquidated with available financial resources rather than in the period earned by employees. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

The proprietary funds are reported using the accrual basis of accounting. Revenues are recognized when they are earned and become measurable, and expenses are recognized when they are incurred, if measurable. Unbilled service charges receivable are recognized as revenue at year end.

B. Budgetary Process:

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriation resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, legally are required to be budgeted and appropriated. The primary level of budgetary control is at the object level within each fund, program, and department. Budgetary modifications may only be made by resolution of the County Commissioners. Budgetary information for the JeffCo Workshop (component unit) is not reported because it is not included in the entity for which "the appropriated budget" is adopted, and does not itself maintain budgetary financial records.

Tax Budget:

A budget of estimated revenue and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

B. Budgetary Process - (continued)

Estimated Resources:

The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund.

Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be amended further during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs either to be increased or decreased. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 1999.

Appropriations:

A temporary appropriation resolution to control expenditures may be passed on or around January 1 of each year for the period January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution fixes spending authority at the fund, program, department, and object levels. The appropriation resolution may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified.

The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the County Commissioners. Several supplemental appropriation resolutions were legally enacted by the County Commissioners during the year. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

B. Budgetary Process - (continued):

Encumbrances:

As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. The Ohio Revised Code prohibits expenditures plus encumbrances from exceeding appropriations. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent-year expenditures for governmental funds, and are reported in the notes to the financial statements for proprietary funds.

Lapsing of Appropriations:

At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and need not be reappropriated.

C. Cash and Cash Equivalents:

To improve cash management, cash received by the County is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "equity in pooled cash and cash equivalents" on the combined balance sheet.

During 1999, investments were limited to U.S. Treasury notes 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.

Following Ohio statutes, the County Commissioners Office has, by resolution, specified the fund to receive an allocation of interest earnings. Interest revenue for the primary government was credited to the following funds during fiscal year 1999; \$1,119,105 for the general fund, \$24,411 for the capital projects fund, and \$15,932 for the enterprise water fund. Interest received directly by JeffCo Workshop during 1999 was \$26,877.

For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, 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 considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

D. Restricted Assets:

Certain resources set aside for the repayment of enterprise fund revenue bonds are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants.

E. Inventory of Supplies:

Inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary fund types when used. Reported supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

F. Prepaid Items:

Payments made to vendors for services that will benefit periods beyond December 31, 1999, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the payment, and an expenditure/expense is reported in the year in which services are consumed. A fund balance reserve is set up, since the asset does not represent available government resources.

G. Interfund Assets and Liabilities:

Short-term interfund loans or the short-term portion of advances are classified as "interfund receivables/payables."

Amounts owed to a particular fund by another fund in the County for goods or services rendered, and amounts to be distributed by agency funds to other funds of the County, are classified as "due from other funds/due to other funds."

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

H. Property, Plant, Equipment and Depreciation:

1. General Fixed Assets Account Group

All fixed assets that are acquired or constructed for general governmental purposes are reported as expenditures in the fund that finances the asset acquisition and are capitalized in the General Fixed Assets Account Group, if they meet the County's capitalization criteria. Real property (except for infrastructure assets) is recorded at cost or estimated historical cost based on appraisal. Donated and contributed fixed assets are recorded at their fair market value on the date donated to the County. Infrastructure assets (public domain general fixed assets such as roads, bridges, streets, sidewalks, curbs and gutters, drainage system, lighting systems and the like) are not included in the financial statements as general fixed assets of the County. However, water supply and sanitary sewer lines are capitalized in the Water Supply and Sanitary Sewer funds, respectively, and are included as part of the Enterprise funds. These assets are classified as land improvements when the sanitary engineer has accepted them.

Assets in the general fixed assets account group are not depreciated.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements which extend the useful life or increase the capacity or operating efficiency of the asset are capitalized at cost in the general fixed assets account group.

2. Enterprise Fund Fixed Assets

Property, plant, and equipment reflected in the enterprise funds are stated at historical cost (or estimated historical cost) and are updated for the cost of additions and retirements during the year. Depreciation has been provided by allocating the cost of fixed assets over their estimated useful lives on a straight-line basis:

<u>Primary Government:</u> <u>Description</u>	<u>Estimated Lives</u>
Buildings and Tanks	40 years
Sanitary Lift Stations	40 years
Booster and Pump Stations	40 years
Sewer and Water Mains	40-50 years
Furniture and Equipment	3-20 years

The component unit, JeffCo Workshop, Inc. depreciates equipment from 5-7 years and vehicles over 5 years.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

H. Property, Plant, Equipment and Depreciation: (Continued)

3. Valuation

The primary government's fixed asset values initially were determined at December 31, 1995, assigning original acquisition costs when such information was available. In cases when original costs were not practicably determinable, estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition. Donated fixed assets are capitalized at estimated fair market value on the date donated.

I. Use of Estimates:

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

J. Compensated Absences:

Governmental Accounting Standards Board Statement No. 16," Accounting for Compensated Absences," specifies the methods used to accrue liabilities for leave benefits. Vacation and personal leave 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 that the employer will compensate employees for the benefits through paid time off or some other means. Sick leave benefits are accrued using the vesting method. The liability is based on the sick leave accumulated at December 31 by those employees who are currently eligible to receive termination payments and by those employees for whom it is probable they will become eligible to receive termination benefits in the future.

For governmental funds, the County records a liability for accumulated unused vacation time and personal leave when earned for all employees with more than one year of service. The County records a liability for accumulated unused sick leave for all employees with ten or more years of service. The current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group.

In proprietary funds the entire amount of compensated absences is reported as a fund liability.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

K. Intergovernmental Revenues:

Local Government fund revenues are recorded as receivables and revenue when measurable and available. Assistance awards made on the basis of entitlement are recorded as intergovernmental receivables and revenues when entitlement occurs. Federal and State reimbursement type grants for the acquisition or construction of fixed assets in Proprietary funds are recorded as receivables and contributed capital when the related expenses are incurred. All other Federal and State reimbursement type grants are recorded as receivables and revenues when the related expenditures/expenses are incurred.

The County's Department of Human Services (Welfare) distributes federal food stamps to entitled recipients within Jefferson County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, the Department of Human Services merely acts in a intermediary capacity. Therefore, the inventory value of the stamps is not reflected in the accompanying financial statements as the only economic interest related to the stamps rests with the ultimate recipient. The County's Department of Human Services had on hand for distribution approximately \$82,245 of federal food stamps at December 31, 1999.

L. Long-term Obligations:

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless whether they will be liquidated with current resources. However, claims and judgements, compensated absences, and special termination benefits are reported as a liability in the general long-term obligation account group to the extent that they will not be paid with current expendable available financial resources. Bonds, notes, capital leases and long-term loans are recognized as a liability of the general long-term obligations account group until due.

Long-term obligations expected to be financed from proprietary fund operations are accounted for in those funds.

M. Capitalization of Interest:

The County does not have a policy to capitalize net interest on proprietary fund construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment on the debt proceeds. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. For 1999, interest costs incurred on construction projects in proprietary funds were not material.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

N. Contributed Capital:

Contributed capital represents resources from other funds, other governments, and private sources provided to enterprise funds that is not subject to repayment. These assets are recorded at their fair market value on the date contributed. Tap-in fees are recorded as contributed capital to the extent they exceed the actual costs of the connection to the waste water system. Depreciation on those assets acquired or constructed with contributed resources is expended and closed to unreserved retained earnings at year end except for depreciation on assets acquired through grants, which is expended and closed to contributed capital at year end.

O. Reserves of Fund Equity:

The County records reservations for portions of fund balance which are legally segregated for specific future use or which do not represent available, spendable resources and, therefore, are not available for appropriations for expenditures. Undesignated fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund balance reserves have been established for encumbrances, inventory, prepaid items and debt service.

Reserves have been established in the enterprise funds for debt service and replacement and improvement to the extent necessary to satisfy bond indentures.

P. Interfund Transactions:

During the course of normal operations the County makes numerous transactions between funds. The most significant include operating transfers and reimbursements.

1. Transfers of resources from one fund to another fund through which resources are to be expended are recorded as operating transfers.
2. Reimbursements from one fund to another fund are treated as expenditures/expenses in the reimbursing fund and a reduction in expenditures/expenses in the reimbursed fund.

Transfers in do not equal transfers out due to agency fund activity. Agency fund revenues/expenditures are not reflected in the accompanying general purpose financial statements.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Q. Total Columns on General Purpose Financial Statements:

Total Columns on the general purpose financial statements are captioned "(Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of a statement indicates that a component unit is included, two total columns are presented. The first is captioned "primary government" to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned "reporting entity" and includes the activities and operations of the County's legally separate discretely presented component unit. See Note 1. The total column on statements which do not include a component unit have no additional caption.

3. BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations and changes fund balance/retained earnings on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law and described above is founded on accounting for certain transactions on a basis of cash receipts, disbursements, appropriations, and encumbrances.

The Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Budget Basis) - All Governmental Fund Types 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 that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures/expenses 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/expenses (budget basis) rather than as a reservation of fund balance for governmental fund types (GAAP basis).
4. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

3. BUDGETARY BASIS OF ACCOUNTING - (Continued)

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:

**Excess of Revenues and Other Financing Sources Over (Under)
Expenditures and Other Financing Uses - Governmental Funds Types**

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
GAAP Basis	\$ 26,155	\$62,173	\$232,913	\$(2,980,215)
Net Adjustment for Revenue Accruals	(36,892)	2,717,529	0	(2,500)
Note Proceeds	0	0	0	3,744,786
Net Adjustment for Expenditure Accruals	27,684	(784,221)	0	502,157
Debt Principal Retirement	0	(116,522)	0	(4,162,000)
Encumbrances	<u>(76,489)</u>	<u>(5,273)</u>	<u>0</u>	<u>0</u>
Budget Basis	<u>\$ (59,542)</u>	<u>\$1,873,686</u>	<u>\$232,913</u>	<u>\$(2,897,772)</u>

4. DEPOSITS AND INVESTMENTS

A. Primary Government

State statutes classify monies held by the County into three categories.

Active deposits are public deposits necessary to meet current demands on the treasury. Such 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.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

4. DEPOSITS AND INVESTMENTS - (continued)

A. Primary Government (continued)

Inactive deposits are public deposits the County has identified as not required for use within the current two year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings accounts, including passbook accounts.

Interim monies may be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, 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;
2. Bonds, notes, debentures, or 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 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. Bonds and other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasurer's investment pool (STAR Ohio).

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

4. DEPOSITS AND INVESTMENTS - (continued)

A. Primary Government (continued)

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it 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.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), 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 moneys deposited with the institution.

Cash on Hand - At year end, the County had \$10,000 in undeposited cash on hand which is included on the balance sheet of the County as part of "Equity in pooled cash and cash equivalents."

Deposits - At year end, the carrying amount of the County's deposits was \$12,114,447, and the bank balance was \$12,952,948. Of the bank balance:

1. \$431,303 was covered by federal depository insurance;
2. \$12,521,645 was considered uninsured and uncollateralized even though securities for collateral were held by the pledging financial institutions' trust department in the County's name and all State statutory requirements for the deposit of money had been followed. Non-compliance with federal requirements would potentially subject the County to a successful claim by the FDIC.

Investments - GASB Statement No. 3 entitled "Deposits With Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements" requires the County investments to be categorized to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name.

	1	Category 2	3	Fair Value
Repurchase Agreements			\$9,384,320	\$9,384,320
U.S. Treasury Notes			<u>257,090</u>	<u>257,090</u>
Total			<u>\$9,641,410</u>	<u>\$9,641,410</u>

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

4. DEPOSITS AND INVESTMENTS - (continued)

The classification of cash and cash equivalents and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9 entitled "Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities that Use Proprietary Fund Accounting".

A reconciliation between the classifications of cash and cash equivalents and investments on the combined financial statements and the classifications of deposits and investments presented above per GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement 9	\$12,575,610	\$9,190,247
Cash on Hand	(10,000)	
Investments:		
Repurchase Agreements	(9,384,320)	9,384,320
Certificates of Deposit with a maturity of more than 90 days	<u>8,933,157</u>	<u>(8,933,157)</u>
GASB Statement 3	<u>\$12,114,447</u>	<u>\$9,641,410</u>

B. Component Unit

At year end, the carrying amount of JeffCo Workshop's deposits was \$604,898, and the bank balance was \$623,142, \$574,353 of which was covered by federal depository insurance and \$48,789 was considered uninsured and uncollateralized even though securities for collateral were held by the pledging financial institutions' trust department in the Workshop's name. JeffCo Workshop holds a Shearson Lehman Mortgage Security and Shearson Lehman Mutual Funds totaling \$40,843 and \$1,786, respectively. Both of the above investments are considered category 3 investments. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation.

5. PROPERTY TAXES

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Taxes collected on real property (other than public utility) in one calendar year are levied in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date.

Assessed values are established by the County Auditor at 35 percent of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 1994. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20, unless extended.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

5. PROPERTY TAXES - (continued)

Taxes collected from tangible personal property (other than public utility) in one calendar year are levied in the prior calendar year on assessed values during and at the close of the most recent fiscal year of the taxpayer that ended on or before March 31 of that calendar year, and at the tax rates determined in the preceding year. Tangible personal property tax is assessed on equipment and inventory held by businesses. Tangible property is assessed at 25 percent of true value (as defined). Amounts paid by multi-county taxpayers are due October 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by October 20.

Public utility, real, and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the year preceding the tax collection year, the lien date. Certain public utility tangible personal property currently is assessed at 100 percent of its true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to all 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.

The delinquent real property taxes outstanding and available to the County within the first 60 days of 2000 were recorded as 1999 revenue, the remaining taxes receivable are offset by a credit to deferred revenue. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, 1999, and are not intended to finance 1999 operations. The receivable is therefore offset by a credit to deferred revenue.

The full tax rate for all County operations for the year ended December 31, 1999, was 10.75 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 1999 property tax receipts were based are as follows:

Real Property	\$ 576,107,630
Public Utility Personal Property	416,032,490
Tangible Personal Property	<u>142,000,742</u>
Total Assessed Property Value	<u>\$1,134,140,862</u>

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

6. 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 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.

The revenues generated from this sales tax were initially used for the following purposes: fifty percent for roads and bridges associated with the Motor Vehicle License Fund, twenty-five percent for safety associated with the Permissive Sheriff Fund, fifteen percent for solid waste disposal associated with Solid Waste Fund, and ten percent for general obligations associated with the General Fund. This tax was imposed as a continuing tax. In January 1986, the revenue distribution was amended by the tax committee as follows: forty percent for roads and bridges associated with the Motor Vehicle License Fund, forty percent for safety associated with the Permissive Sheriff Fund, and twenty percent for general obligations associated with the General Fund.

On April 9, 1987, the County Commissioners adopted resolutions 1987-7 and 1987-8 imposing a one-half of one percent permissive sales and use tax (Piggy Back Tax). The tax became effective August 1, 1987 for a five year period. The revenue was used entirely for general obligations associated with the General Fund.

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 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 roads and bridges associated with the Motor Vehicle License Fund, 11.54 percent for water and sewer obligations associated with the Water and Sewer Funds, 7.69 percent for building improvements associated with the General Fund, 7.69 percent for parks and recreation associated with the General Fund, 3.85 percent for microfilm and computerization associated with the General Fund, and 7.69 percent for emergency associated with the General Fund. The tax was imposed as a continuing tax.

The tax monies are held in trust by National City Bank and periodically distributed to the County as outlined in the trust agreement. Sales and use tax that is measurable and available as of December 31, is accrued as revenue. Sales and use tax revenue for 1999 amounted to \$7,035,232.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

7. FIXED ASSETS

A summary of the enterprise funds' fixed assets at December 31, 1999, follows:

	Enterprise Funds
Land	\$3,610,297
Buildings	2,570,090
Tanks, Lift, Booster and Pump Stations	14,164,606
Furniture, Fixtures, Machinery and Equipment	3,608,336
Lines and Valves	29,806,999
Construction in Progress	<u>4,907,920</u>
 Total	 58,668,248
Less: Accumulated Depreciation	<u>(22,123,727)</u>
 Net Fixed Assets	 <u>\$36,544,521</u>

A summary of the changes in general fixed assets during 1999 follows:

	Balance January 1, 1999	Additions	Reductions	Balance December 31, 1999
Land	\$ 1,880,500	\$0	\$0	\$1,880,500
Buildings	41,277,441	391,147	0	41,668,588
Machinery and Equipment	10,413,249	511,136	474,440	10,449,945
Vehicles	2,358,078	310,687	192,007	2,476,758
Construction in Progress	<u>322,251</u>	<u>1,546,278</u>	<u>0</u>	<u>1,868,529</u>
 Total	 <u>\$56,251,519</u>	 <u>\$ 2,759,248</u>	 <u>\$ 666,447</u>	 <u>\$58,344,320</u>

8. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft, 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.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

8. RISK MANAGEMENT (continued)

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 forty-seven members.

Under the CORSA program for general liability, auto liability, error and omission for public officials, and law enforcement liability, the County has \$5,000,000 of total liability coverage for each occurrence, with a \$2,500 deductible per occurrence. Property damage is on a replacement cost basis for a blanket amount of \$80,341,824 on buildings and contents including flood and earthquake damages in the amount of \$50,747,683. Boiler and machinery is covered in the amount of \$100,000,000 for extended comprehensive. Employee dishonesty, money orders and counterfeit, and depositor's forgery are covered in the amount of \$1,000,000 for each and every loss. Money and securities inside and outside of the premises are covered in the amount of \$500,000 for each and every loss and \$1,000,000 aggregate.

In addition, the County maintains other property insurance which includes the following: \$1,000,000 for extra expenses; replacement cost for data processing equipment; actual cash value for contractor's equipment and miscellaneous equipment; actual cash value for inland marine insurance; actual cash value for motortruck cargo; and actual cash value for automobile physical damage.

The amount of settlements have not exceeded commercial 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 workers' compensation program provided by the State of Ohio. For 1999, the County participated in the State Workers' Compensation retrospective rating and payment program. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for employees injured in 1999. The maintenance of these benefits are accounted for in the Insurance Consortium internal service fund.

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 firm of Klais and Company, Inc. 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 the total monthly premium for the self-insurance plan. The County contracts with Klais and Company, Inc. To administer the health, dental, and vision insurance plan. The County also pays the premiums for employee life insurance, which is contracted through Sun Life of Canada.

The claims liability of \$1,025,536 reported in the self insurance internal service fund at December 31, 1999 is based on the requirements of Governmental Accounting Standards Board Statement number 10 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 administrator. A summary of the fund's claims liability during the past fiscal year are as follows:

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

8. RISK MANAGEMENT (continued)

	<u>Balance</u> <u>Beginning of Year</u>	<u>Current Year</u> <u>Claims</u>	<u>Claims</u> <u>Payments</u>	<u>Balance at</u> <u>End of Year</u>
1998	\$867,933	\$4,212,184	\$4,133,350	\$946,767
1999	\$946,767	\$5,610,804	\$5,532,035	\$1,025,536

9. DEFINED BENEFIT PENSION PLANS

A. Public Employees Retirement System:

All Jefferson County full-time employees, and as of July 1, 1993, all part-time employees who are not certified teachers with the Board of Mentally Retarded/Developmentally Disabled participate in the Public Employees Retirement System of Ohio ("PERS"), a cost-sharing multiple employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5% of their annual covered salary and the County is required to contribute 13.55%. For law enforcement employees, the employee contribution is 9% and the employer contribution is 16.70%. Contributions are authorized by state statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 1999, 1998, and 1997 were \$2,825,599, \$2,568,649, and \$2,484,786 respectively, equal to the required contributions for each year.

B. State Teachers Retirement System (STRS):

Certified teachers employed by the school for the Board of Mental Retardation and Developmental Disabilities participate in the State Teachers Retirement System of Ohio ("STRS"), a multiple-employer cost sharing public employee's retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information for STRS. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

9. DEFINED BENEFIT PENSION PLANS (continued)

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

Plan members are required to contribute 9.3 percent of their annual covered salary and the County is required to contribute 14 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contribution to STRS for the years ended December 31, 1999, 1998, and 1997 were \$80,832, \$95,168, and \$88,380, respectively, equal to the required contributions for each year.

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. As of December 31, 1999, no employees have elected social security.

10. POSTEMPLOYMENT BENEFITS

A. Public Employees Retirement System (PERS):

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirants with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The 1999 employer contribution rate for state employer was 13.55 percent of covered payroll; 4.2 percent was the portion that was used to fund health care for the 1999. The law enforcement employer rate for 1999 was 16.70 percent, and 4.2 percent was used to fund health care.

Benefits are funded on a pay-as-you-go basis. OPEB are financed through employer contributions and investment earnings there on. The contributions allocated to retiree health care and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. Expenditures for OPEB during 1999 were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. The number of benefit recipients eligible for OPEB at December 31, 1999 was 118,062.

During 1997, the Retirement Board adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equal to 4.2 percent of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health care coverage.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

10. POSTEMPLOYMENT BENEFITS (Continued)

B. State Teachers Retirement System (STRS):

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System (STRS). Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the Revised Code (RC), the State Teachers Retirement Board (the board) has discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium.

The RC grants authority to STRS to provide health care coverage to benefit recipients, spouses and dependents. By Ohio law, the cost of the coverage paid from STRS funds shall be included in the employer contribution rate, currently 14% of covered payroll.

The board currently allocates employer contributions equal to 2% of covered payroll to the Health Care Reserve Fund from which payments for health care benefits are paid. However, for the fiscal year ended June 30, 1999, the board allocated employer contributions equal to 8% of covered payroll to the Health Care Reserve Fund. The balance in the Health Care Reserve Fund was \$2,783 million at June 30, 1999 (the latest information available). The Health Care Reserve Fund allocation for the year ended June 30, 2000, will be 8% of covered payroll.

For the year ended June 30, 1999, the net health care costs paid by STRS were \$249,929,000. There were 95,796 eligible benefit recipients.

11. OTHER EMPLOYEE BENEFITS

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 to a terminated employee at varying rates depending on length of service and department policy. As of December 31, 1999, the liability for compensated absences was \$1,943,348 for the entire County.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

12. CONSTRUCTION COMMITMENTS

As of December 31, 1999, the County had contractual purchase commitments for eighteen projects. The amounts for the projects are as follows:

<u>Project</u>	<u>Fund</u>	<u>Purchase Commitments</u>	<u>Construction in Progress</u>	<u>Amounts Remaining on Contracts</u>
Crestview/Belvedere Sunshine Park	Sewer	874,025	622,147	251,878
Hazelwood Sanitary Sewers	Sewer	74,378	50,874	23,504
Industrial Park	Water	449,155	409,499	39,656
Industrial Park	Sewer	991,558	923,705	67,853
Industrial Park	Road	587,652	535,325	52,327
Lewis Addition Sanitary Sewer Project	Sewer	6,400	6,144	256
Permar's Run Sanitary Sewer Project	Sewer	13,000	11,984	1,016
Dorsey/Pottery Addition Water Project	Water	79,167	7,022	72,145
Dorsey/Pottery Addition Sewer Project	Sewer	448,615	43,401	405,214
Toronto Connector Water Line	Water	146,611	143,287	3,324
Mingo Jct. Connector Water Line	Water	113,995	96,602	17,393
Tiddale Sanitary Sewer Project	Sewer	375,000	66,168	308,832

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

12. CONSTRUCTION COMMITMENTS (Continued)

<u>Project</u>	<u>Fund</u>	<u>Purchase Commitments</u>	<u>Construction in Progress</u>	<u>Amounts Remaining on Contracts</u>
Water Treatment Plant Feasibility Study	Water	110,000	3,575	106,425
Barber's Hollow/Mellwood Acres Sewer Project	Sewer	627,909	170,082	457,827
Santucci Road Water Line	Water	210,000	15,533	194,467
Airpark Water Line	Water	50,000	0	50,000
Richmond Water Line	Water	40,000	33,466	6,534
Chestnut Ridge Water Line	Water	40,000	37,276	2,724
Hopedale Water Line Tie-in	Water	2,500	2,394	106
Piney Fork Waterline Extention	Water	<u>1,500,000</u>	<u>2,828</u>	<u>1,497,172</u>
Totals		<u>\$10,335,102</u>	<u>\$6,776,449</u>	<u>\$3,558,653</u>

13. LONG-TERM DEBT

Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue approximately \$25,237,689 of additional total debt. The County has the capacity to issue \$9,725,576 million of additional unvoted general obligation debt.

Changes in the County's general long-term obligations during 1999 consist of the following:

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

13. LONG-TERM DEBT (Continued)

General Long-Term Obligations:

	<u>Outstanding</u> <u>12/31/98</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/99</u>
Human Services Building 1991 6.714% General Obligation Bonds	\$ 525,000	\$0	\$ 175,000	\$ 350,000
Human Services Building 1998 4.950% General Obligation Bonds	2,460,000	0	25,000	2,435,000
Jail Construction 1996 6.625% General Obligation Bonds	2,560,000	0	300,000	2,260,000
Jail Construction 1998 5.089% General Obligation Bonds	10,312,219	0	195,000	10,117,219
Jail Construction 1998 5.016% General Obligation Bonds	7,130,000	0	75,000	7,055,000
Emergency 911 Equipment 1998 4.383% General Obligation Bonds	2,470,000	0	235,000	2,235,000
Engineer Road Projects 1998 5.010% General Obligation Bonds	5,445,000	0	55,000	5,390,000

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

13. LONG-TERM DEBT (Continued)

General Long-Term Obligations (continued):

	<u>Outstanding</u> <u>12/31/98</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/99</u>
Road Resurfacing 1992 0% OPWC Loan	94,285	0	6,502	87,783
Compensated Absences	1,494,457	163,403	0	1,657,860
Pension Obligation Payable	36,862	8,198	0	45,060
Capital Leases	<u>2,099</u>	<u>0</u>	<u>2,099</u>	<u>0</u>
Total General Long-Term Obligations	<u>\$32,529,922</u>	<u>\$ 171,601</u>	<u>\$1,068,601</u>	<u>\$31,632,922</u>

Enterprise Fund Obligations:

Sewer Improvement Dist. 2
1971 6.75%

Mortgage Revenue Bonds	\$ 45,000	\$0	\$15,000	\$ 30,000
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Water Revenue
1965 4.00%

Mortgage Revenue Bonds	438,000	0	56,000	382,000
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Water
1988 7.89%

OWDA Loan	3,401,757	0	119,680	3,282,077
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JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

13. LONG-TERM DEBT - (continued)

	<u>Outstanding</u> <u>12/31/98</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/99</u>
George's Run Sewer 1989 2.00% (Special Assessment) OWDA Loan	466,697	0	26,987	439,710
Reed's Mills/ Barber's Hollow Treatment Plant 1991 5.00% OWDA Loan	3,309,713	0	207,178	3,102,535
County Airpark Water 1993 0% OPWC Loan	137,950	0	8,900	129,050
Water Rehabilitation 1995 0% OPWC Loan	329,744	0	0	329,744
Norton Hill, Empire, Tank Rehab 1999 0% OPWC Loan	0	87,791	0	87,791
Water Rehabilitation 1997 0% OPWC Loan	<u>213,656</u>	<u>12,344</u>	<u>15,067</u>	<u>210,933</u>
Total Enterprise Fund Long-Term Obligations	<u>8,342,517</u>	<u>100,135</u>	<u>448,812</u>	<u>7,993,840</u>
Total All Long-Term Obligations	<u>\$40,872,439</u>	<u>\$ 271,736</u>	<u>\$1,517,413</u>	<u>\$39,626,762</u>

The County has \$29,842,219 in general obligation bonds outstanding as of December 31, 1999. The \$2,785,000 Human Service Building bonds, issued for the purpose of constructing the Department of Human Services building, will be paid from rental income from the Department of Human Services. General fund revenues will assist in the repayment if rental income is insufficient. The \$19,432,219 of Jail Construction Bonds will be repaid from a tax levy. The \$2,235,000 Emergency 911 equipment and the \$5,390,000 Engineer road projects bonds will be paid from County taxes. The \$412,000 Mortgage

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

13. LONG-TERM DEBT - (continued)

Revenue bonds as well the \$7,229,913 OWDA and OPWC issued for water and sewer improvements will be repaid from water and sewer revenues. The \$439,710 George's Run Sewer OWDA loan will be repaid with special assessments. Upon default of the property owners, sewer fund operating revenues will repay the debt.

Annual debt service requirements to maturity for general obligation bonds, including interest, are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2000	\$ 1,260,000	\$ 1,502,190	\$ 2,762,190
2001	1,495,000	1,440,415	2,935,415
2002	1,560,000	1,367,560	2,927,560
2003	1,620,000	1,293,189	2,913,189
2004	1,685,000	1,215,193	2,900,193
2005-2009	6,213,327	7,387,741	13,601,068
2010-2014	8,083,892	4,225,540	12,309,432
2015-2019	<u>7,925,000</u>	<u>1,192,026</u>	<u>9,117,026</u>
Total	<u>\$29,842,219</u>	<u>\$19,623,854</u>	<u>\$49,466,073</u>

The water improvement revenue bonds will be paid from revenues derived by the County from the operation of the water system. The sewer improvement revenue bonds will be paid from revenues derived by the County from the operation of the sewer system. Mortgage revenue bonds debt service requirements to maturity, including interest are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2000	\$ 73,000	\$16,626	\$ 89,626
2001	75,000	13,248	88,248
2002	63,000	9,765	72,765
2003	69,000	6,993	75,993
2004	71,000	4,053	75,053
2005	<u>61,000</u>	<u>1,281</u>	<u>62,281</u>
Total	<u>\$ 412,000</u>	<u>\$51,966</u>	<u>\$463,966</u>

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

13. LONG-TERM DEBT - (continued)

The Enterprise Funds' related bond indentures have certain restrictive covenants and principally require that bond reserve funds be maintained and charges for fees to customers be in sufficient amounts, as defined, to satisfy the obligations under the indenture agreements. In addition, special provisions exist regarding covenant violations, redemption of principal, and maintenance of properties in good condition.

The OWDA loan debt service requirements to maturity, including interest, are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2000	\$ 374,314	\$ 420,191	\$ 794,505
2001	396,074	398,432	794,506
2002	419,204	375,301	794,505
2003	443,799	350,707	794,506
2004	469,956	324,549	794,505
2005-2009	2,804,644	1,167,884	3,972,528
2010-2014	<u>1,916,331</u>	<u>345,409</u>	<u>2,261,740</u>
Total	<u>\$6,824,322</u>	<u>\$3,382,473</u>	<u>\$10,206,795</u>

The OWDA loans are reported in the Water and Sewer Enterprise Funds, and will be paid 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.

The OPWC loan debt service requirements to maturity are as follows:

<u>Year Ending December 31</u>	<u>General Long-Term Obligations Account Group</u>	<u>Water</u>	<u>Total</u>
2000	\$ 6,502	\$ 45,980	\$ 52,482
2001	6,502	45,980	52,482
2002	6,502	45,980	52,482
2003	6,502	45,980	52,482
2004	6,502	45,980	52,482
2005-2009	32,510	229,900	262,410
2010-2014	<u>22,763</u>	<u>209,927</u>	<u>232,690</u>
Total	<u>\$ 87,783</u>	<u>\$669,727</u>	<u>\$757,510</u>

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

13. LONG-TERM DEBT - (continued)

The Norton Hill, Empire, and Tank Rehabilitation Loan does not have an amortization schedule, as the project is not complete and all drawdowns have not been made.

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 three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

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, 1999, there is \$20,875,000 in industrial revenue bond issues that have not been completely repaid of which \$11,415,000 remains outstanding.

Defeasance of General Obligation Debt

On March 12, 1998, the County issued \$13,172,219 in general obligation bonds with an interest rate of 4.95% to 5.089% to advance refund \$12,935,000 of the outstanding 1991 Human Services Complex bonds and the 1995 Jail Construction bonds with an interest rate of 6.714% to 7.250%. The serial bonds mature on December 1, 2019. The net proceeds from the issuance of the general obligation bonds were used to purchase U.S. Government Securities, which were deposited into an irrevocable trust with an escrow agent to provide future debt service payments on the refunded bonds. The advance refunding met the requirements of an in-substance debt defeasance and the serial bonds were removed from the County's General Long-Term Debt Account Group.

As a result of the advance refunding, the County reduced its total debt service requirements by \$1,159,441, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$753,370. The County advance refunded the bonds to take advantage of the lower interest rates and obtain savings in interest costs.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

14. NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 1999, follows:

		Outstanding <u>12/31/98</u>	<u>Issued</u>	<u>Retired</u>	Outstanding <u>12/31/99</u>
Special Revenue Fund:					
MVGT:					
County Road Slip Repair	3.99%	<u>116,522</u>	<u>0</u>	<u>116,522</u>	<u>0</u>
Total Special Revenue		<u>116,522</u>	<u>0</u>	<u>116,522</u>	<u>0</u>
Capital Projects Fund:					
Jail Construction	3.75%	2,300,000	0	2,300,000	0
Jail Construction	4.4%	0	2,300,000	0	2,300,000
Industrial Park Water and Sewer	4.125%	1,862,000	0	1,862,000	0
Industrial Park Water and Sewer	3.8%	<u>0</u>	<u>1,444,786</u>	<u>0</u>	<u>1,444,786</u>
Total Capital Projects		<u>4,162,000</u>	<u>3,744,786</u>	<u>4,162,000</u>	<u>3,744,786</u>
Enterprise Funds:					
Water:					
RECDS Consolid.	5.60%	226,398	0	17,418	208,980
Vehicles	5.45%	104,137	0	25,395	78,742
Glen Robbins Project	8.90%	249,983	0	249,983	0
Water Projects	4.125%	3,220,000	0	3,220,000	0
Water Projects	3.8%	0	2,549,368	0	2,549,368
Sewer:					
RECDS Consolid.	5.60%	86,350	0	6,640	79,710
Sewer Projects	4.125%	1,240,000	0	1,240,000	0
Sewer Projects	3.8%	0	1,205,846	0	1,205,846
Sewer Projects	4.4%	0	375,000	0	375,000

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

14. NOTES PAYABLE - (continued)

		Outstanding <u>12/31/98</u>	<u>Issued</u>	<u>Retired</u>	Outstanding <u>12/31/99</u>
Enterprise Funds - (continued)					
Airport:					
Airpark Land	4.25%	370,000	0	0	370,000
Gasoline Tank	5.00%	33,877	0	11,131	22,746
Hangers Consolid.	5.10%	<u>240,062</u>	<u>0</u>	<u>27,866</u>	<u>212,196</u>
Total Enterprise		<u>5,770,807</u>	<u>4,130,214</u>	<u>4,798,433</u>	<u>5,102,588</u>
General Long-Term Debt:					
Voter Infor. Sys.	5.10%	28,000	0	14,000	14,000
Ind. Park Land Purch.	5.25%	<u>152,000</u>	<u>0</u>	<u>38,000</u>	<u>114,000</u>
Total General L-T Debt		<u>180,000</u>	<u>0</u>	<u>52,000</u>	<u>128,000</u>
Total		<u>\$10,229,329</u>	<u>\$7,875,000</u>	<u>\$9,128,955</u>	<u>\$8,975,374</u>

All of the notes, with the exception of the Airport hanger notes, which are revenue anticipation notes, and the General Long-Term Debt notes, which are paid using long-term property tax revenues, are tax anticipation notes, and are backed by the full faith and credit of Jefferson County. The tax anticipation notes issued for voter information, old jail renovations, and general consolidation will be paid through the debt service fund with permissive sales tax revenue. Those notes pertaining to the airport hangers will be paid from revenues derived by the County from the operation of the airport.

15. INTERFUND TRANSACTIONS

Interfund balances at December 31, 1999, consist of the following individual interfund receivables and payables:

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

15. INTERFUND TRANSACTIONS – (Continued)

	<u>Receivable</u>	<u>Payable</u>
General Fund	<u>\$1,147,182</u>	<u>\$0</u>
Special Revenue Funds:		
Public Assistance Fund	0	187,635
T.B. Levy	1,272,539	0
Mental Health	134,339	0
Permissive Sheriff	0	1,093,886
Jail Operating	<u>0</u>	<u>1,272,539</u>
Total Special Revenue Funds	<u>1,406,878</u>	<u>2,554,060</u>
Total All Funds	<u>\$2,554,060</u>	<u>\$2,554,060</u>

Due from other funds and due to other funds at December 31, 1999, consist of the following individual balances:

	<u>Due From</u>	<u>Due To</u>
General Fund	<u>\$2,321,277</u>	<u>\$90,937</u>
Special Revenue Funds:		
Dog and Kennel	0	1,883
Certificate of Auto	0	3,682
Public Assistance	0	60,855
Child Enforcement	0	11,746
Real Estate Assessment	0	4,414
Motor Vehicle/Gas Tax	0	43,194
Department of Mental Health	485,710	5,426
T.B. Levy	221,662	0
Delinquent Juvenile	0	3,551
Children Services	1,108,514	39,998
Crime Victim Assistance	0	580
Beautification	0	2,500
Community Corrections Act	0	809
Permissive Sheriff	0	28,010
Mental Retardation Development Disabilities	1,994,248	97,049
Jail Operating Levy	1,707,738	50,384
Delinquent Real/Assessment Collection	0	1,020
Emergency 911	<u>1,149,246</u>	<u>8,496</u>
Total Special Revenue Funds	<u>6,667,118</u>	<u>363,597</u>

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

15. INTERFUND TRANSACTIONS - (continued)

	<u>Due From</u>	<u>Due To</u>
Debt Service Fund	<u>1,380,219</u>	<u>0</u>
Enterprise Fund:		
Airport Fund	0	1,035
Water Fund	0	12,174
Sewer Fund	<u>470,940</u>	<u>3,852</u>
Total Enterprise Fund	<u>470,940</u>	<u>17,061</u>
Internal Service Funds	<u>513,292</u>	<u>0</u>
Agency Funds:		
Board of Health	0	10,384
Soil and Water	0	1,495
Regional Planning Commission	0	2,230
LEPC	0	1,114
Crippled Child Levy	110,831	0
East Ohio Correctional Center	0	24,150
Jefferson/Belmont Solid Waste	0	2,252
Undivided Trailer Tax	0	71,357
Undivided Estate Tax	0	72
Undivided Property Tax	<u>0</u>	<u>10,879,027</u>
Total Agency Funds	<u>110,831</u>	<u>10,992,081</u>
Total All Funds	<u>\$11,463,677</u>	<u>\$11,463,677</u>

16. 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.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

16. JOINT VENTURE – (Continued)

The County's contribution is a \$91,512 annual subsidy (approximately 58% of the annual revenues of the Commission). The remaining member governments contribute an annual fee that totals \$4,000 per year. The Commission applies for Community Development Block Grants on behalf of member governments and receives approximately \$51,300 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.

17. 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 Children Services Board, the Jefferson Drug and Alcohol Council, student services, Jefferson Juvenile District, the superintendent of public instruction, and the directors of youth services, human services, and mental retardation and 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.

B. North Ohio Valley Air Authority (NOVAA)

NOVAA is a jointly governed organization between Jefferson, Belmont, Columbiana, Carroll, Harrison and Monroe Counties. NOVAA provides services to the member counties in accordance with ORC section 3704 "Air Pollution Control". The board of NOVAA consists of twelve members, two of which are appointed by the Jefferson County Commissioners. Although the Jefferson County Commissioners are the contracting agent for NOVAA, the continued existence of the Authority is not dependent on Jefferson County, no debt exists, and the County does not have an equity interest in or a financial responsibility for NOVAA. Jefferson County serves as the fiscal agent for NOVAA and the activity is presented on the financial statements as an agency fund.

C. East Ohio Correctional Facility

The East Ohio Correctional Facility provides services to Carroll, Columbiana, Harrison and Jefferson Counties. The facility has a judicial correctional board of four, each participating County's Common Pleas Judge. Each member's control over the operation of the commission is limited to its representation on the board. The continued existence of the Facility 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 Facility. Jefferson County serves as the fiscal agent for the Facility and the activity is presented on the financial statements as an agency fund.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

17. JOINTLY GOVERNED ORGANIZATIONS - (continued)

D. 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.

E. Southeast Ohio Juvenile Rehabilitation District (SOJRD)

The Southeast Ohio Juvenile Rehabilitation District is a jointly governed organization among Belmont, Harrison, Guernsey, Monroe, Jefferson, and Noble counties. SOJRD 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 SOJRD. 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.

A Board of Trustees has been created whose members are appointed by the juvenile judges 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.

F. 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.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

17. JOINTLY GOVERNED ORGANIZATIONS - (continued)

G. 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.

H. 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 serves as fiscal agent for the District and the activity is presented on the financial statements as an agency fund.

18. RELATED ORGANIZATIONS

A. The Jefferson Metropolitan Housing Authority

The Jefferson Metropolitan Housing Authority is a nonprofit organization established to provide adequate public housing for low income individuals and was created pursuant to state statutes. 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.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

18. RELATED ORGANIZATIONS – (Continued)

B. Carnegie Library

The County appoints the governing board of the Library, however, the County cannot influence the Library's operations, nor does the Library represent a potential benefit/burden on the County. The County serves in a ministerial capacity as taxing authority for the Library. Once the Library Board determines to present a levy to the voters (including the determination of the rate and the duration), the County must place the levy on the ballot. The Library may not issue debt. The Library determines its own budget. The County is not financially accountable for the Library nor is the Library financially dependent on the County.

19. PUBLIC ENTITY POOLS

A. County Risk Sharing Authority (CORSA)

The County Risk Sharing Authority, Inc. (CORSA) is a public entity shared risk pool among forty-seven 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 contribution amounts and estimates of losses are not reasonably determinable.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

19. PUBLIC ENTITY POOLS (continued)

B. County Commissioners Association of Ohio Workers' Compensation Group Rating Plan

The County is participating in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as a group purchasing pool.

A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees, fees for risk management services and general management fees, determining ongoing eligibility of each participant and performing any other acts and functions which may be delegated to it by the participating employers. The group executive committee consists of seven members. Two members are the president and treasurer of CCAOSC; the remaining five members are representatives of the participants. These five members are elected for the ensuing year by the participants at a meeting held in the month of December each year. No participant can have more than one member of the group executive committee in any year, and each elected member shall be a County Commissioner.

20. SEGMENT INFORMATION FOR ENTERPRISE FUNDS AND COMPONENT UNIT

The government maintains three enterprise funds which are intended to be self-supported through user fees charged for services provided to consumers for sewer and water services and airport facilities. The component unit, JeffCo Workshop, provides various services for the mentally retarded/developmentally disabled. Financial information as of and for the year ended December 31, 1999, is as follows:

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

**20. SEGMENT INFORMATION FOR ENTERPRISE FUNDS AND COMPONENT UNIT –
(Continued)**

	<u>Sewer</u>	<u>Water</u>	<u>Airport</u>	<u>Enterprise Total</u>	<u>Discretely Presented Component Unit</u>
Operating Revenues	\$ 802,271	\$3,351,443	\$235,669	\$4,389,383	\$414,583
Operating Expenses Before Depreciation	424,083	2,202,212	545,433	3,171,728	340,777
Depreciation Expense	495,614	588,846	19,657	1,104,117	0
Operating Income (Loss)	(117,426)	560,385	(329,421)	113,538	73,806
Net Non-Operating Revenues (Expenses)	(254,186)	119,372	413,839	279,025	46,207
Operating Transfers In	13,019	33,820	0	46,839	0
Operating Transfers Out	0	(9,882)	0	(9,882)	0
Net Income (Loss)	(358,593)	703,695	84,418	429,520	120,013
Additions to Property Plant and Equipment	146,279	1,173,058	8,500	1,327,837	0
Net Working Capital	1,780,658	1,846,398	94,462	3,724,758	693,718
Total Assets	15,415,704	21,193,347	3,985,037	40,594,088	770,478
Bonds and Other Long-Term Liabilities Payable from Revenue	3,572,246	4,421,594	0	7,963,840	0
Total Equity	10,109,317	13,526,760	3,342,948	26,979,025	755,512

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

21. 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.

22. CONTINGENT LIABILITIES/SUBSEQUENT EVENTS

A. Primary Government

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.

In addition, the County is currently party to pending litigation. It is not possible at this time to make a judgement as to whether there is a reasonable possibility of an unfavorable outcome which could result in a material judgement against the County.

B. Component Unit

Currently, no potential liability is expected to be incurred by JeffCo Workshop.

23. RELATED PARTY TRANSACTIONS

During 1999, Jefferson County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to JeffCo Workshop. JeffCo Workshop, a discretely presented component unit of Jefferson County, reported \$19,330 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.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

24. FUND DEFICITS

At December 31, 1999, the following funds had a deficit fund balance/retained earnings as follows:

	<u>Deficit</u>
Special Revenue Funds:	
Permissive Sheriff	(977,350)
Jail Operating Levy	(809,493)
Capital Project Funds:	
Industrial Park	(1,250,553)
Jail Construction	(2,162,163)
Internal Service Fund	(728,240)

The deficits in the Jail Operating Levy and Industrial Park funds are the result of the recognition of payables in accordance with generally accepted accounting principles. The deficits in the Permissive Sheriff and Internal Service Funds are partially the result of the recognition of payables in accordance with generally accepted accounting principles. Management is analyzing the operations of these funds to determine appropriate steps to eliminate the deficits.

**COMBINING
INDIVIDUAL FUND
AND
ACCOUNT GROUP
STATEMENTS AND SCHEDULES**

GENERAL FUND

The General Fund is used to account for all financial resources of the County except those required to be accounted for in another fund.

JEFFERSON COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Non-GAAP Budget Basis)
General Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 1,923,662	\$ 1,923,662	-
Permissive Sales Tax	3,583,050	3,583,050	-
Charges for Services	1,464,092	1,464,092	-
Fines, Licenses and Permits	224,880	224,880	-
Intergovernmental	2,575,850	2,575,850	-
Interest	1,010,551	1,010,551	-
Rent	9,925	9,925	-
Miscellaneous revenue	111,032	111,032	-
Total Revenues	10,903,042	10,903,042	-
Expenditures:			
General Government-			
Legislative and Executive			
<i>Commissioners-</i>			
Personal Services	\$ 393,350	\$ 393,350	-
Materials and Supplies	20,912	20,912	-
Charges and Services	8,645	8,645	-
Other	13,955	13,955	-
<i>Auditor-</i>			
Personal Services	622,567	622,567	-
Materials and Supplies	17,590	17,590	-
Charges and Services	15,508	15,508	-
Capital Outlay and Equipment	30,160	30,160	-
Other	881	881	-
<i>Treasurer-</i>			
Personal Services	220,333	220,333	-
Materials and Supplies	3,539	3,539	-
Charges and Services	26,917	26,917	-
<i>Prosecuting Attorney-</i>			
Personal Services	718,913	718,913	-
Materials and Supplies	14,996	14,996	-
Charges and Services	86,212	86,212	-
Other	32,472	32,472	-

continued

JEFFERSON COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Non-GAAP Budget Basis)
General Fund - continued
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
General Government - continued			
Legislative and Executive - continued			
<i>Budget Commission-</i>			
Charges and Services	\$ 2,252	\$ 2,252	-
 <i>Bureau of Inspection-</i>			
Charges and Services	74,086	74,086	-
 <i>Central Purchasing-</i>			
Capital Outlay and Equipment	200,946	200,946	-
 <i>Planning Commission-</i>			
Charges and Services	123,914	123,914	-
 <i>Data Processing-</i>			
Personal Services	263,597	263,597	-
Materials and Supplies	9,806	9,806	-
Charges and Services	9,292	9,292	-
Other	3,209	3,209	-
 <i>Board of Elections-</i>			
Personal Services	330,029	330,029	-
Materials and Supplies	11,680	11,680	-
Charges and Services	144,696	144,696	-
Other	975	975	-
 <i>Recorder-</i>			
Personal Services	165,834	165,834	-
Materials and Supplies	1,731	1,731	-
Charges and Services	976	976	-
Other	1,453	1,453	-
 <i>Vital Statistics-</i>			
Charges and Services	1,382	1,382	-

continued

JEFFERSON COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Non-GAAP Budget Basis)
General Fund - continued
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
General Government - continued			
Legislative and Executive - continued			
<i>Buildings and Grounds-</i>			
Personal Services	409,556	409,556	-
Materials and Supplies	15,887	15,887	-
Charges and Services	416,125	416,125	-
Capital Outlay and Equipment	97,767	97,767	-
Other	21,288	21,288	-
<i>Historical Society-</i>			
Charges and Services	2,000	2,000	-
<i>Insurance-</i>			
Charges and Services	102,404	102,404	-
<i>Other-</i>			
Personal Services	58,061	58,061	-
Charges and Services	38,432	38,432	-
<i>Total legislative and executive</i>	4,734,328	4,734,328	-
Judicial			
<i>Jury Commission-</i>			
Personal Services	1,200	1,200	-
<i>Adult Probation-</i>			
Personal Services	112,335	112,335	-
Materials and Supplies	367	367	-
Charges and Services	5,269	5,269	-
<i>Capital Felony-</i>			
Charges and Services	44,674	44,674	-
<i>Law Library-</i>			
Personal Services	30,173	30,173	-
<i>Court of Appeals-</i>			
Charges and Services	17,140	17,140	-

continued

JEFFERSON COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Non-GAAP Budget Basis)
General Fund - continued
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
General Government - continued			
Judicial - continued			
<i>Common Pleas Court-</i>			
Personal Services	294,946	294,946	-
Materials and Supplies	23,213	23,213	-
Charges and Services	182,818	182,818	-
Capital Outlay and Equipment	1,230	1,230	-
<i>Probate Court-</i>			
Personal Services	220,201	220,201	-
Materials and Supplies	9,350	9,350	-
Charges and Services	7,446	7,446	-
<i>County Court-</i>			
Personal Services	128,538	128,538	-
Materials and Supplies	3,934	3,934	-
Charges and Services	37,180	37,180	-
<i>Municipal Court-</i>			
Personal Services	76,972	76,972	-
Charges and Services	16,695	16,695	-
<i>Juvenile Court-</i>			
Personal Services	484,438	484,438	-
Materials and Supplies	22,402	22,402	-
Charges and Services	188,986	188,986	-
Capital Outlay and Equipment	2,087	2,087	-
<i>County Court #2-</i>			
Personal Services	112,590	112,590	-
Materials and Supplies	3,937	3,937	-
Charges and Services	51,303	51,303	-
<i>County Court #3-</i>			
Personal Services	104,570	104,570	-
Materials and Supplies	2,521	2,521	-
Charges and Services	34,780	34,780	-
Capital Outlay and Equipment	2,035	2,035	-

continued

JEFFERSON COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Non-GAAP Budget Basis)
General Fund - continued
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
General Government - continued			
Judicial - continued			
<i>Clerk of Courts-</i>			
Personal Services	293,116	293,116	-
Materials and Supplies	7,766	7,766	-
Charges and Services	16,836	16,836	-
<i>Court Magistrate-</i>			
Personal Services	153,570	153,570	-
Materials and Supplies	1,351	1,351	-
Charges and Services	3,839	3,839	-
Capital Outlay and Equipment	1,796	1,796	-
Other	5,000	5,000	-
<i>Other-</i>			
Charges and Services	58,365	58,365	-
<i>Total judicial</i>	2,764,969	2,764,969	-
Public Safety			
<i>Coroner-</i>			
Personal Services	65,411	65,411	-
Materials and Supplies	33	33	-
Charges and Services	16,163	16,163	-
<i>Disaster Service-</i>			
Charges and Services	51,274	51,274	-
<i>Total public safety</i>	132,881	132,881	-
Public Works			
<i>Other-</i>			
Charges and Services	180,300	180,300	-
<i>Total public works</i>	180,300	180,300	-

continued

JEFFERSON COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Non-GAAP Budget Basis)
General Fund - continued
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Health			
<i>Humane Society-</i>			
Personal Services	11,340	11,340	-
Other	1,816	1,816	-
 <i>Agriculture-</i>			
Charges and Services	269,292	269,292	-
 <i>Other Health-</i>			
Charges and Services	90,445	90,445	-
 <i>Total health</i>	372,893	372,893	-
 Human Services			
<i>Veteran's Service-</i>			
Personal Services	130,222	130,222	-
Materials and Supplies	3,171	3,171	-
Charges and Services	177,782	177,782	-
 <i>Veterans-</i>			
Charges and Services	20,189	20,189	-
 <i>Human Services-</i>			
Charges and Services	515,155	515,155	-
 <i>Total human services</i>	846,519	846,519	-
 Conservation and Recreation			
<i>Recreation-</i>			
Charges and Services	133,812	133,812	-
 <i>Total conservation and recreatic</i>	133,812	133,812	-

continued

JEFFERSON COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Non-GAAP Budget Basis)
General Fund - continued
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Intergovernmental			
<i>County Share Grants-</i> Charges and Services	80,000	80,000	-
<i>Grants-</i> Charges and Services	92,986	92,986	-
<i>Total intergovernmental</i>	172,986	172,986	-
Miscellaneous			
<i>Other-</i> Charges and Services	56,128	56,128	-
Capital Outlay and Equipment	83,730	83,730	-
<i>Total miscellaneous</i>	139,858	139,858	-
<i>Total expenditures</i>	9,478,546	9,478,546	-
Excess of Revenues Over (Under) Expenditures	1,424,496	1,424,496	-
Other Financing Sources (Uses):			
Sale of assets	360	360	-
Operating Transfers In	8,116	8,116	-
Operating Transfers Out	(1,492,514)	(1,492,514)	-
Total Other Financing Sources (Uses)	(1,484,038)	(1,484,038)	-

continued

JEFFERSON COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Non-GAAP Budget Basis)

General Fund - continued

For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(59,542)	(59,542)	-
Fund Balance at Beginning of Year	811,095	811,095	-
Prior Year Encumbrances Appropriated	<u>120,429</u>	<u>120,429</u>	<u>-</u>
Fund Balances (Deficit) at End of Year	<u>\$ 871,982</u>	<u>\$ 871,982</u>	<u>-</u>

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SPECIAL REVENUE FUNDS

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

Dog and Kennel Fund - To account for the dog warden's operations, financed by the sale of dog tags and kennel permits and by fine collections.

Certificate of Auto Title Administration Fund - To account for funds retained by the Clerk of Courts from costs incurred in processing titles under Chapter 1548 and 4505, Revised Code.

Public Assistance Fund - To account for various Federal and State grants as well as transfers from the general fund used to provide public assistance to general relief recipients and pay their providers of medical assistance, and for certain public social services.

Child Support Enforcement Agency Fund - To account for Federal, State, and local revenues used to administer the County Bureau of Support.

Real Estate Assessment Fund - To account for State-mandated County-wide real estate reappraisals that are funded by charges to political subdivisions within the County.

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

Equipment Recorders Supply Fund - To account for monies received from County Recorder fees to be used to computerize the Recorder's Office.

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

Indigent Drivers Alcohol Treatment Fund - To account for the costs of enforcing laws prohibiting driving under the influence and for educational programs concerning the dangers of driving under the influence.

Tuberculosis Levy Fund - To account for a county-wide property tax levy that is expended primarily to pay the costs for educational programs concerning the dangers of tuberculosis.

Indigent Guardianship Fund - To account for Probate Court fees assessed on individuals appointed as fiduciary agents. Expenditures are for general Probate Court operations.

(Continued)

SPECIAL REVENUE FUNDS (continued)

Delinquent Juvenile Fund - To account for State grant monies that are expended for the housing and rehabilitation of delinquent juveniles.

Conduct of Business Fund - To account for Probate Court fees used for general Probate Court operations.

Court Computer Fund - To account for monies received from Probate, Juvenile and County Court fees to be used to computerize those Courts.

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

Crime Victim Assistance Office Fund - To account for Federal grant monies that are expended primarily to aid victims of violent crimes.

Jefferson County Tree Source Fund - To account for State grant monies used for the purchase of trees to be planted throughout the County.

Beautification Fund - To account for a State grant as well as transfers from the General Fund used to account for a county-wide Litter Control and Recycling Program prescribed by the State of Ohio Department of Natural Resources.

Community Corrections Act Program Fund - To account for State grant monies used for the operation of a prison diversion program within the probation department.

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

Mental Retardation and Developmental Disabilities Fund - To account for the operation of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. 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.

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

(Continued)

SPECIAL REVENUE FUNDS (continued)

Federal Emergency Management Agency - The FEMA is funded by Federal government matching funds. This agency provides disaster services protection to the citizens of the County.

Home Monitoring System Fund - To account for fees charged to convicted prisoners for the implementation and operation of a home monitoring prison/jail system.

Delinquent Real Estate Tax Assessment Collection Fund - To account for five percent of all collected delinquent real estate taxes, personal property taxes and manufactured home taxes for the purpose of collecting delinquent real estate taxes, personal property taxes and manufactured home taxes.

Child Abuse and Neglect Fund - To account for State grant monies and local trust monies used to care for abused or neglected children.

Law Enforcement Trust Fund - To account for monies derived from the court ordered sale of seized property or personal property used for law enforcement purposes by the Sheriff's Department and the Prosecuting Attorney's Office.

Emergency 911 Fund - To account for a county wide property tax levy used in establishing, equipping, furnishing, operating and maintaining a county-wide emergency 911 communications system.

County Probation Services Fund - To account for monies received from probation fees to be used to for the operation of that department.

Court Security Grant Fund - To account for revenues and expenses related to improving security in the courthouse and in the various county courts.

JEFFERSON COUNTY, OHIO

Combining Balance Sheet

All Special Revenue Funds

December 31, 1999

	<u>Dog and Kennel</u>	<u>Certificate of Auto Title Administration</u>	<u>Public Assistance</u>	<u>Child Support Enforcement Agency</u>
Assets and other debits:				
Cash and cash equivalents	\$ 9,647	\$ 125,918	\$ 670,280	\$ 115,847
Cash and cash equivalents in segregated accounts	-	27,392	-	522,895
Receivables (net of allowances for uncollectibles)				
Accounts	-	18,723	33,274	353,104
Permissive sales tax	-	-	-	-
Interfund	-	-	-	-
Due from other funds - property tax	-	-	-	-
Due from other governments	-	5,981	981,000	-
Materials and supplies inventory	3,433	768	10,105	3,368
Prepaid items	444	6,604	18,154	-
	<u>13,524</u>	<u>185,386</u>	<u>1,712,813</u>	<u>995,214</u>
<i>Total assets</i>				
	<u>13,524</u>	<u>185,386</u>	<u>1,712,813</u>	<u>995,214</u>
Liabilities:				
Accounts payable	-	-	221,313	-
Contracts payable	-	-	-	-
Accrued wages and benefits	1,572	2,892	48,168	10,030
Compensated absences payable	1,371	7,096	58,879	6,672
Pension obligation payable	2,973	6,413	91,580	19,307
Interfund payable	-	-	187,635	-
Due to other funds	1,883	3,682	60,855	11,746
Due to other governments	-	-	486	101
Deferred revenue	-	-	981,000	342,320
Undistributed monies	-	27,392	-	522,895
	<u>7,799</u>	<u>47,475</u>	<u>1,649,916</u>	<u>913,071</u>
<i>Total liabilities</i>				
	<u>7,799</u>	<u>47,475</u>	<u>1,649,916</u>	<u>913,071</u>
Fund balances:				
Reserved for encumbrances	2,114	-	-	-
Reserved for inventory	3,433	768	10,105	3,368
Reserved for prepaid items	444	6,604	18,154	-
Unreserved -				
Undesignated	(266)	130,539	34,638	78,775
	<u>5,725</u>	<u>137,911</u>	<u>62,897</u>	<u>82,143</u>
<i>Total fund balances</i>				
	<u>5,725</u>	<u>137,911</u>	<u>62,897</u>	<u>82,143</u>
<i>Total liabilities and fund balances</i>	\$ <u>13,524</u>	\$ <u>185,386</u>	\$ <u>1,712,813</u>	\$ <u>995,214</u>

<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Equipment Recorders Supply</u>	<u>Department of Mental Health</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Tuberculosis Levy</u>	<u>Indigent Guardianship</u>
\$ 412,685	\$ 959,370	\$ 127,580	\$ 1,961,375	\$ 88,614	\$ 429,817	\$ 17,408
-	-	-	-	-	-	-
-	121,486	3,968	22,350	-	-	-
-	230,973	-	-	-	-	-
-	-	-	134,339	-	1,272,539	-
-	-	-	485,710	-	221,662	-
-	90,769	-	3,112	-	-	-
483	116,862	-	721	-	-	-
395	20,139	-	4,206	-	-	-
<u>413,563</u>	<u>1,539,599</u>	<u>131,548</u>	<u>2,611,813</u>	<u>88,614</u>	<u>1,924,018</u>	<u>17,408</u>
-	50,679	-	177,392	-	-	-
2,385	208,900	-	-	-	-	-
3,504	33,282	-	5,032	-	-	-
1,587	21,640	-	3,868	-	-	-
7,299	66,527	-	8,931	-	-	-
-	-	-	-	-	-	-
4,414	43,194	-	5,426	-	-	-
-	336	-	116,308	-	-	-
-	-	-	485,710	-	221,662	-
-	-	-	-	-	-	-
<u>19,189</u>	<u>424,558</u>	<u>-</u>	<u>802,667</u>	<u>-</u>	<u>221,662</u>	<u>-</u>
-	-	-	-	-	-	-
483	116,862	-	721	-	-	-
395	20,139	-	4,206	-	-	-
<u>393,496</u>	<u>978,040</u>	<u>131,548</u>	<u>1,804,219</u>	<u>88,614</u>	<u>1,702,356</u>	<u>17,408</u>
<u>394,374</u>	<u>1,115,041</u>	<u>131,548</u>	<u>1,809,146</u>	<u>88,614</u>	<u>1,702,356</u>	<u>17,408</u>
\$ <u>413,563</u>	\$ <u>1,539,599</u>	\$ <u>131,548</u>	\$ <u>2,611,813</u>	\$ <u>88,614</u>	\$ <u>1,924,018</u>	\$ <u>17,408</u>

Continued

JEFFERSON COUNTY, OHIO

Combining Balance Sheet

All Special Revenue Funds

December 31, 1999

	<u>Delinquent Juvenile</u>	<u>Conduct of Business</u>	<u>Court Computer</u>	<u>Children Services</u>
Assets and other debits:				
Cash and cash equivalents	\$ 151,591	\$ 693	\$ 119,345	\$ 1,434,767
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowances for uncollectibles)				
Accounts	-	-	4,790	12,588
Permissive sales tax	-	-	-	-
Interfund	-	-	-	-
Due from other funds - property tax	-	-	-	1,108,514
Due from other governments	5,012	-	1,650	221,038
Materials and supplies inventory	-	-	-	1,729
Prepaid items	-	-	-	9,367
	<u>156,603</u>	<u>693</u>	<u>125,785</u>	<u>2,788,003</u>
<i>Total assets</i>				
Liabilities:				
Accounts payable	10,404	-	-	216,858
Contracts payable	-	-	-	1,824
Accrued wages and benefits	3,158	-	-	30,776
Compensated absence payable	4,629	-	-	16,605
Pension obligation payable	4,017	-	-	60,501
Interfund payable	-	-	-	-
Due to other funds	3,551	-	-	39,998
Due to other governments	-	-	-	15,273
Deferred revenue	-	-	-	1,108,514
Undistributed monies	-	-	-	-
	<u>25,759</u>	<u>-</u>	<u>-</u>	<u>1,490,349</u>
<i>Total liabilities</i>				
Fund balances:				
Reserved for encumbrances	-	-	-	-
Reserved for inventory	-	-	-	1,729
Reserved for prepaid items	-	-	-	9,367
Unreserved -				
Undesignated	130,844	693	125,785	1,286,558
	<u>130,844</u>	<u>693</u>	<u>125,785</u>	<u>1,297,654</u>
<i>Total fund balances</i>				
<i>Total liabilities and fund balances</i>	<u>\$ 156,603</u>	<u>\$ 693</u>	<u>\$ 125,785</u>	<u>\$ 2,788,003</u>

<u>Crime Victims Assistance Office</u>	<u>Jefferson County Tree Source</u>	<u>Beautification</u>	<u>Community Correction Act</u>	<u>Permissive Sheriff</u>	<u>Mental Retardation Development Disabilities</u>	<u>Jail Operating Levy</u>
\$ 5,619	\$ 13	\$ 4,987	\$ 26,551	\$ -	\$ 1,664,293	\$ 489,620
-	-	-	-	22,142	-	-
-	-	-	-	17,435	-	108,307
-	-	-	-	164,973	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,994,248	1,707,738
-	-	11,320	-	1,690	184,738	66,738
-	-	-	-	4,521	5,984	4,598
-	-	-	-	25,397	18,970	-
<u>5,619</u>	<u>13</u>	<u>16,307</u>	<u>26,551</u>	<u>236,158</u>	<u>3,868,233</u>	<u>2,377,001</u>
-	-	-	-	-	17,641	11,383
-	-	1,300	-	-	1,958	-
469	-	2,047	659	25,148	79,683	44,699
375	-	1,114	340	15,349	11,360	17,963
965	-	3,823	698	28,719	169,587	81,337
-	-	-	-	1,093,886	-	1,272,539
580	-	2,500	809	28,010	97,049	50,384
-	-	-	-	254	55,223	451
-	-	-	-	-	1,994,248	1,707,738
-	-	-	-	22,142	-	-
<u>2,389</u>	<u>-</u>	<u>10,784</u>	<u>2,506</u>	<u>1,213,508</u>	<u>2,426,749</u>	<u>3,186,494</u>
-	-	-	138	-	-	-
-	-	-	-	4,521	5,984	4,598
-	-	-	-	25,397	18,970	-
<u>3,230</u>	<u>13</u>	<u>5,523</u>	<u>23,907</u>	<u>(1,007,268)</u>	<u>1,416,530</u>	<u>(814,091)</u>
<u>3,230</u>	<u>13</u>	<u>5,523</u>	<u>24,045</u>	<u>(977,350)</u>	<u>1,441,484</u>	<u>(809,493)</u>
\$ <u>5,619</u>	\$ <u>13</u>	\$ <u>16,307</u>	\$ <u>26,551</u>	\$ <u>236,158</u>	\$ <u>3,868,233</u>	\$ <u>2,377,001</u>

Continued

JEFFERSON COUNTY, OHIO

Combining Balance Sheet

All Special Revenue Funds

December 31, 1999

	Community Development Block Grant	Federal Emergency Management Assistance	Home Monitoring System	Delinquent Real Assessment Collection
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Assets and other debits:				
Cash and cash equivalents	\$ 140,020	-	\$ 3,108	\$ 171,954
Segregated cash	-	-	-	-
Receivables (net of allowances for uncollectibles)				
Accounts	-	-	-	-
Permissive sales tax	-	-	-	-
Interfund	-	-	-	-
Due from other funds - property tax	-	-	-	-
Due from other governments	105,000	-	-	-
Materials and supplies inventory	-	\$ 221	-	-
Prepaid items	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Total assets</i>	<u>245,020</u>	<u>221</u>	<u>3,108</u>	<u>171,954</u>
 Liabilities:				
Accounts payable	1,000	-	-	-
Contracts payable	231,142	-	-	-
Accrued wages and benefits	-	-	-	817
Compensated absence payable	-	-	-	-
Pension obligation payable	-	-	-	1,551
Interfund payable	-	-	-	-
Due to other funds	-	-	-	1,020
Due to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Undistributed monies	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Total liabilities</i>	<u>232,142</u>	<u>-</u>	<u>-</u>	<u>3,388</u>
 Fund balances:				
Reserved for encumbrances	-	-	-	-
Reserved for inventory	-	221	-	-
Reserved for prepaid items	-	-	-	-
Unreserved -				
Undesignated	12,878	-	3,108	168,566
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Total fund balances</i>	<u>12,878</u>	<u>221</u>	<u>3,108</u>	<u>168,566</u>
<i>Total liabilities and fund balances</i>	\$ <u>245,020</u>	\$ <u>221</u>	\$ <u>3,108</u>	\$ <u>171,954</u>

<u>Child Abuse and Neglect</u>	<u>Law Enforcement Trust</u>	<u>Emergency 911</u>	<u>County Probation Services</u>	<u>Court Security Grant</u>	<u>Total</u>
\$ 3,460	\$ 614	\$ 273,190	\$ 40,046	\$ 86,335	\$ 9,534,747
-	-	-	-	-	572,429
-	-	-	-	-	696,025
-	-	-	-	-	395,946
-	-	-	-	-	1,406,878
-	-	1,149,246	-	-	6,667,118
-	-	-	-	-	1,678,048
-	-	1,304	-	-	154,097
-	-	15,224	-	-	118,900
<u>3,460</u>	<u>614</u>	<u>1,438,964</u>	<u>40,046</u>	<u>86,335</u>	<u>21,224,188</u>
-	-	-	-	54,118	760,788
-	-	10,602	-	-	458,111
-	-	8,765	-	-	300,701
-	-	4,235	-	-	173,083
-	-	14,196	-	-	568,424
-	-	-	-	-	2,554,060
-	-	8,496	-	-	363,597
-	-	88	-	-	188,520
-	-	1,149,246	-	-	7,990,438
-	-	-	-	-	572,429
-	-	<u>1,195,628</u>	-	<u>54,118</u>	<u>13,930,151</u>
-	-	-	3,021	-	5,273
-	-	1,304	-	-	154,097
-	-	15,224	-	-	118,900
<u>3,460</u>	<u>614</u>	<u>226,808</u>	<u>37,025</u>	<u>32,217</u>	<u>7,015,767</u>
<u>3,460</u>	<u>614</u>	<u>243,336</u>	<u>40,046</u>	<u>32,217</u>	<u>7,294,037</u>
<u>\$ 3,460</u>	<u>\$ 614</u>	<u>\$ 1,438,964</u>	<u>\$ 40,046</u>	<u>\$ 86,335</u>	<u>\$ 21,224,188</u>

JEFFERSON COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 1999

	Dog and Kennel	Certificate of Auto Title Administration	Public Assistance	Child Support Enforcement Agency
Revenues:				
Taxes	-	-	-	-
Charges for services	\$ 39,190	-	-	\$ 124,937
Licenses and permits	-	\$ 258,861	-	-
Fines and forfeitures	10,872	-	-	-
Intergovernmental revenue	-	5,981	\$ 5,587,524	1,065,994
Permissive sales	-	-	-	-
Rent	-	-	-	-
Miscellaneous revenue	90,645	18	689,628	6,836
	140,707	264,860	6,277,152	1,197,767
<i>Total revenues</i>				
Expenditures:				
Current:				
Legislative and executive	-	240,165	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	144,000	-	-	-
Human services	-	-	7,082,388	1,299,261
Urban redevelopment and housing	-	-	-	-
Debt service:				
Interest and fiscal charges	-	-	-	-
	144,000	240,165	7,082,388	1,299,261
<i>Total expenditures</i>				
<i>Excess of revenue over (under) expenditures</i>	(3,293)	24,695	(805,236)	(101,494)
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
	-	-	-	-
<i>Total other financing sources (uses)</i>				
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(3,293)	24,695	(805,236)	(101,494)
Fund balance at beginning of year	7,039	113,765	872,382	185,054
Increase (Decrease) in reserve for inventory	1,979	(549)	(4,249)	(1,417)
Fund balance at end of year	\$ 5,725	\$ 137,911	\$ 62,897	\$ 82,143

<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Equipment Recorders Supply</u>	<u>Department of Mental Health</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Tuberculosis Levy</u>	<u>Indigent Guardianship</u>
\$ -	-	-	\$ 425,613	-	\$ 196,329	-
\$ 511,792	-	\$ 58,912	-	-	-	\$ 14,866
-	\$ 1,491,611	-	-	-	-	-
-	67,990	-	-	\$ 8,410	-	-
-	2,299,855	-	4,940,310	9,787	-	-
-	2,228,988	-	-	-	-	-
-	-	-	80,440	-	-	-
27	151,249	-	201,605	-	180	-
<u>511,819</u>	<u>6,239,693</u>	<u>58,912</u>	<u>5,647,968</u>	<u>18,197</u>	<u>196,509</u>	<u>14,866</u>
763,864	-	36,850	-	-	-	-
-	-	-	-	-	-	16,288
-	-	-	-	-	-	-
-	5,413,753	-	-	-	-	-
-	-	-	4,912,187	6,800	62,812	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,570	-	-	-	-	-
<u>763,864</u>	<u>5,416,323</u>	<u>36,850</u>	<u>4,912,187</u>	<u>6,800</u>	<u>62,812</u>	<u>16,288</u>
(252,045)	823,370	22,062	735,781	11,397	133,697	(1,422)
-	33,963	-	1,036	-	-	-
-	(325,604)	-	-	-	-	-
-	(291,641)	-	1,036	-	-	-
(252,045)	531,729	22,062	736,817	11,397	133,697	(1,422)
646,511	537,657	109,486	1,072,459	77,217	1,568,659	18,830
(92)	45,655	-	(130)	-	-	-
<u>\$ 394,374</u>	<u>\$ 1,115,041</u>	<u>\$ 131,548</u>	<u>\$ 1,809,146</u>	<u>\$ 88,614</u>	<u>\$ 1,702,356</u>	<u>\$ 17,408</u>

Continued

JEFFERSON COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 1999

	Delinquent Juvenile	Conduct of Business	Court Computer	Children Services
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues:				
Taxes	-	-	-	\$ 917,311
Charges for services	\$ 370	\$ 602	\$ 119,672	32,452
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental revenue	311,728	-	1,650	3,568,841
Permissive sales	-	-	-	-
Rent	-	-	-	-
Miscellaneous revenue	-	-	-	57,419
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Total revenues</i>	312,098	602	121,322	4,576,023
Expenditures:				
Current:				
Legislative and executive	-	-	-	-
Judicial	-	700	67,811	-
Public safety	331,599	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	4,590,154
Urban redevelopment and housing	-	-	-	-
Debt service:				
Interest and fiscal charges	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Total expenditures</i>	331,599	700	67,811	4,590,154
<i>Excess of revenue over (under) expenditures</i>	(19,501)	(98)	53,511	(14,131)
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(19,501)	(98)	53,511	(14,131)
Fund balance at beginning of year	150,345	791	72,274	1,310,751
Increase (Decrease) in reserve for inventory	-	-	-	1,034
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund balance at end of year	\$ 130,844	\$ 693	\$ 125,785	\$ 1,297,654

Crime Victims Assistance Office	Jefferson County Tree Source	Beautification	Community Correction Act	Permissive Sheriff	Mental Retardation Development Disabilities	Jail Operating Levy
-	-	-	-	-	\$ 3,252,379	\$ 1,414,004
-	-	\$ 2,212	-	\$ 61,462	189,803	1,598,383
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 32,069	-	231,897	\$ 67,030	-	3,792,299	258,825
-	-	-	-	1,035,442	-	-
-	-	-	-	-	-	-
-	-	-	-	7,239	38,243	-
<u>32,069</u>	<u>-</u>	<u>234,109</u>	<u>67,030</u>	<u>1,104,143</u>	<u>7,272,724</u>	<u>3,271,212</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
30,635	-	-	57,689	1,957,460	-	4,033,449
-	-	221,522	-	-	-	-
-	-	-	-	-	7,424,295	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>30,635</u>	<u>-</u>	<u>221,522</u>	<u>57,689</u>	<u>1,957,460</u>	<u>7,424,295</u>	<u>4,033,449</u>
1,434	-	12,587	9,341	(853,317)	(151,571)	(762,237)
-	-	-	-	1,460,556	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,460,556</u>	<u>-</u>	<u>-</u>
1,434	-	12,587	9,341	607,239	(151,571)	(762,237)
1,796	\$ 13	(7,064)	14,704	(1,586,164)	1,592,213	(34,068)
-	-	-	-	1,575	842	(13,188)
<u>\$ 3,230</u>	<u>\$ 13</u>	<u>\$ 5,523</u>	<u>\$ 24,045</u>	<u>\$ (977,350)</u>	<u>\$ 1,441,484</u>	<u>\$ (809,493)</u>

Continued

JEFFERSON COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 1999

	Community Development Block Grant	Federal Emergency Management Assistance	Home Monitoring System	Delinquent Real Assessment Collection
	<u>Grant</u>	<u>Assistance</u>	<u>System</u>	<u>Collection</u>
Revenues:				
Taxes	-	-	-	-
Charges for services	\$ 105,000	-	-	\$ 80,590
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental revenue	1,007,297	\$ 57,940	-	-
Permissive sales	-	-	-	-
Rent	-	-	-	-
Miscellaneous revenue	-	-	-	-
	<u>1,112,297</u>	<u>57,940</u>	<u>-</u>	<u>80,590</u>
<i>Total revenues</i>	1,112,297	57,940	-	80,590
Expenditures:				
Current:				
Legislative and executive	-	-	-	78,776
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Urban redevelopment and housing	1,126,944	-	-	-
Debt service	-	-	-	-
Interest and fiscal charges	-	-	-	-
	<u>1,126,944</u>	<u>-</u>	<u>-</u>	<u>78,776</u>
<i>Total expenditures</i>	1,126,944	-	-	78,776
<i>Excess of revenue over (under) expenditures</i>	(14,647)	57,940	-	1,814
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	(57,738)	-	-
	<u>-</u>	<u>(57,738)</u>	<u>-</u>	<u>-</u>
<i>Total other financing sources (uses)</i>	-	(57,738)	-	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(14,647)	202	-	1,814
Fund balance at beginning of year	27,525	(94)	\$ 3,108	166,752
Increase (Decrease) in reserve for inventory	-	113	-	-
	<u>-</u>	<u>113</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 12,878</u>	<u>\$ 221</u>	<u>\$ 3,108</u>	<u>\$ 168,566</u>

Child Abuse and Neglect	Law Enforcement Trust	Emergency 911	County Probation Services	Court Security Grant	Total
-	-	\$ 969,358	-	-	\$ 7,174,994
-	\$ 4,564	-	\$ 13,746	-	2,958,553
-	-	-	-	-	1,750,472
-	1,107	-	-	-	88,379
-	-	65,457	-	\$ 121,000	23,425,484
-	-	-	-	-	3,264,430
-	-	-	-	-	80,440
-	-	10,080	-	-	1,253,169
-	5,671	1,044,895	13,746	121,000	39,995,921
-	-	-	-	-	1,119,655
-	-	-	1,709	88,783	175,291
-	5,951	706,588	-	-	7,123,371
-	-	-	-	-	5,635,275
-	-	-	-	-	12,550,094
-	-	-	-	-	12,971,803
-	-	-	-	-	1,126,944
-	-	-	-	-	2,570
-	5,951	706,588	1,709	88,783	40,705,003
-	(280)	338,307	12,037	32,217	(709,082)
-	-	-	-	-	1,495,555
-	-	(340,958)	-	-	(724,300)
-	-	(340,958)	-	-	771,255
-	(280)	(2,651)	12,037	32,217	62,173
\$ 3,460	894	245,429	28,009	-	7,199,733
-	-	558	-	-	32,131
<u>\$ 3,460</u>	<u>\$ 614</u>	<u>\$ 243,336</u>	<u>\$ 40,046</u>	<u>\$ 32,217</u>	<u>\$ 7,294,037</u>

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999 (Continued)

	Revised Budget	Budgetary Actual	(Continued) Variance Favorable (Unfavorable)
DOG AND KENNEL			
Revenues:			
Taxes	-	-	-
Charges for services	\$ 39,190	\$ 39,190	-
Licenses and permits	-	-	-
Fines and forfeits	10,872	10,872	-
Intergovernmental revenue	-	-	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	90,645	90,645	-
<i>Total revenues</i>	140,707	140,707	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health			
Personal services	118,128	118,128	-
Charges and services	12,151	12,151	-
Materials and supplies	11,435	11,435	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	141,714	141,714	-
<i>Excess of revenue over (under) expenditures</i>	(1,007)	(1,007)	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(1,007)	(1,007)	-
Fund balance at beginning of year	7,540	7,540	-
Prior year encumbrances appropriated	1,000	1,000	-
Fund balance at end of year	\$ 7,533	\$ 7,533	\$ -

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999	(Continued)		
	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
CERTIFICATE OF AUTO TITLE ADMINISTRATION			
Revenues:			
Taxes	-	-	-
Charges for services	-	-	-
Licenses and permits	\$ 258,969	\$ 258,969	-
Fines and forfeits	-	-	-
Intergovernmental revenue	-	-	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	18	18	-
<i>Total revenues</i>	258,987	258,987	-
Expenditures:			
Current:			
Legislative and executive			
Personal services	220,031	220,031	-
Charges and services	2,573	2,573	-
Materials and supplies	3,894	3,894	-
Capital outlay and equipment	2,762	2,762	-
Other	490	490	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	229,750	229,750	-
<i>Excess of revenue over (under) expenditures</i>	29,237	29,237	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	29,237	29,237	-
Fund balance at beginning of year	96,082	96,082	-
Prior year encumbrances appropriated	598	598	-
Fund balance at end of year	\$ 125,917	\$ 125,917	\$ -

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999	(Continued)		
	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
PUBLIC ASSISTANCE			
Revenues:			
Taxes	-	-	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	\$ 5,587,524	\$ 5,587,524	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	688,075	688,075	-
<i>Total revenues</i>	6,275,599	6,275,599	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services			
Personal services	3,490,071	3,490,071	-
Charges and services	2,522,864	2,522,864	-
Materials and supplies	141,749	141,749	-
Capital outlay and equipment	69,421	69,421	-
Other	600,628	600,628	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	6,824,733	6,824,733	-
<i>Excess of revenue over (under) expenditures</i>	(549,134)	(549,134)	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(549,134)	(549,134)	-
Fund balance at beginning of year	1,219,414	1,219,414	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 670,280	\$ 670,280	\$ -

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999 (Continued)

CHILD SUPPORT ENFORCEMENT AGENCY	Revised Budget	Budgetary Actual	(Continued) Variance Favorable (Unfavorable)
Revenues:			
Taxes	-	-	-
Charges for services	\$ 138,014	\$ 138,014	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	1,065,994	1,065,994	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	6,836	6,836	-
<i>Total revenues</i>	1,210,844	1,210,844	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services			
Personal services	700,706	700,706	-
Charges and services	623,681	623,681	-
Materials and supplies	8,436	8,436	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	1,332,823	1,332,823	-
<i>Excess of revenue over (under) expenditures</i>	(121,979)	(121,979)	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(121,979)	(121,979)	-
Fund balance at beginning of year	237,825	237,825	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 115,846	\$ 115,846	\$ -

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999	(Continued)		
	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
REAL ESTATE ASSESSMENT			
Revenues:			
Taxes	-	-	-
Charges for services	\$ 511,792	\$ 511,792	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	-	-	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	27	27	-
	511,819	511,819	-
<i>Total revenues</i>			
Expenditures:			
Current:			
Legislative and executive			
Personal services	236,114	236,114	-
Charges and services	458,466	458,466	-
Materials and supplies	30,667	30,667	-
Other	35,799	35,799	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
	761,046	761,046	-
<i>Total expenditures</i>			
<i>Excess of revenue over (under) expenditures</i>	(249,227)	(249,227)	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
	-	-	-
<i>Total other financing sources (uses)</i>			
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(249,227)	(249,227)	-
Fund balance at beginning of year	661,913	661,913	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 412,686	\$ 412,686	\$ -

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999	(Continued)		
	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
MOTOR VEHICLE AND GAS TAX			
Revenues:			
Taxes	-	-	-
Charges for services	-	-	-
Licenses and permits	\$ 1,491,611	\$ 1,491,611	-
Fines and forfeits	73,123	73,123	-
Intergovernmental revenue	2,225,121	2,225,121	-
Permissive sales	2,166,751	2,166,751	-
Rent	-	-	-
Miscellaneous revenue	159,172	159,172	-
<i>Total revenues</i>	6,115,778	6,115,778	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works			
Personal services	2,613,799	2,613,799	-
Charges and services	759,315	759,315	-
Materials and supplies	832,561	832,561	-
Capital outlay and equipment	788,622	788,622	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	116,522	116,522	-
Interest and fiscal charges	2,570	2,570	-
<i>Total expenditures</i>	5,113,389	5,113,389	-
<i>Excess of revenue over (under) expenditures</i>	1,002,389	1,002,389	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	33,963	33,963	-
Operating transfers (out)	(325,604)	(325,604)	-
<i>Total other financing sources (uses)</i>	(291,641)	(291,641)	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	710,748	710,748	-
Fund balance at beginning of year	181,347	181,347	-
Prior year encumbrances appropriated	67,275	67,275	-
Fund balance at end of year	\$ 959,370	\$ 959,370	\$ -

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999 (Continued)

EQUIPMENT RECORDERS SUPPLY	Revised Budget	Budgetary Actual	(Continued) Variance Favorable (Unfavorable)
Revenues:			
Taxes	-	-	-
Charges for services	\$ 60,512	\$ 60,512	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	-	-	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
	60,512	60,512	-
<i>Total revenues</i>	60,512	60,512	-
Expenditures:			
Current:			
Legislative and executive			
Charges and services	17,785	17,785	-
Materials and supplies	1,748	1,748	-
Capital outlay and equipment	17,316	17,316	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
	36,849	36,849	-
<i>Total expenditures</i>	36,849	36,849	-
<i>Excess of revenue over (under) expenditures</i>	23,663	23,663	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	23,663	23,663	-
Fund balance at beginning of year	100,453	100,453	-
Prior year encumbrances appropriated	3,464	3,464	-
Fund balance at end of year	\$ 127,580	\$ 127,580	\$ -

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999	(Continued)		
	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
DEPARTMENT OF MENTAL HEALTH			
Revenues:			
Taxes	\$ 425,613	\$ 425,613	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	5,678,180	5,678,180	-
Permissive sales	-	-	-
Rent	65,590	65,590	-
Miscellaneous revenue	194,105	194,105	-
<i>Total revenues</i>	6,363,488	6,363,488	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health			
Personal services	297,580	297,580	-
Charges and services	4,744,922	4,744,922	-
Materials and supplies	9,695	9,695	-
Capital outlay and equipment	32,136	32,136	-
Other	2,976	2,976	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	5,087,309	5,087,309	-
<i>Excess of revenue over (under) expenditures</i>	1,276,179	1,276,179	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	1,036	1,036	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	1,036	1,036	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	1,277,215	1,277,215	-
Fund balance at beginning of year	829,802	829,802	-
Prior year encumbrances appropriated	(11,303)	(11,303)	-
Fund balance at end of year	\$ 2,095,714	\$ 2,095,714	\$ -

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999	(Continued)		
INDIGENT DRIVERS ALCOHOL TREATMENT	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	-	-	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeits	\$ 8,410	\$ 8,410	-
Intergovernmental revenue	9,787	9,787	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	18,197	18,197	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health			
Charges and services	9,424	9,424	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	9,424	9,424	-
<i>Excess of revenue over (under) expenditures</i>	8,773	8,773	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	8,773	8,773	-
Fund balance at beginning of year	74,217	74,217	-
Prior year encumbrances appropriated	5,624	5,624	-
Fund balance at end of year	\$ 88,614	\$ 88,614	\$ -

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999			(Continued)
T.B. LEVY	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 196,329	\$ 196,329	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	-	-	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	180	180	-
<i>Total revenues</i>	196,509	196,509	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health			
Charges and services	61,741	61,741	-
Other	95	95	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	61,836	61,836	-
<i>Excess of revenue over (under) expenditures</i>	134,673	134,673	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	554,941	554,941	-
Advances out	(1,272,539)	(1,272,539)	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	(717,598)	(717,598)	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(582,925)	(582,925)	-
Fund balance at beginning of year	1,009,592	1,009,592	-
Prior year encumbrances appropriated	3,150	3,150	-
Fund balance at end of year	\$ 429,817	\$ 429,817	\$ -

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)

(NON-GAAP BUDGETARY BASIS)

INDIGENT GUARDIANSHIP	Revised Budget	Budgetary Actual	(Continued) Variance Favorable (Unfavorable)
Revenues:			
Taxes	-	-	-
Charges for services	\$ 14,866	\$ 14,866	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	-	-	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	14,866	14,866	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Charges and services	13,768	13,768	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	13,768	13,768	-
<i>Excess of revenue over (under) expenditures</i>	1,098	1,098	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	1,098	1,098	-
Fund balance at beginning of year	16,212	16,212	-
Prior year encumbrances appropriated	98	98	-
Fund balance at end of year	\$ 17,408	\$ 17,408	\$ -

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999	(Continued)		
	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
DELINQUENT JUVENILE			
Revenues:			
Taxes	-	-	-
Charges for services	\$ 370	\$ 370	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	320,904	320,904	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
	<i>Total revenues</i>	321,274	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety			
Personal services	215,876	215,876	-
Charges and services	83,345	83,345	-
Materials and supplies	5,976	5,976	-
Capital outlay and equipment	8,458	8,458	-
Other	1,090	1,090	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
	<i>Total expenditures</i>	314,745	-
	<i>Excess of revenue over (under) expenditures</i>	6,529	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
	<i>Total other financing sources (uses)</i>	-	-
	<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	6,529	-
Fund balance at beginning of year	145,063	145,063	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 151,592	\$ 151,592	\$ -

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999	(Continued)		
CONDUCT OF BUSINESS	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	-	-	-
Charges for services	\$ 602	\$ 602	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	-	-	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
	602	602	-
<i>Total revenues</i>			
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial			
Charges and services	700	700	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
	700	700	-
<i>Total expenditures</i>			
<i>Excess of revenue over (under) expenditures</i>	(98)	(98)	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
	-	-	-
<i>Total other financing sources (uses)</i>			
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(98)	(98)	-
Fund balance at beginning of year	791	791	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 693	\$ 693	\$ -

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

COURT COMPUTER	Revised Budget	Budgetary Actual	(Continued) Variance Favorable (Unfavorable)
Revenues:			
Taxes	-	-	-
Charges for services	\$ 121,760	\$ 121,760	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	-	-	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	<u>121,760</u>	<u>121,760</u>	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial			
Charges and services	64,995	64,995	-
Materials and supplies	2,815	2,815	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	<u>67,810</u>	<u>67,810</u>	-
<i>Excess of revenue over (under) expenditures</i>	53,950	53,950	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	53,950	53,950	-
Fund balance at beginning of year	64,851	64,851	-
Prior year encumbrances appropriated	<u>545</u>	<u>545</u>	-
Fund balance at end of year	<u>\$ 119,346</u>	<u>\$ 119,346</u>	<u>\$ -</u>

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

CHILDREN SERVICES	Revised Budget	Budgetary Actual	(Continued) Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 917,311	\$ 917,311	-
Charges for services	24,621	24,621	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	3,566,330	3,566,330	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	52,662	52,662	-
<i>Total revenues</i>	4,560,924	4,560,924	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services			
Personal services	2,393,708	2,393,708	-
Charges and services	1,922,029	1,922,029	-
Materials and supplies	83,361	83,361	-
Capital outlay and equipment	36,300	36,300	-
Other	64,874	64,874	-
Urban redevelopment and housing	-	-	-
Debt service			
Principal retirement	-	-	-
<i>Total expenditures</i>	4,500,272	4,500,272	-
<i>Excess of revenue over (under) expenditures</i>	60,652	60,652	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	60,652	60,652	-
Fund balance at beginning of year	1,374,120	1,374,120	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 1,434,772	\$ 1,434,772	\$ -

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

CRIME VICTIMS ASSISTANCE OFFICE	Revised Budget	Budgetary Actual	(Continued) Variance Favorable (Unfavorable)
Revenues:			
Taxes	-	-	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	\$ 32,069	\$ 32,069	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	32,069	32,069	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety			
Personal services	28,627	28,627	-
Charges and services	1,641	1,641	-
Materials and supplies	173	173	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	30,441	30,441	-
<i>Excess of revenue over (under) expenditures</i>	1,628	1,628	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	1,628	1,628	-
Fund balance at beginning of year	3,992	3,992	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 5,620	\$ 5,620	\$ -

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

JEFFERSON COUNTY TREE SOURCE	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	-	-	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	-	-	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	-	-	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	-	-	-
<i>Excess of revenue over (under) expenditures</i>	-	-	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	-	-	-
Fund balance at beginning of year	\$ 13	\$ 13	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 13	\$ 13	-

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

BEAUTIFICATION	Revised Budget	Budgetary Actual	(Continued) Variance Favorable (Unfavorable)
Revenues:			
Taxes	-	-	-
Charges for services	\$ 2,212	\$ 2,212	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	220,577	220,577	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	<u>222,789</u>	<u>222,789</u>	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works			
Personal services	152,969	152,969	-
Charges and services	48,821	48,821	-
Materials and supplies	1,853	1,853	-
Capital outlay and equipment	15,117	15,117	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	<u>218,760</u>	<u>218,760</u>	-
<i>Excess revenue over (under) expenditures</i>	4,029	4,029	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	4,029	4,029	-
Fund balance at beginning of year	916	916	-
Prior year encumbrances appropriated	42	42	-
Fund balance at end of year	<u>\$ 4,987</u>	<u>\$ 4,987</u>	<u>\$ -</u>

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

COMMUNITY CORRECTION ACT	Revised Budget	Budgetary Actual	(Continued) Variance Favorable (Unfavorable)
Revenues:			
Taxes	-	-	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	\$ 67,030	\$ 67,030	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	<u>67,030</u>	<u>67,030</u>	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety			
Personal services	49,315	49,315	-
Charges and services	4,262	4,262	-
Materials and supplies	1,373	1,373	-
Capital outlay and equipment	2,217	2,217	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	<u>57,167</u>	<u>57,167</u>	-
<i>Excess of revenue over (under) expenditures</i>	9,863	9,863	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	9,863	9,863	-
Fund balance at beginning of year	15,933	15,933	-
Prior year encumbrances appropriated	<u>617</u>	<u>617</u>	<u>-</u>
Fund balance at end of year	<u>\$ 26,413</u>	<u>\$ 26,413</u>	<u>\$ -</u>

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999	(Continued)		
PERMISSIVE SHERIFF	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	-	-	-
Charges for services	\$ 44,027	\$ 44,027	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	-	-	-
Permissive sales	1,039,205	1,039,205	-
Rent	-	-	-
Miscellaneous revenue	7,190	7,190	-
<i>Total revenues</i>	<u>1,090,422</u>	<u>1,090,422</u>	<u>-</u>
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety			
Personal services	1,625,671	1,625,671	-
Charges and services	184,868	184,868	-
Materials and supplies	60,758	60,758	-
Capital outlay and equipment	66,129	66,129	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service			
Principal retirement	-	-	-
<i>Total expenditures</i>	<u>1,937,426</u>	<u>1,937,426</u>	<u>-</u>
<i>Excess of revenue over (under) expenditures</i>	(847,004)	(847,004)	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	1,460,556	1,460,556	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	<u>1,460,556</u>	<u>1,460,556</u>	<u>-</u>
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	613,552	613,552	-
Fund balance at beginning of year	(1,707,438)	(1,707,438)	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	<u>\$ (1,093,886)</u>	<u>\$ (1,093,886)</u>	<u>\$ -</u>

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999			(Continued)
MENTAL RETARDATION DEVELOPMENTAL DISABILITIES	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 3,252,379	\$ 3,252,379	-
Charges for services	189,803	189,803	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	4,058,516	4,058,516	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	40,089	40,089	-
<i>Total revenues</i>	<u>7,540,787</u>	<u>7,540,787</u>	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health			
Personal services	6,141,525	6,141,525	-
Charges and services	774,186	774,186	-
Materials and supplies	351,139	351,139	-
Capital outlay and equipment	34,001	34,001	-
Other	7,747	7,747	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	<u>7,308,598</u>	<u>7,308,598</u>	-
<i>Excess of revenue over (under) expenditures</i>	232,189	232,189	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	232,189	232,189	-
Fund balance at beginning of year	1,367,667	1,367,667	-
Prior year encumbrances appropriated	64,440	64,440	-
Fund balance at end of year	<u>\$ 1,664,296</u>	<u>\$ 1,664,296</u>	<u>\$ -</u>

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999	(Continued)		
	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
JAIL OPERATING LEVY			
Revenues:			
Taxes	\$ 1,414,004	\$ 1,414,004	-
Charges for services	1,746,539	1,746,539	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	258,825	258,825	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
	<i>Total revenues</i>	3,419,368	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety			
Personal services	3,047,367	3,047,367	-
Charges and services	814,339	814,339	-
Materials and supplies	97,763	97,763	-
Capital outlay and equipment	43,730	43,730	-
Other	18,959	18,959	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
	<i>Total expenditures</i>	4,022,158	-
	<i>Excess of revenue over (under) expenditures</i>	(602,790)	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	1,272,539	1,272,539	-
Advances out	(554,941)	(554,941)	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
	<i>Total other financing sources (uses)</i>	717,598	-
	<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	114,808	-
Fund balance at beginning of year	358,196	358,196	-
Prior year encumbrances appropriated	16,617	16,617	-
Fund balance at end of year	\$ 489,621	\$ 489,621	\$ -

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999	(Continued)		
	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
COMMUNITY DEVELOPMENT BLOCK GRANT			
Revenues:			
Taxes	-	-	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	\$ 1,017,797	\$ 1,017,797	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	<u>1,017,797</u>	<u>1,017,797</u>	<u>-</u>
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing			
Charges and services	897,802	897,802	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	<u>897,802</u>	<u>897,802</u>	<u>-</u>
<i>Excess of revenue over (under) expenditures</i>	119,995	119,995	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	119,995	119,995	-
Fund balance at beginning of year	20,025	20,025	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	<u>\$ 140,020</u>	<u>\$ 140,020</u>	<u>\$ -</u>

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

HOME MONITORING SYSTEM	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	-	-	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	-	-	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	-	-	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service			
Principal retirement	-	-	-
<i>Total expenditures</i>	-	-	-
<i>Excess of revenue over (under) expenditures</i>	-	-	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	-	-	-
Fund balance at beginning of year	\$ 3,108	\$ 3,108	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 3,108	\$ 3,108	-

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999	(Continued)		
DELINQUENT REAL ASSESSMENT COLLECTION	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	-	-	-
Charges for services	\$ 80,590	\$ 80,590	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	-	-	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
	<i>Total revenues</i>	80,590	80,590
	80,590	80,590	-
Expenditures:			
Current:			
Legislative and executive			
Personal services	63,646	63,646	-
Charges and services	14,040	14,040	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
	<i>Total expenditures</i>	77,686	77,686
	77,686	77,686	-
	<i>Excess of revenue over (under) expenditures</i>	2,904	2,904
	2,904	2,904	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
	<i>Total other financing sources (uses)</i>	-	-
	-	-	-
	<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	2,904	2,904
	2,904	2,904	-
Fund balance at beginning of year	169,050	169,050	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 171,954	\$ 171,954	\$ -

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

CHILD ABUSE AND NEGLECT	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	-	-	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	-	-	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	-	-	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	-	-	-
<i>Excess of revenue over (under) expenditures</i>	-	-	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	-	-	-
Fund balance at beginning of year	\$ 3,460	\$ 3,460	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 3,460	\$ 3,460	-

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999	(Continued)		
FEDERAL EMERGENCY MANAGEMENT ACT	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	-	-	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	\$ 57,940	\$ 57,940	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	<u>57,940</u>	<u>57,940</u>	<u>-</u>
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess of revenue over (under) expenditures</i>	<u>57,940</u>	<u>57,940</u>	<u>-</u>
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	(57,940)	(57,940)	-
<i>Total other financing sources (uses)</i>	<u>(57,940)</u>	<u>(57,940)</u>	<u>-</u>
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at beginning of year	-	-	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

LAW ENFORCEMENT TRUST	Revised Budget	Budgetary Actual	(Continued) Variance Favorable (Unfavorable)
Revenues:			
Taxes	-	-	-
Charges for services	\$ 4,564	\$ 4,564	-
Licenses and permits	-	-	-
Fines and forfeits	1,107	1,107	-
Intergovernmental revenue	-	-	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	<u>5,671</u>	<u>5,671</u>	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety			
Charges and services	5,951	5,951	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	<u>5,951</u>	<u>5,951</u>	-
<i>Excess of revenue over (under) expenditures</i>	(280)	(280)	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(280)	(280)	-
Fund balance at beginning of year	894	894	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	<u>\$ 614</u>	<u>\$ 614</u>	<u>\$ -</u>

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

	Revised Budget	Budgetary Actual	(Continued) Variance Favorable (Unfavorable)
EMERGENCY 911			
Revenues:			
Taxes	\$ 969,358	\$ 969,358	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	65,457	65,457	-
Permissive sales	-	-	-
Rent	10,080	10,080	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	<u>1,044,895</u>	<u>1,044,895</u>	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety			
Personal services	499,053	499,053	-
Charges and services	132,390	132,390	-
Materials and supplies	9,229	9,229	-
Capital outlay and equipment	48,970	48,970	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	<u>689,642</u>	<u>689,642</u>	-
<i>Excess of revenue over (under) expenditures</i>	355,253	355,253	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	(340,958)	(340,958)	-
<i>Total other financing sources (uses)</i>	<u>(340,958)</u>	<u>(340,958)</u>	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	14,295	14,295	-
Fund balance at beginning of year	258,895	258,895	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	<u>\$ 273,190</u>	<u>\$ 273,190</u>	-

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

COUNTY PROBATION SERVICES	Revised Budget	Budgetary Actual	(Continued) Variance Favorable (Unfavorable)
Revenues:			
Taxes	-	-	-
Charges for services	\$ 13,746	\$ 13,746	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	-	-	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	<u>13,746</u>	<u>13,746</u>	<u>-</u>
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial			
Materials and supplies	259	259	-
Capital outlay and equipment	4,471	4,471	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	<u>4,730</u>	<u>4,730</u>	<u>-</u>
<i>Excess of revenue over (under) expenditures</i>	9,016	9,016	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	9,016	9,016	-
Fund balance at beginning of year	28,008	28,008	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	<u>\$ 37,024</u>	<u>\$ 37,024</u>	<u>\$ -</u>

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds (Continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999	(Continued)		
COURT SECURITY GRANT FUND	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	-	-	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	\$ 121,000	\$ 121,000	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	<u>121,000</u>	<u>121,000</u>	<u>-</u>
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial			
Charges and services	9,362	9,362	-
Capital outlay and equipment	25,303	25,303	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service			
Principal retirement	-	-	-
<i>Total expenditures</i>	<u>34,665</u>	<u>34,665</u>	<u>-</u>
<i>Excess of revenue over (under) expenditures</i>	86,335	86,335	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	86,335	86,335	-
Fund balance at beginning of year	-	-	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	<u>\$ 86,335</u>	<u>\$ 86,335</u>	<u>\$ -</u>

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds - (continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999 (Continued)

TOTAL	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 7,174,994	\$ 7,174,994	-
Charges for services	2,993,208	2,993,208	-
Licenses and permits	1,750,580	1,750,580	-
Fines and forfeits	93,512	93,512	-
Intergovernmental revenue	24,353,051	24,353,051	-
Permissive sales tax	3,205,956	3,205,956	-
Rent	75,670	75,670	-
Miscellaneous revenue	1,238,999	1,238,999	-
<i>Total revenues</i>	40,885,970	40,885,970	-
Expenditures:			
Current:			
Legislative and executive			
Personal services	519,791	519,791	-
Charges and services	492,864	492,864	-
Materials and supplies	36,309	36,309	-
Capital outlay and equipment	20,078	20,078	-
Other	36,289	36,289	-
Judicial			
Charges and services	88,825	88,825	-
Materials and supplies	3,074	3,074	-
Capital outlay and equipment	29,774	29,774	-
Public safety			
Personal services	5,465,909	5,465,909	-
Charges and services	1,226,796	1,226,796	-
Materials and supplies	175,272	175,272	-
Capital outlay and equipment	169,504	169,504	-
Other	20,049	20,049	-
Public works			
Personal services	2,766,768	2,766,768	-
Charges and services	808,136	808,136	-
Materials and supplies	834,414	834,414	-
Capital outlay and equipment	803,739	803,739	-
Health			
Personal services	6,557,233	6,557,233	-
Charges and services	5,602,424	5,602,424	-
Materials and supplies	372,269	372,269	-
Capital outlay and equipment	66,137	66,137	-
Other	10,818	10,818	-

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
All Special Revenue Funds - (continued)

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

TOTAL	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
Human services			
Personal services	6,584,485	6,584,485	-
Charges and services	5,068,574	5,068,574	-
Materials and supplies	233,546	233,546	-
Capital outlay and equipment	105,721	105,721	-
Other	665,502	665,502	-
Urban redevelopment and housing			
Charges and services	897,802	897,802	-
Debt service			
Principal retirement	116,522	116,522	-
Interest and fiscal charges	2,570	2,570	-
<i>Total expenditures</i>	<u>39,781,194</u>	<u>39,781,194</u>	<u>-</u>
<i>Excess of revenue over (under) expenditures</i>	1,104,776	1,104,776	-
Other financing sources (uses):			
Advances in	1,827,480	1,827,480	-
Advances out	(1,827,480)	(1,827,480)	-
Operating transfers in	1,495,555	1,495,555	-
Operating transfers out	(724,502)	(724,502)	-
<i>Total other financing sources (uses)</i>	<u>771,053</u>	<u>771,053</u>	<u>-</u>
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	1,875,829	1,875,829	-
Fund balance at beginning of year	6,541,941	6,541,941	-
Prior year encumbrances appropriated	<u>152,167</u>	<u>152,167</u>	<u>-</u>
Fund balance at end of year	<u>\$ 8,569,937</u>	<u>\$ 8,569,937</u>	<u>-</u>

DEBT SERVICE FUND

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

Since there is only one Debt Service Fund and the level of budgetary control is not greater than that presented in the combined financial statements, no additional financial statements are presented here.

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CAPITAL PROJECTS FUNDS

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

Mental Retardation Permanent Improvement Fund - To account for transfers from the Mental Retardation and Developmental Disabilities Fund expended for improvement of Mental Retardation and Developmental Disabilities buildings.

Engineer's Capital Improvement Fund - To account for note and bond proceeds expended for various County road and bridge repair/improvements.

Mental Health Center Permanent Improvement Fund - To account for rental income and transfers from the Mental Health Fund expended for improvement of Mental Health properties.

Jail Construction Fund - To account for note and bond proceeds expended for the construction of a new County justice facility.

Industrial Park OWDA - To account for activity pertaining to the construction of a county industrial park.

JEFFERSON COUNTY, OHIO

Combining Balance Sheet

All Capital Project Funds

December 31, 1999

	<u>MR</u> <u>Permanent</u> <u>Improvement</u>	<u>Engineer</u> <u>Capital</u> <u>Improvement</u>	<u>MH Center</u> <u>Permanent</u> <u>Improvement</u>	<u>Jail</u> <u>Construction</u>	<u>Industrial</u> <u>Park</u>	<u>Totals</u>
Assets:						
Cash and cash equivalents	\$ 105,905	\$ 78,707	\$ 148,265	\$ 987,777	\$ 274,185	\$ 1,594,839
Accounts receivable	-	-	-	2,500	-	2,500
<i>Total assets</i>	<u>105,905</u>	<u>78,707</u>	<u>148,265</u>	<u>990,277</u>	<u>274,185</u>	<u>1,597,339</u>
Liabilities:						
Contracts payable	\$ 9,023	\$ 48,633	-	\$ 202,791	\$ 79,952	\$ 340,399
Retainage payable	-	-	-	649,649	-	649,649
Notes payable	-	-	-	2,300,000	1,444,786	3,744,786
<i>Total liabilities</i>	<u>9,023</u>	<u>48,633</u>	<u>-</u>	<u>3,152,440</u>	<u>1,524,738</u>	<u>4,734,834</u>
Fund balances:						
Unreserved - Undesignated	\$ 96,882	\$ 30,074	\$ 148,265	\$ (2,162,163)	\$ (1,250,553)	(3,137,495)
<i>Total fund balances</i>	<u>96,882</u>	<u>30,074</u>	<u>148,265</u>	<u>(2,162,163)</u>	<u>(1,250,553)</u>	<u>(3,137,495)</u>
<i>Total liabilities and fund balances</i>	<u>\$ 105,905</u>	<u>\$ 78,707</u>	<u>\$ 148,265</u>	<u>\$ 990,277</u>	<u>\$ 274,185</u>	<u>\$ 1,597,339</u>

JEFFERSON COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
All Capital Project Funds
For the Year Ended December 31, 1999

	MR Permanent <u>Improvement</u>	Engineer Capital <u>Improvement</u>	MH Center Permanent <u>Improvement</u>	Jail <u>Construction</u>	Industrial <u>Park</u>	<u>Totals</u>
Revenues:						
Intergovernmental revenue	\$ 176,560	-	-	\$ 195,776	\$ 681,296	\$ 1,053,632
Investment income	-	-	-	24,411	-	24,411
Miscellaneous revenue	-	-	-	31,665	-	31,665
<i>Total revenues</i>	176,560	-	-	251,852	681,296	1,109,708
Expenditures:						
Capital outlay	\$ 381,362	\$ 460,298	\$ 25,000	\$ 1,632,929	\$ 1,458,181	\$ 3,957,770
Debt service:						
Interest and fiscal charges	-	-	-	86,250	77,659	163,909
<i>Total expenditures</i>	381,362	460,298	25,000	1,719,179	1,535,840	4,121,679
<i>Excess revenue over (under) expenditures</i>	(204,802)	(460,298)	(25,000)	(1,467,327)	(854,544)	(3,011,971)
Other financing sources (uses):						
Operating transfers in	-	-	-	-	\$ 29,433	\$ 29,433
Sale of fixed assets	\$ 2,323	-	-	-	-	2,323
<i>Total other financing sources (uses)</i>	2,323	-	-	-	29,433	31,756
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(202,479)	(460,298)	(25,000)	(1,467,327)	(825,111)	(2,980,215)
Fund balance at beginning of year	299,361	490,372	173,265	(694,836)	(425,442)	(157,280)
Fund balance at end of year	\$ 96,882	\$ 30,074	\$ 148,265	\$ (2,162,163)	\$ (1,250,553)	\$ (3,137,495)

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
All Capital Project Funds

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
MR PERMANENT IMPROVEMENT			
Revenues:			
Intergovernmental revenue	\$ 176,560	\$ 176,560	-
Interest	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	176,560	176,560	-
Expenditures:			
Capital outlay	372,338	372,338	-
Debt service			-
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
<i>Total expenditures</i>	372,338	372,338	-
<i>Excess of revenue over (under) expenditures</i>	(195,778)	(195,778)	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Proceeds from sale of fixed assets	2,323	2,323	-
Operating transfers in	-	-	-
<i>Total other financing sources (uses)</i>	2,323	2,323	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(193,455)	(193,455)	-
Fund balance at beginning of year	293,462	293,462	-
Prior year encumbrances appropriated	5,898	5,898	-
Fund balance at end of year	\$ 105,905	\$ 105,905	-

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
All Capital Project Funds

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
ENGINEER CAPITAL IMPROVEMENT			
Revenues:			
Intergovernmental revenue	-	-	-
Interest	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	-	-	-
Expenditures:			
Capital outlay	\$ 343,487	\$ 343,487	-
Debt service			-
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
<i>Total expenditures</i>	343,487	343,487	-
<i>Excess of revenue over (under) expenditures</i>	(343,487)	(343,487)	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Proceeds from sale of fixed assets	-	-	-
Operating transfers in	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(343,487)	(343,487)	-
Fund balance at beginning of year	414,158	414,158	-
Prior year encumbrances appropriated	8,036	8,036	-
Fund balance at end of year	\$ 78,707	\$ 78,707	-

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
All Capital Project Funds

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
MH CENTER PERMANENT IMPROVEMENT			
Revenues:			
Intergovernmental revenue	-	-	-
Interest	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	-	-	-
Expenditures:			
Capital outlay	\$ 25,000	\$ 25,000	-
Debt service			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
<i>Total expenditures</i>	25,000	25,000	-
<i>Excess of revenue over (under) expenditures</i>	(25,000)	(25,000)	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Proceeds from sale of fixed assets	-	-	-
Operating transfers in	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(25,000)	(25,000)	-
Fund balance at beginning of year	173,266	173,266	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 148,266	\$ 148,266	-

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
All Capital Project Funds

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
JAIL CONSTRUCTION			
Revenues:			
Intergovernmental revenue	\$ 195,776	\$ 195,776	-
Interest	24,411	24,411	-
Miscellaneous revenue	29,165	29,165	-
<i>Total revenues</i>	<u>249,352</u>	<u>249,352</u>	-
Expenditures:			
Capital outlay	1,414,093	1,414,093	-
Debt service			
Principal retirement	2,300,000	2,300,000	-
Interest and fiscal charges	86,250	86,250	-
<i>Total expenditures</i>	<u>3,800,343</u>	<u>3,800,343</u>	-
<i>Excess of revenue over (under) expenditures</i>	(3,550,991)	(3,550,991)	-
Other financing sources (uses):			
Proceeds of notes	2,300,000	2,300,000	-
Proceeds from sale of fixed assets	-	-	-
Operating transfers in	-	-	-
<i>Total other financing sources (uses)</i>	<u>2,300,000</u>	<u>2,300,000</u>	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(1,250,991)	(1,250,991)	-
Fund balance at beginning of year	2,238,767	2,238,767	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	<u>\$ 987,776</u>	<u>\$ 987,776</u>	-

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
All Capital Project Funds

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
INDUSTRIAL PARK OWDA			
Revenues:			
Intergovernmental revenue	\$ 681,296	\$ 681,296	-
Interest	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	<u>681,296</u>	<u>681,296</u>	-
Expenditures:			
Capital outlay	1,300,695	1,300,695	-
Debt service			
Principal retirement	1,862,000	1,862,000	-
Interest and fiscal charges	77,659	77,659	-
<i>Total expenditures</i>	<u>3,240,354</u>	<u>3,240,354</u>	-
<i>Excess of revenue over (under) expenditures</i>	(2,559,058)	(2,559,058)	-
Other financing sources (uses):			
Proceeds of notes	1,444,786	1,444,786	-
Proceeds from sale of fixed assets	-	-	-
Operating transfers in	29,433	29,433	-
<i>Total other financing sources (uses)</i>	<u>1,474,219</u>	<u>1,474,219</u>	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(1,084,839)	(1,084,839)	-
Fund balance at beginning of year	239,527	239,527	-
Prior year encumbrances appropriated	<u>1,119,497</u>	<u>1,119,497</u>	-
Fund balance at end of year	<u>\$ 274,185</u>	<u>\$ 274,185</u>	-

JEFFERSON COUNTY, OHIO
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
All Capital Project Funds

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

TOTAL	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue	\$ 1,053,632	\$ 1,053,632	-
Interest	24,411	24,411	-
Miscellaneous revenue	29,165	29,165	-
<i>Total revenues</i>	<u>1,107,208</u>	<u>1,107,208</u>	-
Expenditures:			
Capital outlay	3,455,613	3,455,613	-
Debt service			
Principal retirement	4,162,000	4,162,000	-
Interest and fiscal charges	163,909	163,909	-
<i>Total expenditures</i>	<u>7,781,522</u>	<u>7,781,522</u>	-
<i>Excess of revenue over (under) expenditures</i>	(6,674,314)	(6,674,314)	-
Other financing sources (uses):			
Proceeds of notes	3,744,786	3,744,786	-
Proceeds from sale of fixed assets	2,323	2,323	-
Operating transfers in	29,433	29,433	-
<i>Total other financing sources (uses)</i>	<u>3,776,542</u>	<u>3,776,542</u>	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(2,897,772)	(2,897,772)	-
Fund balance at beginning of year	3,359,180	3,359,180	-
Prior year encumbrances appropriated	<u>1,133,431</u>	<u>1,133,431</u>	-
Fund balance at end of year	<u>\$ 1,594,839</u>	<u>\$ 1,594,839</u>	-

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ENTERPRISE FUNDS

The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. 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 distribution services provided to County individual and commercial users. The costs of providing these services are financed primarily through user charges.

Airport Fund - To account for Federal and State grant monies, hanger rental fees, gasoline sale monies and coal proceed monies used in establishing, equipping, furnishing, operating and maintaining a County airport.

JEFFERSON COUNTY, OHIO

Combining Balance Sheet

All Enterprise Funds

December 31, 1999

	<u>Sewer</u>	<u>Water</u>	<u>Airport</u>	<u>Totals</u>
Assets:				
Cash and cash equivalents	\$ 1,216,567	\$ 1,396,360	\$ 115,268	\$ 2,728,195
Receivables (net of allowances for uncollectibles)				
Accounts	154,583	374,637	10,012	539,232
Due from other funds - special assessments	470,940	-	-	470,940
Materials and supplies inventory	7,153	18,284	-	25,437
Prepaid items	-	12,021	6,329	18,350
Restricted assets:				
Cash with fiscal and escrow agents	-	10,323	-	10,323
Investments with fiscal and escrow agents	-	257,090	-	257,090
Property, plant and equipment:				
Land	46,900	217,800	3,345,597	3,610,297
Buildings	-	2,000,000	570,090	2,570,090
Tanks, lift, booster, and stations	8,030,180	6,134,426	-	14,164,606
Vehicles, equipment, and furnishings	1,144,612	2,416,456	47,268	3,608,336
Lines and valves	11,181,419	18,625,580	-	29,806,999
Less: accumulated depreciation	(7,807,459)	(14,206,741)	(109,527)	(22,123,727)
Construction in progress	970,809	3,937,111	-	4,907,920
	<u>\$ 15,415,704</u>	<u>\$ 21,193,347</u>	<u>\$ 3,985,037</u>	<u>\$ 40,594,088</u>
<i>Total assets</i>				
Liabilities:				
Accounts payable	\$ 10,450	\$ 50,273	\$ 10,500	\$ 71,223
Contracts payable	1,294	-	-	1,294
Accrued wages and benefits	2,130	10,849	723	13,702
Compensated absences payable	9,218	48,672	1,641	59,531
Pension obligation payable	5,518	21,694	1,620	28,832
Due to other funds	3,852	12,174	1,035	17,061
Due to other governments	-	5,242	-	5,242
Accrued interest payable	36,123	73,413	21,628	131,164
Matured revenue bonds payable	5,000	-	-	5,000
Notes payable	1,660,556	2,837,090	604,942	5,102,588
Undistributed monies	-	607	-	607
OPWC loans payable	-	757,518	-	757,518
OWDA loans payable	3,542,246	3,282,076	-	6,824,322
Morgage revenue bonds payable	30,000	382,000	-	412,000
	<u>5,306,387</u>	<u>7,481,608</u>	<u>642,089</u>	<u>13,430,084</u>
<i>Total liabilities</i>				
Fund equity:				
Contributed capital	\$ 721,743	\$ 184,979	\$ 2,596,558	\$ 3,503,280
Retained earnings:				
Reserved for debt service	-	229,677	-	229,677
Reserved for replacement and improvement	-	37,735	-	37,735
Unreserved - undesignated	9,387,574	13,259,348	746,390	23,393,312
	<u>10,109,317</u>	<u>13,711,739</u>	<u>3,342,948</u>	<u>27,164,004</u>
<i>Total fund equity</i>				
<i>Total liabilities and fund equity</i>	<u>\$ 15,415,704</u>	<u>\$ 21,193,347</u>	<u>\$ 3,985,037</u>	<u>\$ 40,594,088</u>

JEFFERSON COUNTY, OHIO
Combining Statement of Revenues, Expenses and
Changes in Retained Earnings
All Enterprise Fund Types
For the Year Ended December 31, 1999

	Sewer	Water	Airport	Totals
Operating Revenues:				
Charges for services	\$ 750,142	\$ 3,075,171	\$ 97,099	\$ 3,922,412
Tap -in- fees	-	124,500	-	124,500
Permissive sales tax	49,760	149,280	-	199,040
Rent	-	2,492	-	2,492
Other operating revenue	2,369	-	138,570	140,939
	<u>802,271</u>	<u>3,351,443</u>	<u>235,669</u>	<u>4,389,383</u>
<i>Total revenues</i>				
Operating Expenses:				
Personal services	215,313	730,262	65,253	1,010,828
Contractual services	153,670	1,235,897	446,831	1,836,398
Materials and supplies	55,100	236,053	33,349	324,502
Depreciation	495,614	588,846	19,657	1,104,117
	<u>919,697</u>	<u>2,791,058</u>	<u>565,090</u>	<u>4,275,845</u>
<i>Total expenses</i>				
<i>Operating Income/(Loss)</i>	(117,426)	560,385	(329,421)	113,538
Non-Operating Revenues (Expenses):				
Grants	-	543,320	407,013	950,333
Interest income	-	15,932	-	15,932
Interest and fiscal charges	(254,186)	(442,708)	(35,110)	(732,004)
Proceeds from the sale of fixed assets	-	556	-	556
Other non-operating revenues	-	2,272	41,936	44,208
	<u>(254,186)</u>	<u>119,372</u>	<u>413,839</u>	<u>279,025</u>
<i>Total Non-Operating Revenues (Expenses)</i>				
<i>Income (Loss) Before Operating Transfers</i>	(371,612)	679,757	84,418	392,563
Operating transfers - in	13,019	33,820	-	46,839
Operating transfers - out	-	(9,882)	-	(9,882)
	<u>(358,593)</u>	<u>703,695</u>	<u>84,418</u>	<u>429,520</u>
<i>Net Income (Loss)</i>				
Depreciation on fixed assets acquired by contributed capital	28,608	6,578	-	35,186
Retained Earnings (Deficit) at Beginning of Year	9,717,559	12,816,487	661,972	23,196,018
Retained Earnings (Deficit) at End of Year	9,387,574	13,526,760	746,390	23,660,724
Contributed Capital at Beginning of Year	750,351	191,557	2,596,558	3,538,466
Depreciation on Fixed Assets Acquired by Contributed Capital	(28,608)	(6,578)	-	(35,186)
	<u>721,743</u>	<u>184,979</u>	<u>2,596,558</u>	<u>3,503,280</u>
Contributed Capital at End of Year				
Fund Balance at End of Year	<u>\$ 10,109,317</u>	<u>\$ 13,711,739</u>	<u>\$ 3,342,948</u>	<u>\$ 27,164,004</u>

JEFFERSON COUNTY, OHIO
Combining Statement of Cash Flows
All Enterprise Funds

FOR THE YEAR ENDED DECEMBER 31, 1999

	Sewer	Water	Airport	Total
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities:				
Cash received from customers	\$ 842,970	\$ 3,054,718	\$ 89,357	\$ 3,987,045
Cash received from tap-in fees	-	135,000	-	135,000
Cash received from permissive sales tax	49,760	149,280	-	199,040
Cash received from rent	-	2,492	-	2,492
Cash received from special assessments	51,911	-	-	51,911
Cash payments for employee service and benefits	(224,399)	(712,821)	(64,496)	(1,001,716)
Cash payments to goods and services	(202,188)	(1,441,514)	(469,680)	(2,113,382)
Cash received from other operating revenue	2,369	-	136,300	138,669
Net Cash Provided by Operating Activities	\$ 520,423	\$ 1,187,155	\$ (308,519)	\$ 1,399,059
Cash Flows from Noncapital Financing Activities:				
Other non-operating revenues	-	\$ 2,272	\$ 41,936	\$ 44,208
Operating transfers in	\$ 13,019	33,820	-	46,839
Operating transfers out	-	(9,882)	-	(9,882)
Net Cash Provided by Noncapital Financing Activities	\$ 13,019	\$ 26,210	\$ 41,936	\$ 81,165
Cash Flows from Capital and Related Financing Activities:				
Proceeds of notes	\$ 1,580,846	\$ 2,549,368	-	\$ 4,130,214
Procees of OPWC loans	-	100,135	-	100,135
Grants	-	748,236	\$ 407,013	1,155,249
Proceeds from the sale of fixed assets	-	556	-	556
Payments for capital acquisition	(146,279)	(1,347,654)	(8,500)	(1,502,433)
Principal paid on notes	(1,246,640)	(3,527,862)	(38,998)	(4,813,500)
Principal paid on revenue bonds	(15,000)	(56,000)	-	(71,000)
Principal paid on OWDA loans	(234,165)	(119,680)	-	(353,845)
Principal paid on OPWC loans	-	(8,900)	-	(8,900)
Interest paid on notes	(63,396)	(153,022)	(13,482)	(229,900)
Interest paid on revenue bonds	(2,700)	(17,220)	-	(19,920)
Interest paid on OWDA loans	(172,262)	(275,897)	-	(448,159)
Net Cash Used for Capital and Related Financing Activities	\$ (299,596)	\$ (2,107,940)	\$ 346,033	\$ (2,061,503)
Cash Flows from Investing Activities:				
Interest income	-	\$ 15,932	-	\$ 15,932
Net Cash Provided by Investing Activities	-	\$ 15,932	-	\$ 15,932
Net Increase (Decrease) in Cash and Cash Equivalents	233,846	(878,643)	79,450	(565,347)
Cash and Cash Equivalents at Beginning of Year	982,721	2,542,416	35,818	3,560,955
Cash and Cash Equivalents at End of Year	\$ 1,216,567	\$ 1,663,773	\$ 115,268	\$ 2,995,608

(Continued)

JEFFERSON COUNTY, OHIO
Combining Statement of Cash Flows
All Enterprise Funds - Continued

FOR THE YEAR ENDED DECEMBER 31, 1999

	Sewer	Water	Airport	Total
Reconciliation of Operating Income to				
Net Cash Provided by Operating Activities:				
Operating Income	\$ (117,426)	\$ 560,385	\$ (329,421)	\$ 113,538
Adjustments to Reconcile Operating Income				
to Net Cash Provided by Operating Activities:				
Depreciation	495,614	588,846	19,657	1,104,117
Changes in Assets and Liabilities				
(Increase) Decrease in accounts receivable	17,020	(9,953)	(10,012)	(2,945)
(Increase) Decrease in prepaid items	-	(468)	-	(468)
(Increase) Decrease in inventory	(5,162)	(9,482)	-	(14,644)
(Increase) Decrease in special assessment receivabl	127,719	-	-	127,719
(Increase) Decrease in due from other governments	-	204,916	-	204,916
Increase (Decrease) in accounts payable	10,450	47,804	10,500	68,754
Increase (Decrease) in contracts payable	1,294	(217,467)	-	(216,173)
Increase (Decrease) in accrued wages	(302)	3,873	193	3,764
Increase (Decrease) in compensated absences	(8,882)	14,641	337	6,096
Increase (Decrease) in due to other funds	271	(943)	(24)	(696)
Increase (Decrease) in due to other governments	-	5,174	-	5,174
Increase (Decrease) in pension obligation payable	(173)	(171)	251	(93)
Total Adjustments	<u>142,235</u>	<u>37,924</u>	<u>1,245</u>	<u>181,404</u>
Net Cash Provided by Operating Activities	<u>\$ 520,423</u>	<u>\$ 1,187,155</u>	<u>\$ (308,519)</u>	<u>\$ 1,399,059</u>

INTERNAL SERVICE FUND

The Internal Service Fund is used to account for the operation of the County's Insurance Consortium Fund. Expenditures from this fund are used to provide a medical benefits and liability self-insurance program for the County, and to provide worker's compensation benefits to employees. The primary sources of revenue are monthly fees (insurance premiums) and revenues based on prorated worker's compensation charges.

Since there is only one Internal Service Fund and the level of budgetary control is not greater than that presented in the combined financial statements, no additional financial statements are presented here.

AGENCY FUNDS

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

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

Ohio Election Commission Fund - To account for state mandated fees collected from individuals filing petitions for candidacy of public office. These fees are subsequently remitted to the State of Ohio.

Soil and Water Conservation District Fund - To account for Federal and State grants, licenses and fees expended for the operation of the County's Soil and Water Conservation District.

Cluster Coordinator Fund - To account for State grant funds expended for a multi-fund child related program.

Regional Planning Commission Fund - To account for grant administration fees, membership fees and transfers from the General Fund expended for the operation of the County's Regional Planning Commission.

Ohio Port Assistance Fund - To account for local contributions and transfers from the General Fund expended for the establishment of a County Port Authority.

Local Emergency Planning Commission Fund - To account for Federal grants and transfers from the General Fund expended for the operation of a local disaster assistance office.

Mental Retardation Cluster Fund - To account for monies transferred from the Mental Retardation and Developmental Disabilities Fund expended for a multi-County child related program.

Crippled Child Levy Fund - To account for a county-wide property tax levy expended for the needs of handicapped and crippled children.

Marriage License Probate Court Fund - To account for marriage license application fees expended for victims of domestic violence.

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

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

(Continued)

AGENCY FUNDS (continued)

Permissive Tax Fund - To account for the collection of the County's additional 1/2% permissive sales tax.

North Ohio Valley Air Authority Fund - To account for Federal and State grants, user fees, contractual commitments and local subdivision contributions expended for the operation of a multi-county air authority.

Murder Reward Fund - To account for a private contribution to be expended for information leading to the resolution of an ongoing murder investigation.

Undivided Property Tax Fund - To account for the collection and distribution of real estate and personal property taxes.

Undivided Tax Fund - To account for the collection and distribution of manufactured home and cigarette license taxes.

Undivided Estate Tax Fund - To account for the collection and distribution of estate taxes.

Carnegie Library Fund - To account for the collection and distribution of Federal and State grants used for the operation of the Steubenville-Jefferson County Public Library.

State of Ohio Fund - To account for the collection and distribution of the State of Ohio portion of estate taxes.

Undivided Gas Tax Fund - To account for the collection and distribution of township gasoline taxes.

Undivided Local Government Fund - To account for the collection and distribution of state revenue sharing monies.

Motor Vehicle License Tax Fund - To account for the collection and distribution of motor vehicle license taxes.

Ohio Advance Real Estate Fund - To account for real estate taxes paid in advance or on an installment basis until they can be applied to a current tax bill.

Law Library Fund - To account for fine monies collected and distributed to the County law library.

Auditor Sale Delinquent Real Estate Fund - To account for the proceeds derived from the Auditor's sale of delinquent real estate.

(Continued)

AGENCY FUNDS (continued)

Prepayment of Real Estate Fund - To account for real estate tax overpayments until they can be refunded or applied to a current tax bill.

Payroll Clearing Fund - To account for the accumulation of payroll and related payroll withholdings until payment is remitted to employees or third parties.

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

Court Agency Fund - To account for clerk of courts auto title fees, County court, juvenile court and probate court related receipts.

Alimony and Child Support Fund - To account for the collection of alimony and child support payments by the Bureau of Support and the subsequent distribution of such monies to the court-designated recipients.

Sheriff Agency Fund - To account for the collection and distribution of fees collected by the Sheriff's department.

Wire Transfer Fund - To account for the collection and distribution to the appropriate fund of County monies received via wire transfer.

JEFFERSON COUNTY, OHIO
Combining Statement of Changes in
Assets and Liabilities

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

	Balance at Beginning of Year	Additions	Deductions	Balance at End of Year
HEALTH				
Assets:				
Equity in pooled cash and cash equivalents	\$ 192,894	\$ 1,029,188	\$ 986,222	\$ 235,860
Accounts receivable	-	10,270	-	10,270
Due from other governments	-	63,075	-	63,075
Total Assets	<u>192,894</u>	<u>1,102,533</u>	<u>986,222</u>	<u>309,205</u>
Liabilities:				
Accrued wages and benefits	\$ 6,146	\$ 8,412	\$ 6,146	\$ 8,412
Compensated absences payable	-	7,304	-	7,304
Pension obligation payable	14,839	16,251	14,839	16,251
Due to other funds	10,884	10,384	10,884	10,384
Due to other governments	60	85	60	85
Undistributed monies	160,965	1,134,462	1,028,658	266,769
Total Liabilities	<u>\$ 192,894</u>	<u>\$ 1,176,898</u>	<u>\$ 1,060,587</u>	<u>\$ 309,205</u>
SOIL AND WATER				
Assets:				
Equity in pooled cash and cash equivalents	\$ 54,297	\$ 143,113	\$ 148,310	\$ 49,100
Liabilities:				
Accounts payable	-	\$ 1,581	-	\$ 1,581
Accrued wages and benefits	\$ 878	1,412	\$ 878	1,412
Compensated absences payable	-	1,029	-	1,029
Pension obligation payable	2,090	2,372	2,090	2,372
Due to other funds	1,322	1,495	1,322	1,495
Undistributed monies	50,007	147,403	156,199	41,211
Total Liabilities	<u>\$ 54,297</u>	<u>\$ 153,711</u>	<u>\$ 160,489</u>	<u>\$ 49,100</u>
CLUSTER COORDINATOR				
Assets:				
Equity in pooled cash and cash equivalents	\$ 71,052	\$ 137,087	\$ 117,198	\$ 90,941
Liabilities:				
Due to other funds	\$ 358	-	\$ 358	-
Due to other governments	63,191	\$ 90,941	63,191	\$ 90,941
Undistributed monies	7,503	200,636	208,139	-
Total Liabilities	<u>\$ 71,052</u>	<u>\$ 291,577</u>	<u>\$ 271,688</u>	<u>\$ 90,941</u>

JEFFERSON COUNTY, OHIO
 Combining Statement of Changes in
 Assets and Liabilities - Continued

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

REGIONAL PLANNING COMMISSION	Balance at Beginning of Year	Additions	Deductions	Balance at End of Year
Assets:				
Equity in pooled cash and cash equivalents	\$ 52,647	\$ 153,110	\$ 155,336	\$ 50,421
Prepaid items	-	559	-	559
Due from other governments	9,083	9,100	9,083	9,100
	<u>61,730</u>	<u>162,769</u>	<u>164,419</u>	<u>60,080</u>
Liabilities:				
Accrued wages and benefits	\$ 1,376	\$ 1,834	\$ 1,376	\$ 1,834
Compensated absences payable	-	2,453	-	2,453
Pension obligation payable	3,345	3,534	3,345	3,534
Due to other funds	2,196	2,230	2,196	2,230
Undistributed monies	54,813	169,686	174,470	50,029
Total Liabilities	<u>\$ 61,730</u>	<u>\$ 179,737</u>	<u>\$ 181,387</u>	<u>\$ 60,080</u>
OHIO PORT ASSISTANCE				
Assets:				
Equity in pooled cash and cash equivalents	\$ 1,000	-	-	\$ 1,000
Taxes receivable	153	-	\$ 153	-
	<u>1,153</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
Liabilities:				
Due to other governments	\$ 1,153	-	\$ 1,153	-
Undistributed monies	-	\$ 1,153	153	\$ 1,000
Total Liabilities	<u>1,153</u>	<u>1,153</u>	<u>1,306</u>	<u>1,000</u>
LEPC				
Assets:				
Equity in pooled cash and cash equivalents	\$ 30,856	\$ 103,057	\$ 99,450	\$ 34,463
Due from other governments	3,624	-	3,624	-
Prepaid items	592	-	592	-
Total Assets	<u>35,072</u>	<u>103,057</u>	<u>103,666</u>	<u>34,463</u>
Liabilities:				
Accrued wages and benefits	\$ 506	\$ 971	\$ 506	\$ 971
Compensated absences payable	-	302	-	302
Pension obligation payable	1,158	1,883	1,158	1,883
Due to other funds	-	1,114	-	1,114
Undistributed monies	33,408	104,721	107,936	30,193
Total Liabilities	<u>\$ 35,072</u>	<u>\$ 108,991</u>	<u>\$ 109,600</u>	<u>\$ 34,463</u>

JEFFERSON COUNTY, OHIO
Combining Statement of Changes in
Assets and Liabilities - Continued

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

	Balance at Beginning of Year	Additions	Deductions	Balance at End of Year
MR CLUSTER				
Assets:				
Equity in pooled cash and cash equivalents	\$ 2,974	\$ 45,000	\$ 45,000	\$ 2,974
Liabilities:				
Undistributed monies	\$ 2,974	\$ 45,000	\$ 45,000	\$ 2,974
CRIPPLED CHILD LEVY				
Assets:				
Equity in pooled cash and cash equivalents	\$ 457,990	\$ 98,164	\$ 114,218	\$ 441,936
Due from other funds - property tax	108,056	110,831	108,056	110,831
Total Assets	\$ 566,046	\$ 208,995	\$ 222,274	\$ 552,767
Liabilities:				
Undistributed monies	\$ 566,046	208,995	\$ 222,274	552,767
Total Liabilities	\$ 566,046	\$ 208,995	\$ 222,274	\$ 552,767
MARRIAGE LICENSE				
Assets:				
Equity in pooled cash and cash equivalents	\$ 731	\$ 18,362	\$ 18,515	\$ 578
Accounts receivable	832	-	832	-
	<u>1,563</u>	<u>18,362</u>	<u>19,347</u>	<u>578</u>
Liabilities:				
Undistributed monies	\$ 1,563	\$ 18,362	\$ 19,347	\$ 578
EAST OHIO CORRECTION CENTER				
Assets:				
Equity in pooled cash and cash equivalents	\$ 151,578	\$ 2,434,085	\$ 2,259,289	\$ 326,374
Due from other governments	9,083	3,488	9,083	3,488
	<u>160,661</u>	<u>2,437,573</u>	<u>2,268,372</u>	<u>329,862</u>
Liabilities:				
Accounts payable	-	\$ 3,908	-	\$ 3,908
Contracts payable	-	114,204	-	114,204
Accrued wages and benefits	\$ 3,425	21,140	\$ 3,425	21,140
Compensated absences payable	-	5,251	-	5,251
Pension obligation payable	34,453	39,173	34,453	39,173
Due to other funds	22,864	24,150	22,864	24,150
Due to other governments	3,088	3,609	3,088	3,609
Undistributed monies	96,831	2,501,403	2,479,807	118,427
Total Liabilities	\$ 160,661	\$ 2,712,838	\$ 2,543,637	\$ 329,862

JEFFERSON COUNTY, OHIO
Combining Statement of Changes in
Assets and Liabilities - Continued

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

	Balance at Beginning of Year	Additions	Deductions	Balance at End of Year
JEFFERSON-BELMONT JOINT SOLID WASTE				
Assets:				
Equity in pooled cash and cash equivalents	\$ 196,537	\$ 1,352,533	\$ 1,334,584	\$ 214,486
Accounts receivable	-	90,000	-	90,000
Total Assets	<u>\$ 196,537</u>	<u>\$ 1,442,533</u>	<u>\$ 1,334,584</u>	<u>\$ 304,486</u>
Liabilities:				
Contracts payable	\$ 89,087	\$ 89,188	\$ 89,087	\$ 89,188
Accrued wages and benefits	1,357	1,965	1,357	1,965
Compensated absences payable	-	78	-	78
Pension obligation payable	3,184	3,405	3,184	3,405
Due to other funds	1,706	2,252	1,706	2,252
Undistributed monies	101,203	1,537,867	1,431,472	207,598
Total Liabilities	<u>\$ 196,537</u>	<u>\$ 1,634,755</u>	<u>\$ 1,526,806</u>	<u>\$ 304,486</u>
NOVAA				
Assets:				
Equity in pooled cash and cash equivalents	\$ 137,128	\$ 612	\$ 132,304	\$ 5,436
Liabilities:				
Undistributed monies	\$ 137,128	\$ 612	\$ 132,304	\$ 5,436
MURDER REWARD				
Assets:				
Equity in pooled cash and cash equivalents	\$ 2,500	-	-	\$ 2,500
Liabilities:				
Undistributed monies	\$ 2,500	-	-	\$ 2,500

JEFFERSON COUNTY, OHIO
 Combining Statement of Changes in
 Assets and Liabilities - Continued

FOR THE YEAR ENDED DECEMBER 31, 1999 (Continued)

UNDIVIDED PROPERTY TAX	Balance at Beginning of Year	Additions	Deductions	Balance at End of Year
Assets:				
Equity in pooled cash and cash equivalents	\$ 404,293	\$ 53,775,341	\$ 52,572,913	\$ 1,606,721
Receivables:				
Taxes	60,880,892	62,022,454	60,880,892	62,022,454
Special assessments	1,269,296	954,271	1,269,296	954,271
Total Assets	<u>\$ 62,554,481</u>	<u>\$ 116,752,066</u>	<u>\$ 114,723,101</u>	<u>\$ 64,583,446</u>
Liabilities:				
Due to other funds - property tax	\$ 10,137,132	10,408,087	\$ 10,137,132	10,408,087
Due to other funds - special assessments	598,659	470,940	598,659	470,940
Due to other governments	51,414,397	52,097,698	51,414,397	52,097,698
Undistributed monies	404,293	178,902,254	177,699,826	1,606,721
Total Liabilities	<u>\$ 62,554,481</u>	<u>\$ 241,878,979</u>	<u>\$ 239,850,014</u>	<u>\$ 64,583,446</u>
UNDIVIDED TRAILER TAX				
Assets:				
Equity in pooled cash and cash equivalents	\$ 36,406	\$ 341,463	\$ 326,878	\$ 50,991
Receivables:				
Taxes	207,069	419,974	207,069	419,974
Total Assets	<u>\$ 243,475</u>	<u>\$ 761,437</u>	<u>\$ 533,947</u>	<u>\$ 470,965</u>
Liabilities:				
Due to other funds - prop tax	\$ 77,361	71,357	77,361	71,357
Due to other governments	129,708	348,617	129,708	348,617
Undistributed monies	36,406	968,506	953,921	\$ 50,991
Total Liabilities	<u>\$ 243,475</u>	<u>\$ 1,388,480</u>	<u>\$ 1,160,990</u>	<u>\$ 470,965</u>
UNDIVIDED ESTATE TAX				
Assets:				
Equity in pooled cash and cash equivalents	\$ 490,398	\$ 2,774,132	\$ 1,690,865	\$ 1,573,665
Total Assets	<u>490,398</u>	<u>2,774,132</u>	<u>1,690,865</u>	<u>1,573,665</u>
Liabilities:				
Accrued wages and benefits	\$ 46	-	\$ 46	-
Due to other funds	-	\$ 72	-	\$ 72
Due to other governments	74	-	74	-
Undistributed monies	490,278	2,774,252	1,690,937	1,573,593
Total Liabilities	<u>\$ 490,398</u>	<u>\$ 2,774,324</u>	<u>\$ 1,691,057</u>	<u>\$ 1,573,665</u>

JEFFERSON COUNTY, OHIO
Combining Statement of Changes in
Assets and Liabilities - Continued

FOR THE YEAR ENDED DECEMBER 31, 1999	(Continued)			
	Balance at Beginning of Year	Additions	Deductions	Balance at End of Year
CARNEGIE LIBRARY				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 2,945,960	\$ 2,945,960	\$ -
Liabilities:				
Undistributed monies	\$ -	\$ 2,945,960	\$ 2,945,960	\$ -
STATE OF OHIO				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 569,426	\$ 569,426	\$ -
Liabilities:				
Undistributed monies	\$ -	\$ 569,426	\$ 569,426	\$ -
UNDIVIDED GAS TAX				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 704,091	\$ 704,091	-
Accounts receivable	-	57,257	-	\$ 57,257
Total assets	\$ -	\$ 761,348	\$ 704,091	\$ 57,257
Liabilities:				
Due to other governments	\$ -	\$ 761,348	\$ 704,091	\$ 57,257
ADVANCE REAL ESTATE				
Assets:				
Equity in pooled cash and cash equivalents	\$ 945,165	\$ 2,317,286	\$ 3,262,451	\$ -
Liabilities:				
Undistributed monies	\$ 945,165	\$ 2,317,286	\$ 3,262,451	\$ -
LAW LIBRARY				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 82,497	\$ 82,497	-
Accounts receivable	4,572	11,226	4,572	\$ 11,226
Total assets	-	93,723	87,069	11,226
Liabilities:				
Due to other governments	\$ 4,572	\$ 93,723	\$ 87,069	\$ 11,226
AUDITOR SALE - DELINQUENT REAL				
Assets:				
Equity in pooled cash and cash equivalents	\$ 34,958	\$ 681	\$ 73	\$ 35,566
Liabilities:				
Undistributed monies	\$ 34,958	\$ 681	\$ 73	\$ 35,566

JEFFERSON COUNTY, OHIO
 Combining Statement of Changes in
 Assets and Liabilities - Continued

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

PREPAYMENT OF REAL ESTATE	Balance at Beginning of Year	Additions	Deductions	Balance at End of Year
Assets:				
Equity in pooled cash and cash equivalents	\$ <u>67,034</u>	\$ <u>45,875</u>	\$ <u>109,396</u>	\$ <u>3,513</u>
Liabilities:				
Undistributed monies	\$ <u>67,034</u>	\$ <u>45,875</u>	\$ <u>109,396</u>	\$ <u>3,513</u>
 UNDIVIDED LOCAL GOVERNMENT				
Assets:				
Equity in pooled cash and cash equivalents	\$ <u>-</u>	\$ <u>4,808,753</u>	\$ <u>4,808,753</u>	\$ <u>-</u>
Liabilities:				
Undistributed monies	\$ <u>-</u>	\$ <u>4,808,753</u>	\$ <u>4,808,753</u>	\$ <u>-</u>
 PAYROLL				
Assets:				
Equity in pooled cash and cash equivalents	\$ <u>185,490</u>	\$ <u>5,974</u>	<u>-</u>	\$ <u>191,464</u>
Liabilities:				
Undistributed monies	\$ <u>185,490</u>	\$ <u>5,974</u>	<u>-</u>	\$ <u>191,464</u>
 CORPORATION				
Assets:				
Equity in pooled cash and cash equivalents	\$ <u>-</u>	\$ <u>41,827,350</u>	\$ <u>41,827,350</u>	\$ <u>-</u>
Liabilities:				
Undistributed monies	\$ <u>-</u>	\$ <u>41,827,350</u>	\$ <u>41,827,350</u>	\$ <u>-</u>

JEFFERSON COUNTY, OHIO
 Combining Statement of Changes in
 Assets and Liabilities - Continued

FOR THE YEAR ENDED DECEMBER 31, 1999

(Continued)

	Balance at Beginning of Year	Additions	Deductions	Balance at End of Year
COUNTY COURT				
Assets:				
Segregated cash	\$ 182,128	-	\$ 42,053	\$ 140,075
Account receivable	485,083	\$ 484,269	485,083	484,269
Total Assets	<u>\$ 667,211</u>	<u>\$ 484,269</u>	<u>\$ 527,136</u>	<u>\$ 624,344</u>
Liabilities:				
Due to other funds	\$ 88,910	-	\$ 88,910	-
Due to other governments	180,868	217,921	180,868	\$ 217,921
Undistributed monies	397,433	754,047	745,057	406,423
Total Liabilities	<u>\$ 667,211</u>	<u>\$ 971,968</u>	<u>\$ 1,014,835</u>	<u>\$ 624,344</u>
PERM DEBT				
Assets:				
Equity in pooled cash and cash equivalents	\$ 211,667	\$ 2,655,067	\$ 2,655,365	\$ 211,369
Permissive sales tax receivable	421,790	443,058	421,790	443,058
Total Assets	<u>\$ 633,457</u>	<u>\$ 3,098,125</u>	<u>\$ 3,077,155</u>	<u>\$ 654,427</u>
Liabilities:				
Undistributed monies	<u>\$ 633,457</u>	<u>\$ 3,098,125</u>	<u>\$ 3,077,155</u>	<u>\$ 654,427</u>
MOTOR VEHICLE LICENSE TAX				
Assets:				
Equity in pooled cash and cash equivalents	\$ 40,576	\$ 592,639	\$ 598,676	\$ 34,539
Due from other governments	-	31,676	-	31,676
Total Assets	<u>40,576</u>	<u>624,315</u>	<u>598,676</u>	<u>66,215</u>
Liabilities:				
Accounts payable	\$ 30,891	-	\$ 30,891	-
Due to other governments	-	\$ 50,696	-	\$ 50,696
Undistributed monies	9,685	655,206	649,372	15,519
Total Liabilities	<u>\$ 40,576</u>	<u>\$ 705,902</u>	<u>\$ 680,263</u>	<u>\$ 66,215</u>
OHIO ELECTIONS COMMISSION				
Assets:				
Equity in pooled cash and cash equivalents	<u>\$ -</u>	<u>\$ 5,035</u>	<u>\$ 5,035</u>	<u>\$ -</u>
Liabilities:				
Undistributed monies	<u>\$ -</u>	<u>\$ 5,035</u>	<u>\$ 5,035</u>	<u>\$ -</u>

JEFFERSON COUNTY, OHIO
 Combining Statement of Changes in
 Assets and Liabilities - Continued

FOR THE YEAR ENDED DECEMBER 31, 1999

TOTAL	Balance at Beginning of Year	Additions	Deductions	Balance at End of Year
Assets:				
Equity in pooled cash and cash equivalents	\$ 3,768,171	\$ 118,965,881	\$ 117,570,155	\$ 5,163,897
Segregated cash	182,128	-	42,053	140,075
Receivables:				
Taxes	61,088,114	62,442,428	61,088,114	62,442,428
Accounts	490,487	653,022	490,487	653,022
Special assessments	1,269,296	954,271	1,269,296	954,271
Permissive sales tax	421,790	443,058	421,790	443,058
Due from other funds - property tax	108,056	110,831	108,056	110,831
Due from other governments	21,790	107,339	21,790	107,339
Prepaid items	592	559	592	559
TOTAL ASSETS	\$ 67,350,424	\$ 183,677,389	\$ 181,012,333	\$ 70,015,480
Liabilities:				
Accounts payable	\$ 30,891	\$ 5,489	\$ 30,891	\$ 5,489
Contracts payable	89,087	203,392	89,087	203,392
Accrued wages and benefits	13,734	35,734	13,734	35,734
Compensated absences payable	-	16,417	-	16,417
Pension obligation payable	59,069	66,618	59,069	66,618
Due to other funds	128,240	41,697	128,240	41,697
Due to other funds - property tax	10,214,493	10,479,444	10,214,493	10,479,444
Due to other funds - sp assess	598,659	470,940	598,659	470,940
Due to other governments	51,797,111	53,664,638	52,583,699	52,878,050
Undistributed monies	4,419,140	245,859,861	244,461,302	5,817,699
TOTAL LIABILITIES	\$ 67,350,424	\$ 310,844,230	\$ 308,179,174	\$ 70,015,480

GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group accounts for the cost of the following types of long-lived assets utilized by *Governmental Fund Types*:

- Land
- Buildings, structures and improvements
- Furniture, fixtures and equipment
- Construction in-progress
- Capital leases

JEFFERSON COUNTY, OHIO
Schedule of General Fixed Assets by Sources
December 31, 1999

General Fixed Assets:

Land	\$1,880,500
Buildings	41,668,588
Machinery & Equipment	10,449,950
Vehicles	2,476,753
Construction-In-Progress	<u>1,868,529</u>
 Total	 <u><u>\$58,344,320</u></u>

Investment in General Fixed Assets:

Prior to December 31, 1997	\$51,548,133
General Fund Revenues	1,343,934
Special Fund Revenues	<u>5,452,253</u>
 <i>Total Investment in General Fixed Assets</i>	 <u><u>\$58,344,320</u></u>

JEFFERSON COUNTY, OHIO
Schedule of Changes in General Fixed Assets by Function
For the Year Ended December 31, 1999

	General Fixed Assets January 1, 1999	Additions	Deletions	Transfers Between Departments	General Fixed Assets December 31, 1999
General Government:					
Legislative and Executive	\$4,668,153	\$131,463	\$2,459	\$19,323	\$4,816,480
Judicial	625,903	86,282	11,171	(87,263)	613,751
Public Safety	33,143,577	235,133	0	71,407	33,450,117
Public Works	3,713,448	306,079	531,290	(1,799)	3,486,438
Health	2,145,497	372,285	121,527	500	2,396,755
Human Services	10,893,803	70,982	0	(2,168)	10,962,617
Conservation/Recreation	738,887	10,746	0	0	749,633
Total General Fixed Assets Allocated to Functions	55,929,268	1,212,970	666,447	0	56,475,791
Construction in Progress	322,251	1,546,278	0	0	1,868,529
Total General Fixed Assets	\$56,251,519	\$2,759,248	\$666,447	\$0	\$58,344,320

JEFFERSON COUNTY, OHIO
Schedule of General Fixed Assets by Function
December 31, 1999

	Total	Land and Improvements	Buildings and Improvements	Furniture Fixtures and Equipment
General Government:				
Legislative and Executive	\$4,816,480	\$1,029,900	\$2,619,741	\$1,166,839
Judicial	613,751	0	0	613,751
Public Safety	33,450,117	219,000	28,814,049	4,417,068
Public Works	3,486,438	0	16,513	3,469,925
Health	2,396,755	0	655,347	1,741,408
Human Services	10,962,617	102,286	9,497,685	1,362,646
Conservation/Recreation	749,633	529,314	65,253	155,066
 Total General Fixed Assets Allocated to Functions	 56,475,791	 1,880,500	 41,668,588	 12,926,703
Construction in Progress	1,868,529	1,868,529	0	0
 Total General Fixed Assets	 <u>\$58,344,320</u>	 <u>\$3,749,029</u>	 <u>\$41,668,588</u>	 <u>\$12,926,703</u>

Statistical Section

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

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
General Government:										
Legislative and Executive	\$4,733,044	\$4,830,432	\$4,683,961	\$5,092,457	\$4,465,601	\$3,359,439	\$3,433,667	\$3,518,621	\$3,261,700	\$2,867,681
Judicial	2,784,616	2,685,234	2,547,965	2,197,547	2,092,597	1,802,955	1,869,573	1,818,352	1,675,500	1,539,059
Public Safety	131,471	149,254	133,869	121,342	121,715	202,323	197,822	187,132	135,178	118,682
Public Works	180,300	168,200	179,106	0	158,619	0	0	0	0	0
Health	373,922	368,540	340,874	258,504	203,395	8,431	8,723	11,074	11,699	4,670
Human Services	847,208	896,019	933,746	1,154,815	235,875	224,738	250,927	254,694	203,475	130,579
Conservation and Recreation	133,812	359,424	158,484	156,381	0	0	0	0	0	0
Other	72,382	113,942	378,880	3,361	0	294,839	282,747	391,850	271,512	284,648
Intergovernmental	172,986	176,137	169,930	195,383	71,212	0	0	0	0	0
Principal Retirement	0	0	0	0	2,073	0	100,000	0	0	0
Intersect and Fiscal Charges	0	1,399	26,544	44,045	97,980	0	0	0	0	0
Total Expenditures	\$9,429,741	\$9,748,581	\$9,553,359	\$9,223,835	\$7,449,067	\$5,892,725	\$6,143,459	\$6,181,723	\$5,559,064	\$4,945,319

Source: Jefferson County Auditor

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

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
Property and Other Local Taxes	\$1,923,662	\$1,873,329	\$1,388,517	\$2,243,816	\$1,906,152	\$4,284,058	\$4,204,013	\$4,154,550	\$4,038,028	\$3,910,494
Permissive Sales Tax	3,571,762	3,968,361	3,696,679	3,813,018	3,382,041	0	0	0	0	0
Charges for Services	1,501,198	1,538,214	1,300,002	1,395,470	1,222,011	1,030,444	950,120	994,436	936,872	930,336
Fees, Licenses and Permits	0	72,077	8,135	8,315	8,240	8,130	9,805	8,005	8,160	9,541
Fines and Forfeitures	114,872	261,195	171,975	223,735	291,464	224,395	185,394	173,360	163,382	145,280
Intergovernmental	2,584,139	2,345,540	2,300,171	1,725,081	2,188,871	1,726,326	1,656,177	1,469,656	1,617,868	1,441,642
Interest	1,119,105	991,804	761,544	498,061	616,461	0	0	424,317	0	0
Rentals	9,925	11,026	45,048	49,807	39,491	0	0	18,823	0	0
Other	<u>115,271</u>	<u>177,962</u>	<u>425,813</u>	<u>238,020</u>	<u>73,906</u>	<u>458,905</u>	<u>370,102</u>	<u>8,676</u>	<u>611,049</u>	<u>561,783</u>
Total Expenditures	<u>\$10,939,934</u>	<u>\$11,239,508</u>	<u>\$10,097,884</u>	<u>\$10,195,323</u>	<u>\$9,728,637</u>	<u>\$7,732,258</u>	<u>\$7,375,611</u>	<u>\$7,251,823</u>	<u>\$7,375,359</u>	<u>\$6,999,076</u>

JEFFERSON COUNTY, OHIO

*Property Tax Levies and Collections
Real and Public Utility Taxes
Last Ten Years*

Year	Current Tax Levy	Current Tax Collections (1)	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Collections to Current Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Delinquent Taxes to Current Tax Levy
1999	\$46,785,513	\$45,667,358	97.61%	\$1,389,985	\$47,057,343	100.58%	\$4,096,522	8.76%
1998	46,574,714	45,368,028	97.41%	795,031	46,163,059	99.12%	3,957,000	8.50%
1997	45,096,566	43,988,978	97.54%	1,099,851	45,088,829	99.98%	3,252,206	7.21%
1996	43,848,774	42,886,926	97.81%	903,284	43,790,209	99.87%	2,868,900	6.54%
1995	42,928,015	42,078,633	98.02%	967,540	43,046,173	100.28%	2,626,413	6.12%
1994	40,063,860	39,288,733	98.07%	983,003	40,271,735	100.52%	3,321,428	8.29%
1993	37,599,750	36,592,077	97.32%	1,408,343	38,000,420	101.07%	3,529,489	9.39%
1992	33,364,571	32,264,520	96.70%	1,427,327	33,691,847	100.98%	3,996,988	11.98%
1991	32,473,427	31,382,501	96.64%	1,333,229	32,715,730	100.75%	3,466,359	10.67%
1990	30,497,558	29,427,521	96.49%	1,598,407	31,025,927	101.73%	3,062,673	10.04%

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

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

Source: Jefferson County Auditor

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

<u>Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collected</u>	<u>Outstanding Delinquent Taxes</u>
1999	\$8,949,296	\$7,899,615	\$113,129	\$8,012,744	\$3,670,316
1998	7,927,285	7,123,769	103,250	7,227,019	3,388,186
1997	9,588,398	7,129,079	38,649	7,167,728	4,059,524
1996	6,952,882	6,542,783	33,368	6,576,151	3,326,972
1995	7,384,302	7,219,403	79,011	7,298,414	2,948,639
1994	6,047,003	5,282,644	70,636	5,353,280	3,310,843
1993	6,071,156	5,935,328	1,541,284	7,476,612	3,028,463
1992	6,073,328	5,864,269	1,317,130	7,181,399	3,659,523
1991	6,786,809	6,304,758	858,299	7,163,057	4,223,293
1990	5,856,013	5,719,810	40,829	5,760,639	4,747,166

Source: Jefferson County Auditor

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

Year	Real Property		Public Utility Property		Tangible Personal Property		Totals		
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Ratio
1999 (2)	\$576,107,630	\$1,646,021,800	\$416,032,490	\$472,764,193	\$142,000,742	\$568,002,968	\$1,134,140,862	\$2,686,788,961	42.2%
1998	563,355,090	1,609,585,971	422,628,880	480,260,091	128,468,415	513,873,660	1,114,452,385	2,603,719,722	42.8%
1997	520,185,810	1,486,245,171	422,643,900	480,277,159	122,595,923	490,383,692	1,065,425,633	2,456,906,023	43.4%
1996	519,281,350	1,483,661,000	437,794,800	497,494,091	115,919,610	463,678,440	1,072,995,760	2,444,833,531	43.9%
1995	519,558,460	1,484,452,743	448,915,360	510,131,091	114,787,870	459,151,480	1,083,261,690	2,453,735,314	44.1%
1994	447,044,300	1,277,269,429	440,497,570	500,565,420	117,943,780	471,775,120	1,005,485,650	2,249,609,969	44.7%
1993	444,309,500	1,269,455,714	426,036,370	484,132,239	131,123,840	524,495,360	1,001,469,710	2,278,083,313	44.0%
1992	440,403,510	1,258,295,743	410,913,440	466,947,091	132,727,050	510,488,654	984,044,000	2,235,731,488	44.0%
1991	437,433,590	1,249,810,257	394,929,190	448,783,170	122,008,260	451,882,444	954,371,040	2,150,475,872	44.4%
1990	438,247,090	1,252,134,543	355,260,650	403,705,284	113,173,610	404,191,464	906,681,350	2,060,031,291	44.0%

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

(2) - The percentages for 1999 were 35% for all real property, 88% for public utility property, and 25% for tangible personal property.

Source: Jefferson County Auditor

JEFFERSON COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

<u>County Units</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>	<u>1991</u>	<u>1990</u>
General Fund	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85
Mental Health	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Mental Health & Retardation	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Tuberculosis & Crippled Children	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Children's Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Bond/jail (\$15,000,000)	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	0.00	0.00
Mental Health & Retardation - Jeffcc	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	0.00	0.00
911 System	1.00	1.00	1.00	0.65	0.65	0.65	0.65	0.65	0.00	0.00
Jail Operating & Equipment	1.50	1.50	1.50	1.50	1.50	1.50	1.50	0.00	0.00	0.00
	10.75	10.75	10.75	10.40	10.40	10.40	10.40	8.90	5.45	5.45
<u>Corporations:</u>										
Adena	20.00	20.00	20.00	20.00	20.00	20.00	20.00	17.00	17.00	17.00
Amsterdam	19.40	16.70	16.70	16.70	13.70	13.70	13.70	13.20	13.70	13.70
Bergholz	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20
Bloomington	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Dillonvale	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.80	16.90	16.90
Empire	12.20	12.20	12.20	12.70	12.20	12.20	7.20	7.20	7.20	7.20
Irondale	11.00	11.00	11.00	11.00	11.00	11.00	11.00	9.00	11.00	11.00
Mingo Junction	7.80	7.80	7.80	7.80	7.80	6.80	6.80	6.80	7.30	7.30
Mt. Pleasant	26.90	26.90	22.90	22.90	14.90	22.90	22.90	22.90	22.90	22.90
New Alexandria	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
Rayland	6.70	6.70	6.70	6.70	6.70	6.00	6.70	6.20	6.20	6.20
Richmond	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40
Smithfield	23.30	23.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30	21.30
Steubenville	9.20	9.20	9.20	9.20	9.20	8.20	8.20	8.20	8.20	8.20
Stratton	3.50	3.50	3.50	4.00	3.50	3.50	3.50	3.50	3.40	3.50
Tiltonsville	12.70	12.70	12.70	12.70	7.80	9.25	9.25	8.75	8.75	7.30
Toronto	3.90	6.40	6.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Wintersville	6.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80
Yorkville	10.95	10.95	10.95	10.95	10.95	10.95	10.95	10.45	10.55	10.85
<u>Townships:</u>										
Brush Creek	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70
Cross Creek	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90
Island Creek	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	7.70
Knox	5.10	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Mt. Pleasant	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	5.10	5.10
Ross	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Salem	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	5.00	5.00
Saline	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Smithfield	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10
Springfield	8.20	8.20	8.20	8.20	5.20	5.20	5.20	5.20	5.20	5.20
Steubenville	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Warren	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Wayne	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	9.90
Wells	6.00	6.00	6.00	6.00	6.00	6.00	4.25	3.60	3.60	3.60
<u>School Districts</u>										
Buckeye Local School District	31.35	31.35	31.35	31.35	31.35	31.35	31.35	31.35	31.35	31.20
Edison Local School District	30.40	30.50	30.50	30.50	30.50	27.60	27.60	27.60	27.60	27.60
Indian Creek Local School District	39.10	39.10	39.10	39.10	31.20	31.20	31.20	31.20	31.20	31.20
Steubenville City School District	36.80	34.70	34.70	34.70	34.70	34.70	34.70	34.70	28.75	28.75
Toronto City School District	37.65	44.05	44.05	44.05	44.05	39.05	39.05	38.85	39.15	39.65
<u>Joint Vocational School</u>										
Jefferson County JVS	1.50	1.50	1.50	1.50	1.50	1.50	1.00	1.00	1.00	1.00
<u>College</u>										
Jefferson Community College	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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

Year	Special Assessments Billed	Special Assessments Collected	Percent Collected	Outstanding Delinquent
1999	\$2,243,993	\$128,959	5.75%	\$2,387,274
1998	\$2,016,168	\$112,587	5.58%	\$1,912,748
1997	\$1,838,968	\$109,882	5.98%	\$1,685,336
1996	\$1,699,411	\$117,431	6.91%	\$1,499,258
1995	\$1,552,446	\$141,778	9.13%	\$1,375,462
1994	\$1,550,416	\$158,818	10.24%	\$1,315,768
1993	\$1,478,464	\$124,033	8.39%	\$1,296,716
1992	\$1,374,255	\$146,213	10.64%	\$1,203,970
1991	\$1,107,308	\$165,585	14.95%	\$999,606
1990	\$1,186,251	\$223,809	18.87%	\$931,424

Source: Jefferson County Auditor

JEFFERSON COUNTY, OHIO
Computation of Legal Debt Margin
December 31, 1999

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year 1999	\$1,134,140,862	\$1,134,140,862
Debt Limitation	26,853,522	11,341,409
Total Outstanding Debt:		
General Obligation Bonds	29,842,219	29,842,219
Revenue Bonds	412,000	412,000
OWDA Loans	6,824,322	6,824,322
OPWC Loans	845,301	845,301
Notes	8,975,374	8,975,374
Total	46,899,216	46,899,216
Exemptions:		
General Obligation Bonds	27,607,219	27,607,219
Revenue Bonds	412,000	412,000
OWDA Loans	6,824,322	6,824,322
OPWC Loans	845,301	845,301
Notes:		
Jail Facilities Notes	2,300,000	2,300,000
Road Improvement Notes	515,933	515,933
Water Revenue Notes	3,393,410	3,393,410
Sewer Revenue Notes	1,954,347	1,954,347
Amount Available in Debt Service Fund	1,430,851	1,430,851
Total	45,283,383	45,283,383
Net Debt	\$1,615,833	\$1,615,833
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$25,237,689	\$9,725,576

(1) The Debt Limitation is calculated as follows:

Two percent of first \$300,000,000 of assessed value	\$6,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	20,853,522
	\$26,853,522

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

JEFFERSON COUNTY, OHIO

*Computation of Direct and Overlapping General Obligation Bonded Debt
December 31, 1999*

<u>Political Subdivision</u>	<u>Debt Outstanding (1)</u>	<u>Percentage Applicable To County (2)</u>	<u>Amount Applicable To County</u>
Jefferson County	\$29,842,219	100.00%	\$29,842,219
Cities Wholly Within County	445,636	100.00	445,636
Villages Wholly Within County	629,359	100.00	629,359
School District Wholly Within County	12,588,719	100.00	12,588,719
Adena Village	10,285	76.48	7,866
Buckeye Local School District	5,944,794	91.55	<u>5,442,459</u>
Total Applicable to Jefferson County			<u><u>\$48,956,258</u></u>

(1) Includes only General Obligation Bonded Debt.

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

Source: Jefferson County Auditor

JEFFERSON COUNTY, OHIO

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

Year	Population	Assessed Value	Gross Bonded Debt (1)	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1999	73,662	\$1,134,140,862	\$29,842,219	\$1,430,851	\$28,411,368	2.51%	\$385.70
1998	74,558	1,114,452,385	30,902,219	1,197,938	29,704,281	2.67%	\$398.41
1997	76,014	1,066,245,663	16,475,000	1,581,075	14,893,925	1.40%	\$195.94
1996	77,037	1,073,746,960	16,915,000	1,462,935	15,452,065	1.44%	\$200.58
1995	77,968	1,084,003,820	17,335,000	(381,064)	17,716,064	1.63%	\$227.22
1994	78,477	1,006,187,400	3,450,000	(337,545)	3,787,545	0.38%	\$48.26
1993	79,096	1,002,311,500	3,689,285	8,901,529	(5,212,244)	-0.52%	(\$65.90)
1992	79,378	984,841,380	3,928,570	147,109	3,781,461	0.38%	\$47.64
1991	79,837	956,033,090	4,142,855	(303,004)	4,445,859	0.47%	\$55.69
1990	80,298	906,999,220	457,140	(460,935)	918,075	0.10%	\$11.43

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(1) Includes only General Obligation Bonds

Source: Jefferson County Auditor

JEFFERSON COUNTY, OHIO

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

Year	Principal	Interest and Fiscal Charges	Total Service	Total General Expenditures	Ratio of Debt Service To Total General Fund Expenditures
1999	\$1,060,000	\$1,554,678	\$2,614,678	\$9,429,741	27.73%
1998	1,055,000	1,317,867	2,372,867	9,748,581	24.34%
1997	440,000	1,164,425	1,604,425	9,553,359	16.79%
1996	420,000	1,189,406	1,609,406	9,223,835	17.45%
1995	315,000	1,101,999	1,416,999	7,449,067	19.02%
1994	239,285	274,263	513,548	5,892,725	8.71%
1993	239,285	288,283	527,568	6,143,459	8.59%
1992	214,285	313,390	527,675	6,181,723	8.54%
1991	114,285	31,428	145,713	5,559,064	2.62%
1990	114,285	39,285	153,570	4,945,319	3.11%

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Source: Jefferson County Auditor

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

Collection Year	Real Property Value			New Construction			Bank Deposits (2)
	Agricultural Residential	Commercial/ Industrial	Total Value (1)	Residential	Industrial	Total New Construction	
1999	\$437,500,420	\$138,607,210	\$576,107,630	\$6,431,540	\$1,353,710	\$7,785,250	\$85,278,000
1998	\$431,203,490	\$138,230,170	\$569,433,660	\$4,881,840	\$1,351,330	\$6,233,170	\$90,738,000
1997	\$382,665,350	\$133,527,060	\$516,192,410	\$2,659,230	\$1,334,170	\$3,993,400	\$273,637,000
1996	\$381,662,900	\$135,118,430	\$516,781,330	\$1,782,740	\$717,280	\$2,500,020	\$235,702,000
1995	\$381,120,270	\$135,011,170	\$516,131,440	\$1,782,740	\$1,644,280	\$3,427,020	\$432,732,000
1994	\$310,584,830	\$131,906,410	\$442,491,240	\$2,485,820	\$2,067,240	\$4,553,060	\$422,801,000
1993	\$309,329,210	\$132,105,180	\$441,434,390	\$1,425,730	\$1,449,380	\$2,875,110	\$677,766,000
1992	\$307,355,290	\$129,958,330	\$437,313,620	\$1,499,380	\$1,590,510	\$3,089,890	\$667,386,000
1991	\$306,475,320	\$128,015,140	\$434,490,460	\$1,590,020	\$1,353,110	\$2,943,130	\$675,759,000
1990	\$307,811,530	\$129,734,500	\$437,546,030	\$456,900	\$244,160	\$701,060	\$662,162,000

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

(2) Starting in 1998, Bank deposit information includes only banks headquartered in Jefferson County which are Peoples National Bank of Mt. Pleasant and Steel Valley National Bank Association

Sources: Jefferson County Auditor
Federal Reserve Bank of Cleveland
Web Site: www.ffiec.gov/nic/

JEFFERSON COUNTY, OHIO

Demographic Statistics

December 31, 1999

Total Population 73,662 (1)

Sex

Male 34,836

Female 38,826

Age

Under 5 Years 4,197

5 to 17 Years 13,184

18 to 20 Years 3,247

21 to 24 Years 3,309

25 to 44 Years 20,656

45 to 54 Years 8,103

55 to 59 Years 3,904

60 to 64 Years 4,393

65 to 74 Years 7,628

75 Years and Over 5,040

Median Age 38.1

Under 18 Years
Percent of Total
Population 23.6%

65 Years and Over
Percent of Total
Population 17.2%

<u>Year</u>	<u>Population (1)</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate for Jefferson County (3)</u>
1999	73,662	13,651	6.40%
1998	74,558	13,155	7.00%
1997	76,014	12,699	8.00%
1996	77,037	12,563	6.60%
1995	77,968	13,025	7.10%
1994	78,477	12,854	8.20%
1993	79,096	13,219	9.40%
1992	79,378	13,398	9.10%
1991	79,837	13,343	7.20%
1990	80,298	13,507	6.30%

Sources: (1) Office of Strategic Research, State of Ohio
 (2) Jefferson County School Boards
 (3) Ohio Bureau of Employment Services

JEFFERSON COUNTY, OHIO

Demographic Statistics (continued)

December 31, 1999

<u>Ten Largest Employers</u>	<u>Nature of Business</u>	<u>Employees</u>
Weirton Steel Corporation	Steel	2,500
Wheeling-Pittsburgh Steel Corporation	Steel	2,400
Trinity Health Systems	Health Care	1,500
Titanium Metals Corporation	Titanium Mill Products	500
American Electric Power	Power Generation	400
Telespectrum Worldwide	Telemarketing	400
Reese Brothers	Telemarketing	250
Franciscan University of Steubenville	University	180
Hancock Manufacturing	Metal Working	150
Ohio Edison	Power Generation	150

Source: Jefferson County Auditor

JEFFERSON COUNTY, OHIO

Principal Property Taxpayers

December 31, 1999

<u>Taxpayers</u>	<u>Type of Business</u>	<u>Real Estate Assessed Valuation</u>	<u>Tangible Personal Property Assessed Valuation</u>	<u>Total Assessed Valuation</u>	<u>Percent of Total County Assessed Valuation</u>
First Energy (formerly Ohio Edison)	Electric Utility	\$24,860,060	\$201,751,000	\$226,611,060	19.98%
Buckeye Power Company	Electric Utility	14,590,990	77,177,010	91,768,000	8.09%
Ohio Power Company	Electric Utility	5,526,600	84,872,470	90,399,070	7.97%
Wheeling-Pittsburgh Steel Corporation	Steel Manufacturing	6,646,090	58,172,840	64,818,930	5.72%
Pennsylvania Power Company	Electric Utility	1,291,050	20,752,090	22,043,140	1.94%
Titanium Metals Corporation of America	Metals Manufacturing	900,710	19,355,010	20,255,720	1.79%
Ohio Bell Telephone Company	Telephone Utility	457,160	7,665,040	8,122,200	0.72%
Columbia Gas of Ohio, Inc.	Natural Gas Utility	560	8,799,180	8,799,740	0.78%
Midwest Electrical Supply Company	Electrical Supplies	0	7,329,170	7,329,170	0.65%
Fort Steuben Mall	Real Estate Leasing	5,938,420	0	5,938,420	0.52%
		<u>\$60,211,640</u>	<u>\$485,873,810</u>	<u>\$546,085,450</u>	<u>48.15%</u>

JEFFERSON COUNTY, OHIO

Miscellaneous Statistics

December 31, 1999

Date of Incorporation	1797
35th Largest County in the State of Ohio	88 Counties in Ohio
County Seat	Steubenville, Ohio
Area - Square Miles	411
Number of Political Subdivisions Located in the County: (1)	
Cities	2
Villages	17
Townships	14
School Districts	7
Vocations School Districts	3
Colleges:	1
Jefferson Community College	
Universities:	1
Franciscan University	
Lane Miles (2)	
U.S. Highways	69
State Highways	437
County Highways	526
Township Roads	894
Communications	
3 Radio Stations - WDIG 95-AM; WSTV 1340-AM; WRKY 103.5-FM	
2 Daily Newspapers - The Herald Star; Intelligencer	
Voter Statistics, Election of November , 1999 (3)	
Number of Registered Voters	53,533
Number of Voters, Last General Election	22,773
Percentage of Voters Voting	42.54%

Sources:

- (1) Regional Planning Commission
- (2) Jefferson County Engineer's Office
- (3) Jefferson County Board of Elections
- (4) U.S. Bureau of the Census
- (5) Jefferson County Auditor

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

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 3, 2000