



Dave Yost • Auditor of State

**FINANCIAL CONDITION
JEFFERSON COUNTY**

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FINANCIAL CONDITION
JEFFERSON COUNTY

SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

Federal Grantor/ Pass Through Grantor Program Title	CFDA Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture				
Water and Waste Disposal Systems for Rural Communities	10.760			59,568
ARRA Water and Waste Disposal Systems for Rural Communities	10.781			294,499
Total Water and Waste Program Cluster				<u>354,067</u>
<i>Passed through the Ohio Department of Education</i>				
Board of Developmental Disabilities National School Lunch	10.555	FY 15 FY 16		20,110
Total DD National School Lunch				<u>11,982</u> 32,092
Juvenile Detention Department National School Lunch	10.555	FY 15 FY 16		47,525
Total Juvenile Detention National School Lunch				<u>16,714</u> 64,239
Sheriff Department National School Lunch	10.555	FY 15 FY 16		3,825
Total Sheriff Department National School Lunch				<u>2,532</u> 6,357
Total National School Lunch Program				102,688
<i>Passed through Ohio Department of Job and Family Services</i>				
State Administrative Matching Grant for Supplemental Nutrition Assistance	10.561	G-1415-11-5377/G-1617-11-5531		<u>344,543</u>
Total U.S. Department of Agriculture				801,298
U. S. Department of Housing and Urban Development				
Special Needs Assistance Program	14.235	OH0287L5E071305 OH0287L5E071406		182,791
Total Special Needs Assistance Program				<u>19,550</u> 202,341
Shelter Plus Care Grant	14.238	OH0201L5E071306 OH0201L5E071407 OH0432L5E071302 OH0432L5E071403	74,968 216,027 81,958 63,334	74,968 216,027 81,958 63,334
Total Shelter Plus Care Grant			<u>436,287</u>	<u>436,287</u>
<i>Passed through the Ohio Development Services Agency:</i>				
Community Development Formula Program	14.228	B-F-14-1BL-1		<u>158,950</u>
Total U.S. Housing and Urban Development			436,287	797,578
U.S. Department of Education				
<i>Passed through the Ohio Department of Education:</i>				
Special Education Grants to States	84.027	066068-6B-SF-15 066068-6B-SF-16		24,603
Total Title VI B				<u>20,920</u> 45,523
Special Education - Preschool Grant	84.173	066068-PG-S1-15 066068-PG-S1-16		3,312
Total Preschool Grant				<u>4,201</u> 7,513
Total U.S. Department of Education				53,036
Department of Homeland Security				
<i>Passed Through the State Emergency Management Agency</i>				
Emergency Management Performance Grant	97.042	EMW-2014-EP-00064 EMW-2015-EP-00034-S01		34,009
Total Emergency Mangagement Performance Grant				<u>5,589</u> 39,598
Hazard Mitigation Grant Program	97.039	FEMA-DR-4002-OH		<u>4,687</u>
Total U.S. Department of Homeland Security				44,285

**FINANCIAL CONDITION
JEFFERSON COUNTY**

**SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015
(Continued)**

Federal Grantor/ Pass Through Grantor Program Title	CFDA Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
U. S. Department of Health and Human Services				
<i>Passed Through the Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant - Title XX	93.667	MR-41-15 MR-41-16		12,329 <u>20,623</u>
Total Social Services Block Grant Title XX				32,952
Medicaid Administration Claiming (MAC)	93.778	FY 15 FY 16		105,786 <u>106,508</u>
Total Medicaid Title XIX				212,294
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Substance Abuse Prevention and Treatment Block Grant (Womens Set Aside Funds)	93.959	41-7063-WOMEN-T-14-9041		49,501
Substance Abuse Prevention and Treatment Block Grant (ADMS Per Capita Block Grant)		FY 15 FY 16		62,726 <u>42,833</u>
Total Substance Abuse Block Grant				155,060
Substance Abuse and Mental Health Services - Ohio Partnership for Success	93.243	41-0425-SPFPFS-P-15-15194		5,000
Preventative Treatment Block Grant Supportive Housing Match	93.958	FY 15 FY 15		48,025 <u>50,000</u>
Total Preventative Treatment Block Grant				98,025
Social Services Block Grant	93.667	FY 15 FY 16	17,468 <u>27,362</u>	17,468 <u>27,362</u>
Total Social Services Block Grant			44,830	44,830
<i>Passed Through the Ohio Department of Job and Family Services</i>				
Child Support Enforcement Magistrates Program	93.563	FY 15		81,402
Temporary Assistance for Needy Families	93.558	G-1415-11-5377/G-1617-11-5531		1,623,757
Child Care Development Block Grant Title IVA	93.575	G-1415-11-5377/G-1617-11-5531		99,160
Social Services Block Grant Title XX	93.667	G-1415-11-5377/G-1617-11-5531		749,659
Job and Family Services Medical Assistance Program Title XIX	93.778	G-1415-11-5377/G-1617-11-5531		1,573,144
Child Support Enforcement Title IV D	93.563	G-1415-11-5377/G-1617-11-5531		595,640
Promoting Safe and Stable Families	93.556	G-1415-11-5377/G-1617-11-5531		7,829
Child Welfare Services	93.645	G-1415-11-5377/G-1617-11-5531		22,733
Adoption Assistance - Administration	93.659	G-1415-11-5377/G-1617-11-5531		300,538
Chafee Foster Care Independent Program	93.674	G-1415-11-5377/G-1617-11-5531		4,462
<i>Passed Through the Office for Children and Families</i>				
Foster Care Title IV E Administration	93.658	G-1415-06-0209/ G-1617-06-0357		997,251 206,726
Foster Care Placement - Juvenile Court Administrative - Juvenile Court		G-1415-06-0209/ G-1617-06-0357		307,026 <u>554,960</u>
Total Title IV E				2,065,963
Total Department of Health and Human Services			44,830	7,672,448
U.S. Department of Labor				
<i>Passed Through the Ohio Department of Job and Family Services</i>				
WIA Adult Programs	17.258	G 1415-15-0306/G-1617-15-0190	226,665	226,665
WIA Dislocated Worker Formula Grant	17.278	G 1415-15-0306/G-1617-15-0190	1,405,886	1,405,886
WIA Youth Activities	17.259	G 1415-15-0306/G-1617-15-0190	<u>118,444</u>	<u>118,444</u>
Total WIA Cluster			1,750,995	1,750,995
National Emergency Grant	17.277	G 1415-15-0306/G-1617-15-0190	221,183	221,183
Total U.S. Department of Labor			1,972,178	1,972,178

FINANCIAL CONDITION
JEFFERSON COUNTY

SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015
(Continued)

Federal Grantor/ Pass Through Grantor Program Title	CFDA Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S Department of Transportation				
<i>Passed Through Ohio Department of Transportation</i>				
Highway Planning and Construction Program (Bridge Project)	20.205	89469		365,033
Highway Planning and Construction Program (Bridge Project)		89471		524,392
Highway Planning and Construction Program (Slip Repair Project)		101582		48,096
Highway Planning and Construction Program (Slip Repair Project)		101579		58,310
Highway Planning and Construction Program (Slip Repair Project)		101583		36,467
Total Highway Planning and Construction Program				<u>1,032,298</u>
<i>Passed through Governors Highway Safety Office</i>				
National Priority Safety Program	20.616	IDEP-2015-41-00-00-0384-01		3,674
		IDEP-2016-41-00-00-0384-01		2,558
Total National Priority Safety Program				<u>6,232</u>
State and Community Highway Safety Grant	20.600	STEP-2015-41-00-00-00572-01		5,718
		STEP-2016-41-00-00-00572-01		714
Total State and Community Highway Safety Grant				<u>6,432</u>
Total U.S. Department of Transportation				1,044,962
U.S. Department of Justice				
<i>Passed through Ohio Attorney General</i>				
Crime Victim Assistance Program	16.575	2015 VAGENE 030		28,347
		2016 VAGENE 030		12,599
		2015 SAGENE 030		723
Total Crime Victim Assistance Grant				<u>41,669</u>
<i>Passed through the Office of Criminal Justice Services</i>				
Violence Against Women Formula Grants	16.588	2014-WF-VA2-8249		31,020
		2013-WF-VA2-8249A		6,000
Total Violence Against Women Formula Grants				<u>37,020</u>
Total U.S. Department of Justice				78,689
Total Federal Awards Expenditures			<u>2,453,295</u>	<u>\$12,464,474</u>

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

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**FINANCIAL CONDITION
JEFFERSON COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2CFR 200.510(b)(6)
FISCAL YEAR ENDED DECEMBER 31, 2015**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Jefferson County (the County) under programs of the federal government for the year ended December 31, 2015. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B - SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - SUBRECIPIENTS

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

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

NOTE D - CHILD NUTRITION CLUSTER

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

NOTE E - MATCHING REQUIREMENTS

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

NOTE F - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2015, the County made allowable transfers of \$545,752 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent \$1,623,757 on the TANF program.

**FINANCIAL CONDITION
JEFFERSON COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2CFR 200.510(b)(6)
FISCAL YEAR ENDED DECEMBER 31, 2015**

NOTE F - TRANSFERS BETWEEN FEDERAL PROGRAMS – (Continued)

The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2015 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$2,169,509
Transfer to Social Services Block Grant	<u>(545,752)</u>
Total Temporary Assistance for Needy Families	<u>\$ 1,623,757</u>



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Jefferson County
301 Market Street
Steubenville, Ohio 43952

To the Board of Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jefferson County, Ohio (the County) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 24, 2016, wherein we noted the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2015-001 and 2015-002.

Entity's Response to Findings

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

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Dave Yost
Auditor of State
Columbus, Ohio

June 24, 2016



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Jefferson County
301 Market Street
Steubenville, Ohio 43952

To the Board of Commissioners:

Report on Compliance for Each Major Federal Program

We have audited the Jefferson County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of the Jefferson County's major federal programs for the year ended December 31, 2015. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal 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 our audit provides a reasonable basis for our compliance opinion on each of the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, Jefferson County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2015.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Jefferson County (the County) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 24, 2016. Our opinion also explained that the County adopted *Governmental Accounting Standard No. 68 and No.71* during the year. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 24, 2016. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements.

Jefferson County
Independent Auditor's Report on Compliance with Requirements
Applicable to Each Major Federal Program and on Internal Control Over
Compliance Required By The Uniform Guidance
Page 3

We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

Dave Yost
Auditor of State
Columbus, Ohio

August 30, 2016

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**FINANCIAL CONDITION
JEFFERSON COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2015**

1. SUMMARY OF AUDITOR'S RESULTS
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<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	CFDA #93.658 – Title IV E CFDA #93.558 – Temporary Assistance for Needy Families CFDA #20.205 – Highway Planning and Construction Grant CFDA #93.667 Title XX
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR §200.520?	No

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

Finding Number	2015-001
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Noncompliance

Ohio Rev. Code § 5705.10 (I) provides that money paid into any fund shall be used for the purpose for which it was established. At December 31, 2015, the Jail Operating Levy Fund and the Self Insurance - Health Fund had deficit balances of \$1,408,156 and \$1,331,064 respectively.

These deficit fund balances were created by the County in prior years through deficit spending. These deficit balances indicate that money from other funds have been used to pay the obligations of the aforementioned funds.

The County should review the plans that were established to eliminate these deficit balances and determine if the plans are adequate going forward.

Official's Response:

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

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

The County currently has a plan in place which will eliminate the deficit balance in the Self Insurance-Health Fund. This deficit has been greatly reduced since the implementation of this plan providing evidence that the deficit reduction plan is working as intended. In addition, the County's health plan is reviewed on an annual basis. Plan changes are made as deemed necessary.

Finding Number	2015-002
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Noncompliance

Ohio Rev. Code § 5705.39 prohibits a political subdivision from making a fund appropriation in excess of the total estimated revenue available for expenditure from that fund as certified by the budget commission on the Amended Official Certificates of Estimated Resources. The County's appropriations exceeded the amount certified as available by the budget commission in the Jail Operating Levy Fund and the Self Insurance - Health Fund by \$1,408,156 and \$1,331,064 respectively.

These budgetary issues were a direct result of these funds having negative fund balances at the beginning of the year. Failure to limit appropriations to the amount certified by the budget commission could result in overspending and increasing negative cash balances.

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

Finding Number	2015-002
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Noncompliance – Ohio Rev. Code § 5705.39 – (Continued)

The County should compare appropriations to estimated resources and if adequate resources are available for additional appropriations, the County should submit an amended certificate of estimated resources to the budget commission for certification. If the resources are not available to cover the appropriations, an amendment to the appropriation resolution should be passed by Board of County Commissioners to reduce the appropriations.

Official's Response:

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

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

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**FINANCIAL CONDITION
JEFFERSON COUNTY**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR 200.511(b)
DECEMBER 31, 2015**

Finding Number	Finding Summary	Status	Additional Information
2014-001 and 2013-001	<p>Ohio Rev. Code 5705.10(I), 2 funds had deficit balances. This section of code has been cited since 2002 for the Jail Operating Fund and the Self Insurance Fund.</p>	Partially Corrected	<p>Jail Operating Fund deficit - County has and will continue to monitor this fund closely Through more sound fiscal management the County has reduced the amount of this deficit.</p> <p>Self Insurance deficit County currently has a plan in place which will eliminate the deficit balance in the Self Insurance-Health Fund. This deficit has been greatly reduced since the implementation of this plan providing evidence that the deficit reduction plan is working as intended. In addition, the County's health plan is reviewed on an annual basis.</p>
2014-002 and 2013-002	<p>Ohio Revised Code Section 5705.39 appropriations exceeded the amount certified as available by the budget commission in some funds. This cite is the result of the deficit balances and has been reported since 2005 for the Jail Operating Fund and since 2007 for the Self Insurance Fund.</p>	Partially corrected	See above these citations are the result of the deficit balances noted above.
2014-003	<p>24 CFR Part 85.20(b)(7) cash management</p>	Finding no longer valid	This grant is no longer run through the county.
2013-003	<p>24 CFR Part 85.20(b)(7) cash management</p>	Corrected	Three of the noted grants no longer run through the county. Steps have been taken to help prevent issues with the Formula Program.

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**FINANCIAL CONDITION
JEFFERSON COUNTY**

**CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
DECEMBER 31, 2015**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2015-001	<p>The Board of County Commissioners have, on two separate occasions, attempted to have voters approve additional operating levies for the justice facility which would help eliminate the existing deficit balance. Since these attempts were unsuccessful, the Board continues to explore various options concerning the deficit in the Jail Operating Levy and will continue to examine all options until a formal plan can be devised to eliminate this deficit. Until a formal plan is devised and instituted, the County has and will continue to monitor this fund closely. Through more sound fiscal management the County has reduced the amount of this deficit.</p> <p>The County currently has a plan in place which will eliminate the deficit balance in the Self Insurance-Health Fund. This deficit has been greatly reduced since the implementation of this plan providing evidence that the deficit reduction plan is working as intended. In addition, the County's health plan is reviewed on an annual basis. Plan changes are made as deemed necessary.</p>	2028	Patrick Marshall, Auditor
2015-002	See above plan as this cite is the direct result of the deficit balance.	See above	Patrick Marshall, Auditor

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Jefferson County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2015

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, 2015

Patrick J. Marshall

Jefferson County Auditor

Prepared by the Jefferson County Auditor's Office

Michael Warren

Deputy Auditor

Lewis Piergallini

Deputy Auditor

Joseph K. Boni

Deputy Auditor

Vickie Eberts Winski

Deputy Auditor

Introductory Section

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Comprehensive Annual Financial Report
For the Year Ended December 31, 2015
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OFFICE OF THE AUDITOR JEFFERSON COUNTY, OHIO

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

Patrick J. Marshall
County Auditor

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

June 24, 2016

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

As Auditor of Jefferson County, it gives me great pleasure to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2015. This report has been carefully prepared in accordance with Generally Accepted Accounting Principles (GAAP) and provides a full and complete disclosure of the financial position and operations of the County.

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

This is the nineteenth (19th) 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 Governmental Accounting Standards Board (GASB) and other authoritative sources, and the guidelines set by the Government Finance Officers Association (GFOA).

Legal Requirements

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

Assumption of Responsibility

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

Fund Accounting

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

Internal Control Structure

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

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

Independent Audit

Included in this report is an unmodified audit opinion rendered on the County's financial statements as of December 31, 2015, by our independent auditor, the Auditor of the State of Ohio. Their audit was conducted in accordance with generally accepted auditing standards and Governmental Auditing Standards, issued by the Comptroller General of the United States. In addition, the audit was designed to meet the requirements of the Federal Single Audit Act of 1984, as amended in 1996, and related OMB Circular A-133 and Uniform Guidance, Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

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

Comprehensive Annual Financial Report

The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial, and Statistical. The introductory section includes a table of contents, this transmittal letter, the 2014 Certificate of Achievement for Excellence in Financial Reporting, a list of elected officials, and the County's organizational chart. The financial section includes the Independent Auditor's Report, Management's Discussion and Analysis (MD & A), the Basic Financial Statements and Notes that provide an overview of the County's financial position and operating results, Required Supplementary Information for Pensions, the Combining Statements for non-major funds and other schedules that provide detailed information relative to the Basic Financial Statements. The statistical section includes financial and demographic information which is generally presented on a multi-year basis.

A more detailed assessment of the County's finances for 2015 can be found in Management's Discussion and Analysis beginning on page 5.

THE PROFILE OF THE GOVERNMENT

The County

Created in 1797, Jefferson County is located in east central Ohio along the west bank of the Ohio River. Its 410 square mile area is bordered on the north by Columbiana County, on the south by Belmont County, on the west by Carroll and Harrison Counties, and on the east by the State of West Virginia. The County encompasses 14 townships and 19 cities and villages, the largest of which is the City of Steubenville, the County Seat. The County's 2015 population of 67,347 placed it as the thirty-seventh most populous of the State's 88 Counties. The County is in the Steubenville-Weirton, Ohio-West Virginia Metropolitan Statistical Area, which is comprised of the County and Brooke and Hancock Counties of West Virginia. The Steubenville-Weirton, Ohio-West Virginia Metropolitan Statistical Area is the 321st largest of the 381 combined consolidated metropolitan statistical areas and metropolitan statistical areas in the United States.

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

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

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

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

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

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

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

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

Component Units

For financial purposes, the County includes all funds, agencies, boards, and commissions making up Jefferson County (the Primary Government) in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 “The Financial Reporting Entity” and Statement No. 61, “The Financial Reporting Entity: Omnibus.” The County’s primary government comprises all entities not legally separate from the County, and includes the financial activities of the Jefferson County Board of Developmental Disabilities, the Prevention and Recovery Board, the Department of Job and Family Services, the Veteran’s Service Commission, the Law Library Resources Board, the Regional Airport Authority, the Jefferson County Water and Sewer District, and all departments and activities that are directly operated by the County elected officials.

Component units are legally separate organizations which are fiscally dependent on the County or for which the County is financially responsible. The Jefferson County Land Reutilization Corporation was created in 2014 and qualified to be a discretely presented component unit (for further information see Note 1 to the financial statements).

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

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

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

Form of Government

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

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

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

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

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

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

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

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

Budgetary Controls

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

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

LOCAL ECONOMY

Historically, the County's main industry and source of jobs has always been the area steel mills. However, the reduced demand for locally produced steel products over the past several years has resulted in the closing and/or downsizing of the local plants. It was feared that this would have a long term negative impact on the local economy. For a period of years this proved to be true.

Just as it seemed that the local economy would continue to struggle due to the plant closings and downsizings, a new and extremely positive economic change has occurred. Vast deposits of gas and oil have been discovered in the Marcellus and Utica shale formations located in Western Pennsylvania, West Virginia, and Eastern Ohio (the Appalachia area), including Jefferson County. The discovery of deposits has spurred significant interest in gas drilling in Jefferson County. A number of companies have already procured substantial amounts of property mineral rights over the past years. Drilling is in the very early stages, but is expected to intensify greatly over the next few years. Experts believe that, once fully developed, Appalachia's Marcellus shale figures to be the second largest natural gas field in the world. Experts, gas company officials, and local officials believe that the gas drilling will have a major affect on the local economy.

A substantial number of gas drilling and directly related jobs are expected to be created. To date, several gas related companies including Express Energy, Hess Energy, Environmental Management Specialists, Premier Pump, Heavy Duty Industrial Services, and Strauss Industries have opened operations in the County. These companies have invested over \$40 million into the local economy. In addition, a substantial number of trickledown effect jobs have been created in other areas. These trickledown jobs include new hotels, new restaurants, and new retail businesses, as well as expanded services for existing businesses.

An additional boost to the local economy is expected to come from the Connect Appalachia project. This estimated \$100 million project is designed to provide high speed fiber optic internet access to rural areas of the Appalachian region. This project encompasses 34 counties covering 17,000 square miles and is intended to provide broadband internet access to the covered area. The project to install the 800 miles of fiber optic computer lines is being completed by Horizon Telecom, a Ross County company.

The project has been funded by a \$70 million grant from the National Telecommunications Infrastructure Administration and the \$30 million local match is being provided by Horizon Telecom. Horizon Telecom has already installed a network backbone in part of the region. The Jefferson County portion of the project will cost approximately \$5 million and provide over 100 miles of high speed fiber optic lines throughout the County. Local officials believe that this expanded access to high speed internet access will help attract new business to the area.

In recent years, the County has seen the opening of a number of new businesses including a Wal Mart food distribution center. Since its opening, the 880,000 square foot \$75 million project has created over 700 new jobs, and services Wal-Mart stores within a 100 mile radius. Other new businesses that have opened in recent years include a Wal-Mart Supercenter, Lowes, Office Max, Bulldog Rack, Kroger, Riesbecks, Applebee's, Capital Recovery Systems, CVS Pharmacy, Walgreens Pharmacy, Nelson Fine Art & Gifts, Texas Roadhouse, Express Energy, Hess Energy, Environmental Management Specialists, H&H Screening, National Colloid Company, Premier Pump, Strauss Industries, Walgreens, a Microtel hotel facility, and a state of the art YMCA at the former St. John's Arena.

A 93 acre industrial park is a key component in the County's economic development strategy. The County-owned park is located just over one mile from the four-lane U.S. Route 22, and is part of an area which, overall, has more than 1,000 acres available for development. The industrial park is currently the home of QPI Tools, A-2-C Communications, Signs Limited, the R-Way Transport facility, and National Colloid Company. The National Colloid Company is the most recent tenant in the industrial park. The company purchased an existing facility formerly occupied by Bulldog Rack and has invested more than \$2.5 million into the local economy. In addition, the County recently agreed to transfer five acres in the industrial park that has become the headquarters of Riley Petroleum. Construction on the new facility was completed in late 2015.

Over the past several years, the County began to develop the County airport. Over \$10 million in upgrades and improvements have been made to the facility. These upgrades include enlarging the facility, lengthening the runway, constructing new hangers, as well as the construction of a new terminal and lounge building. Construction was completed in mid 2012 on the replacement of two hangers that were damaged in a storm in 2010. In addition, the County recently completed a project to lengthen the runway an additional 400 feet. This \$2 million project will allow even larger sized private jets to land at the Airport. The lengthened runway will make the Airpark facility eligible for additional federal and state funding for further expansion. It is anticipated that these improvements at the airport will help attract new business to the County.

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

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

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

Timet, titanium metals processor located in Toronto, continues to make capital investments in new machinery and equipment. Since 1995, the company has invested over \$57 million in modernization and expansions.

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

Lifeline, a new long term acute care hospital, recently opened in the Village of Wintersville. This \$11 million facility was open and fully operational in early 2010. To date, the facility has created approximately 100 new jobs. Expanded services at the facility are in early planning stages.

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

LONG TERM FINANCIAL PLANNING

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

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

In years past, increases in the cost of gasoline and gasoline related items caused a major concern for the County Engineer's Office. Those price increases caused the cost of road repair projects to increase dramatically. Consequently, the Engineer's Office revised its long-term road projects plans and has implemented a revised plan that will keep all County roads in a condition that meets or exceeds required safety standards, while allowing the department to stay within budget. Recent decreases in the cost of gasoline and gasoline related items have allowed the County Engineer to shift resources to bridge projects.

One early positive from the Marcellus shale drilling that has been a significant boost to the County Engineer's office and its long-term road project plans has been the road improvements made by the various gas and oil companies doing business in Jefferson County. During 2015, through road use and maintenance agreements with the County Engineer's Office, the various gas and oil companies replaced or improved 2.09 lane miles of County road at a cost of over \$1.0 million. It is expected that additional road replacements or repairs will occur in the future.

RELEVANT FINANCIAL POLICIES

In prior years, the County's Self Insurance Hospitalization Fund reflected a deficit net position. In 2004, the Board of County Commissioners joined the Ohio Mid Eastern Regional Education Service Agency's now Jefferson Health Plan insurance consortium. At that time, significant changes were made to the County's insurance plan to help control costs. Currently, the County continues to maintain a sufficient balance with the third party administrator to pay current and future claims. Additional changes have since been made to the County's insurance plan to further help control costs.

At the same time Board of County Commissioners joined the Ohio Mid Eastern Regional Education Service Agency's now Jefferson Health Plan insurance consortium, the Board of County Commissioners also adopted a debt repayment plan to eliminate the existing deficit balance in the County's existing Self Insurance Hospitalization Fund. While the debt repayment plan is proceeding to eliminate the previous existing deficit balance, it does not appear that the deficit will be eliminated within the intended time period. The County has held preliminary discussions regarding possible modifications or an extension to the debt repayment plan to ensure that this deficit balance is eliminated.

Several years ago, the County completed the implementation of a Geographic Information System (GIS). To fund the implementation and operation of this system, the Board of County Commissioners has dedicated one mill of the four mill permissive conveyance fee to the GIS Fund. With the Geographic Information System (GIS) now fully operational, the County now utilizes this funding to ensure that the system is kept accurate and up to date. Also, the County is in the process of enhancing and expanding the capabilities of the GIS system.

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

MAJOR INITIATIVES

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

Industrial Park

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

Airport

Over the past few years, the County completed a multi phase airport expansion project. Over \$8 million in upgrades and improvements have been made to enlarge the facility, lengthen the runway, construct new hangars, and construct a new terminal and lounge building. This project provided the facility with the capability to allow larger sized private jets to land at the Airport.

In 2014, the County completed an additional airport expansion program. This \$2 million expansion project lengthened the runway to 5,000 feet, and will allow even larger sized planes and private jets to land at the airport. Local officials believe that the expanded services available at the airport will provide a useful economic developmental tool to help attract new businesses to the County.

Geographic Information System

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

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

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

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

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

Road and Bridge Improvement

In late 2000, the County, through the County Engineer's Office, completed a \$5.3 million accelerated road and bridge improvement program throughout the County. This project brought all County roads and bridges to levels that meet required safety standards. Since that time, the County Engineer implemented an ongoing maintenance and improvement program for roads and bridges. This plan was designed to allow the County Engineer to maintain County roads and bridges, and to make additional improvements that will allow all County roads and bridges to exceed required safety standards.

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

One early positive from the Marcellus shale drilling that's been a significant boost to the County Engineer's office and its long-term road project plans has been the road improvements made by the various gas and oil companies doing business in the County. During 2015, the various gas and oil companies replaced or improved 2.09 lane miles of County roads at a cost of over \$1.0 million. It is expected that additional road replacements or repairs will occur in the future.

Water and Sewer

Jefferson County's Water and Sewer Department has adopted a long range plan to perform a number of water improvement projects and sanitary sewer projects. These scheduled projects will allow the County to meet all current EPA mandated system improvements. Additionally, the County will be able to provide water and sanitary sewer service to a number of new areas throughout the County. Three major projects recently completed include the Crestview-Belvedere Sanitary Sewer Project, Tidd Dale Sanitary Sewer addition, Area A (Brilliant) Waterline Booster Station Project, the Bradley Road Waterline Extension Project, and the completion of a storage facility at the service complex location. A number of additional projects are currently in the planning stage. Each of these projects will be completed through a combination of grants, loans, and local contributions.

Towers Building

The County purchased the towers building in 2013, an eight story office building in downtown Steubenville. This building currently houses a number of County departments and agencies as well as a number of private organizations. As current rental leases expire in other facilities, the County intends to relocate additional County agencies into this facility. In addition, the County hopes to attract additional governmental and/or private organizations to the site.

The County issued debt to complete needed improvements and upgrades at the Towers Building. These improvements and upgrades include roof replacements, heating system upgrades, cooling system upgrades, and building envelope upgrades. The County anticipates that these upgrades will allow the building to operate in a more effective and efficient manner for years to come.

Fiber Optics

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

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

In-House Computer Software Systems

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

County Port Authority

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

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, 2014. This was the eighteenth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

ACKNOWLEDGMENTS

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

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

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

Sincerely,

A handwritten signature in cursive script that reads "Patrick J. Marshall".

Patrick J. Marshall
Jefferson County Auditor



Government Finance Officers Association

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, 2014

Executive Director/CEO

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

Elected Officials

Patrick J. Marshall, Auditor

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

Raymond M. Agresta, Treasurer

John A. Corrigan, Clerk of Courts

Dr. Michael Scarpone, Coroner

James F. Branagan, Engineer

Jane M. Hanlin, Prosecutor

Paul R. McKeegan, Recorder

Fred J. Abdalla, Sheriff

Michelle Miller, Common Pleas Court Judge
Joseph J. Bruzzese, Jr., Common Pleas Court Judge
Joseph M Corabi, Juvenile/Probate Court Judge
Michael C. Bednar, County Court Judge
Lisa Ferguson, County Court Judge
David J. Scarpone, County Court Judge

Appointed Officials

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

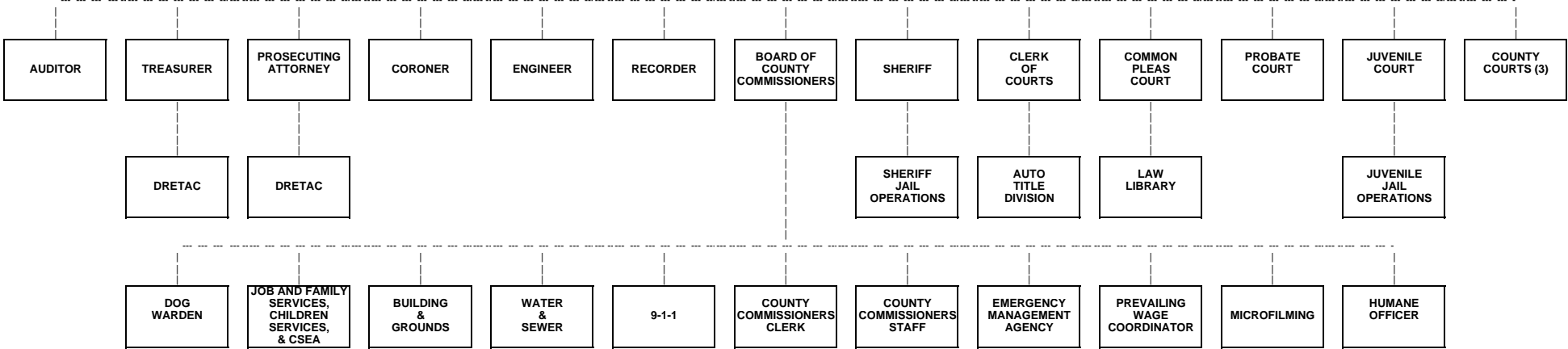
Michael Mehalik, Superintendent
Board of Developmental Disabilities

Pamela M. Petrilla, Director
Prevention and Recovery Board

Michael Eroshevich
Sanitary Engineer

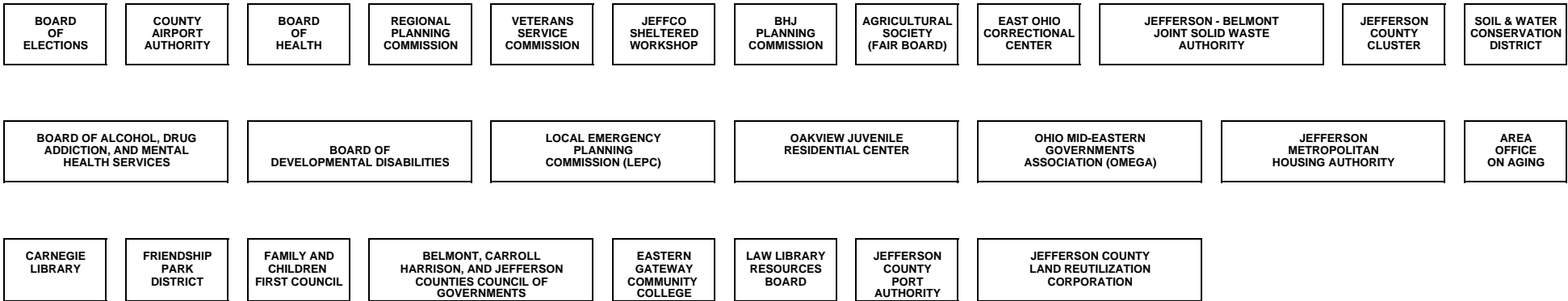
JEFFERSON COUNTY GOVERNMENT ORGANIZATIONAL CHART

VOTERS OF JEFFERSON COUNTY

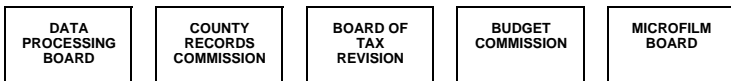


XX

APPOINTED BOARDS AND COMMISSIONS AND STATUTORY BOARDS AND COMMISSIONS:



BOARDS AND COMMISSIONS COMPOSED OF ELECTED OFFICIALS:



Financial Section



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Jefferson County
301 Market Street
Steubenville, Ohio 43952

To the Board of Commissioners:

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jefferson County, Ohio, as of December 31, 2015, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Public Assistance, Motor Vehicle and Gasoline Tax, Developmental Disabilities and the Jail Operating Levy funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during the year ended December 31, 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole

The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling these statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2016, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State
Columbus, Ohio

June 24, 2016

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Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

The discussion and analysis of Jefferson County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2015. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2015 are as follows:

The County's total net position increased \$10,447,280 during 2015. This represents a 7.41 percent increase from 2014.

At the end of the current year, the County reported unrestricted net position for governmental activities of (\$9,639,083). This represents an increase of \$3,386,678 or 26.00 percent from the prior year.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$32,074,544, an increase of \$2,677,646 from the prior year. Of this amount, \$27,513,890 is restricted, \$1,154,886 is non-spendable, \$49,815 is assigned for purchases on order, and \$3,355,953 is unassigned and available for spending on behalf of its citizens, as defined in Governmental Accounting Standards Board (GASB) Statement No.54.

Using This Annual Financial Report

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

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

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

County-Wide Financial Statements

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

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

Statement of Net Position

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2015?" The Statement of Net Position and the Statement of Activities answer this question.

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

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

In the Statement of Net Position and the Statement of Activities, the County is divided into two kinds of activities:

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

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

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objects. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial statements provide detailed information about the County's major funds. Based on the restriction on the use of moneys, the County has established many funds that account for the multitude of services provided to our residents. The County's major governmental funds are the General Fund, Job and Family Services (Public Assistance), Motor Vehicle and Gasoline Tax, Developmental Disabilities, and Jail Operating Levy Special Revenue Funds.

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

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

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

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

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

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

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

Other Information - In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information in accordance with GASB Statement No. 68, combining and individual fund statements and schedules.

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2015 compared to 2014:

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Totals	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Assets						
Current and Other Assets	\$64,201,337	\$57,428,661	\$6,314,174	\$5,060,385	\$70,515,511	\$62,489,046
Capital Assets, Net	108,003,331	108,609,277	47,594,542	49,509,693	155,597,873	158,118,970
Total Assets	<u>172,204,668</u>	<u>166,037,938</u>	<u>53,908,716</u>	<u>54,570,078</u>	<u>226,113,384</u>	<u>220,608,016</u>
Deferred Outflows of Resources						
Pension	3,529,460	2,403,212	161,954	111,409	3,691,414	2,514,621
Liabilities						
Current and Other Liabilities	4,334,805	5,481,916	478,419	756,833	4,813,224	6,238,749
Long-Term Liabilities:						
Due Within One Year	4,587,850	4,600,782	965,776	975,523	5,553,626	5,576,305
Due in More Than One Year:						
Net Pension Liability	20,866,199	20,391,752	911,781	891,188	21,777,980	21,282,940
Other Amounts	16,684,822	19,952,196	17,679,833	18,058,783	34,364,655	38,010,979
Total Liabilities	<u>46,473,676</u>	<u>50,426,646</u>	<u>20,035,809</u>	<u>20,682,327</u>	<u>66,509,485</u>	<u>71,108,973</u>
Deferred Inflows of Resources						
Property Taxes	11,240,525	10,726,263	0	0	11,240,525	10,726,263
Pension	614,304	310,216	16,019	0	630,323	310,216
Total Deferred Inflows of Resources	<u>11,854,829</u>	<u>11,036,479</u>	<u>16,019</u>	<u>0</u>	<u>11,870,848</u>	<u>11,036,479</u>
Net Position						
Net Investment in Capital Assets	90,469,252	86,692,065	29,040,502	30,232,403	119,509,754	116,924,468
Restricted	36,575,454	33,311,721	61,059	48,202	36,636,513	33,359,923
Unrestricted (Deficit)	(9,639,083)	(13,025,761)	4,917,281	3,718,555	(4,721,802)	(9,307,206)
Total Net Position	<u>\$117,405,623</u>	<u>\$106,978,025</u>	<u>\$34,018,842</u>	<u>\$33,999,160</u>	<u>\$151,424,465</u>	<u>\$140,977,185</u>

During 2015 the County adopted GASB Statement 68, "Accounting and Financial Reporting for Pensions—An Amendment of GASB Statement 27," and GASB Statement 71, Pension Transition for Contributions Subsequent to the Measurement Date—An Amendment of GASB Statement 68" which significantly revises accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability*. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

Under the new standards required by GASB 68, the net pension liability equals the County's proportionate share of each plan's collective:

1. Present value of estimated future pension benefits attributable to active and inactive employees' past service
- 2 Minus plan assets available to pay these benefits

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system *against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required pension payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability is satisfied, this liability is separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68, the County's statements prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan's *change* in net pension liability not accounted for as deferred inflows/outflows.

As a result of implementing GASB 68, the County is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2014, from \$125,276,781 to \$106,978,025 for governmental activities and \$34,778,939 to \$33,999,160 for business-type activities.

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During 2015, total assets of the County increased \$5,505,368 or 2.50 percent from the prior year. The increase is due to an increase in current and other assets when compared to the prior year. Most notably cash and cash equivalents increased due to a reduction in the actual cash deficit in the Self Insurance - Health Internal Service Fund as a result of increased charges for premiums. In addition, other reasons for this increase include an increase in cash flows for business-type activities; an increase in intergovernmental receivables, primarily due increases in grant funding for various Engineer projects and Prevention and Recovery Board building improvement projects; and an increase in property taxes receivable, primarily due to increases in assessed valuation and an increased tax rate for the Senior Citizens Levy, which began collections in 2015. Increases in current and other assets were offset by a decrease in capital assets, net, due to the annual depreciation of capital assets.

During 2015 total liabilities decreased \$4,599,488, or 6.47 percent. The decrease in total liabilities was primarily due to a decrease in current and other liabilities as well as a decrease in other amounts of long-term liabilities due in more than one year. The decrease in current and other liabilities was due primarily to decreases in accounts and intergovernmental payables for contractual services for Public Assistance and Developmental Disabilities, a decrease in contracts payable, and a decrease in claims payable – health. The decrease in long-term liabilities for other amounts due in more than one year is primarily due to lower annual debt service requirements and reduced long term claims payable – workers' compensation. The decrease in liabilities was offset slightly by increases in net pension liability.

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$151,424,465 (\$117,405,623 in governmental activities and \$34,018,842 in business-type activities) as of December 31, 2015. By far, the largest portion of the County's net position (78.92 percent) reflects its investment in capital assets (e.g., land, construction in progress, land improvements, buildings and building improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure), less any related debt, used to acquire those assets, that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position, \$36,636,513 or 24.19 percent, represents resources that are subject to restrictions on how they can be used. The remaining portion of the County's net position, (\$4,721,802) or (3.11) percent, are unrestricted and are to be used to meet the County's ongoing obligations to citizens and creditors. During 2015, the County's unrestricted deficit portion of its' net position decreased \$4,585,404 or 49.27 percent.

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2015 and 2014, as Table 2 shows the changes in net position for 2015 compared to 2014.

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Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2015	2014	2015	2014	2015	2014
Revenues						
Program Revenues:						
Charges for Services and Sales	\$9,635,510	\$9,581,805	\$6,633,451	\$6,427,452	\$16,268,961	\$16,009,257
Operating Grants and Contributions	32,471,001	28,176,110	0	0	32,471,001	28,176,110
Capital Grants and Contributions	2,054,970	3,179,354	859,673	686,447	2,914,643	3,865,801
Total Program Revenues	44,161,481	40,937,269	7,493,124	7,113,899	51,654,605	48,051,168
General Revenues:						
Property Taxes	10,678,409	10,040,766	0	0	10,678,409	10,040,766
Permissive Sales Taxes	13,431,644	11,950,988	344,299	305,543	13,775,943	12,256,531
Intergovernmental	2,080,255	2,040,861	0	0	2,080,255	2,040,861
Interest	98,022	143,102	0	0	98,022	143,102
Miscellaneous	324,729	418,519	45,101	31,145	369,830	449,664
Total General Revenues	26,613,059	24,594,236	389,400	336,688	27,002,459	24,930,924
Total Revenues	70,774,540	65,531,505	7,882,524	7,450,587	78,657,064	72,982,092
Program Expenses						
General Government						
Legislative and Executive	6,454,200	7,142,851	0	0	6,454,200	7,142,851
Judicial	4,123,407	4,071,525	0	0	4,123,407	4,071,525
Public Safety	11,451,829	11,340,788	0	0	11,451,829	11,340,788
Public Works	8,455,519	9,228,871	0	0	8,455,519	9,228,871
Health	13,354,461	13,865,712	0	0	13,354,461	13,865,712
Human Services	14,337,785	14,094,692	0	0	14,337,785	14,094,692
Conservation and Recreation	215,667	240,069	0	0	215,667	240,069
Economic Development	1,233,841	2,024,455	0	0	1,233,841	2,024,455
Interest and Fiscal Charges	720,233	925,575	0	0	720,233	925,575
Sewer	0	0	2,243,808	2,083,941	2,243,808	2,083,941
Water	0	0	5,619,034	5,434,708	5,619,034	5,434,708
Total Expenses	60,346,942	62,934,538	7,862,842	7,518,649	68,209,784	70,453,187
Increase (Decrease) in Net Position	10,427,598	2,596,967	19,682	(68,062)	10,447,280	2,528,905
Beginning Net Position	106,978,025	N/A	33,999,160	N/A	140,977,185	
Ending Net Position	\$117,405,623	\$106,978,025	\$34,018,842	\$33,999,160	\$151,424,465	\$140,977,185

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The information necessary to restate the beginning balances and the 2014 pension expense amounts for the initial effects of the initial implementation of GASB 68 is not available. Therefore, 2014 functional expenses still include pension expense of \$2,547,403 computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. Under GASB 68, the 2015 statements report pension expense of \$2,225,752. Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed:

	Governmental Activities	Business-type Activities	Total
Total 2015 program expenses under GASB 68	\$60,346,942	\$7,862,842	\$68,209,784
Pension expense under GASB 68	(2,126,380)	(99,372)	(2,225,752)
2015 contractually required contribution	2,474,093	113,305	2,587,398
Adjusted 2015 program expenses	60,694,655	7,876,775	68,571,430
Total 2014 program expenses under GASB 27	62,934,538	7,518,649	70,453,187
Increase (decrease) in program expenses not related to pension	(\$2,239,883)	\$358,126	(\$1,881,757)

Governmental Activities

Operating grants and contributions were the largest program revenues, accounting for \$32,471,001 or 45.88 percent of total governmental revenues. This represents an increase of \$4,294,891 from the prior year. The major recipients of intergovernmental program revenues were the Department of Job and Family Services (Public Assistance), Motor Vehicle and Gasoline Tax, Prevention and Recovery Board (Mental Health), and Developmental Disabilities governmental activities. The Motor Vehicle and Gasoline Tax and Department of Job and Family Services (Public Assistance) realized the most significant increase in operating grants and contributions as compared to the prior year.

Permissive sales tax revenues account for \$13,431,644 or 18.98 percent of total governmental revenues. Permissive sales tax revenues experienced an increase of \$1,480,656 from the prior year due to increased sales in the County.

Property tax revenues accounted for \$10,678,409 or 15.09 percent of total governmental revenues. Property tax revenues experienced an increase of \$637,643 from the prior year, due primarily to increased property values as well as an increase in overall local tax collections.

Another major component of general government revenues is the direct charges to users of governmental services which accounted for \$9,635,510 or 13.61 percent of total governmental revenues. These charges are for fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits. Charges for services increased \$53,705 from the prior year. The most significant increases were fees charged for and associated with the operation of the justice facility in 2015 as compared with 2014.

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Program expenses of governmental activities not related to pension decreased by \$2,239,883 in 2015. This decrease is due primarily to decreases in legislative and executive general government program expenses for General Fund spending, decreases in public works expenses for infrastructure capital asset additions, which will be depreciated over the life of the assets, decreases in health expenses for Developmental Disabilities activities, and decreased expenses in economic development and assistance, due to decreased airpark related expenses and decreased community development block grant expenses. The decrease in program expenses was compounded by the allocation of internal service operating income.

Human Services programs accounted for \$14,337,785, or 23.76 percent of total expenses for governmental activities.

Health programs accounted for \$13,354,461, or 22.13 percent of total expenses for governmental activities.

Public Safety programs accounted for \$11,451,829, or 18.98 percent of total expenses for governmental activities.

Other major program expenses for governmental activities include public works programs, which accounted for \$8,455,519, or 14.02 percent of total expenses, legislative and executive general government programs which accounted for \$6,454,200, or 10.70 percent of total expenses, judicial general government programs which accounted for \$4,123,407, or 6.84 percent of total expenses, and economic development programs which accounted for \$1,233,841 or 2.05 percent of total expenses.

Business-Type Activities

The net position of business-type activities increased \$19,682 during 2015. Charges for services were the largest program revenue, accounting for \$6,633,451, or 84.15 percent of total business type revenues. Charges for services increased \$205,999 from the prior year. This increase is primarily due to an increase in water rates in mid-year 2014, and 2015 charges represent a full year of collections at the new rate. Charges for services also increased due to an increased number of County sanitary sewer customers.

Capital grants and contributions account for \$859,673, or 10.91 percent of total business type revenues. Capital grants and contributions increased \$173,226 from the prior year. This was due primarily to increased capital grant funding for the Crestview Sanitary Sewer Project, which was completed during 2014. The final reimbursements of the capital grant funding for that project was received in 2015.

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

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Table 3
Governmental Activities

	<u>Total Cost of Services</u>		<u>Net Cost of Services</u>	
	2015	2014	2015	2014
General Government				
Legislative and Executive	\$6,454,200	\$7,142,851	\$2,691,145	\$3,340,377
Judicial	4,123,407	4,071,525	2,021,499	2,463,991
Public Safety	11,451,829	11,340,788	7,176,916	7,865,663
Public Works	8,455,519	9,228,871	(3,397,134)	2,286,944
Health	13,354,461	13,865,712	1,529,548	3,253,593
Human Services	14,337,785	14,094,692	4,727,450	1,892,748
Conservation and Recreation	215,667	240,069	215,667	240,069
Economic Development and Assistance	1,233,841	2,024,455	500,137	(271,691)
Interest and Fiscal Charges	720,233	925,575	720,233	925,575
Total Expenses	<u>\$60,346,942</u>	<u>\$62,934,538</u>	<u>\$16,185,461</u>	<u>\$21,997,269</u>

Charges for services, operating grants, and capital grants of \$44,161,481, or 73.18 percent of the total costs of services, are received and used to fund the governmental activities expenses of the County. The remaining \$16,185,461 in governmental activities expenses is funded by property taxes, permissive sales taxes, non-restricted intergovernmental revenues, interest, and miscellaneous revenues, which were sufficient to cover these remaining expenses.

The \$7,176,916 in net costs of services for Public Safety indicates the general fund, permissive sales tax, and property tax levy support provided for the operation of the Sheriff's Department and the Detention Center. Management is extremely concerned with the fact that there are insufficient program revenues to operate the Justice and Detention Center. The County is exploring various options to help reduce the tax burden associated with the operation of the Justice and Detention Center. In the meantime, the Justice Center has been operated at a slightly reduced capacity to help reduce costs.

The \$4,727,450 in net cost of services for Human Services demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved a property tax levy for the Children Services programs.

The \$1,529,548 in net cost of services for Health demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved property tax levies for several programs including the Prevention and Recovery Board (Mental Health) and Developmental Disabilities.

The (\$3,397,134) net cost of services for Public Works is due primarily to the County recognizing program revenue for Engineer projects as well as decreased Public Work expenses for infrastructure capital asset activity that will be depreciated over the life of the assets.

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Financial Analysis of County Funds

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

Governmental Funds - The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. (GASB) Statement No. 54 established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of resources reported in governmental funds. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of December 31, 2015, the County's governmental funds reported a total ending fund balance of \$32,074,544, an increase of \$2,677,646 from the prior year. Of that total ending fund balance, \$27,513,890 is restricted, \$1,154,886 is non-spendable, \$49,815 is assigned for purchases on order, and \$3,355,953 is unassigned, as defined in (GASB) Statement No. 54. Of the amounts restricted, \$6,423,176 is restricted for developmental disabilities purposes, \$3,739,599 is restricted for motor vehicle and gasoline tax purposes, \$3,287,039 is restricted for debt service, \$2,891,577 is restricted for other purposes, \$2,480,358 is restricted for mental health purposes, \$2,310,525 is restricted for children services purposes, \$2,163,928 is restricted for capital outlay, \$1,986,801 is restricted for corrections and public safety purposes, \$1,120,870 is restricted for the children's home, \$726,784 is restricted for tuberculosis/crippled children purposes, \$248,163 is restricted for community development, and \$135,070 is restricted for public assistance.

The General Fund is the primary operating fund of the County. At the end of 2015, the unassigned fund balance was \$4,644,851, while total fund balance was \$5,261,695. As a measure of the General Fund's liquidity, it may be useful to compare both the unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 43.81 percent compared to total General Fund expenditures, while total fund balance represents 49.63 percent of that same amount. The County's General Fund balance increased \$993,806 during 2015. The key factors that contributed to this increase were increases in permissive sales tax revenues and property tax revenues, as well as an overall reduction in expenditures.

The Public Assistance Fund balance at the end of 2015 is \$168,622 which is an increase of \$99,043 from the prior year, due primarily to an increase in intergovernmental revenues during 2015.

The Motor Vehicle and Gas Tax Fund balance at the end of 2015 is \$4,126,917. This represents an increase of \$907,592 from the prior year. This increase was due to increases in permissive sales tax and intergovernmental revenues during 2015.

The Developmental Disabilities Fund balance at the end of 2015 is \$6,447,176. This represents a decrease of \$130,342 from the prior year due primarily to several capital projects completed during 2015.

The Jail Operating Levy Fund deficit at the end of 2015 is (\$1,287,833). This represents a decrease in the deficit in the amount of \$494,404 from the prior year. This decreased deficit was due to an increase in charges for services and permissive sales tax revenues, along with a slight reduction in overall expenditures. As discussed previously, this remains an ongoing concern with County officials.

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

As of December 31, 2015, net position for the County's enterprise funds was \$34,018,842. Of that total, \$4,917,281 represents unrestricted net position that is available for spending for enterprise operations at the County's discretion.

As of December 31, 2015, unrestricted net position in the self-insurance programs was \$3,735,378. This represents an increase in unrestricted net position of \$1,497,342 from the prior year. The main factors that contributed to this increase in net position were plan changes implemented by the County Commissioners. Employee deductibles and out of pocket maximums were both increased for 2015. In light of the ever increasing health care costs, plan funding changes have also been implemented for 2016. Employee and employer premiums have both been increased. The Commissioners believe that these changes will eliminate any decrease in net position for the upcoming year. The County Commissioners review the County's health insurance plan every year, and make any necessary changes to keep the plan solvent.

Budgetary Highlights

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

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

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2015, was \$155,597,873 (net of accumulated depreciation). This includes land and improvements, buildings and improvements, machinery and equipment, vehicles, infrastructure, and construction in progress

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For governmental activities, significant capital asset additions during 2015 included the purchase of six vehicles by various Departments at a total cost of \$410,171, the replacement or significant upgrade of 6 bridges at a cost of \$1,286,245, and 31.54 miles of road resurfacing and road base improvements at a cost of \$1,553,326. Of the road resurfacing and road base improvements, 2.09 miles at a cost of \$1,062,000 was completed and financed by various gas and oil companies currently active in the County. This work was completed as part of a road maintenance agreement with the County Engineer's Office.

For business-type activities, capital asset additions during 2015 included the completion of a storage garage/facility at a cost of \$266,016, the completion of the Tidd Dale Sanitary Sewer extension project at a cost of \$166,039, the purchase of a new vehicle by the Water Department at a cost of \$32,173, as well as a number of smaller additions.

Note 10 (Capital Assets) provides capital asset activity during 2015.

Long Term Debt - As of December 31, 2015, the County had total general obligation bonded debt outstanding of \$19,868,873. The majority of this debt (\$16,087,836) is expected to be repaid through governmental activities. The remaining portion (\$3,781,037) is expected to be repaid through a combination of business type activities and assessments. The County's long term general obligation bonded debt decreased by \$2,979,269 (13.04 percent) during 2015.

Other outstanding long-term debt included O.E.P.A. loans in the amount of \$8,747,749, revenue bonds in the amount of \$5,795,000, long term notes payable in the amount of \$670,745, O.A.Q.D.A. loans in the amount of \$1,111,763, O.P.W.C. loans in the amount of \$234,978, and capital leases payable in the amount of \$101,364.

Moody's Investors Services, Inc. has assigned an underlying rating of "A1" to the outstanding general obligation debt of the County as of September 24, 2014, when the rating was reviewed in conjunction with the County's bond issuance.

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

On June 26, 2014, the County entered into a loan agreement with the Ohio Environmental Protection Agency and the Ohio Water Development Authority in the amount of \$858,053. Proceeds from this loan were used to finance the Bradley Road Water Line extension. The loan was issued with a 2.00 percent interest rate. To date, the County has drawn \$817,025 of loan proceeds which includes \$201,114 of loan forgiveness that are part of the total project funding.

On February 18, 2016, the County issued \$3,850,000 in general obligation bonds. These bonds were issued to finance various road and bridge improvements throughout the County. All of the bonds were issued with a fixed interest rate. See Subsequent Event Note 25 for more information.

Note 17 provides information regarding debt.

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Economic Factors

The unemployment rate for the County is currently 7.9 percent, which is an increase from 6.6 percent a year ago. This rate exceeds the State's current rate of 4.6 percent and the current national rate of 4.8 percent. The increase was the result of reduced employment opportunities as gas and oil activity throughout the County has been scaled back due to the reduced costs associated with gas and oil.

The County's \$1.227 billion tax base has increased approximately 6.55 percent over the last five years. Real property tax values and public utility personal property tax values within the County have both risen steadily over the past several years. This has allowed the County's tax base to grow over the past several years.

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

The various economic factors were considered in the preparation of the County's 2015 budget, and will be considered in the preparation of future budgets. Appropriate measures will be taken to ensure spending is within available resources.

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

Requests for Information

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

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Statement of Net Position
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	Primary Government		
	Governmental Activities	Business Type Activities	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$29,449,999	\$5,118,044	\$34,568,043
Cash and Cash Equivalents in Segregated Accounts	135,855	0	135,855
Accounts Receivable	1,744,474	780,152	2,524,626
Internal Balances	7,930	(7,930)	0
Accrued Interest Receivable	3,697	0	3,697
Intergovernmental Receivable	12,373,275	160,525	12,533,800
Permissive Sales Taxes Receivable	3,272,361	83,903	3,356,264
Cash and Cash Equivalents with Fiscal Agents	2,714,643	0	2,714,643
Investments	140,000	58,560	198,560
Investments in Segregated Accounts	54,800	0	54,800
Prepaid Items	187,514	9,945	197,459
Materials and Supplies Inventory	527,109	4,764	531,873
Property Taxes Receivable	12,520,450	0	12,520,450
Loans Receivable	47,154	0	47,154
Special Assessments Receivable	0	87,541	87,541
Unamortized Bond Insurance Premiums	26,155	18,670	44,825
Investments with Fiscal Agents	995,921	0	995,921
Non-Depreciable Capital Assets	7,815,813	551,309	8,367,122
Depreciable Capital Assets, Net	100,187,518	47,043,233	147,230,751
<i>Total Assets</i>	<u>172,204,668</u>	<u>53,908,716</u>	<u>226,113,384</u>
Deferred Outflows of Resources			
Pension	3,529,460	161,954	3,691,414
<i>Total Liabilities</i>	<u>3,529,460</u>	<u>161,954</u>	<u>3,691,414</u>
Liabilities			
Accounts Payable	689,448	110,466	799,914
Contracts Payable	886,822	13,946	900,768
Accrued Wages and Benefits	743,713	28,808	772,521
Intergovernmental Payable	1,017,523	195,591	1,213,114
Retainage Payable	51,894	0	51,894
Matured Severance Payable	14,265	0	14,265
Accrued Interest Payable	70,072	129,608	199,680
Unearned Revenue	9,356	0	9,356
Claims Payable - Health	851,712	0	851,712
Long-Term Liabilities:			
Due Within One Year	4,587,850	965,776	5,553,626
Due In More Than One Year:			
Net Pension Liability (See Note 12)	20,866,199	911,781	21,777,980
Other Amounts Due in More Than One Year	16,684,822	17,679,833	34,364,655
<i>Total Liabilities</i>	<u>46,473,676</u>	<u>20,035,809</u>	<u>66,509,485</u>
Deferred Inflows of Resources			
Property Taxes	11,240,525	0	11,240,525
Pension	614,304	16,019	630,323
<i>Total Deferred Inflows of Resources</i>	<u>11,854,829</u>	<u>16,019</u>	<u>11,870,848</u>
Net Position			
Net Investment in Capital Assets	90,469,252	29,040,502	119,509,754
Restricted for:			
Debt Service	3,553,282	11,266	3,564,548
Capital Outlay	2,277,631	0	2,277,631
Children's Home	1,120,870	0	1,120,870
Community Development	248,163	0	248,163
Motor Vehicle and Gasoline Tax	8,346,325	0	8,346,325
Mental Health	3,000,559	0	3,000,559
Developmental Disabilities	8,038,002	0	8,038,002
Tuberculosis/Crippled Child Levy	726,784	0	726,784
Children Services	2,854,434	0	2,854,434
Court Corrections and Public Safety	2,133,625	0	2,133,625
Replacement and Improvement	0	49,793	49,793
Other Purposes	4,275,779	0	4,275,779
Unrestricted (Deficit)	(9,639,083)	4,917,281	(4,721,802)
<i>Total Net Position</i>	<u>\$117,405,623</u>	<u>\$34,018,842</u>	<u>\$151,424,465</u>

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Activities
For the Year Ended December 31, 2015

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive	\$6,454,200	\$3,763,055	\$0	\$0
Judicial	4,123,407	1,806,354	295,554	0
Public Safety	11,451,829	2,147,534	2,127,379	0
Public Works	8,455,519	161,659	10,444,208	1,246,786
Health	13,354,461	998,314	10,018,415	808,184
Human Services	14,337,785	319,212	9,291,123	0
Conservation and Recreation	215,667	0	0	0
Economic Development and Assistance	1,233,841	439,382	294,322	0
Interest and Fiscal Charges	720,233	0	0	0
<i>Total Governmental Activities</i>	<u>60,346,942</u>	<u>9,635,510</u>	<u>32,471,001</u>	<u>2,054,970</u>
Business Type Activities				
Sewer	2,243,808	1,688,427	0	668,976
Water	5,619,034	4,945,024	0	190,697
<i>Total Business Type Activities</i>	<u>7,862,842</u>	<u>6,633,451</u>	<u>0</u>	<u>859,673</u>
<i>Total Primary Government</i>	<u>\$68,209,784</u>	<u>\$16,268,961</u>	<u>\$32,471,001</u>	<u>\$2,914,643</u>

General Revenues

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

Total General Revenue

Change in Net Position

Net Position Beginning of Year - Restated (Note 3)

Net Position End of Year

See accompanying notes to the basic financial statements

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

Governmental Activities	Business Type Activities	Total
(\$2,691,145)	\$0	(\$2,691,145)
(2,021,499)	0	(2,021,499)
(7,176,916)	0	(7,176,916)
3,397,134	0	3,397,134
(1,529,548)	0	(1,529,548)
(4,727,450)	0	(4,727,450)
(215,667)	0	(215,667)
(500,137)	0	(500,137)
(720,233)	0	(720,233)
<u>(16,185,461)</u>	<u>0</u>	<u>(16,185,461)</u>
0	113,595	113,595
0	(483,313)	(483,313)
<u>0</u>	<u>(369,718)</u>	<u>(369,718)</u>
<u>(16,185,461)</u>	<u>(369,718)</u>	<u>(16,555,179)</u>
2,002,722	0	2,002,722
294,886	0	294,886
2,543,299	0	2,543,299
1,112,410	0	1,112,410
1,608,473	0	1,608,473
714,004	0	714,004
1,210,248	0	1,210,248
1,192,367	0	1,192,367
6,274,945	0	6,274,945
3,726,115	0	3,726,115
1,823,861	0	1,823,861
250,000	0	250,000
1,356,723	0	1,356,723
0	86,075	86,075
0	258,224	258,224
2,080,255	0	2,080,255
98,022	0	98,022
324,729	45,101	369,830
<u>26,613,059</u>	<u>389,400</u>	<u>27,002,459</u>
10,427,598	19,682	10,447,280
<u>106,978,025</u>	<u>33,999,160</u>	<u>140,977,185</u>
<u>\$117,405,623</u>	<u>\$34,018,842</u>	<u>\$151,424,465</u>

Jefferson County, Ohio
Balance Sheet
Governmental Funds
December 31, 2015

	General	Public Assistance	Motor Vehicle Gasoline Tax	Developmental Disabilities
Assets				
Equity in Pooled Cash and Cash Equivalents	\$737,975	\$354,442	\$2,886,997	\$6,402,358
Cash and Cash Equivalents in Segregated Accounts	1,888	0	0	0
Investments	0	0	0	0
Investments in Segregated Accounts	54,800	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	440,263	0	0	0
Investments with Fiscal Agents	0	0	0	0
Materials and Supplies Inventory	42,565	23,607	373,100	7,756
Receivables:				
Property Taxes	2,353,807	0	0	3,003,511
Permissive Sales Taxes	1,498,708	0	947,794	0
Accounts	363,659	259,522	381,380	0
Intergovernmental	1,139,110	304,826	4,828,094	2,219,238
Interfund	2,841,698	0	1,535	0
Accrued Interest	3,697	0	0	0
Loans	0	0	0	0
Prepaid Items	84,201	9,945	14,218	16,244
<i>Total Assets</i>	<u>\$9,562,371</u>	<u>\$952,342</u>	<u>\$9,433,118</u>	<u>\$11,649,107</u>
Liabilities				
Accounts Payable	\$85,586	\$44,409	\$123,837	\$41,312
Contracts Payable	0	0	597,778	0
Accrued Wages and Benefits	139,613	94,988	64,963	179,331
Matured Severance Payable	6,382	0	0	7,883
Retainage Payable	0	0	0	0
Interfund Payable	29,773	34,871	15,785	36,205
Intergovernmental Payable	88,568	304,626	33,023	266,276
Unearned Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>349,922</u>	<u>478,894</u>	<u>835,386</u>	<u>531,007</u>
Deferred Inflows of Resources				
Property Taxes	2,158,921	0	0	2,634,808
Unavailable Revenue	1,791,833	304,826	4,470,815	2,036,116
<i>Total Deferred Inflows of Resources</i>	<u>3,950,754</u>	<u>304,826</u>	<u>4,470,815</u>	<u>4,670,924</u>
Fund Balances (Deficit)				
Nonspendable:				
Materials and Supplies Inventory	42,565	23,607	373,100	7,756
Prepaid Items	84,201	9,945	14,218	16,244
Unclaimed Monies	440,263	0	0	0
Restricted for:				
Debt Service	0	0	0	0
Capital Outlay	0	0	0	0
Children's Home	0	0	0	0
Community Development	0	0	0	0
Motor Vehicle and Gasoline Tax	0	0	3,739,599	0
Mental Health	0	0	0	0
Developmental Disabilities	0	0	0	6,423,176
Tuberculosis/Crippled Child Levy	0	0	0	0
Children Services	0	0	0	0
Corrections and Public Safety	0	0	0	0
Public Assistance	0	135,070	0	0
Other Purposes	0	0	0	0
Assigned for Purchases on Order	49,815	0	0	0
Unassigned	4,644,851	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>5,261,695</u>	<u>168,622</u>	<u>4,126,917</u>	<u>6,447,176</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$9,562,371</u>	<u>\$952,342</u>	<u>\$9,433,118</u>	<u>\$11,649,107</u>

See accompanying notes to the basic financial statements

Jail Operating Levy	Other Governmental Funds	Total Governmental Funds
\$33,179	\$15,462,396	\$25,877,347
0	133,967	135,855
0	140,000	140,000
0	0	54,800
0	176,843	617,106
0	995,921	995,921
1,065	79,016	527,109
1,310,991	5,852,141	12,520,450
0	825,859	3,272,361
0	403,209	1,407,770
422,820	3,459,187	12,373,275
7,175	16,663	2,867,071
0	0	3,697
0	47,154	47,154
0	62,906	187,514
<u>\$1,775,230</u>	<u>\$27,655,262</u>	<u>\$61,027,430</u>
\$61,038	\$333,266	\$689,448
0	289,044	886,822
88,348	176,470	743,713
0	0	14,265
0	51,894	51,894
1,429,029	339,035	1,884,698
51,816	98,636	842,945
0	9,356	9,356
<u>1,630,231</u>	<u>1,297,701</u>	<u>5,123,141</u>
1,152,976	5,293,820	11,240,525
279,856	3,705,774	12,589,220
<u>1,432,832</u>	<u>8,999,594</u>	<u>23,829,745</u>
1,065	79,016	527,109
0	62,906	187,514
0	0	440,263
0	3,287,039	3,287,039
0	2,163,928	2,163,928
0	1,120,870	1,120,870
0	248,163	248,163
0	0	3,739,599
0	2,480,358	2,480,358
0	0	6,423,176
0	726,784	726,784
0	2,310,525	2,310,525
0	1,986,801	1,986,801
0	0	135,070
0	2,891,577	2,891,577
0	0	49,815
(1,288,898)	0	3,355,953
<u>(1,287,833)</u>	<u>17,357,967</u>	<u>32,074,544</u>
<u>\$1,775,230</u>	<u>\$27,655,262</u>	<u>\$61,027,430</u>

Jefferson County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2015

Total Governmental Fund Balances	\$32,074,544
 <i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
Capital Assets used in governmental activities are not financial resources and therefore are not reported in the funds	108,003,331
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as deferred inflows of resources in the funds:	
Property Taxes	1,279,925
Permissive Sales Taxes	1,259,380
Intergovernmental	9,096,342
Fines and Forfeitures	953,441
Interest	132
Total	12,589,220
Internal service funds are used by management to charge the costs of health insurance and workers' compensation to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position	3,735,378
Unamortized bond insurance premiums do not provide current financial resources and, therefore, are not reported in the funds.	26,155
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.	(70,072)
Long-term liabilities are not due and payable in the current and therefore are not reported in the funds:	
General Obligation Bonds	16,098,750
Bond Premium	10,433
Bond Discount	(21,347)
Long-Term Notes Payable	670,745
OAQDA Loans	1,111,763
Capital Leases	101,364
Compensated Absences	3,030,182
Total	(21,001,890)
The net pension liability is not due and payable in the current period; therefore the liability and related deferred inflows/outflows are not reported in the governmental funds:	
Deferred Outflows - Pension	(3,529,460)
Net Pension Liability	20,866,199
Deferred Inflows - Pension	614,304
Total	(17,951,043)
Net Position of Governmental Activities	\$117,405,623

See accompanying notes to the basic financial statements

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Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2015

	General	Public Assistance	Motor Vehicle Gasoline Tax	Developmental Disabilities
Revenues				
Property Taxes	\$2,015,156	\$0	\$0	\$2,566,822
Permissive Sales Taxes	6,334,571	0	3,760,740	0
Charges for Services	2,670,663	0	286,862	779,082
Licenses and Permits	541,427	0	0	0
Fines and Forfeitures	668,103	0	32,991	0
Intergovernmental	2,325,458	7,961,569	5,623,196	6,650,527
Investment Income	85,763	0	502	0
Rent	142,341	0	0	0
Other	11,853	163,297	77,349	39,218
<i>Total Revenues</i>	<u>14,795,335</u>	<u>8,124,866</u>	<u>9,781,640</u>	<u>10,035,649</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	4,814,393	0	0	0
Judicial	3,859,958	0	0	0
Public Safety	192,450	0	0	0
Public Works	0	0	8,281,851	0
Health	200,477	0	0	10,065,991
Human Services	817,690	8,025,823	0	0
Conservation and Recreation	202,708	0	0	0
Economic Development and Assistance	150,000	0	0	0
Other	353,154	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	11,097	0	0	0
Interest and Fiscal Charges	890	0	0	0
<i>Total Expenditures</i>	<u>10,602,817</u>	<u>8,025,823</u>	<u>8,281,851</u>	<u>10,065,991</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,192,518</u>	<u>99,043</u>	<u>1,499,789</u>	<u>(30,342)</u>
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Inception of Capital Lease	0	0	0	0
Transfers Out	(3,198,712)	0	(592,197)	(100,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(3,198,712)</u>	<u>0</u>	<u>(592,197)</u>	<u>(100,000)</u>
<i>Net Change in Fund Balances</i>	993,806	99,043	907,592	(130,342)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>4,267,889</u>	<u>69,579</u>	<u>3,219,325</u>	<u>6,577,518</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$5,261,695</u>	<u>\$168,622</u>	<u>\$4,126,917</u>	<u>\$6,447,176</u>

See accompanying notes to the basic financial statements

Jail Operating Levy	Other Governmental Funds	Total Governmental Funds
\$1,122,492	\$5,055,600	\$10,760,070
250,000	3,213,136	13,558,447
1,227,804	3,135,536	8,099,947
0	131,954	673,381
0	56,308	757,402
171,465	8,995,532	31,727,747
0	(12,310)	73,955
0	166,153	308,494
0	33,012	324,729
<u>2,771,761</u>	<u>20,774,921</u>	<u>66,284,172</u>
0	1,110,446	5,924,839
0	282,188	4,142,146
4,365,057	6,132,495	10,690,002
0	0	8,281,851
0	3,209,832	13,476,300
0	5,634,596	14,478,109
0	0	202,708
0	734,918	884,918
0	0	353,154
0	1,133,466	1,133,466
0	3,325,179	3,336,276
0	732,641	733,531
<u>4,365,057</u>	<u>22,295,761</u>	<u>63,637,300</u>
<u>(1,593,296)</u>	<u>(1,520,840)</u>	<u>2,646,872</u>
2,087,700	2,504,734	4,592,434
0	30,774	30,774
0	(701,525)	(4,592,434)
<u>2,087,700</u>	<u>1,833,983</u>	<u>30,774</u>
494,404	313,143	2,677,646
<u>(1,782,237)</u>	<u>17,044,824</u>	<u>29,396,898</u>
<u>(\$1,287,833)</u>	<u>\$17,357,967</u>	<u>\$32,074,544</u>

Jefferson County, Ohio
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2015

Net Change in Fund Balances - Governmental Funds	\$2,677,646
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period	
Capital Asset Additions	4,874,755
Current Year Depreciation	<u>(6,414,692)</u>
Total	(1,539,937)
Governmental funds only report the disposal of assets of the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	
	(128,009)
Capital Contributions of assets that are not reported in the funds, but are additions to capital assets on the entity-wide statements	
	1,062,000
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund:	
Property Taxes	(81,661)
Permissive Sales Tax	(126,803)
Intergovernmental	3,631,693
Interest	(3,805)
Fines and Forfeitures	21,282
Charges for Services	<u>(40,210)</u>
Total	3,400,496
Issuance of Debt is reported as other financing sources in the governmental funds, but the issuance increases long term liabilities on the statement of net position.	
Inception of Capital Lease	(30,774)
In the statement of activities, interest is accrued on outstanding debt, whereas in the governmental funds, interest expenditures are reported when due.	
Amortization of Unamortized Bond Insurance Premiums	(1,376)
Amortization of Bond Premium	6,260
Amortization of Bond Discount	(1,124)
Accrued Interest on Debt	<u>9,538</u>
Total	13,298
Repayments of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities:	
General Obligation Bonds	2,789,250
Long-Term Notes Payable	418,444
OAQDA Loans Payable	80,368
Capital Leases	<u>48,214</u>
Total	3,336,276
Compensated absences reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.	
	(208,453)
Internal service funds used by management to charge the costs of health insurance and workers' compensation to individual funds are not reported in the statement of activities. Governmental fund expenditures and the related internal service funds' revenues are eliminated. The net revenues of the internal service funds are allocated among governmental activities.	
	1,497,342
Contractually required contributions are reported as expenditures in the governmental funds; however, the Statement of Net Position reports these amounts as deferred outflows or a reduction in the pension liability.	
	2,474,093
Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the Statement of Activities.	
	<u>(2,126,380)</u>
Change in Net Position of Governmental Activities	<u>\$10,427,598</u>
See accompanying notes to the basic financial statements	

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final Budget</u>	<u>Actual</u>	
<u>Revenues:</u>				
Property Taxes	\$1,952,444	\$2,009,611	\$2,009,611	\$0
Permissive Sales Taxes	5,161,000	6,306,171	6,306,171	0
Charges for Services	2,423,419	2,849,973	2,849,973	0
Licenses and Permits	422,000	541,427	541,427	0
Fines and Forfeitures	618,935	671,307	671,307	0
Intergovernmental	2,429,549	2,264,067	2,264,067	0
Interest	70,000	75,568	75,568	0
Rent	142,341	142,341	142,341	0
Other	0	18,453	18,453	0
Total Revenues	13,219,688	14,878,918	14,878,918	0
<u>Expenditures:</u>				
Current:				
General Government -				
Legislative and Executive	5,663,232	4,995,599	4,994,072	1,527
Judicial	4,297,829	3,856,060	3,856,060	0
Public Safety	177,991	194,984	194,984	0
Conservation and Recreation	202,708	202,708	202,708	0
Health	199,800	200,379	200,379	0
Human Services	908,761	816,040	816,040	0
Economic Development and Assistance	150,000	150,000	150,000	0
Other	340,425	365,618	365,536	82
Total Expenditures	11,940,746	10,781,388	10,779,779	1,609
Excess of Revenues Over Expenditures	1,278,942	4,097,530	4,099,139	1,609
<u>Other Financing Uses:</u>				
Transfers Out	(2,927,258)	(3,198,712)	(3,198,712)	0
Net Change in Fund Balance	(1,648,316)	898,818	900,427	1,609
Fund Balance Beginning of Year	2,473,087	2,473,087	2,473,087	0
Prior Year Encumbrances Appropriated	112,446	112,446	112,446	0
Fund Balance End of Year	\$937,217	\$3,484,351	\$3,485,960	\$1,609

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<u>Revenues:</u>				
Intergovernmental	\$9,399,729	\$7,961,569	\$7,961,569	\$0
Other	796,002	163,297	163,297	0
Total Revenues	10,195,731	8,124,866	8,124,866	0
<u>Expenditures:</u>				
Current:				
Human Services	10,195,731	8,186,973	8,186,973	0
Net Change in Fund Balance	0	(62,107)	(62,107)	0
Fund Balance Beginning of Year	416,549	416,549	416,549	0
Fund Balance End of Year	<u>\$416,549</u>	<u>\$354,442</u>	<u>\$354,442</u>	<u>\$0</u>

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gasoline Tax Fund
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<u>Revenues:</u>				
Permissive Sales Taxes	\$2,560,000	\$3,744,306	\$3,744,306	\$0
Charges for Services	25,000	103,612	103,612	0
Fines and Forfeitures	25,000	32,991	32,991	0
Intergovernmental	4,946,524	5,321,161	5,321,161	0
Interest	6,280	502	502	0
Other	265,000	77,349	77,349	0
Total Revenues	7,827,804	9,279,921	9,279,921	0
<u>Expenditures:</u>				
Current:				
Public Works	9,405,110	8,888,594	8,808,411	80,183
Excess of Revenues Over (Under) Expenditures	(1,577,306)	391,327	471,510	80,183
<u>Other Financing Uses:</u>				
Transfers Out	(592,197)	(592,197)	(592,197)	0
Net Change in Fund Balance	(2,169,503)	(200,870)	(120,687)	80,183
Fund Balance Beginning of Year	1,429,534	1,429,534	1,429,534	0
Prior Year Encumbrances Appropriated	592,553	592,553	592,553	0
Fund Balance (Deficit) End of Year	<u>(\$147,416)</u>	<u>\$1,821,217</u>	<u>\$1,901,400</u>	<u>\$80,183</u>

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget		
<u>Revenues:</u>				
Property Taxes	\$2,498,000	\$2,565,372	\$2,565,372	\$0
Charges for Services	635,500	779,082	779,082	0
Intergovernmental	7,514,829	6,753,826	6,753,826	0
Other	0	39,218	39,218	0
Total Revenues	10,648,329	10,137,498	10,137,498	0
<u>Expenditures:</u>				
Current:				
Health	10,615,380	10,071,058	10,071,058	0
Excess of Revenues Over Expenditures	32,949	66,440	66,440	0
<u>Other Financing Uses:</u>				
Transfers Out	0	(100,000)	(100,000)	0
Net Change in Fund Balance	32,949	(33,560)	(33,560)	0
Fund Balance Beginning of Year	6,361,600	6,361,600	6,361,600	0
Fund Balance End of Year	<u>\$6,394,549</u>	<u>\$6,328,040</u>	<u>\$6,328,040</u>	<u>\$0</u>

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Operating Levy Fund
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
<u>Revenues:</u>				
Property Taxes	\$1,092,460	\$1,121,845	\$1,121,845	\$0
Permissive Sales Taxes	250,000	250,000	250,000	0
Charges for Services	946,395	1,068,156	1,068,156	0
Intergovernmental	166,455	171,465	171,465	0
Total Revenues	2,455,310	2,611,466	2,611,466	0
<u>Expenditures:</u>				
Current:				
Public Safety	4,336,336	4,376,071	4,376,071	0
Excess of Revenues Under Expenditures	(1,881,026)	(1,764,605)	(1,764,605)	0
<u>Other Financing Sources:</u>				
Transfers In	1,809,162	2,087,700	2,087,700	0
Net Change in Fund Balance	(71,864)	323,095	323,095	0
Fund Balance (Deficit) Beginning of Year	(1,731,251)	(1,731,251)	(1,731,251)	0
Fund Balance (Deficit) End of Year	<u>(\$1,803,115)</u>	<u>(\$1,408,156)</u>	<u>(\$1,408,156)</u>	<u>\$0</u>

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2015

	Business Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Sewer	Water	Total	
Assets				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,810,390	\$2,207,533	\$5,017,923	\$2,955,546
Cash and Cash Equivalents with Fiscal Agents	0	0	0	2,714,643
Investments	0	58,560	58,560	0
Materials and Supplies Inventory	1,139	3,625	4,764	0
Receivables:				
Permissive Sales Taxes	20,976	62,927	83,903	0
Intergovernmental	160,525	0	160,525	0
Accounts	313,872	466,280	780,152	336,704
Interfund	0	0	0	3,071,264
Prepaid Items	0	9,945	9,945	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	100,121	0	100,121	0
Total Current Assets	3,407,023	2,808,870	6,215,893	9,078,157
Noncurrent Assets:				
Restricted Assets:				
Special Assessments Receivable	87,541	0	87,541	0
Unamortized Bond Insurance Premiums	9,624	9,046	18,670	0
Non Depreciable Capital Assets	288,188	263,121	551,309	0
Depreciable Capital Assets, Net	22,162,854	24,880,379	47,043,233	0
Total Noncurrent Assets	22,548,207	25,152,546	47,700,753	0
Total Assets	25,955,230	27,961,416	53,916,646	9,078,157
Deferred Outflows of Resources				
Pension	40,488	121,466	161,954	0
Liabilities				
Current Liabilities:				
Accounts Payable	40,935	69,531	110,466	0
Contracts Payable	0	13,946	13,946	0
Accrued Wages and Benefits Payable	8,540	20,268	28,808	0
Interfund Payable	1,390	6,540	7,930	4,045,707
Intergovernmental Payable	20,535	175,056	195,591	174,578
Claims Payable - Health Benefits	0	0	0	851,712
Claims Payable - Workers Comp	0	0	0	85,647
Accrued Interest Payable	126,642	2,966	129,608	0
Current Portion of Compensated Absences Payable	8,996	28,288	37,284	0
Current Portion of General Obligation Bonds Payable	95,000	85,000	180,000	0
Current Portion of Revenue Bonds Payable	92,000	0	92,000	0
Current Portion of OPWC Loans Payable	11,766	15,429	27,195	0
Current Portion of Ohio EPA Loan Payable	30,074	599,223	629,297	0
Total Current Liabilities	435,878	1,016,247	1,452,125	5,157,644
Long-Term Liabilities (Net of Current Portion):				
Compensated Absences Payable	15,018	34,543	49,561	0
Claims Payable - Workers Compensation	0	0	0	185,135
General Obligation Bonds Payable	2,304,260	1,296,777	3,601,037	0
Revenue Bonds Payable	5,703,000	0	5,703,000	0
OPWC Loans Payable	141,184	66,599	207,783	0
Ohio EPA Loan Payable	481,193	7,637,259	8,118,452	0
Net Pension Liability	227,945	683,836	911,781	0
Total Long-Term Liabilities	8,872,600	9,719,014	18,591,614	185,135
Total Liabilities	9,308,478	10,735,261	20,043,739	5,342,779
Deferred Inflows of Resources				
Pension	4,005	12,014	16,019	0
Net Position				
Net Investment in Capital Assets	13,602,189	15,438,313	29,040,502	0
Restricted for:				
Debt Service	11,266	0	11,266	0
Replacement and Improvement	49,793	0	49,793	0
Unrestricted	3,019,987	1,897,294	4,917,281	3,735,378
Total Net Position	\$16,683,235	\$17,335,607	\$34,018,842	\$3,735,378

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2015

	Business Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Sewer	Water	Total	
Operating Revenues				
Charges for Services	\$1,688,427	\$4,945,024	\$6,633,451	\$8,807,426
Other	17,492	21,509	39,001	0
<i>Total Operating Revenues</i>	<u>1,705,919</u>	<u>4,966,533</u>	<u>6,672,452</u>	<u>8,807,426</u>
Operating Expenses				
Personal Services	331,775	1,023,695	1,355,470	0
Contractual Services	404,137	2,631,960	3,036,097	643,640
Materials and Supplies	228,802	209,995	438,797	0
Claims - Health	0	0	0	6,604,520
Claims - Workers' Compensation	0	0	0	91,848
Depreciation	1,037,412	1,405,561	2,442,973	0
Other	0	71,241	71,241	0
<i>Total Operating Expenses</i>	<u>2,002,126</u>	<u>5,342,452</u>	<u>7,344,578</u>	<u>7,340,008</u>
<i>Operating Income (Loss)</i>	<u>(296,207)</u>	<u>(375,919)</u>	<u>(672,126)</u>	<u>1,467,418</u>
Non-Operating Revenues (Expenses)				
Permissive Sales Taxes	86,075	258,224	344,299	0
Interest	0	0	0	27,872
Interest and Fiscal Charges	(241,682)	(276,582)	(518,264)	0
Other Non-Operating Revenues	0	6,100	6,100	2,052
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(155,607)</u>	<u>(12,258)</u>	<u>(167,865)</u>	<u>29,924</u>
<i>Income (Loss) Before Contributions</i>	<u>(451,814)</u>	<u>(388,177)</u>	<u>(839,991)</u>	<u>1,497,342</u>
Capital Contributions	668,976	190,697	859,673	0
<i>Change in Net Position</i>	217,162	(197,480)	19,682	1,497,342
<i>Net Position Beginning of Year - Restated (Note 3)</i>	<u>16,466,073</u>	<u>17,533,087</u>	<u>33,999,160</u>	<u>2,238,036</u>
<i>Net Position End of Year</i>	<u><u>\$16,683,235</u></u>	<u><u>\$17,335,607</u></u>	<u><u>\$34,018,842</u></u>	<u><u>\$3,735,378</u></u>

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2015

	Business Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Sewer	Water	Total	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$1,679,309	\$5,005,967	\$6,685,276	\$0
Cash Received from Interfund Services - Health Benefits	0	0	0	8,341,317
Cash Received from Interfund Services - Workers' Compensation	0	0	0	396,000
Cash Payments for Employee Services and Benefits	(335,273)	(1,040,696)	(1,375,969)	0
Cash Payments for Goods and Services	(605,797)	(2,811,171)	(3,416,968)	(688,150)
Cash Payments for Claims - Health	0	0	0	(9,667,053)
Cash Payments for Claims - Workers' Compensation	0	0	0	(1,545)
Other Operating Revenues	17,492	21,509	39,001	2,867,100
Other Operating Expenses	0	(71,241)	(71,241)	0
Other Non-Operating Revenues	0	6,100	6,100	2,052
<i>Net Cash Provided by Operating Activities</i>	<u>755,731</u>	<u>1,110,468</u>	<u>1,866,199</u>	<u>1,249,721</u>
Cash Flows from Noncapital Financing Activities				
Cash Received from Interfund Loans	0	0	0	9,447,509
Cash Payments for Interfund Loans	0	0	0	(8,001,093)
Permissive Sales Taxes	86,502	259,505	346,007	0
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>86,502</u>	<u>259,505</u>	<u>346,007</u>	<u>1,446,416</u>
Cash Flows from Capital and Related Financing Activities				
Payments for Capital Acquisitions	(401,936)	(464,062)	(865,998)	0
EPA Loans Issued	0	659,303	659,303	0
Tap-In Fees	33,964	59,295	93,259	0
Capital Grants	474,487	131,402	605,889	0
Special Assessments	9,823	0	9,823	0
Principal Paid on Debt:				
General Obligation Bonds	(100,000)	(85,000)	(185,000)	0
Revenue Bonds	(89,000)	0	(89,000)	0
OPWC Loans	(11,766)	(15,429)	(27,195)	0
Ohio EPA Loans	(30,074)	(714,447)	(744,521)	0
Interest and Fiscal Charges Paid on Debt	(242,848)	(276,169)	(519,017)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(357,350)</u>	<u>(705,107)</u>	<u>(1,062,457)</u>	<u>0</u>
Cash Flows from Investing Activities				
Interest	0	0	0	27,872
<i>Net Increase in Cash and Cash Equivalents</i>	484,883	664,866	1,149,749	2,724,009
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,425,628</u>	<u>1,601,227</u>	<u>4,026,855</u>	<u>2,946,180</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$2,910,511</u></u>	<u><u>\$2,266,093</u></u>	<u><u>\$5,176,604</u></u>	<u><u>\$5,670,189</u></u>

(Continued)

Jefferson County, Ohio
Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2015

	Business Type Activities - Enterprise Funds			Governmental Activities- Internal Service Fund
	Sewer	Water	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
Operating Income (Loss)	(\$296,207)	(\$375,919)	(\$672,126)	\$1,467,418
Adjustments:				
Depreciation	1,037,412	1,405,561	2,442,973	0
Non-Operating Revenues	0	6,100	6,100	2,052
Changes in Deferred Outflows of Resources, Assets, Liabilities, and Deferred Inflows of Resources:				
(Increase) Decrease in Accounts Receivable	(9,118)	60,943	51,825	100,972
Decrease in Prepaid Items	0	1,326	1,326	0
Decrease in Interfund Receivable	0	0	0	198,315
Decrease in Deferred Outflows of Resources - Pension	2,566	7,700	10,266	
Increase in Accounts Payable	25,134	12,861	37,995	0
Increase in Accrued Wages and Benefits Payable	2,246	1,775	4,021	0
Decrease in Compensated Absences Payable	(1,506)	(895)	(2,401)	0
Decrease in Interfund Payable	(1,171)	(8,248)	(9,419)	0
Decrease in Claims Payable - Health	0	0	0	(296,405)
Decrease in Claims Payable - Workers' Compensation	0	0	0	(178,121)
Increase (Decrease) in Intergovernmental Payable	2,424	17,414	19,838	(44,510)
Decrease in Net Pension Liability	(4,202)	(12,607)	(16,809)	0
Decrease in Deferred Inflows of Resources - Pension	(1,847)	(5,543)	(7,390)	0
<i>Net Cash Provided by Operating Activities</i>	\$755,731	\$1,110,468	\$1,866,199	\$1,249,721

Noncash Activities:

Construction in progress in the amount of \$218,277 was placed in service in the Water Fund during 2015.

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2015

Assets

Equity in Pooled Cash and Cash Equivalents	\$3,040,219
Cash and Cash Equivalents in Segregated Accounts	895,130
Receivables:	
Property Taxes	51,807,080
Accounts	1,299,093
Special Assessments	194,994
Intergovernmental	3,276,596

<i>Total Assets</i>	\$60,513,112
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Liabilities

Intergovernmental Payable	\$56,577,763
Undistributed Monies	3,935,349

<i>Total Liabilities</i>	\$60,513,112
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See accompanying notes to the basic financial statements

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION

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

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

Reporting Entity:

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

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Jefferson County, this includes the Board of Developmental Disabilities, the Department of Job and Family Services, the Prevention and Recovery Board, the Veteran's Service Commission, the Law Library Resources Board, the Regional Airport Authority, the Jefferson County Water and Sewer Districts, and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations for which the County approves the budget, the issuance of debt or the levying of taxes and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government. The County has one entity that meets the requirements to be reported as a discretely presented component unit.

The Jefferson County Land Reutilization Corporation (Land Bank) is a county land reutilization corporation that was formed on May 9, 2014, when the Jefferson County Board of Commissioners authorized the incorporation of the Land Bank under Chapter 1724 of the Ohio Revised Code as a not-for-profit corporation under the laws of the State of Ohio. The purpose of the Land Bank is to strengthen neighborhoods in the County by returning vacant and abandoned properties to productive use. The Land Bank has been designated as the County's agent to further its mission to reclaim, rehabilitate, and reutilize vacant, abandoned, tax foreclosed and other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code. The County may impose its will on the Land Bank and the relationship between the primary government and the organization is such that exclusion would have caused the reporting entity's financial statements to be misleading; however, no material financial activity has occurred. As a result, no financial information is presented in the discretely presented component unit column. Separately issued financial statements can be obtained from the Jefferson County Land Bank.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

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

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

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

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

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

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

Jefferson County Regional Planning Commission

The County participates in the Jefferson County Regional Planning Commission which is a statutorily created political subdivision of the State. The commission is jointly governed among Jefferson County and municipalities and townships within the County. Each member's control over the operation of the commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environment, social, economic and governmental functions and services of the County as well as applies for certain grants on behalf of the member governments. The continued existence of the Commission is dependent upon the County's continued participation; however, the County does not have an equity interest in the Commission. Since Jefferson County serves as the fiscal agent for the Board, the financial activity of the District is presented as an agency fund. Additional information on the joint venture is presented in Note 19.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

The County is involved with the following organizations which are defined as jointly governed organizations. Additional financial information concerning the jointly governed organizations is presented in Note 20.

Jefferson County Cluster
Eastern Ohio Correction Center
Brooke, Hancock, Jefferson Regional Planning Commission (BHJ)
Oakview Juvenile Residential Center
Area Office on Aging
Ohio Mid-Eastern Governments Association (OMEGA)
Jefferson-Belmont Joint Solid Waste Authority
Jefferson County Family and Children First Council
Belmont, Carroll, Harrison, and Jefferson Counties Council of Governments
Jefferson County Port 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 21.

Jefferson Metropolitan Housing Authority
Eastern Gateway Community College
Friendship Park District

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

County Risk Sharing Authority (CORSA)
County Commissioners Association of Ohio Workers' Compensation Group Retrospective Rating Program (CCAO)
Jefferson Health Plan

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant of the County's accounting policies are described below.

A. Basis of Presentation

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

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

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

B. Fund Accounting

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

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

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

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

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

Developmental Disabilities Fund To account for the operation of a school and the costs of administering a sheltered workshop for the developmentally disabled residents of the County. Revenue sources are Federal and State grant monies and a county-wide property tax levy.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

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

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

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

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

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

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

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

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

C. Measurement Focus

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

Fund Financial Statements All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources and current liabilities and deferred inflows of resources generally are included on the Balance

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Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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

D. Basis of Accounting

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

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

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

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see Note 8), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

Unearned revenue represents amounts under the accrual and modified accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because such amounts have not yet been earned.

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Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources include deferred charges on refunding and for pension reported in the government-wide Statement of Net Position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources are explained in Note 12.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2015, but which were levied to finance 2016 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, permissive sales tax revenue, state-levied and locally shared taxes, and grants and entitlements. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities found on page 24. Deferred inflows of resources relate to pension are reported on the government-wide Statement of Net Position. See Note 12 for more detail.

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

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

E. Budgetary Process

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

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The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. These appropriations were made before the end of the prior year and before the actual year end fund balances were known. This resulted in differences being reported for beginning of year fund balances for the original and final budgeted amounts. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2015 upon which the final appropriations were based.

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

F. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

G. Cash, Cash Equivalents, and Investments

Cash balances of the County's funds, except cash held by a trustee or fiscal agent or held in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. During 2015, investments were limited to money market mutual funds, Federal Home Loan Bank securities, Federal Farm Credit Bank securities, Federal Home Loan Mortgage Corporation, Federal National Mortgage Association securities, United States Treasury Bonds, STAR Ohio, and certificates of deposit. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost. Under existing Ohio statutes, all investment earnings accrue to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2015 amounted to \$85,763 which includes \$7,234 assigned from other funds.

Investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months are reported as investments. The County reports the change in fair value of investments. The calculation of realized gains/losses is independent of the calculation of the change in the fair value of investments. The realized gains/losses of the current period include unrealized amounts from prior periods.

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The County has invested funds in the State Treasurer's Asset Reserve of Ohio (STAR Ohio) during 2015. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2015.

The Jail Operating Levy Special Revenue Funds and the Self Insurance - Health Internal Service Fund made disbursements in excess of their equity interest in the cash management pool. The amounts of these excesses are reported as an interfund payable to the General and the Self Insurance - Workers' Compensation Internal Service Fund.

H. Restricted Assets

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

I. Receivables and Payables

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

J. Inventory

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

K. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2015, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

L. Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating current replacement cost of the infrastructure to be

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capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of ten thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest costs incurred during the construction of capital assets utilized by the enterprise funds are also capitalized. All infrastructure of the County has been reported, including infrastructure acquired or constructed prior to 1980. All reported capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

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

M. Internal Balances

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

N. Compensated Absences

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

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

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

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

Jefferson County, Ohio
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O. Accrued Liabilities and Long-term Obligations

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

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

P. Unamortized Bond Insurance Premiums, Bond Discounts, Bond Premiums, and Bond Issuance Costs

On the government wide financial statements, bond insurance premiums, bond premiums and bond discounts are amortized over the term of the bonds using the straight line method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. On the governmental fund financial statements bond insurance premiums, bond premiums, bond discounts and bond issuance costs are recognized in the period in which the bonds are issued.

Bond issuance costs are expensed in the funds in the period the bonds are issued.

Q. Fund Balance

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

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

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

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

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Committed: The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the Commission removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned: Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County Commissioners. In the general fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by resolution or by State Statute. State Statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated.

Unassigned: Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

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

R. Net Position

Net Position represents the difference between all other elements in a statement of financial position. Net investments in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for other purposes are primarily for net position of the Miscellaneous Local, Unclaimed Monies, and Senior Citizens Levy special revenue funds. Of the restricted net position, none has resulted from enabling legislation.

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

S. Operating Revenues and Expenses

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

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T. Capital Contributions

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

U. Internal Activity

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

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

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

V. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. During 2015, the County reported no extraordinary or special items.

W. Estimates

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

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF NET POSITION

For 2015, the County implemented the Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions" and GASB Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68." GASB 68 established standards for measuring and recognizing pension liabilities, deferred outflows of resources, deferred inflows of resources and expense/expenditure. The implementation of this pronouncement had the following effect on net position as reported December 31, 2014:

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	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Net position December 31, 2014	\$125,276,781	\$34,778,939
Adjustments:		
Net Pension Liability	(20,391,752)	(891,188)
Deferred Outflow	16,143	0
Deferred Outflow - Payments Subsequent to Measurement Date	2,387,069	111,409
Deferred Inflow	<u>(310,216)</u>	<u>0</u>
Restated Net Position December 31, 2014	<u>\$106,978,025</u>	<u>\$33,999,160</u>

	<u>Sewer</u>	<u>Water</u>	<u>Total Business - Type</u>
Net position December 31, 2014	\$16,661,018	\$18,117,921	\$34,778,939
Adjustments:			
Net Pension Liability	(222,797)	(668,391)	(891,188)
Deferred Outflow - Payments Subsequent to Measurement Date	<u>27,852</u>	<u>83,557</u>	<u>111,409</u>
Restated Net Position December 31, 2014	<u>\$16,466,073</u>	<u>\$17,533,087</u>	<u>\$33,999,160</u>

The County restated for employer contributions subsequent to the measurement date. The County also restated for its proportionate share of the collective deferred inflow/outflows provided by STRS as the collective balance had been determined by STRS for the prior year. The County made no restatement for deferred inflows/outflows of resources as to OPERS as the information needed to generate these restatements was not available.

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than restricted, committed, or assigned fund balance (GAAP basis).

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4. Unrecorded cash and unrecorded interest are reported on the balance sheet (GAAP basis), but not on the budgetary basis. The reconciled difference between the beginning and end of the year is reflected in the following tables as unrecorded cash.
5. Cash that is held by the agency funds on behalf of County funds on a budget basis are allocated and reported on the balance sheet (GAAP basis) in the appropriate County fund.
6. The investment market value adjustment is the amount recorded to bring investments to market value on the balance sheet (GAAP basis) that is not recorded on the budgetary (Cash basis)

Adjustments necessary to convert the results of operations at the end of the year on the Budget basis to the GAAP basis are as follows:

	Net Change in Fund Balances				
	General and Major Special Revenue Funds				
	General	Public Assistance	MVGT	Developmental Disabilities	Jail Operating Levy
GAAP Basis	\$993,806	\$99,043	\$907,592	(\$130,342)	\$494,404
Net Adjustment for Revenue Accruals	298,722	0	(501,719)	176,167	(127,116)
Unrecorded Cash	(100,137)	0	0	0	0
Agency Fund					
Cash Allocation	(130,765)	0	0	(74,318)	(33,179)
Net Adjustment for Expenditure Accruals	(103,474)	(161,150)	459,037	(5,067)	(11,014)
Investment Market					
Value Adjustment	15,763	0	0	0	0
Encumbrances	(73,488)	0	(985,597)	0	0
Budget Basis	\$900,427	(\$62,107)	(\$120,687)	(\$33,560)	\$323,095

NOTE 5 - ACCOUNTABILITY AND COMPLIANCE

A. Fund Deficits

The following funds had a deficit fund balance or deficit net position as of December 31, 2015:

	Deficit Fund Balance	Deficit Net Position
<u>Special Revenue Funds:</u>		
Jail Operating Levy	(\$1,287,833)	
<u>Internal Service Fund:</u>		
Self Insurance - Health		(\$1,846,072)

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

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B. Legal Compliance

The Jail Operating Levy Special Revenue Funds and the Self Insurance – Health Internal Service Fund had appropriations in excess of estimated revenue contrary to Section 5705.39, Revised Code, in the amounts of \$1,408,156, and \$1,331,064 respectively. The County will monitor estimated revenue levels in the future to ensure that appropriations are not in excess of the amount available.

The Jail Operating Levy Special Revenue Funds and the Self Insurance - Health Internal Service Fund had deficit cash balances contrary to Section 5705.10 (I), Revised Code, in the amounts of \$1,408,156 and \$1,331,064, respectively, which provides that money paid into any fund shall be used for the purpose for which the funds were established.

NOTE 6 - DEPOSITS AND INVESTMENTS

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

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

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

1. United States Treasury Bills, Notes, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage 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. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;

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

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Other than corporate notes, commercial paper, and bankers acceptances, an investment must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

At December 31, 2015, the County's Self Insurance – Health internal service fund had a \$2,714,643 balance with Jefferson Health Plan, a risk sharing, claims servicing, and insurance purchasing pool (See Note 22). The balance is held by the claims administrator in a pooled account which is representative of numerous entities and therefore cannot be included in the risk disclosures reported by the County. Disclosures for the Jefferson Health Plan as a whole may be obtained from the Plan's fiscal agent, the Jefferson County Educational Service Center. To obtain financial information, write to the Jefferson Health Plan, Treasurer, Jefferson County ESC, Steubenville, Ohio 43952.

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$20,965,295 of the County's bank balance of \$34,398,745 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Investments

As of December 31, 2015, investments were limited to money market mutual funds, Federal Home Loan Bank securities, Federal Farm Credit Bank securities, Federal Home Loan Mortgage Corporation securities, Federal National Mortgage Association securities, United States Treasury Bonds, and Star Ohio:

	Fair Value	Maturity	Percent of Total Investments	Rating	Rating Agency
Federal Home Loan Bank Securities	\$297,972	4/30/18	4.88%	AA+	S&P
Federal Home Loan Bank Securities	300,012	3/1/16	4.91%	AA+	S&P
Federal Farm Credit Bank Securities	601,098	6/28/17	9.85%	AA+	S&P
Federal Farm Credit Bank Securities	500,885	9/20/17	8.20%	AA+	S&P
Federal Farm Credit Bank Securities	493,310	12/20/18	8.08%	AA+	S&P
Federal Home Loan Mortgage Corporation	395,592	10/15/18	6.48%	AA+	S&P
Federal National Mortgage Association	300,468	3/1/17	4.92%	AA+	S&P
Federal National Mortgage Association	498,440	6/30/17	8.16%	AA+	S&P
United States Treasury Bonds	494,100	10/31/19	8.09%	Aaa	Moody's
United States Treasury Bonds	496,620	12/31/17	8.13%	Aaa	Moody's
United States Treasury Bonds	497,950	6/30/20	8.16%	Aaa	Moody's
Money Market					
Mutual Funds	1,028,877	**	16.85%	AAA	S&P
STAR Ohio	200,649	49.4 Days	3.29%	AAA	S&P
Totals	<u>\$6,105,973</u>		<u>100.00%</u>		

** Maturity not available to the County at December 31, 2015.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

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

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

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County has no investment policy dealing with investment custodial risk beyond the requirement in state statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

Concentration of Credit Risk. The County places no limit on the amount that may be invested in any one issuer. The percentage of total investments is listed in the table above.

Cash on Hand

At year-end, the County had \$10,000 in undeposited cash on hand which is included on the financial statements of the County as part of Equity in Pooled Cash and Cash Equivalents.

NOTE 7 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2015 for real and public utility property taxes represents collections of 2014 taxes.

2015 real property taxes are levied after October 1, 2015, on the assessed value as of January 1, 2015, the lien date. Assessed values are established by the State Law at 35 percent of appraised market value. 2015 real property taxes are collected in and intended to finance 2016.

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

Public utility tangible personal property currently is assessed at varying percentages of true collected value; public utility real property is assessed at 25 percent of true value. 2015 public utility property taxes became a lien December 31, 2014, are levied after October 1, 2015, and are collected in 2016 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2015, was 12.15 per \$1,000 of assessed value. The assessed values of real and public utility personal property upon which 2015 property tax receipts were based are as follows:

Real Property	\$929,178,570
Public Utility Personal Property	298,736,560
Total Assessed Property Value	<u>\$1,227,915,130</u>

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which were measurable as of December 31, 2015, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2015 operations is offset to deferred inflows of resources – property taxes not levied to finance current year operations. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

NOTE 8 - PERMISSIVE SALES AND USE TAX

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

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

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

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

NOTE 9 - RECEIVABLES

Receivables at December 31, 2015, consisted of taxes, interest, special assessments, accounts (billings for user charged services, including unbilled utility services), loans and intergovernmental receivables arising from grants, entitlements, shared revenues and loan repayment reimbursements. Management believes all receivables are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. Except as noted below, all other receivables are expected to be collected within one year.

Delinquent property taxes deemed collectible by the County Auditor and recorded as a receivable in the amount of \$1,279,925 may not be collected within one year.

In prior years, special assessments were assessed for the partial repayment of business-type activities debt. These special assessments relating to the payment of debt are not expected to be fully collected within one year. The amount not scheduled for collection during the subsequent year is \$74,640. The County has \$3,570 in delinquent special assessments at December 31, 2015.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

During 2012, the Jefferson County Prevention and Recovery Board issued a loan to Jefferson Behavioral Health System. The loan was issued in the amount of \$175,000 for a five year period, at a zero percent interest rate unless Jefferson Behavioral Health System should miss a monthly payment at which time a 3.25% interest rate will be applied to the balance of the loan. Principal in the amount of \$35,004 was repaid during 2015. In accordance with a memorandum of understanding dated June 23, 2015, \$50,000 of the outstanding principle has been forgiven by the county. As of December 31, 2015, \$14,154 of the loan remains outstanding, which will be fully collected within one year.

During 2013, the Jefferson County Prevention and Recovery Board issued a loan to Family Service. The loan was issued in the amount of \$75,000 for a five year period, at a zero percent interest rate. Principal in the amount of \$15,000 was repaid during 2015. As of December 31, 2015, \$33,000 of this loan remains outstanding, of which, \$18,000 will not be fully collected within one year.

A summary of the principal items of intergovernmental receivables follows:

Governmental Activities	
Jail Operating Levy - Detention	\$349,724
Indigent Fee Reimbursement	52,263
Homestead/Rollback, SB 3 and HB 66 Reimbursement	1,018,485
Local Government Funding	499,654
Motor Vehicle License and Gas Tax	2,026,012
OPWC	23,762
FAA Improvement	25,352
ODOT Support	291,826
Casino Tax Revenue	410,811
General fund	59,041
Airport Improvement Program Grants	13,756
Child Support Enforcement Agency Grants	654,542
MVGT Fund Grants	2,486,494
Mental Health Fund Grants	950,452
Court/Corrections Fund Grants	501,457
Permissive Sheriff Fund Grants	47,810
Children Services Fund Grants	547,262
Developmental Disabilities Fund Grants	1,797,961
Jail Operating Levy Fund Grants	10,324
Permanent Improvement	590,000
CDBG Fund Grants	16,287
Total Governmental Activities	<u>12,373,275</u>
Business Type Activities	
Sewer	<u>160,525</u>
Total	<u><u>\$12,533,800</u></u>

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2015, was as follows:

	Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015
<u>Governmental Activities:</u>				
Non Depreciable Capital Assets:				
Land	\$3,885,670	\$25,178	\$0	\$3,910,848
Construction in Progress	1,534,127	2,554,573	(183,735)	3,904,965
Total Non Depreciable Capital Assets	<u>5,419,797</u>	<u>2,579,751</u>	<u>(183,735)</u>	<u>7,815,813</u>
Depreciable Capital Assets:				
Land Improvements	640,072	0	0	640,072
Buildings and Improvements	52,266,235	0	0	52,266,235
Machinery and Equipment	17,890,372	190,060	(251,834)	17,828,598
Infrastructure	98,062,126	2,940,508	(681,543)	100,321,091
Vehicles	4,097,646	410,171	(138,107)	4,369,710
Total Depreciable Capital Assets	<u>172,956,451</u>	<u>3,540,739</u>	<u>(1,071,484)</u>	<u>175,425,706</u>
Accumulated Depreciation:				
Land Improvements	(62,522)	(32,601)	0	(95,123)
Buildings and Improvements	(22,735,026)	(1,454,205)	0	(24,189,231)
Machinery and Equipment	(9,859,212)	(1,029,580)	251,834	(10,636,958)
Infrastructure	(34,784,014)	(3,584,251)	573,804	(37,794,461)
Vehicles	(2,326,197)	(314,055)	117,837	(2,522,415)
Total Accumulated Depreciation	<u>(69,766,971)</u>	<u>(6,414,692)</u>	<u>943,475</u>	<u>(75,238,188)</u>
Total Depreciable Capital Assets, Net	<u>103,189,480</u>	<u>(2,873,953)</u>	<u>(128,009)</u>	<u>100,187,518</u>
Governmental Capital Assets, Net	<u>\$108,609,277</u>	<u>(\$294,202)</u>	<u>(\$311,744)</u>	<u>\$108,003,331</u>

Depreciation expense was charged to governmental activities as follows:

<u>Governmental Activities:</u>	
General Government:	
Legislative and Executive	\$342,003
Judicial	124,611
Public Safety	1,379,421
Public Works	3,681,891
Health	338,214
Human Services	181,372
Economic Development and Assistance	354,221
Conservation and Recreation	12,959
Total Depreciation Expense	<u>\$6,414,692</u>

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

	Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015
<u>Business Type Activities:</u>				
Non Depreciable Capital Assets:				
Land	\$279,700	\$0	\$0	\$279,700
Construction in Progress	282,349	207,537	(218,277)	271,609
Total Non Depreciable Capital Assets	562,049	207,537	(218,277)	551,309
Depreciable Capital Assets:				
Buildings and Improvements	827,772	266,016	0	1,093,788
Machinery and Equipment	1,489,055	0	0	1,489,055
Infrastructure	91,635,787	240,373	(26,106)	91,850,054
Vehicles	407,145	32,173	0	439,318
Total Depreciable Capital Assets	94,359,759	538,562	(26,106)	94,872,215
Accumulated Depreciation:				
Buildings and Improvements	(537,044)	(30,374)	0	(567,418)
Machinery and Equipment	(1,182,454)	(39,129)	0	(1,221,583)
Infrastructure	(43,427,489)	(2,334,339)	9,619	(45,752,209)
Vehicles	(265,128)	(22,644)	0	(287,772)
Total Accumulated Depreciation	(45,412,115)	(2,426,486) **	9,619	(47,828,982)
Total Depreciable Capital Assets, Net	48,947,644	(1,887,924)	(16,487) **	47,043,233
Business Type Capital Assets, Net	\$49,509,693	(\$1,680,387)	(\$234,764)	\$47,594,542

** = The loss on disposal of \$16,487 was netted with depreciation expense.

NOTE 11 - RISK MANAGEMENT

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

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

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

<u>Type of Coverage</u>	<u>Amount</u>	
Liability:		
General:		
Bodily Injury, Property Damage, etc.	\$1,000,000	Each Occurrence
Medical Payments Limit	5,000/50,000	Each Person/Each Accident
Foster Parents	6,000,000	
Attorney Disciplinary Proceedings	25,000	Each Occurrence/Annual Aggregate
Law Enforcement:		
Bodily Injury, Property Damage, etc.	1,000,000	Each Occurrence
Auto:		
Bodily Injury, Property Damage, etc.	1,000,000	Each Occurrence
Medical Payments Limit	5,000/50,000	Each Person/Each Accident
Errors and Omissions:		
Wrongful Acts Limit	1,000,000	Each Occurrence/Annual Aggregate
Back Wages Limit	50,000	Each Occurrence
Errors and Omissions	1,000,000	Annual Aggregate
Excess:		
Excess Liability Limit	5,000,000	Each Occurrence/Annual Aggregate
Property:		
Direct Physical Loss or Damage:		
Real and Personal Property	197,621,785	Replacement Cost Value
Contractor's Equipment	Actual Cash Value	
Electronic Data Processing Equip.		
Media	100,000	Each Occurrence
Extra Expense	25,000	Each Occurrence
Fine Arts	Covered Value	
Property in Transit	100,000	Each Occurrence
Extra Expense/Business Income	1,000,000	Each Occurrence
Flood Damage	100,000,000	Each Occurrence
Earthquake Damage	100,000,000	Each Occurrence
Valuable Papers	1,000,000	Each Occurrence
Auto Physical Damage	Actual Cash Value	
Automatic Acquisitions	5,000,000	
Unintentional Omissions	250,000	Each Occurrence
Equipment Breakdown:		
Equipment Breakdown	100,000,000	Each Accident
Sublimits:		
Demolition & Increased Cost of Constr.	5,000,000	Each Accident
Perishable Goods	500,000	Each Accident
Expediting Goods	500,000	Each Accident
EDP Extra Response	25,000	Each Accident
Data Restoration	100,000	Each Accident
Hazardous Substances	250,000	Each Accident
Crime:		
Employee Dishonesty	1,000,000	Each Occurrence
Money and Securities (Inside & Outside)	1,000,000	Each Occurrence
Money Orders & Counterfeit Paper	1,000,000	Each Occurrence
Depositor's Forgery	1,000,000	Each Occurrence
Fund Transfer Fraud	500,000	Each Occurrence
Computer Fraud	500,000	Each Occurrence
Individual Public Official Bond Excess	250,000	Each Occurrence
Deductible on Above Coverages	2,500	Each Occurrence

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

The amounts of settlements have not exceeded coverage in any of the past three years. Also, the limits have not been lowered significantly in the past year.

The County participates in the workers' compensation program provided by the state of Ohio. Beginning in 2015, the County participated in the County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Retrospective Rating Program (Program), an insurance purchasing pool (See Note 22). The Program is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The participating Counties continue to pay their own individual premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending on that performance, the participating employers can receive either a premium refund or assessment. Employers will pay experience – or base rated premium under the same terms as if they were not in a retro group. The total premium for the entire group is the standard premium of the group. The standard premium serves as the benchmark that is adjusted up and down retroactively. In order to allocate the savings derived by formation of the Program, the Program's executive committee annually calculates the group-retrospective premium based on developed incurred claim losses for the whole group. The new premium is compared the standard premium. If the retrospective premium is lower than the standard premium, a refund will be distributed to the employers of the group. If the retrospective premium is higher, an assessment will be charged to each participant.

Participation in the Program is limited to counties that can meet the Program's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Program. Each year, the County pays an enrollment fee to the Program to cover the costs of administering the program.

The County may withdraw from the Program if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Workers' Compensation. However, the participant is not relieved of the obligation to pay any amounts owed to the Program prior to withdrawal.

The County provides health, dental, and vision insurance to its employees through a self-insurance plan. The County pays \$1,290 per month for every eligible employee regardless of what coverage the employee has chosen (\$1,220 for the premium and \$70 for debt reduction), with the employees paying \$128 per month for single coverage, and \$170 per month for family coverage. The County participated in the Jefferson Health Plan during 2015, and employees have the choice between two third-party administrators within the consortium, Self-Funded Plans, Inc. or the Health Plan. Jefferson Health Plan administers the health, dental, and vision insurance plan.

The claims liabilities of \$851,712, for health insurance and \$270,782, for workers' compensation reported in the self insurance – health and self-insurance – workers' compensation internal service funds, respectively at December 31, 2015 are based on the requirements of Governmental Accounting Standards Board Statement Number 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The claims liability is based on an estimate supplied by the County's third party administrators. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustments expenses. A summary of the fund's claims liability during the past two years is as follows:

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Program	Beginning Balance	Current Year Claims	Claims Payments	Ending Balance
Self Insurance - Health				
2014	\$788,550	\$7,486,169	\$7,126,602	\$1,148,117
2015	1,148,117	6,941,224 (1)	7,237,629 (2)	851,712
Self Insurance - Workers' Compensation				
2014	459,492	121,618	132,207	448,903
2015	448,903	91,848	269,969 (3)	270,782
(1) Claims Expense		\$6,604,520		
+ Stop Loss Receivable		336,704		
Current Year Claims		<u>\$6,941,224</u>		
(2) Cash Payments for Claims			\$9,667,053	
- Stop Loss Received for 2015 Claims			<u>(2,429,424)</u>	
Claims Payments			<u>\$7,237,629</u>	
(3) Cash Payments for Claims			\$1,545	
- Long-Term Claims in Excess of Claim Limit			268,424	
Claims Payments			<u>\$269,969</u>	

NOTE 12 - DEFINED BENEFIT PENSION PLANS

Net Pension Liability

The net pension liability reported on the statement of net position represents a liability to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability represents the County's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net pension liability* on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting.

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees, other than teachers employed by the Board of Developmental Disabilities, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

	State and Local	Public Safety	Law Enforcement
2015 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee	10.0%	*	**
2015 Actual Contribution Rates			
Employer:			
Pension	12.0%	16.1%	16.1%
Post-employment Health Care Benefits	2.0	2.0	2.0
Total Employer	<u>14.0%</u>	<u>18.1%</u>	<u>18.1%</u>
Employee	<u>10.0%</u>	<u>12.0%</u>	<u>13.0%</u>

- * This rate is determined by OPERS' Board and has no maximum rate established by ORC.
- ** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The County's contractually required contribution was \$2,492,725 for 2015. Of this amount, \$269,613 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

Plan Description – County licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information, and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at www.strsoh.org.

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307.

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 25 years of service, or 30 years of service regardless of age. Age and service requirements for retirement will increase effective August 1, 2015, and will continue to increase periodically until they reach age 60 with 35 years of service or age 65 with five year of service on August 1, 2026.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

The DC Plan allows members to place all their member contributions and 9.5 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 11 percent of the 12 percent member rate goes to the DC Plan and 1 percent goes to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50.

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. Through June 30, 2015, the employer rate was 14 percent and the member rate was 12 percent of covered payroll. The statutory employer rate for fiscal year 2016 and subsequent years is 14 percent. The statutory member contribution rate increased to 13 percent on July 1, 2015, and will increase to 14 percent on July 1, 2016. The 2015 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$94,673 for 2015. Of this amount \$3,921 is reported as an intergovernmental payable

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

The net pension liability for OPERS was measured as of December 31, 2014, and the net pension liability for STRS was measured as of June 30, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability			
Prior Measurement Date	0.16631300%	0.00689379%	
Proportion of the Net Pension Liability			
Current Measurement Date	<u>0.16631300%</u>	<u>0.00621911%</u>	
Change in Proportionate Share	<u>0.00000000%</u>	<u>-0.00067468%</u>	
Proportionate Share of the Net			
Pension Liability	\$20,059,201	\$1,718,779	\$21,777,980
Pension Expense	\$2,186,172	\$39,580	\$2,225,752

At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual experience	\$1,070,297	\$78,355	\$1,148,652
County contributions subsequent to the measurement date	<u>2,492,725</u>	<u>50,037</u>	<u>2,542,762</u>
Total Deferred Outflows of Resources	<u>\$3,563,022</u>	<u>\$128,392</u>	<u>\$3,691,414</u>
Deferred Inflows of Resources			
Net difference between projected and actual earnings on pension plan investments	\$352,401	\$123,613	\$476,014
Change in Proportionate Share	<u>0</u>	<u>154,309</u>	<u>154,309</u>
Total Deferred Inflows of Resources	<u>\$352,401</u>	<u>\$277,922</u>	<u>\$630,323</u>

\$2,542,762 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Year Ending December 31:			
2016	\$104,976	(\$66,472)	\$38,504
2017	104,976	(66,472)	38,504
2018	240,372	(66,472)	173,900
2019	<u>267,572</u>	<u>(151)</u>	<u>267,421</u>
Total	<u>\$717,896</u>	<u>(\$199,567)</u>	<u>\$518,329</u>

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA	3 percent, simple
Investment Rate of Return	8 percent
Actuarial Cost Method	Individual Entry Age

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2010.

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 6.95 percent for 2014.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2014 and the long-term expected real rates of return:

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00%	2.31%
Domestic Equities	19.90	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	19.10	7.40
Other investments	18.00	4.59
Total	<u>100.00%</u>	<u>5.28%</u>

Discount Rate The discount rate used to measure the total pension liability was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 8 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability	\$41,935,435	\$20,059,201	\$6,673,308

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Projected salary increases	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.75 percent, net of investment expenses
Cost-of-Living Adjustments (COLA)	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date.

Jefferson County, Ohio
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Mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males’ ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

Actuarial assumptions used in the June 30, 2015, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

STRS’ investment consultant develops best estimates for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

Asset Class	Target Allocation	10 Year Expected Nominal Rate of Return *
Domestic Equity	31.00%	8.00%
International Equity	26.00	7.85
Alternatives	14.00	8.00
Fixed Income	18.00	3.75
Real Estate	10.00	6.75
Liquidity Reserves	1.00	3.00
Total	100.00%	

* 10 year annualized geometric nominal returns include the real rate of return and inflation of 2.5 percent.

Discount Rate The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2015. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS’ fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2015. Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2015.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.75 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.75 percent) or one-percentage-point higher (8.75 percent) than the current rate:

Jefferson County, Ohio
Notes to the Basic Financial Statements
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	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	\$2,387,515	\$1,718,779	\$1,153,265

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, 2015, five employees have elected Social Security. The County's liability is 6.2 percent of wages.

NOTE 13 - POST-EMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System (OPERS):

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains two cost-sharing, multiple-employer defined benefit postemployment health care trusts, which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the traditional pension and the combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. See OPERS' CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

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

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2015, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

OPERS maintains three health care trusts. The two cost-sharing, multiple employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) that provides funding for a Retiree Medical Account for Member-Directed Plan members. Each year, the OPERS Board of Trustees determines the portion of the employer contributions rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0 percent during calendar year 2015. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2016 remained at 2.0 percent for both plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited to the VEBA for participants in the Member-Directed Plan for 2015 was 4.5 percent.

Substantially all of the County's contribution allocated to fund postemployment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contribution for the years ended December 31, 2015, 2014, and 2013 was \$400,601, \$466,990, and \$232,961, respectively. For 2015, 85.71 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2014 and 2013.

B. State Teachers Retirement System (STRS):

Plan Description – The State Teachers Retirement System of Ohio (STRS Ohio) is a cost-sharing, multiple-employer defined benefit Health Care Plan administered for eligible retirees who participated in the defined benefit or the combined pension plans offered by STRS Ohio. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which can be obtained by visiting www.strs.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For fiscal year 2015, STRS Ohio did not allocate any employer contributions to post-employment health care. For the fiscal years ended June 30, 2014 and 2013, one percent of covered payroll was allocated to post-employment health care. The County's contributions for health care for the fiscal years ended December 31, 2015, 2014 and 2013 were \$0, \$3,710, and \$6,743, respectively. The full amount has been contributed for 2015, 2014 and 2013.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 14 - OTHER EMPLOYEE BENEFITS

A. Compensated Absences

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

B. Life Insurance

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

NOTE 15 - CAPITAL LEASES - LESSEE DISCLOSURE

During 2015, and in prior years, the County has entered into capitalized leases for office equipment, voting equipment, and vehicles. Capital lease payments are reflected as debt service expenditures in the basic financial statements for the governmental funds.

Equipment acquired by lease has been capitalized in government wide statements governmental activities in the amount of \$206,019, which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the government wide statements governmental activities. Governmental activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$62,042 for machinery and equipment and \$82,400 for vehicles. Principal payments towards capital leases during 2015 totaled \$48,214 for governmental activities.

Future minimum lease payments through 2019 are as follows:

Year	Governmental Activities	
	Principal	Interest
2016	\$55,208	\$4,944
2017	28,579	1,962
2018	16,147	474
2019	1,430	15
Total	\$101,364	\$7,395

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 16 - COMMITMENTS

A. Construction Commitments

As of December 31, 2015, the County had the following contractual purchase commitments:

Project	Fund	Purchase Commitment	Amounts Paid as of 12/31/2015	Amounts Remaining on Contracts
<u>Capital:</u>				
Mingo Waterline Connector	Water	\$224,312	\$30,321	\$193,991
SR 213 Waterline Relocation	Water	100,000	7,938	92,062
Smithfield Water Tank	Water	1,000,000	3,218	996,782
Barbers Hollow Waste Water Treatment Plant	Sewer	150,000	66,114	83,886
Belvedere Sanitary Sewer	Sewer	338,235	0	338,235
SCADA Telemetry System	Sewer	548,000	158,921	389,079
Ridgeland Treatment Plant	Sewer	155,000	4,470	150,530
Breezewood Manor Sanitary Sewer	Sewer	35,000	18,295	16,705
Towers Building Renovations	General	2,000,000	1,018,217	981,783
Ariel Imagery Project	Miscellaneous Local	79,410	21,657	57,753
County Road 74 Bridge	MVGT	2,041,979	329,523	1,712,456
County Road 74 Bridge 2	MVGT	2,196,173	308,914	1,887,259
County Road 1 Bridge	MVGT	1,044,995	941,730	103,265
County Road 1 Bridge 2	MVGT	233,680	155,235	78,445
County Road 7 Bridge	MVGT	513,432	8,952	504,480
County Road 7 Bridge 2	MVGT	543,835	8,952	534,883
County Road 10 Bridge	MVGT	928,321	1,100	927,221
County Road 75A Bridge	MVGT	730,000	27,600	702,400
County Road 22A Resurfacing	MVGT	1,104,588	0	1,104,588
Prevention and Recovery Board Building Improvement	Permanent Improvement	815,000	319,173	495,827
Prevention and Recovery Board Building Improvement	Permanent Improvement	94,500	64,321	30,179
Prevention and Recovery Board Building Improvement	Permanent Improvement	120,000	0	120,000
Dillonvale 911 Tower Site	Emergency 911	812,538	718,595	93,943
Total Construction Commitments		\$15,808,998	\$4,213,246	\$11,595,752

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

B. Encumbrances

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the amount of encumbrances expected to be honored upon performance by the vendor in the next fiscal year were as follows:

Major Funds:	
General	\$73,488
Motor Vehicle Gas Tax	985,597
Sewer	100,174
Water	133,647
Other Non-Major Governmental Funds	<u>177,231</u>
Total	<u><u>\$1,470,137</u></u>

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Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 17 - LONG-TERM LIABILITIES

Changes in the County's long-term liabilities during 2015 consist of the following:

	Outstanding 12/31/2014	Additions	Reductions	Outstanding 12/31/2015	Due Within One Year
<u>Governmental Activities:</u>					
<i>Jail Construction Refunding - 1998, \$10,657,219</i>					
Serial/Term - \$10,020,000 @ 3.75%-5.75%	\$5,005,000	\$0	\$895,000	\$4,110,000	\$940,000
<i>Various Purpose/Refunding - 2010, \$5,130,000</i>					
Jail Construction Refunding - \$2,245,000					
Serial/Term @ 1.30%-2.75%	1,645,000	0	535,000	1,110,000	550,000
Premium \$25,071	9,549	0	3,582	5,967	0
Engineer Road Projects Refunding - \$1,670,000					
Serial/Term @ 1.30%-2.75%	1,230,000	0	400,000	830,000	410,000
Premium \$18,749	7,144	0	2,678	4,466	0
<i>911 Radio System Upgrade - 2012</i>					
Term @ 1.95% - \$3,525,000	2,873,000	0	335,000	2,538,000	342,000
<i>Various Purpose Refunding - 2012, \$7,525,000</i>					
Jail Construction Refunding - \$4,355,000					
Serial/Term @ 1.00%-3.625%	4,160,000	0	165,000	3,995,000	165,000
Discount \$25,843	(22,471)	0	(1,124)	(21,347)	0
<i>Various Purpose - 2013, \$1,500,000</i>					
Term @ 2.80%	1,200,000		150,000	1,050,000	150,000
<i>Facilities Construction/Improve - 2014 \$2,000,000</i>					
Term Bonds @ 3.52%	2,000,000	0	200,000	1,800,000	200,000
<i>Emergency Response - 2014 \$775,000</i>					
Term @ 1.93%	775,000	0	109,250	665,750	106,000
Total General Obligation Bonds	18,882,222	0	2,794,386	16,087,836	2,863,000
<i>Long Term Notes Payable</i>					
Courthouse Renovation, 2007 - \$950,000 @ 4.49%	329,340	0	105,239	224,101	109,939
Garage & Salt Fac. - 2008, \$1,300,000 @ 4.14%	583,869	0	137,225	446,644	142,906
911 Building - 2005, \$1,500,000 @ 4.34%	175,980	0	175,980	0	0
Total Long Term Notes Payable	1,089,189	0	418,444	670,745	252,845
<i>OAQDA Loan - 2012, \$1,379,295 @ 2.47% - 4.4%</i>	1,192,131	0	80,368	1,111,763	82,354
<i>Capital Leases</i>	118,804	30,774	48,214	101,364	55,208
<i>Workers' Compensation Claims Payable</i>	448,903	91,848	269,969	270,782	85,647
<i>Compensated Absences</i>	2,821,729	1,956,705	1,748,252	3,030,182	1,248,796
<i>Net Pension Liability*</i>					
OPERS	18,714,944	432,476	0	19,147,420	0
STRS	1,676,808	41,971	0	1,718,779	0
Total Net Pension Liability	20,391,752	474,447	0	20,866,199	0
Total Governmental Activities	\$44,944,730	\$2,553,774	\$5,359,633	\$42,138,871	\$4,587,850

* For additional information related to net pension liability, see Note 12.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

	Outstanding 12/31/2014	Additions	Reductions	Outstanding 12/31/2015	Due Within One Year
Business Type Activities:					
General Obligation Bonds					
<i>Various Purpose - 2010, \$5,130,000</i>					
Sewer Projects - \$1,035,000					
Serial/Term @ 1.30%-4.50%	\$955,000	\$0	\$25,000	\$930,000	\$25,000
<i>Various Purpose Refunding - 2012, \$7,525,000</i>					
Water Projects - \$1,550,000					
Serial/Term @ 1.0%-3.25%	1,465,000	0	85,000	1,380,000	85,000
Premium - \$2,285	1,904	0	127	1,777	0
Sewer Projects - \$1,380,000					
Serial/Term @ 1.0%-3.625%	1,325,000	0	55,000	1,270,000	50,000
Discount \$8,150	(7,088)	0	(354)	(6,734)	0
Tidd-Dale/Hazelwood Sewer Projects - \$240,000					
Serial/Term @ 1.0%-2.75%	225,000	0	20,000	205,000	20,000
Premium - \$1,434	1,104	0	110	994	0
Total General Obligation Bonds	3,965,920	0	184,883	3,781,037	180,000
Revenue Bonds					
<i>Wastewater Treatment Bonds - 2012, \$5,884,000</i>					
Crestview - Series A Serial \$5,000,000 @ 2.75%	5,000,000	0	76,000	4,924,000	78,000
Crestview - Series B Serial \$884,000 @ 2.75%	884,000	0	13,000	871,000	14,000
Total Revenue Bonds	5,884,000	0	89,000	5,795,000	92,000
OPWC Loans					
Piney Fork Waterline - 1998, \$195,000 @ 0%	63,375	0	9,750	53,625	9,750
Norton Hill, Empire Water- 1998, \$113,589 @ 0%	34,082	0	5,679	28,403	5,679
Barbers Hollow Sewer Treatment Plant Improvement - 2006, \$300,000 @0%	164,716	0	11,766	152,950	11,766
Total OPWC Loans	262,173	0	27,195	234,978	27,195
Ohio EPA Loans Payable					
Pottery Sanitary Sewer, 2012, \$1,396,196 @ 0% (WPCL)	541,341	0	30,074	511,267	30,074
Rush Run Waterline, 2008, \$500,000 @ 0% (Disadv. Loan)	400,000	0	16,667	383,333	16,667
Rush Run Waterline, 2008, \$455,685 @ 2.0% (WRSLA)	337,467	0	21,112	316,355	21,536
Brilliant Booster Station, 2013, \$3,908,090 @ 1.94%	2,844,496	0	166,406	2,678,090	169,650
Bradley Road Waterline, 2014, \$858,053 @ 2.0% (WRSLA)	289,124	659,303	152,519	795,908	21,542
Toronto Waterline Connector, 2004, \$7,888,745 @ 3.35%	4,420,539	0	357,743	4,062,796	369,828
Total EPA Loans	8,832,967	659,303	744,521	8,747,749	629,297
Compensated Absences	89,246	72,926	75,327	86,845	37,284
Net Pension Liability*					
OPERS	891,188	20,593	0	911,781	0
Total Business Type Activities	\$19,925,494	\$752,822	\$1,120,926	\$19,557,390	\$965,776

* For additional information related to net pension liability, see Note 12.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Governmental Activities:

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

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

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

The capital appreciation bonds were sold at a discount of \$2,997,781, which was accreted annually until the point of maturity of the capital appreciation bonds, which was 2006 through 2010. At December 31, 2015, the capital appreciation bonds were fully repaid.

Principal and interest requirements to retire the 1998 Jail Construction Refunding Bonds outstanding at December 31, 2015 are as follows:

<u>Year Ending December 31</u>	<u>Serial and Term Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2016	\$940,000	\$236,325
2017	1,000,000	182,275
2018	1,055,000	124,775
2019	1,115,000	64,113
Totals	<u>\$4,110,000</u>	<u>\$607,488</u>

Jefferson County, Ohio
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For the Year Ended December 31, 2015

2010 Various Purpose/Refunding Bonds – On September 8, 2010 Jefferson County issued \$5,130,000 of general obligation bonds which included serial and term bonds in the amount of \$4,065,000 and \$1,065,000, respectively. These various purpose bonds were issued to partially refund the 1998 Various Purpose and Refunding Bonds, as well as permanently finance an outstanding bond anticipation note for sewer projects, as well as pay the costs of issuance of these bonds for governmental and business type activities in the amounts of \$4,095,000 (\$3,970,000 serial bonds and \$125,000 term bonds) and \$1,035,000 (\$95,000 serial bonds and \$940,000 term bonds), respectively. These various purpose bonds were issued with a premium of \$43,820 for governmental activities, which is reported as an increase to bonds payable. This amount is being amortized to interest expense over the life of the bonds using the straight-line method.

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

\$180,000 of these general obligation bonds were issued to refund \$170,000 of outstanding 1998 human services complex bonds. These bonds are being retired through the debt service fund from rental income from the Department of Human Services. All of the 1998 human service complex bonds that were refunded with this bond issue were fully called and repaid during 2010. These bonds were fully repaid during 2014.

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

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

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

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

Jefferson County, Ohio
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For the Year Ended December 31, 2015

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

* Maturity

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

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

* Maturity

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

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

* Maturity

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

Principal and interest requirements to retire the governmental activities portion of the 2010 Various Purpose/Refunding Bonds outstanding at December 31, 2015 are as follows:

Year Ending December 31	Serial and Term Bonds	
	Principal	Interest
2016	\$960,000	\$50,950
2017	980,000	26,950
Totals	\$1,940,000	\$77,900

2012 (911) Emergency Response System Bonds – On December 19, 2012 Jefferson County issued \$3,525,000 of general obligation term bonds. The bonds were issued to pay the costs of system upgrades for the 911 system. The bonds were issued at par value with an interest rate of 1.95 percent. The bonds will be repaid through the debt service fund from tax revenues. The bonds are not subject to redemption prior to maturity.

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
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Date	Principal Amount to be Redeemed
2013	\$323,000
2014	329,000
2015	335,000
2016	342,000
2017	349,000
2018	355,000
2019	362,000
2020	369,000
2021	377,000
2022 *	384,000
	\$3,525,000
	\$3,525,000

* Maturity

Principal and interest requirements to retire the 2012 Emergency Response System Bonds outstanding at December 31, 2015 are as follows:

Year Ending December 31	Serial and Term Bonds	
	Principal	Interest
2016	\$342,000	\$49,491
2017	349,000	42,822
2018	355,000	36,017
2019	362,000	29,094
2020	369,000	22,035
2021-2022	761,000	22,328
Totals	\$2,538,000	\$201,787

2012 Various Purpose Refunding Bonds – On March 1, 2012 Jefferson County issued \$7,525,000 of general obligation bonds which included serial and term bonds in the amount of \$4,670,000 and \$2,855,000, respectively. These various purpose bonds were issued to partially refund the 2004 Various Purpose Bonds, as well as pay the costs of issuance of these bonds for governmental and business type activities in the amounts of \$4,355,000 (\$2,430,000 serial bonds and \$1,925,000 term bonds) and \$3,170,000 (\$2,240,000 serial bonds and \$930,000 term bonds), respectively. A portion of these various purpose bonds were issued at a discount for governmental activities of \$25,843, and \$8,150 for business type activities, which is reported as a decrease to bonds payable and being amortized over the life of the bonds using the straight-line method. Another portion of the bonds were issued at a premium of \$3,719 for business type activities, which is reported as an increase to bonds payable. This amount is being amortized to interest expense over the life of the bonds using the straight-line method. The bonds are insured, and the cost of the bond insurance is reported as Unamortized Bond Insurance Premiums and will be amortized over the life of the bonds. The value of the insurance was \$55,214 (\$31,659 governmental

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

activities and \$23,555 business type activities), and the current year amortization is \$1,376 governmental activities and \$1,221 business type activities. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price of \$418,476 for governmental activities and \$284,185 for business type activities which was reported as a deferred charge on refunding, and amortized over the remaining life of the refunded bonds, which was 2014. All of the bonds that were refunded with this issue were called and fully repaid from the irrevocable trust fund in 2014.

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

The Term Bonds maturing on December 1, 2026 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 of the years and in the respective principal amounts as follows:

<u>Date</u>	<u>Principal Amount Subject to Mandatory Redemption</u>
2025	\$375,000
2026 *	380,000
	<u>\$755,000</u>
* Maturity	

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

<u>Date</u>	<u>Principal Amount Subject to Mandatory Redemption</u>
2029	\$425,000
2030 *	315,000
	<u>\$740,000</u>
* Maturity	

The Term Bonds maturing on December 1, 2032 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 of the years and in the respective principal amounts as follows:

Jefferson County, Ohio
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Date	Principal Amount Subject to Mandatory Redemption
2031	\$320,000
2032 *	335,000
	\$655,000
* Maturity	

The Term Bonds maturing on December 1, 2034 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 of the years and in the respective principal amounts as follows:

Date	Subject to Mandatory Redemption
2033	\$350,000
2034 *	355,000
	\$705,000
* Maturity	

The bonds maturing on or after December 1, 2019 are subject to redemption at the option of the County, either in whole or in part, in such order as the County shall determine, on any date on or after June 1, 2019 at a redemption price equal to 100 percent of the principal amount redeemed plus, in each case, accrued interest to the date fixed for redemption.

Principal and interest requirements to retire the governmental activities portion of the 2012 Various Purpose Refunding Bonds outstanding at December 31, 2015 are as follows:

Year Ending December 31	Serial and Term Bonds	
	Principal	Interest
2016	\$165,000	\$114,780
2017	170,000	111,480
2018	175,000	108,080
2019	175,000	104,580
2020	180,000	101,080
2021-2025	970,000	438,880
2026-2030	1,125,000	290,853
2031-2034	1,035,000	93,451
Totals	\$3,995,000	\$1,363,184

Jefferson County, Ohio
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For the Year Ended December 31, 2015

2013 Various Purpose Bonds - On May 7, 2013, Jefferson County issued \$1,500,000 of fully taxable general obligation term bonds. The bonds were issued for the purpose of acquiring a building and parking lots as well as to pay the costs of constructing a runway extension for the airpark. The bonds were issued at par value with an interest rate of 2.80%. The bonds will be repaid through the debt service fund from tax revenues. The bonds are not subject to optional redemption prior to maturity.

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

Date	Principal Amount to be Redeemed
2013	\$150,000
2014	150,000
2015	150,000
2016	150,000
2017	150,000
2018	150,000
2019	150,000
2020	150,000
2021	150,000
2022 *	150,000
Total	\$1,500,000

* Maturity

Principal and interest requirements to retire the 2013 Various Purpose Bonds outstanding at December 31, 2015 are as follows:

Year Ending December 31	Term Bonds	
	Principal	Interest
2016	\$150,000	\$29,400
2017	150,000	25,200
2018	150,000	21,000
2019	150,000	16,800
2020	150,000	12,600
2021-2022	300,000	12,600
Totals	\$1,050,000	\$117,600

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

2014 Facilities Construction and Improvement Bonds – On July 30, 2014 Jefferson County issued \$2,000,000 of federally taxable general obligation term bonds. The bonds were issued to pay the costs of constructing, improving and renovating county facilities including the towers building, demolishing the courthouse annex building and converting to a parking lot and replacing a boiler at the justice facility. The bonds were issued at par value with an interest rate of 3.52 percent. The bonds will be repaid through the debt service fund from tax revenues. The bonds are not subject to redemption prior to maturity.

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

<u>Date</u>	<u>Principal Amount to be Redeemed</u>
2015	\$200,000
2016	200,000
2017	200,000
2018	200,000
2019	200,000
2020	200,000
2021	200,000
2022	200,000
2023	200,000
2024 *	200,000
	<u>\$2,000,000</u>

* Maturity

Principal and interest requirements to retire the 2014 Facilities Construction and Improvement Bonds outstanding at December 31, 2015 are as follows:

<u>Year Ending December 31</u>	<u>Serial and Term Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2016	\$200,000	\$59,840
2017	200,000	52,800
2018	200,000	45,760
2019	200,000	38,720
2020	200,000	31,680
2021-2024	800,000	56,320
Totals	<u>\$1,800,000</u>	<u>\$285,120</u>

Jefferson County, Ohio
Notes to the Basic Financial Statements
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2014 (911) Emergency Response System Bonds – On November 10, 2014 Jefferson County issued \$775,000 of general obligation term bonds. The bonds were issued to pay the costs of system upgrades for the 911 system. The bonds were issued at par value with an interest rate of 1.93 percent. The bonds will be repaid through the debt service fund from tax revenues. The bonds are not subject to redemption prior to maturity.

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

<u>Date</u>	<u>Principal Amount to be Redeemed</u>
2015	\$109,250
2016	106,000
2017	108,000
2018	110,000
2019	112,000
2020	114,000
2021 *	115,750
	<u>\$775,000</u>

* Maturity

Principal and interest requirements to retire the 2014 Emergency Response System Bonds outstanding at December 31, 2015 are as follows:

<u>Year Ending December 31</u>	<u>Serial and Term Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2016	\$106,000	\$12,849
2017	108,000	10,803
2018	110,000	8,719
2019	112,000	6,596
2020	114,000	4,434
2021	115,750	2,234
Totals	<u>\$665,750</u>	<u>\$45,635</u>

Long Term Notes Payable - The County has issued several long term notes payable, all of which are backed by the full faith and credit of the County. The County has three outstanding notes that were issued for; a new 911 facility, courthouse renovations, and construction of a garage for the engineer's department and two salt storage facilities. These notes are being repaid through the debt service fund from county general revenues. All of the notes were issued with a fixed interest rate.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Principal and interest requirements to retire the long term notes payable outstanding at December 31, 2015 are as follows:

Year Ending December 31	Notes Payable	
	Principal	Interest
2016	\$252,845	\$28,553
2017	262,984	18,414
2018	154,916	6,482
Totals	<u>\$670,745</u>	<u>\$53,449</u>

Ohio Air Quality Development Authority Loan – On June 28, 2012, the County entered into a loan agreement with the Ohio Air Quality Development Authority in the amount of \$1,379,295 for energy conservation measures for various departments within Jefferson County. As part of the loan program, the County issued a portion of the loan, Series A, as tax exempt in the amount of \$721,255, and a portion of the loan, Series B, as taxable in the amount of \$658,040, which qualified Jefferson County to receive a federal interest subsidy. During 2013, the County applied for the subsidy as reported, but received reduced reimbursements. The County has received no updated schedule of interest rate subsidy.

Principal and interest requirements to retire the OAQDA Loan is as follows:

Year Ending December 31	Series A Tax Exempt		Series B Taxable			
	Principal	Interest	Principal	Interest	Interest Subsidy	Net Interest
2016	\$82,354	\$11,207	\$0	\$28,954	(\$20,268)	\$8,686
2017	84,388	9,173	0	28,954	(20,268)	8,686
2018	86,472	7,088	0	28,954	(20,268)	8,686
2019	88,608	4,953	0	28,954	(20,268)	8,686
2020	90,796	2,764	0	28,954	(20,268)	8,686
2021-2025	21,105	521	457,526	106,938	(74,855)	32,083
2026-2027	0	0	200,514	13,263	(9,283)	3,980
Totals	<u>\$453,723</u>	<u>\$35,706</u>	<u>\$658,040</u>	<u>\$264,971</u>	<u>(\$185,478)</u>	<u>\$79,493</u>

Capital Leases – The County has issued capital leases for office equipment, voting equipment, and vehicles. These leases will be repaid through the General, Mental Health, Permissive Sheriff, and Court Corrections/Public Safety funds from County revenues.

Jefferson County, Ohio
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For the Year Ended December 31, 2015

Workers' Compensation Claims Payable – The County has a liability for workers' compensation as part of the State Workers Compensation retrospective rating and payment program. The County will pay the claims payable from the General fund, Miscellaneous Local, Public Assistance, Motor Vehicle and Gasoline Tax, Mental Health, Court/Corrections, Permissive Sheriff, Emergency 911, Children Services, Department of Developmental Disabilities and Jail Operating Levy special revenue funds, and the Sewer and Water enterprise funds using payments made to the internal service fund.

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

Net Pension Liability - The County pays obligations related to employee compensation from the fund benefitting from their service. See Note 12 for additional information related to Net Pension Liability

Business Type Activities:

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

The Term Bonds for this issue are subject to mandatory sinking fund redemption; see the tables listed above in the governmental activities section of the note.

Principal and interest requirements to retire the business type activities portion of the 2010 Various Purpose/Refunding Bonds outstanding at December 31, 2015 are as follows:

December 31	Principal	Interest
2016	\$25,000	\$38,233
2017	25,000	37,608
2018	25,000	36,920
2019	25,000	36,020
2020	25,000	35,120
2021-2025	145,000	161,020
2026-2030	175,000	131,470
2031-2035	215,000	90,450
2036-2040	270,000	37,575
Totals	\$930,000	\$604,416

Jefferson County, Ohio
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For the Year Ended December 31, 2015

2012 Various Purpose Refunding Bonds – On March 1, 2012 Jefferson County issued \$7,525,000 of general obligation bonds which included serial and term bonds in the amount of \$4,670,000 and \$2,855,000, respectively. These various purpose bonds were issued to partially refund the 2004 Various Purpose Bonds, as well as pay the costs of issuance of these bonds for governmental and business type activities in the amounts of \$4,355,000 (\$2,430,000 serial bonds and \$1,925,000 term bonds) and \$3,170,000 (\$2,240,000 serial bonds and \$930,000 term bonds), respectively. These various purpose bonds were issued at a discount for governmental activities of \$25,843, and \$8,150 for business type activities, which is reported as a decrease to bonds payable and being amortized over the life of the bonds using the straight-line method. The bonds were issued at a premium of \$3,719 for business type activities, which is reported as an increase to bonds payable. This amount is being amortized to interest expense over the life of the bonds using the straight-line method. The bonds are insured, and the cost of the bond insurance is reported as Unamortized Bond Insurance Premiums and will be amortized over the life of the bonds. The value of the insurance was \$55,214 (\$31,659 governmental activities and \$23,555 business type activities), and the current year amortization is \$1,376 governmental activities and \$1,221 business type activities. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price of \$418,476 for governmental activities and \$284,185 for business type activities which was reported as a deferred charge on refunding, and amortized over the remaining life of the refunded bonds through 2014.

A breakdown of the business-type portion of this bond issue is as follows:

\$1,550,000 of these general obligation bonds were issued to refund 2004 bonds that had been issued for various water projects. These bonds are being retired through the water fund from revenues derived from the operation of the water system.

\$1,380,000 of these general obligation bonds were issued to refund 2004 bonds that had been issued for various sewer projects. These bonds are being retired through the sewer fund from revenues derived from the operation of the sewer system.

\$240,000 of these general obligation bonds were issued to refund 2004 bonds that had been issued for Tidd-Dale and Hazelwood sewer expansion. These bonds are being retired through the sewer fund, and are intended to be partially repaid through special assessments as well as from revenues derived from the operation of the sewer system. In the event of default of the property owners, the sewer fund will make the required debt payments through operating revenues.

The Term Bonds for this issue are subject to mandatory sinking fund redemption; see the tables listed above in the governmental activities section of the note.

Principal and interest requirements to retire the business type activities portion of the 2012 Various Purpose Refunding Bonds outstanding at December 31, 2015 are as follows:

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Year Ending December 31	Water Projects		Sewer Projects		Tidd-Dale Hazelwood Sewer Projects	
	Serial and Term Bonds		Serial and Term Bonds		Serial and Term Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$85,000	\$35,790	\$50,000	\$36,443	\$20,000	\$4,675
2017	85,000	34,090	55,000	35,442	25,000	4,275
2018	90,000	32,390	55,000	34,343	25,000	3,775
2019	90,000	30,590	55,000	33,242	20,000	3,275
2020	95,000	28,790	60,000	32,043	20,000	2,875
2021-2025	495,000	109,546	315,000	138,936	95,000	6,462
2026-2030	440,000	34,930	355,000	91,567	0	0
2031-2034	0	0	325,000	29,501	0	0
Totals	<u>\$1,380,000</u>	<u>\$306,126</u>	<u>\$1,270,000</u>	<u>\$431,517</u>	<u>\$205,000</u>	<u>\$25,337</u>

Revenue Bonds – On April 2, 2012, Jefferson County issued \$5,884,000 of Wastewater Treatment Collection System Revenue Bonds. Through the issuance, Jefferson County has irrevocably pledged future sewer customer revenues, net of specified operating expenses, to repay the revenue bonds. The bonds were issued as Series A \$5,000,000, and Series B \$884,000, with all bonds being taxable. Proceeds from the bonds provided financing for the Crestview/Belvedere Sewer project. When the bonds were issued, the bond proceeds were held by a fiscal agent. The bonds are payable solely from sewer customer net revenues and are payable through 2052. For fiscal year 2015, annual principal and interest payments on the bonds are expected to require less than ten percent of net revenues. The total principal and interest remaining to be paid on the bonds is \$9,308,317. Principal and interest paid for the current year and total customer net revenues were \$250,810 and \$723,713, respectively. The schedule of debt service requirements to maturity is as follows:

Jefferson County, Ohio
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For the Year Ended December 31, 2015

Year Ending December 31	Principal	Interest
2016	\$92,000	\$159,362
2017	94,000	156,833
2018	98,000	154,247
2019	100,000	151,553
2020	102,000	148,802
2021-2025	558,000	700,123
2026-2030	639,000	619,052
2031-2035	732,000	526,212
2036-2040	837,000	419,980
2041-2045	960,000	298,320
2046-2050	1,100,000	158,812
2051-2052	483,000	20,021
Totals	<u>\$5,795,000</u>	<u>\$3,513,317</u>

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

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

Year Ending December 31	<u>OPWC Loans</u> Principal
2016	\$27,195
2017	27,195
2018	27,195
2019	27,195
2020	27,195
2021-2025	63,705
2026-2027	<u>35,298</u>
Totals	<u>\$234,978</u>

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

the amount of \$455,685 at 2.0 percent interest. During 2012, the County entered into a loan agreement with the Ohio Water Development Authority for an additional Ohio EPA loan from the Water Pollution Control Fund in the amount of \$1,396,196 at zero percent interest, which included the provision for fifty percent non ARRA principal forgiveness. During 2014, the County entered into a loan agreement with the Ohio Water Development Authority for an additional Ohio EPA loan WSRLA fund in the amount of \$858,053 at a two percent interest rate. As of December 31, 2015 \$817,025 has been drawn along with principal forgiveness in the amount of \$201,114. Projects financed by Ohio EPA loans have been placed in service by the County, however finalized amortization schedules are not yet in place, but final loan repayment schedules will be provided at the point the loans are complete. The loans are backed by the full faith and credit of the County and are intended to be repaid with user charges.

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

Year Ending December 31	Principal	Interest
2016	\$629,297	\$222,926
2017	645,964	206,260
2018	663,134	189,090
2019	680,823	171,401
2020	699,049	153,175
2021-2025	3,537,183	472,508
2026-2030	1,520,754	170,553
2031-2035	869,460	57,572
2036-2040	216,945	23,924
2041-2044	146,047	6,649
Totals	\$9,608,656	\$1,674,058

Bond Ratings:

On September 24, 2014, Jefferson County received an upgraded credit rating of A1 from Moody's Investor Services. As of the date of the financials, this remains the most recent credit rating for the County.

Debt Margins:

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

The effects of the debt limitations described above at December 31, 2015 are a margin on unvoted debt of \$8,176,576 and an overall debt margin of \$25,095,303.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Conduit Debt:

Pursuant to State Statute, various industrial revenue bonds have been issued for private industry within Jefferson County. The proceeds of the industrial revenue bonds are used by the various private industries for new construction or improvements. The bonds are to be repaid by the recipients of the proceeds and do not represent an obligation of the County. As of December 31, 2015, there were \$140,465,000 in industrial revenue bonds that have been issued and have not been completely repaid, of which \$36,285 remain outstanding.

NOTE 18 - INTERNAL BALANCES

Interfund balances at December 31, 2015 consist of the following individual interfund receivables and payables:

<u>Interfund Payable</u>	<u>Interfund Receivable</u>					<u>Total</u>
	<u>Major Funds</u>			Other Nonmajor Governmental	Self Insurance - Workers' Compensation	
	General	MVGT	Jail Operating Levy			
Major Funds:						
General Fund	\$0	\$0	\$0	\$0	\$29,773	\$29,773
Public Assistance	0	0	0	16,663	18,208	34,871
MVGT	0	0	0	0	15,785	15,785
Developmental Disabilities	0	0	0	0	36,205	36,205
Jail Operating Levy	0	0	0	0	1,429,029	1,429,029
Sewer	0	0	0	0	1,390	1,390
Water	0	1,535	0	0	5,005	6,540
Other Nonmajor Governmental	302,037	0	7,175	0	29,823	339,035
Self Insurance - Health	2,539,661	0	0	0	1,506,046	4,045,707
Total All Funds	\$2,841,698	\$1,535	\$7,175	\$16,663	\$3,071,264	\$5,938,335

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

Actual cash deficit balances in the Jail Operating Levy Special Revenue Funds and the Self Insurance – Health Fund were covered by cash from the General Fund, and the Self Insurance – Workers’ Compensation Internal Service Fund.

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

The interfund receivables/payables between governmental funds are eliminated on an accrual basis; the internal balance on the Statement of Net Position represents the balance due to governmental activities from business-type activities for goods and services, and the administrative cost of the Bureau of Workers’ Compensation Retrospective Rating Plan

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Interfund transfers for the year ended December 31, 2015 consisted of the following:

<u>Transfer from</u>	Transfers to		
	Jail Operating Levy	Other Nonmajor Governmental	Totals
General	\$2,087,700	\$1,111,012	\$3,198,712
MVGT	0	592,197	592,197
Developmental Disabilities	0	100,000	100,000
Other Nonmajor Governmental	0	701,525	701,525
Total All Funds	\$2,087,700	\$2,504,734	\$4,592,434

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

NOTE 19 - JOINT VENTURE

Jefferson County Regional Planning Commission:

The County participates in the Jefferson County Regional Planning Commission which is a statutorily created (ORC section 713) political subdivision of the State. The Commission is jointly governed among Jefferson County and municipalities and townships within the County. The Commission includes the three Jefferson County Commissioners, fourteen municipality mayors, fourteen township trustees, and six non-governmental representatives appointed by the member governments. Each member's control over the operation of the commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environment, social, economic and governmental functions and services of the County as well as applies for Community Development Block Grants for the member governments. The Board exercises total control of the budgeting, appropriation, contracting and management. The County's contribution was \$65,000 for their annual subsidy (approximately 49 percent of the annual revenues of the Commission). The remaining member governments contribute an annual fee that totals \$4,012 per year. The Commission applies for Community Development Block Grants on behalf of member governments and receives approximately \$43,500 per year in administrative fees. Continued existence of the Commission is dependent upon the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources and is not experiencing fiscal distress that may cause an additional financial benefit to or burden on the County. The financial activity of the Commission is presented as an agency fund due to the County serving as fiscal agent. Complete financial statements can be obtained from the Jefferson County Regional Planning Commission, Steubenville, Ohio.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 20 - JOINTLY GOVERNED ORGANIZATIONS

A. Jefferson County Cluster:

Jefferson County Cluster provides services to multi-need youth in Jefferson County. Members of the Cluster include the Jefferson County Alcohol, Drug Addiction, and Mental Health Services Board, the Jefferson Drug and Alcohol Councils, student services, Jefferson Juvenile District, the superintendent of public instruction, and the directors of youth services, human services, and department of developmental disabilities. The operation of the Cluster is controlled by an advisory committee which consists of a representative from each agency. Each member's degree of control is limited to its representation on the committee. The County did not contribute to the Cluster in 2015.

B. Eastern Ohio Correction Center:

The Eastern Ohio Correction Center operates under the direction of a Judicial Advisory Board of Directors comprised of a Common Pleas judge from Carroll, Guernsey and Harrison Counties, and two judges from Belmont, Columbiana, and Jefferson Counties. The Center is governed by a Facility Governance Board comprised of nine members, six of which are appointed by the Judicial Advisory Board, one appointed by the Columbiana County Board of Commissioners and one appointed by the Jefferson County Board of Commissioners, with the remaining member being appointed by the remaining Counties in alphabetical order. The Board exercises total control over the operations of the Center including budgetary, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Jefferson County serves as the fiscal agent for the Center, and the activity of the Center is presented on the financial statements as an agency fund. The County did not contribute financially to the center in 2015.

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

BHJ is a separate and distinct political subdivision created pursuant to Ohio Revised Code section 713.30 and West Virginia Revised Code articles 8-25 and 8-26 to provide planning and administrative services to all local governments in a three county region comprised of Jefferson County and two counties in West Virginia. The governing board is comprised of 69 members which include 50 elected officials from the counties and municipalities as well as 19 appointed members from an array of private, public, and quasi-public entities. Each member's degree of control is limited to its representation on the committee. The County contributed \$36,564 to BHJ in 2015.

D. Oakview Juvenile Residential Center:

The Oakview Juvenile Residential Center is a jointly governed organization among Belmont, Harrison, Guernsey, Monroe, Jefferson, and Noble Counties. The Center was formed to operate a regional juvenile rehabilitation facility for the use of member counties, and to house and treat adjudicated non-violent felony offenders. The facility is operated and managed by Oakview Juvenile Residential Center. The participating entities created a Judicial Rehabilitation Board the members of which are made-up of the juvenile judges of each participating county. The Board exercises total control of the budgeting, appropriation, contracting and management. Each County's degree of control is limited to its representation on the Board.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

A twelve member Advisory Board has been created whose members are appointed by the Judicial Rehabilitation Board of which all participating Counties have two appointees. The facility is located on property now owned by Belmont County. Policies, procedures and the operating budget are approved by the Judicial Rehabilitation Board. Each member's degree of control is limited to its representation on the committee.

E. Area Office on Aging:

The Area Office on Aging is a regional council of governments that assists nine counties, including Jefferson County, in providing services to senior citizens in the Council's service area. The Council is governed by a board of directors comprised of one representative appointed by each participating county. The Area Office on Aging receives Title III monies to be used for programs within the member Counties. The Board exercises total control over the operations of the Council including budgetary, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. The County did not contribute financially to the Office in 2015.

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

OMEGA is a ten-county regional council of governments comprised of Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, Muskingum, and Tuscarawas Counties. OMEGA was formed to aid and assist the participating counties and political subdivisions within the counties in the application of Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a sixteen member executive board comprised of members appointed from each participating county and the cities within each county. City membership is voluntary. A county commissioner serves as the County's representative on the Board. The board exercises total control over the operations of the OMEGA including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Each member currently pays a per capita membership fee based upon the most recent United States census. OMEGA has no outstanding debt. The County contributed \$6,894 to OMEGA in 2015.

G. Jefferson-Belmont Joint Solid Waste Authority:

The Jefferson-Belmont Joint Solid Waste Authority is a jointly governed organization between Jefferson and Belmont counties. The Authority, formed to provide solid waste services to the two participating counties, is governed by a fourteen member board of directors of which one commissioner from Jefferson County is a member. The Board exercises total control over the operations of the Authority including budgetary, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. The County does not make any monetary contributions to the Authority.

H. Jefferson County Family and Children First Council:

The Jefferson County Family and Children First Council is a jointly governed organization created under the Ohio Revised Code Section 121.37. The Council is comprised of the following members: Director of the Board of Mental Health, Alcohol and Drug Addiction, Health Commissioner of the City of Steubenville, Health Commissioner of Jefferson County, Director of the Jefferson County Department of Job and Family Services, Director of Children Services, Superintendent of Jefferson County Board of Department of Developmental Disabilities, Juvenile Court Judge, Superintendent of the Steubenville City Board of Education, Superintendent of the Jefferson County Educational Service Center, Superintendent of Edison Local School District, Mayor of Steubenville, Chairman of the Board of County

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Commissioners, Director of the regional office of the Department of Youth Services, Director of the Community Action Council, a representative of Jefferson County Early Intervention Collaborative, a representative of the Jefferson County Behavioral Health System, a representative from the Jefferson County United Way, and a representative from the Family Services Association, three individuals representing the interests of families in Jefferson County, a representative from any public or private organization which formally attests to its support for the mission of the Council. The Council is governed currently by a 24 member Board. During 2015, the County made no contributions to the Council. Each member's degree of control is limited to its representation on the committee.

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

The Belmont, Carroll, Harrison, and Jefferson Counties Council of Government was created to establish the operating and administrative procedures and to direct funding within the Workforce Investment Area as required by the Workforce Investment Act of 1998. The Council of Governments is comprised of four voting members, one designated from each County, each of whom shall be a duly elected County Commissioner, and may include ex-officio members, representatives from the Department of Job and Family Services of the member counties, and the Chairperson of the Workforce Investment Board. Each member's degree of control is limited to its representation on the committee. During 2015, the County made no contributions to the Board.

J. Jefferson County Port Authority:

The Jefferson County Port Authority is a jointly governed organization between Jefferson County, the City of Steubenville, and the Jefferson County Regional Planning Commission. The Authority, formed to provide economic development opportunities, is governed by a five member board of directors. The County Commissioners and the City of Steubenville each appoint two members, with one member being appointed by the Jefferson County Regional Planning Commission. Each member's degree of control is limited to its representation on the committee. During 2015, the County contributed \$150,000 to the Jefferson County Port Authority.

NOTE 21 - RELATED ORGANIZATIONS

A. Jefferson Metropolitan Housing Authority:

The Jefferson Metropolitan Housing Authority was established to provide adequate public housing for low income individuals and was created pursuant to Ohio Revised Code Section 3735.27. The Authority is operated by a five member board. Two members are appointed by the mayor of the largest city in the County, one member is appointed by the probate court judge, one member is appointed by the common pleas court judge, and one member is appointed by the County commissioners. The Authority receives funding from the Federal Department of Housing and Urban Development. The board sets its own budget and selects its own management, and the County is not involved in the management or operation. The County is not financially accountable for the Authority. The County did not contribute financially to the Authority in 2015.

B. Eastern Gateway Community College:

Eastern Gateway Community College was established to provide educational programming and opportunities for individual growth and development that best serves the citizens and was created pursuant to Ohio Revised Code Section 3354. The College is operated by a nine member board. Six

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

members are appointed by the County commissioners and three members are appointed by the Governor. The College receives funding from State appropriation, Federal grants and programs, student fees and other private sources. The board sets its own budget and selects its own management, and the County is not involved in the management or operation. The County is not financially accountable for the College. The County did not contribute to the College in 2015.

C. Friendship Park District:

The Friendship Park District was established for the preservation of good order within and adjacent to parks and reservations of land, and for the protection and preservation of the parks, parkways, and other reservations of land under its jurisdiction and control and of property and natural wildlife therein. The District was created pursuant to Ohio Revised Code Section 1545. The Commission is currently operated by a three member board, but has recently taken appropriate action to expand to a five member board, but as of the date of these financial statements, the additional members have not taken office. All members are appointed by the Probate Judge of the Common Pleas Court of Jefferson County. The Park District receives funding from State and Federal grants and programs, fees and other private sources. The board sets its own budget and selects its own management, and the County is not involved in the management or operation. The County is not financially accountable for the Park District. The County contributed \$48,891 to the Park District in 2015.

NOTE 22 - PUBLIC ENTITY POOLS

A. Risk Sharing Pool:

County Risk Sharing Authority (CORSA)

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

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in 91or a financial responsibility for CORSA. Any additional premium or contribution amounts and estimates of losses are not reasonably determinable. The County's payment for insurance to CORSA in 2015 was \$322,937.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Retrospective Rating Program (Program)

The County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Retrospective Rating Program (Program) is a shared risk pool among thirty counties in Ohio. Section 4123.29, Ohio Revised Code, permits the establishment of employer group retrospective rating plans for workers' compensation rating purposes. The Program is governed by the CCAO Group Executive Committee that consists of eleven members as follows: the president and the secretary/treasurer of County Commissioners' Association of Ohio Service Corporation, nine representatives elected from the participating counties.

CCAO, a Bureau of Workers' Compensation (BWC)-certified sponsor, established the Program based upon guidelines set forth by BWC. CCAO created a group of Counties that will practice effective workplace safety and claims management to achieve lower premiums for worker's compensation coverage than they would individually. The participating counties continue to pay their own premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending upon that performance, the participating counties can receive either a premium refund or assessment. CCAO, with approval of the Group Executive Committee, retains the services of a third party administrator (TPA) that will assist CCAO staff in the day-to-day management of the plan, prepare and file necessary reports with the Ohio Bureau of Workers' Compensation and member counties, assist with loss control programs, and other duties, (excluding claims related matters, which will be the responsibility of each individual participating county). The cost of the TPA will be paid by each participating county to CCAO in proportion to its payroll to the total payroll of the group.

The County's premium payments to BWC were \$268,280, and the County made no payments for administrative fees during 2015.

Jefferson Health Plan

The County participates in the Jefferson Health Plan, formerly known as the Ohio Mid-Eastern Regional Educational Service Agency, Self-Insurance Plan, a risk-sharing, claims servicing, and insurance purchasing pool comprised of over one hundred members, including two insurance consortiums. Each participant appoints a member of the insurance plans' assembly. The Plans' business and affairs are conducted by a nine member Board of Directors elected from the assembly. The plan offers medical, dental and prescription drug coverage to the members on a self-insured basis, as well as the opportunity to participate in the group purchasing of life insurance coverage. The medical coverage plan provides each plan participant the opportunity to choose a self-insurance deductible limit which can range from \$35,000 to \$150,000 under which the individual member is responsible for all claims through the claims servicing pool. Plan participants also participate in a shared risk internal pool for individual claims between the self-insurance deductible limit and \$500,000, and all claims between the deductible and the \$500,000 are paid from the internal shared risk pool. The internal pool is not owned by the plan participants. All participants pay a premium rate that is actuarially calculated based on the participants' actual claims experience which are utilized for the payment of claims within the claims servicing pool up to the self-insurance deductible limit; and for this portion of the plan, all plan participants retain their own risk. All participants pay an additional fee for participation in the internal pool that is based on the claims of the internal pool in aggregate and is not based on individual claims experience.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

In the event of a deficiency in the internal pool, participants would be charged a higher rate for participation, and in the event of a surplus, the internal pool pays dividends to the participants. For all individual claims exceeding \$500,000, stop loss coverage is purchased, as well as for an annual total plan aggregate claims amount. All plan participants also pay a monthly administrative fee for fiscal services and third party administrative services. The plan also purchases fully insured life insurance for plan participants provided by American United Life.

NOTE 23 - FOOD STAMPS

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

NOTE 24 - CONTINGENCIES

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

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

Paid Up Oil/Gas Lease - Ascent Resources-Utica, LLC - The Board of County Commissioner entered into a "Paid-Up" Oil and Gas Lease with Ascent Resources-Utica, LLC for 581.934 acres of property owned by the County. The lease is effective beginning July 2, 2015 for a five year period. See Subsequent Event Note 25 for further information regarding the lease signing bonus. The lease calls for payments to the County, in addition to the bonus, royalties in the amount of 13 percent for all oil and other liquid hydrocarbons and by-products produced and saved from the land, and all gas and other hydrocarbons and by-products. The total carrying value of the land leased is \$813,082. As of the date of the financial statements, the value of any potential royalties cannot be determined, and the County has not received any compensation beyond the bonus.

NOTE 25 - SUBSEQUENT EVENTS

Paid Up Oil/Gas Lease Bonus – In consideration of the execution of the "Paid-Up" Oil and Gas Lease with Ascent Resources-Utica, LLC, the County received a signing bonus in the amount of \$412,618 on January 21, 2016.

2016 Various Purpose Bonds – On February 22, 2016, the County issued \$3,850,000 Various Purpose Bonds in order to finance bridge replacements and other engineer projects, and to fund upgrades of County buildings. The bonds were issued with an interest rate of 2.30 percent and are scheduled for repayment through 2031.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 26 – RELATED PARTY TRANSACTIONS

Jeffco Workshop - During 2014, Jefferson County provided services to JeffCo Workshop, a not-for-profit corporation providing employment opportunities to developmentally disabled adults within Jefferson County. The Workshop reported \$27,500 for such contributions. Additional financial information regarding the workshop may be obtained from JeffCo Workshop, Steubenville, Ohio

Jefferson County Land Revitalization Corporation - During 2015, Jefferson County provided the Jefferson County Land Revitalization Corporation with \$129,500 from the Delinquent Tax Assessment and Collections Funds for the purpose of purchasing and demolishing dilapidated properties within Jefferson County. Pursuant to Section 5721.20, ORC, the County also disbursed \$82,882 of unclaimed monies to the Corporation

**Required
Supplementary
Information**

Jefferson County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
Ohio Public Employees Retirement System - Traditional Plan
Last Two Years (1)

	<u>2014</u>	<u>2013</u>
County's Proportion of the Net Pension Liability	0.16631300%	0.16631300%
County's Proportionate Share of the Net Pension Liability	\$20,059,201	\$19,606,132
County's Covered-Employee Payroll	\$19,712,364	\$20,547,643
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	101.76%	95.42%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.45%	86.36%

(1) Information prior to 2013 is not available.

Amounts presented as of the County's measurement date which is the prior fiscal year end.

Jefferson County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
State Teachers Retirement System of Ohio
Last Three Fiscal Years (1)

	<u>2015</u>	<u>2014</u>	<u>2013</u>
County's Proportion of the Net Pension Liability	0.00621911%	0.00689379%	0.00689379%
County's Proportionate Share of the Net Pension Liability	\$1,718,779	\$1,676,808	\$1,997,403
County's Covered-Employee Payroll	\$648,857	\$758,531	\$726,115
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	264.89%	221.06%	275.08%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.10%	74.70%	69.30%

(1) Information prior to 2013 is not available.

Amounts presented for each fiscal year were determined as of June 30th

Jefferson County, Ohio
Required Supplementary Information
Schedule of County Contributions
Ohio Public Employees Retirement System - Traditional Plan
Last Three Years (1)

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$2,492,725	\$2,450,999	\$2,760,898
Contributions in Relation to the Contractually Required Contribution	<u>(2,492,725)</u>	<u>(2,450,999)</u>	<u>(2,760,898)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$20,030,045	\$19,712,364	\$20,547,643
Contributions as a Percentage of Covered-Employee Payroll	12.44%	12.43%	13.44%

(1) Information prior to 2013 is not available.

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Jefferson County, Ohio
Required Supplementary Information
Schedule of County Contributions
State Teachers Retirement System of Ohio
Last Ten Years

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Contractually Required Contribution	\$94,673	\$96,404	\$94,452	\$102,611
Contributions in Relation to the Contractually Required Contribution	<u>(94,673)</u>	<u>(96,404)</u>	<u>(94,452)</u>	<u>(102,611)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$676,236	\$715,482	\$726,554	\$789,254
Contributions as a Percentage of Covered-Employee Payroll	14.00%	13.47%	13.00%	13.00%

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$99,743	\$96,212	\$89,038	\$80,395	\$84,743	\$83,251
<u>(99,743)</u>	<u>(96,212)</u>	<u>(89,038)</u>	<u>(80,395)</u>	<u>(84,743)</u>	<u>(83,251)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$767,254	\$740,092	\$684,908	\$618,423	\$651,869	\$640,392
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

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**Combining Statements
And
Individual Fund Schedules**

Jefferson County, Ohio
Fund Descriptions –
Nonmajor Governmental Funds

Nonmajor Special Revenue Funds:

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

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

Mental Health Fund – to account for property tax revenue and federal and state grants used by the Jefferson County Mental Health and Recovery Board.

Court/Corrections and Public Safety Fund – To account for monies received through court fees and federal and state grants which are used for court expenditures, enforcing laws, housing and rehabilitation of offenders and other judicial and public safety programs and issues.

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

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

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

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

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

Senior Citizens Levy Fund – To account for revenue derived from a County tax levy used to help senior citizens throughout the County.

Nonmajor Debt Service Fund:

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

Nonmajor Capital Projects Fund:

The Capital Projects Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlay, including the acquisition or construction of capital facilities and other capital assets (other than those financed by proprietary funds). The following is a description of the County's capital projects funds:

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

Jefferson County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,022,884	\$3,046,159	\$2,393,353	\$15,462,396
Cash and Cash Equivalents in Segregated Accounts	133,967	0	0	133,967
Investments	140,000	0	0	140,000
Restricted Assets:				
Equity in pooled Cash and Cash Equivalents	124,949	0	51,894	176,843
Investments with Fiscal Agents	995,921	0	0	995,921
Materials and Supplies Inventory	79,016	0	0	79,016
Receivables:				
Property Taxes	4,452,580	1,399,561	0	5,852,141
Permissive Sales Taxes	434,312	391,547	0	825,859
Accounts	403,209	0	0	403,209
Intergovernmental	2,799,417	69,770	590,000	3,459,187
Interfund	16,663	0	0	16,663
Loans	47,154	0	0	47,154
Prepaid Items	62,906	0	0	62,906
<i>Total Assets</i>	<u>\$19,712,978</u>	<u>\$4,907,037</u>	<u>\$3,035,247</u>	<u>\$27,655,262</u>
Liabilities				
Accounts Payable	\$328,062	\$0	\$5,204	\$333,266
Contracts Payable	0	0	289,044	289,044
Accrued Wages and Benefits	176,470	0	0	176,470
Retainage Payable	0	0	51,894	51,894
Interfund Payable	339,035	0	0	339,035
Intergovernmental Payable	98,636	0	0	98,636
Unearned Revenue	9,356	0	0	9,356
<i>Total Liabilities</i>	<u>951,559</u>	<u>0</u>	<u>346,142</u>	<u>1,297,701</u>
Deferred Inflows of Resources				
Property Taxes	4,010,137	1,283,683	0	5,293,820
Unavailable Revenue	2,844,282	336,315	525,177	3,705,774
<i>Total Deferred Inflows of Resources</i>	<u>6,854,419</u>	<u>1,619,998</u>	<u>525,177</u>	<u>8,999,594</u>
Fund Balances				
Nonspendable:				
Materials and Supplies Inventory	79,016	0	0	79,016
Prepaid Items	62,906	0	0	62,906
Restricted for:				
Debt Service	0	3,287,039	0	3,287,039
Capital Outlay	0	0	2,163,928	2,163,928
Children's Home	1,120,870	0	0	1,120,870
Community Development	248,163	0	0	248,163
Mental Health	2,480,358	0	0	2,480,358
Tuberculosis/Crippled Child Levy	726,784	0	0	726,784
Children Services	2,310,525	0	0	2,310,525
Corrections and Public Safety	1,986,801	0	0	1,986,801
Other Purposes	2,891,577	0	0	2,891,577
<i>Total Fund Balances</i>	<u>11,907,000</u>	<u>3,287,039</u>	<u>2,163,928</u>	<u>17,357,967</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$19,712,978</u>	<u>\$4,907,037</u>	<u>\$3,035,247</u>	<u>\$27,655,262</u>

Jefferson County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015

	Miscellaneous Local	Mental Health	Court/Corrections and Public Safety	Emergency 911
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,201,680	\$1,988,018	\$1,107,317	\$202,663
Cash and Cash Equivalents in Segregated Accounts	0	2,509	0	0
Investments	0	140,000	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	0	0	0
Investments with Fiscal Agents	0	0	0	0
Materials and Supplies Inventory	53,670	374	0	1,280
Receivables:				
Property Taxes	0	354,818	0	1,851,185
Permissive Sales Taxes	0	0	0	0
Accounts	402,497	712	0	0
Intergovernmental	388,824	1,006,613	501,457	92,036
Interfund	0	0	0	0
Loans	0	47,154	0	0
Prepaid Items	7,521	2,155	1,690	29,141
<i>Total Assets</i>	<u>\$4,054,192</u>	<u>\$3,542,353</u>	<u>\$1,610,464</u>	<u>\$2,176,305</u>
Liabilities				
Accounts Payable	\$31,548	\$126,510	\$9,032	\$33,452
Accrued Wages and Benefits	32,361	10,832	23,955	27,750
Interfund Payable	305,938	1,744	4,369	3,745
Intergovernmental Payable	15,504	5,032	17,968	11,452
Unearned Revenue	9,356	0	0	0
<i>Total Liabilities</i>	<u>394,707</u>	<u>144,118</u>	<u>55,324</u>	<u>76,399</u>
Deferred Inflows of Resources				
Property Taxes	0	302,146	0	1,693,170
Unavailable Revenue	756,660	613,202	265,372	250,051
<i>Total Deferred Inflows of Resources</i>	<u>756,660</u>	<u>915,348</u>	<u>265,372</u>	<u>1,943,221</u>
Fund Balances				
Nonspendable:				
Materials and Supplies Inventory	53,670	374	0	1,280
Prepaid Items	7,521	2,155	1,690	29,141
Restricted for:				
Children's Home	0	0	0	0
Community Development	0	0	0	0
Mental Health	0	2,480,358	0	0
Tuberculosis/Crippled Child Levy	0	0	0	0
Children Services	0	0	0	0
Corrections and Public Safety	0	0	1,288,078	126,264
Other Purposes	2,841,634	0	0	0
<i>Total Fund Balances</i>	<u>2,902,825</u>	<u>2,482,887</u>	<u>1,289,768</u>	<u>156,685</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$4,054,192</u>	<u>\$3,542,353</u>	<u>\$1,610,464</u>	<u>\$2,176,305</u>

Permissive Sheriff	Tuberculosis/ Crippled Child Levy	Children Services	Community Development Block Grant	Senior Citizens Levy	Total Nonmajor Special Revenue Funds
\$290,308	\$726,784	\$2,205,071	\$251,100	\$49,943	\$10,022,884
131,427	0	0	31	0	133,967
0	0	0	0	0	140,000
0	0	124,949	0	0	124,949
0	0	995,921	0	0	995,921
20,320	0	3,372	0	0	79,016
0	0	844,065	0	1,402,512	4,452,580
434,312	0	0	0	0	434,312
0	0	0	0	0	403,209
47,810	0	666,521	16,287	79,869	2,799,417
16,663	0	0	0	0	16,663
0	0	0	0	0	47,154
22,399	0	0	0	0	62,906
<u>\$963,239</u>	<u>\$726,784</u>	<u>\$4,839,899</u>	<u>\$267,418</u>	<u>\$1,532,324</u>	<u>\$19,712,978</u>
\$26,636	\$0	\$85,589	\$15,295	\$0	\$328,062
71,918	0	9,654	0	0	176,470
19,913	0	3,326	0	0	339,035
35,578	0	9,142	3,960	0	98,636
0	0	0	0	0	9,356
<u>154,045</u>	<u>0</u>	<u>107,711</u>	<u>19,255</u>	<u>0</u>	<u>951,559</u>
0	0	738,721	0	1,276,100	4,010,137
194,016	0	558,700	0	206,281	2,844,282
<u>194,016</u>	<u>0</u>	<u>1,297,421</u>	<u>0</u>	<u>1,482,381</u>	<u>6,854,419</u>
20,320	0	3,372	0	0	79,016
22,399	0	0	0	0	62,906
0	0	1,120,870	0	0	1,120,870
0	0	0	248,163	0	248,163
0	0	0	0	0	2,480,358
0	726,784	0	0	0	726,784
0	0	2,310,525	0	0	2,310,525
572,459	0	0	0	0	1,986,801
0	0	0	0	49,943	2,891,577
<u>615,178</u>	<u>726,784</u>	<u>3,434,767</u>	<u>248,163</u>	<u>49,943</u>	<u>11,907,000</u>
<u>\$963,239</u>	<u>\$726,784</u>	<u>\$4,839,899</u>	<u>\$267,418</u>	<u>\$1,532,324</u>	<u>\$19,712,978</u>

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Jefferson County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$3,855,840	\$1,199,760	\$0	\$5,055,600
Permissive Sales Taxes	1,841,200	1,371,936	0	3,213,136
Charges for Services	3,135,536	0	0	3,135,536
Licenses and Permits	131,954	0	0	131,954
Fines and Forfeitures	56,308	0	0	56,308
Intergovernmental	8,548,293	164,232	283,007	8,995,532
Investment Income	(12,310)	0	0	(12,310)
Rent	166,153	0	0	166,153
Other	22,687	0	10,325	33,012
<i>Total Revenues</i>	<u>17,745,661</u>	<u>2,735,928</u>	<u>293,332</u>	<u>20,774,921</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,110,446	0	0	1,110,446
Judicial	282,188	0	0	282,188
Public Safety	6,132,495	0	0	6,132,495
Health	3,209,832	0	0	3,209,832
Human Services	5,634,596	0	0	5,634,596
Economic Development and Assistance	734,918	0	0	734,918
Capital Outlay	30,774	0	1,102,692	1,133,466
Debt Service:				
Principal Retirement	37,117	3,288,062	0	3,325,179
Interest and Fiscal Charges	4,711	727,930	0	732,641
<i>Total Expenditures</i>	<u>17,177,077</u>	<u>4,015,992</u>	<u>1,102,692</u>	<u>22,295,761</u>
<i>Excess of Revenues Under Expenditures</i>	<u>568,584</u>	<u>(1,280,064)</u>	<u>(809,360)</u>	<u>(1,520,840)</u>
Other Financing Sources (Uses):				
Transfers In	1,124,012	1,280,722	100,000	2,504,734
Inception of Capital Lease	30,774	0	0	30,774
Transfers Out	(701,525)	0	0	(701,525)
Total Other Financing Sources (Uses)	<u>453,261</u>	<u>1,280,722</u>	<u>100,000</u>	<u>1,833,983</u>
<i>Net Change in Fund Balances</i>	1,021,845	658	(709,360)	313,143
<i>Fund Balances Beginning of Year</i>	<u>10,885,155</u>	<u>3,286,381</u>	<u>2,873,288</u>	<u>17,044,824</u>
<i>Fund Balances End of Year</i>	<u><u>\$11,907,000</u></u>	<u><u>\$3,287,039</u></u>	<u><u>\$2,163,928</u></u>	<u><u>\$17,357,967</u></u>

Jefferson County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	Miscellaneous Local	Mental Health	Court/Corrections and Public Safety	Emergency 911
Revenues				
Property Taxes	\$0	\$298,246	\$0	\$1,618,555
Permissive Sales Taxes	0	0	0	0
Charges for Services	2,085,261	4,311	309,306	0
Licenses and Permits	61,275	0	70,679	0
Fines and Forfeitures	6,322	0	49,986	0
Intergovernmental	818,511	2,698,147	1,263,251	328,797
Investment Income	0	0	0	0
Rent	72,360	38,800	0	54,993
Other	5,603	1,553	0	2,654
<i>Total Revenues</i>	<u>3,049,332</u>	<u>3,041,057</u>	<u>1,693,222</u>	<u>2,004,999</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,110,446	0	0	0
Judicial	2,678	0	279,510	0
Public Safety	0	0	1,325,606	1,589,380
Health	149,334	2,982,217	0	0
Human Services	1,101,811	0	0	0
Economic Development and Assistance	371,707	0	0	0
Capital Outlay	0	0	30,774	0
Debt Service:				
Principal Retirement	0	4,267	7,803	0
Interest and Fiscal Charges	0	736	3,580	0
<i>Total Expenditures</i>	<u>2,735,976</u>	<u>2,987,220</u>	<u>1,647,273</u>	<u>1,589,380</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>313,356</u>	<u>53,837</u>	<u>45,949</u>	<u>415,619</u>
Other Financing Sources (Uses):				
Transfers In	181,945	0	70,909	0
Inception of Capital Lease	0	0	30,774	0
Transfers Out	0	0	0	(688,525)
Total Other Financing Sources (Uses)	<u>181,945</u>	<u>0</u>	<u>101,683</u>	<u>(688,525)</u>
<i>Net Change in Fund Balances</i>	495,301	53,837	147,632	(272,906)
<i>Fund Balances Beginning of Year</i>	<u>2,407,524</u>	<u>2,429,050</u>	<u>1,142,136</u>	<u>429,591</u>
<i>Fund Balances End of Year</i>	<u>\$2,902,825</u>	<u>\$2,482,887</u>	<u>\$1,289,768</u>	<u>\$156,685</u>

Permissive Sheriff	Tuberculosis/ Crippled Child Levy	Children Services	Community Development Block Grant	Senior Citizens Levy	Total Nonmajor Special Revenue Funds
\$0	\$0	\$720,725	\$0	\$1,218,314	\$3,855,840
1,841,200	0	0	0	0	1,841,200
717,424	0	19,234	0	0	3,135,536
0	0	0	0	0	131,954
0	0	0	0	0	56,308
107,670	0	2,811,647	357,256	163,014	8,548,293
0	0	(12,662)	352	0	(12,310)
0	0	0	0	0	166,153
0	0	0	12,877	0	22,687
<u>2,666,294</u>	<u>0</u>	<u>3,538,944</u>	<u>370,485</u>	<u>1,381,328</u>	<u>17,745,661</u>
0	0	0	0	0	1,110,446
0	0	0	0	0	282,188
3,216,016	0	1,493	0	0	6,132,495
0	78,281	0	0	0	3,209,832
0	0	3,152,431	0	1,380,354	5,634,596
0	0	0	363,211	0	734,918
0	0	0	0	0	30,774
25,047	0	0	0	0	37,117
395	0	0	0	0	4,711
<u>3,241,458</u>	<u>78,281</u>	<u>3,153,924</u>	<u>363,211</u>	<u>1,380,354</u>	<u>17,177,077</u>
<u>(575,164)</u>	<u>(78,281)</u>	<u>385,020</u>	<u>7,274</u>	<u>974</u>	<u>568,584</u>
871,158	0	0	0	0	1,124,012
0	0	0	0	0	30,774
<u>(13,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(701,525)</u>
<u>858,158</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>453,261</u>
282,994	(78,281)	385,020	7,274	974	1,021,845
332,184	805,065	3,049,747	240,889	48,969	10,885,155
<u>\$615,178</u>	<u>\$726,784</u>	<u>\$3,434,767</u>	<u>\$248,163</u>	<u>\$49,943</u>	<u>\$11,907,000</u>

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Jefferson County, Ohio
Fund Descriptions –
Internal Service Funds

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

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

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

Jefferson County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2015

	<u>Self Insurance Health</u>	<u>Self Insurance Workers' Compensation</u>	<u>Total Internal Service Funds</u>
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,955,546	\$2,955,546
Cash and Cash Equivalents with Fiscal Agents	2,714,643	0	2,714,643
Receivables:			
Accounts	336,704	0	336,704
Interfund	0	3,071,264	3,071,264
<i>Total Assets</i>	<u>3,051,347</u>	<u>6,026,810</u>	<u>9,078,157</u>
Liabilities			
Current Liabilities:			
Interfund Payable	4,045,707	0	4,045,707
Intergovernmental Payable	0	174,578	174,578
Claims Payable - Health	851,712	0	851,712
Claims Payable - Workers' Compensation	0	85,647	85,647
<i>Total Current Liabilities</i>	<u>4,897,419</u>	<u>260,225</u>	<u>5,157,644</u>
Long-Term Liabilities (Net of Current Portion):			
Claims Payable - Workers' Compensation	0	185,135	185,135
<i>Total Liabilities</i>	<u>4,897,419</u>	<u>445,360</u>	<u>5,342,779</u>
Net Position			
Unrestricted (Deficit)	<u>(1,846,072)</u>	<u>5,581,450</u>	<u>3,735,378</u>
<i>Total Net Position (Deficit)</i>	<u><u>(\$1,846,072)</u></u>	<u><u>\$5,581,450</u></u>	<u><u>\$3,735,378</u></u>

Jefferson County, Ohio
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2015

	<u>Self Insurance Health</u>	<u>Self Insurance Workers' Compensation</u>	<u>Total Internal Service Funds</u>
Operating Revenues			
Charges for Services	\$8,341,317	\$466,109	\$8,807,426
Operating Expenses			
Contractual Services	416,520	227,120	643,640
Claims	6,604,520	91,848	6,696,368
<i>Total Operating Expenses</i>	<u>7,021,040</u>	<u>318,968</u>	<u>7,340,008</u>
<i>Operating Income</i>	<u>1,320,277</u>	<u>147,141</u>	<u>1,467,418</u>
Non-Operating Revenues			
Interest	27,872	0	27,872
Other Non-Operating Revenues	0	2,052	2,052
<i>Total Non-Operating Revenues</i>	<u>27,872</u>	<u>2,052</u>	<u>29,924</u>
<i>Change in Net Position</i>	1,348,149	149,193	1,497,342
<i>Net Position (Deficit) Beginning of Year</i>	<u>(3,194,221)</u>	<u>5,432,257</u>	<u>2,238,036</u>
<i>Net Position (Deficit) End of Year</i>	<u><u>(\$1,846,072)</u></u>	<u><u>\$5,581,450</u></u>	<u><u>\$3,735,378</u></u>

Jefferson County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2015

	Self Insurance Health	Self Insurance Workers' Compensation	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Interfund Services	\$8,341,317	\$396,000	\$8,737,317
Cash Payments for Goods and Services	(416,520)	(271,630)	(688,150)
Cash Payments for Claims	(9,667,053)	(1,545)	(9,668,598)
Other Operating Revenues	2,867,100	0	2,867,100
Other Non-Operating Revenues	0	2,052	2,052
<i>Net Cash Provided by Operating Activities</i>	<u>1,124,844</u>	<u>124,877</u>	<u>1,249,721</u>
Cash Flows from Noncapital Financing Activities			
Cash Received from Interfund Loans	4,045,707	5,401,802	9,447,509
Cash Payments for Interfund Loans	(5,086,891)	(2,914,202)	(8,001,093)
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>(1,041,184)</u>	<u>2,487,600</u>	<u>1,446,416</u>
Cash Flows from Investing Activities			
Interest	27,872	0	27,872
<i>Net Increase in Cash and Cash Equivalents</i>	111,532	2,612,477	2,724,009
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,603,111</u>	<u>343,069</u>	<u>2,946,180</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$2,714,643</u></u>	<u><u>\$2,955,546</u></u>	<u><u>\$5,670,189</u></u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$1,320,277	\$147,141	\$1,467,418
Adjustments:			
Non-Operating Revenues	0	2,052	2,052
Changes in Assets and Liabilities:			
Decrease in Accounts Receivable	100,972	0	100,972
Decrease in Interfund Receivable	0	198,315	198,315
Decrease in Claims Payable	(296,405)	(178,121)	(474,526)
Decrease in Intergovernmental Payable	0	(44,510)	(44,510)
<i>Net Cash Provided by Operating Activities</i>	<u><u>\$1,124,844</u></u>	<u><u>\$124,877</u></u>	<u><u>\$1,249,721</u></u>

Jefferson County, Ohio
Fund Descriptions –
Agency Funds

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

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

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

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

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

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

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

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

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

- Ohio Election Commission Fund
- Soil and Water Conservation Fund
- Housing and Trust Fund
- Regional Planning Commission Fund
- Ohio Port Assistance Program Fund
- Local Emergency Planning Commission Fund
- Emergency Management Agency Fund
- North Ohio Valley Air Authority Fund
- Jefferson / Belmont Joint Solid Waste Authority
- Friendship Park District
- Carnegie Library Fund
- State of Ohio Fund
- Law Library Fund
- Payroll Clearing Fund

Jefferson County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2015

	<u>Balance 12/31/14</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/15</u>
<i>Board of Health:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$152,682	\$1,286,073	\$1,286,870	\$151,885
Total Assets	<u>\$152,682</u>	<u>\$1,286,073</u>	<u>\$1,286,870</u>	<u>\$151,885</u>
<u>Liabilities:</u>				
Undistributed Monies	\$152,682	\$1,286,073	\$1,286,870	\$151,885
Total Liabilities	<u>\$152,682</u>	<u>\$1,286,073</u>	<u>\$1,286,870</u>	<u>\$151,885</u>
<i>Eastern Ohio Correction</i>				
<i>Center (EOCC):</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$381,820	\$3,255,533	\$3,324,820	\$312,533
Total Assets	<u>\$381,820</u>	<u>\$3,255,533</u>	<u>\$3,324,820</u>	<u>\$312,533</u>
<u>Liabilities:</u>				
Undistributed Monies	\$381,820	\$3,255,533	\$3,324,820	\$312,533
Total Liabilities	<u>\$381,820</u>	<u>\$3,255,533</u>	<u>\$3,324,820</u>	<u>\$312,533</u>

(Continued)

Jefferson County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2015

	<u>Balance 12/31/14</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/15</u>
<i>Taxes Agency:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$1,592,063	\$68,854,134	\$68,770,199	\$1,675,998
Receivables:				
Property Taxes	49,290,460	51,807,080	49,290,460	51,807,080
Accounts	1,124,816	655,694	1,124,816	655,694
Special Assessments	249,509	194,994	249,509	194,994
Intergovernmental	1,185,332	1,064,131	1,185,332	1,064,131
Total Assets	<u>\$53,442,180</u>	<u>\$122,576,033</u>	<u>\$120,620,316</u>	<u>\$55,397,897</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$51,850,117	\$53,721,899	\$51,850,117	\$53,721,899
Undistributed Monies	1,592,063	68,854,134	68,770,199	1,675,998
Total Liabilities	<u>\$53,442,180</u>	<u>\$122,576,033</u>	<u>\$120,620,316</u>	<u>\$55,397,897</u>
 <i>Undivided State Monies:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$0	\$3,005,781	\$3,005,781	\$0
Receivables:				
Intergovernmental	869,457	981,189	869,457	981,189
Total Assets	<u>\$869,457</u>	<u>\$3,986,970</u>	<u>\$3,875,238</u>	<u>\$981,189</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$869,457	\$981,189	\$869,457	\$981,189
Undistributed Monies	0	3,005,781	3,005,781	0
Total Liabilities	<u>\$869,457</u>	<u>\$3,986,970</u>	<u>\$3,875,238</u>	<u>\$981,189</u>
 <i>Corporation/Subdivision:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$0	\$42,316,836	\$42,316,836	\$0
Total Assets	<u>\$0</u>	<u>\$42,316,836</u>	<u>\$42,316,836</u>	<u>\$0</u>
<u>Liabilities:</u>				
Undistributed Monies	\$0	\$42,316,836	\$42,316,836	\$0
Total Liabilities	<u>\$0</u>	<u>\$42,316,836</u>	<u>\$42,316,836</u>	<u>\$0</u>

(Continued)

Jefferson County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2015

	<u>Balance 12/31/14</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/15</u>
<i>Miscellaneous Court/Safety:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$4,677	\$13,342	\$13,010	\$5,009
Cash Equivalents in				
Segregated Accounts	753,604	895,130	753,604	895,130
Accounts Receivable	619,317	643,399	619,317	643,399
Total Assets	<u>\$1,377,598</u>	<u>\$1,551,871</u>	<u>\$1,385,931</u>	<u>\$1,543,538</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$619,317	\$643,399	\$619,317	\$643,399
Undistributed Monies	758,281	908,472	766,614	900,139
Total Liabilities	<u>\$1,377,598</u>	<u>\$1,551,871</u>	<u>\$1,385,931</u>	<u>\$1,543,538</u>
 <i>Family and Children First Council:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$127,797	\$140,015	\$200,518	\$67,294
Total Assets	<u>\$127,797</u>	<u>\$140,015</u>	<u>\$200,518</u>	<u>\$67,294</u>
<u>Liabilities:</u>				
Undistributed Monies	\$127,797	\$140,015	\$200,518	\$67,294
Total Liabilities	<u>\$127,797</u>	<u>\$140,015</u>	<u>\$200,518</u>	<u>\$67,294</u>
 <i>Other Agency:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$1,481,588	\$4,763,176	\$5,417,264	\$827,500
Receivables:				
Intergovernmental	1,145,464	1,231,276	1,145,464	1,231,276
Total Assets	<u>\$2,627,052</u>	<u>\$5,994,452</u>	<u>\$6,562,728</u>	<u>\$2,058,776</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$1,145,464	\$1,231,276	\$1,145,464	\$1,231,276
Undistributed Monies	1,481,588	4,763,176	5,417,264	827,500
Total Liabilities	<u>\$2,627,052</u>	<u>\$5,994,452</u>	<u>\$6,562,728</u>	<u>\$2,058,776</u>

(Continued)

Jefferson County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2015

	<u>Balance 12/31/14</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/15</u>
<i>Total - All Agency Funds:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$3,740,627	\$123,634,890	\$124,335,298	\$3,040,219
Cash and				
Cash Equivalents in				
Segregated Accounts	753,604	895,130	753,604	895,130
Receivables:				
Property Taxes	49,290,460	51,807,080	49,290,460	51,807,080
Accounts	1,744,133	1,299,093	1,744,133	1,299,093
Special Assessments	249,509	194,994	249,509	194,994
Intergovernmental	3,200,253	3,276,596	3,200,253	3,276,596
Total Assets	<u>\$58,978,586</u>	<u>\$181,107,783</u>	<u>\$179,573,257</u>	<u>\$60,513,112</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$54,484,355	\$56,577,763	\$54,484,355	\$56,577,763
Undistributed Monies	4,494,231	124,530,020	125,088,902	3,935,349
Total Liabilities	<u>\$58,978,586</u>	<u>\$181,107,783</u>	<u>\$179,573,257</u>	<u>\$60,513,112</u>

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

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Property Taxes	\$2,009,611	\$2,009,611	\$0
Permissive Sales Taxes	6,306,171	6,306,171	0
Charges for Services	2,849,973	2,849,973	0
Licenses and Permits	541,427	541,427	0
Fines and Forfeitures	671,307	671,307	0
Intergovernmental	2,264,067	2,264,067	0
Interest	75,568	75,568	0
Rent	142,341	142,341	0
Other	18,453	18,453	0
Total Revenues	14,878,918	14,878,918	0
<u>Expenditures:</u>			
Current:			
General Government -			
Legislative and Executive			
Commissioners			
Salary and Wages	188,715	188,715	0
Fringe Benefits	77,127	77,127	0
Materials and Supplies	5,935	5,935	0
Other	10,856	10,856	0
Total Commissioners	282,633	282,633	0
Auditor			
Salary and Wages	356,441	356,441	0
Fringe Benefits	152,077	152,077	0
Materials and Supplies	11,448	10,492	956
Contractual Services	3,321	3,030	291
Other	11,745	11,745	0
Total Auditor	535,032	533,785	1,247
Permissive Sales Tax			
Capital Outlay	162,117	162,113	4
Other	114,874	114,874	0
Total Permissive Sales Tax	276,991	276,987	4
Treasurer			
Salary and Wages	158,466	158,466	0
Fringe Benefits	54,726	54,726	0
Materials and Supplies	11,788	11,750	38
Contractual Services	5,913	5,859	54
Other	1,231	1,231	0
Total Treasurer	232,124	232,032	92

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance Positive (Negative)
Prosecuting Attorney			
Salary and Wages	\$658,483	\$658,483	\$0
Fringe Benefits	187,997	187,997	0
Materials and Supplies	6,350	6,227	123
Contractual Services	10,192	10,192	0
Other	39,155	39,155	0
Total Prosecuting Attorney	902,177	902,054	123
Budget Commission			
Other	527	527	0
Bureau of Inspection			
Contractual Services	124,218	124,218	0
County Planning Commission			
Contractual Services	65,000	65,000	0
Other	43,458	43,458	0
Total County Planning Commission	108,458	108,458	0
Data Processing			
Salary and Wages	137,840	137,840	0
Fringe Benefits	67,964	67,964	0
Total Data Processing	205,804	205,804	0
Data Processing Central Purchasing			
Other	31,401	31,401	0
Board of Elections			
Salary and Wages	304,388	304,388	0
Fringe Benefits	169,579	169,579	0
Materials and Supplies	53,795	53,795	0
Contractual Services	121,789	121,789	0
Other	5,727	5,727	0
Total Board of Elections	655,278	655,278	0
Recorder			
Salary and Wages	169,555	169,555	0
Fringe Benefits	87,131	87,131	0
Total Recorder	256,686	256,686	0

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance Positive (Negative)
Buildings and Grounds			
Salary and Wages	\$151,077	\$150,929	\$148
Fringe Benefits	96,919	96,919	0
Materials and Supplies	10,383	10,482	(99)
Contractual Services	234,943	234,931	12
Other	108,757	108,757	0
Total Buildings and Grounds	602,079	602,018	61
Towers Building			
Salary and Wages	17,705	17,705	0
Fringe Benefits	10,371	10,371	0
Materials and Supplies	13,492	13,492	0
Contractual Services	322,989	322,989	0
Other	4,500	4,500	0
Total Tower Building	369,057	369,057	0
Certified Auto Title Administration			
Salary and Wages	160,820	160,820	0
Fringe Benefits	103,402	103,402	0
Materials and Supplies	24,562	24,562	0
Contractual Services	4,632	4,632	0
Capital Outlay	2,500	2,500	0
Other	14,090	14,090	0
Total Certified Auto Title Administration	310,006	310,006	0
Equipment Records Supply			
Materials and Supplies	5,132	5,132	0
Contractual Services	17,445	17,445	0
Capital Outlay	9,020	9,020	0
Total Equipment Records Supply	31,597	31,597	0
Insurance			
Official Bonds	1,931	1,931	0
Group and Liability	69,600	69,600	0
Total Insurance	71,531	71,531	0
Total General Government - Legislative and Executive	4,995,599	4,994,072	1,527
General Government - Judicial			
Court of Appeals			
Other	63,426	63,426	0
Common Pleas Court			
Salary and Wages	221,612	221,612	0
Fringe Benefits	87,739	87,739	0
Materials and Supplies	28,409	28,409	0
Contractual Services	236,308	236,308	0
Other	6,518	6,518	0
Total Common Pleas	580,586	580,586	0

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Adult Probation			
Salary and Wages	\$129,220	\$129,220	\$0
Fringe Benefits	71,408	71,408	0
Total Adult Probation	<u>200,628</u>	<u>200,628</u>	<u>0</u>
County Court Probate			
Salary and Wages	54,007	54,007	0
Fringe Benefits	32,907	32,907	0
Materials and Supplies	185	185	0
Total County Court Probate	<u>87,099</u>	<u>87,099</u>	<u>0</u>
Juvenile Court			
Salary and Wages	548,857	548,857	0
Fringe Benefits	195,909	195,909	0
Materials and Supplies	37,765	37,765	0
Contractual Services	344,987	344,987	0
Other	50,393	50,393	0
Total Juvenile Court	<u>1,177,911</u>	<u>1,177,911</u>	<u>0</u>
County Court #2			
Salary and Wages	114,921	114,921	0
Fringe Benefits	47,949	47,949	0
Materials and Supplies	2,285	2,285	0
Contractual Services	48,575	48,575	0
Total County Court #2	<u>213,730</u>	<u>213,730</u>	<u>0</u>
County Court #3			
Salary and Wages	113,925	113,925	0
Fringe Benefits	61,918	61,918	0
Materials and Supplies	1,956	1,956	0
Contractual Services	37,808	37,808	0
Total County Court #3	<u>215,607</u>	<u>215,607</u>	<u>0</u>
Probate Court			
Salary and Wages	207,861	207,861	0
Fringe Benefits	60,893	60,893	0
Other	20,305	20,305	0
Total Probate Court	<u>289,059</u>	<u>289,059</u>	<u>0</u>
Clerk of Courts			
Salary and Wages	273,994	273,994	0
Fringe Benefits	165,095	165,095	0
Total Clerk of Courts	<u>439,089</u>	<u>439,089</u>	<u>0</u>

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance Positive (Negative)
County Court			
Salary and Wages	\$117,577	\$117,577	\$0
Fringe Benefits	47,439	47,439	0
Materials and Supplies	3,213	3,213	0
Contractual Services	46,805	46,805	0
Total County Court	215,034	215,034	0
Municipal Court			
Salary and Wages	123,747	123,747	0
Fringe Benefits	18,671	18,671	0
Contractual Services	55,564	55,564	0
Total Municipal Court	197,982	197,982	0
Court Magistrate			
Salary and Wages	134,140	134,140	0
Fringe Benefits	35,618	35,618	0
Materials and Supplies	3,519	3,519	0
Contractual Services	2,325	2,325	0
Other	307	307	0
Total Court Magistrate	175,909	175,909	0
Total General Government - Judicial	3,856,060	3,856,060	0
Public Safety			
Coroner			
Salary and Wages	71,039	71,039	0
Fringe Benefits	26,242	26,242	0
Materials and Supplies	21	21	0
Contractual Services	30,168	30,168	0
Other	4,523	4,523	0
Total Coroner	131,993	131,993	0
Disaster Services			
Contractual Services	62,991	62,991	0
Total Public Safety	194,984	194,984	0
Conservation and Recreation			
Park Recreation			
Capital Outlay	153,817	153,817	0
Other	48,891	48,891	0
Total Conservation and Recreation	202,708	202,708	0
Health			
Humane Society			
Other	300	300	0
Agriculture			
Contractual Service	198,393	198,393	0

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Vital Statistics			
Contractual Service	\$1,686	\$1,686	\$0
Total Health	<u>200,379</u>	<u>200,379</u>	<u>0</u>
Human Services			
Veteran's Services			
Salary and Wages	250,724	250,724	0
Fringe Benefits	99,763	99,763	0
Materials and Supplies	9,364	9,364	0
Contractual Services	6,080	6,080	0
Other	140,667	140,667	0
Total Veteran's Services	<u>506,598</u>	<u>506,598</u>	<u>0</u>
Public Assistance			
Contractual Services	309,442	309,442	0
Total Human Services	<u>816,040</u>	<u>816,040</u>	<u>0</u>
Economic Development and Assistance			
Port Authority			
Contractual Services	150,000	150,000	0
Other			
County Shared Utilities			
Contractual Services	150,435	150,353	82
Delinq. Land Sale-Unclaimed			
Other	112,199	112,199	0
Unclaimed Monies			
Other	2,163	2,163	0
Other			
Other	97,660	97,660	0
Indigent Application Fees			
Contractual Services	3,161	3,161	0
Total Other	<u>365,618</u>	<u>365,536</u>	<u>82</u>
Total Expenditures	<u>10,781,388</u>	<u>10,779,779</u>	<u>1,609</u>

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Excess of Revenues Over Expenditures	\$4,097,530	\$4,099,139	\$1,609
<u>Other Financing Uses:</u>			
Transfers Out	(3,198,712)	(3,198,712)	0
Net Change in Fund Balance	898,818	900,427	1,609
Fund Balance Beginning of Year	2,473,087	2,473,087	0
Prior Year Encumbrances Appropriated	112,446	112,446	0
Fund Balance End of Year	<u>\$3,484,351</u>	<u>\$3,485,960</u>	<u>\$1,609</u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Intergovernmental	\$7,961,569	\$7,961,569	\$0
Other	163,297	163,297	0
Total Revenues	<u>8,124,866</u>	<u>8,124,866</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Human Services			
Public Assistance			
Salary and Wages	2,963,199	2,963,199	0
Fringe Benefits	1,429,115	1,429,115	0
Materials and Supplies	125,486	125,486	0
Contractual Services	1,528,832	1,528,832	0
Capital Outlay	148,267	148,267	0
Other	19,896	19,896	0
Total Public Assistance	<u>6,214,795</u>	<u>6,214,795</u>	<u>0</u>
Workforce Investment Act			
Contractual Services	1,972,178	1,972,178	0
Total Expenditures	<u>8,186,973</u>	<u>8,186,973</u>	<u>0</u>
Net Change in Fund Balance	(62,107)	(62,107)	0
Fund Balance Beginning of Year	<u>416,549</u>	<u>416,549</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$354,442</u></u>	<u><u>\$354,442</u></u>	<u><u>\$0</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gasoline Tax Fund
For the Year Ended December 31, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Permissive Sales Taxes	\$3,744,306	\$3,744,306	\$0
Charges for Services	103,612	103,612	0
Fines and Forfeitures	32,991	32,991	0
Intergovernmental	5,321,161	5,321,161	0
Interest	502	502	0
Other	77,349	77,349	0
Total Revenues	<u>9,279,921</u>	<u>9,279,921</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Public Works			
Motor Vehicle and Gasoline Tax			
Salary and Wages	2,058,092	2,058,017	75
Fringe Benefits	991,287	991,287	0
Materials and Supplies	1,237,319	1,216,554	20,765
Contractual Services	1,048,304	963,191	85,113
Capital Outlay	2,701,538	2,744,850	(43,312)
Other	852,054	834,512	17,542
Total Expenditures	<u>8,888,594</u>	<u>8,808,411</u>	<u>80,183</u>
Excess of Revenues Over Expenditures	391,327	471,510	80,183
<u>Other Financing Uses:</u>			
Transfers Out	<u>(592,197)</u>	<u>(592,197)</u>	<u>0</u>
Net Change in Fund Balance	(200,870)	(120,687)	80,183
Fund Balance Beginning of Year	1,429,534	1,429,534	0
Prior Year Encumbrances Appropriated	<u>592,553</u>	<u>592,553</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,821,217</u></u>	<u><u>\$1,901,400</u></u>	<u><u>\$80,183</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2015

	<u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<u>Revenues:</u>			
Property Taxes	\$2,565,372	\$2,565,372	\$0
Charges for Services	779,082	779,082	0
Intergovernmental	6,753,826	6,753,826	0
Other	39,218	39,218	0
Total Revenues	<u>10,137,498</u>	<u>10,137,498</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Health			
Developmental Disabilities			
Salary and Wages	5,122,771	5,122,771	0
Fringe Benefits	2,709,111	2,709,111	0
Materials and Supplies	486,865	486,865	0
Contractual Services	1,194,619	1,194,619	0
Capital Outlay	26,166	26,166	0
Other	531,526	531,526	0
Total Expenditures	<u>10,071,058</u>	<u>10,071,058</u>	<u>0</u>
Excess of Revenues Over Expenditures	66,440	66,440	0
<u>Other Financing Uses:</u>			
Transfers Out	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>
Net Change in Fund Balance	(33,560)	(33,560)	0
Fund Balance Beginning of Year	<u>6,361,600</u>	<u>6,361,600</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$6,328,040</u></u>	<u><u>\$6,328,040</u></u>	<u><u>\$0</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Operating Levy Fund
For the Year Ended December 31, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Property Taxes	\$1,121,845	\$1,121,845	\$0
Permissive Sales Taxes	250,000	250,000	0
Charges for Services	1,068,156	1,068,156	0
Intergovernmental	<u>171,465</u>	<u>171,465</u>	<u>0</u>
Total Revenues	<u>2,611,466</u>	<u>2,611,466</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Jail Operating Levy			
Salary and Wages	2,158,219	2,158,219	0
Fringe Benefits	1,161,176	1,161,176	0
Materials and Supplies	239,234	239,234	0
Contractual Services	108,980	108,980	0
Capital Outlay	701,845	701,845	0
Other	<u>6,617</u>	<u>6,617</u>	<u>0</u>
Total Expenditures	<u>4,376,071</u>	<u>4,376,071</u>	<u>0</u>
Excess of Revenues Under Expenditures	(1,764,605)	(1,764,605)	0
<u>Other Financing Sources:</u>			
Transfers In	<u>2,087,700</u>	<u>2,087,700</u>	<u>0</u>
Net Change in Fund Balance	323,095	323,095	0
Fund Balance (Deficit) Beginning of Year	<u>(1,731,251)</u>	<u>(1,731,251)</u>	<u>0</u>
Fund Balance (Deficit) End of Year	<u>(\$1,408,156)</u>	<u>(\$1,408,156)</u>	<u>\$0</u>

Jefferson County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Special Assessments	\$9,823	\$9,823	\$0
Charges for Services	1,679,309	1,679,309	0
Tap-In Fees	33,964	33,964	0
Capital Grants	474,487	474,487	0
Permissive Sales Taxes	86,502	86,502	0
Other	17,492	17,492	0
Total Revenues	<u>2,301,577</u>	<u>2,301,577</u>	<u>0</u>
<u>Expenses:</u>			
Personal Services	335,273	335,273	0
Contractual Services	509,275	470,021	39,254
Materials and Supplies	239,139	235,950	3,189
Capital Outlay	402,749	401,936	813
Debt Service:			
Principal Retirement	230,840	230,840	0
Interest and Fiscal Charges	242,848	242,848	0
Total Expenses	<u>1,960,124</u>	<u>1,916,868</u>	<u>43,256</u>
Net Change in Fund Equity	341,453	384,709	43,256
Fund Equity Beginning of Year	2,338,066	2,338,066	0
Prior Year Encumbrances Appropriated	<u>87,562</u>	<u>87,562</u>	<u>0</u>
Fund Equity End of Year	<u><u>\$2,767,081</u></u>	<u><u>\$2,810,337</u></u>	<u><u>\$43,256</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Water Fund
For the Year Ended December 31, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Charges for Services	\$5,005,967	\$5,005,967	\$0
Tap-In Fees	59,295	59,295	0
Capital Grants	131,402	131,402	0
Permissive Sales Taxes	259,505	259,505	0
Other Operating Revenue	21,509	21,509	0
Other Non-Operating Revenue	6,100	6,100	0
OEPA Loans Issued	659,303	659,303	0
	<u>6,143,081</u>	<u>6,143,081</u>	<u>0</u>
Total Revenues			
<u>Expenses:</u>			
Personal Services	1,040,696	1,040,696	0
Contractual Services	2,714,020	2,683,470	30,550
Materials and Supplies	240,837	226,750	14,087
Other Operating Expenses	93,607	91,160	2,447
Capital Outlay	480,278	478,741	1,537
Debt Service:			
Principal Retirement	814,876	814,876	0
Interest and Fiscal Charges	276,169	276,169	0
	<u>5,660,483</u>	<u>5,611,862</u>	<u>48,621</u>
Total Expenses			
Net Change in Fund Equity	482,598	531,219	48,621
Fund Equity Beginning of Year	1,013,284	1,013,284	0
Prior Year Encumbrances Appropriated	587,943	587,943	0
Fund Equity End of Year	<u>\$2,083,825</u>	<u>\$2,132,446</u>	<u>\$48,621</u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Miscellaneous Local Fund
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Charges for Services	\$2,085,001	\$2,085,001	\$0
Licenses and Permits	61,275	61,275	0
Fines and Forfeitures	6,322	6,322	0
Intergovernmental	793,159	793,159	0
Rent	78,352	78,352	0
Other	5,603	5,603	0
Total Revenues	3,029,712	3,029,712	0
<u>Expenditures:</u>			
Current:			
General Government -			
Legislative and Executive			
Real Estate Assessment			
Salary and Wages	422,323	422,323	0
Fringe Benefits	183,567	183,567	0
Materials and Supplies	4,680	4,680	0
Contractual Services	153,271	144,171	9,100
Other	4,597	4,597	0
Total Real Estate Assessment	768,438	759,338	9,100
Delinquent Real/Assessment Collection			
Salary and Wages	117,142	117,142	0
Fringe Benefits	60,512	60,512	0
Materials and Supplies	3,297	3,297	0
Contractual Services	166,802	165,868	934
Capital Outlay	2,044	2,044	0
Other	11,592	11,592	0
Total Delinquent Real/Assessment Collection	361,389	360,455	934
Geographic Information System			
Materials and Supplies	2,294	2,294	0
Contractual Services	63,220	63,220	0
Total Geographic Information System	65,514	65,514	0

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Miscellaneous Local Fund (Continued)
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance Positive (Negative)
Law Library Resource			
Salary and Wages	\$30,872	\$30,872	\$0
Fringe Benefits	20,431	20,431	0
Materials and Supplies	869	869	0
Contractual Services	70,430	69,889	541
Other	329	329	0
Total Law Library Resource	122,931	122,390	541
Total General Government - Legislative and Executive	1,318,272	1,307,697	10,575
Economic Development and Assistance			
Airport Gas Resale			
Salary and Wages	8,772	8,772	0
Fringe Benefits	1,352	1,352	0
Materials and Supplies	123,100	123,100	0
Other	4,864	4,864	0
Total Airport Gas Resale	138,088	138,088	0
Airport			
Salary and Wages	63,328	63,328	0
Fringe Benefits	49,008	49,008	0
Materials and Supplies	75,003	73,348	1,655
Contractual Services	4,800	4,800	0
Other	35,900	35,900	0
Total Airport	228,039	226,384	1,655
Total Economic Development and Assistance	366,127	364,472	1,655

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Miscellaneous Local Fund (Continued)
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance Positive (Negative)
Health			
Dog and Kennel			
Salary and Wages	\$75,044	\$75,044	\$0
Fringe Benefits	47,297	47,297	0
Materials and Supplies	19,054	19,054	0
Other	10,155	10,155	0
Total Health	<u>151,550</u>	<u>151,550</u>	<u>0</u>
Human Services			
Child Support Enforcement Agency			
Salary and Wages	309,864	309,864	0
Fringe Benefits	162,102	162,102	0
Materials and Supplies	154	154	0
Contractual Services	393,696	393,696	0
Other	234,736	234,736	0
Total Human Services	<u>1,100,552</u>	<u>1,100,552</u>	<u>0</u>
Total Expenditures	<u>2,936,501</u>	<u>2,924,271</u>	<u>12,230</u>
Excess of Revenues Over Expenditures	93,211	105,441	12,230
<u>Other Financing Sources:</u>			
Transfers In	<u>181,945</u>	<u>181,945</u>	<u>0</u>
Net Change in Fund Balance	275,156	287,386	12,230
Fund Balance Beginning of Year	2,836,140	2,836,140	0
Prior Year Encumbrances Appropriated	<u>37,880</u>	<u>37,880</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$3,149,176</u></u>	<u><u>\$3,161,406</u></u>	<u><u>\$12,230</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Health Fund
For the Year Ended December 31, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Property Taxes	\$298,132	\$298,132	\$0
Charges for Services	3,599	3,599	0
Intergovernmental	2,671,839	2,671,839	0
Rent	48,500	48,500	0
Other	56,078	56,078	0
Total Revenues	<u>3,078,148</u>	<u>3,078,148</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Health			
Mental Health			
Salary and Wages	393,794	393,794	0
Fringe Benefits	116,651	116,651	0
Materials and Supplies	58,617	58,617	0
Contractual Services	2,269,023	2,269,023	0
Capital Outlay	51,488	51,488	0
Other	76,911	76,911	0
Total Expenditures	<u>2,966,484</u>	<u>2,966,484</u>	<u>0</u>
Net Change in Fund Balance	111,664	111,664	0
Fund Balance Beginning of Year	<u>2,010,473</u>	<u>2,010,473</u>	<u>0</u>
Fund Balance End of Year	<u>\$2,122,137</u>	<u>\$2,122,137</u>	<u>\$0</u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court/Corrections and Public Safety Fund
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Charges for Services	\$309,306	\$309,306	\$0
Licenses and Permits	70,679	70,679	0
Fines and Forfeitures	49,986	49,986	0
Intergovernmental	1,091,428	1,091,428	0
Total Revenues	1,521,399	1,521,399	0
<u>Expenditures:</u>			
Current:			
General Government - Judicial			
County Probation Services			
Contractual Services	9,550	9,550	0
Conduct of Business			
Other	7,330	7,330	0
County Court Computer			
Contractual Services	115,517	115,517	0
County Probation Services			
Materials and Supplies	5,817	5,589	228
Contractual Service	17,603	16,936	667
Total County Probation Services	23,420	22,525	895
Computer Research Juvenile			
Contractual Service	2,000	2,000	0
Juvenile Computer Equipment			
Materials and Supplies	3,000	3,000	0
Common Pleas Computer			
Contractual Services	4,203	4,203	0
Probate Computer Equipment			
Materials and Supplies	8,636	8,636	0
Contractual Services	6,397	6,397	0
Total Probate Computer Equipment	15,033	15,033	0

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court/Corrections and Public Safety Fund (Continued)
For the Year Ended December 31, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Clerk of Courts			
Contractual Services	\$24,960	\$24,960	\$0
Foreclosure Special Project			
Materials and Supplies	16,025	16,025	0
Contractual Services	57,477	57,477	0
Capital Outlay	13,273	13,273	0
Total Foreclosure Special Project	<u>86,775</u>	<u>86,775</u>	<u>0</u>
Total General Government - Judicial	<u>291,788</u>	<u>290,893</u>	<u>895</u>
Public Safety			
Juvenile Probation Fees			
Other	530	530	0
Dispute Resolution			
Other	2,000	2,000	0
Concealed Handgun			
Materials and Supplies	1,516	1,516	0
Contractual Services	50,964	50,964	0
Total Concealed Handgun	<u>52,480</u>	<u>52,480</u>	<u>0</u>
Juvenile Probation Services Enhancement			
Salary and Wages	308,021	308,021	0
Fringe Benefits	135,635	135,635	0
Contractual Services	86,668	86,668	0
Other	24,636	24,636	0
Total Juvenile Probation Services Enhancement	<u>554,960</u>	<u>554,960</u>	<u>0</u>
Felony Delinquent Care and Custody			
Salary and Wages	159,710	159,710	0
Fringe Benefits	182,714	182,714	0
Materials and Supplies	463	463	0
Contractual Services	52,530	52,530	0
Other	12,686	12,686	0
Total Felony Delinquent Care and Custody	<u>408,103</u>	<u>408,103</u>	<u>0</u>

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court/Corrections and Public Safety Fund (Continued)
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance Positive (Negative)
Crime Victims Assistance Office			
Salary and Wages	\$41,483	\$41,483	\$0
Fringe Benefits	7,022	7,022	0
Materials and Supplies	1,810	1,810	0
Contractual Services	300	300	0
Other	2,963	2,963	0
Total Crime Victims Assistance Office	<u>53,578</u>	<u>53,578</u>	<u>0</u>
Mediation II Program			
Other	6,579	6,579	0
Law Enforcement Trust			
Salary and Wages	23,011	23,011	0
Fringe Benefits	3,579	3,579	0
Contractual Service	93,594	88,968	4,626
Total Law Enforcement Trust	<u>120,184</u>	<u>115,558</u>	<u>4,626</u>
Community Corrections Act			
Salary and Wages	45,261	45,261	0
Fringe Benefits	21,279	21,279	0
Total Community Corrections Act	<u>66,540</u>	<u>66,540</u>	<u>0</u>
Prisoner Incentive			
Capital Outlay	6,993	6,993	0
Domestic Violence Investigator			
Salary and Wages	42,504	42,504	0
Fringe Benefits	10,169	10,169	0
Total Domestic Violence Investigator	<u>52,673</u>	<u>52,673</u>	<u>0</u>
Indigent Drivers Alcohol Treatment			
Contractual Services	4,538	4,538	0
Total Public Safety	<u>1,329,158</u>	<u>1,324,532</u>	<u>4,626</u>
Total Expenditures	<u>1,620,946</u>	<u>1,615,425</u>	<u>5,521</u>
Excess of Revenues Under Expenditures	(99,547)	(94,026)	5,521
<u>Other Financing Sources:</u>			
Transfers In	70,909	70,909	0
Net Change in Fund Balance	(28,638)	(23,117)	5,521
Fund Balance Beginning of Year	1,122,508	1,122,508	0
Prior Year Encumbrances Appropriated	5,983	5,983	0
Fund Balance End of Year	<u><u>\$1,099,853</u></u>	<u><u>\$1,105,374</u></u>	<u><u>\$5,521</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency 911 Fund
For the Year Ended December 31, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Property Taxes	\$1,617,223	\$1,617,223	\$0
Intergovernmental	328,797	328,797	0
Rent	54,993	54,993	0
Other	2,654	2,654	0
Total Revenues	<u>2,003,667</u>	<u>2,003,667</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Emergency 911			
Salary and Wages	609,106	609,106	0
Fringe Benefits	285,394	285,394	0
Materials and Supplies	9,379	9,379	0
Contractual Services	482,799	482,499	300
Capital Outlay	71,277	71,277	0
Other	119,938	119,938	0
Total Expenditures	<u>1,577,893</u>	<u>1,577,593</u>	<u>300</u>
Excess of Revenues Over Expenditures	425,774	426,074	300
<u>Other Financing Uses:</u>			
Transfers Out	<u>(688,525)</u>	<u>(688,525)</u>	<u>0</u>
Net Change in Fund Balance	(262,751)	(262,451)	300
Fund Balance Beginning of Year	<u>365,062</u>	<u>365,062</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>10,750</u>	<u>10,750</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$113,061</u></u>	<u><u>\$113,361</u></u>	<u><u>\$300</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permissive Sheriff Fund
For the Year Ended December 31, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Permissive Sales Taxes	\$1,832,941	\$1,832,941	\$0
Charges for Services	708,100	708,100	0
Intergovernmental	96,817	96,817	0
Total Revenues	<u>2,637,858</u>	<u>2,637,858</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Permissive Sheriff			
Salary and Wages	2,024,221	2,024,221	0
Fringe Benefits	943,248	943,248	0
Materials and Supplies	108,354	108,354	0
Capital Outlay	150,948	150,948	0
Other	32,804	32,804	0
Total Expenditures	<u>3,259,575</u>	<u>3,259,575</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(621,717)</u>	<u>(621,717)</u>	<u>0</u>
<u>Other Financing Sources (Uses):</u>			
Transfers In	871,158	871,158	0
Transfers Out	(13,000)	(13,000)	0
Total Other Financing Sources (Uses)	<u>858,158</u>	<u>858,158</u>	<u>0</u>
Net Change in Fund Balance	236,441	236,441	0
Fund Balance Beginning of Year	<u>42,714</u>	<u>42,714</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$279,155</u></u>	<u><u>\$279,155</u></u>	<u><u>\$0</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Tuberculosis/Crippled Child Levy Fund
For the Year Ended December 31, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Current:			
Health			
Tuberculosis Levy			
Materials and Supplies	2,746	2,746	0
Contractual Services	34,651	34,651	0
Other	143,745	143,745	0
Total Expenditures	181,142	181,142	0
Net Change in Fund Balance	(181,142)	(181,142)	0
Fund Balance Beginning of Year	805,065	805,065	0
Fund Balance End of Year	<u>\$623,923</u>	<u>\$623,923</u>	<u>\$0</u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Fund
For the Year Ended December 31, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Property Taxes	\$720,326	\$720,326	\$0
Charges for Services	19,234	19,234	0
Intergovernmental	2,816,622	2,816,622	0
Interest	18,753	18,753	0
Total Revenues	<u>3,574,935</u>	<u>3,574,935</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Human Services			
Children Services Levy			
Salary and Wages	273,468	273,468	0
Fringe Benefits	172,683	172,683	0
Materials and Supplies	27,680	27,680	0
Contractual Services	2,813,679	2,813,679	0
Capital Outlay	3,883	3,883	0
Other	109,352	109,352	0
Total Expenditures	<u>3,400,745</u>	<u>3,400,745</u>	<u>0</u>
Net Change in Fund Balance	174,190	174,190	0
Fund Balance Beginning of Year	<u>2,135,395</u>	<u>2,135,395</u>	<u>0</u>
Fund Balance End of Year	<u>\$2,309,585</u>	<u>\$2,309,585</u>	<u>\$0</u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Intergovernmental	\$360,613	\$360,613	\$0
Interest	351	351	0
Other	12,877	12,877	0
Total Revenues	<u>373,841</u>	<u>373,841</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Economic Development and Assistance			
Community Development Block Grant			
Materials and Supplies	66,118	66,118	0
Contractual Services	297,482	297,482	0
Total Expenditures	<u>363,600</u>	<u>363,600</u>	<u>0</u>
Net Change in Fund Balance	10,241	10,241	0
Fund Balance Beginning of Year	<u>240,859</u>	<u>240,859</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$251,100</u></u>	<u><u>\$251,100</u></u>	<u><u>\$0</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Senior Citizens Levy Fund
For the Year Ended December 31, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Property Taxes	\$1,217,340	\$1,217,340	\$0
Intergovernmental	163,014	163,014	0
Total Revenues	1,380,354	1,380,354	0
<u>Expenditures:</u>			
Current:			
Human Services			
Senior Citizens Levy			
Contractual Services	1,380,354	1,380,354	0
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For the Year Ended December 31, 2015

	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Property Taxes	\$1,196,463	\$1,196,463	\$0
Permissive Sales Taxes	1,364,695	1,364,695	0
Intergovernmental	164,232	164,232	0
Total Revenues	<u>2,725,390</u>	<u>2,725,390</u>	<u>0</u>
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	3,288,062	3,288,062	0
Interest and Fiscal Charges	727,930	727,930	0
Total Expenditures	<u>4,015,992</u>	<u>4,015,992</u>	<u>0</u>
Excess of Revenues Under Expenditures	(1,290,602)	(1,290,602)	0
<u>Other Financing Sources:</u>			
Transfers In	1,280,722	1,280,722	0
Net Change in Fund Balance	(9,880)	(9,880)	0
Fund Balance Beginning of Year	<u>3,003,195</u>	<u>3,003,195</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,993,315</u></u>	<u><u>\$2,993,315</u></u>	<u><u>\$0</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement Fund
For the Year Ended December 31, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Intergovernmental	\$218,184	\$218,184	\$0
Other	10,325	10,325	0
Total Revenues	<u>228,509</u>	<u>228,509</u>	<u>0</u>
<u>Expenditures:</u>			
Capital Outlay			
Developmental Disabilities	623,192	623,192	0
Capital Improvements	672,275	672,275	0
Mental Health	179,472	179,472	0
911 Equipment	297,588	297,588	0
Total Expenditures	<u>1,772,527</u>	<u>1,772,527</u>	<u>0</u>
Excess of Revenues Under Expenditures	(1,544,018)	(1,544,018)	0
<u>Other Financing Sources:</u>			
Transfers In	100,000	100,000	0
Net Change in Fund Balance	(1,444,018)	(1,444,018)	0
Fund Balance Beginning of Year	<u>3,889,265</u>	<u>3,889,265</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,445,247</u></u>	<u><u>\$2,445,247</u></u>	<u><u>\$0</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance - Health Fund
For the Year Ended December 31, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Charges for Services	\$7,936,979	\$7,936,979	\$0
Charges for Services Debt Reduction	404,338	404,338	0
Interest	27,872	27,872	0
Other Operating Revenue	2,867,100	2,867,100	0
Total Revenues	<u>11,236,289</u>	<u>11,236,289</u>	<u>0</u>
<u>Expenses:</u>			
Contractual Services	416,520	416,520	0
Claims	9,667,053	9,667,053	0
Total Expenses	<u>10,083,573</u>	<u>10,083,573</u>	<u>0</u>
Net Change in Fund Equity	1,152,716	1,152,716	0
Fund Equity (Deficit) Beginning of Year	<u>(2,483,780)</u>	<u>(2,483,780)</u>	<u>0</u>
Fund Equity (Deficit) End of Year	<u><u>(\$1,331,064)</u></u>	<u><u>(\$1,331,064)</u></u>	<u><u>\$0</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance - Workers' Compensation Fund
For the Year Ended December 31, 2015

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Charges for Services	\$396,000	\$396,000	\$0
Other Non-Operating Revenue	<u>2,052</u>	<u>2,052</u>	<u>0</u>
Total Revenues	<u>398,052</u>	<u>398,052</u>	<u>0</u>
<u>Expenses:</u>			
Contractual Services	271,630	271,630	0
Claims	<u>1,545</u>	<u>1,545</u>	<u>0</u>
Total Expenses	<u>273,175</u>	<u>273,175</u>	<u>0</u>
Net Change in Fund Equity	124,877	124,877	0
Fund Equity Beginning of Year	<u>5,744,871</u>	<u>5,744,871</u>	<u>0</u>
Fund Equity End of Year	<u><u>\$5,869,748</u></u>	<u><u>\$5,869,748</u></u>	<u><u>\$0</u></u>

Statistical Section

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Statistical Section

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

<u>Contents</u>	<u>Page(s)</u>
Financial Trends	
These schedules contain trend information to help the reader understand how the county's financial position has changed over time.	S2-S11
Revenue Capacity	
These schedules contain information to help the reader understand and assess the factors affecting the county's ability to generate its most significant local revenue sources, the property tax and the sales tax.	S12-S33
Debt Capacity	
These schedules present information to help the reader assess the affordability of the county's current levels of outstanding debt and the county's ability to issue additional debt in the future.	S34-S40
Economic and Demographic Information	
These schedules offer economic and demographic indicators to help the reader understand the environment within which the county's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S41-S42
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the county's financial report relates to the services the county provides and the activities it performs.	S43-S49

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

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

	2015	2014	2013	2012
Governmental Activities				
Net Investment in Capital Assets	\$90,469,252	\$86,692,065	\$83,553,285	\$82,122,263
Restricted for:				
Debt Service	3,553,282	3,565,613	3,666,169	3,805,079
Capital Outlay	2,277,631	3,535,685	2,693,961	1,318,702
Children's Home	1,120,870	1,133,532	1,114,244	983,510
Community Development	248,163	303,823	285,217	316,124
Public Assistance	0	0	0	0
Motor Vehicle Gasoline Tax	8,346,325	5,607,917	5,031,104	4,232,435
Mental Health	3,000,559	2,965,158	3,232,826	3,049,184
Developmental Disabilities	8,038,002	7,507,439	8,255,738	7,994,731
Tuberculosis/Crippled Child Levy	726,784	805,065	983,212	1,112,607
Children Services	2,854,434	2,334,910	2,327,860	2,422,550
Court Corrections and Public Safety	2,133,625	1,888,912	2,169,638	2,450,496
Other Purposes	4,275,779	3,663,667	3,742,127	2,900,414
Unrestricted (Deficit)	(9,639,083)	(13,025,761)	5,624,433	4,815,772
<i>Total Governmental Activities Net Position</i>	<u>117,405,623</u>	<u>106,978,025</u>	<u>122,679,814</u>	<u>117,523,867</u>
Business-type Activities				
Net Investment in Capital Assets	29,040,502	30,232,403	29,923,667	26,770,076
Restricted for:				
Debt Service	11,266	0	106,855	169,872
Replacement/Improvement	49,793	48,202	0	0
Unrestricted	4,917,281	3,718,555	4,816,479	5,003,296
<i>Total Business-type Activities Net Position</i>	<u>34,018,842</u>	<u>33,999,160</u>	<u>34,847,001</u>	<u>31,943,244</u>
Primary Government				
Net Investment in Capital Assets	119,509,754	116,924,468	113,476,952	108,892,339
Restricted	36,636,513	33,359,923	33,608,951	30,755,704
Unrestricted (Deficit)	(4,721,802)	(9,307,206)	10,440,912	9,819,068
<i>Total Primary Government Net Position</i>	<u>\$151,424,465</u>	<u>\$140,977,185</u>	<u>\$157,526,815</u>	<u>\$149,467,111</u>

Note: The County reported the impact of GASB Statement No. 68 beginning in 2014.

2011	2010	2009	2008	2007	2006
\$78,756,997	\$70,075,743	\$70,513,506	\$68,275,198	\$67,394,515	\$66,576,876
3,687,096	3,702,059	3,617,034	3,277,460	2,764,544	2,229,122
1,402,595	1,362,564	2,164,582	1,097,445	839,525	419,267
921,533	952,229	898,008	820,591	986,660	954,732
567,209	47,936	57,456	57,313	56,701	0
0	0	0	0	0	508,258
3,900,154	4,359,587	4,267,432	3,543,959	4,636,004	3,341,121
3,437,112	4,567,599	3,915,985	4,221,569	3,638,704	4,239,968
7,963,485	7,496,462	6,583,499	5,441,453	4,979,233	4,649,028
1,280,140	1,410,360	1,550,546	1,743,805	1,914,197	2,057,112
2,567,304	2,425,885	2,114,479	1,800,597	1,665,479	578,448
2,782,821	0	0	0	0	0
2,366,377	6,879,046	4,700,913	5,591,283	4,745,531	5,329,158
5,735,012	6,321,527	3,784,310	3,561,349	3,312,925	149,640
115,367,835	109,600,997	104,167,750	99,432,022	96,934,018	91,032,730
25,136,041	25,453,931	25,572,129	25,879,180	25,266,597	25,914,607
136,029	171,232	205,172	276,393	273,937	346,811
0	0	0	0	0	0
4,910,687	3,969,314	3,960,503	3,478,346	3,421,210	2,805,909
30,182,757	29,594,477	29,737,804	29,633,919	28,961,744	29,067,327
103,893,038	95,529,674	96,085,635	94,154,378	92,661,112	92,491,483
31,011,855	33,374,959	30,075,106	27,871,868	26,500,515	24,653,025
10,645,699	10,290,841	7,744,813	7,039,695	6,734,135	2,955,549
\$145,550,592	\$139,195,474	\$133,905,554	\$129,065,941	\$125,895,762	\$120,100,057

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

	2015	2014	2013	2012
Program Revenues				
Governmental Activities:				
Charges for Services and Sales				
General Government:				
Legislative and Executive	\$3,763,055	\$3,575,001	\$3,001,328	\$3,456,899
Judicial	1,806,354	1,565,877	1,785,717	2,022,789
Public Safety	2,147,534	2,178,762	2,159,950	1,932,101
Public Works	161,659	183,575	236,579	124,127
Health	998,314	972,010	859,363	858,984
Human Services	319,212	989,216	1,181,767	240,707
Economic Development and Assistance	439,382	117,364	124,249	1,061,638
Total Charges for Services and Sales	9,635,510	9,581,805	9,348,953	9,697,245
Operating Grants and Contributions	32,471,001	28,176,110	27,956,913	30,216,944
Capital Grants and Contributions	2,054,970	3,179,354	2,189,250	3,538,866
<i>Total Governmental Activities Program Revenues</i>	44,161,481	40,937,269	39,495,116	43,453,055
Business-type Activities:				
Charges for Services and Sales				
Sewer	1,688,427	1,710,529	1,447,140	1,375,670
Water	4,945,024	4,716,923	4,589,837	4,604,245
Total Charges for Services and Sales	6,633,451	6,427,452	6,036,977	5,979,915
Capital Grants and Contributions	859,673	686,447	3,502,278	1,849,240
<i>Total Business Type Activities Program Revenues</i>	7,493,124	7,113,899	9,539,255	7,829,155
<i>Total Primary Government Program Revenues</i>	51,654,605	48,051,168	49,034,371	51,282,210

2011	2010	2009	2008	2007	2006
\$2,730,378	\$3,142,457	\$2,269,763	\$2,493,186	\$2,459,700	\$2,709,336
1,549,376	1,443,302	1,630,250	1,588,393	1,616,199	1,546,537
1,555,786	1,948,289	1,738,684	2,001,148	2,014,989	2,585,720
214,152	147,984	142,102	199,404	113,369	339,725
783,836	708,289	504,248	495,622	417,061	414,851
715,991	349,538	177,028	25,366	55,660	1,702,390
78,909	237,678	377,396	586,229	461,648	94,802
7,628,428	7,977,537	6,839,471	7,389,348	7,138,626	9,393,361
33,043,294	35,004,090	35,996,359	37,255,781	35,664,301	37,859,912
4,751,921	2,424,839	1,210,912	991,722	1,949,606	239,643
45,423,643	45,406,466	44,046,742	45,636,851	44,752,533	47,492,916
1,275,066	1,229,153	1,288,958	1,037,418	919,066	1,072,189
4,655,987	4,477,179	4,810,527	4,988,400	4,976,951	4,741,234
5,931,053	5,706,332	6,099,485	6,025,818	5,896,017	5,813,423
808,455	244,901	82,709	732,810	34,778	457,678
6,739,508	5,951,233	6,182,194	6,758,628	5,930,795	6,271,101
52,163,151	51,357,699	50,228,936	52,395,479	50,683,328	53,764,017

(Continued)

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

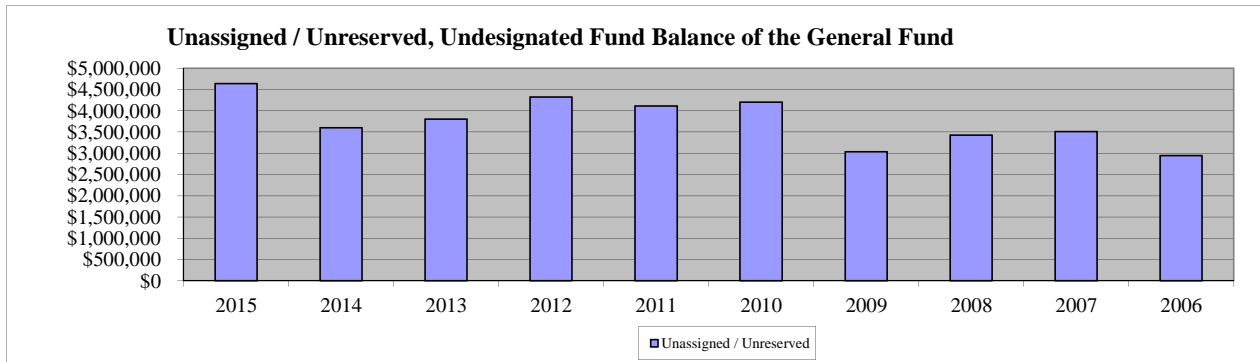
Expenses	2015	2014	2013	2012	2011
Governmental Activities:					
General Government:					
Legislative and Executive	\$6,454,200	\$7,142,851	\$6,529,152	\$6,773,527	\$6,785,618
Judicial	4,123,407	4,071,525	4,124,020	4,304,040	3,813,796
Public Safety	11,451,829	11,340,788	10,847,282	11,071,269	9,934,028
Public Works	8,455,519	9,228,871	7,493,419	8,228,727	7,247,033
Health	13,354,461	13,865,712	13,722,045	17,056,388	17,956,816
Human Services	14,337,785	14,094,692	12,694,607	13,223,085	13,293,112
Conservation and Recreation	215,667	240,069	252,548	0	69,160
Economic Development and Assistance	1,233,841	2,024,455	1,515,781	2,040,631	1,659,847
Intergovernmental	0	0	0	0	0
Interest and Fiscal Charges	720,233	925,575	1,023,178	1,042,002	1,009,555
<i>Total Governmental Activities</i>	<u>60,346,942</u>	<u>62,934,538</u>	<u>58,202,032</u>	<u>63,739,669</u>	<u>61,772,965</u>
Business-Type Activities:					
Sewer	2,243,808	2,083,941	1,716,138	1,443,617	1,481,831
Water	5,619,034	5,434,708	5,249,180	5,208,929	4,953,016
<i>Total Business-type Activities</i>	<u>7,862,842</u>	<u>7,518,649</u>	<u>6,965,318</u>	<u>6,652,546</u>	<u>6,434,847</u>
<i>Total Primary Government Program</i>	<u>68,209,784</u>	<u>70,453,187</u>	<u>65,167,350</u>	<u>70,392,215</u>	<u>68,207,812</u>
Net (Expense)/Revenue					
Governmental Activities	(16,185,461)	(21,997,269)	(18,706,916)	(20,286,614)	(16,349,322)
Business-type Activities	(369,718)	(404,750)	2,573,937	1,176,609	304,661
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(16,555,179)</u>	<u>(22,402,019)</u>	<u>(16,132,979)</u>	<u>(19,110,005)</u>	<u>(16,044,661)</u>
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Property Taxes Levied for General Purposes	2,002,722	1,923,540	1,893,402	1,893,932	1,848,153
Property Taxes Levied for:					
Mental Health	294,886	279,499	273,497	271,093	265,468
Developmental Disabilities	2,543,299	2,423,419	2,379,908	2,373,354	2,324,326
Jail Operating	1,112,410	1,060,539	1,041,703	1,039,192	1,017,932
Emergency 911	1,608,473	1,543,729	1,525,155	1,184,758	1,141,366
Tuberculosis/Crippled Child Levy	0	0	0	0	0
Children Services	714,004	679,450	667,120	665,057	651,212
Senior Citizens	1,210,248	987,547	944,110	948,684	927,911
Permanent Improvement	0	0	0	0	0
Debt Service	1,192,367	1,143,043	1,130,359	1,125,486	1,100,266
Permissive Sales Tax Levied for General Purposes	6,274,945	5,593,306	5,255,283	4,919,221	4,639,671
Permissive Sales Tax Levied for:					
Road and Bridge Improvements	3,726,115	3,313,688	3,133,033	2,937,651	2,775,287
Public Safety	1,823,861	1,618,124	1,527,203	1,429,292	1,377,676
Jail Operating	250,000	200,000	300,000	250,000	150,000
Debt Service	1,356,723	1,225,870	1,047,351	1,069,045	1,033,100
Grants and Entitlements not Restricted to Specific Programs	2,080,255	2,040,861	2,067,869	1,918,673	1,941,770
Investment Earnings	98,022	143,102	96,276	192,381	198,403
Miscellaneous	324,729	418,519	580,594	484,827	723,619
Transfers	0	0	0	(260,000)	0
<i>Total Governmental Activities</i>	<u>26,613,059</u>	<u>24,594,236</u>	<u>23,862,863</u>	<u>22,442,646</u>	<u>22,116,160</u>
Business-type Activities:					
Permissive Sales Tax Levied for:					
Sewer	86,075	76,386	72,179	67,610	63,808
Water	258,224	229,157	216,539	202,831	191,424
Investment Earnings	0	0	0	0	0
Miscellaneous	45,101	31,145	41,102	53,437	28,387
Transfers	0	0	0	260,000	0
<i>Total Business-type Activities</i>	<u>389,400</u>	<u>336,688</u>	<u>329,820</u>	<u>583,878</u>	<u>283,619</u>
<i>Total Primary Government</i>	<u>27,002,459</u>	<u>24,930,924</u>	<u>24,192,683</u>	<u>23,026,524</u>	<u>22,399,779</u>
Restatements					
Extraordinary Item	0	0	0	0	0
Change in Net Position					
Governmental Activities	10,427,598	2,596,967	5,155,947	2,156,032	5,766,838
Business-type Activities	19,682	(68,062)	2,903,757	1,760,487	588,280
<i>Total Primary Government Change in Net Position</i>	<u>\$10,447,280</u>	<u>\$2,528,905</u>	<u>\$8,059,704</u>	<u>\$3,916,519</u>	<u>\$6,355,118</u>

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.

2010	2009	2008	2007	2006
\$6,189,441	\$5,521,036	\$6,320,478	\$6,431,459	\$5,853,638
3,573,245	4,126,611	4,100,622	3,849,824	3,465,112
9,476,851	10,576,605	10,090,775	10,061,215	9,640,492
7,273,883	6,278,249	7,376,639	6,774,567	7,710,983
18,755,114	17,739,785	17,475,774	18,096,434	16,649,240
14,174,160	16,793,595	18,869,407	16,354,389	20,598,279
11,400	13,316	195,710	542,482	13,168
1,540,861	1,157,602	1,254,309	1,124,228	1,343,160
0	0	0	0	116,436
1,308,309	1,482,021	1,615,933	1,695,667	1,798,202
62,303,264	63,688,820	67,299,647	64,930,265	67,188,710
1,370,465	1,353,589	1,361,696	1,421,126	1,742,699
4,996,563	5,006,379	5,011,716	4,896,836	4,111,594
6,367,028	6,359,968	6,373,412	6,317,962	5,854,293
68,670,292	70,048,788	73,673,059	71,248,227	73,043,003
(16,896,798)	(19,642,078)	(21,662,796)	(20,177,732)	(19,695,794)
(415,795)	(177,774)	385,216	(387,167)	416,808
(17,312,593)	(19,819,852)	(21,277,580)	(20,564,899)	(19,278,986)
1,854,029	1,885,361	1,875,312	1,996,065	1,905,987
270,636	269,781	275,751	295,733	322,275
2,362,308	2,349,114	2,387,162	2,536,714	2,634,019
1,034,077	1,022,521	1,044,328	1,108,728	1,151,228
1,158,994	1,150,741	1,166,069	1,233,576	1,281,099
0	0	0	0	657
662,128	658,547	669,474	758,760	785,975
940,757	932,367	941,542	990,192	1,110,357
0	1,261,859	231,694	0	0
1,114,095	1,123,803	1,135,551	1,189,823	1,143,873
4,479,585	4,703,858	4,753,491	4,751,827	4,422,764
2,682,052	2,887,955	2,844,899	2,832,993	2,658,121
1,271,854	1,365,123	1,379,810	1,369,469	1,283,400
0	0	0	0	0
1,101,253	1,216,980	1,224,203	1,222,832	1,145,131
2,562,048	2,636,843	2,767,827	2,676,002	2,873,786
327,912	383,414	506,058	1,329,289	947,993
508,317	529,539	957,629	1,021,171	1,109,974
0	0	0	0	0
22,330,045	24,377,806	24,160,800	25,313,174	24,776,639
61,621	65,195	65,582	65,510	61,346
184,861	195,585	196,749	196,526	184,039
0	0	0	0	0
25,986	20,879	24,628	19,548	20,180
0	0	0	0	0
272,468	281,659	286,959	281,584	265,565
22,602,513	24,659,465	24,447,759	25,594,758	25,042,204
0	0	0	765,846	0
5,433,247	4,735,728	2,498,004	5,901,288	5,080,845
(143,327)	103,885	672,175	(105,583)	682,373
\$5,289,920	\$4,839,613	\$3,170,179	\$5,795,705	\$5,763,218

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

	2015 (1)	2014 (1)	2013 (1)	2012 (1)	2011 (1)
General Fund					
Reserved	\$0	\$0	\$0	\$0	\$0
Unreserved, Designated for Equipment	0	0	0	0	0
Unreserved, Undesignated	0	0	0	0	0
Restatements	0	0	0	0	0
Nonspendable:					
Materials and Supplies Inventory	42,565	45,926	50,906	54,076	64,486
Prepaid Items	84,201	92,149	51,858	44,496	46,574
Unclaimed Monies	440,263	490,901	510,687	404,272	317,249
Restricted for Claimants	0	0	0	0	0
Assigned	49,815	37,899	42,332	77,773	40,874
Unassigned	4,644,851	3,601,014	3,807,549	4,323,091	4,113,825
Total General Fund	5,261,695	4,267,889	4,463,332	4,903,708	4,583,008
All Other Governmental Funds					
Reserved	0	0	0	0	0
Unreserved, Undesignated (Deficit) Reported in:					
Special Revenue Funds	0	0	0	0	0
Debt Service Funds	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0
Restatements	0	0	0	0	0
Nonspendable:					
Materials and Supplies Inventory	484,544	505,220	309,020	449,630	474,792
Prepaid Items	103,313	137,427	104,585	102,365	107,506
Restricted for:					
Debt Service	3,287,039	3,286,381	3,413,142	3,558,896	3,569,363
Capital Outlay	2,163,928	2,873,288	1,825,099	3,840,599	1,187,506
Children's Home	1,120,870	1,133,532	1,114,244	983,510	921,533
Community Development	248,163	240,889	285,062	257,254	127,271
Motor Vehicle and Gasoline Tax	3,739,599	2,820,210	2,840,566	2,180,753	1,814,724
Mental Health	2,480,358	2,426,297	2,567,658	2,437,150	3,008,002
Developmental Disabilities	6,423,176	6,548,079	7,037,564	6,943,929	6,876,411
Tuberculosis/Crippled Child Levy	726,784	805,065	983,212	1,112,607	1,280,140
Children Services	2,310,525	1,908,572	1,951,210	1,869,404	2,112,086
Corrections and Public Safety	1,986,801	1,833,517	2,042,075	2,468,834	2,668,302
Public Assistance	135,070	17,600	177,412	17,787	191,658
Other Purposes	2,891,577	2,376,171	2,415,002	1,620,442	739,876
Unassigned (Deficit)	(1,288,898)	(1,783,239)	(1,822,628)	(2,185,831)	(2,165,390)
Total All Other Governmental Funds	26,812,849	25,129,009	25,243,223	25,657,329	22,913,780
Total Governmental Funds	\$32,074,544	\$29,396,898	\$29,706,555	\$30,561,037	\$27,496,788



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

2010 (1)	2009 (1)	2008	2007	2006
\$0	\$0	\$541,715	\$663,101	\$546,805
0	0	53,659	52,265	42,459
0	0	3,426,475	3,514,682	2,946,670
0	0	738,393	0	0
49,011	57,351	0	0	0
43,851	42,505	0	0	0
0	0	0	0	0
312,759	343,542	0	0	0
49,360	28,498	0	0	0
4,206,883	3,038,234	0	0	0
<u>4,661,864</u>	<u>3,510,130</u>	<u>4,760,242</u>	<u>4,230,048</u>	<u>3,535,934</u>
0	0	1,033,983	1,309,814	970,915
0	0	11,928,840	12,426,926	10,098,283
0	0	3,329,883	2,800,246	2,271,789
0	0	898,259	824,715	419,267
0	0	(738,393)	0	0
430,641	291,376	0	0	0
144,025	107,974	0	0	0
3,600,988	3,512,671	0	0	0
1,362,564	2,164,582	0	0	0
952,229	898,008	0	0	0
47,936	57,456	0	0	0
2,370,925	1,830,539	0	0	0
3,475,034	2,923,676	0	0	0
6,172,815	5,251,078	0	0	0
1,383,338	1,523,524	0	0	0
1,810,857	1,409,134	0	0	0
3,330,910	2,607,178	0	0	0
83,111	0	0	0	0
639,879	676,096	0	0	0
(2,425,127)	(2,612,907)	0	0	0
<u>23,380,125</u>	<u>20,640,385</u>	<u>16,452,572</u>	<u>17,361,701</u>	<u>13,760,254</u>
<u>\$28,041,989</u>	<u>\$24,150,515</u>	<u>\$21,212,814</u>	<u>\$21,591,749</u>	<u>\$17,296,188</u>

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

	2015	2014	2013	2012
Revenues				
Property Taxes	\$10,760,070	\$10,238,273	\$9,945,981	\$9,347,678
Permissive Sales Taxes	13,558,447	11,660,821	11,248,192	10,569,566
Charges for Services	8,099,947	8,063,512	7,717,983	7,802,953
Licenses and Permits	673,381	662,263	647,809	599,075
Fines and Forfeitures	757,402	582,431	612,111	889,024
Intergovernmental	31,727,747	31,597,294	30,561,419	32,941,678
Investment Income	73,955	130,916	91,072	152,900
Rent	308,494	294,343	279,544	152,987
Other	324,729	418,519	580,594	484,827
<i>Total Revenues</i>	<u>66,284,172</u>	<u>63,648,372</u>	<u>61,684,705</u>	<u>62,940,688</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	5,924,839	6,564,684	5,800,729	5,620,002
Judicial	4,142,146	3,922,690	4,065,860	4,026,826
Public Safety	10,690,002	10,490,988	10,508,027	10,216,724
Public Works	8,281,851	7,258,243	7,021,000	6,549,844
Health	13,476,300	14,038,602	13,751,426	16,445,214
Human Services	14,478,109	13,892,969	12,753,869	12,854,228
Conservation and Recreation	202,708	227,109	239,588	75,000
Economic Development and Assistance	884,918	3,267,654	2,332,286	2,352,996
Other	353,154	461,331	375,713	460,754
Capital Outlay	1,133,466	2,805,523	3,403,031	2,668,395
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	3,336,276	3,117,716	2,995,526	2,439,765
Interest and Fiscal Charges	733,531	769,729	867,514	832,804
Issuance Costs	0	14,750	0	99,857
Interest on Capital Appreciation Bonds	0	0	0	0
<i>Total Expenditures</i>	<u>63,637,300</u>	<u>66,831,988</u>	<u>64,114,569</u>	<u>64,642,409</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,646,872</u>	<u>(3,183,616)</u>	<u>(2,429,864)</u>	<u>(1,701,721)</u>
Other Financing Sources (Uses):				
Transfers In	4,592,434	5,045,053	4,631,050	3,892,910
General Obligation Bonds Issued	0	2,775,000	1,500,000	3,525,000
Refunding Bonds Issued	0	0	0	4,355,000
Premium on General Obligation Bonds Issued	0	0	0	0
Notes Issued	0	0	0	0
Proceeds of Loans	0	0	0	1,379,295
Sale of Capital Assets	0	0	0	0
Discount on Debt Issued	0	0	0	(25,843)
Inception of Capital Lease	30,774	98,959	75,382	21,818
Insurance Recoveries	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	(4,229,300)
Transfers Out	(4,592,434)	(5,045,053)	(4,631,050)	(4,152,910)
<i>Total Other Financing Sources (Uses)</i>	<u>30,774</u>	<u>2,873,959</u>	<u>1,575,382</u>	<u>4,765,970</u>
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Balances</i>	<u>\$2,677,646</u>	<u>(\$309,657)</u>	<u>(\$854,482)</u>	<u>\$3,064,249</u>
Debt Service as a Percentage of Noncapital Expenditures	6.9%	6.5%	7.0%	5.8%

2011	2010	2009	2008	2007	2006
\$9,369,001	\$9,429,779	\$10,792,146	\$9,523,004	\$10,041,265	\$10,309,508
9,818,075	9,620,057	9,200,567	10,202,403	10,177,121	9,509,416
6,389,195	6,785,075	5,440,384	6,006,982	5,660,900	7,816,192
542,479	559,501	477,254	423,056	425,052	370,725
423,876	387,077	430,890	423,527	507,409	809,180
35,741,257	39,023,292	40,322,429	40,005,595	41,975,221	42,942,084
102,017	199,775	205,409	364,754	1,020,367	742,094
170,653	374,656	429,187	474,273	448,369	414,400
723,619	508,317	529,539	1,076,440	1,021,171	1,109,974
63,280,172	66,887,529	67,827,805	68,500,034	71,276,875	74,023,573
5,979,890	5,644,041	5,920,216	5,787,424	6,307,052	5,821,172
3,667,692	3,451,216	3,926,377	3,947,886	3,829,496	3,832,535
9,755,510	9,120,236	9,510,657	9,357,303	9,599,853	10,148,699
7,965,152	6,564,896	6,650,817	8,051,985	7,158,477	7,518,752
17,559,309	17,671,299	17,185,357	17,231,314	18,632,127	17,226,039
13,075,888	14,104,357	16,296,798	18,786,988	16,449,298	21,117,193
68,790	0	0	182,542	413,607	0
3,083,580	1,408,675	1,058,982	1,353,564	1,373,294	1,180,764
420,928	375,707	331,779	318,745	414,987	410,380
500,244	1,180,197	466,063	1,793,035	1,810,989	2,305,515
0	0	0	0	0	116,436
2,405,611	1,752,079	1,703,486	1,637,191	1,723,758	2,134,861
1,022,364	1,133,125	1,288,573	1,302,846	1,314,906	1,378,468
0	85,009	0	0	0	0
0	636,108	620,165	605,506	579,173	556,829
65,504,958	63,126,945	64,959,270	70,356,329	69,607,017	73,747,643
(2,224,786)	3,760,584	2,868,535	(1,856,295)	1,669,858	275,930
3,628,302	3,321,668	3,846,877	3,644,080	4,035,485	3,647,784
0	0	0	0	0	0
0	4,095,000	0	0	0	0
0	43,820	0	0	0	0
0	0	0	1,300,000	1,094,842	331,589
0	0	0	0	318,782	0
0	45,881	0	0	413,606	0
0	0	69,166	177,360	32,627	584,065
1,679,585	0	0	0	0	0
0	(4,053,811)	0	0	0	0
(3,628,302)	(3,321,668)	(3,846,877)	(3,644,080)	(4,035,485)	(3,647,784)
1,679,585	130,890	69,166	1,477,360	1,859,857	915,654
0	0	0	0	765,846	0
(\$545,201)	\$3,891,474	\$2,937,701	(\$378,935)	\$4,295,561	\$1,191,584
5.8%	6.1%	6.0%	5.4%	5.6%	6.0%

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/PU	Actual Value	Assessed Value	Estimated Actual Value
2015	\$715,823,970	\$213,354,600	\$2,654,795,914	\$298,736,560	\$853,533,029
2014	713,355,990	209,882,500	2,637,824,257	285,423,220	815,494,914
2013	711,054,945	207,856,520	2,625,461,329	266,734,740	762,099,257
2012	704,776,335	201,909,090	2,590,529,786	245,842,810	702,408,029
2011	702,105,850	200,480,870	2,578,819,200	249,840,070	713,828,771
2010	702,045,720	195,922,790	2,565,624,314	256,976,910	731,043,600
2009	726,099,770	194,199,130	2,629,425,429	255,865,260	651,763,343
2008	722,582,300	191,675,960	2,612,166,457	231,203,202	651,763,343
2007	719,195,320	186,382,910	2,587,366,371	228,117,170	633,861,310
2006	618,885,530	174,259,160	2,266,127,686	221,851,440	624,791,400

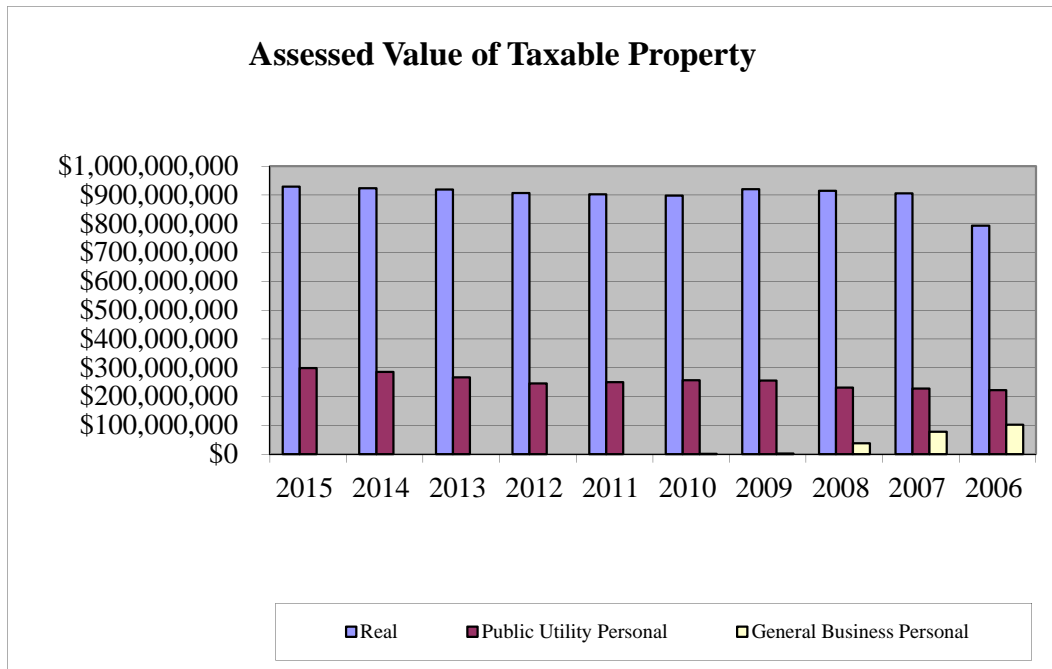
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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

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

Source : Jefferson County Auditor, 2008-2015
Ohio Department of Taxation, 2006-2007

Tangible Personal Property		Total			Weighted Average Tax Rate
General Business		Assessed Value	Estimated Actual Value	Ratio	
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	Weighted Average Tax Rate
\$0	\$0	\$1,227,915,130	\$3,508,328,943	35.00%	\$9.73
0	0	1,208,661,710	3,453,319,171	35.00%	9.50
0	0	1,185,646,205	3,387,560,586	35.00%	9.46
0	0	1,152,528,235	3,292,937,814	35.00%	9.10
0	0	1,152,426,790	3,292,647,971	35.00%	9.11
1,188,770	19,020,320	1,156,134,190	3,315,688,234	34.87%	9.13
2,416,610	38,665,760	1,178,580,770	3,319,854,532	35.50%	10.30
37,926,500	303,412,000	1,183,387,962	3,567,341,800	33.17%	9.03
77,446,023	413,045,456	1,211,141,423	3,634,273,137	33.33%	8.94
102,147,765	408,591,060	1,117,143,895	3,299,510,146	33.86%	9.76



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

	2015	2014	2013	2012	2011
Unvoted Millage					
Operating	1.850000	1.850000	1.850000	1.850000	1.850000
Voted Millage - by levy					
1976 Mental Health					
Residential/Agricultural Real	0.128027	0.128060	0.128001	0.129163	0.129231
Commercial/Industrial and Public Utility Real	0.359922	0.358720	0.357167	0.367572	0.367818
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
1985 Mental Retardation Development Disability					
Residential/Agricultural Real	0.799907	0.800110	0.799745	0.807006	0.807429
Commercial/Industrial and Public Utility Real	1.410026	1.405314	1.399230	1.439992	1.440959
General Business and Public Utility Personal	1.800000	1.800000	1.800000	1.800000	1.800000
2012 9-1-1 System					
Residential/Agricultural Real	1.486800	1.487179	1.486503	0.000000	0.000000
Commercial/Industrial and Public Utility Real	1.468806	1.463898	1.457560	0.000000	0.000000
General Business and Public Utility Personal	1.500000	1.500000	1.500000	0.000000	0.000000
1988 Children Services					
Residential/Agricultural Real	0.444822	0.444935	0.444732	0.448770	0.449006
Commercial/Industrial and Public Utility Real	0.785161	0.782537	0.779150	0.801849	0.802386
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
1992 Bond / Jail (\$15,000,000)					
Residential/Agricultural Real	1.100000	1.100000	1.100000	1.100000	1.100000
Commercial/Industrial and Public Utility Real	1.100000	1.100000	1.100000	1.100000	1.100000
General Business and Public Utility Personal	1.100000	1.100000	1.100000	1.100000	1.100000
1992 Mental Retardation Development Disability					
Residential/Agricultural Real	0.817836	0.818045	0.817672	0.825096	0.825530
Commercial/Industrial and Public Utility Real	1.389639	1.384996	1.379000	1.419173	1.420125
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000	1.700000
1992 9-1-1 System					
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.315478	0.315643
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.542625	0.542989
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.650000	0.650000
1993 Jail Operating and Equipment					
Residential/Agricultural Real	0.722251	0.722436	0.722106	0.728661	0.729043
Commercial/Industrial and Public Utility Real	1.226152	1.222056	1.216765	1.252212	1.253052
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000	1.500000
1997 9-1-1 System					
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.208814	0.208924
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.292182	0.292378
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.350000	0.350000
2002 9-1-1 System					
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.416507	0.416726
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.438723	0.439018
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.500000	0.500000
2004 Senior Citizens					
Residential/Agricultural Real	0.887215	0.887442	0.887038	0.895092	0.895563
Commercial/Industrial and Public Utility Real	0.911900	0.908853	0.904919	0.931282	0.931908
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
2008 Dog Pound					
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000	0.000000
2014 Senior Citizens					
Residential/Agricultural Real	0.199948	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.200000	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.200000	0.000000	0.000000	0.000000	0.000000
Total voted millage by type of property					
Residential/Agricultural Real	6.586806	6.388207	6.385797	5.874587	5.877095
Commercial/Industrial and Public Utility Real	8.851606	8.626374	8.593791	8.585610	8.590633
General Business and Public Utility Personal	10.300000	10.100000	10.100000	10.100000	10.100000
Total millage by type of property					
Residential/Agricultural Real	8.436806	8.238207	8.235797	7.724587	7.727095
Commercial/Industrial and Public Utility Real	10.701606	10.476374	10.443791	10.435610	10.440633
General Business and Public Utility Personal	12.150000	11.950000	11.950000	11.950000	11.950000
Total Weighted Average Tax Rate	9.733697	9.503395	9.458466	9.100838	9.114657

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

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

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

Source: Jefferson County Auditor

2010	2009	2008	2007	2006
1.850000	1.850000	1.850000	1.850000	1.850000
0.129277	0.124595	0.124641	0.124641	0.144091
0.367789	0.369309	0.368617	0.370847	0.394652
0.500000	0.500000	0.500000	0.500000	0.500000
0.807721	0.778465	0.778753	0.778757	0.900279
1.440840	1.446796	1.444087	1.452823	1.546081
1.800000	1.800000	1.800000	1.800000	1.800000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.449169	0.432900	0.433061	0.433063	0.500641
0.802322	0.805638	0.804130	0.808994	0.860924
1.000000	1.000000	1.000000	1.000000	1.000000
1.100000	1.100000	1.100000	1.100000	1.100000
1.100000	1.100000	1.100000	1.100000	1.100000
1.100000	1.100000	1.100000	1.100000	1.100000
0.825829	0.795917	0.796213	0.796217	0.920463
1.420010	1.425880	1.423211	1.431819	1.523728
1.700000	1.700000	1.700000	1.700000	1.700000
0.315758	0.304321	0.304434	0.304435	0.351941
0.542945	0.545189	0.544168	0.547460	0.582602
0.650000	0.650000	0.650000	0.650000	0.650000
0.729307	0.702892	0.703153	0.703156	0.812881
1.252950	1.258129	1.255774	0.126337	1.344466
1.500000	1.500000	1.500000	1.500000	1.500000
0.208999	0.201429	0.201504	0.201505	0.232950
0.292355	0.293563	0.293014	0.294786	0.313708
0.350000	0.350000	0.350000	0.350000	0.350000
0.416877	0.401778	0.401928	0.401930	0.464650
0.438982	0.440796	0.439971	0.442633	0.471045
0.500000	0.500000	0.500000	0.500000	0.500000
0.895888	0.863439	0.863760	0.863765	0.998553
0.931830	0.935682	0.933930	0.939579	0.999891
1.000000	1.000000	1.000000	1.000000	1.000000
0.000000	1.299516	0.000000	0.000000	0.000000
0.000000	1.300000	0.000000	0.000000	0.000000
0.000000	1.300000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
5.878825	7.005252	5.707447	5.707469	6.426449
8.590023	9.920982	8.606902	7.515278	9.137097
10.100000	11.400000	10.100000	10.100000	10.100000
7.728825	8.855252	7.557447	7.557469	8.276449
10.440023	11.770982	10.456902	9.365278	10.987097
11.950000	13.250000	11.950000	11.950000	11.950000
9.118579	10.271613	8.643059	8.179742	8.672027

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

	2015	2014	2013	2012
Cities:				
Steubenville				
Residential/Agricultural Real	5.165250	5.165145	5.159635	5.035400
Commercial/Industrial and Public Utility Real	6.558850	6.557040	6.544940	6.584500
General Business and Public Utility Personal	8.200000	8.200000	8.200000	8.200000
Toronto				
Residential/Agricultural Real	3.052008	3.052000	3.052019	3.041300
Commercial/Industrial and Public Utility Real	3.201183	3.202113	3.201957	3.203082
General Business and Public Utility Personal	3.400000	3.400000	3.400000	3.400000
Villages:				
Adena				
Residential/Agricultural Real	18.211559	18.435817	18.052842	18.679424
Commercial/Industrial and Public Utility Real	23.387015	23.303203	23.065433	23.182986
General Business and Public Utility Personal	30.000000	30.000000	30.000000	30.000000
Amsterdam				
Residential/Agricultural Real	10.563733	10.569884	10.570271	10.991364
Commercial/Industrial and Public Utility Real	16.262083	16.262083	16.262083	15.740381
General Business and Public Utility Personal	19.400000	19.400000	19.400000	19.400000
Bergholz				
Residential/Agricultural Real	5.998840	5.997181	5.999235	6.198789
Commercial/Industrial and Public Utility Real	5.704441	5.704441	5.704441	5.693472
General Business and Public Utility Personal	10.200000	10.200000	10.200000	10.200000
Bloomingdale				
Residential/Agricultural Real	1.992321	1.992247	1.992247	1.985713
Commercial/Industrial and Public Utility Real	1.917266	1.917266	1.917266	1.935030
General Business and Public Utility Personal	3.400000	3.400000	3.400000	3.400000
Dillonville				
Residential/Agricultural Real	9.908857	9.908857	9.908857	9.830211
Commercial/Industrial and Public Utility Real	13.901517	13.901517	13.901517	14.205212
General Business and Public Utility Personal	18.900000	18.900000	18.900000	18.900000
Empire				
Residential/Agricultural Real	6.611320	6.611320	6.611320	6.208840
Commercial/Industrial and Public Utility Real	6.875895	6.875895	6.875895	6.981070
General Business and Public Utility Personal	12.200000	12.200000	12.200000	12.200000
Irondale				
Residential/Agricultural Real	10.947461	10.947461	12.007323	8.224883
Commercial/Industrial and Public Utility Real	11.500440	11.463764	12.576476	8.855045
General Business and Public Utility Personal	13.000000	13.000000	15.000000	11.000000

2011	2010	2009	2008	2007	2006
5.035360	5.035500	4.961340	4.961140	4.962320	5.225315
6.583855	6.582720	6.618920	6.597000	6.653355	6.874145
8.200000	8.200000	8.200000	8.200000	8.200000	8.200000
3.041297	3.041292	3.035647	3.035645	3.035630	3.063855
3.203093	3.203202	3.204936	3.204936	3.204935	3.228647
3.400000	3.400000	3.400000	3.400000	3.400000	3.400000
18.593070	18.595379	18.190206	13.431338	13.461859	14.889954
23.144069	23.144069	23.144069	18.144069	17.994334	19.101823
30.000000	30.000000	30.000000	25.000000	25.000000	25.000000
10.981791	10.981791	10.651564	10.650894	10.650894	11.982292
15.740381	15.740381	15.740381	15.740381	15.740381	15.382494
19.400000	19.400000	19.400000	19.400000	19.400000	19.400000
4.198035	4.200200	4.125212	4.125212	4.124631	4.462889
3.693472	3.693472	3.693472	3.693472	3.693472	3.774557
8.200000	8.200000	8.200000	8.200000	8.200000	8.200000
1.985205	1.985101	1.962296	1.962571	1.962571	2.113807
1.935030	1.935030	1.935030	1.935030	1.935030	1.945071
3.400000	3.400000	3.400000	3.400000	3.400000	3.400000
9.829595	9.823943	6.541424	9.544230	9.544230	10.754622
13.968418	13.968418	13.968418	13.968418	13.968418	14.212777
18.900000	18.900000	18.900000	18.900000	18.900000	18.900000
6.208840	6.208840	6.051210	6.051210	6.051210	7.003240
6.981080	6.981050	6.981885	6.981885	6.981885	7.301085
12.200000	12.200000	12.200000	12.200000	12.200000	12.200000
8.223262	8.223262	7.988603	7.987858	7.989098	9.078500
8.855045	8.855045	8.855045	8.855045	8.855045	8.766495
11.000000	11.000000	11.000000	11.000000	11.000000	11.000000

(Continued)

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

	2015	2014	2013	2012
Mingo Junction				
Residential/Agricultural Real	8.800000	6.154962	6.154962	5.967294
Commercial/Industrial and Public Utility Real	8.794906	8.281844	8.278772	8.071408
General Business and Public Utility Personal	8.800000	8.800000	8.800000	8.800000
Mt. Pleasant				
Residential/Agricultural Real	15.322101	13.322957	13.322957	13.461778
Commercial/Industrial and Public Utility Real	19.262896	17.262896	17.262896	16.962017
General Business and Public Utility Personal	28.900000	26.900000	26.900000	26.900000
New Alexandria				
Residential/Agricultural Real	6.498975	6.501495	6.501595	6.512180
Commercial/Industrial and Public Utility Real	5.651010	5.651010	5.651010	6.258915
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
Rayland				
Residential/Agricultural Real	5.845196	5.845196	5.845236	5.847184
Commercial/Industrial and Public Utility Real	6.200000	6.200000	6.200000	5.971104
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
Richmond				
Residential/Agricultural Real	5.290585	5.290575	5.290585	5.342293
Commercial/Industrial and Public Utility Real	4.856235	4.856235	4.856235	5.026723
General Business and Public Utility Personal	14.400000	14.400000	14.400000	14.400000
Smithfield				
Residential/Agricultural Real	13.258559	16.526548	16.537605	15.783646
Commercial/Industrial and Public Utility Real	15.133038	18.363712	18.363712	18.296735
General Business and Public Utility Personal	19.500000	23.000000	23.000000	22.500000
Stratton				
Residential/Agricultural Real	5.000000	5.000000	5.000000	4.996425
Commercial/Industrial and Public Utility Real	4.993430	4.993430	4.993430	5.000000
General Business and Public Utility Personal	5.000000	5.000000	5.000000	5.000000
Tiltonsville				
Residential/Agricultural Real	8.767210	11.859267	11.859267	11.953358
Commercial/Industrial and Public Utility Real	9.321236	12.339471	12.487045	13.038305
General Business and Public Utility Personal	11.200000	14.700000	14.700000	14.700000
Wintersville				
Residential/Agricultural Real	7.183065	8.218349	7.183583	7.109396
Commercial/Industrial and Public Utility Real	7.431186	7.426934	7.421816	7.637158
General Business and Public Utility Personal	9.800000	9.800000	9.800000	9.800000
Yorkville				
Residential/Agricultural Real	6.294952	6.294952	6.290852	6.471688
Commercial/Industrial and Public Utility Real	7.336214	7.336214	7.370623	7.035170
General Business and Public Utility Personal	9.850000	9.850000	9.850000	9.850000

2011	2010	2009	2008	2007	2006
5.967424	5.967120	5.838692	5.839254	5.838690	6.233114
8.072410	8.070222	8.066706	8.064476	8.064476	8.358302
8.800000	8.800000	8.800000	8.800000	8.800000	8.800000
13.461778	13.416778	13.038917	13.038917	13.038917	15.387891
16.962017	16.962017	16.962017	16.962017	16.962017	17.510090
26.900000	26.900000	26.900000	26.900000	26.900000	26.900000
6.562295	6.562295	6.412490	6.397850	6.397850	7.160095
6.258915	6.258915	6.258915	6.258915	6.258915	7.154395
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
5.847184	5.846688	5.700184	5.699904	5.699904	3.746785
5.971104	5.971104	5.971104	5.971104	5.971104	3.466336
6.200000	6.200000	6.200000	6.200000	6.200000	5.200000
5.341941	5.341941	5.189910	5.189814	5.191879	5.720948
5.026557	5.026557	5.024195	5.024195	5.076197	5.962734
14.400000	14.400000	14.400000	14.400000	14.400000	14.400000
15.775012	15.775800	15.230586	15.227244	15.226880	17.829969
18.296735	17.667289	17.667289	17.713133	17.713133	20.524535
22.500000	22.500000	22.500000	22.500000	22.500000	24.500000
4.999857	4.647562	5.098565	5.098975	5.096836	5.655471
5.000000	4.997705	5.978986	5.978986	5.978986	5.982182
5.000000	5.000000	6.000000	6.000000	6.000000	6.000000
11.953358	11.953335	11.602284	11.602302	11.602302	12.988499
13.038662	13.038670	13.036611	13.036611	13.099170	13.782340
14.700000	14.700000	14.700000	14.700000	14.700000	14.700000
7.108209	7.108735	6.984968	6.984635	5.985038	6.417374
7.658366	7.670925	7.668887	7.660606	6.665473	7.164285
9.800000	9.800000	9.800000	9.800000	8.800000	8.800000
6.471689	6.471689	6.392742	6.392742	6.392538	6.903454
7.034991	7.035354	6.850250	6.844554	6.844554	7.999468
9.850000	9.850000	9.850000	9.850000	9.850000	9.850000

(Continued)

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

	2015	2014	2013	2012
Townships:				
Brush Creek				
Residential/Agricultural Real	3.126158	3.126278	3.126154	3.229304
Commercial/Industrial and Public Utility Real	3.829562	3.829562	3.829562	3.951475
General Business and Public Utility Personal	4.200000	4.200000	4.200000	4.200000
Cross Creek				
Residential/Agricultural Real	6.520936	6.520969	6.521074	6.456423
Commercial/Industrial and Public Utility Real	7.658042	7.658441	7.660865	8.064363
General Business and Public Utility Personal	10.900000	10.900000	10.900000	10.900000
Island Creek				
Residential/Agricultural Real	5.762870	5.767104	5.768273	4.857738
Commercial/Industrial and Public Utility Real	7.319951	7.197553	7.041102	6.380813
General Business and Public Utility Personal	9.700000	9.700000	9.700000	8.700000
Knox				
Residential/Agricultural Real	5.438416	5.442851	5.443231	5.571826
Commercial/Industrial and Public Utility Real	6.097812	6.006713	6.108903	7.612812
General Business and Public Utility Personal	8.200000	8.200000	8.200000	8.200000
Mt. Pleasant				
Residential/Agricultural Real	7.102130	7.100673	7.102384	7.478421
Commercial/Industrial and Public Utility Real	7.066269	7.077552	7.077466	7.551318
General Business and Public Utility Personal	9.100000	9.100000	9.100000	9.100000
Ross				
Residential/Agricultural Real	4.812782	4.812946	4.813855	5.300651
Commercial/Industrial and Public Utility Real	3.988366	3.988366	3.960037	4.092594
General Business and Public Utility Personal	5.700000	5.700000	5.700000	5.700000
Salem				
Residential/Agricultural Real	3.723517	3.723765	3.724704	3.796093
Commercial/Industrial and Public Utility Real	4.054889	4.054889	4.054670	4.140037
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Saline				
Residential/Agricultural Real	5.501300	5.502775	3.502020	3.735592
Commercial/Industrial and Public Utility Real	6.630701	6.630532	4.630532	4.666925
General Business and Public Utility Personal	6.800000	6.800000	4.800000	4.800000
Smithfield				
Residential/Agricultural Real	3.964084	3.964320	3.964953	4.014819
Commercial/Industrial and Public Utility Real	4.411884	4.411884	4.404342	4.528728
General Business and Public Utility Personal	5.100000	5.100000	5.100000	5.100000
Springfield				
Residential/Agricultural Real	6.044575	6.041555	6.039728	6.669636
Commercial/Industrial and Public Utility Real	6.242658	6.242516	6.148428	7.507849
General Business and Public Utility Personal	10.200000	10.200000	10.200000	10.200000
Steubenville				
Residential/Agricultural Real	4.814264	4.813994	4.814108	4.918274
Commercial/Industrial and Public Utility Real	5.826334	5.884144	5.580840	5.524470
General Business and Public Utility Personal	6.100000	6.100000	6.100000	6.100000

2011	2010	2009	2008	2007	2006
3.229785	3.230442	3.219562	3.219643	3.219682	3.294129
3.942070	3.938728	3.938728	3.938728	3.996615	4.035713
4.200000	4.200000	4.200000	4.200000	4.200000	4.200000
6.455133	6.454568	6.328234	6.328933	6.321874	6.774817
8.067129	8.078652	8.071382	8.081527	8.058114	8.868018
10.900000	10.900000	10.900000	10.900000	10.900000	10.900000
4.862638	4.862369	4.788864	4.789641	4.788975	5.110159
6.391697	6.352318	6.353484	6.354381	6.353720	6.711707
8.700000	8.700000	8.700000	8.700000	8.700000	8.700000
5.578106	5.578320	5.483871	5.486669	5.489628	5.905708
7.617355	7.852073	7.969960	7.884776	7.885169	8.171213
8.200000	8.200000	8.200000	8.200000	8.200000	8.200000
7.394549	4.504536	4.474295	4.478179	4.478803	4.645247
7.772375	4.609785	4.584278	4.584278	4.584278	5.156097
9.100000	6.100000	6.100000	6.100000	6.100000	6.100000
5.295042	3.303871	3.288783	3.289066	3.288918	3.381879
4.092309	3.523244	3.492393	3.514326	3.614560	3.636526
5.700000	3.700000	3.700000	3.700000	3.700000	3.700000
3.796231	3.796253	3.754196	3.754710	3.754996	3.925344
4.140012	4.155356	4.154831	4.154831	4.162831	4.507670
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
3.736573	3.742196	3.694475	3.696551	3.697282	3.975624
4.666925	4.667785	4.667785	4.667798	4.667798	4.682339
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
4.014993	4.014987	4.002625	4.002907	4.002574	4.087057
4.529080	4.546099	4.546099	4.384392	4.384392	4.274095
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
6.678801	4.692035	4.622072	4.624056	4.624717	5.044502
7.573456	5.800025	5.798347	5.803699	5.809123	6.837329
10.200000	8.200000	8.200000	8.200000	8.200000	8.200000
4.920680	4.923612	4.821122	4.822480	4.822552	3.208546
5.526156	5.525028	5.524994	5.524994	5.524994	3.873100
6.100000	6.100000	6.100000	6.100000	6.100000	4.100000

(Continued)

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

	2015	2014	2013	2012
Warren				
Residential/Agricultural Real	3.891966	3.891843	3.891900	3.921871
Commercial/Industrial and Public Utility Real	4.090621	4.091716	4.096543	4.169791
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
Wayne				
Residential/Agricultural Real	8.474248	8.477480	8.473002	8.900157
Commercial/Industrial and Public Utility Real	11.074751	10.085542	10.088661	9.545798
General Business and Public Utility Personal	14.400000	14.400000	14.400000	14.400000
Wells				
Residential/Agricultural Real	6.552878	5.950387	5.950016	6.087476
Commercial/Industrial and Public Utility Real	7.593263	7.495636	7.475201	7.631692
General Business and Public Utility Personal	7.750000	7.750000	7.750000	7.750000
Colleges:				
Eastern Gateway Community College				
Residential/Agricultural Real	0.591093	0.591244	0.590975	0.596340
Commercial/Industrial and Public Utility Real	0.817435	0.814704	0.811177	0.834808
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Special Districts:				
Eastern Ohio Regional Transit Authority				
Residential/Agricultural Real	2.423052	1.922006	1.917970	2.000000
Commercial/Industrial and Public Utility Real	2.500000	1.998728	1.995130	2.000000
General Business and Public Utility Personal	2.500000	2.000000	2.000000	2.000000
Steel Valley Regional Transit Authority				
Residential/Agricultural Real	1.456999	1.456975	1.453606	1.363344
Commercial/Industrial and Public Utility Real	1.379967	1.379220	1.374535	1.385236
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
TEMS Ambulance				
Residential/Agricultural Real	1.498914	1.499808	1.500000	1.219689
Commercial/Industrial and Public Utility Real	1.462023	1.460061	1.463469	1.443067
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
Warren Township Park				
Residential/Agricultural Real	0.492043	0.491986	0.491874	0.512830
Commercial/Industrial and Public Utility Real	0.571726	0.571891	0.577213	0.559530
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Belvedere Fire				
Residential/Agricultural Real	3.043985	3.046209	3.046209	3.166151
Commercial/Industrial and Public Utility Real	2.185143	2.185399	2.205416	2.358514
General Business and Public Utility Personal	7.500000	7.500000	7.500000	7.500000
Puskarich Public Library				
Residential/Agricultural Real	0.000000	0.963925	0.963797	0.999112
Commercial/Industrial and Public Utility Real	0.000000	1.000000	1.000000	0.999368
General Business and Public Utility Personal	0.000000	1.000000	1.000000	1.000000
Public Library of Steubenville and Jefferson County				
Residential/Agricultural Real	0.990320	0.990573	0.990122	0.999112
Commercial/Industrial and Public Utility Real	0.978570	0.975300	0.971078	0.999368
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000

2011	2010	2009	2008	2007	2006
3.921928	3.922428	3.900543	3.901042	3.901230	4.000834
4.169791	4.169793	4.169775	4.167694	4.168833	4.232493
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
8.902971	8.913125	8.754235	8.759185	7.946638	8.867249
9.553067	9.542316	9.563854	10.459432	9.775501	11.560773
14.400000	14.400000	14.400000	14.400000	14.400000	14.400000
6.362248	6.093809	5.996515	5.999990	6.000970	5.967897
7.630718	7.598529	7.598327	7.598884	7.598884	7.155077
7.750000	7.750000	7.750000	7.750000	7.750000	7.250000
0.596653	0.596869	0.575251	0.575465	0.575468	0.665268
0.835368	0.835300	0.838753	0.837183	0.842247	0.896311
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1.776458	1.775334	1.764706	1.763142	1.760646	2.000000
1.938354	1.925126	1.831152	1.829106	1.825834	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
1.363330	1.363393	1.308274	1.308195	1.308877	1.499730
1.385046	1.384512	1.398058	1.389802	1.410829	1.500000
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
1.220661	1.220668	1.174999	1.175413	1.175752	1.396120
1.443114	1.445959	1.449331	1.448419	1.448421	1.479997
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
0.512855	0.513080	0.495334	1.289595	1.289796	1.504479
0.559404	0.559662	0.539997	1.318160	1.319497	1.646936
1.000000	1.000000	1.000000	2.000000	2.000000	2.000000
3.165991	3.170428	3.051559	3.051492	3.052043	3.455670
2.358514	2.358514	2.429888	2.457213	2.457213	3.129662
7.500000	7.500000	7.500000	7.500000	7.500000	7.500000
0.998795	0.999648	0.000000	0.000000	0.000000	0.000000
1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
0.999637	0.000000	0.000000	0.000000	0.000000	0.000000
0.999996	0.000000	0.000000	0.000000	0.000000	0.000000
1.000000	0.000000	0.000000	0.000000	0.000000	0.000000

(Continued)

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

	2015	2014	2013	2012
Joint Vocational School Districts:				
Jefferson County JVS				
Residential/Agricultural Real	2.453346	2.456810	1.456786	1.457385
Commercial/Industrial and Public Utility Real	2.478524	2.478029	1.477714	1.479997
General Business and Public Utility Personal	2.500000	2.500000	1.500000	1.500000
Belmont-Harrison Career Center				
Residential/Agricultural Real	1.450000	1.450000	1.450000	1.450000
Commercial/Industrial and Public Utility Real	1.450000	1.450000	1.450000	1.450000
General Business and Public Utility Personal	1.450000	1.450000	1.450000	1.450000
Columbiana County JVS				
Residential/Agricultural Real	2.002761	2.004867	2.016742	2.015924
Commercial/Industrial and Public Utility Real	2.025363	2.014174	2.000000	2.007154
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
School Districts:				
Buckeye Local				
Residential/Agricultural Real	20.000007	20.000007	20.000003	20.453525
Commercial/Industrial and Public Utility Real	21.588482	21.357241	21.359813	21.695660
General Business and Public Utility Personal	27.500000	27.500000	27.500000	27.500000
Edison Local				
Residential/Agricultural Real	27.980725	22.100017	22.100015	22.529272
Commercial/Industrial and Public Utility Real	28.338668	22.280849	22.100013	22.347450
General Business and Public Utility Personal	35.600000	29.700000	29.700000	29.700000
Harrison Hills City				
Residential/Agricultural Real	21.282528	21.445944	21.443560	21.441422
Commercial/Industrial and Public Utility Real	32.888877	27.056424	27.056424	26.620170
General Business and Public Utility Personal	37.750000	37.750000	37.750000	37.750000
Indian Creek Local				
Residential/Agricultural Real	25.108376	25.110514	25.109292	24.882280
Commercial/Industrial and Public Utility Real	30.587401	30.500745	30.493763	31.040671
General Business and Public Utility Personal	42.650000	42.650000	42.650000	42.650000
Southern Local				
Residential/Agricultural Real	25.466132	25.455918	23.486119	23.489852
Commercial/Industrial and Public Utility Real	32.683167	32.189247	31.442469	31.301042
General Business and Public Utility Personal	39.440000	39.440000	39.440000	39.440000
Steubenville City				
Residential/Agricultural Real	28.628195	28.634081	28.563270	27.218964
Commercial/Industrial and Public Utility Real	28.734923	28.731665	28.585115	28.731587
General Business and Public Utility Personal	35.350000	35.350000	35.350000	35.350000
Toronto City				
Residential/Agricultural Real	29.939813	30.441486	30.443535	27.632545
Commercial/Industrial and Public Utility Real	38.423812	38.998492	39.204356	37.869389
General Business and Public Utility Personal	45.750000	46.250000	46.250000	44.100000

The rates presented in this Table represent the effective rates.

Source : Jefferson County Auditor

2011	2010	2009	2008	2007	2006
1.457424	1.457446	1.455259	1.455345	1.500000	1.500000
1.480050	1.480047	1.480192	1.480038	1.500000	1.500000
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
1.450000	1.450000	1.450000	1.450000	1.450000	1.500000
1.450000	1.450000	1.450000	1.450000	1.450000	1.500000
1.450000	1.450000	1.450000	1.450000	1.450000	1.500000
2.012304	2.000614	2.000000	2.000000	2.000000	2.000000
1.999998	2.035499	2.034116	2.027348	2.027958	2.017806
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
20.875887	20.982744	22.500021	22.900013	22.900006	22.900011
22.087515	22.110838	23.896924	24.270558	24.274476	25.821503
27.900000	28.000000	30.000000	30.400000	30.400000	30.400000
22.550976	22.463753	22.300003	22.300016	22.300005	22.300014
22.364065	22.312825	22.622934	22.617100	22.640508	23.242354
29.700000	29.600000	29.900000	29.900000	29.900000	29.900000
21.493940	21.495232	21.495761	21.703506	21.692654	21.694215
25.191162	25.236440	24.558894	24.951337	24.955001	24.942389
37.750000	37.750000	37.750000	37.750000	37.750000	37.750000
24.882602	24.887687	24.298669	20.751509	20.748701	20.401021
31.080825	31.072639	31.304887	27.657428	27.641370	28.920588
42.650000	42.650000	42.650000	39.100000	39.100000	39.100000
23.467685	23.486785	23.468733	23.468975	23.902246	23.903669
31.262073	31.383360	30.386962	30.285989	30.685721	30.631804
39.440000	39.440000	39.440000	39.440000	39.840000	39.840000
27.218029	27.215987	26.534730	26.532170	26.532222	26.594707
28.726847	28.740023	28.782572	28.783831	29.286370	30.160021
35.350000	35.350000	35.350000	35.350000	35.350000	35.350000
27.634212	20.609181	20.000198	20.000006	20.000018	21.265708
37.873614	31.056930	31.200891	31.200891	31.200621	33.176080
44.100000	37.650000	37.650000	37.650000	37.650000	37.650000

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

Collection Year	Current Tax Levy (3)	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2015	\$60,381,714	\$58,671,709	97.17%	\$2,475,134	\$61,146,843	101.27%
2014	57,152,517	55,377,855	96.89%	2,434,719	57,812,574	101.15%
2013	54,138,366	52,430,061	96.84%	2,472,598	54,902,659	101.41%
2012	52,044,581	50,205,886	96.47%	2,416,866	52,622,752	101.11%
2011	52,935,768	50,821,048	96.01%	2,419,752	53,240,800	100.58%
2010	50,864,117	48,803,761	95.95%	1,991,906	50,795,667	99.87%
2009	53,306,429	51,201,336	96.05%	1,779,513	52,980,849	99.39%
2008	49,182,708	47,476,952	96.53%	1,890,595	49,367,547	100.38%
2007	48,607,336	46,957,674	96.61%	1,796,956	48,754,630	100.30%
2006	44,979,938	43,347,396	96.37%	1,755,978	45,103,374	100.27%

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

(2) The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked only in total. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

(3) Includes all property taxes levied by the County.

Source: Jefferson County Auditor

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

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (1)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2015	\$0	\$0	N/A	\$0	\$0	N/A
2014	0	0	N/A	0	0	N/A
2013	0	0	N/A	104,996	104,996	N/A
2012	0	0	N/A	97,057	97,057	N/A
2011	0	0	N/A	2,017	2,017	N/A
2010	70,276	70,272	99.99%	283,704	353,976	503.69%
2009	199,309	192,630	96.65%	80,685	273,315	137.13%
2008	2,339,599	2,301,109	98.35%	41,418	2,342,527	100.13%
2007	5,019,004	4,731,681	94.28%	277,480	5,009,161	99.80%
2006	6,467,055	6,376,911	98.61%	98,926	6,475,837	100.14%

(1) The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked only in total. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

Source: Jefferson County Auditor

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

Jefferson County, Ohio

Principal Taxpayers

Real Estate Tax

2015 and 2006

Name of Taxpayer	2015	
	Assessed Value	Percent of Real Property Assessed Value
Ohio Edison Company	\$22,100,263	2.38%
Buckeye Power	19,770,124	2.13%
Fort Steuben Improvements LLC	13,709,634	1.48%
WalMart Store East LLP	10,576,090	1.14%
LTAH Real Estate Holdings	3,468,605	0.37%
Hollywood Center Inc.	3,437,109	0.37%
Mingo Junction Steel Works LLC	3,322,025	0.36%
Derek & Lisa Ferguson	2,975,525	0.32%
Mary Schiappa Trust	2,334,465	0.25%
LL & B Headwater II LP	2,182,219	0.23%
Totals	<u>\$83,876,059</u>	<u>9.03%</u>
Total Assessed Valuation	<u>\$929,178,570</u>	

Name of Taxpayer	2006	
	Assessed Value	Percent of Real Property Assessed Value
Fort Steuben Improvements	\$12,726,650	1.60%
Wheeling Pittsburgh Steel	7,403,170	0.93%
Wal-Mart Stores	4,735,850	0.60%
Hollywood Center Inc.	3,203,090	0.40%
Cal-Steuben Limited	2,325,930	0.29%
Anthony Mining Company Inc.	2,125,490	0.27%
Carriage Inn of Steubenville, Inc.	1,944,650	0.25%
Mary Schiappa Trust	1,689,140	0.21%
Derek Ferguson	1,629,410	0.21%
L Steubenville LLC	1,589,810	0.20%
Totals	<u>\$39,373,190</u>	<u>4.96%</u>
Total Assessed Valuation	<u>\$793,144,690</u>	

Source : Jefferson County Auditor

Jefferson County, Ohio
Principal Taxpayers
General Business Tangible Personal Property Tax
2015 and 2006

No Current Tangible Personal Property Tax Levied for 2015

Name of Taxpayer	Assessed Value	2006 Percent of Tangible Personal Property Assessed Value
Wheeling Pittsburgh Steel	\$38,507,150	37.70%
Titanium Metals Corporation	18,221,260	17.84%
Herman Straus, Inc.	5,904,990	5.78%
Boeing Company	1,868,240	1.83%
Walmart Stores East LLP	1,636,060	1.60%
Shelley & Sands	1,521,920	1.49%
Denoon Lumber	1,400,430	1.37%
Inergy Propane, Inc.	1,252,250	1.23%
Lowes Home Centers, Inc.	1,187,150	1.16%
Tube City	1,138,760	1.11%
Total	\$72,638,210	71.11%
Total Assessed Valuation	\$102,147,765	

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

Source: Jefferson County Auditor

Jefferson County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
2015 and 2006

Name of Taxpayer	2015	
	Assessed Value	Percent of Public Utility Assessed Value
Buckeye Power Inc.	\$77,625,080	25.98%
First Energy Generation Corp.	76,840,040	25.72%
Ohio Power Company	74,228,090	24.85%
AEP Generation Resources, Inc.	42,987,980	14.39%
American Transmission Systems Inc.	10,876,600	3.64%
Columbia Gas of Ohio Inc.	7,669,680	2.57%
Ohio Edison Company	4,450,370	1.49%
Columbia Gas Transmission Corp.	1,794,730	0.60%
Carroll Electric Cooperative Inc.	1,529,310	0.51%
Dominion Transmission Inc.	371,380	0.12%
Total	<u>\$298,373,260</u>	<u>99.87%</u>
Total Assessed Valuation	<u>\$298,736,560</u>	

Name of Taxpayer	2006	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$62,496,860	28.17%
Ohio Edison Company	59,966,900	27.03%
Buckeye Power Inc.	45,833,240	20.66%
First Energy Generation Corp.	16,317,720	7.36%
Cleveland Electric	9,382,650	4.23%
American Transmission Systems Inc.	5,008,600	2.26%
Ohio Bell Telephone Company	4,923,030	2.22%
Pennsylvania Power Company	4,263,230	1.92%
Norfolk Southern Combined Railroad	3,452,000	1.56%
Columbia Gas of Ohio, Inc.	2,861,710	1.29%
Total	<u>\$214,505,940</u>	<u>96.70%</u>
Total Assessed Valuation	<u>\$221,851,440</u>	

Source : Jefferson County Auditor

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Jefferson County, Ohio
Taxable Sales By Industry (Category)
Last Ten Years

Industry (Category)	December 31, 2015		December 31, 2014		December 31, 2013		December 31, 2012	
	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry
Agriculture, Forestry, and Fishing	0.01%	\$1,303	0.01%	\$1,221	0.01%	\$1,050	0.01%	\$771
Mining	1.26%	174,613	1.09%	130,177	0.51%	57,715	0.87%	94,350
Utilities (excluding telecommunications)	1.18%	163,580	1.09%	130,257	0.79%	89,709	0.50%	54,376
Construction	0.35%	48,595	0.72%	87,318	2.29%	261,054	0.52%	56,353
Manufacturing	4.87%	677,400	1.88%	223,809	2.09%	238,010	3.70%	401,308
Wholesale Trade	1.46%	202,957	1.81%	215,433	2.18%	248,982	1.40%	152,079
Motor Vehicle and Parts Dealers	16.79%	2,335,216	25.90%	3,090,335	18.72%	2,135,133	19.70%	2,136,304
Furniture and Home Furnishings Stores	0.59%	82,292	0.57%	68,293	0.57%	65,164	0.88%	95,083
Electronic and Appliance Stores	0.88%	123,022	1.26%	150,303	1.27%	145,206	1.18%	127,439
Building Material and Garden Equipment & Supplies	8.18%	1,137,030	7.71%	919,636	9.41%	1,073,328	9.52%	1,031,411
Food and Beverage Stores	1.52%	211,360	2.40%	286,025	4.09%	466,427	4.29%	465,047
Health and Personal Care Stores	1.09%	151,913	1.23%	146,885	1.70%	193,365	1.80%	195,430
Gasoline Stations	3.02%	419,538	2.44%	290,820	2.13%	242,823	2.41%	261,496
Clothing and Clothing Accessories Stores	0.59%	81,700	1.15%	137,047	1.39%	158,342	1.39%	151,001
Sporting Goods, Hobby, Book, and Music Stores	0.46%	64,329	0.91%	108,938	1.67%	189,937	1.76%	190,297
General Merchandise Stores	8.74%	1,215,205	11.08%	1,322,698	15.21%	1,735,056	14.96%	1,620,776
Miscellaneous Store Retailers	13.48%	1,874,967	10.40%	1,240,605	6.71%	765,369	8.00%	866,597
Nonstore Retailers	2.71%	376,888	2.35%	280,438	2.61%	297,935	2.63%	284,534
Transportation and Warehousing	6.50%	904,522	0.20%	23,283	1.62%	184,428	0.05%	5,137
Information (including telecommunications)	5.38%	747,850	6.31%	753,078	6.20%	706,797	5.84%	633,313
Finance and Insurance	9.51%	1,321,919	8.55%	1,019,704	7.34%	836,876	6.98%	756,728
Real Estate, and Rental & Leasing of Property	2.31%	321,324	2.20%	261,977	2.40%	273,245	2.57%	278,927
Professional, Scientific and Technical Services	0.59%	82,684	0.46%	54,612	0.57%	65,448	0.52%	55,944
Management of Companies (Holding Companies)	0.00%	0	0.08%	9,707	0.08%	9,226	0.00%	0
Administrative & Support Services, and Waste Management & Remediation Services	1.34%	186,941	1.40%	167,635	1.30%	148,025	1.17%	126,629
Education, Health Care and Social Assistance	0.15%	21,126	0.14%	17,018	0.24%	27,432	0.12%	13,031
Arts, Entertainment, and Recreation	0.09%	12,567	0.19%	23,068	0.12%	13,631	0.12%	13,021
Accommodation and Food Services	4.18%	580,672	4.27%	509,703	4.37%	498,193	4.53%	490,490
Other Services	2.09%	290,425	1.94%	231,368	1.99%	226,789	2.17%	234,780
Unclassified	0.68%	94,124	0.26%	31,395	0.45%	51,354	0.41%	44,454
Total	100.00%	\$13,906,062	100.00%	\$11,932,786	100.00%	\$11,406,049	100.00%	\$10,837,106
Sales Tax Rate	1.50%		1.50%		1.50%		1.50%	

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

Source: State Department of Taxation

December 31, 2011		December 31, 2010		December 31, 2009		December 31, 2008		December 31, 2007		December 31, 2006	
Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry
0.01%	\$271	0.01%	\$550	0.01%	\$964	0.00%	\$0	0.00%	\$0	0.00%	\$0
0.44%	44,688	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
0.73%	73,615	0.96%	94,229	1.27%	120,194	1.23%	128,916	1.12%	116,341	1.13%	109,363
0.26%	26,495	0.22%	21,658	0.23%	21,331	0.42%	43,762	0.64%	65,950	0.32%	30,581
4.62%	464,820	4.59%	452,436	4.09%	386,080	4.93%	514,871	3.64%	377,546	3.59%	348,467
1.39%	140,151	1.26%	124,742	1.28%	120,369	2.24%	233,769	1.65%	170,489	1.66%	161,551
19.33%	1,946,182	18.40%	1,815,783	16.96%	1,600,761	18.07%	1,887,859	18.62%	1,930,932	19.70%	1,915,162
0.90%	90,610	0.93%	92,130	1.06%	100,310	1.06%	110,973	1.18%	122,472	1.26%	122,386
0.96%	96,998	0.74%	72,755	1.25%	117,970	1.79%	186,591	1.98%	205,530	2.04%	198,654
8.64%	869,861	8.92%	880,515	9.38%	885,579	9.27%	968,429	10.03%	1,039,954	10.09%	981,190
4.57%	460,261	4.63%	456,607	4.91%	463,134	4.23%	441,388	4.05%	419,993	4.29%	417,189
1.84%	184,895	1.87%	184,871	2.42%	228,340	1.82%	190,247	1.88%	194,443	2.14%	208,353
2.33%	234,729	2.37%	233,970	2.48%	234,124	2.09%	218,041	2.11%	218,929	2.19%	213,251
1.48%	149,278	1.57%	154,613	1.47%	138,475	1.71%	178,504	1.87%	194,257	1.77%	171,534
1.90%	191,283	1.80%	177,906	2.00%	188,941	1.75%	182,703	1.84%	190,983	2.61%	253,458
16.28%	1,638,928	17.58%	1,734,628	17.72%	1,671,899	16.64%	1,738,338	17.13%	1,776,045	18.59%	1,806,892
7.21%	726,329	8.14%	803,438	10.58%	998,496	11.57%	1,208,546	10.51%	1,089,461	9.24%	899,215
2.63%	264,521	2.38%	234,608	2.53%	238,351	2.94%	307,178	2.91%	302,013	2.68%	260,728
0.05%	5,173	0.05%	4,595	0.06%	5,541	0.08%	8,401	0.07%	7,041	0.08%	7,934
6.21%	625,626	6.68%	658,891	6.68%	630,586	6.11%	638,747	5.57%	577,575	5.19%	504,647
6.05%	609,063	4.91%	484,553	1.30%	122,686	0.13%	13,792	0.15%	15,501	0.11%	11,550
2.84%	285,473	2.58%	254,705	2.51%	236,811	2.77%	289,859	3.01%	313,015	2.12%	205,706
0.45%	45,706	0.47%	46,251	0.69%	65,042	0.52%	54,149	0.36%	37,590	0.17%	16,725
0.13%	13,417	0.05%	4,801	0.00%	0	0.00%	0	0.00%	0	0.00%	0
1.13%	114,197	1.16%	114,776	1.10%	104,284	1.19%	124,321	1.09%	113,493	1.24%	120,184
0.07%	7,155	0.05%	4,724	0.02%	2,153	0.01%	1,175	0.02%	1,729	0.02%	1,733
0.12%	11,768	0.11%	11,153	0.10%	8,998	0.07%	7,140	0.06%	5,974	0.07%	7,230
4.72%	475,562	4.60%	453,491	4.93%	465,619	4.66%	487,219	4.76%	494,094	5.00%	486,326
2.31%	232,225	2.27%	223,945	2.20%	208,330	1.76%	184,009	1.80%	186,596	1.93%	187,407
0.40%	40,602	0.70%	69,322	0.76%	72,369	0.94%	96,838	1.95%	201,829	0.77%	74,661
100.00%	\$10,069,882	100.00%	\$9,866,646	100.00%	\$9,437,737	100.00%	\$10,445,765	100.00%	\$10,369,775	100.00%	\$9,722,077
1.50%		1.50%		1.50%		1.50%		1.50%		1.50%	

Jefferson County, Ohio
Ratios of Outstanding Debt
Last Ten Years

Year	Governmental Activities						Business Type Activities	
	General Obligation Bonds	Long-Term Notes Payable	State Infrastructure Bank Loan	OAQDA Loans	OPWC Loans	Capital Leases	Revenue Bonds	General Obligation Bonds
2015	\$16,087,836	\$670,745	\$0	\$1,111,763	\$0	\$101,364	\$5,795,000	\$3,781,037
2014	18,882,222	1,089,189	0	1,192,131	0	118,804	5,884,000	3,965,920
2013	18,696,358	1,492,555	0	1,270,562	0	71,764	5,884,000	4,140,803
2012	19,684,494	1,881,439	0	1,347,103	3,256	40,227	5,884,000	4,305,686
2011	17,596,297	2,310,980	0	0	9,758	39,939	0	4,132,087
2010	19,391,941	2,765,288	0	0	95,957	120,043	0	4,257,662
2009	20,847,709	3,196,508	0	0	182,154	260,813	0	3,323,237
2008	22,330,547	3,609,724	0	0	268,351	330,885	0	3,423,812
2007	23,631,414	2,603,775	55,603	0	354,548	375,371	0	3,524,387
2006	25,155,086	1,688,920	108,915	0	42,268	530,874	0	3,624,962

(1) Assessed Valuation can be located on S13

(2) Personal Income and Population can be located on S42

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

Business Type Activities						
OWDA Loans Payable	OPWC Loans Payable	Ohio EPA Loans Payable	Total Primary Government	Ratio of Net Debt to Estimated Actual Value (1)	Percentage of Personal Income (2)	Per Capita (2)
\$0	\$234,978	\$8,747,749	\$36,530,472	1.04%	1.57%	\$542
0	262,173	8,832,967	40,227,406	1.16%	1.72%	594
179,886	315,801	8,351,197	40,402,926	1.19%	1.72%	594
967,070	388,941	6,491,580	40,993,796	1.24%	1.79%	599
1,453,220	462,086	6,263,588	32,267,955	0.98%	1.48%	469
1,778,359	535,231	6,596,848	35,541,329	1.07%	1.69%	510
1,916,328	608,376	6,948,760	37,283,885	1.12%	1.78%	551
2,544,471	685,521	7,036,418	40,229,729	1.13%	1.86%	590
3,136,906	754,900	6,617,964	41,054,868	1.13%	2.03%	599
3,695,803	823,979	6,856,377	42,527,184	1.29%	2.22%	614

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

Year	Population	Estimated Actual Value of Taxable Property	General Bonded Debt		
			General Bonded Debt Outstanding	Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita
2015	67,347	\$3,508,328,943	\$19,868,873	0.57%	\$295
2014	67,694	3,453,319,171	22,848,142	0.66%	338
2013	67,964	3,387,560,586	22,837,161	0.67%	336
2012	68,389	3,292,937,814	23,990,180	0.73%	351
2011	68,828	3,292,647,971	21,728,384	0.66%	316
2010	69,709	3,315,688,234	23,649,603	0.71%	339
2009	67,691	3,319,854,532	24,170,946	0.73%	357
2008	68,242	3,567,341,800	25,754,359	0.72%	377
2007	68,550	3,634,273,137	27,155,801	0.75%	396
2006	69,264	3,299,510,146	28,780,048	0.87%	416

(1) General Obligation Bonds only.

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

Jefferson County, Ohio
*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2015*

Political Subdivision	Debt Outstanding	Percentage Applicable to County (1)	Amount of Direct and Overlapping Debt
Jefferson County	\$17,971,708	100.00%	\$17,971,708
Overlapping:			
Municipalities Wholly Within County	12,303,319	100.00%	12,303,319
School Districts Wholly Within County	19,903,402	100.00%	19,903,402
Jefferson County Joint Vocational School District	748,832	97.31%	728,688
Buckeye Local School District	760,000	92.06%	699,656
Southern Local School District	1,539,998	1.25%	19,250
Belmont-Harrison Joint Vocational School District	602,575	0.01%	60
Total Overlapping Debt	<u>35,858,126</u>		<u>33,654,375</u>
Total Applicable to Jefferson County	<u><u>\$53,829,834</u></u>		<u><u>\$51,626,083</u></u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the subdivision. The valuations used were for the 2015 collection year.

Source: Jefferson County Auditors Office

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

	2015	2014	2013	2012
Tax Valuation	<u>\$1,227,915,130</u>	<u>\$1,208,661,710</u>	<u>\$1,185,646,205</u>	<u>\$1,152,528,235</u>
Debt Limit (1)	<u>29,197,878</u>	<u>28,716,543</u>	<u>28,141,155</u>	<u>27,313,206</u>
Total Outstanding Debt:				
General Obligation Bonds	19,883,750	22,858,000	22,842,000	23,990,000
Revenue Bond	5,795,000	5,884,000	5,884,000	5,884,000
OWDA Loans	0	0	179,886	967,070
OPWC Loans	234,978	262,173	315,801	392,197
OEPA Loans	8,747,749	8,832,967	8,351,197	6,491,580
OAQDA Loans	1,111,763	1,192,131	1,270,562	1,347,103
Notes and SIB Loan	<u>670,745</u>	<u>1,089,189</u>	<u>1,492,555</u>	<u>1,881,439</u>
Total	<u>36,443,985</u>	<u>40,118,460</u>	<u>40,336,001</u>	<u>40,953,389</u>
Exemptions:				
General Obligation Bonds	13,830,000	16,010,000	18,290,000	20,465,000
Revenue Bond	5,795,000	5,884,000	5,884,000	5,884,000
OWDA Loans	0	0	179,886	967,070
OPWC Loans	234,978	262,173	315,801	392,197
OEPA Loans	8,747,749	8,832,967	8,351,197	6,491,580
Notes	446,644	759,849	1,062,511	842,170
Amount Available in Debt Service Fund	<u>3,287,039</u>	<u>3,286,381</u>	<u>3,413,142</u>	<u>3,558,896</u>
Total	<u>32,341,410</u>	<u>35,035,370</u>	<u>37,496,537</u>	<u>38,600,913</u>
Amount of Debt Subject to Limit	<u>4,102,575</u>	<u>5,083,090</u>	<u>2,839,464</u>	<u>2,352,476</u>
Legal Debt Margin	<u>\$25,095,303</u>	<u>\$23,633,453</u>	<u>\$25,301,691</u>	<u>\$24,960,730</u>
Legal Debt Margin as a Percentage of the Debt Limit	85.95%	82.30%	89.91%	91.39%
Unvoted Debt Limit (2)	\$12,279,151	\$12,086,617	\$11,856,462	\$11,525,282
Less:				
Amount of Debt Subject to Limit	<u>4,102,575</u>	<u>5,083,090</u>	<u>2,839,464</u>	<u>2,352,476</u>
Unvoted Legal Debt Margin	<u>\$8,176,576</u>	<u>\$7,003,527</u>	<u>\$9,016,998</u>	<u>\$9,172,806</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	66.59%	57.94%	76.05%	79.59%

(1) Ohio Bond Law sets a limit calculated as follows:

\$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

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

Source: Jefferson County Auditor

2011	2010	2009	2008	2007	2006
<u>\$1,152,426,790</u>	<u>\$1,156,134,190</u>	<u>\$1,178,580,770</u>	<u>\$1,183,387,962</u>	<u>\$1,211,141,423</u>	<u>\$1,117,143,895</u>
<u>27,310,670</u>	<u>27,403,355</u>	<u>27,964,519</u>	<u>28,084,699</u>	<u>28,778,536</u>	<u>26,428,597</u>
21,490,000	23,395,000	23,423,892	24,583,727	25,658,221	27,049,048
0	0	0	0	0	0
1,453,220	1,778,359	1,916,328	2,544,471	3,136,906	3,695,803
471,844	631,188	790,530	983,872	1,109,448	866,247
6,263,588	6,596,848	6,948,760	7,036,418	6,617,964	6,856,377
0	0	0	0	0	0
<u>2,310,980</u>	<u>2,765,288</u>	<u>4,152,508</u>	<u>4,531,724</u>	<u>3,549,378</u>	<u>2,547,835</u>
<u>31,989,632</u>	<u>35,166,683</u>	<u>37,232,018</u>	<u>39,680,212</u>	<u>40,071,917</u>	<u>41,015,310</u>
17,460,000	19,245,000	20,213,892	21,278,727	22,258,221	23,229,048
0	0	0	0	0	0
1,453,220	1,778,359	1,916,328	2,544,471	3,136,906	3,675,803
471,844	631,188	790,530	983,872	1,109,448	866,247
6,263,588	6,596,848	6,948,760	7,036,418	6,617,964	6,856,377
963,697	1,080,392	2,148,423	2,222,000	890,000	750,000
<u>3,569,363</u>	<u>3,600,988</u>	<u>3,512,671</u>	<u>3,329,883</u>	<u>2,800,246</u>	<u>2,271,789</u>
<u>30,181,712</u>	<u>32,932,775</u>	<u>35,530,604</u>	<u>37,395,371</u>	<u>36,812,785</u>	<u>37,649,264</u>
<u>1,807,920</u>	<u>2,233,908</u>	<u>1,701,414</u>	<u>2,284,841</u>	<u>3,259,132</u>	<u>3,366,046</u>
<u>\$25,502,750</u>	<u>\$25,169,447</u>	<u>\$26,263,105</u>	<u>\$25,799,858</u>	<u>\$25,519,404</u>	<u>\$23,062,551</u>
93.38%	91.85%	93.92%	91.86%	88.68%	87.26%
<u>\$11,524,268</u>	<u>\$11,561,342</u>	<u>\$11,785,808</u>	<u>\$11,833,880</u>	<u>\$12,111,414</u>	<u>\$11,171,439</u>
<u>1,807,920</u>	<u>2,233,908</u>	<u>1,701,414</u>	<u>2,284,841</u>	<u>3,259,132</u>	<u>3,366,046</u>
<u>\$9,716,348</u>	<u>\$9,327,434</u>	<u>\$10,084,394</u>	<u>\$9,549,039</u>	<u>\$8,852,282</u>	<u>\$7,805,393</u>
84.31%	80.68%	85.56%	80.69%	73.09%	69.87%

Jefferson County, Ohio
Pledged Revenue Coverage - Sewer Fund
Last Ten Years (4)

Revenue Bonds Sewer						
Year	Sewer Service Charges (1)	Less: Operating Expenses (2)	Net Available Revenue	Debt Service (3)		Coverage
				Principal	Interest	
2015	\$1,688,427	\$964,714	\$723,713	\$89,000	\$161,810	2.89
2014	1,710,529	825,983	884,546	0	161,810	5.47
2013	1,447,140	706,834	740,306	0	79,581	9.30
2012	1,388,453	570,460	817,993	0	0	N/A

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

(2) Total operating expenses exclusive of depreciation

(3) Includes principal and interest of revenue bonds only

(4) The County did not have outstanding Sewer Fund Mortgage Revenue Bonds prior to 2012.

Jefferson County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (2) (4)	Per Capita Personal Income (4)	Unemployment Rate (3)
2015	67,347	\$2,334,146,000	34,659	7.90%
2014	67,694	2,334,146,000	34,481	6.60%
2013	67,964	2,345,694,000	34,514	8.80%
2012	68,389	2,291,174,000	33,502	10.60%
2011	68,828	2,184,722,000	31,742	9.90%
2010	69,709	2,098,913,000	30,110	12.40%
2009	67,691	2,099,613,000	31,018	14.10%
2008	68,242	2,165,786,000	31,737	8.80%
2007	68,550	2,021,864,000	29,495	6.50%
2006	69,264	1,916,964,000	27,676	6.60%

Sources: (1) *U.S. Census Bureau*
(2) *Bureau of Economic Analysis*
(3) *Ohio Job and Family Services website*
(4) *Personal Income not available for 2015. Used 2014 income.*

Jefferson County, Ohio

Principal Employers

2015 and 2006

Employer	Nature of Business	2015	
		Number of Employees	Percentage of Total Employment
Trinity	Acute Care Hospital	1,316	4.45%
Arcelor Mittal Steel	Steel	918	3.10%
Wal-Mart Distribution Center	Retail Food Sales Distribution	720	2.43%
Jefferson County	Government	667	2.25%
Titanium Metals Corporation	Titanium Mill Production	630	2.13%
Fransican University	Education	489	1.65%
Buckeye Local School District	Education	409	1.38%
American Electric Power	Utility	407	1.38%
Wal-Mart	Retail Sales	400	1.35%
First Energy	Utility	384	1.30%
Total		<u>6,340</u>	<u>21.42%</u>
Total Employment within the County		<u>29,600</u>	

Employer	Nature of Business	2006	
		Number of Employees	Percentage of Total Employment
Wheeling-Pittsburgh Steel Corporation	Steel	3,400	11.64%
Trinity Health System	Acute Care Hospital	1,700	5.82%
Mittal Steel	Steel	1,258	4.31%
Wal_Mart Distribution Center	Retail Product Distribution	791	2.71%
Jefferson County	Government	752	2.58%
Titanium Metals Corporation	Titanium Mill Production	551	1.89%
First Energy	Utility	450	1.54%
Wal-Mart	Retail Sales	450	1.54%
Franciscan University of Steubenville	Higher Education	400	1.37%
Steubenville City School District	Education	310	1.06%
Total		<u>10,062</u>	<u>34.46%</u>
Total Employment within the County		<u>29,200</u>	

Sources: Jefferson County Auditor

Jefferson County, Ohio
County Government Employees by Function/Activity
Last Ten Years

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
General Government										
Legislative and Executive										
Commissioners	4	4	4	4	4	4	5	5	5	5
Auditor	11	11	10	10	10	10	10	10	10	10
Treasurer	2	2	2	3	3	3	5	5	5	5
Prosecuting Attorney	15	14	15	14	14	12	14	13	15	14
Board of Elections	9	9	8	9	9	10	10	10	10	9
Recorder	5	5	4	4	4	4	5	5	5	5
Buildings and Grounds	5	6	6	5	5	5	6	7	7	7
Data Processing	5	5	5	5	5	6	6	6	7	6
Certificate Auto Title	5	5	5	5	6	5	6	5	5	5
Real Estate Assessment	5	5	3	4	5	5	7	7	7	6
DRETAC	4	3	3	3	3	4	2	3	3	5
Judicial										
Common Pleas Court	7	7	7	7	7	7	7	10	8	8
Adult Probate Court	53	51	49	51	50	50	47	51	56	55
Probate Court	6	6	5	5	5	5	5	5	6	6
County Court #1	5	6	6	6	4	5	4	4	4	4
County Court #2	5	5	5	5	4	4	4	4	4	4
County Court #3	7	7	7	7	4	4	4	4	4	4
Juvenile Court	13	8	7	9	9	11	12	13	15	16
Municipal Court	5	6	5	5	5	6	5	5	5	5
Clerk of Courts	8	8	8	8	8	8	8	8	8	8
Court Magistrate	2	3	3	3	3	3	3	3	3	3
Law Library	1	1	1	1	1	1	1	0	1	1
Public Safety										
Jail Operating Levy	56	54	54	54	52	49	58	57	62	64
911 Emergency	18	15	17	15	16	17	17	15	18	14
Permissive Sheriff	41	42	37	38	35	34	39	42	39	44
Drug Task Force	1	0	0	0	0	0	0	0	0	0
Court Corrections	12	13	15	16	15	14	12	11	11	10
Coroner	4	4	4	4	4	5	5	6	6	6
Public Works										
MVGT	41	42	40	41	39	43	42	45	42	45
Beautification	4	5	5	4	5	5	5	6	6	9
Health										
Dog and Kennel	3	2	4	4	5	3	3	4	4	4
Board of Health	16	15	18	19	23	27	29	30	29	25
Mental Health	4	4	4	4	4	5	5	5	5	5
Department of Developmental Disabilities	157	166	175	167	172	170	158	152	163	167
Human Services										
Family and Child	1	1	1	1	1	1	1	1	1	1
Public Assistance	69	71	69	73	75	97	100	103	107	109
Children's Services	8	9	7	6	6	6	7	6	6	7
Child Support Enforcement Agency	9	9	7	8	8	11	12	13	14	15
Veteran Services	13	11	11	13	5	7	7	9	9	9
Conservation and Recreation										
Soil and Water	6	5	4	5	5	6	5	5	5	5
Community and Economic Development										
Airport	3	3	3	4	3	3	3	5	5	5
Sewer District	5	4	4	3	3	3	3	3	3	3
Water District	14	15	15	16	14	13	14	15	14	14
Total	667	667	662	668	658	691	701	716	742	752

Source: Jefferson County Auditor

Jefferson County, Ohio
Capital Asset Statistics by Function/Activity
Ten Years

	2015	2014	2013	2012
General Government				
Legislative and Executive				
Commissioners				
Number of vehicles	3	3	3	3
Auditor				
Number of vehicles	1	1	1	1
Prosecuting Attorney				
Number of vehicles	0	0	0	0
Judicial				
Adult Probation				
Number of vehicles	3	3	3	2
Juvenile Court				
Number of vehicles	5	5	5	5
Total number of courtrooms	7	7	7	7
Public Safety				
Sheriff				
Number of Adult Cells - single	80	80	80	80
Number of Juvenile Cells - double	20	20	20	20
Cruisers				
Number of vehicles	3	4	3	2
Juvenile Court - Detention				
Number of vehicles	1	1	1	1
911 Emergency				
Number of vehicles	2	2	2	2
Public Works				
Engineer				
Number of vehicles	23	25	24	23
Pieces of heavy equipment	51	50	49	49
Number of bridges and culverts	313	312	311	311
Lane miles of roads	526	526	526	526
Lineal feet of guardrail	444,043	444,043	444,043	444,043
Health				
Department of Developmental Disabilities				
Number of vehicles	8	7	7	7
Number of buses	16	15	15	15
Mental Health				
Number of vehicles	1	1	1	1
Human Services				
Job and Family Services				
Number of vehicles	10	10	10	8
Children Services				
Number of vehicles	2	2	2	1
Number of rooms - childrens home	9	9	9	9
Conservation and Recreation				
Parks				
Number of vehicles	2	2	2	2
Community and Economic Development				
Airpark				
Length of runway in feet	5,000	5,000	4,400	4,400
Number of hangers	6	6	6	6
Number of airplane rental spaces	57	57	57	57
Number of miscellaneous rental spaces	0	0	0	0
Industrial Park				
Undeveloped acreage	48	48	48	48
Sewer District				
Number of tanks, lifts, and booster stations	29	29	23	23
Water District				
Number of vehicles	13	12	12	10
Number of tanks, lifts, and booster stations	48	48	48	48

Source: Jefferson County Auditor's Office

2011	2010	2009	2008	2007	2006
2	2	3	5	5	5
1	1	1	1	1	1
0	0	0	2	2	2
2	2	2	2	2	2
5	5	5	5	3	3
7	7	7	7	7	7
80	80	80	80	80	80
20	20	20	20	20	20
16	15	15	15	12	10
2	1	1	1	1	1
1	1	1	1	1	1
1	1	1	2	2	2
22	21	24	23	24	22
50	53	53	49	48	46
311	311	310	310	310	310
526	526	526	526	526	526
444,043	444,043	444,043	444,043	425,347	425,347
7	9	9	11	11	11
15	15	15	20	20	20
1	1	1	1	1	1
8	8	8	8	8	8
1	1	1	2	2	2
9	9	9	9	9	9
2	2	2	2	2	2
4,400	4,400	4,400	4,400	4,400	4,400
4	4	6	6	6	6
34	34	33	33	33	33
0	0	68	68	68	68
48	48	48	48	48	75
23	23	23	23	23	23
10	10	12	10	7	7
48	48	48	48	48	48

Jefferson County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

	2015	2014	2013	2012
General Government				
Legislative and Executive				
Auditor				
Number of Non-Exempt Conveyances	1,165	1,200	1,127	1,163
Number of Exempt Conveyances	1,629	1,922	1,495	1,643
Homestead and Rollback:				
Number of Exemptions Granted	7,116	7,221	7,165	7,074
Total Reduction in Taxes	\$5,839,546	\$5,809,924	\$5,723,762	\$5,566,167
Number of Individual Dog Tags Sold	4,612	4,567	5,131	4,880
Total Number of Dog Tags Sold	4,652	4,637	5,336	5,254
Board of Elections				
Number of Registered Voters	45,787	48,303	48,222	49,729
Number of Ballots Cast	21,659	18,952	13,601	33,177
Judicial				
Common Pleas Court				
Number of New Cases Filed	3,119	3,434	3,040	3,460
Probate Court				
Number of New Cases Filed	1,063	1,014	1,003	1,142
Juvenile Court				
Number of New Cases Filed	1,237	1,206	2,178	2,182
County Court #1				
Number of New Cases Filed	3,390	4,020	3,279	2,950
County Court #2				
Number of New Cases Filed	1,543	1,605	1,443	1,728
County Court #3				
Number of New Cases Filed	1,834	1,408	1,863	2,200
Clerk of Courts				
Titles	31,823	31,014	31,321	31,731
Duplicates	1,499	1,588	1,639	1,686
Replacements	4,275	4,403	3,990	2,915
Salvage	198	241	180	183
Public Safety				
Sheriff				
Calls Received	57,136	72,484	71,455	61,836
Investigated Complaints	1,957	2,135	2,726	2,988
Arrests	347	376	361	394
Warrants Served	515	608	657	573
Mileage Traveled	386,953	407,524	417,977	340,150
Sheriff Sales	122	151	217	230
Jail Operation				
Prisoners Booked	2,696	2,362	2,639	2,208
Meals Served	184,288	172,578	178,862	157,807

2011	2010	2009	2008	2007	2006
919	1,248	1,134	1,123	1,364	1,343
1,420	998	862	1,473	1,440	1,382
7,013	7,069	7,003	6,843	2,770	2,883
\$5,589,224	\$5,352,952	\$5,616,439	\$5,230,274	\$3,869,713	\$3,517,334
4,628	4,570	5,538	4,750	4,768	4,864
4,813	4,795	6,072	5,293	5,307	5,321
47,896	51,116	50,208	50,156	47,105	48,639
22,754	25,238	21,047	36,579	19,193	26,666
3,236	3,115	3,280	3,138	2,874	2,964
1,062	1,137	1,027	1,192	679	653
2,237	2,303	2,424	2,661	2,874	2,814
3,026	2,874	3,202	3,574	3,389	2,956
2,058	1,309	1,916	2,466	2,890	2,235
2,100	1,881	2,011	2,462	2,251	2,010
30,740	31,789	33,890	37,887	38,888	38,365
1,653	1,640	1,708	1,806	1,876	1,851
2,570	2,617	2,573	2,493	2,557	2,397
138	169	368	182	214	237
63,624	76,893	75,018	77,122	100,500	100,000
2,780	2,743	2,963	2,201	2,341	2,642
336	327	336	285	504	500
541	348	353	319	524	599
339,413	418,720	412,580	423,500	423,245	423,245
185	141	121	138	166	182
1,929	1,880	755	1,802	2,824	2,836
148,752	147,850	143,552	241,661	254,119	241,661

(Continued)

Jefferson County, Ohio
Operating Indicators by Function/Activity (Continued)
Last Ten Years

	2015	2014	2013	2012
Juvenile Detention				
Number of Admissions	493	502	546	560
Average Daily Population	19.92	24.99	24.50	23.45
Revenue (Juveniles outside County)	\$528,149	\$553,050	\$538,106	\$667,069
911 service				
Logged calls per year	34,538	41,807	68,124	42,599
Public Works				
Engineer				
Miles of roads resurfaced (hot/cold mix)	2.09	10.58	10.62	23.30
Miles of roads resurfaced (chip/sealed)	29.45	21.11	41.29	33.69
Number of culverts built/replaced/improved	949	949	782	942
Number of Bridges repaired /replaced	6	5	2	6
Number of slips repaired	3	2	3	4
Health				
Department of Developmental Disabilities				
Number of Adults Served	184	180	177	181
Number of Children Served	129	130	129	133
Prevention and Recovery Board				
Total Number Served	3,133	3,112	3,175	3,010
Health Department				
Number of Births	4	2	2	2
Number of Deaths	351	342	334	322
Number of Participants in WIC Program	19,887	19,811	19,986	19,176
Number of Immunizations	2,016	2,046	2,025	1,936
Human Services				
Jobs and Family Services				
Child Support Collections	\$10,271,892	\$10,684,406	\$11,138,612	\$10,947,600
Average Client Count - Food Stamps	14,612	13,698	14,141	14,045
Average Ohio Works First Recipients	752	846	953	1,332
Average Disability Recipients	90	102	95	100
Average Medicaid Recipients	21,414	16,200	17,043	16,718

N/A = information not available.

Source: *Jefferson County Auditors*

2011	2010	2009	2008	2007	2006
642	648	626	600	619	621
27.33	22.60	24.30	25.59	26.36	24.39
\$695,599	\$746,909	\$528,777	\$399,131	\$461,167	\$367,232
42,668	41,536	42,281	43,011	39,564	38,957
21.40	6.38	4.62	10.60	8.80	13.91
33.32	9.01	42.95	35.98	10.53	7.10
729	730	1,730	1,480	1,555	2,605
8	4	4	3	5	3
4	5	0	1	6	6
217	224	234	212	210	208
145	139	144	80	80	80
3,436	2,580	2,500	3,507	3,648	3,632
2	2	2	2	1	1
305	237	215	250	225	199
18,600	20,986	21,400	20,842	20,781	21,940
2,346	4,798	5,274	3,388	2,587	5,306
\$11,230,017	\$11,061,204	\$11,399,849	\$11,652,273	\$11,748,473	\$11,561,654
12,635	11,779	10,531	9,028	8,870	9,051
747	1,684	1,691	1,564	1,792	1,962
109	113	150	175	180	176
14,933	15,423	18,284	13,882	14,541	14,893

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Dave Yost • Auditor of State

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
SEPTEMBER 22, 2016