

Jefferson County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2013

Prepared by the Jefferson County Auditor's Office:

Patrick J. Marshall
Jefferson County Auditor

Jefferson County, Ohio

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Introductory Section

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June 24, 2014

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, 2013. 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 seventeenth (17th) consecutive Comprehensive Annual Financial Report issued by the Auditor's office. The report is prepared in accordance with Generally Accepted Accounting Principles, as set forth by the Government Accounting Standards Board (GASB) and other authoritative sources, and the guidelines set by the Government Finance Officers Association (GFOA).

Legal Requirements

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

Assumption of Responsibility

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

Fund Accounting

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

Internal Control Structure

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

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

Independent Audit

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 2013, by our independent auditor, the Auditor of the State of Ohio. Their audit was conducted in accordance with generally accepted auditing standards and Governmental Auditing Standards, issued by the Comptroller General of the United States. In addition, the audit was designed to meet the requirements of the Federal Single Audit Act of 1984, as amended in 1996, and related OMB Circular A-133.

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

Comprehensive Annual Financial Report

The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial, and Statistical. The introductory section includes a table of contents, this transmittal letter, the 2012 Certificate of Achievement for Excellence in Financial Reporting, a list of elected officials, and the County's organizational chart. The financial section includes the Report of Independent Accountants, Management's Discussion and Analysis (MD & A), the Basic Financial Statements and Notes that provide an overview of the County's financial position and operating results, the Combining Statements for non-major funds and other schedules that provide detailed information relative to the Basic Financial Statements. The statistical section includes financial and demographic information which is generally presented on a multi-year basis.

A more detailed assessment of the County's finances for 2013 can be found in Management's Discussion and Analysis beginning on page 4.

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 2013 population of 67,964 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 318th 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 county has no discretely presented component units to report

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

The County participates in the Jefferson County Regional Planning Commission which is a joint venture. The Jefferson County Cluster, the Eastern Ohio Correction Center, the Brooke-Hancock-Jefferson Metropolitan Planning Commission (BHJ), the Oakview Juvenile Residential Center, the Area Office on Aging, the Ohio Mid-Eastern Governments Association (OMEGA), the Jefferson-Belmont Joint Solid Waste Authority, the Jefferson County Family and Children First Council, and the Belmont, Carroll, Harrison and Jefferson Counties Council of 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 three 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, over the past several years, local steel producers faced uncertain times as the Country, as well as the local area, continued to deal with the downturn in the nation's economy. The economic downturn was especially difficult on the area steel mills. Due to reduced demand for locally produced steel products, Severstal idled all local operations. In 2011, Severstal sold a number of its North American operations to RG Steel, a subsidiary of the Renco Group. It was the hope of the local officials and community that the Renco Group would reopen the area plants. That was not the case however, as the area plants remained idled. In 2012, the Renco Group sold its local operations to Esmark. Once again, it was the hope of the local officials and community that Esmark would reopen the area plants. Again, this was not the case as Esmark chose to permanently close the local plants.

Just as it looked like the local economy would continue to struggle due to the plant closings, 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 year. Drilling is in the very early stages, but is expected to intensify greatly over the next few years. Experts believe that, once fully developed, Appalachia's Marcellus shale figures to be the second largest natural gas field in the world. Experts, gas company officials, and local officials believe that the gas drilling will have a major affect on the local economy.

A substantial number of gas drilling and directly related jobs are expected to be created. 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 \$35 million into the local economy. In addition, a substantial number of trickledown effect jobs are expected to be created in other areas. These trickledown jobs include the potential for new hotels, new restaurants, and new retail businesses, as well as expanded services for existing businesses.

An additional boost to the local economy is expected to come from the Connect Appalachia project. This estimated \$100 million project is designed to provide high speed fiber optic internet access to rural areas of the Appalachian region. This project 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, and a state of the art YMCA at the former St. John's Arena. In addition, the key components of the recent modernization project at the Fort Steuben Mall included new anchor stores for Macy's, Sears and JC Penney.

A 93 acre industrial park is a key component in the County's economic development strategy. The County-owned park is located just over 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 will become the headquarters of Riley Petroleum. Construction on the new facility is expected to begin in 2014.

Over the past several years, the County began to develop the County airport. Over \$8 million in upgrades and improvements have been made to the facility. These upgrades include enlarging the facility, lengthening the runway, constructing new hangers, 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 is currently in the design stages of a project to lengthen the runway an additional 400 feet. This \$2 million project would allow even larger sized private jets to land at the Airport. Once completed, 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, recently opened to provide care for the aging population within the area. In addition, a major expansion project was recently completed at the Villa Royale, another area extended care facility.

American Electric Power's Cardinal Power Plant, located in the Wells Township portion of the County, has made over \$300 million in improvements in recent years. The facility upgrades helped reduce nitrogen oxide emissions by 90 percent. In addition, construction was recently completed on the installation of \$1.5 billion flue gas desulfurization (FGD) systems on all 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 \$55 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 remained fairly consistent in recent years. However, in order to avoid any potential revenue shortfalls should sales tax collections decline significantly, the County has taken a very conservative approach with current spending. Budget restraints have been implemented in order to conserve spending and help maintain a sufficient spending reserve as a hedge against future revenue shortfalls.

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

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

One early positive from the Marcellus shale drilling that has been a significant boost to the County Engineer's office and its long-term road project plans has been the road improvements made by the various gas and oil companies doing business in Jefferson County. During 2013, through road use and maintenance agreements with the County Engineer's Office, the various gas and oil companies replaced or improved 12.27 lane miles of County road at a cost of over \$1.4 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. The Board of County Commissioners also adopted a debt repayment plan to eliminate the existing deficit balance in the County's existing Self Insurance Hospitalization Fund. Currently, the County continues to maintain a sufficient balance with the third party administrator to pay current and future claims, while the debt repayment plan is proceeding as intended to eliminate the previous existing deficit balance. Additional changes have since been made to the County's insurance plan to further help control costs.

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

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

MAJOR INITIATIVES

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

Industrial Park

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

Airport

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

This \$2 million expansion project will allow even larger sized planes and private jets to land at the airport. Local officials believe that the expanded services available at the airport will help attract new businesses to the County.

In early 2010, two buildings at the Airport were destroyed by high winds. Through insurance proceeds, the County has replaced both of these buildings. Construction on the replacement of these buildings was completed mid 2012.

Geographic Information System

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

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

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

In order to ensure that the County's Geographic Information System (GIS) system is kept current and up to date, continual updates and upgrades are necessary. To this extent, the County recently completed a street centerline project which allows for up to date and accurate information regarding street locations. This information was tied into the County 911 system. 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 has caused a major concern for the County Engineer's Office. These price increases have caused the cost of road repair projects to increase dramatically. Consequently, the Engineer's Office has revised its long-term road projects plans and has implemented a revised plan that will keep all County roads in a condition that meets or exceeds required safety standards, while allowing the Department to stay within budget.

One early positive from the Marcellus shale drilling that has been a significant boost to the County Engineer's office and its long-term road project plans has been the road improvements made by the various gas and oil companies doing business in the County. During 2013, the various gas and oil companies replaced or improved 12.27 lane miles of County roads at a cost of over \$1.4 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. The projects currently underway include three major projects, the Crestview-Belvedere Sanitary Sewer Project, Area A & G-1 Waterline Booster Station Project, and the Bradley Road Waterline Extension Project, as well as a number of other smaller projects. Each of these projects will be completed through a combination of grants, loans, and local contributions. The Crestview-Belvedere Sanitary Sewer project is expected to be completed in mid 2014. Construction on the Area A & G-1 Waterline Booster Station Project is currently underway and is expected to be completed in mid to late 2014, while the Bradley Road Waterline Extension Project is currently in the planning stages.

Towers Building

The County recently purchased the towers building, 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.

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, 2012. This was the sixteenth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

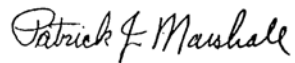
ACKNOWLEDGMENTS

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

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

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

Sincerely,

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, 2012

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

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

Appointed Officials

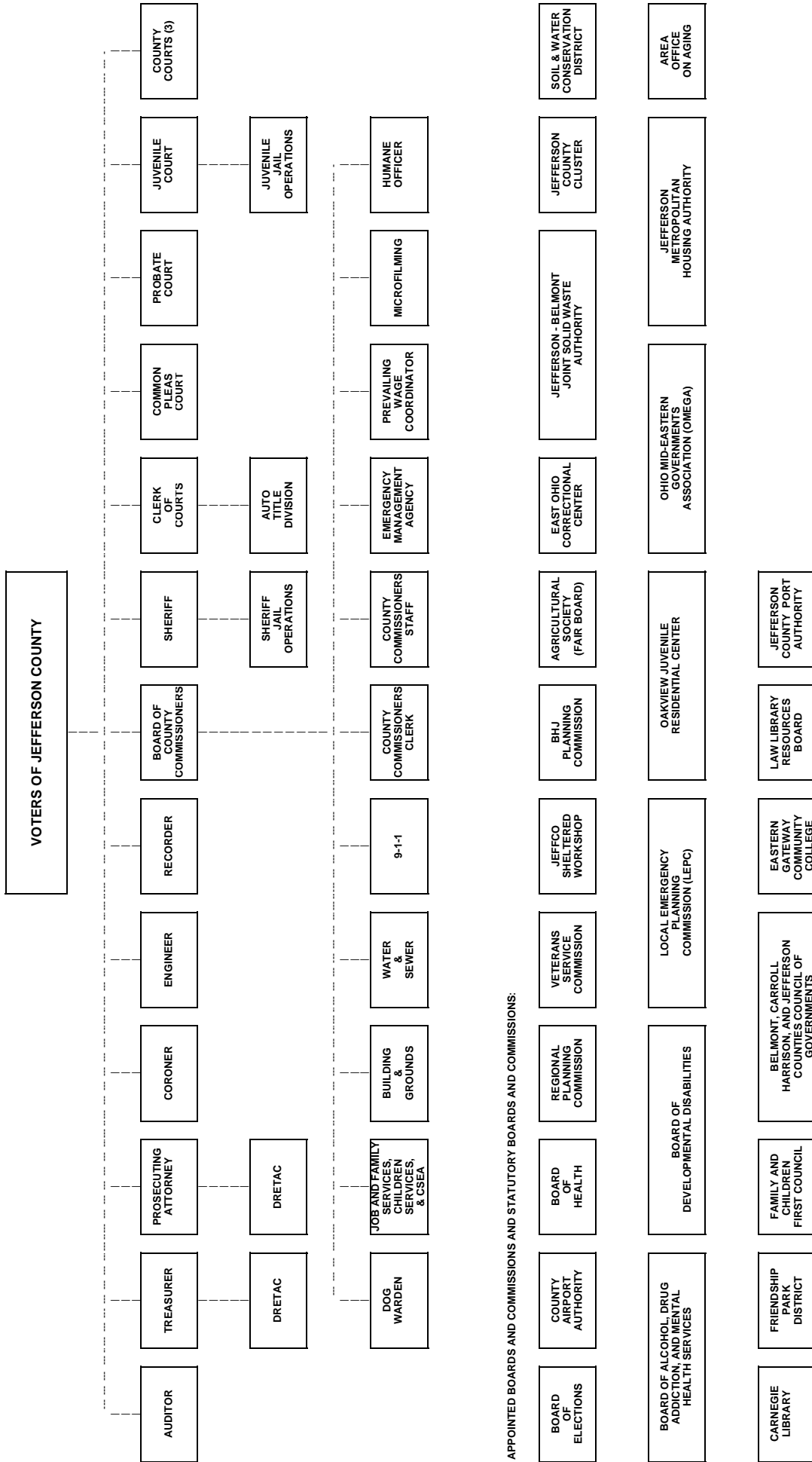
Betty Ferron, Director
Department of Job and Family Services and Children Services

Michael Mehalik, Superintendent
Board of Developmental Disabilities

Pamela M. Petrilla, Director
Prevention and Recovery Board

Shannan Gosbin
Sanitary Engineer

JEFFERSON COUNTY GOVERNMENT ORGANIZATIONAL CHART



APPOINTED BOARDS AND COMMISSIONS AND STATUTORY BOARDS AND COMMISSIONS:

- BOARD OF ELECTIONS
- COUNTY AIRPORT AUTHORITY
- BOARD OF ALCOHOL, DRUG ADDICTION, AND MENTAL HEALTH SERVICES
- CARNEGIE LIBRARY
- FRIENDSHIP PARK DISTRICT
- FAMILY AND CHILDREN FIRST COUNCIL
- BELMONT, CARROLL, HARRISON, AND JEFFERSON COUNTIES COUNCIL OF GOVERNMENTS
- LOCAL EMERGENCY PLANNING COMMISSION (LEPC)
- VETERANS SERVICE COMMISSION
- REGIONAL PLANNING COMMISSION
- BOARD OF HEALTH
- BOARD OF DEVELOPMENTAL DISABILITIES
- JEFFERSON COUNTY WATER CONSERVATION DISTRICT
- AREA OFFICE ON AGING

BOARDS AND COMMISSIONS COMPOSED OF ELECTED OFFICIALS:

- DATA PROCESSING BOARD
- COUNTY RECORDS COMMISSION
- BOARD OF TAX REVISION
- BUDGET COMMISSION
- MICROFILM BOARD

Financial Section



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Jefferson County
301 Market Street
Steubenville, Ohio 43952

To the Board of County 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, 2013, 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, 2013, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparison for the General, Public Assistance, Motor Vehicle and Gasoline Tax, Developmental Disabilities and the Jail Operating Levy funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

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*, 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 a required part of the basic financial statements.

The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. 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 this information 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 information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any 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, 2014, 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, 2014

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
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, 2013. 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 2013 are as follows:

The County's total net position increased \$8,059,704 during 2013. This represents a 5.39 percent increase from 2012.

At the end of the current year, the County reported unrestricted net position for governmental activities of \$5,624,433. This represents an increase of \$808,661 or 16.79 percent from the prior year. The primary reason for the increase in unrestricted net position was the increase in net position of the Internal Service funds due to increased County funding to cover healthcare costs and claims.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$29,706,555, a decrease of \$854,482 from the prior year. Of this amount, \$26,652,246 is restricted, \$1,027,056 is non-spendable, \$42,332 is assigned for encumbrances, and \$1,984,921 is unassigned and available for spending on behalf of its citizens, as defined in Government Accounting Standards Board Statement (GASB) No.54.

Using This Annual Financial Report

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

The *Statement of Net 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, 2013
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 2013?" 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, deferred inflows, and deferred outflows 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, 2013
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 combining and individual fund statements and schedules.

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2013 compared to 2012:

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Totals	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Assets						
Current and Other Assets	\$57,299,414	\$55,696,863	\$5,435,452	\$6,724,039	\$62,734,866	\$62,420,902
Capital Assets, Net	105,751,379	102,180,402	49,469,891	45,199,370	155,221,270	147,379,772
Total Assets	<u>163,050,793</u>	<u>157,877,265</u>	<u>54,905,343</u>	<u>51,923,409</u>	<u>217,956,136</u>	<u>209,800,674</u>
Deferred Outflows of Resources						
Deferred Charge on Refunding	173,100	346,200	128,756	257,514	301,856	603,714
Liabilities						
Current and Other Liabilities	5,515,882	4,304,891	1,230,320	2,123,147	6,746,202	6,428,038
Long-Term Liabilities	24,771,063	26,402,610	18,956,778	18,114,532	43,727,841	44,517,142
Total Liabilities	<u>30,286,945</u>	<u>30,707,501</u>	<u>20,187,098</u>	<u>20,237,679</u>	<u>50,474,043</u>	<u>50,945,180</u>
Deferred Inflows of Resources						
Property Taxes Not Levied to Finance Current Year Operations	10,257,134	9,992,097	0	0	10,257,134	9,992,097
Net Position						
Net Investment in Capital Assets	83,553,285	82,122,263	29,923,667	26,770,076	113,476,952	108,892,339
Restricted	33,502,096	30,585,832	106,855	169,872	33,608,951	30,755,704
Unrestricted	5,624,433	4,815,772	4,816,479	5,003,296	10,440,912	9,819,068
Total Net Position	<u>\$122,679,814</u>	<u>\$117,523,867</u>	<u>\$34,847,001</u>	<u>\$31,943,244</u>	<u>\$157,526,815</u>	<u>\$149,467,111</u>

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 \$157,526,815 (\$122,679,814 in governmental activities and \$34,847,001 in business-type activities) as of December 31, 2013. By far, the largest portion of the County's net position (72.04 percent) reflects its investment in capital assets (e.g., land and improvements, buildings and building improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure), less any related debt, used to acquire those assets, that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position, \$33,608,951 or 21.34 percent, represents resources that are subject to restrictions on how they can be used. The remaining portion of the County's net position, \$10,440,912 or 6.62 percent, are unrestricted and are to be used to meet the County's ongoing obligations to citizens and creditors. During 2013, the County's unrestricted portion of its' net position increased \$621,844 or 6.33 percent.

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

Table 2 shows the changes in net position for 2013 compared to 2012.

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2013	2012	2013	2012	2013	2012
Revenues						
Program Revenues:						
Charges for Services	\$9,348,953	\$9,697,245	\$6,036,977	\$5,979,915	\$15,385,930	\$15,677,160
Operating Grants and Contributions	27,956,913	30,216,944	0	0	27,956,913	30,216,944
Capital Grants and Contributions	2,189,250	3,538,866	3,502,278	1,849,240	5,691,528	5,388,106
Total Program Revenues	39,495,116	43,453,055	9,539,255	7,829,155	49,034,371	51,282,210
General Revenues:						
Property Taxes	9,855,254	9,501,556	0	0	9,855,254	9,501,556
Permissive Sales Taxes	11,262,870	10,605,209	288,718	270,441	11,551,588	10,875,650
Intergovernmental	2,067,869	1,918,673	0	0	2,067,869	1,918,673
Interest	96,276	192,381	0	0	96,276	192,381
Miscellaneous	580,594	484,827	41,102	53,437	621,696	538,264
Total General Revenues	23,862,863	22,702,646	329,820	323,878	24,192,683	23,026,524
Total Revenues	63,357,979	66,155,701	9,869,075	8,153,033	73,227,054	74,308,734
Program Expenses						
General Government						
Legislative and Executive	6,529,152	6,773,527	0	0	6,529,152	6,773,527
Judicial	4,124,020	4,304,040	0	0	4,124,020	4,304,040
Public Safety	10,847,282	11,071,269	0	0	10,847,282	11,071,269
Public Works	7,493,419	8,228,727	0	0	7,493,419	8,228,727
Health	13,722,045	17,056,388	0	0	13,722,045	17,056,388
Human Services	12,694,607	13,223,085	0	0	12,694,607	13,223,085
Conservation and Recreation	252,548	0	0	0	252,548	0
Economic Development	1,515,781	2,040,631	0	0	1,515,781	2,040,631
Interest and Fiscal Charges	1,023,178	1,042,002	0	0	1,023,178	1,042,002
Sewer	0	0	1,716,138	1,443,617	1,716,138	1,443,617
Water	0	0	5,249,180	5,208,929	5,249,180	5,208,929
Total Expenses	58,202,032	63,739,669	6,965,318	6,652,546	65,167,350	70,392,215
Increase in Net Position before Transfers	5,155,947	2,416,032	2,903,757	1,500,487	8,059,704	3,916,519
Transfers	0	(260,000)	0	260,000	0	0
Increase in Net Position	5,155,947	2,156,032	2,903,757	1,760,487	8,059,704	3,916,519
Beginning Net Position	117,523,867	115,367,835	31,943,244	30,182,757	149,467,111	145,550,592
Ending Net Position	\$122,679,814	\$117,523,867	\$34,847,001	\$31,943,244	\$157,526,815	\$149,467,111

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

Governmental Activities

The net position in governmental activities increased \$5,155,947 during 2013. The main reasons for this increase were increases in permissive sales tax revenues and property taxes during 2013, as well as reduced spending due to reductions in federal and state funding.

Operating grants and contributions were the largest program revenues, accounting for \$27,956,913 or 44.13 percent of total governmental revenues. This represents a decrease of \$2,260,031 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 Prevention and Recovery Board (Mental Health) realized the most significant decrease in operating grants and contributions as compared to the prior year.

Permissive sales tax revenues account for \$11,262,870 or 17.78 percent of total governmental revenues. Permissive sales tax revenues experienced an increase of \$657,661 from the prior year due to increased sales in the County.

Property tax revenues accounted for \$9,855,254 or 15.55 percent of total governmental revenues. Property tax revenues experienced an increase of \$353,698 from the prior year, due primarily to 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 \$9,348,953 or 14.76 percent of total governmental revenues. These charges are for fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits. Charges for services decreased \$348,292 from the prior year. The most significant decreases were fees charged for the transfer and conveyance fees associated with Real Property, resulting from a significant decrease in property mineral right purchases made by the gas and oil companies in 2013 as compared with 2012.

Health programs accounted for \$13,722,045, or 23.58 percent of total expenses for governmental activities. This represents a decrease of \$3,334,343 from the prior year. This decrease is the result of continued decreases in federal and state funding for health services programs.

Human Services programs accounted for \$12,694,607, or 21.81 percent of total expenses for governmental activities. This represents a decrease of \$528,478 from the prior year. This decrease is the result of continued decreases in federal and state funding for human services programs.

Public Safety programs accounted for \$10,847,282, or 18.64 percent of total expenses for governmental activities. This represents a decrease of \$223,987 from the prior year. This decrease is the result of reduced spending related to public safety programs.

Other major program expenses for governmental activities include public works programs, which accounted for \$7,493,419, or 12.87 percent of total expenses, legislative and executive general government programs which accounted for \$6,529,152, or 11.22 percent of total expenses, judicial general government programs which accounted for \$4,124,020, or 7.09 percent of total expenses, and economic development programs which accounted for \$1,515,781 or 2.60 percent of total expenses.

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Public works, legislative and executive general government program, and judicial general government related program expenses decreased slightly from the prior year due to decreased spending for these types of services.

Business-Type Activities

The net position in business-type activities increased \$2,903,757 during 2013. Charges for services were the largest program revenue, accounting for \$6,036,977, or 61.17 percent of total business type revenues. Charges for services increased \$57,062 from the prior year. This slight increase is due to an increased number of County sanitary sewer customers.

Capital grants and contributions account for \$3,502,278, or 35.49 percent of total business type revenues. Capital grants and contributions increased \$1,653,038 from the prior year. This was due primarily to capital grant funding for the Crestview Sanitary Sewer Projects which was well underway during 2013.

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.

Table 3
Governmental Activities

	<u>Total Cost of Services</u>		<u>Net Cost of Services</u>	
	2013	2012	2013	2012
General Government				
Legislative and Executive	\$6,529,152	\$6,773,527	\$3,314,047	\$3,098,235
Judicial	4,124,020	4,304,040	2,311,146	2,258,390
Public Safety	10,847,282	11,071,269	7,084,725	7,068,565
Public Works	7,493,419	8,228,727	798,672	392,845
Health	13,722,045	17,056,388	2,299,778	3,670,450
Human Services	12,694,607	13,223,085	2,337,201	2,767,449
Conservation and Recreation	252,548	0	252,548	0
Economic Development and Assistance	1,515,781	2,040,631	(714,379)	(11,322)
Interest and Fiscal Charges	1,023,178	1,042,002	1,023,178	1,042,002
Total Expenses	<u>\$58,202,032</u>	<u>\$63,739,669</u>	<u>\$18,706,916</u>	<u>\$20,286,614</u>

Charges for services, operating grants, and capital grants of \$39,495,116, or 67.86 percent of the total costs of services, are received and used to fund the governmental activities expenses of the County. The remaining \$18,706,916 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.

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The \$7,084,725 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 \$2,337,201 in net cost of services for Human Services demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved a property tax levy for the Children Services programs.

The \$2,299,778 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.

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, 2013, the County's governmental funds reported a total ending fund balance of \$29,706,555, a decrease of \$854,482 from the prior year. Of that total ending fund balance, \$26,652,246 is restricted, \$1,027,056 is non-spendable, \$42,332 is assigned for encumbrances, and \$1,984,921 is unassigned, as defined in (GASB) Statement No. 54. Of the amounts restricted, \$7,037,564 is restricted for developmental disabilities purposes, \$3,413,142 is restricted for debt service, \$2,840,566 is restricted for motor vehicle and gasoline tax purposes, \$2,567,658 is restricted for mental health purposes, \$2,415,002 is restricted for other purposes, \$2,042,075 is restricted for corrections and public safety purposes, \$1,951,210 is restricted for children services purposes, \$1,825,099 is restricted for capital outlay, \$1,114,244 is restricted for the children's home, \$983,212 is restricted for tuberculosis/crippled children purposes, \$285,062 is restricted for community development, and \$177,412 is restricted for public assistance.

The General Fund is the primary operating fund of the County. At the end of 2013, the unassigned fund balance was \$3,807,549, while total fund balance was \$4,463,332. 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 35.99 percent compared to total General Fund expenditures, while total fund balance represents 42.19 percent of that same amount. The County's General Fund balance decreased \$440,376 during 2013. The key factors that contributed to this decrease were a decrease in charges for services and intergovernmental revenues.

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The Public Assistance Fund balance at the end of 2013 is \$230,693 which is a slight increase of \$157,497 from the prior year.

The Developmental Disabilities Fund balance at the end of 2013 is \$7,070,256. This represents an increase of \$94,564 from the prior year due primarily to spending remaining at or below revenues.

The Motor Vehicle and Gas Tax Fund balance at the end of 2013 is \$3,060,487. This represents an increase of \$525,521 from the prior year. This increase was due to a decrease in the number of capital projects completed by the County Engineer's Office during 2013.

The Jail Operating Levy Fund deficit at the end of 2013 is (\$1,820,601). This represents a decrease in the deficit in the amount of \$363,655 from the prior year. This decreased deficit was due to an increase in charges for services revenues as well as increases in tax revenues during 2013. As discussed previously, this remains an ongoing concern with County officials.

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

As of December 31, 2013, net position for the County's enterprise funds was \$34,847,001. Of that total, \$4,816,479 represents unrestricted net position that is available for spending for enterprise operations at the County's discretion.

As of December 31, 2013, unrestricted net position in the self-insurance programs was \$2,356,636. This represents an increase in unrestricted net position of \$1,008,757 from the prior year. Two main factors contributed to this increase in net position. One factor was the County's increase in both the employee and employer health insurance premiums to cover the increase in health insurance costs. The other factor was that the Commissioners did not approve any monthly premium moratoriums for health care premiums. In past years the Commissioners have, on occasion, waived the monthly health insurance premiums for the employees and/or the employer.

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.

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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, 2013, was \$155,221,270 (net of accumulated depreciation). This includes land and improvements, buildings and improvements, machinery and equipment, vehicles, infrastructure, and construction in progress

For governmental activities, significant capital asset additions during 2013 included the purchase of an existing downtown Steubenville office building and six adjacent parking lots at a total cost of \$850,000, the purchase of two school buses by the Board of Developmental Disabilities at a total cost of \$199,064, the purchase of eleven vehicles by various Departments at a total cost of \$287,336, the replacement of the Job and Family Services Building roof at a total cost of \$198,850, the replacement or significant upgrade of 2 bridges at a cost of \$168,204, and 61.31 miles of road resurfacing and road base improvements at a cost of \$3,402,570. Of the road resurfacing and road base improvements, 12.27 miles at a cost of \$1,498,264 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 2013 included the completion of the Friendship Park sanitary sewer project at a cost of \$488,747, the acquisition of the Smithfield water distribution system and water tank, as well as ongoing work on various water and sanitary sewer projects expected to be completed in the near future.

Note 10 (Capital Assets) provides capital asset activity during 2013.

Long Term Debt - As of December 31, 2013, the County had total general obligation bonded debt outstanding of \$22,837,161. The majority of this debt (\$18,696,358) is expected to be repaid through governmental activities. The remaining portion (\$4,140,803) is expected to be repaid through a combination of business type activities and assessments. The County's long term general obligation bonded debt decreased by \$1,153,019 (4.81 percent) during 2013.

Other outstanding long-term debt included O.E.P.A. loans in the amount of \$8,351,197, revenue bonds in the amount of \$5,884,000, long term notes payable in the amount of \$1,492,555, O.A.Q.D.A. loans in the amount of \$1,270,562, O.P.W.C. loans in the amount of \$315,801, O.W.D.A. loans in the amount of \$179,886, and capital leases payable in the amount of \$71,764.

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

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

Jefferson County, Ohio
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On December 6, 2012, the County entered into a loan agreement with the Ohio Environmental Protection Agency and the Ohio Water Development Authority in the amount of \$3,908,090. Proceeds from this loan were used to finance the A and G1 Water transmission Line Booster (Brilliant) Project. The loan was issued with a 1.94 percent interest rate. To date, the County has drawn down \$2,318,800 of the total authorized amount.

On May 7, 2013, the County issued \$1,500,000 in general obligation bonds. These bonds were issued to finance the purchase an office building, repair the roof on the Job and Family Services Building, and provide the County share of a runway extension project at the County Airpark. All of the bonds were issued with a fixed interest rate.

Note 17 provides information regarding debt.

Economic Factors

The unemployment rate for the County is currently 8.8 percent, which is a decrease from 10.6 percent a year ago. This rate exceeds the State's current rate of 6.6 percent and the current national rate of 6.5 percent. The decrease was the result of additional employment opportunities created by the gas and oil activity throughout the County.

The County's \$1.186 billion tax base has increased approximately 0.60 percent over the last five years. Real property tax values within the County have remained fairly steady over the past several years, while public utility personal property tax values within the County have risen steadily. This has allowed the County's tax base to remain fairly consistent over the past several years, despite the State of Ohio's elimination of tangible personal property tax values during that period.

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

The various economic factors were considered in the preparation of the County's 2013 budget, and will be considered in the preparation of future budgets. Appropriate measures will be taken to ensure spending is within available resources.

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

Requests for Information

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

Jefferson County, Ohio
Statement of Net Position
December 31, 2013

	Primary Government		
	Governmental Activities	Business Type Activities	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$26,860,868	\$3,993,049	\$30,853,917
Cash and Cash Equivalents in Segregated Accounts	243,510	0	243,510
Accounts Receivable	1,815,627	757,040	2,572,667
Accrued Interest Receivable	4,263	0	4,263
Intergovernmental Receivable	8,951,160	404,471	9,355,631
Permissive Sales Taxes Receivable	3,054,870	78,329	3,133,199
Cash and Cash Equivalents with Fiscal Agents	2,589,957	0	2,589,957
Investments	140,000	58,560	198,560
Investments in Segregated Accounts	54,800	0	54,800
Prepaid Items	156,443	11,271	167,714
Materials and Supplies Inventory	359,926	4,764	364,690
Property Taxes Receivable	11,816,227	0	11,816,227
Loans Receivable	202,903	0	202,903
Special Assessments Receivable	0	106,855	106,855
Unamortized Bond Insurance Premiums	28,907	21,113	50,020
Investments with Fiscal Agents	1,019,953	0	1,019,953
Non-Depreciable Capital Assets	8,035,891	15,609,858	23,645,749
Depreciable Capital Assets, Net	97,715,488	33,860,033	131,575,521
<i>Total Assets</i>	<u>163,050,793</u>	<u>54,905,343</u>	<u>217,956,136</u>
Deferred Outflows of Resources			
Deferred Charge on Refunding	173,100	128,756	301,856
Liabilities			
Accounts Payable	1,113,523	62,169	1,175,692
Contracts Payable	1,604,974	695,998	2,300,972
Accrued Wages and Benefits	556,845	21,022	577,867
Intergovernmental Payable	1,345,384	190,627	1,536,011
Matured Severance Payable	8,507	0	8,507
Accrued Interest Payable	93,104	132,096	225,200
Retainage Payable	0	128,408	128,408
Unearned Revenue	4,995	0	4,995
Claims Payable - Health	788,550	0	788,550
Long-Term Liabilities:			
Due Within One Year	4,372,098	1,037,819	5,409,917
Due In More Than One Year	20,398,965	17,918,959	38,317,924
<i>Total Liabilities</i>	<u>30,286,945</u>	<u>20,187,098</u>	<u>50,474,043</u>
Deferred Inflows of Resources			
Property Taxes not Levied to Finance Current Year Operations	10,257,134	0	10,257,134
Net Position			
Net Investment in Capital Assets	83,553,285	29,923,667	113,476,952
Restricted for:			
Debt Service	3,666,169	106,855	3,773,024
Capital Outlay	2,693,961	0	2,693,961
Children's Home	1,114,244	0	1,114,244
Community Development	285,217	0	285,217
Motor Vehicle and Gasoline Tax	5,031,104	0	5,031,104
Mental Health	3,232,826	0	3,232,826
Developmental Disabilities	8,255,738	0	8,255,738
Tuberculosis/Crippled Child Levy	983,212	0	983,212
Children Services	2,327,860	0	2,327,860
Court Corrections and Public Safety	2,169,638	0	2,169,638
Other Purposes	3,742,127	0	3,742,127
Unrestricted	5,624,433	4,816,479	10,440,912
<i>Total Net Position</i>	<u>\$122,679,814</u>	<u>\$34,847,001</u>	<u>\$157,526,815</u>

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Activities
For the Year Ended December 31, 2013

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive	\$6,529,152	\$3,001,328	\$213,777	\$0
Judicial	4,124,020	1,785,717	27,157	0
Public Safety	10,847,282	2,159,950	1,602,607	0
Public Works	7,493,419	236,579	4,268,918	2,189,250
Health	13,722,045	859,363	10,562,904	0
Human Services	12,694,607	1,181,767	9,175,639	0
Conservation and Recreation	252,548	0	0	0
Economic Development and Assistance	1,515,781	124,249	2,105,911	0
Interest and Fiscal Charges	1,023,178	0	0	0
<i>Total Governmental Activities</i>	<u>58,202,032</u>	<u>9,348,953</u>	<u>27,956,913</u>	<u>2,189,250</u>
Business Type Activities				
Sewer	1,716,138	1,447,140	0	3,096,701
Water	5,249,180	4,589,837	0	405,577
<i>Total Business Type Activities</i>	<u>6,965,318</u>	<u>6,036,977</u>	<u>0</u>	<u>3,502,278</u>
<i>Total Primary Government</i>	<u>\$65,167,350</u>	<u>\$15,385,930</u>	<u>\$27,956,913</u>	<u>\$5,691,528</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

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
(\$3,314,047)	\$0	(\$3,314,047)
(2,311,146)	0	(2,311,146)
(7,084,725)	0	(7,084,725)
(798,672)	0	(798,672)
(2,299,778)	0	(2,299,778)
(2,337,201)	0	(2,337,201)
(252,548)	0	(252,548)
714,379	0	714,379
(1,023,178)	0	(1,023,178)
(18,706,916)	0	(18,706,916)
0	2,827,703	2,827,703
0	(253,766)	(253,766)
0	2,573,937	2,573,937
(18,706,916)	2,573,937	(16,132,979)
1,893,402	0	1,893,402
273,497	0	273,497
2,379,908	0	2,379,908
1,041,703	0	1,041,703
1,525,155	0	1,525,155
667,120	0	667,120
944,110	0	944,110
1,130,359	0	1,130,359
5,255,283	0	5,255,283
3,133,033	0	3,133,033
1,527,203	0	1,527,203
300,000	0	300,000
1,047,351	0	1,047,351
0	72,179	72,179
0	216,539	216,539
2,067,869	0	2,067,869
96,276	0	96,276
580,594	41,102	621,696
23,862,863	329,820	24,192,683
5,155,947	2,903,757	8,059,704
117,523,867	31,943,244	149,467,111
\$122,679,814	\$34,847,001	\$157,526,815

Jefferson County, Ohio
Balance Sheet
Governmental Funds
December 31, 2013

	General	Public Assistance	Motor Vehicle Gasoline Tax	Developmental Disabilities
Assets				
Equity in Pooled Cash and Cash Equivalents	\$888,707	\$451,978	\$2,717,706	\$6,577,621
Cash and Cash Equivalents in Segregated Accounts	36,500	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	510,687	0	0	0
Investments with Fiscal Agents	0	0	0	0
Materials and Supplies Inventory	50,906	27,441	204,340	13,796
Receivables:				
Property Taxes	2,237,004	0	0	2,903,948
Permissive Sales Taxes	1,396,454	0	888,318	0
Accounts	388,431	499,099	220,550	0
Intergovernmental	1,038,898	219,934	2,772,439	1,980,877
Interfund	1,814,149	0	0	0
Accrued Interest	4,263	0	0	0
Loans	0	0	0	0
Prepaid Items	51,858	25,840	15,581	18,896
<i>Total Assets</i>	<u>\$8,472,657</u>	<u>\$1,224,292</u>	<u>\$6,818,934</u>	<u>\$11,495,138</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$99,077	\$155,925	\$98,915	\$64,555
Contracts Payable	5,451	0	1,376,040	0
Accrued Wages and Benefits	94,064	75,561	53,032	136,299
Matured Severance Payable	7,189	0	1,318	0
Interfund Payable	0	0	0	0
Intergovernmental Payable	71,313	542,179	32,575	102,049
Unearned Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>277,094</u>	<u>773,665</u>	<u>1,561,880</u>	<u>302,903</u>
Deferred Inflows of Resources				
Property Taxes not Levied to Finance Current Year Operations	1,995,638	0	0	2,447,310
Unavailable Revenue	1,736,593	219,934	2,196,567	1,674,669
<i>Total Deferred Inflows of Resources</i>	<u>3,732,231</u>	<u>219,934</u>	<u>2,196,567</u>	<u>4,121,979</u>
Fund Balances (Deficit)				
Nonspendable:				
Materials and Supplies Inventory	50,906	27,441	204,340	13,796
Prepaid Items	51,858	25,840	15,581	18,896
Unclaimed Monies	510,687	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	2,840,566	0
Mental Health	0	0	0	0
Developmental Disabilities	0	0	0	7,037,564
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	177,412	0	0
Other Purposes	0	0	0	0
Assigned for Encumbrances	42,332	0	0	0
Unassigned	3,807,549	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>4,463,332</u>	<u>230,693</u>	<u>3,060,487</u>	<u>7,070,256</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$8,472,657</u>	<u>\$1,224,292</u>	<u>\$6,818,934</u>	<u>\$11,495,138</u>

See accompanying notes to the basic financial statements

Jail Operating Levy	Other Governmental Funds	Total Governmental Funds
\$40,870	\$14,700,021	\$25,376,903
0	207,010	243,510
0	140,000	140,000
0	0	54,800
0	94,291	604,978
0	1,019,953	1,019,953
2,027	61,416	359,926
1,267,836	5,407,439	11,816,227
0	770,098	3,054,870
0	451,460	1,559,540
258,536	2,680,476	8,951,160
7,565	0	1,821,714
0	0	4,263
0	202,903	202,903
0	44,268	156,443
<u>\$1,576,834</u>	<u>\$25,779,335</u>	<u>\$55,367,190</u>
\$63,871	\$631,180	\$1,113,523
0	223,483	1,604,974
63,987	133,902	556,845
0	0	8,507
1,853,133	107,683	1,960,816
33,774	304,039	1,085,929
0	4,995	4,995
<u>2,014,765</u>	<u>1,405,282</u>	<u>6,335,589</u>
1,072,134	4,742,052	10,257,134
310,536	2,929,613	9,067,912
<u>1,382,670</u>	<u>7,671,665</u>	<u>19,325,046</u>
2,027	61,416	359,926
0	44,268	156,443
0	0	510,687
0	3,413,142	3,413,142
0	1,825,099	1,825,099
0	1,114,244	1,114,244
0	285,062	285,062
0	0	2,840,566
0	2,567,658	2,567,658
0	0	7,037,564
0	983,212	983,212
0	1,951,210	1,951,210
0	2,042,075	2,042,075
0	0	177,412
0	2,415,002	2,415,002
0	0	42,332
(1,822,628)	0	1,984,921
<u>(1,820,601)</u>	<u>16,702,388</u>	<u>29,706,555</u>
<u>\$1,576,834</u>	<u>\$25,779,335</u>	<u>\$55,367,190</u>

Jefferson County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2013

Total Governmental Fund Balances	\$29,706,555
 <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	105,751,379
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	1,559,093
Permissive Sales Taxes	1,096,016
Intergovernmental	5,359,822
Fines and Forfeitures	1,050,080
Interest	2,901
Total	9,067,912
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	2,356,636
Unamortized bond insurance premiums do not provide current financial resources and, therefore, are not reported in the funds.	28,907
The unamortized portion of the difference on refunding represents deferred charges on refunding, which are not reported in the funds.	173,100
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.	(93,104)
Long-term liabilities are not due and payable in the current and therefore are not reported in the funds:	
General Obligation Bonds	18,697,000
Bond Premium	22,953
Bond Discount	(23,595)
Long-Term Notes Payable	1,492,555
OAQDA Loans	1,270,562
Capital Leases	71,764
Compensated Absences	2,780,332
Total	(24,311,571)
Net Position of Governmental Activities	\$122,679,814

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, 2013

	General	Public Assistance	Motor Vehicle Gasoline Tax	Developmental Disabilities
Revenues				
Property Taxes	\$1,907,447	\$0	\$0	\$2,406,482
Permissive Sales Taxes	5,246,826	0	3,129,820	0
Charges for Services	2,594,975	0	260,955	617,214
Licenses and Permits	505,496	0	0	0
Fines and Forfeitures	530,566	0	32,648	0
Intergovernmental	2,324,927	6,935,191	4,592,632	7,518,906
Investment Income	9,606	0	120	0
Rent	78,546	0	0	0
Other	9,826	290,317	83,288	15,847
<i>Total Revenues</i>	<u>13,208,215</u>	<u>7,225,508</u>	<u>8,099,463</u>	<u>10,558,449</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	4,883,982	0	0	0
Judicial	3,722,563	0	0	0
Public Safety	163,762	0	0	0
Public Works	0	0	7,021,000	0
Health	203,455	0	0	10,163,885
Human Services	833,813	7,068,011	0	0
Conservation and Recreation	239,588	0	0	0
Economic Development and Assistance	100,000	0	0	0
Other	375,713	0	0	0
Capital Outlay	39,487	0	0	0
Debt Service:				
Principal Retirement	16,149	0	0	0
Interest and Fiscal Charges	841	0	0	0
<i>Total Expenditures</i>	<u>10,579,353</u>	<u>7,068,011</u>	<u>7,021,000</u>	<u>10,163,885</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,628,862</u>	<u>157,497</u>	<u>1,078,463</u>	<u>394,564</u>
Other Financing Sources (Uses):				
Transfers In	0	0	44,071	0
General Obligation Bonds Issued	0	0	0	0
Inception of Capital Lease	39,487	0	0	0
Transfers Out	(3,108,725)	0	(597,013)	(300,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(3,069,238)</u>	<u>0</u>	<u>(552,942)</u>	<u>(300,000)</u>
<i>Net Change in Fund Balances</i>	(440,376)	157,497	525,521	94,564
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>4,903,708</u>	<u>73,196</u>	<u>2,534,966</u>	<u>6,975,692</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$4,463,332</u>	<u>\$230,693</u>	<u>\$3,060,487</u>	<u>\$7,070,256</u>

See accompanying notes to the basic financial statements

Jail Operating Levy	Other Governmental Funds	Total Governmental Funds
\$1,053,091	\$4,578,961	\$9,945,981
300,000	2,571,546	11,248,192
1,014,799	3,230,040	7,717,983
0	142,313	647,809
0	48,897	612,111
162,201	9,027,562	30,561,419
0	81,346	91,072
0	200,998	279,544
0	181,316	580,594
<u>2,530,091</u>	<u>20,062,979</u>	<u>61,684,705</u>
0	916,747	5,800,729
0	343,297	4,065,860
4,067,724	6,276,541	10,508,027
0	0	7,021,000
0	3,384,086	13,751,426
0	4,852,045	12,753,869
0	0	239,588
0	2,232,286	2,332,286
0	0	375,713
0	3,363,544	3,403,031
0	2,979,377	2,995,526
0	866,673	867,514
<u>4,067,724</u>	<u>25,214,596</u>	<u>64,114,569</u>
<u>(1,537,633)</u>	<u>(5,151,617)</u>	<u>(2,429,864)</u>
1,901,288	2,685,691	4,631,050
0	1,500,000	1,500,000
0	35,895	75,382
0	(625,312)	(4,631,050)
<u>1,901,288</u>	<u>3,596,274</u>	<u>1,575,382</u>
363,655	(1,555,343)	(854,482)
<u>(2,184,256)</u>	<u>18,257,731</u>	<u>30,561,037</u>
<u>(\$1,820,601)</u>	<u>\$16,702,388</u>	<u>\$29,706,555</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, 2013

Net Change in Fund Balances - Governmental Funds (\$854,482)

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

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

Capital Asset Additions	7,720,360	
Current Year Depreciation	(5,430,721)	
Total		2,289,639

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. (216,926)

Capital Contributions of assets that are not reported in the funds, but are additions to capital assets on the entity-wide statements 1,498,264

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

Property Taxes	(90,727)	
Permissive Sales Tax	14,678	
Intergovernmental	46,980	
Interest	(14,133)	
Fines and Forfeitures	201,302	
Rent	(2,427)	
Total		155,673

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.

General Obligation Bonds	(1,500,000)	
Inception of Capital Lease	(75,382)	
Total		(1,575,382)

The refunding difference is allocated as a reduction of expenses in the statement of activities over the life of the bonds. (173,100)

Bond insurance premiums are debt service expenditures in governmental funds when paid, but are reported as unamortized bond insurance premiums on the statement of net position and are allocated as an expense over the life of the outstanding debt on the statement of activities (1,376)

In the statement of activities, interest is accrued on outstanding debt, whereas in the governmental funds, interest expenditures are reported when due. 13,676

Bond premiums are reported as other financing sources in the governmental funds, but are allocated as an expense over the life of the bonds of the statement of activities. 6,260

Bond Discounts are reported as other financing uses in the governmental funds, but are allocated as an expense over the life of the bonds (1,124)

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

General Obligation Bonds	2,483,000	
Long-Term Notes Payable	388,884	
OPWC Loans Payable	3,256	
OAQDA Loans Payable	76,541	
Capital Leases	43,845	
Total		2,995,526

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. 10,542

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. 1,008,757

Change in Net Position of Governmental Activities \$5,155,947

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, 2013

	<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	\$1,854,573	\$1,916,050	\$1,916,050	\$0
Permissive Sales Taxes	4,660,000	5,134,444	5,134,444	0
Charges for Services	2,482,344	2,577,621	2,577,621	0
Licenses and Permits	362,010	505,496	505,496	0
Fines and Forfeitures	423,650	528,906	528,906	0
Intergovernmental	2,344,003	2,259,209	2,259,209	0
Interest	80,400	66,096	66,096	0
Rent	78,546	78,546	78,546	0
Other	9,325	9,826	9,826	0
Total Revenues	12,294,851	13,076,194	13,076,194	0
<u>Expenditures:</u>				
Current:				
General Government -				
Legislative and Executive	5,582,553	4,921,871	4,919,411	2,460
Judicial	4,243,591	3,757,400	3,757,332	68
Public Safety	150,910	166,455	165,473	982
Conservation and Recreation	239,588	239,588	239,588	0
Health	202,600	203,695	203,695	0
Human Services	897,704	835,699	835,699	0
Economic Development and Assistance	100,000	100,000	100,000	0
Other	403,450	381,403	381,213	190
Total Expenditures	11,820,396	10,606,111	10,602,411	3,700
Excess of Revenues Over Expenditures	474,455	2,470,083	2,473,783	3,700
<u>Other Financing Uses:</u>				
Transfers Out	(2,887,689)	(3,108,725)	(3,108,725)	0
Net Change in Fund Balance	(2,413,234)	(638,642)	(634,942)	3,700
Fund Balance Beginning of Year	3,487,978	3,487,978	3,487,978	0
Prior Year Encumbrances Appropriated	83,474	83,474	83,474	0
Fund Balance End of Year	\$1,158,218	\$2,932,810	\$2,936,510	\$3,700

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, 2013

	<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	\$9,290,357	\$6,935,191	\$6,935,191	\$0
Other	808,021	290,317	290,317	0
Total Revenues	10,098,378	7,225,508	7,225,508	0
<u>Expenditures:</u>				
Current:				
Human Services	11,156,173	7,118,215	7,118,215	0
Net Change in Fund Balance	(1,057,795)	107,293	107,293	0
Fund Balance Beginning of Year	344,685	344,685	344,685	0
Fund Balance (Deficit) End of Year	<u>(\$713,110)</u>	<u>\$451,978</u>	<u>\$451,978</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, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<u>Revenues:</u>				
Permissive Sales Taxes	\$2,440,000	\$3,062,646	\$3,062,646	\$0
Charges for Services	85,000	265,468	265,468	0
Fines and Forfeitures	30,000	32,648	32,648	0
Intergovernmental	3,935,929	4,069,005	4,069,005	0
Interest	6,280	120	120	0
Other	0	83,288	83,288	0
Total Revenues	<u>6,497,209</u>	<u>7,513,175</u>	<u>7,513,175</u>	<u>0</u>
<u>Expenditures:</u>				
Current:				
Public Works	<u>6,115,298</u>	<u>6,837,804</u>	<u>6,782,296</u>	<u>55,508</u>
Excess of Revenues Over Expenditures	<u>381,911</u>	<u>675,371</u>	<u>730,879</u>	<u>55,508</u>
<u>Other Financing Sources (Uses):</u>				
Transfers In	44,071	44,071	44,071	0
Transfers Out	<u>(597,013)</u>	<u>(597,013)</u>	<u>(597,013)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(552,942)</u>	<u>(552,942)</u>	<u>(552,942)</u>	<u>0</u>
Net Change in Fund Balance	(171,031)	122,429	177,937	55,508
Fund Balance Beginning of Year	1,149,178	1,149,178	1,149,178	0
Prior Year Encumbrances Appropriated	<u>176,695</u>	<u>176,695</u>	<u>176,695</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,154,842</u></u>	<u><u>\$1,448,302</u></u>	<u><u>\$1,503,810</u></u>	<u><u>\$55,508</u></u>

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<u>Revenues:</u>				
Property Taxes	\$2,313,000	\$2,413,961	\$2,413,961	\$0
Charges for Services	553,000	617,214	617,214	0
Intergovernmental	6,192,944	7,703,034	7,703,034	0
Other	0	15,847	15,847	0
Total Revenues	9,058,944	10,750,056	10,750,056	0
<u>Expenditures:</u>				
Current:				
Health	10,053,468	10,225,296	10,225,296	0
Excess of Revenues Over (Under) Expenditures	(994,524)	524,760	524,760	0
<u>Other Financing Uses:</u>				
Transfers Out	(180,000)	(300,000)	(300,000)	0
Net Change in Fund Balance	(1,174,524)	224,760	224,760	0
Fund Balance Beginning of Year	6,261,317	6,261,317	6,261,317	0
Fund Balance End of Year	\$5,086,793	\$6,486,077	\$6,486,077	\$0

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, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<u>Revenues:</u>				
Property Taxes	\$1,045,266	\$1,056,429	\$1,056,429	\$0
Permissive Sales Taxes	300,000	300,000	300,000	0
Charges for Services	973,200	904,566	904,566	0
Intergovernmental	167,376	162,201	162,201	0
Total Revenues	2,485,842	2,423,196	2,423,196	0
<u>Expenditures:</u>				
Current:				
Public Safety	4,005,628	4,080,426	4,080,426	0
Excess of Revenues Under Expenditures	(1,519,786)	(1,657,230)	(1,657,230)	0
<u>Other Financing Sources:</u>				
Transfers In	1,476,351	1,901,288	1,901,288	0
Net Change in Fund Balance	(43,435)	244,058	244,058	0
Fund Balance (Deficit) Beginning of Year	(2,097,191)	(2,097,191)	(2,097,191)	0
Fund Balance (Deficit) End of Year	<u>(\$2,140,626)</u>	<u>(\$1,853,133)</u>	<u>(\$1,853,133)</u>	<u>\$0</u>

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2013

	Business Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Sewer	Water	Total	
Assets				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,534,429	\$2,330,212	\$3,864,641	\$878,987
Cash and Cash Equivalents with Fiscal Agents	0	0	0	2,589,957
Investments	0	58,560	58,560	0
Materials and Supplies Inventory	1,139	3,625	4,764	0
Receivables:				
Permissive Sales Taxes	19,582	58,747	78,329	0
Intergovernmental	404,471	0	404,471	0
Accounts	280,148	476,892	757,040	256,087
Interfund	0	0	0	5,077,086
Prepaid Items	0	11,271	11,271	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	128,408	128,408	0
Total Current Assets	2,239,769	3,067,715	5,307,484	8,802,117
Noncurrent Assets:				
Restricted Assets:				
Special Assessments Receivable	106,855	0	106,855	0
Unamortized Bond Insurance Premiums	10,775	10,338	21,113	0
Non Depreciable Capital Assets	11,470,021	4,139,837	15,609,858	0
Depreciable Capital Assets, Net	11,984,863	21,875,170	33,860,033	0
Total Noncurrent Assets	23,572,514	26,025,345	49,597,859	0
Total Assets	25,812,283	29,093,060	54,905,343	8,802,117
Deferred Outflows of Resources				
Deferred Charge on Refunding	65,223	63,533	128,756	0
Liabilities				
Current Liabilities:				
Accounts Payable	12,361	49,808	62,169	0
Contracts Payable	65,844	630,154	695,998	0
Accrued Wages and Benefits Payable	5,293	15,729	21,022	0
Interfund Payable	0	0	0	4,937,984
Intergovernmental Payable	22,835	167,792	190,627	259,455
Claims Payable - Health Benefits	0	0	0	788,550
Claims Payable - Workers Comp	0	0	0	130,771
Accrued Interest Payable	128,821	3,275	132,096	0
Retainage Payable	0	128,408	128,408	0
Current Portion of Compensated Absences Payable	8,447	44,144	52,591	0
Current Portion of General Obligation Bonds Payable	90,000	85,000	175,000	0
Current Portion of OPWC Loans Payable	11,766	41,862	53,628	0
Current Portion of OWDA Loans Payable	0	179,886	179,886	0
Current Portion of Ohio EPA Loan Payable	30,074	546,640	576,714	0
Total Current Liabilities	375,441	1,892,698	2,268,139	6,116,760
Long-Term Liabilities (Net of Current Portion):				
Compensated Absences Payable	18,714	13,786	32,500	0
Claims Payable - Workers Compensation	0	0	0	328,721
General Obligation Bonds Payable	2,498,772	1,467,031	3,965,803	0
Revenue Bonds Payable	5,884,000	0	5,884,000	0
OPWC Loans Payable	164,716	97,457	262,173	0
Ohio EPA Loan Payable	541,341	7,233,142	7,774,483	0
Total Long-Term Liabilities	9,107,543	8,811,416	17,918,959	328,721
Total Liabilities	9,482,984	10,704,114	20,187,098	6,445,481
Net Position				
Net Investment in Capital Assets	14,244,369	15,679,298	29,923,667	0
Restricted for:				
Debt Service	106,855	0	106,855	0
Unrestricted	2,043,298	2,773,181	4,816,479	2,356,636
Total Net Position	\$16,394,522	\$18,452,479	\$34,847,001	\$2,356,636

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, 2013

	<u>Business Type Activities - Enterprise Funds</u>			Governmental Activities- Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	
Operating Revenues				
Charges for Services	\$1,447,140	\$4,589,837	\$6,036,977	\$0
Charges for Services - Health	0	0	0	7,465,613
Charges for Services - Workers' Compensation	0	0	0	255,486
Other	0	28,102	28,102	92,921
<i>Total Operating Revenues</i>	<u>1,447,140</u>	<u>4,617,939</u>	<u>6,065,079</u>	<u>7,814,020</u>
Operating Expenses				
Personal Services	297,825	1,035,363	1,333,188	0
Contractual Services	386,813	2,097,157	2,483,970	0
Contractual Services - Health	0	0	0	364,744
Contractual Services - Workers Compensation	0	0	0	259,454
Materials and Supplies	22,196	262,230	284,426	0
Claims - Health	0	0	0	6,142,962
Claims - Workers' Compensation	0	0	0	57,662
Depreciation	694,986	1,391,387	2,086,373	0
Other	0	107,200	107,200	0
<i>Total Operating Expenses</i>	<u>1,401,820</u>	<u>4,893,337</u>	<u>6,295,157</u>	<u>6,824,822</u>
<i>Operating Income (Loss)</i>	<u>45,320</u>	<u>(275,398)</u>	<u>(230,078)</u>	<u>989,198</u>
Non-Operating Revenues (Expenses)				
Permissive Sales Taxes	72,179	216,539	288,718	0
Interest	0	0	0	19,337
Interest and Fiscal Charges	(314,318)	(355,843)	(670,161)	0
Other Non-Operating Revenues	0	13,000	13,000	222
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(242,139)</u>	<u>(126,304)</u>	<u>(368,443)</u>	<u>19,559</u>
<i>Income (Loss) Before Contributions</i>	<u>(196,819)</u>	<u>(401,702)</u>	<u>(598,521)</u>	<u>1,008,757</u>
Capital Contributions	<u>3,096,701</u>	<u>405,577</u>	<u>3,502,278</u>	<u>0</u>
<i>Change in Net Position</i>	<u>2,899,882</u>	<u>3,875</u>	<u>2,903,757</u>	<u>1,008,757</u>
<i>Net Position Beginning of Year</i>	<u>13,494,640</u>	<u>18,448,604</u>	<u>31,943,244</u>	<u>1,347,879</u>
<i>Net Position End of Year</i>	<u>\$16,394,522</u>	<u>\$18,452,479</u>	<u>\$34,847,001</u>	<u>\$2,356,636</u>

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013

	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	\$1,431,593	\$4,555,005	\$5,986,598	\$0
Cash Received from Interfund Services - Health Benefits	0	0	0	7,465,613
Cash Received from Interfund Services - Workers' Compensation	0	0	0	255,486
Cash Payments for Employee Services and Benefits	(279,349)	(977,900)	(1,257,249)	0
Cash Payments for Goods and Services	(448,762)	(2,401,279)	(2,850,041)	(624,303)
Cash Payments for Claims - Health	0	0	0	(7,894,830)
Cash Payments for Claims - Workers' Compensation	0	0	0	(253,387)
Other Operating Revenues	0	28,102	28,102	1,424,498
Other Operating Expenses	0	(107,200)	(107,200)	0
Other Non-Operating Revenues	0	13,000	13,000	222
<i>Net Cash Provided by Operating Activities</i>	<u>703,482</u>	<u>1,109,728</u>	<u>1,813,210</u>	<u>373,299</u>
Cash Flows from Noncapital Financing Activities				
Interfund Loan	0	0	0	(363,442)
Permissive Sales Taxes	70,527	211,582	282,109	0
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>70,527</u>	<u>211,582</u>	<u>282,109</u>	<u>(363,442)</u>
Cash Flows from Capital and Related Financing Activities				
Payments for Capital Acquisitions	(3,875,518)	(3,073,751)	(6,949,269)	0
OWDA Loans Issued	3,049	0	3,049	0
EPA Loans Issued	23,030	2,318,800	2,341,830	0
Tap-In Fees	244,696	64,327	309,023	0
Capital Grants	3,289,213	0	3,289,213	0
Special Assessments	37,475	0	37,475	0
Principal Paid on Debt:				
General Obligation Bonds	(85,000)	(80,000)	(165,000)	0
OWDA Loans	(443,690)	(346,543)	(790,233)	0
OPWC Loans	(11,766)	(61,374)	(73,140)	0
Ohio EPA Loans	(30,075)	(452,138)	(482,213)	0
Interest and Fiscal Charges Paid on Debt	(166,108)	(291,963)	(458,071)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(1,014,694)</u>	<u>(1,922,642)</u>	<u>(2,937,336)</u>	<u>0</u>
Cash Flows from Investing Activities				
Interest	0	0	0	19,337
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(240,685)</u>	<u>(601,332)</u>	<u>(842,017)</u>	<u>29,194</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,775,114</u>	<u>3,118,512</u>	<u>4,893,626</u>	<u>3,439,750</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,534,429</u>	<u>\$2,517,180</u>	<u>\$4,051,609</u>	<u>\$3,468,944</u>

(Continued)

Jefferson County, Ohio
Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2013

	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)	\$45,320	(\$275,398)	(\$230,078)	\$989,198
Adjustments:				
Depreciation	694,986	1,391,387	2,086,373	0
Non-Operating Revenues	0	13,000	13,000	222
Changes in Assets and Liabilities:				
Increase in Accounts Receivable	(15,547)	(34,832)	(50,379)	(163,166)
Increase (Decrease) in Accounts Payable	(27,392)	12,429	(14,963)	0
Increase in Accrued Wages and Benefits Payable	898	585	1,483	0
Increase in Compensated Absences Payable	4,978	2,858	7,836	0
Decrease in Interfund Payable	0	(4,513)	(4,513)	0
Decrease in Claims Payable - Health	0	0	0	(257,125)
Decrease in Claims Payable - Workers' Compensation	0	0	0	(195,725)
Increase (Decrease) in Intergovernmental Payable	239	4,212	4,451	(105)
<i>Net Cash Provided by Operating Activities</i>	\$703,482	\$1,109,728	\$1,813,210	\$373,299

Noncash Activities:

There was a \$404,471 capital grant receivable recorded in the sewer fund at December 31, 2013

There was \$395,080 construction in progress placed in service in the sewer fund during 2013.

During 2013, the County received capital contributions in the amount of \$32,167 for the airpark sewer line, contributed by Governmental Activities.

During 2013, the County received \$341,250 in capital contributions for the Smithfield water system.

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2013

Assets

Equity in Pooled Cash and Cash Equivalents	\$3,318,319
Cash and Cash Equivalents in Segregated Accounts	706,756
Receivables:	
Property Taxes	47,280,716
Accounts	1,435,872
Special Assessments	299,727
Intergovernmental	3,108,152

Total Assets \$56,149,542

Liabilities

Intergovernmental Payable	\$52,124,467
Undistributed Monies	4,025,075

Total Liabilities \$56,149,542

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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 no discretely reported component units.

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 County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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.

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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)
Jefferson Health Plan Self-Insurance 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 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.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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.

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.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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 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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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.

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 a deferred charge on refunding 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.

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 and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2013, but which were levied to finance 2014 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, sales tax revenue, interest revenue, fees, rentals, state-levied and locally shared taxes, and

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

grants and entitlements. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

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

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

E. Budgetary Process

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

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. These appropriations were made before the end of the prior year and before the actual year end fund balances were known. This resulted in differences being reported for beginning of year fund balances for the original and final budgeted amounts. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2013 upon which the final appropriations were based.

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

F. Cash, Cash Equivalents, and Investments

Cash balances of the County's funds, except cash held by a trustee or fiscal agent or held in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. During 2013, investments were limited to money market mutual funds, Federal Home Loan Bank securities, Federal Farm Credit Bank securities, Federal National Mortgage Association securities, STAR Ohio, and certificates of deposit. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost. Under existing 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 2013 amounted to \$9,606 which includes \$4,607 assigned from other funds.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

The County has invested funds in the State Treasurer's Asset Reserve of Ohio (STAR Ohio) during 2013. 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, 2013.

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.

G. Restricted Assets

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

H. Receivables and Payables

Receivables and payables are recorded on the County's financial statements to the extent that the amounts are determined material and substantiated not only by supporting documentation, but also, by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, 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.

I. Inventory

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

J. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2013, 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.

K. Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

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

L. Interfund Balances

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

M. Compensated Absences

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

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

N. Accrued Liabilities and Long-term Obligations

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

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

O. Unamortized 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.

P. Deferred Charge on Refunding

On the government-wide financial statements, the difference between the reacquisition price (funds required to refund the old debt) and the net carrying amount of the old debt, the difference on the refunding, is being amortized as a component of interest expense. This deferred amount is amortized over the life of the old or new debt, whichever is shorter, using the effective interest method and is presented as deferred outflows of resources on the statement of net position.

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.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

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

Committed: The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the Commission removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. 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.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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.

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 2013, 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.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 3 – RESTATEMENT OF FUND BALANCES / CHANGES IN ACCOUNTING PRINCIPLES

For 2013, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 61, “The Financial Reporting Entity: Omnibus”. This statement modifies existing requirements for the assessment of potential component units in determining what should be included in the financial reporting entity, and financial reporting entity display and disclosure requirements. These changes were incorporated in the County’s 2013 financial statements, and as a result, the JeffCo Workshop is no longer reported as a component unit of the County. For the year ended December 31, 2012, the workshop was reflected as a discretely presented component unit in the County’s financial statements. Under the GASB 61 guidance, the County has determined it is no longer misleading to exclude the Workshop and will no longer present the Workshop as a discretely presented component unit. The December 31, 2012, net position for the Workshop was \$2,107,503.

In prior years, the Mental Health Fund has been reported as a major fund. During 2013, the Mental Health Fund will be presented as a nonmajor fund. The prior year balance is presented as a reconciling item in the table below for comparability between years.

	Mental Health Fund	Other Governmental Funds
Fund Balance, December 31, 2012	\$2,439,782	\$15,817,949
Restatement, Fund Reclassification	(2,439,782)	2,439,782
Restated, Fund Balance, December 31, 2012	\$0	\$18,257,731

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING

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

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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	(\$440,376)	\$157,497	\$525,521	\$94,564	\$363,655
Net Adjustment for Revenue Accruals	(635)	0	(586,288)	283,151	(66,025)
Unrecorded Cash	(91,300)	0	0	0	0
Agency Fund Cash Allocation	(146,551)	0	0	(91,544)	(40,870)
Net Adjustment for Expenditure Accruals	74,284	(50,204)	1,452,600	(61,411)	(12,702)
Investment Market Value Adjustment	27,491	0	0	0	0
Encumbrances	(57,855)	0	(1,213,896)	0	0
Budget Basis	(\$634,942)	\$107,293	\$177,937	\$224,760	\$244,058

NOTE 5 - ACCOUNTABILITY AND COMPLIANCE

A. Fund Deficits

The following funds had a deficit fund balance or deficit net position as of December 31, 2013:

	Deficit Fund Balance	Deficit Net Position
<u>Special Revenue Funds:</u>		
Jail Operating Levy	(\$1,820,601)	
<u>Internal Service Fund:</u>		
Self Insurance - Health		(\$2,880,490)

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.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

B. Legal Compliance:

The Public Assistance and 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 \$713,110, \$1,853,133, and \$2,348,027 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 \$1,853,133 and \$2,348,027, 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, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. 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;

Jefferson County, Ohio
Notes to the Basic Financial Statements
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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
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For the Year Ended December 31, 2013

At December 31, 2013, the County's Self Insurance – Health internal service fund had a \$2,589,957 balance with Jefferson Health Plan Self Insurance 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 Self-Insurance Plan as a whole may be obtained from the Plan's fiscal agent, the Jefferson County Educational Service Center. To obtain financial information, write to the Jefferson Health Plan Self-Insurance 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, \$22,416,798 of the County's bank balance of \$30,827,212 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, 2013, 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, Star Ohio, and certificates of deposit:

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

	Fair Value	Maturity	Percent of Total Investments	Rating	Rating Agency
Federal National Mortgage Association	\$497,855	7/16/18	9.16%	AA+	S&P
Federal National Mortgage Association	397,584	12/13/16	7.32%	AA+	S&P
Federal National Mortgage Association	200,290	6/6/16	3.69%	AA+	S&P
Federal National Mortgage Association	349,391	12/5/16	6.43%	AA+	S&P
Federal National Mortgage Association	480,795	12/20/18	8.85%	AA+	S&P
Federal National Mortgage Association	450,360	8/27/15	8.29%	AA+	S&P
Federal Home Loan Mortgage Corporation	250,342	2/24/17	4.61%	AA+	S&P
Federal Home Loan Mortgage Corporation	493,250	9/20/17	9.08%	AA+	S&P
Federal Farm Credit Bank Securities	299,595	3/1/16	5.52%	AA+	S&P
Federal Home Loan Bank Securities	291,309	4/30/18	5.36%	AA+	S&P
FHLB Note	501,270	6/12/15	9.23%	AA+	S&P
Money Market					
Mutual Funds	1,019,953	**	18.78%	AAAm	S&P
STAR Ohio	200,369	53.4 Days	3.69%	AAAm	S&P
Totals	<u>\$5,432,363</u>		<u>100.00%</u>		

** Maturity not available to the County at December 31, 2013.

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.

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 2013 for real and public utility property taxes represents collections of 2012 taxes.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

2013 real property taxes are levied after October 1, 2013, on the assessed value as of January 1, 2013, the lien date. Assessed values are established by the State Law at 35 percent of appraised market value. 2013 real property taxes are collected in and intended to finance 2014.

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. 2013 public utility property taxes became a lien December 31, 2012, are levied after October 1, 2013, and are collected in 2014 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2013, was 11.95 per \$1,000 of assessed value. The assessed values of real and public utility personal property upon which 2013 property tax receipts were based are as follows:

Real Property	\$918,911,465
Public Utility Personal Property	<u>266,734,740</u>
Total Assessed Property Value	<u><u>\$1,185,646,205</u></u>

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, 2013, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2013 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

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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, 2013, 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 \$1,559,093 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 \$93,301. The County has \$4,224 in delinquent special assessments at December 31, 2013.

During 2010, the County issued a revolving loan receivable to an eligible business, as the County's local match, under the Federal Community Development Block Grant Program. The loan was issued in the amount of \$10,000 for a five year period, at a four percent interest rate. Principal in the amount of \$165 was repaid during 2013. Loans receivable in the amount of \$5,741, will not be fully collected within one year.

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 2013. Loan receivable in the amount of \$134,162, will not 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 \$12,000 was repaid during 2013. Loan receivable in the amount of \$63,000, will not be fully collected within one year.

Jefferson County, Ohio
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For the Year Ended December 31, 2013

A summary of the principal items of intergovernmental receivables follows:

Governmental Activities

Jail Operating Levy - Detention	\$186,871
Indigent Fee Reimbursement	60,919
Homestead/Rollback, SB 3 and HB 66 Reimbursement	1,087,049
Local Government Funding	451,743
Motor Vehicle License and Gas Tax	2,045,801
Casino Tax Revenue	406,049
Airport Improvement Program Grants	359,669
Child Support Enforcement Agency Grants	401,861
Federal Emergency Management Agency Grants	726,638
Mental Health Fund Grants	1,067,634
Court/Corrections Fund Grants	277,386
Permissive Sheriff Fund Grants	31,426
Children Services Fund Grants	319,155
Developmental Disabilities Fund Grants	1,521,817
Jail Operating Levy Fund Grants	6,987
CDBG Fund Grants	155
Total	<u><u>\$8,951,160</u></u>

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2013, was as follows:

	Balance 12/31/2012	Additions	Reductions	Balance 12/31/2013
<u>Governmental Activities:</u>				
Non Depreciable Capital Assets:				
Land	\$3,636,796	\$248,874	\$0	\$3,885,670
Construction in Progress	1,611,691	3,043,454	(504,924)	4,150,221
Total Non Depreciable Capital Assets	<u>5,248,487</u>	<u>3,292,328</u>	<u>(504,924)</u>	<u>8,035,891</u>
Depreciable Capital Assets:				
Land Improvements	150,328	22,365	0	172,693
Buildings and Improvements	50,945,730	959,093	(40,306)	51,864,517
Machinery and Equipment	16,848,360	788,623	(500,578)	17,136,405
Infrastructure	89,863,047	4,136,888	(964,511)	93,035,424
Vehicles	3,434,668	524,251	(267,590)	3,691,329
Total Depreciable Capital Assets	<u>161,242,133</u>	<u>6,431,220</u>	<u>(1,772,985)</u>	<u>165,900,368</u>
Accumulated Depreciation:				
Land Improvements	(50,986)	(7,746)	0	(58,732)
Buildings and Improvements	(19,964,242)	(1,397,247)	31,422	(21,330,067)
Machinery and Equipment	(12,204,680)	(715,158)	471,130	(12,448,708)
Infrastructure	(30,022,766)	(3,085,891)	857,311	(32,251,346)
Vehicles	(2,067,544)	(224,679)	196,196	(2,096,027)
Total Accumulated Depreciation	<u>(64,310,218)</u>	<u>(5,430,721)</u>	<u>1,556,059</u>	<u>(68,184,880)</u>
Total Depreciable Capital Assets, Net	<u>96,931,915</u>	<u>1,000,499</u>	<u>(216,926)</u>	<u>97,715,488</u>
Governmental Capital Assets, Net	<u>\$102,180,402</u>	<u>\$4,292,827</u>	<u>(\$721,850)</u>	<u>\$105,751,379</u>

Depreciation expense was charged to governmental activities as follows:

<u>Governmental Activities:</u>	
General Government:	
Legislative and Executive	\$291,578
Judicial	139,753
Public Safety	1,030,208
Public Works	3,209,010
Health	285,142
Human Services	189,255
Economic Development and Assistance	272,815
Conservation and Recreation	12,960
Total Depreciation Expense	<u>\$5,430,721</u>

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

	Balance 12/31/2012	Additions	Reductions	Balance 12/31/2013
<u>Business Type Activities:</u>				
Non Depreciable Capital Assets:				
Land	\$279,700	\$0	\$0	\$279,700
Construction in Progress	10,202,841	5,522,397	(395,080)	15,330,158
Total Non Depreciable Capital Assets	10,482,541	5,522,397	(395,080)	15,609,858
Depreciable Capital Assets:				
Buildings and Improvements	827,772	0	0	827,772
Machinery and Equipment	1,352,135	52,920	0	1,405,055
Infrastructure	73,643,602	1,100,761	0	74,744,363
Vehicles	331,249	75,896	0	407,145
Total Depreciable Capital Assets	76,154,758	1,229,577	0	77,384,335
Accumulated Depreciation:				
Buildings and Improvements	(489,596)	(23,723)	0	(513,319)
Machinery and Equipment	(1,096,094)	(42,992)	0	(1,139,086)
Infrastructure	(39,649,401)	(1,986,027)	0	(41,635,428)
Vehicles	(202,838)	(33,631)	0	(236,469)
Total Accumulated Depreciation	(41,437,929)	(2,086,373)	0	(43,524,302)
Total Depreciable Capital Assets, Net	34,716,829	(856,796)	0	33,860,033
Business Type Capital Assets, Net	\$45,199,370	\$4,665,601	(\$395,080)	\$49,469,891

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, 2013

<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	165,579,567	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, 2013

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

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

The County provides health, dental, and vision insurance to its employees through a self-insurance plan. The County pays \$1,207 per month for every eligible employee regardless of what coverage the employee has chosen (\$1,137 for the premium and \$70 for debt reduction), with the employees paying \$120 per month for single coverage, and \$160 per month for family coverage. The County participated in the Jefferson Health Plan during 2013, 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 \$788,550, for health insurance and \$459,492, for workers' compensation reported in the self insurance – health and self-insurance – workers' compensation internal service funds, respectively at December 31, 2013 are based on the requirements of Governmental Accounting Standards Board Statement Number 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The claims liability is based on an estimate supplied by the County's third party administrators. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustments expenses. A summary of the fund's claims liability during the past two years is as follows:

<u>Program</u>	<u>Beginning Balance</u>	<u>Current Year Claims</u>	<u>Claims Payments</u>	<u>Ending Balance</u>
Self Insurance - Health				
2012	\$607,499	\$7,460,571	\$7,022,395	\$1,045,675
2013	1,045,675	6,306,128 (1)	6,563,253 (2)	788,550
Self Insurance - Workers' Compensation				
2012	808,470	201,322	354,575	655,217
2013	655,217	57,662	253,387	459,492
(1) Claims Expense		\$6,142,962		
- Net Increase in Stop Loss Receivable		163,166		
Current Year Claims		<u>\$6,306,128</u>		
(2) Cash Payments for Claims			\$7,894,830	
- Stop Loss Received for 2013 Claims			(1,331,577)	
Claims Payments			<u>\$6,563,253</u>	

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 12 - DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System:

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

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law enforcement and public safety employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in State and local divisions. The Ohio Revised Code authorizes OPERS to calculate employee contribution rates for public safety employees and limits the law enforcement rate to the public safety rate plus and additional percentage not to exceed two percent. For the year ended December 31, 2013, members in state and local divisions contributed 10 percent of covered payroll while public safety and law enforcement members contributed 12.0 percent and 12.6 percent, respectively. Effective January 1, 2014, the member contribution rates for law enforcement increased to 13 percent. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. For 2013, member and employer contribution rates were consistent across all three plans.

The County's 2013 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.10 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. For 2013, the portion of employer contribution allocated to health care was 1.00 percent for members in the Traditional Plan and the Combined Plan. Effective January 1, 2014 the portion of employer contributions allocated to health care increased to 2 percent. Employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2013, 2012, and 2011 were \$2,951,898, \$2,946,957, and \$2,943,768, respectively. For 2013, 91.95 percent has been contributed with the

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011. Contributions to the Member-Directed Plan for 2013 were \$381 made by the County and \$272 made by plan members.

B. State Teachers Retirement System (STRS):

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

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service or an allowance based on member contributions and earned interest matched by STRS Ohio funds, times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

Funding Policy – For the fiscal year ended June 30, 2013, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2012, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the DB Plan for the fiscal years ended June 30, 2013, 2012, and 2011 were \$94,452, \$102,611, and \$99,743 respectively; 100 percent has been contributed for fiscal years 2013, 2012 and 2011. No contributions were made to the DC and Combined Plans for fiscal year 2013 by the County and plan members.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

C. Social Security System

Effective July 1, 1991, all employees not otherwise covered by a State Retirement System have an option to choose social security or the appropriate state system. The County's liability is 6.2 percent of wages paid. Five employees have elected social security.

NOTE 13 - POST-EMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System (OPERS):

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

OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. The plan includes a medical plan, prescription drug program and Medicare Part B premium reimbursement.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, 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 post-employment health care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2013, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 18.10 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. For 2013, the portion of employer contributions allocated to health care for members in the Traditional Plan and Combined Plan was 1.0 percent. Effective January 1, 2014, the portion of employer contributions

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

allocated to health care was raised to 2 percent for both plans, as recommended by the OPERS Actuary.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2013, 2012, and 2011 were \$232,961, \$924,325, and \$866,581, respectively. For 2013, 91.95 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

B. State Teachers Retirement System (STRS):

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

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2013, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The School District's contributions for health care for the fiscal years ended June 30, 2013, 2012, and 2011 were \$6,743, \$7,545, and \$7,401, respectively; 100 percent has been contributed for fiscal years 2013, 2012 and 2011.

NOTE 14 - OTHER EMPLOYEE BENEFITS

A. Compensated Absences

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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 2013, 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 \$76,286, 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 \$51,064 for machinery and equipment and \$15,636 for vehicles. Principal payments towards capital leases during 2013 totaled \$43,845 for governmental activities.

Future minimum lease payments through 2018 are as follows:

Year	Governmental Activities	
	Principal	Interest
2014	\$21,178	\$4,030
2015	18,477	2,742
2016	15,477	1,749
2017	14,445	784
2018	2,187	35
Total	\$71,764	\$9,340

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 16 - COMMITMENTS

A. Construction Commitments

As of December 31, 2013, the County had the following contractual purchase commitments:

Project	Fund	Purchase Commitment	Amounts Paid as of 12/31/2013	Amounts Remaining on Contracts
<u>Capital:</u>				
A&G1 Booster Station	Water	\$3,700,000	\$3,677,261	\$22,739
Bergholz Water Tank	Water	200,000	0	200,000
Bradley Road Waterline	Water	2,400,000	95,971	2,304,029
East Springfield Water Tank	Water	550,000	44,960	505,040
Storage Building	Water	140,000	40,165	99,835
Crestview-Belvedere Sanitary Sewer	Sewer	11,976,068	11,388,423	587,645
Barbers Hollow Waste Water Waste Water Treatment Plant	Sewer	6,200,000	65,184	6,134,816
Industrial Park Road	General	400,000	9,035	390,965
Airpark Runway Extension	Miscellaneous Local	2,366,207	852,190	1,514,017
Ariel Imagery	Miscellaneous Local	50,703	25,451	25,252
County Road 39 Bridge	MVGT	1,098,364	79,148	1,019,216
County Road 74 Bridge	MVGT	2,041,979	240,079	1,801,900
Prevention and Recovery Board Building Improvement	Permanent Improvement	350,000	144,864	205,136
Dillonvale 911 Tower Site	Emergency 911	240,000	19,601	220,399
Radio Systems Upgrade	Emergency 911	3,525,000	2,788,888	736,112
Total Construction Commitments		<u>\$35,238,321</u>	<u>\$19,471,220</u>	<u>\$15,767,101</u>

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	\$57,855
Motor Vehicle Gas Tax	1,213,896
Sewer	67,312
Water	1,158,695
Other Non-Major Governmental Funds	<u>512,487</u>
Total	<u>\$3,010,245</u>

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 17 - LONG-TERM LIABILITIES

Changes in the County's long-term liabilities during 2013 consist of the following:

	Outstanding 12/31/2012	Additions	Reductions	Outstanding 12/31/2013	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%	\$6,655,000	\$0	\$800,000	\$5,855,000	\$850,000
<i>Various Purpose/Refunding - 1998, \$17,760,000</i>					
Human Services Refunding - \$2,515,000					
Serial/Term @ 3.75%-5.70%	170,000	0	170,000	0	0
Jail Construction Additional - \$7,180,000					
Serial/Term @ 3.75%-5.70%	480,000	0	480,000	0	0
Engineer Road Projects - \$5,475,000					
Serial/Term @ 3.75%-5.70%	360,000	0	360,000	0	0
<i>Various Purpose - 2004, \$8,010,000</i>					
Jail Construction - 2004, \$4,335,000					
Serial/Term @ 2.0%-5.375%	205,000	0	100,000	105,000	105,000
<i>Various Purpose/Refunding - 2010, \$5,130,000</i>					
Human Services Refunding - \$180,000					
Serial/Term @ 1.30%-1.50%	180,000	0	5,000	175,000	175,000
Jail Construction Refunding - \$2,245,000					
Serial/Term @ 1.30%-2.75%	2,200,000	0	25,000	2,175,000	530,000
Premium \$25,071	16,713	0	3,582	13,131	0
Engineer Road Projects Refunding - \$1,670,000					
Serial/Term @ 1.30%-2.75%	1,635,000	0	15,000	1,620,000	390,000
Premium \$18,749	12,500	0	2,678	9,822	0
<i>911 Radio System Upgrade - 2012</i>					
Term @ 1.95% - \$3,525,000	3,525,000	0	323,000	3,202,000	329,000
<i>Various Purpose Refunding - 2012, \$7,525,000</i>					
Jail Construction Refunding - \$4,355,000					
Serial/Term @ 1.00%-3.625%	4,270,000	0	55,000	4,215,000	55,000
Discount \$25,843	(24,719)	0	(1,124)	(23,595)	0
<i>Various Purpose - 2013, \$1,500,000</i>					
Term @ 2.80%	0	1,500,000	150,000	1,350,000	150,000
Total General Obligation Bonds	19,684,494	1,500,000	2,488,136	18,696,358	2,584,000
<i>Long Term Notes Payable</i>					
Courthouse Renovation, 2007 - \$950,000 @ 4.49%	526,486	0	96,442	430,044	100,692
Garage & Salt Fac. - 2008, \$1,300,000 @ 4.14%	842,170	0	126,531	715,639	131,770
911 Building - 2005, \$1,500,000 @ 4.34%	512,783	0	165,911	346,872	170,878
Total Long Term Notes Payable	1,881,439	0	388,884	1,492,555	403,340
<i>OAQDA Loan - 2012, \$1,379,295 @ 2.47% - 4.4%</i>	1,347,103	0	76,541	1,270,562	78,431
<i>OPWC Road Resurfacing Loan - 1992, \$130,046 @ 0%</i>	3,256	0	3,256	0	0
<i>Capital Leases</i>	40,227	75,382	43,845	71,764	21,178
<i>Workers' Compensation Claims Payable</i>	655,217	57,662	253,387	459,492	130,771
<i>Compensated Absences</i>	2,790,874	1,887,981	1,898,523	2,780,332	1,154,378
Total Governmental Activities	\$26,402,610	\$3,521,025	\$5,152,572	\$24,771,063	\$4,372,098

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

	Outstanding 12/31/2012	Additions	Reductions	Outstanding 12/31/2013	Due Within One Year
Business Type Activities:					
General Obligation Bonds					
<i>Various Purpose - 2004, \$8,010,000</i>					
Water Projects - \$1,855,000					
Serial/Term @ 2.0%-5.375%	115,000	0	55,000	60,000	60,000
Sewer Projects - \$1,470,000					
Serial/Term @ 2.0%-5.375%	65,000	0	30,000	35,000	35,000
Tidd-Dale/Hazelwood Sewer Projects - \$350,000					
Serial/Term @ 2.0%-5.375%	30,000	0	15,000	15,000	15,000
<i>Various Purpose - 2010, \$5,130,000</i>					
Sewer Projects - \$1,035,000					
Serial/Term @ 1.30%-4.50%	995,000	0	20,000	975,000	20,000
<i>Various Purpose Refunding - 2012, \$7,525,000</i>					
Water Projects - \$1,550,000					
Serial/Term @ 1.0%-3.25%	1,515,000	0	25,000	1,490,000	25,000
Premium - \$2,285	2,158	0	127	2,031	0
Sewer Projects - \$1,380,000					
Serial/Term @ 1.0%-3.625%	1,355,000	0	15,000	1,340,000	15,000
Discount \$8,150	(7,796)	0	(354)	(7,442)	0
Tidd-Dale/Hazelwood Sewer Projects - \$240,000					
Serial/Term @ 1.0%-2.75%	235,000	0	5,000	230,000	5,000
Premium - \$1,434	1,324	0	110	1,214	0
Total General Obligation Bonds	4,305,686	0	164,883	4,140,803	175,000
Revenue Bonds					
<i>Wastewater Treatment Bonds - 2012, \$5,884,000</i>					
Crestview - Series A Serial \$5,000,000 @ 2.75%	5,000,000	0	0	5,000,000	0
Crestview - Series B Serial \$884,000 @ 2.75%	884,000	0	0	884,000	0
Total Revenue Bonds	5,884,000	0	0	5,884,000	0
OWDA Loans					
Water - 1989, \$4,181,879 @ 7.0%	526,429	0	346,543	179,886	179,886
George's Run Sewer - 1986, \$709,116 @ 2.0%	35,612	0	35,612	0	0
Crestview Belvedere Project Planning 2010, \$600,000 @ 4.33%	405,029	3,049	408,078	0	0
Total OWDA Loans	967,070	3,049	790,233	179,886	179,886

(Continued)

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

	Outstanding 12/31/2012	Additions	Reductions	Outstanding 12/31/2013	Amounts Due Within One Year
<u>Business Type Activities (Continued):</u>					
<i>OPWC Loans</i>					
Airpark Water - 1993, \$178,000 @ 0%	13,350	0	8,900	4,450	4,450
Water Rehabilitation - 1995, \$329,744 @ 0%	43,965	0	21,982	21,983	21,983
Piney Fork Waterline - 1998, \$195,000 @ 0%	82,875	0	9,750	73,125	9,750
Norton Hill, Empire - 1998, \$113,589 @ 0%	45,440	0	5,679	39,761	5,679
Barbers Hollow Treatment Plant Improvement - 2006, \$300,000 @ 0%	188,248	0	11,766	176,482	11,766
Water Rehabilitation - 1997, \$226,000 @ 0%	15,063	0	15,063	0	0
Total OPWC Loans	388,941	0	73,140	315,801	53,628
<i>Ohio EPA Loans Payable</i>					
Pottery Addition Sanitary Sewer - WPCL 2012 - \$1,396,196 @ 0%	578,460	23,030	30,075	571,415	30,074
Brilliant Booster Station 2013 - \$3,908,090 @ 1.94%	0	2,318,800	80,438	2,238,362	163,224
Rush Run Waterline - Disadvantaged Loan 2008 - \$500,000 @ 0%	433,332	0	16,667	416,665	16,667
Rush Run Waterline - WSRLA Loan 2008 - \$455,685 @ 2.0%	378,451	0	20,288	358,163	20,696
Toronto Waterline Connector Project 2004, \$7,888,745 @ 3.35%	5,101,337	0	334,745	4,766,592	346,053
Total EPA Loans	6,491,580	2,341,830	482,213	8,351,197	576,714
Compensated Absences	77,255	74,823	66,987	85,091	52,591
Total Business Type Activities	\$18,114,532	\$2,419,702	\$1,577,456	\$18,956,778	\$1,037,819

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:

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

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, 2013, the capital appreciation bonds were fully repaid.

Principal and interest requirements to retire the 1998 Jail Construction Refunding Bonds outstanding at December 31, 2013 are as follows:

Year Ending December 31	Serial and Term Bonds	
	Principal	Interest
2014	\$850,000	\$336,663
2015	895,000	287,788
2016	940,000	236,325
2017	1,000,000	182,275
2018	1,055,000	124,775
2019	1,115,000	64,113
Totals	\$5,855,000	\$1,231,939

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

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

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

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

The term bonds matured and were fully repaid during 2013.

2004 Various Purpose Bonds – On November 9, 2004 Jefferson County issued \$8,010,000 of general obligation bonds which included serial and term bonds in the amount of \$1,595,000 and \$6,415,000, respectively. These various purpose bonds were issued to permanently finance outstanding bond anticipation notes and pay the costs of issuance of these bonds for governmental and business type activities in the amounts of \$4,335,000 (\$625,000 serial bonds and \$3,710,000 term bonds) and \$3,675,000 (\$970,000 serial bonds and \$2,705,000 term bonds), respectively. During 2012, the County made the scheduled debt service payments of \$200,000 for governmental and business type activities in the amounts of \$100,000 and \$100,000, respectively, as well as partially refunded the remaining 2004 serial and term bonds in the amount of \$6,415,000 for governmental and business type activities in the amounts of \$3,710,000 and \$2,705,000, respectively. The proceeds of the refunding bonds were placed in an irrevocable escrow trust account, and the refunded bonds are considered legally defeased, and were removed from the financial statements of the County. The remaining outstanding bonds were originally issued to repay the jail construction bond anticipation note for additional repairs to the county jail facility. The remaining outstanding bonds are being retired through the debt service fund from permissive sales and use tax revenues. A breakdown of the business-type portion of this bond issue is addressed below in the business type activity portion of this note.

Principal and interest requirements to retire the governmental activities portion of the 2004 Various Purpose Bonds outstanding at December 31, 2013 are as follows:

Year Ending	Serial Bonds	
December 31	Principal	Interest
2014	\$105,000	\$3,623

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.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

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

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

\$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 matured on December 1, 2013 were subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 of the years and in the respective principal amounts as follows:

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

* Maturity

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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:

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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
	\$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, 2013 are as follows:

Year Ending December 31	Serial and Term Bonds	
	Principal	Interest
2014	\$1,095,000	\$88,413
2015	935,000	71,988
2016	960,000	50,950
2017	980,000	26,950
	\$3,970,000	\$238,301
Totals	\$3,970,000	\$238,301

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:

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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, 2013 are as follows:

Year Ending December 31	Serial and Term Bonds	
	Principal	Interest
2014	\$329,000	\$62,439
2015	335,000	56,024
2016	342,000	49,491
2017	349,000	42,822
2018	355,000	36,017
2019-2022	1,492,000	73,457
Totals	\$3,202,000	\$320,250

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, 2013

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 is reported as a deferred charge on refunding, and amortized over the remaining life of the refunded bonds. The 2013 amortization of this was \$173,100 for governmental activities and \$128,758 for business type activities. All of the bonds that were refunded with this issue remain outstanding at December 31, 2013, and are scheduled to be 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% 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% 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% 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
For the Year Ended December 31, 2013

<u>Date</u>	<u>Principal Amount Subject to Mandatory Redemption</u>
2031	\$320,000
2032 *	<u>335,000</u>
	<u><u>\$655,000</u></u>
* Maturity	

The Term Bonds maturing on December 1, 2034 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:

<u>Date</u>	<u>Subject to Mandatory Redemption</u>
2033	\$350,000
2034 *	<u>355,000</u>
	<u><u>\$705,000</u></u>
* 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, 2013 are as follows:

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Year Ending December 31	Serial and Term Bonds	
	Principal	Interest
2014	\$55,000	\$118,080
2015	165,000	117,255
2016	165,000	114,780
2017	170,000	111,480
2018	175,000	108,080
2019-2023	920,000	483,888
2024-2028	1,055,000	355,730
2029-2033	1,240,000	179,438
2034	270,000	9,788
Totals	\$4,215,000	\$1,598,519

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, 2013 are as follows:

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Year Ending December 31	Term Bonds	
	Principal	Interest
2014	\$150,000	\$37,800
2015	150,000	33,600
2016	150,000	29,400
2017	150,000	25,200
2018	150,000	21,000
2019-2022	600,000	42,000
Totals	\$1,350,000	\$189,000

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.

Principal and interest requirements to retire the long term notes payable outstanding at December 31, 2013 are as follows:

Year Ending December 31	Notes Payable	
	Principal	Interest
2014	\$403,340	\$58,015
2015	418,441	42,908
2016	252,838	28,560
2017	263,115	17,706
2018	154,821	6,478
Totals	\$1,492,555	\$153,667

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 has applied for the subsidy as reported, but has received reduced reimbursements. The county has received no updated schedule of interest rate subsidy.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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
2014	\$78,431	\$15,129	\$0	\$28,954	(\$20,268)	\$8,686
2015	80,368	13,192	0	28,954	(20,268)	8,686
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
2019-2023	200,509	8,238	166,444	134,281	(93,996)	40,285
2024-2027	0	0	491,596	43,828	(18,485)	25,343
Totals	\$612,522	\$64,027	\$658,040	\$322,879	(\$213,821)	\$109,058

OPWC Road Resurfacing Loans – This loan was issued in 1992 for road repairs and was fully repaid during 2013.

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, and Court Corrections/Public Safety funds from County revenues.

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

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

Business Type Activities:

2004 Various Purpose Bonds – On November 9, 2004 Jefferson County issued \$8,010,000 of general obligation bonds which included serial and term bonds in the amount of \$1,595,000 and \$6,415,000, respectively. These various purpose bonds were issued to permanently finance outstanding bond anticipation notes and pay the costs of issuance of these bonds for governmental and business type activities in the amounts of \$4,335,000 (\$625,000 serial bonds and \$3,710,000 term bonds) and \$3,675,000 (\$970,000 serial bonds and \$2,705,000 term bonds), respectively. During 2012, the County made the scheduled debt service payments of \$200,000 for governmental and business type activities in the amounts of \$100,000 and \$100,000, respectively, as well as partially refunded the remaining 2004 serial and term bonds in the amount of \$6,415,000 for governmental business type activities in the amounts of \$3,710,000 and \$2,705,000, respectively. The proceeds of the refunding bonds were placed in

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

an irrevocable escrow trust account, and the refunded bonds are considered legally defeased, and were removed from the financial statements of the County.

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

\$1,855,000 of these general obligation bonds were issued to permanently finance bond anticipation notes that were previously issued for various water projects. These bonds are being retired through the water fund from revenues derived from the operation of the water system. After the 2012 refunding, \$115,000 of the original bonds remained outstanding.

\$1,470,000 of these general obligation bonds were issued to permanently finance bond anticipation notes that were previously issued for various sewer projects. These bonds are being retired through the sewer fund from revenues derived from the operation of the sewer system. After the 2012 refunding, \$65,000 of the original bonds remained outstanding.

\$350,000 of these general obligation bonds were issued to permanently finance bond anticipation notes that were previously issued for Tidd-Dale and Hazelwood sewer expansion. These bonds are being retired through the sewer fund, and are intended to be partially repaid through special assessments as well as from revenues derived from the operation of the sewer system. In the event of default of the property owners, the sewer fund will make the required debt payments through operating revenues. After the 2012 refunding, \$30,000 of the original bonds remained outstanding.

Principal and interest requirements to retire the business type activities portion of the 2004 Various Purpose Bonds outstanding at December 31, 2013 are as follows:

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
2014	\$60,000	\$2,070	\$35,000	\$1,208	\$15,000	\$517

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, 2013 are as follows:

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For the Year Ended December 31, 2013

December 31	Principal	Interest
2014	\$20,000	\$39,095
2015	25,000	38,795
2016	25,000	38,233
2017	25,000	37,608
2018	25,000	36,920
2019-2023	135,000	170,920
2024-2028	160,000	144,345
2029-2033	200,000	108,440
2034-2037	245,000	60,075
2038-2040	115,000	7,875
Totals	\$975,000	\$682,306

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 is reported as a deferred charge on refunding, and amortized over the remaining life of the refunded bonds. The 2013 amortization of this was \$72,276 for governmental activities and \$26,671 for business type activities.

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

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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, 2013 are as follows:

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
2014	\$25,000	\$37,440	\$15,000	\$37,492	\$5,000	\$5,050
2015	85,000	37,065	55,000	37,268	20,000	4,975
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
2019-2023	475,000	132,681	300,000	153,557	110,000	11,925
2024-2028	530,000	67,438	335,000	112,131	25,000	687
2029-2033	115,000	3,737	390,000	56,520	0	0
2034	0	0	85,000	3,081	0	0
Totals	\$1,490,000	\$380,631	\$1,340,000	\$506,277	\$230,000	\$35,362

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 County recorded the proceeds on a budgetary basis when the bonds were paid by the fiscal agent, rather than when the bonds were reported on the Fund Statement of Net Position (GAAP Basis). The bonds are payable solely from sewer customer net revenues and are payable through 2052. For fiscal year 2013, 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 \$9,867,832. Principal and interest paid for the current year and total customer net revenues were \$79,581 and \$740,306, respectively. An estimated schedule of debt service requirements to maturity follows:

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Year Ending December 31	Principal	Interest
2014	\$0	\$161,810
2015	89,000	166,422
2016	92,000	163,422
2017	94,000	161,422
2018	98,000	157,422
2019-2023	528,000	749,108
2024-2028	605,000	672,108
2029-2033	693,000	584,108
2034-2038	793,000	484,108
2039-2043	909,000	368,108
2044-2048	1,042,000	235,108
2049-2052	941,000	80,686
Totals	<u>\$5,884,000</u>	<u>\$3,983,832</u>

OWDA Loans – The County has entered into OWDA Loans for various water and sewer projects. These loans will be repaid from charges for services revenue in the enterprise funds, with the exception of the George’s Run Sewer OWDA Loan that was repaid from special assessments, and upon default of the property owners, sewer fund operating revenues will repay the debt. During 2013, the outstanding balance of the Crestview Belvedere Project Planning OWDA loan was rolled into long-term financing through the Revenue Bonds, see revenue bond disclosure for further specifics.

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 OWDA and OPWC loan debt service requirements to maturity are as follows:

Year Ending December 31	OWDA Loans		OPWC Loans
	Principal	Interest	Principal
2014	\$179,886	\$12,553	\$53,628
2015	0	0	27,195
2016	0	0	27,195
2017	0	0	27,195
2018	0	0	27,195
2019-2023	0	0	93,351
2024-2027	0	0	60,042
Totals	<u>\$179,886</u>	<u>\$12,553</u>	<u>\$315,801</u>

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Ohio EPA Loans Payable – The County entered into a loan agreement on November 2, 2004 with the Ohio Water Development Authority for a \$7,888,745 Ohio EPA Loan from the Water Supply Revolving Loan Account at 3.35 percent for a twenty year period. The loan was issued for the completion of Toronto waterline connector project that allows the County to purchase water from the City of Toronto. During 2008, the County entered into loan agreements with the Ohio Water Development Authority for two additional Ohio EPA loans for the completion of the Rush Run Waterline Extension project, which included a Disadvantaged loan in the amount of \$500,000 at zero percent interest, and a WSRLA loan in the amount of \$455,685 at 2.0 percent interest. 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. The Brilliant Booster Station project is scheduled for completion during 2014. Based on the current status of the Brilliant Booster Station project, there is a tentative loan repayment schedule in place, but a final loan repayment schedule will be provided at the point the loan is complete. The loans are backed by the full faith and credit of the County and are intended to be repaid with user charges.

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

Year Ending December 31	Principal	Interest
2014	\$576,715	\$237,335
2015	592,002	222,048
2016	607,755	206,295
2017	623,988	190,061
2018	640,717	173,333
2019-2023	3,472,966	597,285
2024-2028	2,124,137	186,093
2029-2033	1,218,875	49,873
2034-2038	83,332	0
Totals	\$9,940,487	\$1,862,323

Bond Ratings:

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

Debt Margins:

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

The effects of the debt limitations described above at December 31, 2013 are a margin on unvoted debt of \$10,287,560 and an overall debt margin of \$26,572,253.

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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, 2013, there were \$140,465,000 in industrial revenue bonds that have been issued and have not been completely repaid, of which \$39,560,000 remain outstanding.

NOTE 18 - INTERNAL BALANCES

Interfund balances at December 31, 2013 consist of the following individual interfund receivables and payables:

<u>Interfund Payable</u>	Interfund Receivable			
	Major Funds		Self	
	General	Jail Operating Levy	Insurance - Workers' Compensation	Total
Major Funds:				
Jail Operating Levy	\$0	\$0	\$1,853,133	\$1,853,133
Other Nonmajor Governmental	100,118	7,565	0	107,683
Self Insurance - Health	1,714,031	0	3,223,953	4,937,984
Total All Funds	\$1,814,149	\$7,565	\$5,077,086	\$6,898,800

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.

Interfund transfers for the year ended December 31, 2013 consisted of the following:

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<u>Transfer from</u>	<u>Transfers to</u>			<u>Totals</u>
	<u>MVGT</u>	<u>Jail Operating Levy</u>	<u>Other Nonmajor Governmental</u>	
General	\$0	\$1,901,288	\$1,207,437	\$3,108,725
MVGT	0	0	597,013	597,013
Developmental Disabilities	0	0	300,000	300,000
Other Nonmajor Governmental	44,071	0	581,241	625,312
Total All Funds	\$44,071	\$1,901,288	\$2,685,691	\$4,631,050

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

NOTE 19 - JOINT VENTURE

Jefferson County Regional Planning Commission:

The County participates in the Jefferson County Regional Planning Commission which is a statutorily created (ORC section 713) political subdivision of the State. The Commission is jointly governed among Jefferson County and municipalities and townships within the County. The Commission includes the three Jefferson County Commissioners, fourteen municipality mayors, fourteen township trustees, and six non-governmental representatives appointed by the member governments. Each member's control over the operation of the commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environment, social, economic and governmental functions and services of the County as well as applies for Community Development Block Grants for the member governments. The Board exercises total control of the budgeting, appropriation, contracting and management. The County's contribution was \$85,000 for their annual subsidy (approximately 20 percent of the annual revenues of the Commission). The remaining member governments contribute an annual fee that totals \$4,150 per year. The Commission applies for Community Development Block Grants on behalf of member governments and receives approximately \$56,639 per year in administrative fees. Continued existence of the Commission is dependent upon the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources and is not experiencing fiscal distress that may cause an additional financial benefit to or burden on the County. The financial activity of the Commission is presented as an agency fund due to the County serving as fiscal agent. Complete financial statements can be obtained from the Jefferson County Regional Planning Commission, Steubenville, Ohio.

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

A. Jefferson County Cluster:

Jefferson County Cluster provides services to multi-need youth in Jefferson County. Members of the Cluster include the Jefferson County Alcohol, Drug Addiction, and Mental Health Services Board, the Jefferson Drug and Alcohol Councils, student services, Jefferson Juvenile District, the superintendent of public instruction, and the directors of youth services, human services, and department of developmental disabilities. The operation of the Cluster is controlled by an advisory committee which consists of a representative from each agency. Each member's degree of control is limited to its representation on the committee. The County did not contribute to the Cluster in 2013.

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 2013.

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 2013.

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.

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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 2013.

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 2013.

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.

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H. Jefferson County Family and Children First Council:

The Jefferson County Family and Children First Council is a jointly governed organization created under the Ohio Revised Code Section 121.37. The Council is comprised of the following members: Director of the Board of Mental Health, Alcohol and Drug Addiction, Health Commissioner of the City of Steubenville, Health Commissioner of Jefferson County, Director of the Jefferson County Department of Job and Family Services, Director of Children Services, Superintendent of Jefferson County Board of Department of Developmental Disabilities, Juvenile Court Judge, Superintendent of the Steubenville City Board of Education, Superintendent of the Jefferson County Educational Service Center, Superintendent of Edison Local School District, Mayor of Steubenville, Chairman of the Board of County Commissioners, Director of the regional office of the Department of Youth Services, Director of the Community Action Council, a representative of Jefferson County Early Intervention Collaborative, a representative of the Jefferson County Behavioral Health System, a representative from the Jefferson County United Way, and a representative from the Family Services Association, three individuals representing the interests of families in Jefferson County, a representative from any public or private organization which formally attests to its support for the mission of the Council. The Council is governed currently by a 24 member Board. During 2013, 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 2013, 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 and 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 2013, the County contributed \$100,000 to the Jefferson County Port Authority.

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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 2013.

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 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 2013.

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 \$115,485 to the Park District in 2013.

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NOTE 22 - PUBLIC ENTITY POOLS

A. Risk Sharing Pool:

County Risk Sharing Authority (CORSA)

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

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member Counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member County's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member Counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in or a financial responsibility for CORSA. Any additional premium or contribution amounts and estimates of losses are not reasonably determinable. The County's payment for insurance to CORSA in 2013 was \$373,409.

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

The Jefferson Health Plan Self-Insurance 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.

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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 Met 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.

NOTE 25 - SUBSEQUENT EVENTS

Levy – On May 6, 2014, voters of Jefferson County renewed the Senior Citizen's levy with an increase of 0.2 mills which will begin collections in 2014.

Land Bank – On May 1, 2014, the Jefferson County Commissioners passed a resolution to establish the Jefferson County Land Revitalization Corporation for the Jefferson County Treasurer's office, in accordance with Ohio Revised Code 5722.02, and approving initial articles of incorporation.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

NOTE 26 – JEFFCO WORKSHOP

During 2013, 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

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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 expenses, enforcing laws, housing and rehabilitation of offenders and other judicial and public safety programs and issues.

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

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

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

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

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

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

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

Nonmajor Debt Service Fund:

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

Nonmajor Capital Projects Fund:

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

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

Jefferson County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,696,162	\$3,178,760	\$1,825,099	\$14,700,021
Cash and Cash Equivalents in Segregated Accounts	207,010	0	0	207,010
Investments	140,000	0	0	140,000
Restricted Assets:				
Equity in pooled Cash and Cash Equivalents	94,291	0	0	94,291
Investments with Fiscal Agents	1,019,953	0	0	1,019,953
Materials and Supplies Inventory	61,416	0	0	61,416
Receivables:				
Property Taxes	4,077,327	1,330,112	0	5,407,439
Permissive Sales Taxes	404,562	365,536	0	770,098
Accounts	451,460	0	0	451,460
Intergovernmental	2,609,014	71,462	0	2,680,476
Loans	202,903	0	0	202,903
Prepaid Items	44,268	0	0	44,268
<i>Total Assets</i>	<u>\$19,008,366</u>	<u>\$4,945,870</u>	<u>\$1,825,099</u>	<u>\$25,779,335</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$631,180	\$0	\$0	\$631,180
Contracts Payable	223,483	0	0	223,483
Accrued Wages and Benefits	133,902	0	0	133,902
Interfund Payable	107,683	0	0	107,683
Intergovernmental Payable	304,039	0	0	304,039
Unearned Revenue	4,995	0	0	4,995
<i>Total Liabilities</i>	<u>1,405,282</u>	<u>0</u>	<u>0</u>	<u>1,405,282</u>
Deferred Inflows of Resources				
Property Taxes not Levied to Finance Current Year Operations	3,555,455	1,186,597	0	4,742,052
Unavailable Revenue	2,583,482	346,131	0	2,929,613
<i>Total Deferred Inflows of Resources</i>	<u>6,138,937</u>	<u>1,532,728</u>	<u>0</u>	<u>7,671,665</u>
Fund Balances (Deficit)				
Nonspendable:				
Materials and Supplies Inventory	61,416	0	0	61,416
Prepaid Items	44,268	0	0	44,268
Restricted for:				
Debt Service	0	3,413,142	0	3,413,142
Capital Outlay	0	0	1,825,099	1,825,099
Children's Home	1,114,244	0	0	1,114,244
Community Development	285,062	0	0	285,062
Mental Health	2,567,658	0	0	2,567,658
Tuberculosis/Crippled Child Levy	983,212	0	0	983,212
Children Services	1,951,210	0	0	1,951,210
Corrections and Public Safety	2,042,075	0	0	2,042,075
Other Purposes	2,415,002	0	0	2,415,002
<i>Total Fund Balances</i>	<u>11,464,147</u>	<u>3,413,142</u>	<u>1,825,099</u>	<u>16,702,388</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$19,008,366</u>	<u>\$4,945,870</u>	<u>\$1,825,099</u>	<u>\$25,779,335</u>

Jefferson County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013

	Miscellaneous Local	Mental Health	Court/Corrections and Public Safety	Emergency 911
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,519,299	\$2,050,013	\$1,330,262	\$225,460
Cash and Cash Equivalents in Segregated Accounts	0	9,702	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	50,387	340	0	1,669
Receivables:				
Property Taxes	0	341,888	0	1,798,894
Permissive Sales Taxes	0	0	0	0
Accounts	451,460	0	0	0
Intergovernmental	541,596	1,128,835	277,386	96,026
Loans	0	197,162	0	0
Prepaid Items	7,450	2,320	1,604	4,973
<i>Total Assets</i>	<u>\$3,570,192</u>	<u>\$3,870,260</u>	<u>\$1,609,252</u>	<u>\$2,127,022</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$169,860	\$252,920	\$16,833	\$7,082
Contracts Payable	213,455	0	0	10,028
Accrued Wages and Benefits	21,767	7,853	21,270	23,675
Interfund Payable	100,118	0	0	0
Intergovernmental Payable	14,337	4,345	14,095	10,366
Unearned Revenue	4,995	0	0	0
<i>Total Liabilities</i>	<u>524,532</u>	<u>265,118</u>	<u>52,198</u>	<u>51,151</u>
Deferred Inflows of Resources				
Property Taxes not Levied to Finance Current Year Operations	0	276,654	0	1,603,192
Unavailable Revenue	623,026	758,170	152,815	291,728
<i>Total Deferred Inflows of Resources</i>	<u>623,026</u>	<u>1,034,824</u>	<u>152,815</u>	<u>1,894,920</u>
Fund Balances				
Nonspendable:				
Materials and Supplies Inventory	50,387	340	0	1,669
Prepaid Items	7,450	2,320	1,604	4,973
Restricted for:				
Children's Home	0	0	0	0
Community Development	0	0	0	0
Mental Health	0	2,567,658	0	0
Tuberculosis/Crippled Child Levy	0	0	0	0
Children Services	0	0	0	0
Corrections and Public Safety	0	0	1,402,635	174,309
Other Purposes	2,364,797	0	0	0
<i>Total Fund Balances</i>	<u>2,422,634</u>	<u>2,570,318</u>	<u>1,404,239</u>	<u>180,951</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$3,570,192</u>	<u>\$3,870,260</u>	<u>\$1,609,252</u>	<u>\$2,127,022</u>

Permissive Sheriff	Tuberculosis/ Crippled Child Levy	Children Services	Community Development Block Grant	Senior Citizens Levy	Total Nonmajor Special Revenue Funds
\$90,683	\$984,660	\$2,137,047	\$308,533	\$50,205	\$9,696,162
196,522	0	786	0	0	207,010
0	0	0	0	0	140,000
0	0	94,291	0	0	94,291
0	0	1,019,953	0	0	1,019,953
5,100	0	3,920	0	0	61,416
0	0	815,902	0	1,120,643	4,077,327
404,562	0	0	0	0	404,562
0	0	0	0	0	451,460
31,426	0	449,188	155	84,402	2,609,014
0	0	0	5,741	0	202,903
24,200	0	3,721	0	0	44,268
<u>\$752,493</u>	<u>\$984,660</u>	<u>\$4,524,808</u>	<u>\$314,429</u>	<u>\$1,255,250</u>	<u>\$19,008,366</u>
\$7,527	\$0	\$147,746	\$29,212	\$0	\$631,180
0	0	0	0	0	223,483
53,628	0	5,709	0	0	133,902
7,565	0	0	0	0	107,683
29,857	1,448	229,591	0	0	304,039
0	0	0	0	0	4,995
<u>98,577</u>	<u>1,448</u>	<u>383,046</u>	<u>29,212</u>	<u>0</u>	<u>1,405,282</u>
0	0	685,434	0	990,175	3,555,455
159,485	0	383,233	155	214,870	2,583,482
<u>159,485</u>	<u>0</u>	<u>1,068,667</u>	<u>155</u>	<u>1,205,045</u>	<u>6,138,937</u>
5,100	0	3,920	0	0	61,416
24,200	0	3,721	0	0	44,268
0	0	1,114,244	0	0	1,114,244
0	0	0	285,062	0	285,062
0	0	0	0	0	2,567,658
0	983,212	0	0	0	983,212
0	0	1,951,210	0	0	1,951,210
465,131	0	0	0	0	2,042,075
0	0	0	0	50,205	2,415,002
<u>494,431</u>	<u>983,212</u>	<u>3,073,095</u>	<u>285,062</u>	<u>50,205</u>	<u>11,464,147</u>
<u>\$752,493</u>	<u>\$984,660</u>	<u>\$4,524,808</u>	<u>\$314,429</u>	<u>\$1,255,250</u>	<u>\$19,008,366</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, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$3,440,250	\$1,138,711	\$0	\$4,578,961
Permissive Sales Taxes	1,525,621	1,045,925	0	2,571,546
Charges for Services	3,230,040	0	0	3,230,040
Licenses and Permits	142,313	0	0	142,313
Fines and Forfeitures	48,897	0	0	48,897
Intergovernmental	8,871,584	155,978	0	9,027,562
Investment Income	81,346	0	0	81,346
Rent	160,816	40,182	0	200,998
Other	169,167	0	12,149	181,316
<i>Total Revenues</i>	<u>17,670,034</u>	<u>2,380,796</u>	<u>12,149</u>	<u>20,062,979</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	916,747	0	0	916,747
Judicial	343,297	0	0	343,297
Public Safety	6,276,541	0	0	6,276,541
Health	3,384,086	0	0	3,384,086
Human Services	4,852,045	0	0	4,852,045
Economic Development and Assistance	2,232,286	0	0	2,232,286
Capital Outlay	35,895	0	3,327,649	3,363,544
Debt Service:				
Principal Retirement	27,696	2,951,681	0	2,979,377
Interest and Fiscal Charges	4,024	862,649	0	866,673
<i>Total Expenditures</i>	<u>18,072,617</u>	<u>3,814,330</u>	<u>3,327,649</u>	<u>25,214,596</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(402,583)</u>	<u>(1,433,534)</u>	<u>(3,315,500)</u>	<u>(5,151,617)</u>
Other Financing Sources (Uses):				
Transfers In	1,097,911	1,287,780	300,000	2,685,691
General Obligation Bonds Issued	500,000	0	1,000,000	1,500,000
Inception of Capital Lease	35,895	0	0	35,895
Transfers Out	(625,312)	0	0	(625,312)
<i>Total Other Financing Sources (Uses)</i>	<u>1,008,494</u>	<u>1,287,780</u>	<u>1,300,000</u>	<u>3,596,274</u>
<i>Net Change in Fund Balances</i>	605,911	(145,754)	(2,015,500)	(1,555,343)
<i>Fund Balances Beginning of Year</i>	<u>10,858,236</u>	<u>3,558,896</u>	<u>3,840,599</u>	<u>18,257,731</u>
<i>Fund Balances End of Year</i>	<u>\$11,464,147</u>	<u>\$3,413,142</u>	<u>\$1,825,099</u>	<u>\$16,702,388</u>

Jefferson County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	Miscellaneous Local	Mental Health	Court/Corrections and Public Safety	Emergency 911
Revenues				
Property Taxes	\$0	\$277,293	\$0	\$1,536,543
Permissive Sales Taxes	0	0	0	0
Charges for Services	2,044,861	3,246	309,094	0
Licenses and Permits	49,936	0	92,377	0
Fines and Forfeitures	9,030	0	39,867	0
Intergovernmental	1,611,615	2,862,795	996,060	367,872
Investment Income	0	0	0	0
Rent	60,432	65,400	0	34,984
Other	71,670	14,674	8,731	69,533
<i>Total Revenues</i>	<u>3,847,544</u>	<u>3,223,408</u>	<u>1,446,129</u>	<u>2,008,932</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	916,747	0	0	0
Judicial	574	0	342,723	0
Public Safety	0	0	1,476,402	1,668,583
Health	168,610	3,086,081	0	0
Human Services	977,494	0	0	0
Economic Development and Assistance	1,663,485	0	0	0
Capital Outlay	0	20,914	14,981	0
Debt Service:				
Principal Retirement	0	5,355	22,341	0
Interest and Fiscal Charges	0	1,436	2,588	0
<i>Total Expenditures</i>	<u>3,726,910</u>	<u>3,113,786</u>	<u>1,859,035</u>	<u>1,668,583</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>120,634</u>	<u>109,622</u>	<u>(412,906)</u>	<u>340,349</u>
Other Financing Sources (Uses):				
Transfers In	171,586	0	25,898	0
General Obligation Bonds Issued	500,000	0	0	0
Inception of Capital Lease	0	20,914	14,981	0
Transfers Out	0	0	0	(568,252)
<i>Total Other Financing Sources (Uses)</i>	<u>671,586</u>	<u>20,914</u>	<u>40,879</u>	<u>(568,252)</u>
<i>Net Change in Fund Balances</i>	792,220	130,536	(372,027)	(227,903)
<i>Fund Balances Beginning of Year</i>	<u>1,630,414</u>	<u>2,439,782</u>	<u>1,776,266</u>	<u>408,854</u>
<i>Fund Balances End of Year</i>	<u><u>\$2,422,634</u></u>	<u><u>\$2,570,318</u></u>	<u><u>\$1,404,239</u></u>	<u><u>\$180,951</u></u>

Permissive Sheriff	Tuberculosis/ Crippled Child Levy	Children Services	Community Development Block Grant	Federal Emergency Management Agency	Senior Citizens Levy	Total Nonmajor Special Revenue Funds
\$0	\$0	\$674,712	\$0	\$0	\$951,702	\$3,440,250
1,525,621	0	0	0	0	0	1,525,621
856,133	0	16,011	695	0	0	3,230,040
0	0	0	0	0	0	142,313
0	0	0	0	0	0	48,897
73,941	0	2,195,232	552,260	44,071	167,738	8,871,584
0	0	81,251	95	0	0	81,346
0	0	0	0	0	0	160,816
0	0	0	4,559	0	0	169,167
<u>2,455,695</u>	<u>0</u>	<u>2,967,206</u>	<u>557,609</u>	<u>44,071</u>	<u>1,119,440</u>	<u>17,670,034</u>
0	0	0	0	0	0	916,747
0	0	0	0	0	0	343,297
3,131,556	0	0	0	0	0	6,276,541
0	129,395	0	0	0	0	3,384,086
0	0	2,751,009	0	0	1,123,542	4,852,045
0	0	0	568,801	0	0	2,232,286
0	0	0	0	0	0	35,895
0	0	0	0	0	0	27,696
0	0	0	0	0	0	4,024
<u>3,131,556</u>	<u>129,395</u>	<u>2,751,009</u>	<u>568,801</u>	<u>0</u>	<u>1,123,542</u>	<u>18,072,617</u>
<u>(675,861)</u>	<u>(129,395)</u>	<u>216,197</u>	<u>(11,192)</u>	<u>44,071</u>	<u>(4,102)</u>	<u>(402,583)</u>
861,427	0	0	39,000	0	0	1,097,911
0	0	0	0	0	0	500,000
0	0	0	0	0	0	35,895
(12,989)	0	0	0	(44,071)	0	(625,312)
<u>848,438</u>	<u>0</u>	<u>0</u>	<u>39,000</u>	<u>(44,071)</u>	<u>0</u>	<u>1,008,494</u>
172,577	(129,395)	216,197	27,808	0	(4,102)	605,911
321,854	1,112,607	2,856,898	257,254	0	54,307	10,858,236
<u>\$494,431</u>	<u>\$983,212</u>	<u>\$3,073,095</u>	<u>\$285,062</u>	<u>\$0</u>	<u>\$50,205</u>	<u>\$11,464,147</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, 2013

	<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	\$878,987	\$878,987
Cash and Cash Equivalents with Fiscal Agents	2,589,957	0	2,589,957
Receivables:			
Accounts	256,087	0	256,087
Interfund	0	5,077,086	5,077,086
<i>Total Assets</i>	<u>2,846,044</u>	<u>5,956,073</u>	<u>8,802,117</u>
Liabilities			
Current Liabilities:			
Interfund Payable	4,937,984	0	4,937,984
Intergovernmental Payable	0	259,455	259,455
Claims Payable - Health	788,550	0	788,550
Claims Payable - Workers' Compensation	0	130,771	130,771
<i>Total Current Liabilities</i>	<u>5,726,534</u>	<u>390,226</u>	<u>6,116,760</u>
Long-Term Liabilities (Net of Current Portion):			
Claims Payable - Workers' Compensation	0	328,721	328,721
<i>Total Liabilities</i>	<u>5,726,534</u>	<u>718,947</u>	<u>6,445,481</u>
Net Position			
Unrestricted (Deficit)	<u>(2,880,490)</u>	<u>5,237,126</u>	<u>2,356,636</u>
<i>Total Net Position (Deficit)</i>	<u><u>(\$2,880,490)</u></u>	<u><u>\$5,237,126</u></u>	<u><u>\$2,356,636</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, 2013

	Self Insurance Health	Self Insurance Workers' Compensation	Total Internal Service Funds
Operating Revenues			
Charges for Services	\$7,465,613	\$255,486	\$7,721,099
Other	92,921	0	92,921
<i>Total Operating Revenues</i>	<u>7,558,534</u>	<u>255,486</u>	<u>7,814,020</u>
Operating Expenses			
Contractual Services	364,744	259,454	624,198
Claims	6,142,962	57,662	6,200,624
<i>Total Operating Expenses</i>	<u>6,507,706</u>	<u>317,116</u>	<u>6,824,822</u>
<i>Operating Income (Loss)</i>	<u>1,050,828</u>	<u>(61,630)</u>	<u>989,198</u>
Non-Operating Revenues			
Interest	19,337	0	19,337
Other Non-Operating Revenues	0	222	222
<i>Total Non-Operating Revenues</i>	<u>19,337</u>	<u>222</u>	<u>19,559</u>
<i>Change in Net Position</i>	1,070,165	(61,408)	1,008,757
<i>Net Position (Deficit) Beginning of Year</i>	<u>(3,950,655)</u>	<u>5,298,534</u>	<u>1,347,879</u>
<i>Net Position (Deficit) End of Year</i>	<u><u>(\$2,880,490)</u></u>	<u><u>\$5,237,126</u></u>	<u><u>\$2,356,636</u></u>

Jefferson County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2013

	Self Insurance Health	Self Insurance Workers' Compensation	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Customers	\$7,465,613	\$255,486	\$7,721,099
Cash Payments for Goods and Services	(364,744)	(259,559)	(624,303)
Cash Payments for Claims	(7,894,830)	(253,387)	(8,148,217)
Other Operating Revenues	1,424,498	0	1,424,498
Other Non-Operating Revenues	0	222	222
<i>Net Cash Provided by (Used for) Operating Activities</i>	630,537	(257,238)	373,299
Cash Flows from Noncapital Financing Activities			
Interfund Loan	(515,962)	152,520	(363,442)
Cash Flows from Investing Activities			
Interest	19,337	0	19,337
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	133,912	(104,718)	29,194
<i>Cash and Cash Equivalents Beginning of Year</i>	2,456,045	983,705	3,439,750
<i>Cash and Cash Equivalents End of Year</i>	<u>\$2,589,957</u>	<u>\$878,987</u>	<u>\$3,468,944</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	\$1,050,828	(\$61,630)	\$989,198
Adjustments:			
Non-Operating Revenues	0	222	222
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(163,166)	0	(163,166)
Decrease in Claims Payable	(257,125)	(195,725)	(452,850)
Decrease in Intergovernmental Payable	0	(105)	(105)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$630,537</u>	<u>(\$257,238)</u>	<u>\$373,299</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, 2013

	<u>Balance 12/31/12</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/13</u>
<i>Board of Health:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$99,100	\$1,709,169	\$1,642,156	\$166,113
Total Assets	<u>\$99,100</u>	<u>\$1,709,169</u>	<u>\$1,642,156</u>	<u>\$166,113</u>
<u>Liabilities:</u>				
Undistributed Monies	\$99,100	\$1,709,169	\$1,642,156	\$166,113
Total Liabilities	<u>\$99,100</u>	<u>\$1,709,169</u>	<u>\$1,642,156</u>	<u>\$166,113</u>
<i>Eastern Ohio Correction Center (EOCC):</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$169,856	\$3,029,680	\$2,983,104	\$216,432
Total Assets	<u>\$169,856</u>	<u>\$3,029,680</u>	<u>\$2,983,104</u>	<u>\$216,432</u>
<u>Liabilities:</u>				
Undistributed Monies	\$169,856	\$3,029,680	\$2,983,104	\$216,432
Total Liabilities	<u>\$169,856</u>	<u>\$3,029,680</u>	<u>\$2,983,104</u>	<u>\$216,432</u>

(Continued)

Jefferson County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2013

	<u>Balance 12/31/12</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/13</u>
<i>Taxes Agency:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$2,013,064	\$59,659,833	\$59,756,906	\$1,915,991
Receivables:				
Property Taxes	45,286,103	47,280,716	45,286,103	47,280,716
Accounts	548,827	714,075	548,827	714,075
Special Assessments	358,805	299,727	358,805	299,727
Intergovernmental	1,145,477	1,170,241	1,145,477	1,170,241
Total Assets	<u>\$49,352,276</u>	<u>\$109,124,592</u>	<u>\$107,096,118</u>	<u>\$51,380,750</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$47,339,212	\$49,464,759	\$47,339,212	\$49,464,759
Undistributed Monies	2,013,064	59,659,833	59,756,906	1,915,991
Total Liabilities	<u>\$49,352,276</u>	<u>\$109,124,592</u>	<u>\$107,096,118</u>	<u>\$51,380,750</u>
 <i>Undivided State Monies:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$0	\$2,649,300	\$2,649,300	\$0
Receivables:				
Intergovernmental	861,774	845,650	861,774	845,650
Total Assets	<u>\$861,774</u>	<u>\$3,494,950</u>	<u>\$3,511,074</u>	<u>\$845,650</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$861,774	\$845,650	\$861,774	\$845,650
Undistributed Monies	0	2,649,300	2,649,300	0
Total Liabilities	<u>\$861,774</u>	<u>\$3,494,950</u>	<u>\$3,511,074</u>	<u>\$845,650</u>
 <i>Corporation/Subdivision:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$0	\$38,226,422	\$38,226,422	\$0
Total Assets	<u>\$0</u>	<u>\$38,226,422</u>	<u>\$38,226,422</u>	<u>\$0</u>
<u>Liabilities:</u>				
Undistributed Monies	\$0	\$38,226,422	\$38,226,422	\$0
Total Liabilities	<u>\$0</u>	<u>\$38,226,422</u>	<u>\$38,226,422</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, 2013

	Balance 12/31/12	Additions	Reductions	Balance 12/31/13
<i>Miscellaneous Court/Safety:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$5,162	\$13,606	\$13,754	\$5,014
Cash Equivalents in				
Segregated Accounts	682,706	10,940,988	10,916,938	706,756
Accounts Receivable	793,085	721,797	793,085	721,797
Total Assets	\$1,480,953	\$11,676,391	\$11,723,777	\$1,433,567
<u>Liabilities:</u>				
Intergovernmental Payable	\$793,085	\$721,797	\$793,085	\$721,797
Undistributed Monies	687,868	10,954,594	10,930,692	711,770
Total Liabilities	\$1,480,953	\$11,676,391	\$11,723,777	\$1,433,567
 <i>Family and Children First Council:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$154,078	\$213,214	\$264,115	\$103,177
Total Assets	\$154,078	\$213,214	\$264,115	\$103,177
<u>Liabilities:</u>				
Undistributed Monies	\$154,078	\$213,214	\$264,115	\$103,177
Total Liabilities	\$154,078	\$213,214	\$264,115	\$103,177
 <i>Other Agency:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$1,036,973	\$5,001,622	\$5,127,003	\$911,592
Receivables:				
Intergovernmental	1,130,334	1,092,261	1,130,334	1,092,261
Total Assets	\$2,167,307	\$6,093,883	\$6,257,337	\$2,003,853
<u>Liabilities:</u>				
Intergovernmental Payable	\$1,130,334	\$1,092,261	\$1,130,334	\$1,092,261
Undistributed Monies	1,036,973	5,001,622	5,127,003	911,592
Total Liabilities	\$2,167,307	\$6,093,883	\$6,257,337	\$2,003,853

(Continued)

Jefferson County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2013

	<u>Balance 12/31/12</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/13</u>
<i>Total - All Agency Funds:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$3,478,233	\$110,502,846	\$110,662,760	\$3,318,319
Cash and				
Cash Equivalents in				
Segregated Accounts	682,706	10,940,988	10,916,938	706,756
Receivables:				
Property Taxes	45,286,103	47,280,716	45,286,103	47,280,716
Accounts	1,341,912	1,435,872	1,341,912	1,435,872
Special Assessments	358,805	299,727	358,805	299,727
Intergovernmental	3,137,585	3,108,152	3,137,585	3,108,152
Total Assets	<u>\$54,285,344</u>	<u>\$173,568,301</u>	<u>\$171,704,103</u>	<u>\$56,149,542</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$50,124,405	\$52,124,467	\$50,124,405	\$52,124,467
Undistributed Monies	4,160,939	121,443,834	121,579,698	4,025,075
Total Liabilities	<u>\$54,285,344</u>	<u>\$173,568,301</u>	<u>\$171,704,103</u>	<u>\$56,149,542</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, 2013

	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Property Taxes	\$1,916,050	\$1,916,050	\$0
Permissive Sales Taxes	5,134,444	5,134,444	0
Charges for Services	2,577,621	2,577,621	0
Licenses and Permits	505,496	505,496	0
Fines and Forfeitures	528,906	528,906	0
Intergovernmental	2,259,209	2,259,209	0
Interest	66,096	66,096	0
Rent	78,546	78,546	0
Other	9,826	9,826	0
Total Revenues	13,076,194	13,076,194	0
<u>Expenditures:</u>			
Current:			
General Government -			
Legislative and Executive			
Commissioners			
Salary and Wages	245,643	245,643	0
Fringe Benefits	74,755	74,755	0
Materials and Supplies	4,291	4,291	0
Other	11,196	11,185	11
Total Commissioners	335,885	335,874	11
Auditor			
Salary and Wages	301,281	301,281	0
Fringe Benefits	146,640	146,640	0
Materials and Supplies	8,686	8,646	40
Contractual Services	1,503	1,503	0
Other	999	999	0
Total Auditor	459,109	459,069	40
Permissive Sales Tax			
Capital Outlay	158,654	158,654	0
Other	175,799	175,799	0
Total Permissive Sales Tax	334,453	334,453	0
Treasurer			
Salary and Wages	158,323	158,323	0
Fringe Benefits	52,011	52,011	0
Materials and Supplies	15,506	15,506	0
Contractual Services	6,299	6,299	0
Other	1,456	1,456	0
Total Treasurer	233,595	233,595	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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Prosecuting Attorney			
Salary and Wages	\$651,097	\$651,097	\$0
Fringe Benefits	180,849	180,849	0
Contractual Services	71,838	70,809	1,029
Other	35,792	35,792	0
Total Prosecuting Attorney	939,576	938,547	1,029
Budget Commission			
Other	268	268	0
Bureau of Inspection			
Contractual Services	137,398	137,398	0
County Planning Commission			
Contractual Services	85,000	85,000	0
Other	43,458	43,458	0
Total County Planning Commission	128,458	128,458	0
Data Processing			
Salary and Wages	141,367	141,367	0
Fringe Benefits	60,550	60,550	0
Total Data Processing	201,917	201,917	0
Data Processing Central Purchasing			
Other	70,091	69,696	395
Board of Elections			
Salary and Wages	285,900	285,900	0
Fringe Benefits	153,772	153,772	0
Materials and Supplies	49,793	49,793	0
Contractual Services	159,852	159,852	0
Capital Outlay	7,586	7,586	0
Other	7,683	7,683	0
Total Board of Elections	664,586	664,586	0
Recorder			
Salary and Wages	147,744	147,744	0
Fringe Benefits	80,304	80,304	0
Total Recorder	228,048	228,048	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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Buildings and Grounds			
Salary and Wages	\$141,149	\$141,149	\$0
Fringe Benefits	77,820	77,820	0
Contractual Services	243,314	242,331	983
Other	108,294	108,294	0
Total Buildings and Grounds	570,577	569,594	983
Towers Building			
Salary and Wages	27,888	27,888	0
Fringe Benefits	5,159	5,159	0
Materials and Supplies	5,711	5,711	0
Contractual Services	132,357	132,355	2
Total Tower Building	171,115	171,113	2
Certified Auto Title Administration			
Salary and Wages	148,313	148,313	0
Fringe Benefits	97,395	97,395	0
Materials and Supplies	14,989	14,989	0
Contractual Services	4,281	4,281	0
Capital Outlay	2,321	2,321	0
Other	20,953	20,953	0
Total Certified Auto Title Administration	288,252	288,252	0
Equipment Records Supply			
Materials and Supplies	6,645	6,645	0
Contractual Services	18,160	18,160	0
Capital Outlay	29,247	29,247	0
Total Equipment Records Supply	54,052	54,052	0
Insurance			
Contractual Service	104,491	104,491	0
Total General Government - Legislative and Executive	4,921,871	4,919,411	2,460
General Government - Judicial			
Court of Appeals			
Other	59,246	59,246	0
Common Pleas Court			
Salary and Wages	217,939	217,939	0
Fringe Benefits	90,244	90,244	0
Materials and Supplies	33,184	33,184	0
Contractual Services	278,152	278,152	0
Other	6,134	6,134	0
Total Common Pleas	625,653	625,653	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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Adult Probation			
Salary and Wages	\$114,872	\$114,872	\$0
Fringe Benefits	61,381	61,381	0
Contractual Services	50	50	0
	<u>176,303</u>	<u>176,303</u>	<u>0</u>
Total Adult Probation			
County Court Probate			
Salary and Wages	55,501	55,501	0
Materials and Supplies	44	44	0
Other	5,309	5,309	0
	<u>60,854</u>	<u>60,854</u>	<u>0</u>
Total County Court Probate			
Juvenile Court			
Salary and Wages	366,669	366,669	0
Fringe Benefits	150,798	150,798	0
Materials and Supplies	23,883	23,883	0
Contractual Services	556,284	556,284	0
Other	71,477	71,477	0
	<u>1,169,111</u>	<u>1,169,111</u>	<u>0</u>
Total Juvenile Court			
County Court #2			
Salary and Wages	106,406	106,406	0
Fringe Benefits	49,256	49,256	0
Materials and Supplies	2,397	2,397	0
Contractual Services	46,539	46,539	0
	<u>204,598</u>	<u>204,598</u>	<u>0</u>
Total County Court #2			
County Court #3			
Salary and Wages	115,155	115,155	0
Fringe Benefits	45,839	45,839	0
Materials and Supplies	2,455	2,455	0
Contractual Services	50,467	50,467	0
	<u>213,916</u>	<u>213,916</u>	<u>0</u>
Total County Court #3			
Probate Court			
Salary and Wages	192,665	192,665	0
Fringe Benefits	56,629	56,629	0
	<u>249,294</u>	<u>249,294</u>	<u>0</u>
Total Probate Court			
Clerk of Courts			
Salary and Wages	268,120	268,120	0
Fringe Benefits	155,555	155,555	0
	<u>423,675</u>	<u>423,675</u>	<u>0</u>
Total Clerk of Courts			

(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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
County Court			
Salary and Wages	\$115,100	\$115,100	\$0
Fringe Benefits	60,598	60,598	0
Materials and Supplies	2,987	2,987	0
Contractual Services	52,726	52,726	0
Total County Court	<u>231,411</u>	<u>231,411</u>	<u>0</u>
Municipal Court			
Salary and Wages	78,840	78,840	0
Fringe Benefits	11,038	11,038	0
Contractual Services	77,105	77,105	0
Total Municipal Court	<u>166,983</u>	<u>166,983</u>	<u>0</u>
Court Magistrate			
Salary and Wages	121,372	121,372	0
Fringe Benefits	44,635	44,635	0
Materials and Supplies	5,431	5,363	68
Contractual Services	2,117	2,117	0
Other	2,801	2,801	0
Total Court Magistrate	<u>176,356</u>	<u>176,288</u>	<u>68</u>
Total General Government - Judicial	<u>3,757,400</u>	<u>3,757,332</u>	<u>68</u>
Public Safety			
Coroner			
Salary and Wages	86,661	86,661	0
Fringe Benefits	31,509	31,509	0
Contractual Services	35,496	34,514	982
Other	2,789	2,789	0
Total Coroner	<u>156,455</u>	<u>155,473</u>	<u>982</u>
Disaster Services			
Contractual Services	10,000	10,000	0
Total Public Safety	<u>166,455</u>	<u>165,473</u>	<u>982</u>
Conservation and Recreation			
Park Recreation			
Capital Outlay	45,485	45,485	0
Other	194,103	194,103	0
Total Conservation and Recreation	<u>239,588</u>	<u>239,588</u>	<u>0</u>
Health			
Humane Society			
Other	300	300	0
Agriculture			
Contractual Service	201,774	201,774	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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Vital Statistics			
Contractual Service	\$1,621	\$1,621	\$0
Total Health	<u>203,695</u>	<u>203,695</u>	<u>0</u>
Human Services			
Veteran's Services			
Salary and Wages	245,359	245,359	0
Fringe Benefits	88,483	88,483	0
Materials and Supplies	24,396	24,396	0
Contractual Services	5,986	5,986	0
Other	142,334	142,334	0
Total Veteran's Services	<u>506,558</u>	<u>506,558</u>	<u>0</u>
Public Assistance			
Contractual Services	329,141	329,141	0
Total Human Services	<u>835,699</u>	<u>835,699</u>	<u>0</u>
Economic Development & Assistance			
Progress Alliance			
Contractual Services	100,000	100,000	0
Total Economic Development & Assistance	<u>100,000</u>	<u>100,000</u>	<u>0</u>
Other			
County Shared Utilities			
Contractual Services	134,967	134,777	190
Delinq. Land Sale-Unclaimed			
Other	7,028	7,028	0
Unclaimed Monies			
Other	1,141	1,141	0
Total Unclaimed Monies	<u>1,141</u>	<u>1,141</u>	<u>0</u>
Other			
Other	233,029	233,029	0
Indigent Application Fees			
Contractual Services	5,238	5,238	0
Total Other	<u>381,403</u>	<u>381,213</u>	<u>190</u>
Total Expenditures	<u>10,606,111</u>	<u>10,602,411</u>	<u>3,700</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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Excess of Revenues Over Expenditures	\$2,470,083	\$2,473,783	\$3,700
<u>Other Financing Uses:</u>			
Transfers Out	<u>(3,108,725)</u>	<u>(3,108,725)</u>	<u>0</u>
Net Change in Fund Balance	(638,642)	(634,942)	3,700
Fund Balance Beginning of Year	3,487,978	3,487,978	0
Prior Year Encumbrances Appropriated	<u>83,474</u>	<u>83,474</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,932,810</u></u>	<u><u>\$2,936,510</u></u>	<u><u>\$3,700</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Intergovernmental	\$6,935,191	\$6,935,191	\$0
Other	290,317	290,317	0
Total Revenues	<u>7,225,508</u>	<u>7,225,508</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Human Services			
Public Assistance			
Salary and Wages	2,949,517	2,949,517	0
Fringe Benefits	1,408,228	1,408,228	0
Materials and Supplies	234,263	234,263	0
Contractual Services	633,542	633,542	0
Capital Outlay	129,819	129,819	0
Total Public Assistance	<u>5,355,369</u>	<u>5,355,369</u>	<u>0</u>
Workforce Investment Act			
Contractual Services	1,762,846	1,762,846	0
Total Expenditures	<u>7,118,215</u>	<u>7,118,215</u>	<u>0</u>
Net Change in Fund Balance	107,293	107,293	0
Fund Balance Beginning of Year	<u>344,685</u>	<u>344,685</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$451,978</u></u>	<u><u>\$451,978</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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Permissive Sales Taxes	\$3,062,646	\$3,062,646	\$0
Charges for Services	265,468	265,468	0
Fines and Forfeitures	32,648	32,648	0
Intergovernmental	4,069,005	4,069,005	0
Interest	120	120	0
Other	83,288	83,288	0
Total Revenues	<u>7,513,175</u>	<u>7,513,175</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Public Works			
Motor Vehicle and Gasoline Tax			
Salary and Wages	1,966,894	1,966,849	45
Fringe Benefits	935,551	935,551	0
Materials and Supplies	1,049,322	1,038,712	10,610
Contractual Services	1,078,577	977,200	101,377
Capital Outlay	1,115,393	1,174,608	(59,215)
Other	692,067	689,376	2,691
Total Expenditures	<u>6,837,804</u>	<u>6,782,296</u>	<u>55,508</u>
Excess of Revenues Over Expenditures	675,371	730,879	55,508
<u>Other Financing Sources (Uses):</u>			
Transfers In	44,071	44,071	0
Transfers Out	(597,013)	(597,013)	0
Total Other Financing Sources (Uses)	<u>(552,942)</u>	<u>(552,942)</u>	<u>0</u>
Net Change in Fund Balance	122,429	177,937	55,508
Fund Balance Beginning of Year	1,149,178	1,149,178	0
Prior Year Encumbrances Appropriated	<u>176,695</u>	<u>176,695</u>	<u>0</u>
Fund Balance End of Year	<u>\$1,448,302</u>	<u>\$1,503,810</u>	<u>\$55,508</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, 2013

	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Property Taxes	\$2,413,961	\$2,413,961	\$0
Charges for Services	617,214	617,214	0
Intergovernmental	7,703,034	7,703,034	0
Other	15,847	15,847	0
Total Revenues	10,750,056	10,750,056	0
<u>Expenditures:</u>			
Current:			
Health			
Developmental Disabilities			
Salary and Wages	5,185,299	5,185,299	0
Fringe Benefits	2,704,401	2,704,401	0
Materials and Supplies	575,318	575,318	0
Contractual Services	1,244,833	1,244,833	0
Capital Outlay	27,437	27,437	0
Other	488,008	488,008	0
Total Expenditures	10,225,296	10,225,296	0
Excess of Revenues Over Expenditures	524,760	524,760	0
<u>Other Financing Uses:</u>			
Transfers Out	(300,000)	(300,000)	0
Net Change in Fund Balance	224,760	224,760	0
Fund Balance Beginning of Year	6,261,317	6,261,317	0
Fund Balance End of Year	<u>\$6,486,077</u>	<u>\$6,486,077</u>	<u>\$0</u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Operating Levy Fund
For the Year Ended December 31, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Property Taxes	\$1,056,429	\$1,056,429	\$0
Permissive Sales Taxes	300,000	300,000	0
Charges for Services	904,566	904,566	0
Intergovernmental	162,201	162,201	0
Total Revenues	<u>2,423,196</u>	<u>2,423,196</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Jail Operating Levy			
Salary and Wages	2,050,850	2,050,850	0
Fringe Benefits	1,035,572	1,035,572	0
Materials and Supplies	245,747	245,747	0
Contractual Services	486,721	486,721	0
Capital Outlay	246,929	246,929	0
Other	14,607	14,607	0
Total Expenditures	<u>4,080,426</u>	<u>4,080,426</u>	<u>0</u>
Excess of Revenues Under Expenditures	(1,657,230)	(1,657,230)	0
<u>Other Financing Sources:</u>			
Transfers In	1,901,288	1,901,288	0
Net Change in Fund Balance	244,058	244,058	0
Fund Balance (Deficit) Beginning of Year	<u>(2,097,191)</u>	<u>(2,097,191)</u>	<u>0</u>
Fund Balance (Deficit) End of Year	<u><u>(\$1,853,133)</u></u>	<u><u>(\$1,853,133)</u></u>	<u><u>\$0</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Special Assessments	\$37,475	\$37,475	\$0
Charges for Services	1,431,593	1,431,593	0
Tap-In Fees	244,696	244,696	0
Capital Grants	3,289,213	3,289,213	0
Permissive Sales Taxes	70,527	70,527	0
Revenue Bonds Issued	567,710	567,710	0
OEPA Loans Issued	23,030	23,030	0
OWDA Loans Issued	3,049	3,049	0
Total Revenues	<u>5,667,293</u>	<u>5,667,293</u>	<u>0</u>
<u>Expenses:</u>			
Personal Services	279,491	279,349	142
Contractual Services	683,225	473,804	209,421
Materials and Supplies	27,543	26,636	907
Capital Outlay	4,210,117	3,891,152	318,965
Debt Service:			
Principal Retirement	570,531	570,531	0
Interest and Fiscal Charges	166,108	166,108	0
Total Expenses	<u>5,937,015</u>	<u>5,407,580</u>	<u>529,435</u>
Net Change in Fund Equity	(269,722)	259,713	529,435
Fund Equity (Deficit) Beginning of Year	(2,968,497)	(2,968,497)	0
Prior Year Encumbrances Appropriated	<u>4,175,901</u>	<u>4,175,901</u>	<u>0</u>
Fund Equity End of Year	<u><u>\$937,682</u></u>	<u><u>\$1,467,117</u></u>	<u><u>\$529,435</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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Charges for Services	\$4,555,005	\$4,555,005	\$0
Tap-In Fees	64,327	64,327	0
Permissive Sales Taxes	211,582	211,582	0
Other Operating Revenue	28,102	28,102	0
Other Non-Operating Revenue	13,000	13,000	0
OEPA Loans Issued	2,318,800	2,318,800	0
Total Revenues	<u>7,190,816</u>	<u>7,190,816</u>	<u>0</u>
<u>Expenses:</u>			
Personal Services	978,202	978,465	(263)
Contractual Services	3,746,961	3,207,878	539,083
Materials and Supplies	333,709	324,825	8,884
Other Operating Expenses	134,868	122,540	12,328
Capital Outlay	3,086,110	3,085,117	993
Debt Service:			
Principal Retirement	940,055	940,055	0
Interest and Fiscal Charges	291,963	291,963	0
Total Expenses	<u>9,511,868</u>	<u>8,950,843</u>	<u>561,025</u>
Net Change in Fund Equity	(2,321,052)	(1,760,027)	561,025
Fund Equity Beginning of Year	2,484,434	2,484,434	0
Prior Year Encumbrances Appropriated	<u>634,078</u>	<u>634,078</u>	<u>0</u>
Fund Equity End of Year	<u><u>\$797,460</u></u>	<u><u>\$1,358,485</u></u>	<u><u>\$561,025</u></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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Charges for Services	\$2,037,870	\$2,037,870	\$0
Licenses and Permits	49,936	49,936	0
Fines and Forfeitures	9,030	9,030	0
Intergovernmental	1,281,946	1,281,946	0
Rent	62,150	62,150	0
Other	71,670	71,670	0
Total Revenues	<u>3,512,602</u>	<u>3,512,602</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
General Government -			
Legislative and Executive			
Real Estate Assessment			
Salary and Wages	318,442	318,442	0
Fringe Benefits	108,283	108,283	0
Materials and Supplies	7,253	7,253	0
Contractual Services	220,376	220,376	0
Other	7,998	7,998	0
Total Real Estate Assessment	<u>662,352</u>	<u>662,352</u>	<u>0</u>
Delinquent Real/Assessment Collection			
Salary and Wages	49,200	49,200	0
Fringe Benefits	48,241	48,241	0
Materials and Supplies	2,881	2,881	0
Contractual Services	52,490	52,490	0
Other	194	194	0
Total Delinquent Real/Assessment Collection	<u>153,006</u>	<u>153,006</u>	<u>0</u>
Geographic Information System			
Materials and Supplies	7,456	7,456	0
Contractual Services	22,707	22,707	0
Total Geographic Information System	<u>30,163</u>	<u>30,163</u>	<u>0</u>

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Miscellaneous Local Fund (Continued)
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
Law Library Resource			
Salary and Wages	\$30,822	\$30,822	\$0
Fringe Benefits	19,643	19,643	0
Materials and Supplies	1,087	1,067	20
Contractual Services	65,908	64,402	1,506
Other	889	889	0
	<u>118,349</u>	<u>116,823</u>	<u>1,526</u>
 Total Law Library Resource			
	<u>118,349</u>	<u>116,823</u>	<u>1,526</u>
 Total General Government - Legislative and Executive	<u>963,870</u>	<u>962,344</u>	<u>1,526</u>
 Economic Development and Assistance			
Airport Gas Resale			
Salary and Wages	12,434	12,434	0
Fringe Benefits	1,917	1,917	0
Materials and Supplies	223,205	223,205	0
Other	6,681	6,681	0
	<u>244,237</u>	<u>244,237</u>	<u>0</u>
 Total Airport Gas Resale			
	<u>244,237</u>	<u>244,237</u>	<u>0</u>
 Airport			
Salary and Wages	54,405	54,405	0
Fringe Benefits	37,186	37,186	0
Materials and Supplies	374,766	355,117	19,649
Contractual Services	5,700	5,700	0
Capital Outlay	816,576	816,576	0
Other	313,231	296,238	16,993
	<u>1,601,864</u>	<u>1,565,222</u>	<u>36,642</u>
 Total Airport			
	<u>1,601,864</u>	<u>1,565,222</u>	<u>36,642</u>
 Total Economic Development and Assistance	<u>1,846,101</u>	<u>1,809,459</u>	<u>36,642</u>

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Miscellaneous Local Fund (Continued)
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
Health			
Dog and Kennel			
Salary and Wages	\$82,643	\$82,643	\$0
Fringe Benefits	53,417	53,417	0
Materials and Supplies	22,898	22,898	0
Other	11,685	11,685	0
Total Health	<u>170,643</u>	<u>170,643</u>	<u>0</u>
Human Services			
Child Support Enforcement Agency			
Salary and Wages	276,276	276,276	0
Fringe Benefits	144,928	144,928	0
Materials and Supplies	7,374	7,374	0
Contractual Services	361,071	361,071	0
Other	187,372	187,372	0
Total Human Services	<u>977,021</u>	<u>977,021</u>	<u>0</u>
Total Expenditures	<u>3,957,635</u>	<u>3,919,467</u>	<u>38,168</u>
Excess of Revenues Under Expenditures	<u>(445,033)</u>	<u>(406,865)</u>	<u>38,168</u>
<u>Other Financing Sources:</u>			
General Obligation Bonds Issued	500,000	500,000	0
Transfers In	171,586	171,586	0
Total Other Financing Sources	<u>671,586</u>	<u>671,586</u>	<u>0</u>
Net Change in Fund Balance	226,553	264,721	38,168
Fund Balance Beginning of Year	1,650,435	1,650,435	0
Prior Year Encumbrances Appropriated	94,482	94,482	0
Fund Balance End of Year	<u><u>\$1,971,470</u></u>	<u><u>\$2,009,638</u></u>	<u><u>\$38,168</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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Property Taxes	\$277,885	\$277,885	\$0
Charges for Services	3,246	3,246	0
Intergovernmental	2,859,861	2,859,861	0
Rent	65,400	65,400	0
Other	61,678	61,678	0
Total Revenues	<u>3,268,070</u>	<u>3,268,070</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Health			
Mental Health			
Salary and Wages	409,161	409,161	0
Fringe Benefits	99,232	99,232	0
Materials and Supplies	38,056	38,056	0
Contractual Services	2,634,733	2,634,733	0
Capital Outlay	29,637	29,637	0
Other	94,930	94,930	0
Total Expenditures	<u>3,305,749</u>	<u>3,305,749</u>	<u>0</u>
Net Change in Fund Balance	(37,679)	(37,679)	0
Fund Balance Beginning of Year	<u>2,220,447</u>	<u>2,220,447</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,182,768</u></u>	<u><u>\$2,182,768</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
Court/Corrections and Public Safety Fund
For the Year Ended December 31, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Charges for Services	\$309,094	\$309,094	\$0
Licenses and Permits	92,377	92,377	0
Fines and Forfeitures	39,867	39,867	0
Intergovernmental	1,027,223	1,027,223	0
Other	8,731	8,731	0
Total Revenues	<u>1,477,292</u>	<u>1,477,292</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
General Government - Judicial			
County Probation Services			
Materials and Supplies	94,215	94,215	0
Contractual Services	9,944	9,944	0
Total County Probation Services	<u>104,159</u>	<u>104,159</u>	<u>0</u>
Conduct of Business			
Other	6,110	6,110	0
Court Computer			
Contractual Services	101,235	101,235	0
Indigent Guardianship			
Contractual Services	8,400	8,400	0
Juvenile Computer Equipment			
Materials and Supplies	3,000	3,000	0
Common Pleas Computer			
Contractual Services	8,192	8,192	0
Probate Court Computer			
Contractual Services	3,743	3,743	0
Probate Computer Equipment			
Materials and Supplies	5,177	5,177	0
Contractual Services	11,548	11,548	0
Total Probate Computer Equipment	<u>16,725</u>	<u>16,725</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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Clerk of Courts			
Contractual Services	\$26,672	\$26,672	\$0
Foreclosure Special Project			
Materials and Supplies	18,887	18,887	0
Contractual Services	69,085	69,085	0
Capital Outlay	3,872	3,872	
Total Foreclosure Special Project	91,844	91,844	0
Total General Government - Judicial	370,080	370,080	0
Public Safety			
Juvenile Probation Fees			
Other	933	933	0
Dispute Resolution			
Other	16,102	16,102	0
Concealed Handgun			
Materials and Supplies	1,272	1,272	0
Contractual Services	63,805	63,805	0
Capital Outlay	1,640	1,640	0
Total Concealed Handgun	66,717	66,717	0
Juvenile Probation Services Enhancement			
Salary and Wages	414,358	414,358	0
Fringe Benefits	181,498	181,498	0
Materials and Supplies	4,925	4,925	0
Contractual Services	26,075	26,075	0
Other	74,904	74,904	0
Total Juvenile Probation Services Enhancement	701,760	701,760	0
Probation Improvement Grant			
Contractual Services	5,890	5,890	0
Juvenile Special Project			
Contractual Services	8,000	8,000	0
Felony Delinquent Care and Custody			
Salary and Wages	155,045	155,045	0
Fringe Benefits	183,691	183,691	0
Materials and Supplies	202	202	0
Contractual Services	60,900	60,900	0
Other	13,780	13,780	0
Total Felony Delinquent Care and Custody	413,618	413,618	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, 2013

	Final Budget	Actual	Variance Positive (Negative)
Crime Victims Assistance Office			
Salary and Wages	\$40,751	\$40,751	\$0
Fringe Benefits	6,333	6,333	0
Materials and Supplies	1,582	1,582	0
Contractual Services	325	325	0
Other	3,060	3,060	0
Total Crime Victims Assistance Office	52,051	52,051	0
Mediation II Program			
Materials and Supplies	1,306	1,306	0
Contractual Services	4,972	4,972	0
Total Mediation II Program	6,278	6,278	0
Law Enforcement Trust			
Contractual Service	139,641	139,643	(2)
Community Corrections Act			
Salary and Wages	43,743	43,743	0
Fringe Benefits	23,980	23,980	0
Other	1,356	1,356	0
Total Community Corrections Act	69,079	69,079	0
Prisoner Incentive			
Capital Outlay	6,369	6,332	37
Domestic Violence Investigator			
Salary and Wages	30,069	30,069	0
Fringe Benefits	5,887	5,887	0
Total Domestic Violence Investigator	35,956	35,956	0
Indigent Drivers Alcohol Treatment			
Contractual Services	21,829	21,829	0
Total Public Safety	1,544,223	1,544,188	35
Total Expenditures	1,914,303	1,914,268	35
Excess of Revenues Under Expenditures	(437,011)	(436,976)	35
<u>Other Financing Sources:</u>			
Transfers In	25,898	25,898	0
Net Change in Fund Balance	(411,113)	(411,078)	35
Fund Balance Beginning of Year	1,726,763	1,726,763	0
Prior Year Encumbrances Appropriated	11,751	11,751	0
Fund Balance End of Year	\$1,327,401	\$1,327,436	\$35

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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Property Taxes	\$1,543,417	\$1,543,417	\$0
Intergovernmental	367,872	367,872	0
Rent	34,984	34,984	0
Other	69,533	69,533	0
Total Revenues	<u>2,015,806</u>	<u>2,015,806</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Emergency 911			
Salary and Wages	579,355	579,355	0
Fringe Benefits	398,424	398,424	0
Materials and Supplies	14,778	14,778	0
Contractual Services	353,322	353,322	0
Capital Outlay	328,257	328,256	1
Other	9,074	9,074	0
Total Expenditures	<u>1,683,210</u>	<u>1,683,209</u>	<u>1</u>
Excess of Revenues Over Expenditures	332,596	332,597	1
<u>Other Financing Uses:</u>			
Transfers Out	<u>(568,252)</u>	<u>(568,252)</u>	<u>0</u>
Net Change in Fund Balance	(235,656)	(235,655)	1
Fund Balance Beginning of Year	318,397	318,397	0
Prior Year Encumbrances Appropriated	<u>58,584</u>	<u>58,584</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$141,325</u></u>	<u><u>\$141,326</u></u>	<u><u>\$1</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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Permissive Sales Taxes	\$1,492,063	\$1,492,063	\$0
Charges for Services	801,997	801,997	0
Intergovernmental	76,785	76,785	0
Total Revenues	<u>2,370,845</u>	<u>2,370,845</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Permissive Sheriff			
Salary and Wages	1,890,331	1,890,331	0
Fringe Benefits	909,525	909,525	0
Materials and Supplies	161,774	161,763	11
Capital Outlay	116,256	116,256	0
Other	35,356	35,356	0
Total Expenditures	<u>3,113,242</u>	<u>3,113,231</u>	<u>11</u>
Excess of Revenues Under Expenditures	<u>(742,397)</u>	<u>(742,386)</u>	<u>11</u>
<u>Other Financing Sources (Uses):</u>			
Transfers In	861,427	861,427	0
Transfers Out	(12,989)	(12,989)	0
Total Other Financing Sources (Uses)	<u>848,438</u>	<u>848,438</u>	<u>0</u>
Net Change in Fund Balance	106,041	106,052	11
Fund Balance (Deficit) Beginning of Year	<u>(15,369)</u>	<u>(15,369)</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$90,672</u></u>	<u><u>\$90,683</u></u>	<u><u>\$11</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, 2013

	<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	744	744	0
Contractual Services	8,068	8,068	0
Other	119,135	119,135	0
Total Expenditures	127,947	127,947	0
Net Change in Fund Balance	(127,947)	(127,947)	0
Fund Balance Beginning of Year	1,112,607	1,112,607	0
Fund Balance End of Year	<u>\$984,660</u>	<u>\$984,660</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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Property Taxes	\$676,769	\$676,769	\$0
Charges for Services	15,225	15,225	0
Intergovernmental	2,210,213	2,210,213	0
Interest	5,766	5,766	0
Total Revenues	<u>2,907,973</u>	<u>2,907,973</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Human Services			
Children Services Levy			
Salary and Wages	200,653	200,653	0
Fringe Benefits	141,329	141,329	0
Contractual Services	2,374,680	2,374,680	0
Capital Outlay	19,771	19,771	0
Other	48,052	48,052	0
Total Expenditures	<u>2,784,485</u>	<u>2,784,485</u>	<u>0</u>
Net Change in Fund Balance	123,488	123,488	0
Fund Balance Beginning of Year	<u>2,082,679</u>	<u>2,082,679</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,206,167</u></u>	<u><u>\$2,206,167</u></u>	<u><u>\$0</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Charges for Services	\$860	\$860	\$0
Intergovernmental	558,947	558,947	0
Interest	95	95	0
Other	4,559	4,559	0
Total Revenues	<u>564,461</u>	<u>564,461</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Economic Development and Assistance			
Community Development Block Grant			
Salaries and Wages	217	217	0
Materials and Supplies	293	293	0
Contractual Services	547,766	547,266	500
Total Expenditures	<u>548,276</u>	<u>547,776</u>	<u>0</u>
Net Change in Fund Balance	16,185	16,685	500
<u>Other Financing Sources:</u>			
Operating Transfers In	39,000	39,000	0
Net Change in Fund Balance	55,185	55,685	500
Fund Balance Beginning of Year	188,705	188,705	0
Prior Year Encumbrances Appropriated	64,143	64,143	0
Fund Balance End of Year	<u><u>\$308,033</u></u>	<u><u>\$308,533</u></u>	<u><u>\$500</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Emergency Management Agency Fund
For the Year Ended December 31, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Intergovernmental	\$44,071	\$44,071	\$0
<u>Expenditures:</u>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	44,071	44,071	0
<u>Other Financing Uses:</u>			
Transfers Out	<u>(44,071)</u>	<u>(44,071)</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$0</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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Property Taxes	\$955,804	\$955,804	\$0
Intergovernmental	<u>167,738</u>	<u>167,738</u>	<u>0</u>
Total Revenues	1,123,542	1,123,542	0
<u>Expenditures:</u>			
Current:			
Senior Citizens Levy			
Contractual Services	<u>1,123,542</u>	<u>1,123,542</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Property Taxes	\$1,143,827	\$1,143,827	\$0
Permissive Sales Taxes	1,016,510	1,016,510	0
Intergovernmental	155,978	155,978	0
Rent	40,182	40,182	0
Total Revenues	<u>2,356,497</u>	<u>2,356,497</u>	<u>0</u>
Debt Service:			
Principal Retirement	2,951,681	2,951,681	0
Interest and Fiscal Charges	862,649	862,649	0
Total Expenditures	<u>3,814,330</u>	<u>3,814,330</u>	<u>0</u>
Excess of Revenues Under Expenditures	(1,457,833)	(1,457,833)	0
<u>Other Financing Sources:</u>			
Transfers In	<u>1,287,780</u>	<u>1,287,780</u>	<u>0</u>
Net Change in Fund Balance	(170,053)	(170,053)	0
Fund Balance Beginning of Year	<u>3,286,583</u>	<u>3,286,583</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$3,116,530</u></u>	<u><u>\$3,116,530</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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Other	\$12,149	\$12,149	\$0
<u>Expenditures:</u>			
Capital Outlay			
Mental Retardation	308,183	308,183	0
Capital Improvements	1,000,000	1,000,000	0
Mental Health	134,865	134,865	0
911 Equipment	1,884,601	1,884,601	0
Total Expenditures	<u>3,327,649</u>	<u>3,327,649</u>	<u>0</u>
Excess of Revenues Under Expenditures	(3,315,500)	(3,315,500)	0
<u>Other Financing Sources:</u>			
General Obligation Bonds Issued	1,000,000	1,000,000	0
Transfers In	<u>300,000</u>	<u>300,000</u>	<u>0</u>
Net Change in Fund Balance	(2,015,500)	(2,015,500)	0
Fund Balance Beginning of Year	<u>3,840,599</u>	<u>3,840,599</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,825,099</u></u>	<u><u>\$1,825,099</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, 2013

	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Charges for Services	\$7,074,323	\$7,074,323	\$0
Charges for Services Debt Reduction	391,290	391,290	0
Interest	19,337	19,337	0
Other Operating Revenue	1,424,498	1,424,498	0
Total Revenues	8,909,448	8,909,448	0
<u>Expenses:</u>			
Contractual Services	364,744	364,744	0
Claims	7,894,830	7,894,830	0
Total Expenses	8,259,574	8,259,574	0
Net Change in Fund Equity	649,874	649,874	0
Fund Equity (Deficit) Beginning of Year	(2,997,901)	(2,997,901)	0
Fund Equity (Deficit) End of Year	<u>(\$2,348,027)</u>	<u>(\$2,348,027)</u>	<u>\$0</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, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Charges for Services	\$255,486	\$255,486	\$0
Other Non-Operating Revenue	222	222	0
Total Revenues	<u>255,708</u>	<u>255,708</u>	<u>0</u>
<u>Expenses:</u>			
Contractual Services	259,559	259,559	0
Claims	<u>253,387</u>	<u>253,387</u>	<u>0</u>
Total Expenses	<u>512,946</u>	<u>512,946</u>	<u>0</u>
Net Change in Fund Equity	(257,238)	(257,238)	0
Fund Equity Beginning of Year	<u>6,213,311</u>	<u>6,213,311</u>	<u>0</u>
Fund Equity End of Year	<u><u>\$5,956,073</u></u>	<u><u>\$5,956,073</u></u>	<u><u>\$0</u></u>

Statistical Section

Statistical Section

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

<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-S41
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.	S42-S43
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.	S44-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)

	2013	2012	2011	2010
Governmental Activities				
Net Investment in Capital Assets	\$83,553,285	\$82,122,263	\$78,756,997	\$70,075,743
Restricted for:				
Debt Service	3,666,169	3,805,079	3,687,096	3,702,059
Capital Outlay	2,693,961	1,318,702	1,402,595	1,362,564
Children's Home	1,114,244	983,510	921,533	952,229
Community Development	285,217	316,124	567,209	47,936
Public Assistance	0	0	0	0
Motor Vehicle Gasoline Tax	5,031,104	4,232,435	3,900,154	4,359,587
Mental Health	3,232,826	3,049,184	3,437,112	4,567,599
Developmental Disabilities	8,255,738	7,994,731	7,963,485	7,496,462
Tuberculosis/Crippled Child Levy	983,212	1,112,607	1,280,140	1,410,360
Children Services	2,327,860	2,422,550	2,567,304	2,425,885
Court Corrections and Public Safety	2,169,638	2,450,496	2,782,821	0
Other Purposes	3,742,127	2,900,414	2,366,377	6,879,046
Unrestricted (Deficit)	5,624,433	4,815,772	5,735,012	6,321,527
<i>Total Governmental Activities Net Position</i>	<u>122,679,814</u>	<u>117,523,867</u>	<u>115,367,835</u>	<u>109,600,997</u>
Business-type Activities				
Invested in Capital Assets, Net of Related Debt	29,923,667	26,770,076	25,136,041	25,453,931
Restricted for:				
Debt Service	106,855	169,872	136,029	171,232
Other Purposes	0	0	0	0
Unrestricted	4,816,479	5,003,296	4,910,687	3,969,314
Restatements	0	0	0	0
<i>Total Business-type Activities Net Position</i>	<u>34,847,001</u>	<u>31,943,244</u>	<u>30,182,757</u>	<u>29,594,477</u>
Primary Government				
Net Investment in Capital Assets	113,476,952	108,892,339	103,893,038	95,529,674
Restricted	33,608,951	30,755,704	31,011,855	33,374,959
Unrestricted (Deficit)	10,440,912	9,819,068	10,645,699	10,290,841
Restatements	0	0	0	0
<i>Total Primary Government Net Position</i>	<u>\$157,526,815</u>	<u>\$149,467,111</u>	<u>\$145,550,592</u>	<u>\$139,195,474</u>

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

2009	2008	2007	2006	2005	2004 (1)
\$70,513,506	\$68,275,198	\$67,394,515	\$66,576,876	\$63,347,036	\$62,117,147
3,617,034	3,277,460	2,764,544	2,229,122	1,972,200	1,770,126
2,164,582	1,097,445	839,525	419,267	1,576,494	613,300
898,008	820,591	986,660	954,732	880,141	844,116
57,456	57,313	56,701	0	0	0
0	0	0	508,258	704,219	0
4,267,432	3,543,959	4,636,004	3,341,121	3,270,837	0
3,915,985	4,221,569	3,638,704	4,239,968	4,140,973	0
6,583,499	5,441,453	4,979,233	4,649,028	4,646,619	0
1,550,546	1,743,805	1,914,197	2,057,112	2,171,493	0
2,114,479	1,800,597	1,665,479	578,448	1,438,407	0
0	0	0	0	0	0
4,700,913	5,591,283	4,745,531	5,329,158	5,329,731	18,357,115
3,784,310	3,561,349	3,312,925	149,640	(3,526,265)	(6,691,302)
104,167,750	99,432,022	96,934,018	91,032,730	85,951,885	77,010,502
25,572,129	25,879,180	25,266,597	25,914,607	24,312,154	25,563,399
205,172	276,393	273,937	346,811	387,964	432,321
0	0	0	0	0	46,641
3,960,503	3,478,346	3,421,210	2,805,909	3,762,529	1,384,808
0	0	0	0	(77,693)	0
29,737,804	29,633,919	28,961,744	29,067,327	28,384,954	27,427,169
96,085,635	94,154,378	92,661,112	92,491,483	87,659,190	87,680,546
30,075,106	27,871,868	26,500,515	24,653,025	26,519,078	22,063,619
7,744,813	7,039,695	6,734,135	2,955,549	236,264	(5,306,494)
0	0	0	0	(77,693)	0
\$133,905,554	\$129,065,941	\$125,895,762	\$120,100,057	\$114,336,839	\$104,437,671

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

	2013	2012	2011	2010
Program Revenues				
Governmental Activities:				
Charges for Services and Sales				
General Government:				
Legislative and Executive	\$3,001,328	\$3,456,899	\$2,730,378	\$3,142,457
Judicial	1,785,717	2,022,789	1,549,376	1,443,302
Public Safety	2,159,950	1,932,101	1,555,786	1,948,289
Public Works	236,579	124,127	214,152	147,984
Health	859,363	858,984	783,836	708,289
Human Services	1,181,767	240,707	715,991	349,538
Economic Development and Assistance	124,249	1,061,638	78,909	237,678
Total Charges for Services and Sales	9,348,953	9,697,245	7,628,428	7,977,537
Operating Grants and Contributions	27,956,913	30,216,944	33,043,294	35,004,090
Capital Grants and Contributions	2,189,250	3,538,866	4,751,921	2,424,839
Total Governmental Activities Program Revenues	39,495,116	43,453,055	45,423,643	45,406,466
Business-type Activities:				
Charges for Services and Sales				
Sewer	1,447,140	1,375,670	1,275,066	1,229,153
Water	4,589,837	4,604,245	4,655,987	4,477,179
Total Charges for Services and Sales	6,036,977	5,979,915	5,931,053	5,706,332
Capital Grants and Contributions	3,502,278	1,849,240	808,455	244,901
Total Business Type Activities Program Revenues	9,539,255	7,829,155	6,739,508	5,951,233
Total Primary Government Program Revenues	49,034,371	51,282,210	52,163,151	51,357,699

2009	2008	2007	2006	2005	2004 (1)
\$2,269,763	\$2,493,186	\$2,459,700	\$2,709,336	\$3,061,257	\$2,468,399
1,630,250	1,588,393	1,616,199	1,546,537	1,094,694	1,456,100
1,738,684	2,001,148	2,014,989	2,585,720	2,351,219	2,604,598
142,102	199,404	113,369	339,725	435,870	347,737
504,248	495,622	417,061	414,851	366,058	661,547
177,028	25,366	55,660	1,702,390	910,528	651,911
377,396	586,229	461,648	94,802	24,382	0
6,839,471	7,389,348	7,138,626	9,393,361	8,244,008	8,190,292
35,996,359	37,255,781	35,664,301	37,859,912	41,118,887	34,714,896
1,210,912	991,722	1,949,606	239,643	772,694	155,921
44,046,742	45,636,851	44,752,533	47,492,916	50,135,589	43,061,109
1,288,958	1,037,418	919,066	1,072,189	988,706	880,155
4,810,527	4,988,400	4,976,951	4,741,234	4,945,259	4,768,592
6,099,485	6,025,818	5,896,017	5,813,423	5,933,965	5,648,747
82,709	732,810	34,778	457,678	430,275	137,211
6,182,194	6,758,628	5,930,795	6,271,101	6,364,240	5,785,958
50,228,936	52,395,479	50,683,328	53,764,017	56,499,829	48,847,067

(Continued)

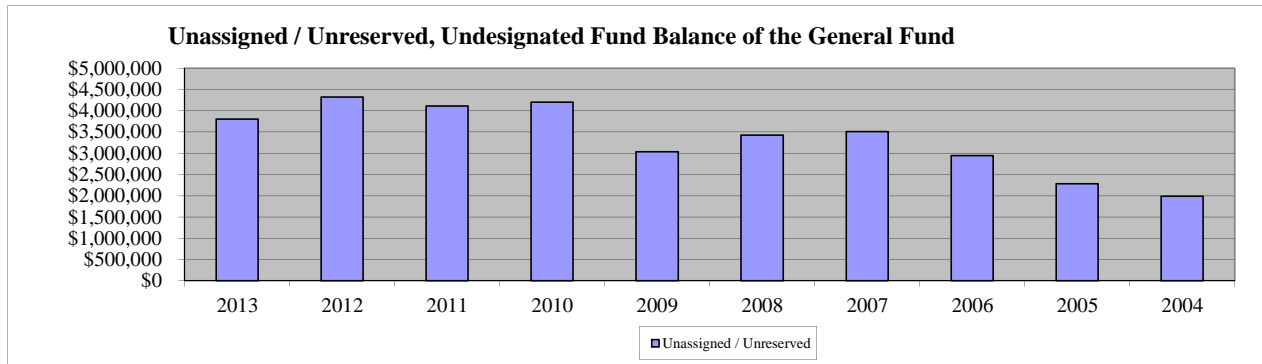
Jefferson County, Ohio
Changes in Net Position (Continued)
Last Ten Years
(Accrual Basis of Accounting)

Expenses	2013	2012	2011	2010	2009
Governmental Activities:					
General Government:					
Legislative and Executive	\$6,529,152	\$6,773,527	\$6,785,618	\$6,189,441	\$5,521,036
Judicial	4,124,020	4,304,040	3,813,796	3,573,245	4,126,611
Public Safety	10,847,282	11,071,269	9,934,028	9,476,851	10,576,605
Public Works	7,493,419	8,228,727	7,247,033	7,273,883	6,278,249
Health	13,722,045	17,056,388	17,956,816	18,755,114	17,739,785
Human Services	12,694,607	13,223,085	13,297,112	14,174,160	16,793,595
Conservation and Recreation	252,548	0	69,160	11,400	13,316
Economic Development and Assistance	1,515,781	2,040,631	1,659,847	1,540,861	1,157,602
Intergovernmental	0	0	0	0	0
Interest and Fiscal Charges	1,023,178	1,042,002	1,009,555	1,308,309	1,482,021
Total Governmental Activities	<u>58,202,032</u>	<u>63,739,669</u>	<u>61,772,965</u>	<u>62,303,264</u>	<u>63,688,820</u>
Business-Type Activities:					
Sewer	1,716,138	1,443,617	1,481,831	1,370,465	1,353,589
Water	5,249,180	5,208,929	4,953,016	4,996,563	5,006,379
Total Business-type Activities	<u>6,965,318</u>	<u>6,652,546</u>	<u>6,434,847</u>	<u>6,367,028</u>	<u>6,359,968</u>
Total Primary Government Program	<u>65,167,350</u>	<u>70,392,215</u>	<u>68,207,812</u>	<u>68,670,292</u>	<u>70,048,788</u>
Net (Expense)/Revenue					
Governmental Activities	(18,706,916)	(20,286,614)	(16,349,322)	(16,896,798)	(19,642,078)
Business-type Activities	2,573,937	1,176,609	304,661	(415,795)	(177,774)
Total Primary Government Net (Expense)/Revenue	<u>(16,132,979)</u>	<u>(19,110,005)</u>	<u>(16,044,661)</u>	<u>(17,312,593)</u>	<u>(19,819,852)</u>
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Property Taxes Levied for General Purposes	1,893,402	1,893,932	1,848,153	1,854,029	1,885,361
Property Taxes Levied for:					
Mental Health	273,497	271,093	265,468	270,636	269,781
Developmental Disabilities	2,379,908	2,373,354	2,324,326	2,362,308	2,349,114
Jail Operating	1,041,703	1,039,192	1,017,932	1,034,077	1,022,521
Emergency 911	1,525,155	1,184,758	1,141,366	1,158,994	1,150,741
Tuberculosis/Crippled Child Levy	0	0	0	0	0
Children Services	667,120	665,057	651,212	662,128	658,547
Senior Citizens	944,110	948,684	927,911	940,757	932,367
Permanent Improvement	0	0	0	0	1,261,859
Debt Service	1,130,359	1,125,486	1,100,266	1,114,095	1,123,803
Permissive Sales Tax Levied for General Purposes	5,255,283	4,919,221	4,639,671	4,479,585	4,703,858
Permissive Sales Tax Levied for:					
Road and Bridge Improvements	3,133,033	2,937,651	2,775,287	2,682,052	2,887,955
Public Safety	1,527,203	1,429,292	1,377,676	1,271,854	1,365,123
Jail Operating	300,000	250,000	150,000	0	0
Debt Service	1,047,351	1,069,045	1,033,100	1,101,253	1,216,980
Grants and Entitlements not Restricted to Specific Programs	2,067,869	1,918,673	1,941,770	2,562,048	2,636,843
Investment Earnings	96,276	192,381	198,403	327,912	383,414
Miscellaneous	580,594	484,827	723,619	508,317	529,539
Transfers	0	(260,000)	0	0	0
Total Governmental Activities	<u>23,862,863</u>	<u>22,442,646</u>	<u>22,116,160</u>	<u>22,330,045</u>	<u>24,377,806</u>
Business-type Activities:					
Permissive Sales Tax Levied for:					
Sewer	72,179	67,610	63,808	61,621	65,195
Water	216,539	202,831	191,424	184,861	195,585
Investment Earnings	0	0	0	0	0
Miscellaneous	41,102	53,437	28,387	25,986	20,879
Transfers	0	260,000	0	0	0
Total Business-type Activities	<u>329,820</u>	<u>583,878</u>	<u>283,619</u>	<u>272,468</u>	<u>281,659</u>
Total Primary Government	<u>24,192,683</u>	<u>23,026,524</u>	<u>22,399,779</u>	<u>22,602,513</u>	<u>24,659,465</u>
Restatements					
Business-type Activities	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
Change in Net Position					
Governmental Activities	5,155,947	2,156,032	5,766,838	5,433,247	4,735,728
Business-type Activities	2,903,757	1,760,487	588,280	(143,327)	103,885
Total Primary Government Change in Net Position	<u>\$8,059,704</u>	<u>\$3,916,519</u>	<u>\$6,355,118</u>	<u>\$5,289,920</u>	<u>\$4,839,613</u>

2008	2007	2006	2005	2004 (1)
\$6,320,478	\$6,431,459	\$5,853,638	\$5,174,809	\$6,282,825
4,100,622	3,849,824	3,465,112	3,101,127	3,806,554
10,090,775	10,061,215	9,640,492	9,831,505	10,045,476
7,376,639	6,774,567	7,710,983	10,367,211	7,675,448
17,475,774	18,096,434	16,649,240	15,679,298	15,554,606
18,869,407	16,354,389	20,598,279	18,193,754	16,499,448
195,710	542,482	13,168	165,819	18,880
1,254,309	1,124,228	1,343,160	652,632	1,380,489
0	0	116,436	82,500	63,304
1,615,933	1,695,667	1,798,202	1,726,050	1,633,070
67,299,647	64,930,265	67,188,710	64,974,705	62,960,100
1,361,696	1,421,126	1,742,699	1,390,462	1,515,858
5,011,716	4,896,836	4,111,594	4,244,726	4,272,018
6,373,412	6,317,962	5,854,293	5,635,188	5,787,876
73,673,059	71,248,227	73,043,003	70,609,893	68,747,976
(21,662,796)	(20,177,732)	(19,695,794)	(14,839,116)	(19,898,991)
385,216	(387,167)	416,808	729,052	(1,918)
(21,277,580)	(20,564,899)	(19,278,986)	(14,110,064)	(19,900,909)
1,875,312	1,996,065	1,905,987	1,867,766	1,794,245
275,751	295,733	322,275	325,000	321,386
2,387,162	2,536,714	2,634,019	2,591,296	2,555,198
1,044,328	1,108,728	1,151,228	1,132,081	1,116,396
1,166,069	1,233,576	1,281,099	1,259,365	1,239,180
0	0	657	1,052	2,793
669,474	758,760	785,975	789,038	717,433
941,542	990,192	1,110,357	1,243,042	39,270
231,694	0	0	0	0
1,135,551	1,189,823	1,143,873	1,112,208	1,095,444
4,753,491	4,751,827	4,422,764	4,287,327	4,299,136
2,844,899	2,832,993	2,658,121	2,575,836	2,539,027
1,379,810	1,369,469	1,283,400	1,244,595	1,648,536
0	0	0	0	270,432
1,224,203	1,222,832	1,145,131	1,107,087	488,021
2,767,827	2,676,002	2,873,786	2,604,999	4,753,685
506,058	1,329,289	947,993	539,569	229,005
957,629	1,021,171	1,109,974	1,100,238	398,262
0	0	0	0	0
24,160,800	25,313,174	24,776,639	23,780,499	23,507,449
65,582	65,510	61,346	59,308	62,960
196,749	196,526	184,039	177,924	188,881
0	0	0	7,814	4,110
24,628	19,548	20,180	61,380	10,622
0	0	0	0	0
286,959	281,584	265,565	306,426	266,573
24,447,759	25,594,758	25,042,204	24,086,925	23,774,022
0	0	0	(77,693)	0
0	765,846	0	0	0
2,498,004	5,901,288	5,080,845	8,941,383	3,608,458
672,175	(105,583)	682,373	957,785	264,655
\$3,170,179	\$5,795,705	\$5,763,218	\$9,899,168	\$3,873,113

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

	2013 (1)	2012 (1)	2011 (1)	2010 (1)	2009 (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	50,906	54,076	64,486	49,011	57,351
Prepaid Items	51,858	44,496	46,574	43,851	42,505
Unclaimed Monies	510,687	404,272	317,249	0	0
Restricted for Claimants	0	0	0	312,759	343,542
Assigned	42,332	77,773	40,874	49,360	28,498
Unassigned	3,807,549	4,323,091	4,113,825	4,206,883	3,038,234
Total General Fund	4,463,332	4,903,708	4,583,008	4,661,864	3,510,130
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	309,020	449,630	474,792	430,641	291,376
Prepaid Items	104,585	102,365	107,506	144,025	107,974
Restricted for:					
Debt Service	3,413,142	3,558,896	3,569,363	3,600,988	3,512,671
Capital Outlay	1,825,099	3,840,599	1,187,506	1,362,564	2,164,582
Children's Home	1,114,244	983,510	921,533	952,229	898,008
Community Development	285,062	257,254	127,271	47,936	57,456
Motor Vehicle and Gasoline Tax	2,840,566	2,180,753	1,814,724	2,370,925	1,830,539
Mental Health	2,567,658	2,437,150	3,008,002	3,475,034	2,923,676
Developmental Disabilities	7,037,564	6,943,929	6,876,411	6,172,815	5,251,078
Tuberculosis/Crippled Child Levy	983,212	1,112,607	1,280,140	1,383,338	1,523,524
Children Services	1,951,210	1,869,404	2,112,086	1,810,857	1,409,134
Corrections and Public Safety	2,042,075	2,468,834	2,668,302	3,330,910	2,607,178
Public Assistance	177,412	17,787	191,658	83,111	0
Other Purposes	2,415,002	1,620,442	739,876	639,879	676,096
Unassigned (Deficit)	(1,822,628)	(2,185,831)	(2,165,390)	(2,425,127)	(2,612,907)
Total All Other Governmental Funds	25,243,223	25,657,329	22,913,780	23,380,125	20,640,385
Total Governmental Funds	\$29,706,555	\$30,561,037	\$27,496,788	\$28,041,989	\$24,150,515



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

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

	2013	2012	2011	2010
Revenues				
Property Taxes	\$9,945,981	\$9,347,678	\$9,369,001	\$9,429,779
Permissive Sales Taxes	11,248,192	10,569,566	9,818,075	9,620,057
Charges for Services	7,717,983	7,802,953	6,389,195	6,785,075
Licenses and Permits	647,809	599,075	542,479	559,501
Fines and Forfeitures	612,111	889,024	423,876	387,077
Intergovernmental	30,561,419	32,941,678	35,741,257	39,023,292
Investment Income	91,072	152,900	102,017	199,775
Rent	279,544	152,987	170,653	374,656
Other	580,594	484,827	723,619	508,317
<i>Total Revenues</i>	<u>61,684,705</u>	<u>62,940,688</u>	<u>63,280,172</u>	<u>66,887,529</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	5,800,729	5,620,002	5,979,890	5,644,041
Judicial	4,065,860	4,026,826	3,667,692	3,451,216
Public Safety	10,508,027	10,216,724	9,755,510	9,120,236
Public Works	7,021,000	6,549,844	7,965,152	6,564,896
Health	13,751,426	16,445,214	17,559,309	17,671,299
Human Services	12,753,869	12,854,228	13,075,888	14,104,357
Conservation and Recreation	239,588	75,000	68,790	0
Economic Development and Assistance	2,332,286	2,352,996	3,083,580	1,408,675
Other	375,713	460,754	420,928	375,707
Capital Outlay	3,403,031	2,668,395	500,244	1,180,197
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	2,995,526	2,439,765	2,405,611	1,752,079
Interest and Fiscal Charges	867,514	832,804	1,022,364	1,133,125
Issuance Costs	0	99,857	0	85,009
Interest on Capital Appreciation Bonds	0	0	0	636,108
<i>Total Expenditures</i>	<u>64,114,569</u>	<u>64,642,409</u>	<u>65,504,958</u>	<u>63,126,945</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,429,864)</u>	<u>(1,701,721)</u>	<u>(2,224,786)</u>	<u>3,760,584</u>
Other Financing Sources (Uses):				
Transfers In	4,631,050	3,892,910	3,628,302	3,321,668
General Obligation Bonds Issued	1,500,000	3,525,000	0	0
Refunding Bonds Issued	0	4,355,000	0	4,095,000
Premium on General Obligation Bonds Issued	0	0	0	43,820
Notes Issued	0	0	0	0
Proceeds of Loans	0	1,379,295	0	0
Sale of Capital Assets	0	0	0	45,881
Discount on Debt Issued	0	(25,843)	0	0
Inception of Capital Lease	75,382	21,818	0	0
Insurance Recoveries	0	0	1,679,585	0
Payment to Refunded Bond Escrow Agent	0	(4,229,300)	0	(4,053,811)
Transfers Out	(4,631,050)	(4,152,910)	(3,628,302)	(3,321,668)
<i>Total Other Financing Sources (Uses)</i>	<u>1,575,382</u>	<u>4,765,970</u>	<u>1,679,585</u>	<u>130,890</u>
Extraordinary Item	0	0	0	0
Restatements	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(\$854,482)</u>	<u>\$3,064,249</u>	<u>(\$545,201)</u>	<u>\$3,891,474</u>
Debt Service as a Percentage of				
Noncapital Expenditures	7.0%	5.8%	5.8%	6.1%

2009	2008	2007	2006	2005	2004
\$10,792,146	\$9,523,004	\$10,041,265	\$10,309,508	\$10,332,740	\$8,929,575
9,200,567	10,202,403	10,177,121	9,509,416	9,214,845	9,245,152
5,440,384	6,006,982	5,660,900	7,816,192	6,752,019	6,329,676
477,254	423,056	425,052	370,725	366,066	390,045
430,890	423,527	507,409	809,180	701,740	469,565
40,322,429	40,005,595	41,975,221	42,942,084	42,244,624	37,196,037
205,409	364,754	1,020,367	742,094	469,229	224,646
429,187	474,273	448,369	414,400	438,617	453,391
529,539	1,076,440	1,021,171	1,109,974	1,100,238	1,861,045
<u>67,827,805</u>	<u>68,500,034</u>	<u>71,276,875</u>	<u>74,023,573</u>	<u>71,620,118</u>	<u>65,099,132</u>
5,920,216	5,787,424	6,307,052	5,821,172	6,319,387	5,959,119
3,926,377	3,947,886	3,829,496	3,832,535	3,356,664	4,069,414
9,510,657	9,357,303	9,599,853	10,148,699	10,262,366	9,814,349
6,650,817	8,051,985	7,158,477	7,518,752	9,432,182	7,507,786
17,185,357	17,231,314	18,632,127	17,226,039	16,137,815	16,065,876
16,296,798	18,786,988	16,449,298	21,117,193	18,924,067	17,149,812
0	182,542	413,607	0	0	0
1,058,982	1,353,564	1,373,294	1,180,764	1,032,238	2,663,978
331,779	318,745	414,987	410,380	250,398	357,299
466,063	1,793,035	1,810,989	2,305,515	1,630,299	42,513
0	0	0	116,436	82,500	63,304
1,703,486	1,637,191	1,723,758	2,134,861	2,076,203	2,072,482
1,288,573	1,302,846	1,314,906	1,378,468	1,387,642	1,337,342
0	0	0	0	0	111,777
620,165	605,506	579,173	556,829	0	0
<u>64,959,270</u>	<u>70,356,329</u>	<u>69,607,017</u>	<u>73,747,643</u>	<u>70,891,761</u>	<u>67,215,051</u>
2,868,535	(1,856,295)	1,669,858	275,930	728,357	(2,115,919)
3,846,877	3,644,080	4,035,485	3,647,784	2,980,473	2,912,564
0	0	0	0	0	4,335,000
0	0	0	0	0	0
0	0	0	0	0	131,512
0	1,300,000	1,094,842	331,589	1,702,000	0
0	0	318,782	0	0	0
0	0	413,606	0	0	0
69,166	177,360	32,627	584,065	141,282	19,018
0	0	0	0	0	0
0	0	0	0	0	0
<u>(3,846,877)</u>	<u>(3,644,080)</u>	<u>(4,035,485)</u>	<u>(3,647,784)</u>	<u>(2,980,473)</u>	<u>(2,912,564)</u>
<u>69,166</u>	<u>1,477,360</u>	<u>1,859,857</u>	<u>915,654</u>	<u>1,843,282</u>	<u>4,485,530</u>
<u>0</u>	<u>0</u>	<u>765,846</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,259,284</u>
<u>\$2,937,701</u>	<u>(\$378,935)</u>	<u>\$4,295,561</u>	<u>\$1,191,584</u>	<u>\$2,571,639</u>	<u>\$3,628,895</u>
6.0%	5.4%	5.6%	6.0%	5.3%	5.5%

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
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	734,219,743
2009	726,099,770	194,199,130	2,629,425,429	255,865,260	731,043,600
2008	722,582,300	191,675,960	2,612,166,457	231,203,202	651,763,343
2007	719,195,320	186,382,910	2,587,366,371	228,117,170	651,763,343
2006	618,885,530	174,259,160	2,266,127,686	221,851,440	633,861,310
2005	611,101,090	174,170,290	2,243,632,514	218,676,990	624,791,400
2004	606,057,200	168,414,910	2,212,777,457	207,241,430	592,118,371

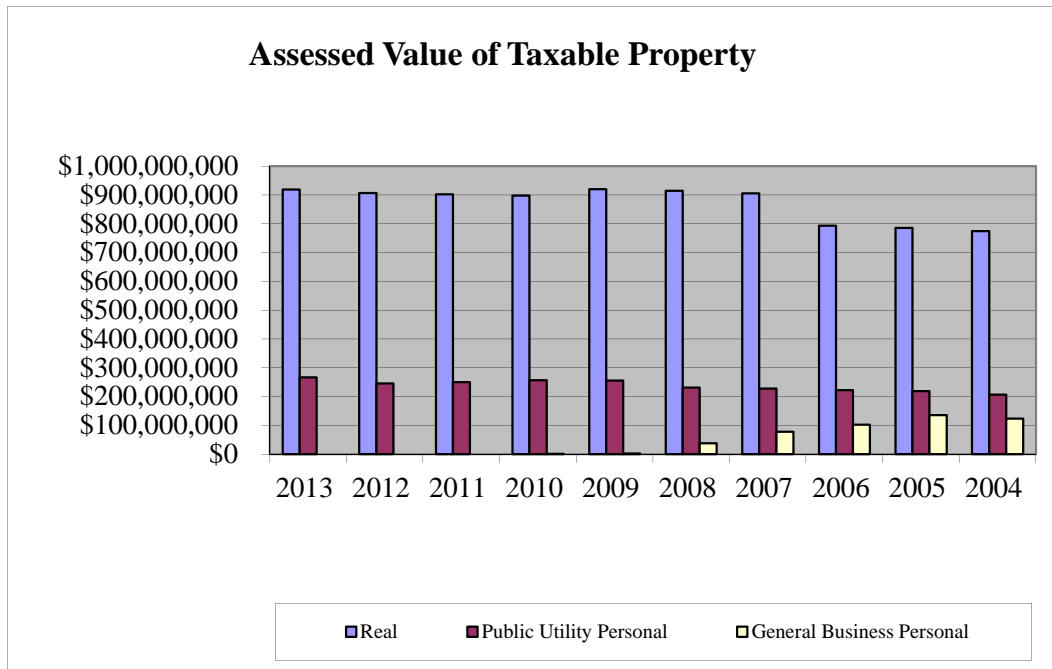
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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, 2008-2013
Ohio Department of Taxation, 2004-2007

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	\$1,185,646,205	\$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	23,775,400	1,156,134,190	3,323,619,457	34.79%	9.13
2,416,610	38,665,760	1,178,580,770	3,399,134,789	34.67%	10.30
37,926,500	606,824,000	1,183,387,962	3,870,753,800	30.57%	9.03
77,446,023	619,568,184	1,211,141,423	3,858,697,898	31.39%	8.94
102,147,765	544,788,080	1,117,143,895	3,444,777,076	32.43%	9.76
135,899,620	543,598,480	1,139,847,990	3,412,022,394	33.41%	9.84
123,007,697	492,030,788	1,104,721,237	3,296,926,616	33.51%	8.79



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

	2013	2012	2011	2010	2009
Unvoted Millage					
Operating	1.850000	1.850000	1.850000	1.850000	1.850000
Voted Millage - by levy					
1976 Mental Health					
Residential/Agricultural Real	0.128001	0.129163	0.129231	0.129277	0.124595
Commercial/Industrial and Public Utility Real	0.357167	0.367572	0.367818	0.367789	0.369309
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
1985 Mental Retardation Development Disability					
Residential/Agricultural Real	0.799745	0.807006	0.807429	0.807721	0.778465
Commercial/Industrial and Public Utility Real	1.399230	1.439992	1.440959	1.440840	1.446796
General Business and Public Utility Personal	1.800000	1.800000	1.800000	1.800000	1.800000
2012 9-1-1 System					
Residential/Agricultural Real	1.486503	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	1.457560	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	1.500000	0.000000	0.000000	0.000000	0.000000
1988 Children Services					
Residential/Agricultural Real	0.444732	0.448770	0.449006	0.449169	0.432900
Commercial/Industrial and Public Utility Real	0.779150	0.801849	0.802386	0.802322	0.805638
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	0.817672	0.825096	0.825530	0.825829	0.795917
Commercial/Industrial and Public Utility Real	1.379000	1.419173	1.420125	1.420010	1.425880
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	0.315478	0.315643	0.315758	0.304321
Commercial/Industrial and Public Utility Real	0.000000	0.542625	0.542989	0.542945	0.545189
General Business and Public Utility Personal	0.000000	0.650000	0.650000	0.650000	0.650000
1993 Jail Operating and Equipment					
Residential/Agricultural Real	0.722106	0.728661	0.729043	0.729307	0.702892
Commercial/Industrial and Public Utility Real	1.216765	1.252212	1.253052	1.252950	1.258129
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	0.208814	0.208924	0.208999	0.201429
Commercial/Industrial and Public Utility Real	0.000000	0.292182	0.292378	0.292355	0.293563
General Business and Public Utility Personal	0.000000	0.350000	0.350000	0.350000	0.350000
2002 9-1-1 System					
Residential/Agricultural Real	0.000000	0.416507	0.416726	0.416877	0.401778
Commercial/Industrial and Public Utility Real	0.000000	0.438723	0.439018	0.438982	0.440796
General Business and Public Utility Personal	0.000000	0.500000	0.500000	0.500000	0.500000
2004 Senior Citizens					
Residential/Agricultural Real	0.887038	0.895092	0.895563	0.895888	0.863439
Commercial/Industrial and Public Utility Real	0.904919	0.931282	0.931908	0.931830	0.935682
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	1.299516
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000	1.300000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000	1.300000
Total voted millage by type of property					
Residential/Agricultural Real	6.385797	5.874587	5.877095	5.878825	7.005252
Commercial/Industrial and Public Utility Real	8.593791	8.585610	8.590633	8.590023	9.920982
General Business and Public Utility Personal	10.100000	10.100000	10.100000	10.100000	11.400000
Total millage by type of property					
Residential/Agricultural Real	8.235797	7.724587	7.727095	7.728825	8.855252
Commercial/Industrial and Public Utility Real	10.443791	10.435610	10.440633	10.440023	11.770982
General Business and Public Utility Personal	11.950000	11.950000	11.950000	11.950000	13.250000

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

2008	2007	2006	2005	2004
1.850000	1.850000	1.850000	1.850000	1.850000
0.124641	0.124641	0.144091	0.144221	0.144299
0.368617	0.370847	0.394652	0.394695	0.394072
0.500000	0.500000	0.500000	0.500000	0.500000
0.778753	0.778757	0.900279	0.901090	0.901582
1.444087	1.452823	1.546081	1.546248	1.543807
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
0.433061	0.433063	0.500641	0.501092	0.501366
0.804130	0.808994	0.860924	0.861017	0.859658
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
0.796213	0.796217	0.920463	0.921292	0.921796
1.423211	1.431819	1.523728	1.523893	1.521488
1.700000	1.700000	1.700000	1.700000	1.700000
0.304434	0.304435	0.351941	0.352259	0.352451
0.544168	0.547460	0.582602	0.582665	0.581745
0.650000	0.650000	0.650000	0.650000	0.650000
0.703153	0.703156	0.812881	0.813613	0.814057
1.255774	0.126337	1.344466	1.344612	1.342489
1.500000	1.500000	1.500000	1.500000	1.500000
0.201504	0.201505	0.232950	0.233160	0.233287
0.293014	0.294786	0.313708	0.313742	0.313247
0.350000	0.350000	0.350000	0.350000	0.350000
0.401928	0.401930	0.464650	0.465069	0.465323
0.439971	0.442633	0.471045	0.471096	0.470353
0.500000	0.500000	0.500000	0.500000	0.500000
0.863760	0.863765	0.998553	0.999453	0.000000
0.933930	0.939579	0.999891	1.000000	0.000000
1.000000	1.000000	1.000000	1.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
5.707447	5.707469	6.426449	6.431249	5.434161
8.606902	7.515278	9.137097	9.137968	8.126859
10.100000	10.100000	10.100000	10.100000	9.100000
7.557447	7.557469	8.276449	8.281249	7.284161
10.456902	9.365278	10.987097	10.987968	9.976859
11.950000	11.950000	11.950000	11.950000	10.950000

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

	2013	2012	2011	2010
Cities:				
Steubenville				
Residential/Agricultural Real	5.159635	5.035400	5.035360	5.035500
Commercial/Industrial and Public Utility Real	6.544940	6.584500	6.583855	6.582720
General Business and Public Utility Personal	8.200000	8.200000	8.200000	8.200000
Toronto				
Residential/Agricultural Real	3.052019	3.041300	3.041297	3.041292
Commercial/Industrial and Public Utility Real	3.201957	3.203082	3.203093	3.203202
General Business and Public Utility Personal	3.400000	3.400000	3.400000	3.400000
Villages:				
Adena				
Residential/Agricultural Real	18.052842	18.679424	18.593070	18.595379
Commercial/Industrial and Public Utility Real	23.065433	23.182986	23.144069	23.144069
General Business and Public Utility Personal	30.000000	30.000000	30.000000	30.000000
Amsterdam				
Residential/Agricultural Real	10.570271	10.991364	10.981791	10.981791
Commercial/Industrial and Public Utility Real	16.262083	15.740381	15.740381	15.740381
General Business and Public Utility Personal	19.400000	19.400000	19.400000	19.400000
Bergholz				
Residential/Agricultural Real	5.999235	6.198789	4.198035	4.200200
Commercial/Industrial and Public Utility Real	5.704441	5.693472	3.693472	3.693472
General Business and Public Utility Personal	10.200000	10.200000	8.200000	8.200000
Bloomington				
Residential/Agricultural Real	1.992247	1.985713	1.985205	1.985101
Commercial/Industrial and Public Utility Real	1.917266	1.935030	1.935030	1.935030
General Business and Public Utility Personal	3.400000	3.400000	3.400000	3.400000
Dillonville				
Residential/Agricultural Real	9.908857	9.830211	9.829595	9.823943
Commercial/Industrial and Public Utility Real	13.901517	14.205212	13.968418	13.968418
General Business and Public Utility Personal	18.900000	18.900000	18.900000	18.900000
Empire				
Residential/Agricultural Real	6.611320	6.208840	6.208840	6.208840
Commercial/Industrial and Public Utility Real	6.875895	6.981070	6.981080	6.981050
General Business and Public Utility Personal	12.200000	12.200000	12.200000	12.200000
Irondale				
Residential/Agricultural Real	12.007323	8.224883	8.223262	8.223262
Commercial/Industrial and Public Utility Real	12.576476	8.855045	8.855045	8.855045
General Business and Public Utility Personal	15.000000	11.000000	11.000000	11.000000

2009	2008	2007	2006	2005	2004
4.961340	4.961140	4.962320	5.225315	5.225395	5.225215
6.618920	6.597000	6.653355	6.874145	6.870630	6.871230
8.200000	8.200000	8.200000	8.200000	8.200000	8.200000
3.035647	3.035645	3.035630	3.063855	5.064957	5.065048
3.204936	3.204936	3.204935	3.228647	5.185425	5.185425
3.400000	3.400000	3.400000	3.400000	5.500000	5.500000
18.190206	13.431338	13.461859	14.889954	15.421890	15.420980
23.144069	18.144069	17.994334	19.101823	19.053330	19.053330
30.000000	25.000000	25.000000	25.000000	25.000000	25.000000
10.651564	10.650894	10.650894	11.982292	11.982240	11.982240
15.740381	15.740381	15.740381	15.382494	15.382494	15.382494
19.400000	19.400000	19.400000	19.400000	19.400000	19.400000
4.125212	4.125212	4.124631	4.462889	4.463635	4.465983
3.693472	3.693472	3.693472	3.774557	3.769513	3.769513
8.200000	8.200000	8.200000	8.200000	8.200000	8.200000
1.962296	1.962571	1.962571	2.113807	2.113807	5.009427
1.935030	1.935030	1.935030	1.945071	1.945071	5.040271
3.400000	3.400000	3.400000	3.400000	3.400000	8.400000
6.541424	9.544230	9.544230	10.754622	10.755172	10.745045
13.968418	13.968418	13.968418	14.212777	14.213371	13.919691
18.900000	18.900000	18.900000	18.900000	18.900000	18.900000
6.051210	6.051210	6.051210	7.003240	7.008870	7.008870
6.981885	6.981885	6.981885	7.301085	7.301085	7.301085
12.200000	12.200000	12.200000	12.200000	12.200000	12.200000
7.988603	7.987858	7.989098	9.078500	6.536964	6.498977
8.855045	8.855045	8.855045	8.766495	6.979691	6.979691
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

	2013	2012	2011	2010
Mingo Junction				
Residential/Agricultural Real	6.154962	5.967294	5.967424	5.967120
Commercial/Industrial and Public Utility Real	8.278772	8.071408	8.072410	8.070222
General Business and Public Utility Personal	8.800000	8.800000	8.800000	8.800000
Mt. Pleasant				
Residential/Agricultural Real	13.322957	13.461778	13.461778	13.416778
Commercial/Industrial and Public Utility Real	17.262896	16.962017	16.962017	16.962017
General Business and Public Utility Personal	26.900000	26.900000	26.900000	26.900000
New Alexandria				
Residential/Agricultural Real	6.501595	6.512180	6.562295	6.562295
Commercial/Industrial and Public Utility Real	5.651010	6.258915	6.258915	6.258915
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
Rayland				
Residential/Agricultural Real	5.845236	5.847184	5.847184	5.846688
Commercial/Industrial and Public Utility Real	6.200000	5.971104	5.971104	5.971104
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
Richmond				
Residential/Agricultural Real	5.290585	5.342293	5.341941	5.341941
Commercial/Industrial and Public Utility Real	4.856235	5.026723	5.026557	5.026557
General Business and Public Utility Personal	14.400000	14.400000	14.400000	14.400000
Smithfield				
Residential/Agricultural Real	16.537605	15.783646	15.775012	15.775800
Commercial/Industrial and Public Utility Real	18.363712	18.296735	18.296735	17.667289
General Business and Public Utility Personal	23.000000	22.500000	22.500000	22.500000
Stratton				
Residential/Agricultural Real	5.000000	4.996425	4.999857	4.647562
Commercial/Industrial and Public Utility Real	4.993430	5.000000	5.000000	4.997705
General Business and Public Utility Personal	5.000000	5.000000	5.000000	5.000000
Tiltonsville				
Residential/Agricultural Real	11.859267	11.953358	11.953358	11.953335
Commercial/Industrial and Public Utility Real	12.487045	13.038305	13.038662	13.038670
General Business and Public Utility Personal	14.700000	14.700000	14.700000	14.700000
Wintersville				
Residential/Agricultural Real	7.183583	7.109396	7.108209	7.108735
Commercial/Industrial and Public Utility Real	7.421816	7.637158	7.658366	7.670925
General Business and Public Utility Personal	9.800000	9.800000	9.800000	9.800000
Yorkville				
Residential/Agricultural Real	6.290852	6.471688	6.471689	6.471689
Commercial/Industrial and Public Utility Real	7.370623	7.035170	7.034991	7.035354
General Business and Public Utility Personal	9.850000	9.850000	9.850000	9.850000

2009	2008	2007	2006	2005	2004
5.838692	5.839254	5.838690	6.233114	6.235980	6.236490
8.066706	8.064476	8.064476	8.358302	8.358970	8.358970
8.800000	8.800000	8.800000	8.800000	8.800000	8.800000
13.038917	13.038917	13.038917	15.387891	15.389516	15.389516
16.962017	16.962017	16.962017	17.510090	17.510090	17.510090
26.900000	26.900000	26.900000	26.900000	26.900000	26.900000
6.412490	6.397850	6.397850	7.160095	7.162935	7.162390
6.258915	6.258915	6.258915	7.154395	7.154395	7.154395
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
5.700184	5.699904	5.699904	3.746785	3.746785	3.746785
5.971104	5.971104	5.971104	3.466336	3.466336	3.466336
6.200000	6.200000	6.200000	5.200000	5.200000	5.200000
5.189910	5.189814	5.191879	5.720948	5.718374	5.719495
5.024195	5.024195	5.076197	5.962734	5.962734	5.962734
14.400000	14.400000	14.400000	14.400000	14.400000	14.400000
15.230586	15.227244	15.226880	17.829969	17.821652	15.795133
17.667289	17.713133	17.713133	20.524535	20.524535	18.885697
22.500000	22.500000	22.500000	24.500000	24.500000	25.300000
5.098565	5.098975	5.096836	5.655471	3.155471	3.155471
5.978986	5.978986	5.978986	5.982182	3.482182	3.482182
6.000000	6.000000	6.000000	6.000000	3.500000	3.500000
11.602284	11.602302	11.602302	12.988499	12.988063	9.488063
13.036611	13.036611	13.099170	13.782340	13.782340	10.282340
14.700000	14.700000	14.700000	14.700000	14.700000	11.200000
6.984968	6.984635	5.985038	6.417374	6.419772	4.422363
7.668887	7.660606	6.665473	7.164285	7.172581	5.182093
9.800000	9.800000	8.800000	8.800000	8.800000	6.800000
6.392742	6.392742	6.392538	6.903454	5.877091	5.877091
6.850250	6.844554	6.844554	7.999468	6.900035	6.900035
9.850000	9.850000	9.850000	9.850000	8.950000	8.950000

(Continued)

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

	2013	2012	2011	2010
Townships:				
Brush Creek				
Residential/Agricultural Real	3.126154	3.229304	3.229785	3.230442
Commercial/Industrial and Public Utility Real	3.829562	3.951475	3.942070	3.938728
General Business and Public Utility Personal	4.200000	4.200000	4.200000	4.200000
Cross Creek				
Residential/Agricultural Real	6.521074	6.456423	6.455133	6.454568
Commercial/Industrial and Public Utility Real	7.660865	8.064363	8.067129	8.078652
General Business and Public Utility Personal	10.900000	10.900000	10.900000	10.900000
Island Creek				
Residential/Agricultural Real	5.768273	4.857738	4.862638	4.862369
Commercial/Industrial and Public Utility Real	7.041102	6.380813	6.391697	6.352318
General Business and Public Utility Personal	9.700000	8.700000	8.700000	8.700000
Knox				
Residential/Agricultural Real	5.443231	5.571826	5.578106	5.578320
Commercial/Industrial and Public Utility Real	6.108903	7.612812	7.617355	7.852073
General Business and Public Utility Personal	8.200000	8.200000	8.200000	8.200000
Mt. Pleasant				
Residential/Agricultural Real	7.102384	7.478421	7.394549	4.504536
Commercial/Industrial and Public Utility Real	7.077466	7.551318	7.772375	4.609785
General Business and Public Utility Personal	9.100000	9.100000	9.100000	6.100000
Ross				
Residential/Agricultural Real	4.813855	5.300651	5.295042	3.303871
Commercial/Industrial and Public Utility Real	3.960037	4.092594	4.092309	3.523244
General Business and Public Utility Personal	5.700000	5.700000	5.700000	3.700000
Salem				
Residential/Agricultural Real	3.724704	3.796093	3.796231	3.796253
Commercial/Industrial and Public Utility Real	4.054670	4.140037	4.140012	4.155356
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Saline				
Residential/Agricultural Real	3.502020	3.735592	3.736573	3.742196
Commercial/Industrial and Public Utility Real	4.630532	4.666925	4.666925	4.667785
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
Smithfield				
Residential/Agricultural Real	3.964953	4.014819	4.014993	4.014987
Commercial/Industrial and Public Utility Real	4.404342	4.528728	4.529080	4.546099
General Business and Public Utility Personal	5.100000	5.100000	5.100000	5.100000
Springfield				
Residential/Agricultural Real	6.039728	6.669636	6.678801	4.692035
Commercial/Industrial and Public Utility Real	6.148428	7.507849	7.573456	5.800025
General Business and Public Utility Personal	10.200000	10.200000	10.200000	8.200000
Steubenville				
Residential/Agricultural Real	4.814108	4.918274	4.920680	4.923612
Commercial/Industrial and Public Utility Real	5.580840	5.524470	5.526156	5.525028
General Business and Public Utility Personal	6.100000	6.100000	6.100000	6.100000

2009	2008	2007	2006	2005	2004
3.219562	3.219643	3.219682	3.294129	3.296706	3.297334
3.938728	3.938728	3.996615	4.035713	4.059333	4.059333
4.200000	4.200000	4.200000	4.200000	4.200000	4.200000
6.328234	6.328933	6.321874	6.774817	6.776910	4.779309
8.071382	8.081527	8.058114	8.868018	8.877464	6.888994
10.900000	10.900000	10.900000	10.900000	10.900000	8.900000
4.788864	4.789641	4.788975	5.110159	5.112483	5.112604
6.353484	6.354381	6.353720	6.711707	6.724561	6.533672
8.700000	8.700000	8.700000	8.700000	8.700000	8.700000
5.483871	5.486669	5.489628	5.905708	5.910314	5.911451
7.969960	7.884776	7.885169	8.171213	8.200000	8.200000
8.200000	8.200000	8.200000	8.200000	8.200000	8.200000
4.474295	4.478179	4.478803	4.645247	4.648252	4.648950
4.584278	4.584278	4.584278	5.156097	5.157344	5.157344
6.100000	6.100000	6.100000	6.100000	6.100000	6.100000
3.288783	3.289066	3.288918	3.381879	3.383692	3.386271
3.492393	3.514326	3.614560	3.636526	3.636526	3.636526
3.700000	3.700000	3.700000	3.700000	3.700000	3.700000
3.754196	3.754710	3.754996	3.925344	3.927140	3.928168
4.154831	4.154831	4.162831	4.507670	4.507670	4.509539
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
3.694475	3.696551	3.697282	3.975624	3.984338	2.985337
4.667785	4.667798	4.667798	4.682339	4.682186	3.682186
4.800000	4.800000	4.800000	4.800000	4.800000	3.800000
4.002625	4.002907	4.002574	4.087057	4.088041	4.088881
4.546099	4.384392	4.384392	4.274095	4.279371	4.279371
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
4.622072	4.624056	4.624717	5.044502	5.063216	5.070804
5.798347	5.803699	5.809123	6.837329	6.837329	6.837329
8.200000	8.200000	8.200000	8.200000	8.200000	8.200000
4.821122	4.822480	4.822552	3.208546	3.208816	3.208816
5.524994	5.524994	5.524994	3.873100	3.873100	3.873100
6.100000	6.100000	6.100000	4.100000	4.100000	4.100000

(Continued)

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

	2013	2012	2011	2010
Warren				
Residential/Agricultural Real	3.891900	3.921871	3.921928	3.922428
Commercial/Industrial and Public Utility Real	4.096543	4.169791	4.169791	4.169793
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
Wayne				
Residential/Agricultural Real	8.473002	8.900157	8.902971	8.913125
Commercial/Industrial and Public Utility Real	10.088661	9.545798	9.553067	9.542316
General Business and Public Utility Personal	14.400000	14.400000	14.400000	14.400000
Wells				
Residential/Agricultural Real	5.950016	6.087476	6.362248	6.093809
Commercial/Industrial and Public Utility Real	7.475201	7.631692	7.630718	7.598529
General Business and Public Utility Personal	7.750000	7.750000	7.750000	7.750000
Colleges:				
Eastern Gateway Community College				
Residential/Agricultural Real	0.590975	0.596340	0.596653	0.596869
Commercial/Industrial and Public Utility Real	0.811177	0.834808	0.835368	0.835300
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Special Districts:				
Eastern Ohio Regional Transit Authority				
Residential/Agricultural Real	1.917970	2.000000	1.776458	1.775334
Commercial/Industrial and Public Utility Real	1.995130	2.000000	1.938354	1.925126
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000
Steel Valley Regional Transit Authority				
Residential/Agricultural Real	1.453606	1.363344	1.363330	1.363393
Commercial/Industrial and Public Utility Real	1.374535	1.385236	1.385046	1.384512
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
TEMS Ambulance				
Residential/Agricultural Real	1.500000	1.219689	1.220661	1.220668
Commercial/Industrial and Public Utility Real	1.463469	1.443067	1.443114	1.445959
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
Warren Township Park				
Residential/Agricultural Real	0.491874	0.512830	0.512855	0.513080
Commercial/Industrial and Public Utility Real	0.577213	0.559530	0.559404	0.559662
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Belvedere Fire				
Residential/Agricultural Real	3.046209	3.166151	3.165991	3.170428
Commercial/Industrial and Public Utility Real	2.205416	2.358514	2.358514	2.358514
General Business and Public Utility Personal	7.500000	7.500000	7.500000	7.500000
Puskarich Public Library				
Residential/Agricultural Real	0.963797	0.999112	0.998795	0.999648
Commercial/Industrial and Public Utility Real	1.000000	0.999368	1.000000	1.000000
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Public Library of Steubenville and Jefferson County				
Residential/Agricultural Real	0.990122	0.999112	0.999637	0.000000
Commercial/Industrial and Public Utility Real	0.971078	0.999368	0.999996	0.000000
General Business and Public Utility Personal	1.000000	1.000000	1.000000	0.000000

2009	2008	2007	2006	2005	2004
3.900543	3.901042	3.901230	4.000834	4.001967	4.001794
4.169775	4.167694	4.168833	4.232493	4.232754	4.232754
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
8.754235	8.759185	7.946638	8.867249	8.874290	6.405223
9.563854	10.459432	9.775501	11.560773	11.560773	9.060773
14.400000	14.400000	14.400000	14.400000	14.400000	11.900000
5.996515	5.999990	6.000970	5.967897	5.970366	4.721941
7.598327	7.598884	7.598884	7.155077	7.155526	5.905526
7.750000	7.750000	7.750000	7.250000	7.250000	6.000000
0.575251	0.575465	0.575468	0.665268	0.665867	0.666231
0.838753	0.837183	0.842247	0.896311	0.896408	0.894993
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1.764706	1.763142	1.760646	2.000000	1.045354	1.044463
1.831152	1.829106	1.825834	2.000000	1.137210	1.135063
2.000000	2.000000	2.000000	2.000000	1.500000	1.500000
1.308274	1.308195	1.308877	1.499730	0.704166	0.704134
1.398058	1.389802	1.410829	1.500000	0.880523	0.880654
1.500000	1.500000	1.500000	1.500000	1.000000	1.000000
1.174999	1.175413	1.175752	1.396120	1.396893	1.397104
1.449331	1.448419	1.448421	1.479997	1.480188	1.480173
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
0.495334	1.289595	1.289796	1.504479	1.505718	1.505518
0.539997	1.318160	1.319497	1.646936	1.647010	1.647010
1.000000	2.000000	2.000000	2.000000	2.000000	2.000000
3.051559	3.051492	3.052043	3.455670	3.456206	3.466618
2.429888	2.457213	2.457213	3.129662	3.129662	3.129662
7.500000	7.500000	7.500000	7.500000	7.500000	7.500000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

(Continued)

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

	2013	2012	2011	2010
Joint Vocational School Districts:				
Jefferson County JVS				
Residential/Agricultural Real	1.456786	1.457385	1.457424	1.457446
Commercial/Industrial and Public Utility Real	1.477714	1.479997	1.480050	1.480047
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
Belmont-Harrison Career Center				
Residential/Agricultural Real	1.450000	1.450000	1.450000	1.450000
Commercial/Industrial and Public Utility Real	1.450000	1.450000	1.450000	1.450000
General Business and Public Utility Personal	1.450000	1.450000	1.450000	1.450000
Columbiana County JVS				
Residential/Agricultural Real	2.016742	2.015924	2.012304	2.000614
Commercial/Industrial and Public Utility Real	2.000000	2.007154	1.999998	2.035499
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
School Districts:				
Buckeye Local				
Residential/Agricultural Real	20.000003	20.453525	20.875887	20.982744
Commercial/Industrial and Public Utility Real	21.359813	21.695660	22.087515	22.110838
General Business and Public Utility Personal	27.500000	27.500000	27.900000	28.000000
Edison Local				
Residential/Agricultural Real	22.100015	22.529272	22.550976	22.463753
Commercial/Industrial and Public Utility Real	22.100013	22.347450	22.364065	22.312825
General Business and Public Utility Personal	29.700000	29.700000	29.700000	29.600000
Harrison Hills City				
Residential/Agricultural Real	21.443560	21.441422	21.493940	21.495232
Commercial/Industrial and Public Utility Real	27.056424	26.620170	25.191162	25.236440
General Business and Public Utility Personal	37.750000	37.750000	37.750000	37.750000
Indian Creek Local				
Residential/Agricultural Real	25.109292	24.882280	24.882602	24.887687
Commercial/Industrial and Public Utility Real	30.493763	31.040671	31.080825	31.072639
General Business and Public Utility Personal	42.650000	42.650000	42.650000	42.650000
Southern Local				
Residential/Agricultural Real	23.486119	23.489852	23.467685	23.486785
Commercial/Industrial and Public Utility Real	31.442469	31.301042	31.262073	31.383360
General Business and Public Utility Personal	39.440000	39.440000	39.440000	39.440000
Steubenville City				
Residential/Agricultural Real	28.563270	27.218964	27.218029	27.215987
Commercial/Industrial and Public Utility Real	28.585115	28.731587	28.726847	28.740023
General Business and Public Utility Personal	35.350000	35.350000	35.350000	35.350000
Toronto City				
Residential/Agricultural Real	30.443535	27.632545	27.634212	20.609181
Commercial/Industrial and Public Utility Real	39.204356	37.869389	37.873614	31.056930
General Business and Public Utility Personal	46.250000	44.100000	44.100000	37.650000

The rates presented in this Table represent the effective rates.

Source: Jefferson County Auditor

2009	2008	2007	2006	2005	2004
1.455259	1.455345	1.500000	1.500000	1.500000	1.500000
1.480192	1.480038	1.500000	1.500000	1.500000	1.500000
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
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	1.450000	1.450000
2.000000	2.000000	2.000000	2.000000	2.000000	2.005752
2.034116	2.027348	2.027958	2.017806	2.000000	2.019917
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
22.500021	22.900013	22.900006	22.900011	22.900011	22.900005
23.896924	24.270558	24.274476	25.821503	25.833183	25.808799
30.000000	30.400000	30.400000	30.400000	30.400000	30.400000
22.300003	22.300016	22.300005	22.300014	22.800018	22.800009
22.622934	22.617100	22.640508	23.242354	23.752560	23.753387
29.900000	29.900000	29.900000	29.900000	30.400000	30.400000
21.495761	21.703506	21.692654	21.694215	21.993375	21.999375
24.558894	24.951337	24.955001	24.942389	26.379508	26.378926
37.750000	37.750000	37.750000	37.750000	37.750000	37.750000
24.298669	20.751509	20.748701	20.401021	20.407569	20.422097
31.304887	27.657428	27.641370	28.920588	28.944273	28.845864
42.650000	39.100000	39.100000	39.100000	39.100000	39.100000
23.468733	23.468975	23.902246	23.903669	24.114378	24.255830
30.386962	30.285989	30.685721	30.631804	30.802116	30.758355
39.440000	39.440000	39.840000	39.840000	40.050000	40.050000
26.534730	26.532170	26.532222	26.594707	26.595198	26.591728
28.782572	28.783831	29.286370	30.160021	30.130346	30.135427
35.350000	35.350000	35.350000	35.350000	35.350000	35.350000
20.000198	20.000006	20.000018	21.265708	20.000018	20.000024
31.200891	31.200891	31.200621	33.176080	32.356545	32.356545
37.650000	37.650000	37.650000	37.650000	37.650000	37.650000

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

Collection Year	Current Tax Levy (3)	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
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%
2005	44,167,378	42,631,364	96.52%	1,621,967	44,253,331	100.19%
2004	41,859,781	40,532,707	96.83%	1,958,302	42,491,009	101.51%

(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
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%
2005	8,138,456	7,871,861	96.72%	34,936	7,906,797	97.15%
2004	7,231,448	7,071,014	97.78%	70,469	7,141,483	98.76%

(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

2013 and 2004

Name of Taxpayer	2013	
	Assessed Value	Percent of Real Property Assessed Value
Ohio Edison Company	\$22,205,641	2.42%
Fort Steuben Improvements LLC	13,472,375	1.47%
Ohio Power Company	5,393,351	0.59%
WalMart Store East LLP	4,761,225	0.52%
LTAH Real Estate Holdings	3,468,605	0.38%
Hollywood Center Inc.	3,407,320	0.37%
Derek Ferguson	2,930,060	0.32%
Mary Schiappa Trust	2,335,235	0.25%
OCRC Realty LLC	2,193,940	0.24%
Carriage Inn of Steubenville	2,138,325	0.23%
Totals	<u>\$62,306,077</u>	<u>6.78%</u>
Total Assessed Valuation	<u>\$918,911,465</u>	

Name of Taxpayer	2004 (1)	
	Assessed Value	Percent of Real Property Assessed Value
Fort Steuben Mall, Inc.	\$9,927,280	1.28%
WalMart Store East LLP	9,026,570	1.17%
Wheeling Pittsburgh Steel	7,578,980	0.98%
Tri-State Plaza Partnership	3,008,010	0.39%
Hollywood Center Inc.	2,675,470	0.35%
L Steubenville LLC	2,143,650	0.28%
Anthony Mining Company Inc.	2,111,040	0.27%
Totals	<u>\$36,471,000</u>	<u>4.71%</u>
Total Assessed Valuation	<u>\$774,472,110</u>	

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

Source : Jefferson County Auditor

Jefferson County, Ohio
Principal Taxpayers
General Business Tangible Personal Property Tax
2013 and 2004

No Current Tangible Personal Property Tax Levied for 2013

Name of Taxpayer	Assessed Value	2004 Percent of Tangible Personal Property Assessed Value
Wheeling Pittsburgh Steel	\$46,522,380	37.82%
Titanium Metals Corporation	20,197,790	16.42%
Midwest Electical Supply	9,485,010	7.71%
Boeing Company	2,296,580	1.87%
Lowes Home Centers	1,550,627	1.26%
Walmart Stores East LLP	1,495,320	1.22%
Shelley & Sands	1,309,890	1.06%
Bulldog Distributing	1,298,475	1.06%
Denoon	1,220,880	0.99%
Valley Paper Converting	1,198,960	0.97%
Total	\$86,575,912	70.38%
Total Assessed Valuation	\$123,007,697	

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
2013 and 2004

Name of Taxpayer	2013	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$99,025,180	37.12%
First Energy Generation Corp.	80,134,240	30.04%
Buckeye Power Inc.	68,544,560	25.70%
American Transmission Systems Inc.	6,426,670	2.41%
Columbia Gas of Ohio Inc.	4,962,000	1.86%
Ohio Edison Company	3,925,850	1.47%
Columbia Gas Transmission Corp.	1,645,110	0.62%
Carroll Electric Cooperative Inc.	1,479,850	0.55%
Dominion Transmission Inc.	349,190	0.13%
South Central Power Company	152,700	0.06%
Total	\$266,645,350	99.96%

Total Assessed Valuation \$266,734,740

Name of Taxpayer	2004	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison Company	\$60,471,780	29.18%
Ohio Power Company	53,327,180	25.73%
Buckeye Power Inc.	45,151,310	21.79%
Cleveland Electric	10,471,970	5.05%
First Energy Generation Corp.	7,451,880	3.60%
Ohio Bell Telephone Company	6,535,080	3.15%
American Transmission Systems Inc.	5,733,400	2.77%
Pennsylvania Power Company	4,299,540	2.07%
Verizon North Inc.	3,652,720	1.76%
Norfolk Southern Combined Railroad	3,219,490	1.55%
Total	\$200,314,350	96.65%

Total Assessed Valuation \$207,241,430

Source : Jefferson County Auditor

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

Industry (Category)	December 31, 2013 (1)		December 31, 2012 (1)		December 31, 2011 (1)		December
	Precent Share of Collections	Collections by Industry	Precent Share of Collections	Collections by Industry	Precent Share of Collections	Collections by Industry	Precent Share of Collections
Agriculture, Forestry, and Fishing	0.01%	\$1,050	0.01%	\$771	0.01%	\$271	0.01%
Mining	0.51%	57,715	0.87%	94,350	0.44%	44,688	0.00%
Utilities (excluding telecommunications)	0.79%	89,709	0.50%	54,376	0.73%	73,615	0.96%
Construction	2.29%	261,054	0.52%	56,353	0.26%	26,495	0.22%
Manufacturing	2.09%	238,010	3.70%	401,308	4.62%	464,820	4.59%
Wholesale Trade	2.18%	248,982	1.40%	152,079	1.39%	140,151	1.26%
Motor Vehicle and Parts Dealers	18.72%	2,135,133	19.70%	2,136,304	19.33%	1,946,182	18.40%
Furniture and Home Furnishings Stores	0.57%	65,164	0.88%	95,083	0.90%	90,610	0.93%
Electronic and Appliance Stores	1.27%	145,206	1.18%	127,439	0.96%	96,998	0.74%
Building Material and Garden Equipment & Supplies	9.41%	1,073,328	9.52%	1,031,411	8.64%	869,861	8.92%
Food and Beverage Stores	4.09%	466,427	4.29%	465,047	4.57%	460,261	4.63%
Health and Personal Care Stores	1.70%	193,365	1.80%	195,430	1.84%	184,895	1.87%
Gasoline Stations	2.13%	242,823	2.41%	261,496	2.33%	234,729	2.37%
Clothing and Clothing Accessories Stores	1.39%	158,342	1.39%	151,001	1.48%	149,278	1.57%
Sporting Goods, Hobby, Book, and Music Stores	1.67%	189,937	1.76%	190,297	1.90%	191,283	1.80%
General Merchandise Stores	15.21%	1,735,056	14.96%	1,620,776	16.28%	1,638,928	17.58%
Miscellaneous Store Retailers	6.71%	765,369	8.00%	866,597	7.21%	726,329	8.14%
Nonstore Retailers	2.61%	297,935	2.63%	284,534	2.63%	264,521	2.38%
Transportation and Warehousing	1.62%	184,428	0.05%	5,137	0.05%	5,173	0.05%
Information (including telecommunications)	6.20%	706,797	5.84%	633,313	6.21%	625,626	6.68%
Finance and Insurance	7.34%	836,876	6.98%	756,728	6.05%	609,063	4.91%
Real Estate, and Rental & Leasing of Property	2.40%	273,245	2.57%	278,927	2.84%	285,473	2.58%
Professional, Scientific and Technical Services	0.57%	65,448	0.52%	55,944	0.45%	45,706	0.47%
Management of Companies (Holding Companies)	0.08%	9,226	0.00%	0	0.13%	13,417	0.05%
Administrative & Support Services, and Waste Management & Remediation Services	1.30%	148,025	1.17%	126,629	1.13%	114,197	1.16%
Education, Health Care and Social Assistance	0.24%	27,432	0.12%	13,031	0.07%	7,155	0.05%
Arts, Entertainment, and Recreation	0.12%	13,631	0.12%	13,021	0.12%	11,768	0.11%
Accommodation and Food Services	4.37%	498,193	4.53%	490,490	4.72%	475,562	4.60%
Other Services	1.99%	226,789	2.17%	234,780	2.31%	232,225	2.27%
Unclassified	0.45%	51,354	0.41%	44,454	0.40%	40,602	0.70%
Total	100.00%	\$11,406,049	100.00%	\$10,837,106	100.00%	\$10,069,882	100.00%
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.

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

Source: State Department of Taxation

31, 2010 (1)	December 31, 2009 (1)		December 31, 2008 (1)		December 31, 2007 (1)		December 31, 2006 (1)	
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
\$550	0.01%	\$964	0.00%	\$0	0.00%	\$0	0.00%	\$0
0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
94,229	1.27%	120,194	1.23%	128,916	1.12%	116,341	1.13%	109,363
21,658	0.23%	21,331	0.42%	43,762	0.64%	65,950	0.32%	30,581
452,436	4.09%	386,080	4.93%	514,871	3.64%	377,546	3.59%	348,467
124,742	1.28%	120,369	2.24%	233,769	1.65%	170,489	1.66%	161,551
1,815,783	16.96%	1,600,761	18.07%	1,887,859	18.62%	1,930,932	19.70%	1,915,162
92,130	1.06%	100,310	1.06%	110,973	1.18%	122,472	1.26%	122,386
72,755	1.25%	117,970	1.79%	186,591	1.98%	205,530	2.04%	198,654
880,515	9.38%	885,579	9.27%	968,429	10.03%	1,039,954	10.09%	981,190
456,607	4.91%	463,134	4.23%	441,388	4.05%	419,993	4.29%	417,189
184,871	2.42%	228,340	1.82%	190,247	1.88%	194,443	2.14%	208,353
233,970	2.48%	234,124	2.09%	218,041	2.11%	218,929	2.19%	213,251
154,613	1.47%	138,475	1.71%	178,504	1.87%	194,257	1.77%	171,534
177,906	2.00%	188,941	1.75%	182,703	1.84%	190,983	2.61%	253,458
1,734,628	17.72%	1,671,899	16.64%	1,738,338	17.13%	1,776,045	18.59%	1,806,892
803,438	10.58%	998,496	11.57%	1,208,546	10.51%	1,089,461	9.24%	899,215
234,608	2.53%	238,351	2.94%	307,178	2.91%	302,013	2.68%	260,728
4,595	0.06%	5,541	0.08%	8,401	0.07%	7,041	0.08%	7,934
658,891	6.68%	630,586	6.11%	638,747	5.57%	577,575	5.19%	504,647
484,553	1.30%	122,686	0.13%	13,792	0.15%	15,501	0.11%	11,550
254,705	2.51%	236,811	2.77%	289,859	3.01%	313,015	2.12%	205,706
46,251	0.69%	65,042	0.52%	54,149	0.36%	37,590	0.17%	16,725
4,801	0.00%	0	0.00%	0	0.00%	0	0.00%	0
114,776	1.10%	104,284	1.19%	124,321	1.09%	113,493	1.24%	120,184
4,724	0.02%	2,153	0.01%	1,175	0.02%	1,729	0.02%	1,733
11,153	0.10%	8,998	0.07%	7,140	0.06%	5,974	0.07%	7,230
453,491	4.93%	465,619	4.66%	487,219	4.76%	494,094	5.00%	486,326
223,945	2.20%	208,330	1.76%	184,009	1.80%	186,596	1.93%	187,407
69,322	0.76%	72,369	0.94%	96,838	1.95%	201,829	0.77%	74,661
\$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%	

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
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
2005	26,590,257	1,992,466	160,033	0	48,770	100,744	0	3,720,537
2004	27,959,541	508,595	209,045	0	55,272	47,022	61,000	3,816,112

(1) Assessed Valuation can be located on S13

(2) Personal Income and Population can be located on S 42

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	Long-Term Notes Payable	Total Primary Government	Ratio of Net Debt to Estimated Actual Value (1)	Percentage of Personal Income (2)	Per Capita (2)
\$179,886	\$315,801	\$8,351,197	\$0	\$40,402,926	1.19%	1.76%	\$594
967,070	388,941	6,491,580	0	40,993,796	1.24%	1.79%	599
1,453,220	462,086	6,263,588	0	32,267,955	0.98%	1.48%	469
1,778,359	535,231	6,596,848	0	35,541,329	1.07%	1.69%	510
1,916,328	608,376	6,948,760	0	37,283,885	1.10%	1.78%	551
2,544,471	685,521	7,036,418	0	40,229,729	1.04%	1.86%	590
3,136,906	754,900	6,617,964	0	41,054,868	1.06%	2.03%	599
3,695,803	823,979	6,856,377	0	42,527,184	1.23%	2.22%	614
4,223,192	658,046	6,766,433	0	44,260,478	1.30%	2.41%	632
4,720,975	727,425	105,882	750,000	38,960,869	1.18%	2.11%	550

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
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	3,323,619,457	23,649,603	0.71%	339
2009	67,691	3,399,134,789	24,170,946	0.71%	357
2008	68,242	3,870,753,800	25,754,359	0.67%	377
2007	68,550	3,858,697,898	27,155,801	0.70%	396
2006	69,264	3,444,777,076	28,780,048	0.84%	416
2005	70,064	3,412,022,394	30,310,794	0.89%	433
2004	70,820	3,296,926,616	31,775,653	0.96%	449

(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, 2013*

Political Subdivision	Debt Outstanding	Percentage Applicable to County (1)	Amount of Direct and Overlapping Debt
Jefferson County	\$21,531,239	100.00%	\$21,531,239
Overlapping:			
Municipalities Wholly Within County	5,908,567	100.00%	5,908,567
School Districts Wholly Within County	22,301,389	100.00%	22,301,389
Jefferson County Joint Vocational School District	880,256	97.06%	854,376
Buckeye Local School District	885,000	92.03%	814,466
Southern Local School District	1,884,998	1.30%	24,505
Belmont-Harrison Joint Vocational School District	682,575	0.01%	68
Total Overlapping Debt	<u>32,542,785</u>		<u>29,903,371</u>
Total Applicable to Jefferson County	<u><u>\$54,074,024</u></u>		<u><u>\$51,434,610</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 2013 collection year.

Source: Jefferson County Auditors Office

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

	2013	2012	2011	2010
Tax Valuation	<u>\$1,185,646,205</u>	<u>\$1,152,528,235</u>	<u>\$1,152,426,790</u>	<u>\$1,156,134,190</u>
Debt Limit (1)	<u>28,141,155</u>	<u>27,313,206</u>	<u>27,310,670</u>	<u>27,403,355</u>
Total Outstanding Debt:				
General Obligation Bonds	22,842,000	23,990,000	21,490,000	23,395,000
Revenue Bond	5,884,000	5,884,000	0	0
OWDA Loans	179,886	967,070	1,453,220	1,778,359
OPWC Loans	315,801	392,197	471,844	631,188
OEPA Loans	8,351,197	6,491,580	6,263,588	6,596,848
OAQDA Loans	1,270,562	1,347,103	0	0
Notes and SIB Loan	<u>1,492,555</u>	<u>1,881,439</u>	<u>2,310,980</u>	<u>2,765,288</u>
Total	<u>40,336,001</u>	<u>40,953,389</u>	<u>31,989,632</u>	<u>35,166,683</u>
Exemptions:				
General Obligation Bonds	18,290,000	20,465,000	17,460,000	19,245,000
Revenue Bond	5,884,000	5,884,000	0	0
OWDA Loans	179,886	967,070	1,453,220	1,778,359
OPWC Loans	315,801	392,197	471,844	631,188
OEPA Loans	8,351,197	6,491,580	6,263,588	6,596,848
OAQDA Loans	1,270,562	1,347,103	0	0
Notes	1,062,511	842,170	963,697	1,080,392
Amount Available in Debt Service Fund	<u>3,413,142</u>	<u>3,558,896</u>	<u>3,569,363</u>	<u>3,600,988</u>
Total	<u>38,767,099</u>	<u>39,948,016</u>	<u>30,181,712</u>	<u>32,932,775</u>
Amount of Debt Subject to Limit	<u>1,568,902</u>	<u>1,005,373</u>	<u>1,807,920</u>	<u>2,233,908</u>
Legal Debt Margin	<u>\$26,572,253</u>	<u>\$26,307,833</u>	<u>\$25,502,750</u>	<u>\$25,169,447</u>
Legal Debt Margin as a Percentage of the Debt Limit	94.42%	96.32%	93.38%	91.85%
Unvoted Debt Limit (2)	\$11,856,462	\$11,525,282	\$11,524,268	\$11,561,342
Less:				
Amount of Debt Subject to Limit	<u>1,568,902</u>	<u>1,005,373</u>	<u>1,807,920</u>	<u>2,233,908</u>
Unvoted Legal Debt Margin	<u>\$10,287,560</u>	<u>\$10,519,909</u>	<u>\$9,716,348</u>	<u>\$9,327,434</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	86.77%	91.28%	84.31%	80.68%

(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*

2009	2008	2007	2006	2005	2004
<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>\$1,139,847,990</u>	<u>\$1,104,721,237</u>
<u>27,964,519</u>	<u>28,084,699</u>	<u>28,778,536</u>	<u>26,428,597</u>	<u>26,996,200</u>	<u>26,118,031</u>
23,423,892	24,583,727	25,658,221	27,049,048	28,427,219	30,232,219
0	0	0	0	0	61,000
1,916,328	2,544,471	3,136,906	3,695,803	4,223,192	4,720,975
790,530	983,872	1,109,448	866,247	706,816	782,697
6,948,760	7,036,418	6,617,964	6,856,377	6,766,433	105,882
0	0	0	0	0	0
<u>4,152,508</u>	<u>4,531,724</u>	<u>3,549,378</u>	<u>2,547,835</u>	<u>3,496,841</u>	<u>1,467,640</u>
<u>37,232,018</u>	<u>39,680,212</u>	<u>40,071,917</u>	<u>41,015,310</u>	<u>43,620,501</u>	<u>37,370,413</u>
20,213,892	21,278,727	22,258,221	23,229,048	24,207,219	29,312,219
0	0	0	0	0	61,000
1,916,328	2,544,471	3,136,906	3,675,803	4,223,192	4,720,975
790,530	983,872	1,109,448	866,247	706,816	782,697
6,948,760	7,036,418	6,617,964	6,856,377	6,766,433	105,882
0	0	0	0	0	0
2,148,423	2,222,000	890,000	750,000	844,342	750,000
<u>3,512,671</u>	<u>3,329,883</u>	<u>2,800,246</u>	<u>2,271,789</u>	<u>2,021,574</u>	<u>1,811,204</u>
<u>35,530,604</u>	<u>37,395,371</u>	<u>36,812,785</u>	<u>37,649,264</u>	<u>38,769,576</u>	<u>37,543,977</u>
<u>1,701,414</u>	<u>2,284,841</u>	<u>3,259,132</u>	<u>3,366,046</u>	<u>4,850,925</u>	<u>(173,564)</u>
<u>\$26,263,105</u>	<u>\$25,799,858</u>	<u>\$25,519,404</u>	<u>\$23,062,551</u>	<u>\$22,145,275</u>	<u>\$26,118,031</u>
93.92%	91.86%	88.68%	87.26%	82.03%	100.00%
<u>\$11,785,808</u>	<u>\$11,833,880</u>	<u>\$12,111,414</u>	<u>\$11,171,439</u>	<u>\$11,398,480</u>	<u>\$11,047,212</u>
<u>1,701,414</u>	<u>2,284,841</u>	<u>3,259,132</u>	<u>3,366,046</u>	<u>4,850,925</u>	<u>(173,564)</u>
<u>\$10,084,394</u>	<u>\$9,549,039</u>	<u>\$8,852,282</u>	<u>\$7,805,393</u>	<u>\$6,547,555</u>	<u>\$11,047,212</u>
85.56%	80.69%	73.09%	69.87%	57.44%	100.00%

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

Mortgage Revenue Bonds Water						
Year	Water Service Charges (1)	Less: Operating Expenses (2)	Net Available Revenue	Debt Service (3)		Coverage
				Principal	Interest	
2013 (4)	N/A	N/A	N/A	N/A	N/A	N/A
2012 (4)	N/A	N/A	N/A	N/A	N/A	N/A
2011 (4)	N/A	N/A	N/A	N/A	N/A	N/A
2010 (4)	N/A	N/A	N/A	N/A	N/A	N/A
2009 (4)	N/A	N/A	N/A	N/A	N/A	N/A
2008 (4)	N/A	N/A	N/A	N/A	N/A	N/A
2007 (4)	N/A	N/A	N/A	N/A	N/A	N/A
2006 (4)	N/A	N/A	N/A	N/A	N/A	N/A
2005	\$5,001,874	\$2,866,924	\$2,134,950	\$61,000	\$1,281	34.28
2004	4,773,778	3,101,615	1,672,163	71,000	4,053	22.28

- (1) Total Revenue (including interest) exclusive of tap fees, capital grants, and permissive taxes
- (2) Total operating expenses exclusive of depreciation
- (3) Includes principal and interest of revenue bonds only
- (4) Bonds were fully repaid during fiscal year 2005.

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

Revenue Bonds Sewer						
Year	Sewer Service Charges (1)	Less: Operating Expenses (2)	Net Available Revenue	Debt Service (3)		Coverage
				Principal	Interest	
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
2011	N/A	N/A	N/A	N/A	N/A	N/A
2010	N/A	N/A	N/A	N/A	N/A	N/A
2009	N/A	N/A	N/A	N/A	N/A	N/A
2008	N/A	N/A	N/A	N/A	N/A	N/A
2007	N/A	N/A	N/A	N/A	N/A	N/A
2006	N/A	N/A	N/A	N/A	N/A	N/A
2005	N/A	N/A	N/A	N/A	N/A	N/A
2004	N/A	N/A	N/A	N/A	N/A	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

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)
2013	67,964	\$2,291,174,000	33,712	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%
2005	70,064	1,834,953,000	26,190	7.80%
2004	70,820	1,849,545,000	26,116	8.40%

Sources: (1) *U.S. Census Bureau*
(2) *Bureau of Economic Analysis*
(3) *Ohio Job and Family Services website*
(4) *Personal Income not available for 2013. Used 2012 income.*

Jefferson County, Ohio
Principal Employers
Current Year and Ten Years Ago

Employer	Nature of Business	2013	
		Number of Employees	Percentage of Total Employment
Trinity	Acute Care Hospital	1,748	6.08%
Arcelor Mittal Steel	Steel	1,005	3.50%
Wal-Mart Distribution Center	Retail Food Sales Distribution	750	2.61%
Jefferson County	Government	662	2.30%
Titanium Metals Corporation	Titanium Mill Production	530	1.84%
Franciscan University	Education	486	1.69%
First Energy	Utility	425	1.48%
Buckeye Local School District	Education	417	1.45%
Steubenville City School District	Education	396	1.38%
Eastern Gateway Community College	Education	372	1.29%
Total		6,791	23.63%
Total Employment within the County		28,731	

Employer	Nature of Business	2004	
		Number of Employees	Percentage of Total Employment
Wheeling-Pittsburgh Steel Corporation	Steel	3,307	11.21%
International Steel Group	Steel	2,244	7.61%
Trinity Health System	Acute Care Hospital	1,790	6.07%
Jefferson County	Government	758	2.57%
Wal-Mart Distribution Center	Retail Product Distribution	640	2.17%
Titanium Metals Corporation	Titanium Mill Production	494	1.67%
Wal-Mart	Retail Sales	450	1.53%
First Energy	Utility	400	1.36%
Franciscan University of Steubenville	Higher Education	400	1.36%
American Electric Power	Utility	240	0.81%
Total		10,723	36.36%
Total Employment within the County		29,500	

Jefferson County, Ohio
County Government Employees by Function/Activity
Last Ten Years

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General Government										
Legislative and Executive										
Commissioners	4	4	4	4	5	5	5	5	5	5
Auditor	10	10	10	10	10	10	10	10	10	7
Treasurer	2	3	3	3	5	5	5	5	4	4
Prosecuting Attorney	15	14	14	12	14	13	15	14	16	19
Board of Elections	8	9	9	10	10	10	10	9	9	10
Recorder	4	4	4	4	5	5	5	5	5	5
Buildings and Grounds	6	5	5	5	6	7	7	7	7	7
Data Processing	5	5	5	6	6	6	7	6	6	6
Certificate Auto Title	5	5	6	5	6	5	5	5	5	7
Real Estate Assessment	3	4	5	5	7	7	7	6	5	7
DRETAC	3	3	3	4	2	3	3	5	3	3
Judicial										
Jury Commission	0	0	0	0	0	0	0	0	0	0
Common Pleas Court	7	7	7	7	7	10	8	8	9	8
Adult Probate Court	49	51	50	50	47	51	56	55	57	61
Probate Court	5	5	5	5	5	5	6	6	6	7
County Court #1	6	6	4	5	4	4	4	4	3	3
County Court #2	5	5	4	4	4	4	4	4	4	4
County Court #3	7	7	4	4	4	4	4	4	4	3
Juvenile Court	7	9	9	11	12	13	15	16	16	26
Municipal Court	5	5	5	6	5	5	5	5	5	5
Clerk of Courts	8	8	8	8	8	8	8	8	8	8
Court Magistrate	3	3	3	3	3	3	3	3	3	3
Law Library	1	1	1	1	1	0	1	1	1	1
Public Safety										
Jail Operating Levy	54	54	52	49	58	57	62	64	64	65
911 Emergency	17	15	16	17	17	15	18	14	14	12
Permissive Sheriff	37	38	35	34	39	42	39	44	48	38
Court Corrections	15	16	15	14	12	11	11	10	11	6
Coroner	4	4	4	5	5	6	6	6	5	5
Public Works										
MVGT	40	41	39	43	42	45	42	45	47	47
Beautification	5	4	5	5	5	6	6	9	13	12
Health										
Dog and Kennel	4	4	5	3	3	4	4	4	4	5
Board of Health	18	19	23	27	29	30	29	25	16	17
Mental Health	4	4	4	5	5	5	5	5	5	5
Department of Developmental Disabilities	175	167	172	170	158	152	163	167	156	158
Human Services										
Family and Child	1	1	1	1	1	1	1	1	1	1
Public Assistance	69	73	75	97	100	103	107	109	107	79
Children's Services	7	6	6	6	7	6	6	7	9	47
Child Support Enforcement Agency	7	8	8	11	12	13	14	15	14	14
Veteran Services	11	13	5	7	7	9	9	9	9	4
Conservation and Recreation										
Soil and Water	4	5	5	6	5	5	5	5	10	10
Community and Economic Development										
Airport	3	4	3	3	3	5	5	5	3	5
Sewer District	4	3	3	3	3	3	3	3	4	5
Water District	15	16	14	13	14	15	14	14	14	14
Total	662	668	658	691	701	716	742	752	745	758

Jefferson County, Ohio
Capital Asset Statistics by Function/Activity
Eight Years (1)

	2013	2012	2011	2010	2009	2008	2007	2006
General Government								
Legislative and Executive								
Commissioners								
Number of vehicles	3	3	2	2	3	5	5	5
Auditor								
Number of vehicles	1	1	1	1	1	1	1	1
Prosecuting Attorney								
Number of vehicles	0	0	0	0	0	2	2	2
Judicial								
Adult Probation								
Number of vehicles	3	2	2	2	2	2	2	2
Juvenile Court								
Number of vehicles	5	5	5	5	5	5	3	3
Total number of courtrooms	7	7	7	7	7	7	7	7
Public Safety								
Sheriff								
Number of Adult Cells - single	80	80	80	80	80	80	80	80
Number of Juvenile Cells - double	20	20	20	20	20	20	20	20
Cruisers	19	19	16	15	15	15	12	10
Number of vehicles	3	2	2	1	1	1	1	1
Juvenile Court - Detention								
Number of vehicles	1	1	1	1	1	1	1	1
911 Emergency								
Number of vehicles	2	2	1	1	1	2	2	2
Public Works								
Engineer								
Number of vehicles	24	23	22	21	24	23	24	22
Pieces of heavy equipment	49	49	50	53	53	49	48	46
Number of bridges and culverts	311	311	311	311	310	310	310	310
Lane miles of roads	526	526	526	526	526	526	526	526
Lineal feet of guardrail	444,043	444,043	444,043	444,043	444,043	444,043	425,347	425,347
Health								
Department of Developmental Disabilities								
Number of vehicles	7	7	7	9	9	11	11	11
Number of buses	15	15	15	15	15	20	20	20
Mental Health								
Number of vehicles	1	1	1	1	1	1	1	1
Human Services								
Job and Family Services								
Number of vehicles	10	8	8	8	8	8	8	8
Children Services								
Number of vehicles	2	1	1	1	1	2	2	2
Number of rooms - childrens home	9	9	9	9	9	9	9	9
Conservation and Recreation								
Parks								
Number of vehicles	2	2	2	2	2	2	2	2
Community and Economic Development								
Airpark								
Length of runway in feet	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400
Number of hangers	6	6	4	4	6	6	6	6
Number of airplane rental spaces	57	57	34	34	33	33	33	33
Number of miscellaneous rental spaces	0	0	0	0	68	68	68	68
Industrial Park								
Undeveloped acreage	48	48	48	48	48	48	48	75
Sewer District								
Number of tanks, lifts, and booster stations	23	23	23	23	23	23	23	23
Water District								
Number of vehicles	12	10	10	10	12	10	7	7
Number of tanks, lifts, and booster stations	48	48	48	48	48	48	48	48

(1) Information prior to 2006 not available
Source: *Jefferson County Auditor's Office*

Jefferson County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

	2013	2012	2011	2010
General Government				
Legislative and Executive				
Auditor				
Number of Non-Exempt Conveyances	1,127	1,163	919	1,248
Number of Exempt Conveyances	1,495	1,643	1,420	998
Homestead and Rollback:				
Number of Exemptions Granted	7,165	7,074	7,013	7,069
Total Reduction in Taxes	\$5,723,762	\$5,566,167	\$5,589,224	\$5,352,952
Number of Individual Dog Tags Sold	5,131	4,880	4,628	4,570
Total Number of Dog Tags Sold	5,336	5,254	4,813	4,795
Board of Elections				
Number of Registered Voters	48,222	49,729	47,896	51,116
Number of Ballots Cast	13,601	33,177	22,754	25,238
Judicial				
Common Pleas Court				
Number of New Cases Filed	3,040	3,460	3,236	3,115
Probate Court				
Number of New Cases Filed	1,003	1,142	1,062	1,137
Juvenile Court				
Number of New Cases Filed	2,178	2,182	2,237	2,303
County Court #1				
Number of New Cases Filed	3,279	2,950	3,026	2,874
County Court #2				
Number of New Cases Filed	1,443	1,728	2,058	1,309
County Court #3				
Number of New Cases Filed	1,863	2,200	2,100	1,881
Clerk of Courts				
Titles	31,321	31,731	30,740	31,789
Duplicates	1,639	1,686	1,653	1,640
Replacements	3,990	2,915	2,570	2,617
Salvage	180	183	138	169
Public Safety				
Sheriff				
Calls Received	71,455	61,836	63,624	76,893
Investigated Complaints	2,726	2,988	2,780	2,743
Arrests	361	394	336	327
Warrants Served	657	573	541	348
Mileage Traveled	417,977	340,150	339,413	418,720
Sheriff Sales	217	230	185	141
Jail Operation				
Prisoners Booked	2,639	2,208	1,929	1,880
Meals Served	178,862	157,807	148,752	147,850

2009	2008	2007	2006	2005	2004
1,134	1,123	1,364	1,343	1,382	1,459
862	1,473	1,440	1,382	1,468	1,644
7,003	6,843	2,770	2,883	2,923	3,011
\$5,616,439	\$5,230,274	\$3,869,713	\$3,517,334	\$4,324,120	\$4,178,455
5,538	4,750	4,768	4,864	4,765	5,467
6,072	5,293	5,307	5,321	5,258	5,888
50,208	50,156	47,105	48,639	47,894	49,651
21,047	36,579	19,193	26,666	22,742	37,176
3,280	3,138	2,874	2,964	2,867	2,820
1,027	1,192	679	653	694	778
2,424	2,661	2,874	2,814	2,807	3,223
3,202	3,574	3,389	2,956	3,126	3,758
1,916	2,466	2,890	2,235	1,929	2,108
2,011	2,462	2,251	2,010	1,764	2,083
33,890	37,887	38,888	38,365	39,320	41,957
1,708	1,806	1,876	1,851	1,869	1,912
2,573	2,493	2,557	2,397	2,369	2,752
368	182	214	237	290	337
75,018	77,122	100,500	100,000	65,000	66,000
2,963	2,201	2,341	2,642	2,965	3,285
336	285	504	500	541	531
353	319	524	599	547	499
412,580	423,500	423,245	423,245	414,612	370,632
121	138	166	182	128	141
755	1,802	2,824	2,836	2,866	3,239
143,552	241,661	254,119	241,661	227,634	273,491

(Continued)

Jefferson County, Ohio
Operating Indicators by Function/Activity (Continued)
Last Ten Years

	2013	2012	2011	2010
Juvenile Detention				
Number of Admissions	588	561	655	648
Average Daily Population	24.50	23.45	27.33	22.60
Revenue (Juveniles outside County)	\$538,106	\$667,069	\$695,599	\$746,909
911 service				
Logged calls per year	68,124	42,599	42,668	41,536
Public Works				
Engineer				
Miles of roads resurfaced (hot/cold mix)	10.62	23.30	21.40	6.38
Miles of roads resurfaced (chip/sealed)	41.29	33.69	33.32	9.01
Number of culverts built/replaced/improved	782	942	729	730
Number of Bridges repaired /replaced	2	6	8	4
Number of slips repaired	3	4	4	5
Health				
Department of Developmental Disabilities				
Number of Adults Served	177	181	217	224
Number of Children Served	129	133	145	139
Prevention and Recovery Board				
Total Number Served	3,175	3,010	3,436	2,580
Health Department				
Number of Births	2	2	2	2
Number of Deaths	334	322	305	237
Number of Participants in WIC Program	19,986	19,176	18,600	20,986
Number of Immunizations	2,025	1,936	2,346	4,798
Human Services				
Jobs and Family Services				
Child Support Collections	\$11,138,612	\$10,947,600	\$11,230,017	\$11,061,204
Average Client Count - Food Stamps	14,141	14,045	12,635	11,779
Average Ohio Works First Recipients	953	1,332	747	1,684
Average Disability Recipients	95	100	109	113
Average Medicaid Recipients	17,043	16,718	14,933	15,423

N/A = information not available.

Source: *Jefferson County Auditors*

2009	2008	2007	2006	2005	2004
626	600	619	621	592	734
24.30	25.59	26.36	24.39	26.04	29.33
\$528,777	\$399,131	\$461,167	\$367,232	\$370,430	\$474,263
42,281	43,011	39,564	38,957	39,847	41,953
4.62	10.60	8.80	13.91	6.08	9.63
42.95	35.98	10.53	7.10	29.44	34.71
1,730	1,480	1,555	2,605	3,054	5,566
4	3	5	3	3	4
0	1	6	6	34	17
234	212	210	208	213	211
144	80	80	80	80	80
2,500	3,507	3,648	3,632	3,654	3,546
2	2	1	1	6	2
215	250	225	199	213	178
21,400	20,842	20,781	21,940	20,706	18,531
5,274	3,388	2,587	5,306	5,219	5,149
\$11,399,849	\$11,652,273	\$11,748,473	\$11,561,654	\$11,470,350	\$11,216,314
10,531	9,028	8,870	9,051	8,885	8,682
1,691	1,564	1,792	1,962	2,033	2,154
150	175	180	176	156	166
18,284	13,882	14,541	14,893	14,757	14,520

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