

Jefferson County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2010

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 23, 2011

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, 2010. 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 fourteenth (14th) 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, 2010, 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 2009 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 2010 can be found in Management's Discussion and Analysis beginning on page 3.

THE PROFILE OF THE GOVERNMENT

The County

Created in 1797, Jefferson County is located in east central Ohio along the west bank of the Ohio River. Its 410 square mile area is bordered on the north by Columbiana County, on the south by Belmont County, on the west by Carroll and Harrison Counties, and on the east by the State of West Virginia. The County encompasses 14 townships and 19 cities and villages, the largest of which is the City of Steubenville, the County Seat. The County's 2010 population of 69,709 placed it as the thirty-eighth most populous of the State's 88 Counties. The County is in the Steubenville-Weirton, Ohio-West Virginia Metropolitan Statistical Area, which is comprised of the County and Brooke and Hancock Counties of West Virginia. The Steubenville-Weirton, Ohio-West Virginia Metropolitan Statistical Area is the 309th largest of the 366 combined consolidated metropolitan statistical areas and metropolitan statistical areas in the United States.

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

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

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

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

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

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

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

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

Component Units

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

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

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

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

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. Common Pleas Court Judges, including the Juvenile/Probate Court Judge and County Court Judges are elected on a County-wide basis and serve six year terms.

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

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

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

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

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

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

Budgetary Controls

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

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

LOCAL ECONOMY

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

Even though the area steel mills have struggled in recent years, some positive signs of economic activity and growth have emerged. The completion of the U.S. Route 22 bypass in Jefferson County has greatly enhanced transportation access to the County. The completion of this bypass along with improvements between Weirton, West Virginia and Western Pennsylvania to the east, greatly improve access to Pittsburgh markets. These factors have helped spur some growth in the County.

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, Valley Weaponry, Bulldog Rack, Kroger, Riesbecks, Applebee's and Nelson Fine Art & Gifts. In addition, the key components of the recent modernization project at the Fort Steuben Mall included new anchor stores for Macys, Sears and JC Penney.

A 93 acre 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. Construction was recently completed on the State Route 43 widening project, which has helped provide even easier access to the industrial park from U.S. Route 22. The industrial park is currently the home of QPI Tools, Wildfire Motors, A-2-C Communications, Signs Limited, and the R-Way Transport facility. Wildfire Motors recently completed a 50,000 square foot expansion project which expected to bring 100 new jobs to the area.

Over the past several years, the County began to develop the County airport by enlarging the facility, lengthening the runway, and constructing new hangers. Over \$7 million in upgrades and improvements have been made to the facility. The facility now has the capability to allow larger sized private jets to land at the Airport. In addition, construction was completed in 2008 on a new terminal and lounge building at the airport. It is anticipated that these improvements at the airport will help attract new business to the County.

The Laurels and Sienna Woods, extended care facilities, recently opened to provide care for the aging population within the area. In addition, a major expansion project was recently completed at the Villa Royale, another area extended care facility. A new 45 bed extended care facility is being planned for operation in the City of Toronto. Construction on that facility should begin later this year.

American Electric Power's Cardinal Power Plant, located in the Wells Township portion of the County, and has made over \$300 million in improvements in recent years. The facility upgrades will help reduce nitrogen oxide emissions by 90 percent. Recently, plans were announced for the installation of flue gas desulfurization (FGD) systems on 2 units at the plant. FGD systems, commonly called scrubbers, reduce sulfur dioxide emissions by up to 98 percent. Early estimates are that the FGD installations will cost \$200 million per unit. Construction is nearing completion on this project.

Plans were also announced for the installation of FGD systems at FirstEnergy Corporation's W.H. Sammis plant in northern Jefferson County. Early estimates are that the FGD installations will cost approximately \$1.1 billion. Construction was recently completed on this project.

Apex Energy has announced plans for a methane gas recovery power plant and educational facility at the Apex landfill facility near Amsterdam. The power plant will extract and consolidate the methane and carbon dioxide produced by the decomposition of trash in the landfill. The gas will then power engines to spin electric generators. It is expected that the plant will produce enough energy to power 16,500 homes. Apex officials estimate that the plant would eliminate 16,000 tons of methane from the atmosphere, with the equivalent of greenhouse gases in carbon captured by a 112,000 acre forest. Contracts for this project are expected to be awarded later this year.

Timet, titanium metals processor located in Toronto, continues to make capital investments in new machinery and equipment. Since 1995, the company has invested over \$55 million in modernization and expansions, and has more than doubled its workforce to over 500 employees in the last few years.

Trinity Medical Center has seen the completion of a number of expansion projects over the past few years. These projects include the \$3.5 million Tony Teramana Cancer Center, a state-of-the-art cancer treatment facility, a \$7 million 79,000 square foot patient care unit addition to Trinity's west campus, and a \$6 million office facility at the west campus. Construction was completed in 2009 on a \$7 million expansion project at the Tony Teramana Cancer Center. A number of future upgrades and expansion projects are currently in the planning stages.

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

Both Eastern Gateway Community College and the Franciscan University of Steubenville, two post secondary educational institutions located within the County, continue to expand services and facilities. As enrollment steadily increases, both institutions have purchased surrounding property and facilities in order to expand services and handle the increase in student enrollment.

Eastern Gateway Community College recently expanded services into nearby Columbiana, Mahoning, and Trumbull counties as part of a state plan to expand community college services throughout the state. A \$1.9 million grant through the U.S. Department of Labor helped create a virtual community college in eastern Ohio and expand community college service into previously unserved areas. While the main campus will remain in Steubenville, current plans call for a second permanent location in Mahoning County and instructors and classrooms to be available in career centers and rented space in the other two counties.

LONG TERM FINANCIAL PLANNING

The significant 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 is also working on plans 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 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 Governor's recent budget proposal contained revisions to the S.B. 3 and H.B. 66 phase out plans that would essentially eliminate those replacement revenue reimbursements in 2012. The County is now in the process of adopting 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.

RELEVANT FINANCIAL POLICIES

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

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

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

MAJOR INITIATIVES

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

Industrial Park

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

Airport

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

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

Geographic Information System

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

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

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

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

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

Road and Bridge Improvement

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

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

Water and Sewer

Jefferson County's Water and Sewer Department has adopted a long range plan to perform a number of water improvement projects and sanitary sewer projects. These scheduled projects will allow the County to meet all current EPA mandated system improvements. Additionally, the County will be able to provide water and sanitary sewer service to a number of new areas throughout the County. These scheduled projects currently include three major projects, the Crestview-Belvedere Sanitary Sewer project, the Pottery Addition Sanitary Sewer Project, and the Area A & G-1 Waterline Booster Station Project, as well as a number of other smaller projects. Each of these projects will be completed through a combination of O.P.W.C. grants, O.P.W.C. loans, O.W.D.A. loans, and note issuances. The Rush Run Waterline Extension project was completed in mid 2009. The Crestview-Belvedere Sanitary Sewer project and the Pottery Addition Sanitary Sewer project are both expected to begin construction in late 2011 or early 2012. The Area A & G-1 Waterline Booster Station Project is currently in the early planning stages.

Animal Shelter

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

Fiber Optics

Jefferson County is part of the ongoing Connecting Appalachia project. This project involves 34 counties covering 17,000 square miles and is intended to provide broadband internet access to the covered area. The \$95 million project to install 800 miles of fiber optic computer lines is being funded by a \$66 million stimulus grant as well as a \$29 million commitment from Horizon Telecom, a Ross County company that 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.

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, 2009. This was the thirteenth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

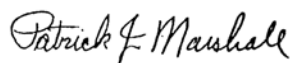
ACKNOWLEDGMENTS

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

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

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

Sincerely,



Patrick J. Marshall
Jefferson County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Jefferson County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2009

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



President

Executive Director

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

Elected Officials

Patrick J. Marshall, Auditor

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

Raymond M. Agresta, Treasurer

John A. Corrigan, Clerk of Courts

Dr. Frank Petrola, Coroner

James F. Branagan, Engineer

Thomas Straus, 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

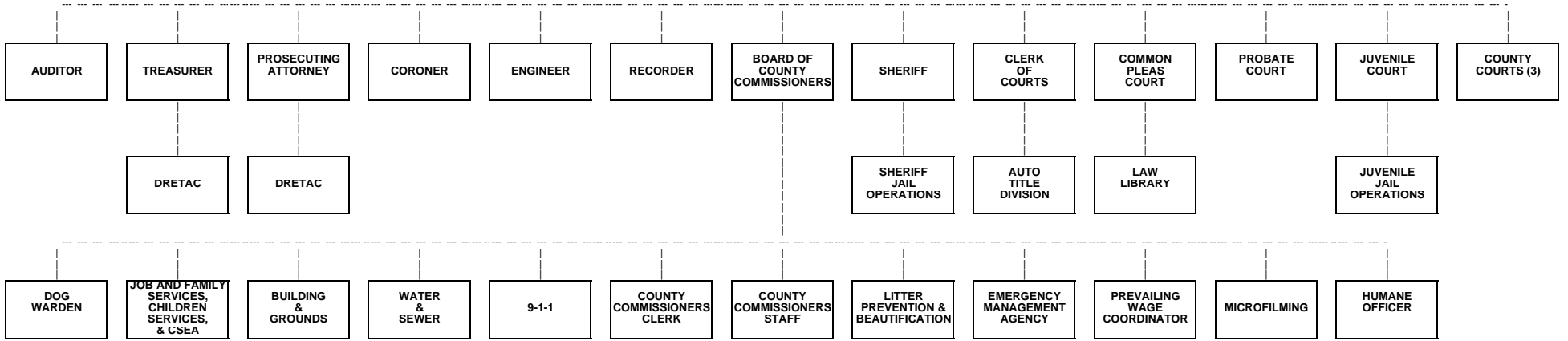
Pamela M. Petrilla, Director
Prevention and Recovery Board

Shannan Gosbin
Sanitary Engineer

** Retired February 28, 2011, Replaced by Jane Hanlin.

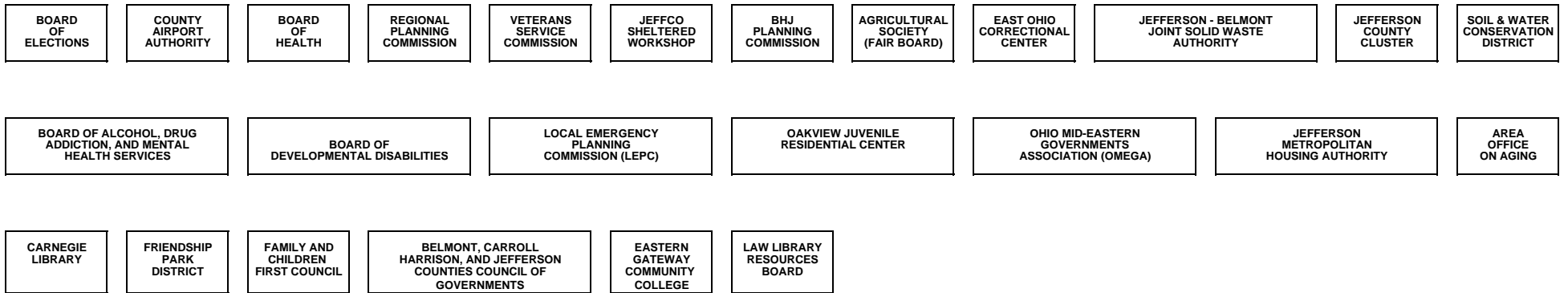
JEFFERSON COUNTY GOVERNMENT ORGANIZATIONAL CHART

VOTERS OF JEFFERSON COUNTY

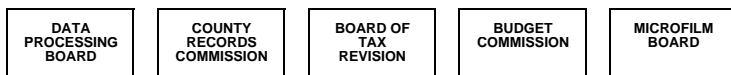


XVIII

APPOINTED BOARDS AND COMMISSIONS AND STATUTORY BOARDS AND COMMISSIONS:



BOARDS AND COMMISSIONS COMPOSED OF ELECTED OFFICIALS:



Financial Section



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Jefferson County
301 Market Street
Steubenville, Ohio 43952

To the Board of Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Jefferson County, Ohio (the County), as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Jeffco Workshop, which represent 100% of assets and 100% of the revenues for the discretely presented component unit. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Jeffco Workshop on the report of other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Jefferson County, Ohio, as of December 31, 2010, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Public Assistance, Motor Vehicle Gasoline Tax, Mental Health, Department of Developmental Disabilities and Jail Operating Levy funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2011, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

Telephone: (330) 797-9900 (800) 443-9271 Fax: (330) 797-9949

www.auditor.state.oh.us

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

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



Dave Yost
Auditor of State

June 23, 2011

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
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, 2010. 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 2010 are as follows:

The County's total net assets increased \$5,289,920 during 2010. This represents a 3.95 percent increase from 2009.

At the end of the current year, the County reported unrestricted net assets for governmental activities of \$6,321,527. This represents an increase of \$2,537,217 or 67.05 percent from the prior year. The primary reason for the continued increase in unrestricted net assets is the conservative budgeting and spending approach utilized by the County the past several years.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$28,041,989, an increase of \$3,891,474 from the prior year. Of this amount, \$25,543,345 is restricted, \$667,528 is non-spendable, \$49,360 is assigned, and \$1,781,756 is unassigned and available for spending on behalf of its citizens, as defined in Government Accounting Standards Board Statement (GASB) No.54.

Using This Annual Financial Report

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

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

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

County-Wide Financial Statements

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

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

Statement of Net Assets

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2010?" The Statement of Net Assets and the Statement of Activities answer this question.

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

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

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

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

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

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

Fund Financial Statements

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

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
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, 2010
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2010 compared to 2009:

	Governmental Activities		Business-Type Activities		Totals	
	2010	2009	2010	2009	2010	2009
Assets						
Current and Other Assets	\$56,542,865	\$51,510,804	\$4,728,661	\$4,771,470	\$61,271,526	\$56,282,274
Capital Assets, Net	92,173,611	94,273,726	38,420,740	39,134,974	130,594,351	133,408,700
Total Assets	148,716,476	145,784,530	43,149,401	43,906,444	191,865,877	189,690,974
Liabilities						
Current and Other Liabilities	13,428,602	13,459,898	316,424	1,298,271	13,745,026	14,758,169
Long-Term Liabilities	25,686,877	28,156,882	13,238,500	12,870,369	38,925,377	41,027,251
Total Liabilities	39,115,479	41,616,780	13,554,924	14,168,640	52,670,403	55,785,420
Net Assets						
Invested in Capital Assets, Net of Related Debt	70,075,743	70,513,506	25,453,931	25,572,129	95,529,674	96,085,635
Restricted	33,203,727	29,869,934	171,232	205,172	33,374,959	30,075,106
Unrestricted	6,321,527	3,784,310	3,969,314	3,960,503	10,290,841	7,744,813
Total Net Assets	\$109,600,997	\$104,167,750	\$29,594,477	\$29,737,804	\$139,195,474	\$133,905,554

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$139,195,474 (\$109,600,997 in governmental activities and \$29,594,477 in business-type activities) as of December 31, 2010. By far, the largest portion of the County's net assets (68.63 percent) reflects its investment in capital assets (e.g., land and improvements, buildings and building improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure), less any related debt, used to acquire those assets, that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets, \$33,374,959 or 23.98 percent, represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted assets, \$10,290,841 or 7.39 percent, are to be used to meet the County's ongoing obligations to citizens and creditors. This modest total in unrestricted net assets has continued to increase over the past few years due to a conservative budgeting and spending approach utilized by the County during that time. During 2010, the County's unrestricted net assets increased \$2,546,028 or 32.87 percent.

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

Table 2 shows the changes in net assets for 2010 compared to 2009.

Table 2
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Totals	
	2010	2009	2010	2009	2010	2009
Revenues						
Program Revenues:						
Charges for Services	\$7,977,537	\$6,839,471	\$5,706,332	\$6,099,485	\$13,683,869	\$12,938,956
Operating Grants and Contributions	35,004,090	35,996,359	0	0	35,004,090	35,996,359
Capital Grants and Contributions	2,424,839	1,210,912	244,901	82,709	2,669,740	1,293,621
Total Program Revenues	45,406,466	44,046,742	5,951,233	6,182,194	51,357,699	50,228,936
General Revenues:						
Property Taxes	9,397,024	10,654,094	0	0	9,397,024	10,654,094
Permissive Sales Taxes	9,534,744	10,173,916	246,482	260,780	9,781,226	10,434,696
Intergovernmental	2,562,048	2,636,843	0	0	2,562,048	2,636,843
Interest	327,912	383,414	0	0	327,912	383,414
Miscellaneous	508,317	529,539	25,986	20,879	534,303	550,418
Total General Revenues	22,330,045	24,377,806	272,468	281,659	22,602,513	24,659,465
Total Revenues	67,736,511	68,424,548	6,223,701	6,463,853	73,960,212	74,888,401
Program Expenses						
General Government						
Legislative and Executive	6,189,441	5,521,036	0	0	6,189,441	5,521,036
Judicial	3,573,245	4,126,611	0	0	3,573,245	4,126,611
Public Safety	9,476,851	10,576,605	0	0	9,476,851	10,576,605
Public Works	7,273,883	6,278,249	0	0	7,273,883	6,278,249
Health	18,755,114	17,739,785	0	0	18,755,114	17,739,785
Human Services	14,174,160	16,793,595	0	0	14,174,160	16,793,595
Conservation and Recreation						
Recreation	11,400	13,316	0	0	11,400	13,316
Economic Development	1,540,861	1,157,602	0	0	1,540,861	1,157,602
Interest and Fiscal Charges	1,308,309	1,482,021	0	0	1,308,309	1,482,021
Sewer	0	0	1,370,465	1,353,589	1,370,465	1,353,589
Water	0	0	4,996,563	5,006,379	4,996,563	5,006,379
Total Expenses	62,303,264	63,688,820	6,367,028	6,359,968	68,670,292	70,048,788
Change in Net Assets	5,433,247	4,735,728	(143,327)	103,885	5,289,920	4,839,613
Beginning Net Assets	104,167,750	99,432,022	29,737,804	29,633,919	133,905,554	129,065,941
Ending Net Assets	\$109,600,997	\$104,167,750	\$29,594,477	\$29,737,804	\$139,195,474	\$133,905,554

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

Governmental Activities

The net assets in governmental activities increased \$5,433,247 during 2010. The main reason for this increase was a reduction in governmental activities spending during 2010.

Operating grants and contributions were the largest program revenues, accounting for \$35,004,090 or 51.68 percent of total governmental revenues. This represents a decrease of \$992,269 from the prior year. The major recipients of intergovernmental program revenues were the Department of Job and Family Services (Public Assistance), Motor Vehicle and Gasoline Tax, Prevention and Recovery Board (Mental Health), and Developmental Disabilities governmental activities. The Department of Job and Family Services (Public Assistance) realized the most significant decreases in operating grants and contributions as compared with the prior year.

Permissive sales tax revenues account for \$9,534,744 or 14.08 percent of total governmental revenues. Permissive sales tax revenues experienced a moderate decrease of \$639,172 from the prior year due to decreased sales in the County.

Another major component of general governmental revenues was property tax revenues, which accounted for \$9,397,024 or 13.87 percent of total governmental revenues. Property tax revenues experienced a decrease of \$1,257,070 from the prior year, due primarily to the expiration of a one year Dog Pound Construction Levy assessed and collected in 2009. When factoring out this one year Dog Pound Construction Levy, the County's property tax revenues experienced a slight increase in 2010.

The County's direct charges to users of governmental services made up \$7,977,537 or 11.78 percent of total governmental revenues. These charges are for fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits. Charges for services increased \$1,138,066 from the prior year. The General Fund and the Real Estate Assessment Fund within the All Other Governmental Funds classification realized the most significant increases in charges for services as compared with the prior year.

Health programs accounted for \$18,755,114, or 30.10 percent of total expenses for governmental activities. This represents an increase of \$1,015,329 from the prior year. This increase is the result of increased federal and state funding for health services programs.

Human Services programs accounted for \$14,174,160, or 22.75 percent of total expenses for governmental activities. This represents a decrease of \$2,619,435 from the prior year. This decrease is the result of the continued decreased federal and state funding for human services programs.

Other major program expenses for governmental activities include public safety programs, which accounted for \$9,476,851, or 15.21 percent of total expenses, public works programs, which accounted for \$7,273,883, or 11.67 percent of total expenses, legislative and executive general government programs which accounted for \$6,189,441, or 9.93 percent of total expenses, and judicial general government programs which accounted for \$3,573,245, or 5.74 percent of total expenses.

Public safety related program expenses decreased \$1,099,754 from the prior year due to decreased spending for public safety resulting from limited operations at the County's justice center.

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

Business-Type Activities

The net assets in business-type activities decreased \$143,327 during 2010. Charges for services were the largest program revenue, accounting for \$5,706,332, or 91.69 percent of total business type revenues. Charges for services decreased \$393,153 from the prior year. This decrease is due to temporary water rate reduction approved by the Board of County Commissioners which is intended to reduce the Water Fund balance and to provide temporary financial relief for County water customers.

Capital grants and contributions account for \$244,901, or 3.93 percent of total business type revenues. Capital grants and contributions increased \$162,192 from the prior year. This was due primarily to increased grant funding for the Wintersville Water Tank Rehabilitation Project which received modest capital grants and contributions during 2010.

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.

	Total Cost of Services		Net Cost of Services	
	2010	2009	2010	2009
General Government				
Legislative and Executive	\$6,189,441	\$5,521,036	\$3,046,984	\$3,037,776
Judicial	3,573,245	4,126,611	2,128,542	2,496,361
Public Safety	9,476,851	10,576,605	4,676,094	5,729,742
Public Works	7,273,883	6,278,249	2,772,782	1,149,039
Health	18,755,114	17,739,785	2,213,977	2,633,074
Human Services	14,174,160	16,793,595	1,795,971	2,483,460
Conservation and Recreation	11,400	13,316	(8,500)	13,316
Economic Development and Assistance	1,540,861	1,157,602	(1,037,361)	617,289
Interest and Fiscal Charges	1,308,309	1,482,021	1,308,309	1,482,021
Total Expenses	\$62,303,264	\$63,688,820	\$16,896,798	\$19,642,078

Charges for services, operating grants, and capital grants of \$45,406,466, or 72.88 percent of the total costs of services, are received and used to fund the governmental activities expenses of the County. The remaining \$16,896,798 in governmental activities expenses is funded by property taxes, permissive sales taxes, non-restricted intergovernmental revenues, interest, and miscellaneous revenues, which were sufficient to cover these remaining expenses.

The \$4,676,094 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 reduced capacity to help reduce costs.

Jefferson County, Ohio
Management's Discussion and Analysis
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The \$2,772,782 in net cost of services for Public Works demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved a permissive sales tax levy for the Engineer's operations and programs.

The \$2,213,977 in net cost of services for Health demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved property tax levies for several programs including the Prevention and Recovery Board (Mental Health) and Developmental Disabilities.

The \$1,795,971 in net cost of services for Human Services demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved a property tax levy for the Children Services programs.

The (\$1,037,361) in net cost of services for Community and Economic Development includes the insurance recovery for replacement of damaged/destroyed assets at the Airpark that have not yet been constructed.

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, 2010, the County's governmental funds reported a total ending fund balance of \$28,041,989, an increase of \$3,891,474 in comparison with the prior year. Of that total ending fund balance, \$25,543,345 is restricted, \$667,528 is non-spendable, \$49,360 is assigned, and \$1,781,756 is unassigned, as defined in (GASB) Statement No.54. Of the amount restricted, \$6,172,815 is restricted for developmental disabilities purposes, \$3,600,988 is restricted for debt service, \$3,475,034 is restricted for mental health purposes, \$3,330,910 is restricted for corrections and public safety purposes, \$2,370,925 is restricted for motor vehicle and gasoline tax purposes, \$1,810,857 is restricted for children services purposes, \$1,383,338 is restricted for tuberculosis/crippled children purposes, \$1,362,564 is restricted for capital outlay, \$952,229 is restricted for the children's home, \$639,879 is restricted for other purposes, \$312,759 is restricted for claimants, \$83,111 is restricted for public assistance, and \$47,936 is restricted for community development.

The General Fund is the primary operating fund of the County. At the end of 2010, the unassigned fund balance was \$4,206,883, while total fund balance was \$4,661,864. 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 44.04 percent to total General Fund expenditures, while total fund balance represents 48.80 percent of that same amount. The County's General Fund balance increased \$1,151,734 during 2010. The key factors attributed to this increase were an increase in General Fund revenues during 2010 along with fiscal responsibility exhibited by the various General Fund departments in reducing expenditures in 2010 compared with 2009.

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The Developmental Disabilities Fund balance at the end of 2010 is \$6,204,191. This represents an increase of \$923,798 from the prior year. This increase was due to a moderate increase in intergovernmental revenues coupled with only a slight increase in overall fund expenses.

The Mental Health Fund balance at the end of 2010 is \$3,477,763. This represents an increase of \$551,272 from the prior year due primarily to spending remaining below revenues.

The Job and Family Services (Public Assistance) Fund balance at the end of 2010 is \$136,947. This represents an increase of \$254,189 from the prior year. This increase was due to cost cutting measures implemented by the department which resulted in a significant reduction in overall fund expenses.

The Jail Operating Levy Fund balance at the end of 2010 is (\$2,353,764). This represents an increase of \$92,025 from the prior year. This increase was due to cost cutting measures implemented at the justice center which resulted in a reduction in overall fund expenses. As discussed previously, this remains an ongoing concern with County officials.

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

As of December 31, 2010, net assets for the County's enterprise funds were \$29,594,477. Of that total, \$3,969,314 represents unrestricted net assets that are available for spending for enterprise operations at the County's discretion.

As of December 31, 2010, unrestricted net assets in the self-insurance programs were \$3,068,663. This represents an increase in unrestricted net assets of \$792,142 from the prior year. This increase was the result of an increase in revenues (workers compensation premium) and a decrease in program expenses (health insurance claims).

Budgetary Highlights

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

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

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

Capital Assets and Debt Administration

Capital Assets - The County's capital assets for governmental and business-type activities as of December 31, 2010, were \$130,594,351 (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 2010 included the completion of a 911 system mobile data system upgrade at a total cost of \$361,594, the completion of a 911 street centerline project at a total cost of \$305,000, the replacement or significant upgrade of 4 bridges at a cost of \$329,053, and 15.39 miles of road resurfacing at a cost of \$761,403.

For business-type activities, capital asset additions during 2010 included the completion of the Wintersville Water Tank project at a total cost of \$378,744, as well as ongoing work on various water and sanitary sewer projects expected to be completed in the near future.

Note 9 (Capital Assets) provides capital asset activity during 2010.

Long Term Debt - As of December 31, 2010, the County had total general obligation bonded debt outstanding of \$23,649,603. The majority of this debt (\$19,391,941) is expected to be repaid through governmental activities. The remaining portion (\$4,257,662) 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 \$521,343 (2.16 percent) during 2010. Other outstanding long-term debt included O.W.D.A. loans in the amount of \$1,778,359, O.P.W.C. loans in the amount of \$631,188, O.E.P.A. loans in the amount of \$6,596,848, long term notes payable in the amount of \$2,765,288, and capital leases payable in the amount of \$120,043.

Moody's Investors Services, Inc. has assigned an underlying rating of "A2" to the outstanding general obligation debt of the County as of August 19, 2010, when the rating was revised in conjunction with the County's bond issuance.

In addition to the bonded debt, the County's long-term obligations include compensated absences and workers compensation retrospective liability. Additional information on the County's long-term debt can be found in Note 16 of this report.

On September 8, 2010, the County issued \$5,130,000 in general obligation bonds. These bonds were issued to partially refund the 1998 Various Purpose and Refunding Bonds as well as permanently finance an outstanding bond anticipation note for a sanitary sewer project. The portion of these bonds related to the sanitary sewer project was used to retire a 2009 sanitary sewer general purpose bond anticipation note in the amount of \$956,000. All of the bonds were issued with a fixed interest rate. Note 16 and Note 17 provide information regarding debt.

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

Economic Factors

The unemployment rate for the County is currently 12.4 percent, which is a decrease from 14.1 percent a year ago. This rate exceeds the state's current rate of 9.3 percent and the current national rate of 9.1 percent. The decrease demonstrates a slight upturn in the local economy, despite the uncertainty surrounding the local steel industry.

The County's \$1.156 billion tax base has increased approximately 3.49 percent over the last five years. This increase is attributed to an increase in the County's real estate and public utility personal property tax values during that period. Real property and public utility personal property tax values within the County have risen steadily over the past several years.

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

The State of Ohio's recent budget proposal contained revisions to the S.B. 3 and H.B. 66 phase out plans that would essentially eliminate those replacement revenue reimbursements in 2012. The County is now in the process of adopting a plan to address the accelerated loss of those revenues.

The various economic factors were considered in the preparation of the County's 2011 budget, and will be considered in the preparation of future budgets. Appropriate measures will be taken to ensure spending is within available resources.

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

Requests for Information

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

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Jefferson County, Ohio
Statement of Net Assets
December 31, 2010

	Primary Government			Component Unit
	Governmental Activities	Business Type Activities	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$22,189,292	\$3,541,618	\$25,730,910	\$0
Cash and Cash Equivalents in Segregated Accounts	535,767	0	535,767	746,484
Accounts Receivable	3,346,469	632,461	3,978,930	42,351
Internal Balances	25,860	(25,860)	0	0
Accrued Interest Receivable	14,849	0	14,849	0
Intergovernmental Receivable	10,785,958	186,222	10,972,180	0
Permissive Sales Taxes Receivable	2,490,524	63,852	2,554,376	0
Cash and Cash Equivalents with Fiscal Agents	4,193,792	0	4,193,792	0
Investments in Segregated Accounts	55,000	0	55,000	872,541
Prepaid Items	187,876	12,333	200,209	499
Materials and Supplies Inventory	479,652	4,764	484,416	3,977
Property Taxes Receivable	11,105,746	0	11,105,746	0
Investments with Fiscal Agents	952,229	0	952,229	0
Loans Receivable	9,698	0	9,698	0
Special Assessments Receivable	0	219,641	219,641	0
Deferred Charges	170,153	93,630	263,783	0
Non-Depreciable Capital Assets	5,098,336	2,469,919	7,568,255	0
Depreciable Capital Assets, Net	87,075,275	35,950,821	123,026,096	164,928
<i>Total Assets</i>	<u>148,716,476</u>	<u>43,149,401</u>	<u>191,865,877</u>	<u>1,830,780</u>
Liabilities				
Accounts Payable	1,220,028	82,513	1,302,541	665
Contracts Payable	213,599	12,428	226,027	0
Accrued Wages and Benefits	399,271	13,108	412,379	17,234
Intergovernmental Payable	1,273,606	167,123	1,440,729	0
Matured Severance Payable	46,028	0	46,028	0
Accrued Interest Payable	138,416	41,252	179,668	0
Deferred Revenue	9,639,277	0	9,639,277	0
Claims Payable - Health	498,377	0	498,377	0
Long-Term Liabilities:				
Due Within One Year	3,039,106	931,253	3,970,359	0
Due In More Than One Year	22,647,771	12,307,247	34,955,018	0
<i>Total Liabilities</i>	<u>39,115,479</u>	<u>13,554,924</u>	<u>52,670,403</u>	<u>17,899</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	70,075,743	25,453,931	95,529,674	164,928
Restricted for:				
Debt Service	3,702,059	171,232	3,873,291	0
Capital Outlay	1,362,564	0	1,362,564	0
Children's Home	952,229	0	952,229	0
Community Development	47,936	0	47,936	0
Road and Bridge Improvements	4,359,587	0	4,359,587	0
Mental Health	4,567,599	0	4,567,599	0
Developmental Disabilities	7,496,462	0	7,496,462	0
Tuberculosis/Crippled Child Levy	1,410,360	0	1,410,360	0
Children Services	2,425,885	0	2,425,885	0
Other Purposes	6,879,046	0	6,879,046	1,045
Unrestricted	6,321,527	3,969,314	10,290,841	1,646,908
<i>Total Net Assets</i>	<u>\$109,600,997</u>	<u>\$29,594,477</u>	<u>\$139,195,474</u>	<u>\$1,812,881</u>

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Activities
For the Year Ended December 31, 2010

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive	\$6,189,441	\$3,142,457	\$0	\$0
Judicial	3,573,245	1,443,302	1,401	0
Public Safety	9,476,851	1,948,289	2,852,468	0
Public Works	7,273,883	147,984	3,668,092	685,025
Health	18,755,114	708,289	15,832,848	0
Human Services	14,174,160	349,538	12,028,651	0
Conservation and Recreation	11,400	0	0	19,900
Economic Development and Assistance	1,540,861	237,678	620,630	1,719,914
Interest and Fiscal Charges	1,308,309	0	0	0
<i>Total Governmental Activities</i>	<u>62,303,264</u>	<u>7,977,537</u>	<u>35,004,090</u>	<u>2,424,839</u>
Business Type Activities				
Sewer	1,370,465	1,229,153	0	0
Water	4,996,563	4,477,179	0	244,901
<i>Total Business Type Activities</i>	<u>6,367,028</u>	<u>5,706,332</u>	<u>0</u>	<u>244,901</u>
<i>Total Primary Government</i>	<u>\$68,670,292</u>	<u>\$13,683,869</u>	<u>\$35,004,090</u>	<u>\$2,669,740</u>
Component Unit				
JeffCo. Workshop	<u>\$69,530</u>	<u>\$209,120</u>	<u>\$0</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for General Purposes

Property Taxes Levied for:

- Mental Health
- Developmental Disabilities
- Jail Operating
- Emergency 911
- Children Services
- Senior Citizens
- Debt Service

Permissive Sales Taxes Levied for General Purposes

Permissive Sales Taxes Levied for:

- Road and Bridge Improvements
- Public Safety
- Debt Service
- Sewer
- Water

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenue

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

See accompanying notes to the basic financial statements

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

Governmental Activities	Business Type Activities	Total	Component Unit
(\$3,046,984)	\$0	(\$3,046,984)	\$0
(2,128,542)	0	(2,128,542)	0
(4,676,094)	0	(4,676,094)	0
(2,772,782)	0	(2,772,782)	0
(2,213,977)	0	(2,213,977)	0
(1,795,971)	0	(1,795,971)	0
8,500	0	8,500	0
1,037,361	0	1,037,361	0
(1,308,309)	0	(1,308,309)	0
(16,896,798)	0	(16,896,798)	0
0	(141,312)	(141,312)	0
0	(274,483)	(274,483)	0
0	(415,795)	(415,795)	0
(16,896,798)	(415,795)	(17,312,593)	0
0	0	0	139,590
1,854,029	0	1,854,029	0
270,636	0	270,636	0
2,362,308	0	2,362,308	0
1,034,077	0	1,034,077	0
1,158,994	0	1,158,994	0
662,128	0	662,128	0
940,757	0	940,757	0
1,114,095	0	1,114,095	0
4,479,585	0	4,479,585	0
2,682,052	0	2,682,052	0
1,271,854	0	1,271,854	0
1,101,253	0	1,101,253	0
0	61,621	61,621	0
0	184,861	184,861	0
2,562,048	0	2,562,048	0
327,912	0	327,912	46,640
508,317	25,986	534,303	26,248
22,330,045	272,468	22,602,513	72,888
5,433,247	(143,327)	5,289,920	212,478
104,167,750	29,737,804	133,905,554	1,600,403
\$109,600,997	\$29,594,477	\$139,195,474	\$1,812,881

Jefferson County, Ohio
Balance Sheet
Governmental Funds
December 31, 2010

	General	Public Assistance	Motor Vehicle Gasoline Tax	Mental Health	Developmental Disabilities
Assets					
Equity in Pooled Cash and Cash Equivalents	\$1,005,874	\$248,562	\$1,092,547	\$2,261,097	\$5,615,273
Cash and Cash Equivalents in Segregated Accounts	48,825	0	0	2,243	0
Investments in Segregated Accounts	55,000	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	312,759	0	0	0	0
Investments with Fiscal Agents	0	0	0	0	0
Materials and Supplies Inventory	49,011	26,179	322,476	165	9,840
Receivables:					
Property Taxes	2,169,697	0	0	331,028	2,823,631
Permissive Sales Taxes	1,131,202	0	733,945	0	0
Accounts	316,654	585,039	179,120	0	0
Intergovernmental	1,314,889	0	2,433,833	2,770,626	2,357,219
Interfund	2,450,638	197,923	3,453	0	0
Accrued Interest	14,849	0	0	0	0
Loans	0	0	0	0	0
Prepaid Items	43,851	27,657	48,582	2,564	21,536
<i>Total Assets</i>	<u>\$8,913,249</u>	<u>\$1,085,360</u>	<u>\$4,813,956</u>	<u>\$5,367,723</u>	<u>\$10,827,499</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$91,342	\$21,294	\$35,181	\$433,030	\$63,446
Contracts Payable	0	0	5,086	0	0
Accrued Wages and Benefits	78,474	67,939	36,129	6,086	94,349
Matured Severance Payable	32,915	285	0	0	7,757
Interfund Payable	113,457	105,413	103,924	7,732	148,629
Intergovernmental Payable	72,326	634,014	26,255	13,990	94,801
Deferred Revenue	3,862,871	119,468	1,865,398	1,429,122	4,214,326
<i>Total Liabilities</i>	<u>4,251,385</u>	<u>948,413</u>	<u>2,071,973</u>	<u>1,889,960</u>	<u>4,623,308</u>
Fund Balances (Deficit)					
Nonspendable:					
Materials and Supplies Inventory	49,011	26,179	322,476	165	9,840
Prepaid Items	43,851	27,657	48,582	2,564	21,536
Restricted for:					
Debt Service	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Children's Home	0	0	0	0	0
Community Development	0	0	0	0	0
Motor Vehicle and Gasoline Tax	0	0	2,370,925	0	0
Mental Health	0	0	0	3,475,034	0
Developmental Disabilities	0	0	0	0	6,172,815
Tuberculosis/Crippled Child Levy	0	0	0	0	0
Children Services	0	0	0	0	0
Corrections and Public Safety	0	0	0	0	0
Public Assistance	0	83,111	0	0	0
Other Purposes	0	0	0	0	0
Claimants	312,759	0	0	0	0
Assigned	49,360	0	0	0	0
Unassigned	4,206,883	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>4,661,864</u>	<u>136,947</u>	<u>2,741,983</u>	<u>3,477,763</u>	<u>6,204,191</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$8,913,249</u>	<u>\$1,085,360</u>	<u>\$4,813,956</u>	<u>\$5,367,723</u>	<u>\$10,827,499</u>

See accompanying notes to the basic financial statements

Jail Operating Levy	Other Governmental Funds	Total Governmental Funds
\$41,241	\$11,564,003	\$21,828,597
0	484,699	535,767
0	0	55,000
0	47,936	360,695
0	952,229	952,229
1,430	70,551	479,652
1,233,182	4,548,208	11,105,746
0	625,377	2,490,524
0	2,044,771	3,125,584
438,952	1,470,439	10,785,958
0	553,631	3,205,645
0	0	14,849
0	9,698	9,698
0	43,686	187,876
<u>\$1,714,805</u>	<u>\$22,415,228</u>	<u>\$55,137,820</u>
\$50,332	\$525,403	\$1,220,028
0	208,513	213,599
42,371	73,923	399,271
2,647	2,424	46,028
2,414,259	410,334	3,303,748
31,812	60,452	933,650
<u>1,527,148</u>	<u>7,961,174</u>	<u>20,979,507</u>
<u>4,068,569</u>	<u>9,242,223</u>	<u>27,095,831</u>
1,430	70,551	479,652
0	43,686	187,876
0	3,600,988	3,600,988
0	1,362,564	1,362,564
0	952,229	952,229
0	47,936	47,936
0	0	2,370,925
0	0	3,475,034
0	0	6,172,815
0	1,383,338	1,383,338
0	1,810,857	1,810,857
0	3,330,910	3,330,910
0	0	83,111
0	639,879	639,879
0	0	312,759
0	0	49,360
<u>(2,355,194)</u>	<u>(69,933)</u>	<u>1,781,756</u>
<u>(2,353,764)</u>	<u>13,173,005</u>	<u>28,041,989</u>
<u>\$1,714,805</u>	<u>\$22,415,228</u>	<u>\$55,137,820</u>

Jefferson County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Assets of Governmental Activities
December 31, 2010

Total Governmental Fund Balances

Amounts reported for governmental activities in the statement of net assets are different because: \$28,041,989

Capital Assets used in governmental activities are not financial resources and therefore are not reported in the funds 92,173,611

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

Property Taxes	1,588,309
Sales Taxes	888,036
Intergovernmental	6,685,096
Fines and Forfeitures	495,774
Interest	3,430
Insurance Recovery	<u>1,679,585</u>

Total 11,340,230

Internal service funds are used by management to charge the costs of health insurance and workers' compensation to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets 3,068,663

Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds. 170,153

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

General Obligation Bonds	19,245,000
Bond Premium	146,941
Compensated Absences	2,682,004
Accrued Interest Payable	138,416
Long-Term Notes Payable	2,765,288
OPWC Loans Payable	95,957
Capital Leases	<u>120,043</u>

Total (25,193,649)

Net Assets of Governmental Activities \$109,600,997

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, 2010

	General	Public Assistance	Motor Vehicle Gasoline Tax	Mental Health	Developmental Disabilities
Revenues					
Property Taxes	\$1,859,114	\$0	\$0	\$271,920	\$2,371,927
Permissive Sales Taxes	4,482,700	0	2,683,926	0	0
Charges for Services	2,656,498	0	131,542	4,944	513,845
Licenses and Permits	466,507	0	0	0	0
Fines and Forfeitures	349,862	0	22,869	2,243	0
Intergovernmental	2,840,361	8,237,960	4,901,288	8,126,305	7,545,292
Investment Income	103,267	0	778	0	0
Rent	0	0	0	59,400	0
Other	23,206	276,926	112,635	4,859	15,846
<i>Total Revenues</i>	<u>12,781,515</u>	<u>8,514,886</u>	<u>7,853,038</u>	<u>8,469,671</u>	<u>10,446,910</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	4,570,671	0	0	0	0
Judicial	3,296,545	0	0	0	0
Public Safety	180,157	0	0	0	0
Public Works	0	0	6,564,896	0	0
Health	213,964	0	0	7,964,280	9,173,112
Human Services	798,695	8,244,132	0	0	0
Economic Development and Assistance	75,000	0	0	0	0
Other	375,707	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	37,003	15,701	0	0	0
Interest and Fiscal Charges	5,688	864	0	0	0
Issuance Costs	0	0	0	0	0
Interest on Capital Appreciation Bonds	0	0	0	0	0
<i>Total Expenditures</i>	<u>9,553,430</u>	<u>8,260,697</u>	<u>6,564,896</u>	<u>7,964,280</u>	<u>9,173,112</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,228,085</u>	<u>254,189</u>	<u>1,288,142</u>	<u>505,391</u>	<u>1,273,798</u>
Other Financing Sources (Uses):					
Transfers In	0	0	70,000	0	0
Refunding Bonds Issued	0	0	0	0	0
Premium on Debt Issued	0	0	0	0	0
Sale of Capital Assets	0	0	0	45,881	0
Current Refunding	0	0	0	0	0
Transfers Out	(2,076,351)	0	(684,870)	0	(350,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,076,351)</u>	<u>0</u>	<u>(614,870)</u>	<u>45,881</u>	<u>(350,000)</u>
<i>Net Change in Fund Balances</i>	1,151,734	254,189	673,272	551,272	923,798
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>3,510,130</u>	<u>(117,242)</u>	<u>2,068,711</u>	<u>2,926,491</u>	<u>5,280,393</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$4,661,864</u>	<u>\$136,947</u>	<u>\$2,741,983</u>	<u>\$3,477,763</u>	<u>\$6,204,191</u>

See accompanying notes to the basic financial statements

Jail Operating Levy	Other Governmental Funds	Total Governmental Funds
\$1,038,200	\$3,888,618	\$9,429,779
0	2,453,431	9,620,057
913,554	2,564,692	6,785,075
0	92,994	559,501
0	12,103	387,077
606,534	6,765,552	39,023,292
0	95,730	199,775
0	315,256	374,656
0	74,845	508,317
<u>2,558,288</u>	<u>16,263,221</u>	<u>66,887,529</u>
0	1,073,370	5,644,041
0	154,671	3,451,216
3,511,913	5,428,166	9,120,236
0	0	6,564,896
0	319,943	17,671,299
0	5,061,530	14,104,357
0	1,333,675	1,408,675
0	0	375,707
0	1,180,197	1,180,197
0	1,699,375	1,752,079
0	1,126,573	1,133,125
0	85,009	85,009
0	636,108	636,108
<u>3,511,913</u>	<u>18,098,617</u>	<u>63,126,945</u>
<u>(953,625)</u>	<u>(1,835,396)</u>	<u>3,760,584</u>
1,045,650	2,206,018	3,321,668
0	4,095,000	4,095,000
0	43,820	43,820
0	0	45,881
0	(4,053,811)	(4,053,811)
0	(210,447)	(3,321,668)
<u>1,045,650</u>	<u>2,080,580</u>	<u>130,890</u>
92,025	245,184	3,891,474
<u>(2,445,789)</u>	<u>12,927,821</u>	<u>24,150,515</u>
<u><u>(\$2,353,764)</u></u>	<u><u>\$13,173,005</u></u>	<u><u>\$28,041,989</u></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, 2010

Net Change in Fund Balances - Governmental Funds	\$3,891,474
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period	
Capital Asset Additions	3,414,222
Current Year Depreciation	<u>(4,502,138)</u>
Total	(1,087,916)
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.	
	(1,032,099)
Capital Contributions of assets that are not reported in the funds, but are additions to capital assets on the entity-wide statements	
	19,900
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund:	
Property Taxes	(32,755)
Permissive Sales Tax	(85,313)
Intergovernmental	(731,800)
Interest	(755)
Fines and Forfeitures	(128,772)
Insurance Recovery	<u>1,679,585</u>
Total	700,192
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 assets.	
General Obligation Bonds	(4,095,000)
Premium	<u>(43,820)</u>
Total	(4,138,820)
Payment to the refunded bond escrow agent is an other financing use in governmental funds, but the payment reduces long-term liabilities on the statement of net assets.	
	4,053,811
The refunding difference is allocated as a reduction of expenses in the statement of activities over the life of the bonds.	
	(83,811)
Bond Issuance costs are debt service expenditures in governmental funds when paid, but are reported as deferred charges assets on the statement of net assets and are allocated as an expense over the life of the outstanding debt on the statement of activities	
Bond Issuance Cost Paid	85,009
Issuance costs are reported as an expenditure when paid in governmental funds, but are allocated as an expense over the life of the outstanding debt on the statement of activities.	
	(8,003)
Bond premiums are reported as other financing sources in governmental funds, but are allocated as a reduction of an expense over the life of the outstanding debt on the statement of activities.	
	6,471
Repayments of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities:	
General Obligation Bonds	1,005,000
Capital Appreciation Bonds	88,892
Capital Appreciation Bonds Accretion	636,108
Long-Term Notes Payable	431,220
OPWC Loans Payable	86,197
Capital Leases	<u>140,770</u>
Total	2,388,187
Interest is reported as an expenditure when due in the governmental funds, but is accrued on outstanding debt on the statement of activities, and the accretion of interest of capital appreciation bonds is reported in the statement of activities:	
Accrued Interest	22,042
Accretion of Interest	<u>(111,883)</u>
Total	(89,841)
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.	
	(63,449)
Internal service funds used by management to charge the costs of health insurance and workers' compensation to individual funds is not reported in the statement of activities. Governmental fund expenditures and the related internal service funds' revenues are eliminated. The net revenues of the internal service funds are allocated among governmental activities.	
	<u>792,142</u>
Change in Net Assets of Governmental Activities	<u>\$5,433,247</u>
See accompanying notes to the basic financial statements	

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2010

	<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	\$1,832,883	\$1,846,867	\$1,846,867	\$0
Permissive Sales Taxes	4,072,500	4,519,927	4,519,927	0
Charges for Services	2,105,967	2,672,612	2,672,512	(100)
Licenses and Permits	297,500	468,781	468,781	0
Fines and Forfeitures	398,700	340,385	340,385	0
Intergovernmental	2,761,553	2,822,361	2,822,361	0
Interest	200,250	117,319	117,319	0
Other	52,870	23,206	23,206	0
Total Revenues	11,722,223	12,811,458	12,811,358	(100)
<u>Expenditures:</u>				
Current:				
General Government -				
Legislative and Executive	5,716,305	4,690,534	4,690,283	251
Judicial	3,942,669	3,258,143	3,258,143	0
Public Safety	161,774	182,336	182,336	0
Health	213,400	214,031	214,031	0
Human Services	841,349	819,920	819,920	0
Economic Development and Assistance	75,000	75,000	75,000	0
Other	307,613	375,707	375,707	0
Total Expenditures	11,258,110	9,615,671	9,615,420	251
Excess of Revenues Over Expenditures	464,113	3,195,787	3,195,938	151
<u>Other Financing Uses:</u>				
Transfers Out	(2,070,451)	(2,076,351)	(2,076,351)	0
Net Change in Fund Balance	(1,606,338)	1,119,436	1,119,587	151
Fund Balance Beginning of Year	2,370,590	2,370,590	2,370,590	0
Prior Year Encumbrances Appropriated	28,503	28,503	28,503	0
Fund Balance End of Year	\$792,755	\$3,518,529	\$3,518,680	\$151

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, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<u>Revenues:</u>				
Intergovernmental	\$13,372,292	\$8,177,701	\$8,177,701	\$0
Other	1,321,641	276,926	276,926	0
Total Revenues	14,693,933	8,454,627	8,454,627	0
<u>Expenditures:</u>				
Current:				
Human Services	14,694,095	8,546,504	8,546,342	162
Net Change in Fund Balance	(162)	(91,877)	(91,715)	162
Fund Balance Beginning of Year	340,111	340,111	340,111	0
Prior Year Encumbrances Appropriated	166	166	166	0
Fund Balance End of Year	<u>\$340,115</u>	<u>\$248,400</u>	<u>\$248,562</u>	<u>\$162</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, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<u>Revenues:</u>				
Permissive Sales Taxes	\$2,360,000	\$2,780,260	\$2,780,260	\$0
Charges for Services	20,000	131,589	131,589	0
Fines and Forfeitures	25,000	22,869	22,869	0
Intergovernmental	3,944,219	4,758,333	4,758,333	0
Interest	6,280	778	778	0
Other	59,028	112,635	112,635	0
Total Revenues	6,414,527	7,806,464	7,806,464	0
<u>Expenditures:</u>				
Current:				
Public Works	6,644,201	7,153,374	7,087,232	66,142
Excess of Revenues Over (Under) Expenditures	(229,674)	653,090	719,232	66,142
<u>Other Financing Sources (Uses):</u>				
Transfers In	0	70,000	70,000	0
Transfers Out	(684,870)	(684,870)	(684,870)	0
Total Other Financing Sources (Uses)	(684,870)	(614,870)	(614,870)	0
Net Change in Fund Balance	(914,544)	38,220	104,362	66,142
Fund Balance Beginning of Year	523,057	523,057	523,057	0
Prior Year Encumbrances Appropriated	391,488	391,488	391,488	0
Fund Balance End of Year	\$1	\$952,765	\$1,018,907	\$66,142

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Health Fund
For the Year Ended December 31, 2010

	<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	\$268,023	\$271,067	\$271,067	\$0
Charges for Services	4,944	4,944	4,944	0
Intergovernmental	8,423,980	7,786,095	7,786,095	0
Rent	65,550	59,400	59,400	0
Other	99,554	4,859	4,859	0
Total Revenues	8,862,051	8,126,365	8,126,365	0
<u>Expenditures:</u>				
Current:				
Health	8,862,051	8,081,024	8,081,024	0
Excess of Revenues Over Expenditures	0	45,341	45,341	0
<u>Other Financing Sources:</u>				
Sale of Capital Assets	0	45,881	45,881	0
Net Change in Fund Balance	0	91,222	91,222	0
Fund Balance Beginning of Year	2,162,564	2,162,564	2,162,564	0
Fund Balance End of Year	<u>\$2,162,564</u>	<u>\$2,253,786</u>	<u>\$2,253,786</u>	<u>\$0</u>

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2010

	<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	\$2,130,953	\$2,361,147	\$2,361,147	\$0
Charges for Services	275,657	513,845	513,845	0
Intergovernmental	6,628,195	7,600,051	7,600,051	0
Other	188,482	15,846	15,846	0
Total Revenues	9,223,287	10,490,889	10,490,889	0
<u>Expenditures:</u>				
Current:				
Health	9,587,882	9,169,845	9,169,845	0
Excess of Revenues Over (Under) Expenditures	(364,595)	1,321,044	1,321,044	0
<u>Other Financing Sources (Uses):</u>				
Transfers In	13,717	0	0	0
Transfers Out	(81,675)	(350,000)	(350,000)	0
Total Other Financing Sources (Uses)	(67,958)	(350,000)	(350,000)	0
Net Change in Fund Balance	(432,553)	971,044	971,044	0
Fund Balance Beginning of Year	4,551,852	4,551,852	4,551,852	0
Fund Balance End of Year	<u>\$4,119,299</u>	<u>\$5,522,896</u>	<u>\$5,522,896</u>	<u>\$0</u>

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Operating Levy Fund
For the Year Ended December 31, 2010

	<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	\$1,019,619	\$1,033,388	\$1,033,388	\$0
Charges for Services	1,023,200	979,041	979,041	0
Intergovernmental	610,495	614,069	614,069	0
Total Revenues	2,653,314	2,626,498	2,626,498	0
<u>Expenditures:</u>				
Current:				
Public Safety	3,653,028	3,592,864	3,592,864	0
Excess of Revenues Under Expenditures	(999,714)	(966,366)	(966,366)	0
<u>Other Financing Sources:</u>				
Transfers In	1,005,342	1,045,650	1,045,650	0
Net Change in Fund Balance	5,628	79,284	79,284	0
Fund Balance (Deficit) Beginning of Year	(2,440,056)	(2,440,056)	(2,440,056)	0
Fund Balance (Deficit) End of Year	<u>(\$2,434,428)</u>	<u>(\$2,360,772)</u>	<u>(\$2,360,772)</u>	<u>\$0</u>

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2010

	Business Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Sewer	Water	Total	
Assets				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$531,039	\$3,010,579	\$3,541,618	\$0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	4,193,792
Materials and Supplies Inventory	1,139	3,625	4,764	0
Receivables:				
Permissive Sales Taxes	15,963	47,889	63,852	0
Intergovernmental	0	186,222	186,222	0
Accounts	229,263	403,198	632,461	220,885
Interfund	0	0	0	6,642,786
Prepaid Items	0	12,333	12,333	0
Total Current Assets	777,404	3,663,846	4,441,250	11,057,463
Noncurrent Assets:				
Restricted Assets:				
Special Assessments Receivable	219,641	0	219,641	0
Deferred Charges	57,277	36,353	93,630	0
Non Depreciable Capital Assets	2,075,506	394,413	2,469,919	0
Depreciable Capital Assets, Net	11,324,499	24,626,322	35,950,821	0
Total Noncurrent Assets	13,676,923	25,057,088	38,734,011	0
Total Assets	14,454,327	28,720,934	43,175,261	11,057,463
Liabilities				
Current Liabilities:				
Accounts Payable	9,175	73,338	82,513	0
Contracts Payable	12,428	0	12,428	0
Accrued Wages and Benefits Payable	3,102	10,006	13,108	0
Interfund Payable	3,836	22,024	25,860	6,518,823
Intergovernmental Payable	13,638	153,485	167,123	339,956
Claims Payable - Health Benefits	0	0	0	498,377
Claims Payable - Workers Comp	0	0	0	423,359
Accrued Interest Payable	11,665	29,587	41,252	0
Current Portion of Compensated Absences Payable	1,644	8,470	10,114	0
Current Portion of General Obligation Bonds Payable	65,000	55,000	120,000	0
Current Portion of OPWC Loans Payable	11,766	61,379	73,145	0
Current Portion of OWDA Loans Payable	82,108	297,711	379,819	0
Current Portion of Ohio EPA Loan Payable	0	348,175	348,175	0
Total Current Liabilities	214,362	1,059,175	1,273,537	7,780,515
Long-Term Liabilities (Net of Current Portion):				
Compensated Absences Payable	19,300	40,986	60,286	0
Claims Payable - Workers Compensation	0	0	0	208,285
General Obligation Bonds Payable	2,583,409	1,554,253	4,137,662	0
OPWC Loans Payable	200,014	262,072	462,086	0
OWDA Loans Payable	550,911	847,629	1,398,540	0
Ohio EPA Loan Payable	0	6,248,673	6,248,673	0
Total Long-Term Liabilities	3,353,634	8,953,613	12,307,247	208,285
Total Liabilities	3,567,996	10,012,788	13,580,784	7,988,800
Net Assets				
Invested in Capital Assets, Net of Related Debt	10,012,482	15,441,449	25,453,931	0
Restricted for:				
Debt Service	171,232	0	171,232	0
Unrestricted	702,617	3,266,697	3,969,314	3,068,663
Total Net Assets	\$10,886,331	\$18,708,146	\$29,594,477	\$3,068,663

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2010

	<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	\$1,229,153	\$4,477,179	\$5,706,332	\$0
Charges for Services - Health	0	0	0	5,959,510
Charges for Services - Workers' Compensation	0	0	0	842,541
Other	0	4,768	4,768	298,906
<i>Total Operating Revenues</i>	<u>1,229,153</u>	<u>4,481,947</u>	<u>5,711,100</u>	<u>7,100,957</u>
Operating Expenses				
Personal Services	209,847	813,316	1,023,163	0
Contractual Services	371,922	2,235,618	2,607,540	0
Contractual Services - Health	0	0	0	365,138
Contractual Services - Workers Compensation	0	0	0	335,605
Materials and Supplies	12,766	140,431	153,197	0
Claims - Health Benefits	0	0	0	5,720,925
Claims - Workers Compensation	0	0	0	16,121
Depreciation	633,694	1,304,699	1,938,393	0
Other	0	115,724	115,724	0
<i>Total Operating Expenses</i>	<u>1,228,229</u>	<u>4,609,788</u>	<u>5,838,017</u>	<u>6,437,789</u>
<i>Operating Income (Loss)</i>	<u>924</u>	<u>(127,841)</u>	<u>(126,917)</u>	<u>663,168</u>
Non-Operating Revenues (Expenses)				
Permissive Sales Taxes	61,621	184,861	246,482	0
Interest	0	0	0	128,890
Interest and Fiscal Charges	(142,236)	(386,775)	(529,011)	0
Other Non-Operating Revenues	0	21,218	21,218	84
Capital Grants and Contributions	0	186,222	186,222	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(80,615)</u>	<u>5,526</u>	<u>(75,089)</u>	<u>128,974</u>
<i>Income (Loss) Before Contributions</i>	<u>(79,691)</u>	<u>(122,315)</u>	<u>(202,006)</u>	<u>792,142</u>
Capital Contributions	0	58,679	58,679	0
<i>Change in Net Assets</i>	<u>(79,691)</u>	<u>(63,636)</u>	<u>(143,327)</u>	<u>792,142</u>
<i>Net Assets Beginning of Year</i>	<u>10,966,022</u>	<u>18,771,782</u>	<u>29,737,804</u>	<u>2,276,521</u>
<i>Net Assets End of Year</i>	<u>\$10,886,331</u>	<u>\$18,708,146</u>	<u>\$29,594,477</u>	<u>\$3,068,663</u>

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2010

	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	\$1,253,641	\$4,492,580	\$5,746,221	\$0
Cash Received from Interfund Services - Health Benefits	0	0	0	5,959,510
Cash Received from Interfund Services - Workers' Compensation	0	0	0	842,541
Cash Payments for Employee Services and Benefits	(206,891)	(828,986)	(1,035,877)	0
Cash Payments for Goods and Services	(418,311)	(2,377,519)	(2,795,830)	(802,050)
Cash Payments for Claims - Health Benefits	0	0	0	(8,183,229)
Cash Payments for Claims - Workers' Compensation	0	0	0	(435,620)
Other Operating Revenues	0	4,768	4,768	2,472,433
Other Operating Expenses	0	(115,724)	(115,724)	0
Other Non-Operating Revenues	0	21,218	21,218	84
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>628,439</u>	<u>1,196,337</u>	<u>1,824,776</u>	<u>(146,331)</u>
Cash Flows from Noncapital Financing Activities				
Interfund Loan	0	0	0	(827,962)
Permissive Sales Taxes	61,574	184,721	246,295	0
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>61,574</u>	<u>184,721</u>	<u>246,295</u>	<u>(827,962)</u>
Cash Flows from Capital and Related Financing Activities				
Payments for Capital Acquisitions	(546,901)	(664,830)	(1,211,731)	0
General Obligation Bonds Issued	1,035,000	0	1,035,000	0
OWDA Loans Issued	528,271	0	528,271	0
Tap-In Fees	0	58,679	58,679	0
Special Assessments	36,396	0	36,396	0
Principal Paid on Debt:				
General Obligation Bonds	(45,000)	(50,000)	(95,000)	0
OWDA Loans	(390,301)	(275,939)	(666,240)	0
OPWC Loans	(11,766)	(61,379)	(73,145)	0
Ohio EPA Loans	0	(351,912)	(351,912)	0
Notes	(956,000)	0	(956,000)	0
Bond Issuance Costs	(20,870)	0	(20,870)	0
Interest and Fiscal Charges Paid on Debt	(143,008)	(390,610)	(533,618)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(514,179)</u>	<u>(1,735,991)</u>	<u>(2,250,170)</u>	<u>0</u>
Cash Flows from Investing Activities				
Interest	0	0	0	128,890
<i>Net Cash Provided by Investing Activities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>128,890</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	175,834	(354,933)	(179,099)	(845,403)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>355,205</u>	<u>3,365,512</u>	<u>3,720,717</u>	<u>5,039,195</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$531,039</u></u>	<u><u>\$3,010,579</u></u>	<u><u>\$3,541,618</u></u>	<u><u>\$4,193,792</u></u>

(Continued)

Jefferson County, Ohio
Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2010

	Business Type Activities - Enterprise Funds			Governmental Activities- Internal Service Fund
	Sewer	Water	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	\$924	(\$127,841)	(\$126,917)	\$663,168
Adjustments:				
Depreciation	633,694	1,304,699	1,938,393	0
Non-Operating Revenues	0	21,218	21,218	84
Changes in Assets and Liabilities:				
Decrease in Accounts Receivable	24,488	15,401	39,889	78,021
Decrease in Prepaid Items	0	1,326	1,326	0
Decrease in Accounts Payable	(36,249)	(11,419)	(47,668)	0
Increase in Accrued Wages and Benefits Payable	775	766	1,541	0
Increase (Decrease) in Compensated Absences Payable	3,589	(6,857)	(3,268)	0
Decrease in Interfund Payable	(1,597)	(8,884)	(10,481)	0
Decrease in Claims Payable - Health Benefits	0	0	0	(366,798)
Decrease in Claims Payable - Workers' Compensation	0	0	0	(419,499)
Increase (Decrease) in Intergovernmental Payable	2,815	7,928	10,743	(101,307)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$628,439</u>	<u>\$1,196,337</u>	<u>\$1,824,776</u>	<u>(\$146,331)</u>

Noncash Activities:

During 2010, the County had capital contributions of \$19,900 for the Friendship Park sewer system contributed by Governmental Activities.

During 2010, the County placed \$38,704 of construction in progress in service in the water fund.

There was a \$186,222 Capital Grant receivable recorded in the water fund at December 31, 2010.

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2010

Assets	
Equity in Pooled Cash and Cash Equivalents	\$3,194,075
Cash and Cash Equivalents in Segregated Accounts	698,939
Receivables:	
Property Taxes	44,359,380
Accounts	1,213,523
Special Assessments	240,216
Intergovernmental	4,483,988
	<hr/>
<i>Total Assets</i>	<u><u>\$54,190,121</u></u>
Liabilities	
Intergovernmental Payable	\$50,452,028
Undistributed Monies	3,738,093
	<hr/>
<i>Total Liabilities</i>	<u><u>\$54,190,121</u></u>

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION

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

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

Reporting Entity:

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

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

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

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

JeffCo. Workshop (JeffCo) is a legally separate, not-for-profit corporation, served by a self-appointing board of trustees. The workshop, under a contractual agreement with the Jefferson County Board of Developmental Disabilities provides sheltered employment for developmentally disabled adults in Jefferson County. The Jefferson County Department of Developmental Disabilities provides the workshop with staff salaries, transportation, and equipment (except that used directly in the production of goods or rendering services), staff to administer and supervise training programs, and other funds as necessary for the operation of the workshop. Based on the significant services and resources provided by the County to JeffCo and JeffCo's sole purpose of providing assistance to the retarded and handicapped adults of Jefferson County, it was determined that to exclude the workshop from the County's report would make the report incomplete. JeffCo Workshop operates on a fiscal year ending December 31. Separately issued financial statements can be obtained from JeffCo Workshop, Steubenville, Ohio.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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

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

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

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

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

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

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

Jefferson County Regional Planning Commission

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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

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

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

Jefferson Metropolitan Housing Authority
Eastern Gateway Community College
Friendship Park District

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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

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

B. Fund Accounting

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

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

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

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

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

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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

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

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

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

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

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

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

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

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

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

C. Measurement Focus

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Fund Financial Statements All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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

D. Basis of Accounting

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the year for which the taxes are levied (see Note 6.) 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 7), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Property taxes for which there is an enforceable legal claim as of December 31, 2010, but which were levied to finance year 2011 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

E. Budgetary Process

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

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. These appropriations were made before the end of the prior year and before the actual year end fund balances were known. This resulted in differences being reported for beginning of year fund balances for the original and final budgeted amounts. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2010 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 2010, investments were limited to money market mutual funds, 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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

fund. Interest revenue credited to the general fund during 2010 amounted to \$103,267 which includes \$42,561 assigned from other funds.

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

The County has invested funds in the State Treasurer's Asset Reserve of Ohio (STAR Ohio) during 2010. 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, 2010.

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

G. Restricted Assets

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

H. Receivables and Payables

Receivables and payables are recorded on the County's financial statements to the extent that the amounts are determined material and substantiated not only by supporting documentation, but also, by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, 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, 2010, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

K. Capital Assets

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

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

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

L. Interfund Balances

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

M. Compensated Absences

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

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

Jefferson County, Ohio
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termination policy. The County records a liability for sick leave for employees with ten or more years of service at varying rates depending on County policy.

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

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

N. Accrued Liabilities and Long-term Obligations

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

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

O. Unamortized Issuance Costs/Bond Discount and Premium

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

Bond discounts on the capital appreciation bonds are deferred and accreted over the term of the bonds.

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

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

P. Fund Balance

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

Jefferson County, Ohio
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For the Year Ended December 31, 2010

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

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

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

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

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

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

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Q. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The restrictions for other purposes are primarily for net assets of the Miscellaneous Local, Court/Corrections and Public Safety, Emergency 911, Community Development Block Grant, and Senior Citizens Levy special revenue funds. Of the restricted net assets, none has resulted from enabling legislation.

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

R. Operating Revenues and Expenses

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

S. Capital Contributions

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

T. Internal Activity

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

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

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

Jefferson County, Ohio
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U. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. During 2010, the County reported no extraordinary or special items.

V. Estimates

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

NOTE 3 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

	Net Change in Fund Balances General and Major Special Revenue Funds					
	General	Public Assistance	MVGT	Mental Health	Developmental Disabilities	Jail Operating Levy
GAAP Basis	\$1,151,734	\$254,189	\$673,272	\$551,272	\$923,798	\$92,025
Net Adjustment for Revenue Accruals	272,982	(60,259)	(46,574)	(333,752)	136,356	109,451
Unrecorded Cash	(103,825)	0	0	(2,243)	0	0
Agency Fund Cash Allocation	(139,314)	0	0	(7,311)	(92,377)	(41,241)
Net Adjustment for Expenditure Accruals	(11,220)	(285,645)	(448,696)	(116,744)	3,267	(80,951)
Encumbrances	(50,770)	0	(73,640)	0	0	0
Budget Basis	<u>\$1,119,587</u>	<u>(\$91,715)</u>	<u>\$104,362</u>	<u>\$91,222</u>	<u>\$971,044</u>	<u>\$79,284</u>

NOTE 4 - ACCOUNTABILITY AND COMPLIANCE

A. *Fund Deficits*

The following funds had a deficit fund balance or deficit net assets as of December 31, 2010:

	Deficit Fund Balance	Deficit Net Assets
<u>Special Revenue Funds:</u>		
Jail Operating Levy	(\$2,353,764)	
Community Development Block Grant	(21,997)	
<u>Internal Service Fund:</u>		
Self Insurance - Health		(\$2,606,873)

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.

The deficit in the Community Development Block Grant fund was created by the application of generally accepted accounting principles. This fund generally receives transfers from the General Fund when cash is needed rather than when accruals occur.

Jefferson County, Ohio
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B. Legal Compliance:

The Jail Operating Levy Special Revenue Fund and the Self Insurance – Health Internal Service Fund had appropriations in excess of estimated revenue contrary to Section 5705.39, Revised Code, in the amounts of \$2,360,772 and \$3,279,549, 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 Fund and the Self Insurance - Health Internal Service Fund had deficit cash balances contrary to Section 5705.10 (H), Revised Code, in the amounts of \$2,360,772 and \$3,279,549, respectively, which provides that money paid into any fund shall be used for the purpose for which the funds were established.

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

NOTE 5 - 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;

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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;
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.

Jefferson County, Ohio
Notes to the Basic Financial Statements
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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.

At December 31, 2010, the County's Self Insurance – Health internal service fund had a \$4,193,792 balance with OME-RESA, a risk sharing, claims servicing, and insurance purchasing pool (See Note 22). The money is held by the public entity risk pool in a pooled account which is representative of numerous entities and therefore cannot be included in the risk disclosures reported by the County. Disclosures for the OME-RESA Self-Insurance Plan as a whole may be obtained from the Plan's fiscal agent, the Jefferson County Educational Service Center. To obtain financial information, write to the Ohio Mid-Eastern Regional Educational Service Agency, Self-Insurance Plan, Attention: Treasurer, Steubenville, Ohio 43952.

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$23,486,654 of the County's bank balance of \$30,879,672 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.

Jefferson County, Ohio
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Investments

As of December 31, 2010, the County had the following investments:

	Fair Value	Maturity	Percent of Total Investments	Rating	Rating Agency
Money Market					
Mutual Funds	\$952,229	**	82.63%	AAAm	S&P
STAR Ohio	<u>200,132</u>	58.0 Days	<u>17.37%</u>	AAAm	S&P
Totals	<u><u>\$1,152,361</u></u>		<u><u>100.00%</u></u>		

** Maturity not available to the County at December 31, 2010.

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.

NOTE 6 - PROPERTY TAXES

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 2010 for real and public utility property taxes represents collections of 2009 taxes. Property tax payments received during 2009 for tangible personal property (other than public utility property) is for 2010 taxes.

2010 real property taxes are levied after October 1, 2010, on the assessed value as of January 1, 2010, the lien date. Assessed values are established by the State Law at 35 percent of appraised market value. 2010 real property taxes are collected in and intended to finance 2011.

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. 2010 public utility property taxes became a lien December 31, 2009, are levied after October 1, 2010, and are collected in 2011 with real property taxes.

Public utility real and personal property taxes are collected and settled by the county with real estate taxes and are recorded as general property taxes. Beginning in 2001, the Ohio General Assembly reduced the assessment rate for certain tangible personal property of electric and gas utilities from 88 percent to 25 percent. Starting in tax year 2005, the assessment rate for personal property owned by telephone utilities prior to 1995 was being phased down from 88 percent to 25 percent (in tax year 2007) over a three-year period. 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 will be levied or collected

Jefferson County, Ohio
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after calendar year 2010 on local and inter-exchange telephone companies.

The full tax rate for all County operations for the year ended December 31, 2010, was 11.95 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2010 property tax receipts were based are as follows:

Real Property	\$897,968,510
Public Utility Personal Property	256,976,910
Tangible Personal Property	<u>1,188,770</u>
Total Assessed Property Value	<u><u>\$1,156,134,190</u></u>

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.

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable September 20.

The County treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2010 and for which there is an enforceable legal claim. In the general fund, mental health fund, developmental disabilities fund, jail operating levy fund, emergency 911 fund, children services fund, senior citizens levy fund, and debt service fund, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2010 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

NOTE 7 - 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), 5741.021 and 5741.023 of the Ohio Revised Code. The tax was imposed as a continuing tax.

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

NOTE 8 - RECEIVABLES

Receivables at December 31, 2010, consisted of taxes, interest, special assessments, accounts (billings for user charged services, including unbilled utility services), loans and intergovernmental receivables arising from grants, entitlements, shared revenues and loan repayment reimbursements. Management believes all receivables are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

In prior years, special assessments were assessed for the partial repayment of business-type activities debt. These special assessments relating to the payment of debt are not expected to be fully collected within one year. The amount not scheduled for collection during the subsequent year is \$177,674. The County has \$4,445 in delinquent special assessments at December 31, 2010.

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 \$302 was repaid during 2010. Loans receivable in the amount of \$9,698 will not be fully collected within one year.

A summary of the principal items of intergovernmental receivables follows:

Governmental Activities

Jail Operating Levy - Detention	\$152,550
Indigent Fee Reimbursement	55,105
Homestead/Rollback, SB 3 and HB 66 Reimbursement	2,030,460
Local Government Funding	878,105
Motor Vehicle License and Gas Tax	2,009,246
Ohio Public Works Commission Grants	424,587
Help America Vote Act Grants	1,300
Airport Improvement Program Grants	2,427
Child Support Enforcement Agency Grants	6,159
Mental Health Fund Grants	2,683,197
Court/Corrections Fund Grants	283,026
Permissive Sheriff Fund Grants	11,762
Children Services Fund Grants	523,452
Developmental Disabilities Fund Grants	1,714,724
Jail Operating Levy Fund Grants	9,658
CDBG Fund Grants	200
	200
Total	\$10,785,958

Jefferson County, Ohio
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NOTE 9 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2010, was as follows:

	Balance 12/31/2009	Additions	Reductions	Balance 12/31/2010
<u>Governmental Activities:</u>				
Non Depreciable Capital Assets:				
Land	\$3,623,235	\$0	\$0	\$3,623,235
Construction in Progress	393,963	1,329,981	(248,843)	1,475,101
Total Non Depreciable Capital Assets	4,017,198	1,329,981	(248,843)	5,098,336
Depreciable Capital Assets:				
Land Improvements	165,728	0	(15,400)	150,328
Buildings and Improvements	47,616,675	0	(1,672,369)	45,944,306
Machinery and Equipment	15,328,036	966,546	(156,448)	16,138,134
Infrastructure	78,331,157	1,274,649	(529,057)	79,076,749
Vehicles	2,698,351	111,789	(84,452)	2,725,688
Total Depreciable Capital Assets	144,139,947	2,352,984	(2,457,726)	144,035,205
Accumulated Depreciation:				
Land Improvements	(30,105)	(7,516)	1,667	(35,954)
Buildings and Improvements	(16,926,905)	(1,234,156)	681,294	(17,479,767)
Machinery and Equipment	(10,439,833)	(948,783)	133,095	(11,255,521)
Infrastructure	(24,771,734)	(2,144,409)	525,119	(26,391,024)
Vehicles	(1,714,842)	(167,274)	84,452	(1,797,664)
Total Accumulated Depreciation	(53,883,419)	(4,502,138)	1,425,627	(56,959,930)
Total Depreciable Capital Assets, Net	90,256,528	(2,149,154)	(1,032,099)	87,075,275
Governmental Capital Assets, Net	\$94,273,726	(\$819,173)	(\$1,280,942)	\$92,173,611

Depreciation expense was charged to governmental activities as follows:

Governmental Activities:

General Government:

Legislative and Executive	\$335,732
Judicial	196,533
Public Safety	976,006
Public Works	2,305,477
Health	279,038
Human Services	186,240
Economic Development and Assistance	211,712
Conservation and Recreation	11,400
Total Depreciation Expense	\$4,502,138

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

	Balance 12/31/2009	Additions	Reductions	Balance 12/31/2010
<u>Business Type Activities:</u>				
Non Depreciable Capital Assets:				
Land	\$279,700	\$0	\$0	\$279,700
Construction in Progress	1,661,892	577,769	(49,442)	2,190,219
Total Non Depreciable Capital Assets	1,941,592	577,769	(49,442) **	2,469,919
Depreciable Capital Assets:				
Buildings and Improvements	787,528	0	0	787,528
Machinery and Equipment	1,182,544	168,570	0	1,351,114
Infrastructure	70,679,275	516,524	0	71,195,799
Vehicles	260,899	0	(41,618)	219,281
Total Depreciable Capital Assets	72,910,246	685,094	(41,618)	73,553,722
Accumulated Depreciation:				
Buildings and Improvements	(451,731)	(20,515)	0	(472,246)
Machinery and Equipment	(984,157)	(43,695)	0	(1,027,852)
Infrastructure	(34,133,063)	(1,824,345)	0	(35,957,408)
Vehicles	(147,913)	(39,100)	41,618	(145,395)
Total Accumulated Depreciation	(35,716,864)	(1,927,655) **	41,618	(37,602,901)
Total Depreciable Capital Assets, Net	37,193,382	(1,242,561)	0	35,950,821
Business Type Capital Assets, Net	\$39,134,974	(\$664,792)	(\$49,442)	\$38,420,740

** During 2010, there were deletions of construction in progress of \$10,738 for capitalized costs of projects that have been determined not feasible to complete, and will therefore not result in a capital asset placed in service. This was netted with depreciation expense bringing total depreciation expense during 2010 to \$1,938,393.

NOTE 10 - RISK MANAGEMENT

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

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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

<u>Type of Coverage</u>	<u>Amount</u>	
Liability:		
General	\$1,000,000	Each Occurrence
Law Enforcement	1,000,000	Each Occurrence
Auto	1,000,000	Each Occurrence
Errors and Omissions	1,000,000	Each Occurrence
Errors and Omissions	1,000,000	Annual Aggregate
Stop Gap	1,000,000	
Attorney Disciplinary Proceedings	25,000	Each Occurrence
Attorney Disciplinary Proceedings	25,000	Annual Aggregate
Medical Professional	6,000,000	
Foster Parents	6,000,000	
Excess	5,000,000	Each Occurrence
Excess	5,000,000	Annual Aggregate
Electronic Data Processing Media	250,000	
Property:		
Property	147,450,845	Replacement Cost Value
Equipment Breakdown	100,000,000	Replacement Cost Value
Newly Acquired Location	5,000,000	
Contractor's Equipment	Actual Cash Value	
Property in Transit	100,000	Each Occurrence
Extra Expense Business Interruption	1,000,000	Each Occurrence
Flood Damage	100,000,000	Each Occurrence
Earthquake Damage	100,000,000	Each Occurrence
Debris Removal	1,000,000	Each Occurrence
Valuable Papers	1,000,000	Each Occurrence
Unintentional Omissions	250,000	Each Occurrence
Auto Physical Damage	Actual Cash Value	
Crime:		
Employee Dishonesty	\$1,000,000	Each Occurrence
Money and Securities (Inside)	\$1,000,000	Each Occurrence
Money and Securities (Outside)	\$1,000,000	Each Occurrence
Depositor's Forgery	\$1,000,000	Each Occurrence
Money Orders and Counterfeit	\$1,000,000	Each Occurrence

The deductible on the above coverage for each occurrence is \$2,500.

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.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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

The County provides health, dental, and vision insurance to its employees through a self-insurance plan. The County pays \$1,170 per month for every eligible employee regardless of what coverage the employee has chosen (\$1,100 for the premium and \$70 for debt reduction), with the employees paying \$87 per month for single coverage, and \$128 per month for family coverage. The County participated in the OME-RESA self-insurance consortium during 2010, and employees have the choice between two third-party administrators within the consortium, Self-Funded Plans, Inc. or the Health Plan. OME-RESA administers the health, dental, and vision insurance plan.

The claims liabilities of \$498,377 for health insurance and \$631,644 for workers' compensation reported in the self insurance – health and self-insurance – workers' compensation internal service funds, respectively at December 31, 2010 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				
2009	\$528,249	\$6,890,417	\$6,553,491	\$865,175
2010	865,175	5,642,904 (1)	6,009,702 (2)	498,377
Self Insurance - Workers' Compensation				
2009	1,023,914	435,066	407,837	1,051,143
2010	1,051,143	16,121	435,620	631,644
 (1) Claims Expense				
		\$5,720,925		
		(78,021)		
		<u>\$5,642,904</u>		
 (2) Cash Payments for Claims				
			\$8,183,229	
			(2,173,527)	
			<u>\$6,009,702</u>	

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

NOTE 11 - DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System:

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

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by 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 the year ended December 31, 2010, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 10.5 percent and 11.1 percent, respectively. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. For 2010, member and employer contribution rates were consistent across all three plans.

The County's 2010 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.87 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 5.5 percent from January 1 through February 28, 2010, and 5 percent from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73 percent from January 1 through February 28, 2010, and 4.23 percent from March 1 through December 31, 2010. Employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional and Combined Plans for the years ended December 31, 2010, 2009, and 2008 were \$2,092,962, \$1,968,668, and \$1,689,776 respectively. For 2010, 92.09 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008. Contributions to the member-directed plan for 2010 were \$30,386 made by the County and \$21,705 made by the plan members.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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, 2010, 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 2010, 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, 2010, 2009, and 2008 were \$96,212, \$89,038, and \$80,395 respectively; 100 percent has been contributed for fiscal years 2010, 2009 and 2008. No contributions were made to the DC and Combined Plans for fiscal year 2010 by the County and plan members.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

C. Social Security System

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

NOTE 12 - POST-EMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System (OPERS):

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

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

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

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by 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 2010, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 17.87 percent. The Ohio Revised Code 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 and public safety employer units.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 5.5

Jefferson County, Ohio
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For the Year Ended December 31, 2010

percent from January 1 through February 28, 2010, and 5 percent from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73 percent from January 1 through February 28, 2010, and 4.23 percent from March 1 through December 31, 2010.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2010, 2009, and 2008 were \$1,154,007, \$1,380,278, and \$1,518,137 respectively. For 2010, 92.09 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008.

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

B. State Teachers Retirement System (STRS):

Plan Description – The County contributes to the cost sharing multiple employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which may be obtained by visiting www.strsoh.org 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 pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2010, 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, 2010, 2009, and 2008 were \$7,401, \$6,849, and \$6,184, respectively; 100 percent has been contributed for fiscal years 2010, 2009 and 2008.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

NOTE 13 – OTHER EMPLOYEE BENEFITS

A. Compensated Absences

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

B. Life Insurance

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

NOTE 14 - CAPITAL LEASES - LESSEE DISCLOSURE

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

Equipment acquired by lease has been capitalized in government wide statements governmental activities in the amount of \$434,069, 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 \$99,688 for machinery and equipment and \$42,715 for vehicles. Principal payments towards capital leases during 2010 totaled \$140,770 for governmental activities.

Future minimum lease payments through 2014 are as follows:

Year	Governmental Activities	
	Principal	Interest
2010	\$80,104	\$5,981
2011	18,167	2,590
2012	18,310	1,112
2014	3,462	58
Total	\$120,043	\$9,741

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

NOTE 15 - CONSTRUCTION COMMITMENTS

As of December 31, 2010, the County had the following contractual purchase commitments:

Project	Fund	Purchase Commitment	Amounts Paid as of 12/31/2010	Amounts Remaining on Contracts
<u>Capital:</u>				
A&G1 Booster Station	Water	\$3,000,000	\$112,933	\$2,887,067
Wintersville Tank Project	Water	378,744	378,744	0
Crestview-Belvedere				
Sanitary Sewer	Sewer	10,022,032	1,897,321	8,124,711
Friendship Park Sanitary Sewer	Sewer	424,550	42,068	382,482
Pottery Addition Sanitary Sewer	Sewer	1,800,000	160,659	1,639,341
Airpark Hanger Replacement	Miscellaneous Local	1,679,585	47,718	1,631,867
Airpark Apron Rehab	Miscellaneous Local	350,000	18,591	331,409
County Road 75 Bridge	MVGT	1,851,385	84,213	1,767,172
County Road 74 Bridge	MVGT	944,406	64,095	880,311
Smithfield Twp 125 Bridge	MVGT	72,645	72,645	0
Dog Pound Building	Permanent Improvement	1,500,000	1,153,310	346,690
Manufactured Homes Software	General	100,000	87,274	12,726
Street Centerline Project	Emergency 911	305,000	305,000	0
Aerial Photography Project	Emergency 911	74,620	9,291	65,329
Total Construction Commitments		<u>\$22,502,967</u>	<u>\$4,433,862</u>	<u>\$18,069,105</u>

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

NOTE 16 - LONG-TERM LIABILITIES

Changes in the County's long-term liabilities during 2010 consist of the following:

	Outstanding 12/31/2009	Additions	Reductions	Outstanding 12/31/2010	Amounts 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%	\$8,145,000	\$0	\$0	\$8,145,000	\$725,000
CAB - \$637,219 @ 4.7%-5.0%	88,892	0	88,892	0	0
Accretion on CAB - \$2,997,781 @ 17.2%	524,225	111,883	636,108	0	0
<i>Various Purpose/Refunding - 1998, \$17,760,000</i>					
Human Services Refunding - \$2,515,000					
Serial/Term @ 3.75%-5.70%	860,000	0	345,000	515,000	175,000
Jail Construction Additional - \$7,180,000					
Serial/Term @ 3.75%-5.70%	3,965,000	0	2,595,000	1,370,000	435,000
Engineer Road Projects - \$5,475,000					
Serial/Term @ 3.75%-5.70%	2,950,000	0	1,930,000	1,020,000	320,000
<i>Various Purpose - 2004, \$8,010,000</i>					
Jail Construction - 2004, \$4,335,000					
Serial/Term @ 2.0%-5.375%	4,205,000	0	95,000	4,110,000	95,000
Premium - \$131,512	109,592	0	4,384	105,208	0
<i>Various Purpose/Refunding - 2010, \$5,130,000</i>					
Human Services Refunding - \$180,000					
Serial/Term @ 1.30%-1.50%	0	180,000	0	180,000	0
Jail Construction Refunding - \$2,245,000					
Serial/Term @ 1.30%-2.75%	0	2,245,000	5,000	2,240,000	20,000
Premium \$25,071		25,071	1,194	23,877	0
Engineer Road Projects Refunding - \$1,670,000					
Serial/Term @ 1.30%-2.75%	0	1,670,000	5,000	1,665,000	15,000
Premium \$18,749		18,749	893	17,856	0
Total General Obligation Bonds	20,847,709	4,250,703	5,706,471	19,391,941	1,785,000
<i>Long Term Notes Payable</i>					
Courthouse Renovation, 2007 - \$950,000 @ 4.49%	791,652	0	84,546	707,106	88,252
Telephone System, 2007 - \$144,842 @ 4.88%	91,054	0	28,915	62,139	30,314
Airpark Jet Fuel Tank - 2006, \$145,200 @ 4.50%	66,147	0	21,147	45,000	22,094
Airpark Runway Ext. - 2006, \$186,389 @ 4.36%	79,292	0	38,853	40,439	40,439
Garage & Salt Fac. - 2008, \$1,300,000 @ 4.14%	1,192,423	0	112,031	1,080,392	116,669
911 Building - 2005, \$1,500,000 @ 4.34%	975,940	0	145,728	830,212	156,367
Total Long Term Notes Payable	3,196,508	0	431,220	2,765,288	454,135
<i>OPWC Loans</i>					
Co. Road 78 Resurfacing - 2007, \$318,782 @ 0%	159,392	0	79,695	79,697	79,697
Road Resurfacing - 1992, \$130,046 @ 0%	22,762	0	6,502	16,260	6,502
Total OPWC Loans	182,154	0	86,197	95,957	86,199
Capital Leases	260,813	0	140,770	120,043	80,104
Workers' Compensation Claims Payable	1,051,143	15,360	434,859	631,644	208,285
Compensated Absences	2,618,555	1,931,823	1,868,374	2,682,004	425,383
Total Governmental Activities	\$28,156,882	\$6,197,886	\$8,667,891	\$25,686,877	\$3,039,106

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

	Outstanding 12/31/2009	Additions	Reductions	Outstanding 12/31/2010	Amounts Due Within One Year
<u>Business Type Activities:</u>					
<i>General Obligation Bonds</i>					
<i>Various Purpose - 2004, \$8,010,000</i>					
Water Projects - \$1,855,000					
Serial/Term @ 2.0%-5.375%	1,600,000	0	50,000	1,550,000	55,000
"Net" Premium - \$77,967	62,372	0	3,119	59,253	0
Sewer Projects - \$1,470,000					
Serial/Term @ 2.0%-5.375%	1,330,000	0	30,000	1,300,000	30,000
"Net" Premium - \$42,082	35,067	0	1,403	33,664	0
Tidd-Dale/Hazelwood Sewer Projects - \$350,000					
Serial/Term @ 2.0%-5.375%	280,000	0	15,000	265,000	15,000
"Net" Premium - \$21,063	15,798	0	1,053	14,745	0
<i>Various Purpose - 2010, \$5,130,000</i>					
Sewer Projects - \$1,035,000					
Serial/Term @ 1.30%-4.50%	0	1,035,000	0	1,035,000	20,000
Total General Obligation Bonds	3,323,237	1,035,000	100,575	4,257,662	120,000
<i>OWDA Loans</i>					
Water - 1989, \$4,181,879 @ 7.0%					
	1,421,279	0	275,939	1,145,340	297,711
George's Run Sewer - 1986, \$709,116 @ 2.0%					
	138,303	0	33,555	104,748	34,226
Reed's Mills/Barbers Hollow Treatment Plant 1990, \$4,708,811 @ 5.0%					
	356,746	0	356,746	0	0
Crestview Belvedere Project Planning 2010, \$600,000 @ 4.33%					
	0	415,316	0	415,316	37,644
Pottery Addition Project Planning 2010, \$170,000 @ 4.33%					
	0	112,955	0	112,955	10,238
Total OWDA Loans	1,916,328	528,271	666,240	1,778,359	379,819
<i>OPWC Loans</i>					
Airpark Water - 1993, \$178,000 @ 0%					
	40,050	0	8,900	31,150	8,900
Water Rehabilitation - 1995, \$329,744 @ 0%					
	109,914	0	21,983	87,931	21,983
Piney Fork Waterline - 1998, \$195,000 @ 0%					
	112,125	0	9,750	102,375	9,750
Norton Hill, Empire - 1998, \$113,589 @ 0%					
	62,477	0	5,679	56,798	5,679
Barbers Hollow Treatment Plant Improvement - 2006, \$300,000 @ 0%					
	223,546	0	11,766	211,780	11,766
Water Rehabilitation - 1997, \$226,000 @ 0%					
	60,264	0	15,067	45,197	15,067
Total OPWC Loans	608,376	0	73,145	535,231	73,145
<i>Ohio EPA Loans Payable</i>					
Rush Run Waterline - Disadvantaged Loan 2008 - \$500,000 @ 0%					
	483,333	0	16,667	466,666	16,667
Rush Run Waterline - WSRLA Loan 2008 - \$769,012 @ 2.0%					
	424,066	0	32,254	391,812	18,282
Toronto Waterline Connector Project 2004, \$7,888,745 @ 3.35%					
	6,041,361	0	302,991	5,738,370	313,226
Total EPA Loans	6,948,760	0	351,912	6,596,848	348,175
Compensated Absences	73,668	62,451	65,719	70,400	10,114
Total Business Type Activities	\$12,870,369	\$1,625,722	\$1,257,591	\$13,238,500	\$931,253

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Governmental Activities:

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

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

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

The capital appreciation bonds were sold at a discount of \$2,997,781, which is being accreted annually until the point of maturity of the capital appreciation bonds, which was 2006 through 2010. During fiscal year 2010 the remaining capital appreciation bonds matured and were retired with an original principal amount of \$88,892 and an accreted interest amount of \$636,108 (for a total of \$725,000). The accretion recorded for 2019 was \$111,883, for a total outstanding bond liability of \$0 at June 30, 2010.

Principal and interest requirements to retire the 1998 Jail Construction Refunding Bonds outstanding at December 31, 2010 are as follows:

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Year Ending December 31	Serial and Term Bonds	
	Principal	Interest
2011	\$725,000	\$456,055
2012	765,000	420,530
2013	800,000	382,663
2014	850,000	336,663
2015	895,000	287,788
2016-2019	4,110,000	607,488
Totals	\$8,145,000	\$2,491,187

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

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

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

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

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

The term bonds that mature in the year 2013 are not subject to prior redemption, and remain outstanding at December 31, 2010. These bonds are subject to mandatory sinking fund redemption. The mandatory sinking fund redemption is to occur on December 1, in each of the years 2011 through 2012 (with the balance of \$1,010,000 to be paid at stated maturity on December 1, 2013) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

<u>Date</u>	<u>Principal Amount to be Redeemed</u>
2011	\$930,000
2012	965,000
	<u>\$1,895,000</u>

Principal and interest requirements to retire the remaining outstanding 1998 Various Purpose Improvement and Refunding Bonds outstanding at December 31, 2010 are as follows:

<u>Year Ending December 31</u>	<u>Term Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2011	\$930,000	\$165,585
2012	965,000	112,575
2013	<u>1,010,000</u>	<u>57,570</u>
Totals	<u>\$2,905,000</u>	<u>\$335,730</u>

2004 Various Purpose Bonds – On November 9, 2004 Jefferson County issued \$8,010,000 of general obligation bonds which included serial and term bonds in the amount of \$1,595,000 and \$6,415,000, respectively. These various purpose bonds were issued to permanently finance outstanding bond anticipation notes and pay the costs of issuance of these bonds for governmental and business type activities in the amounts of \$4,335,000 (\$625,000 serial bonds and \$3,710,000 term bonds) and \$3,675,000 (\$970,000 serial bonds and \$2,705,000 term bonds), respectively. These various purpose bonds were issued with a “net” premium/discount of \$131,512 for governmental and \$141,112 for business type activities, which is reported as an increase to bonds payable. These amounts are being amortized to interest expense over the life of the bonds using the straight-line method. The amortization of the premium for 2010 was \$4,384 for governmental activities and \$5,575 for business type activities. The issuance costs, \$104,325 for governmental and \$87,503 for business type activities, are reported as deferred charges and are being amortized over the life of the bonds using the straight-line method. The amortization of the issuance costs for 2010 was \$3,726 for governmental activities and \$3,627 for business type activities.

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

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

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

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

* Maturity

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

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

* Maturity

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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

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

* Maturity

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

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

* Maturity

Jefferson County, Ohio
Notes to the Basic Financial Statements
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Principal and interest requirements to retire the governmental activities portion of the 2004 Various Purpose Bonds outstanding at December 31, 2010 are as follows:

Year Ending December 31	Serial and Term Bonds	
	Principal	Interest
2011	\$95,000	\$198,191
2012	100,000	195,222
2013	100,000	191,973
2014	105,000	188,598
2015	110,000	184,975
2016-2020	640,000	830,007
2021-2025	835,000	638,119
2026-2030	1,075,000	407,311
2031-2034	1,050,000	127,537
Totals	\$4,110,000	\$2,961,933

2010 Various Purpose Bonds – On September 8, 2010 Jefferson County issued \$5,130,000 of general obligation bonds which included serial and term bonds in the amount of \$4,065,000 and \$1,065,000, respectively. These various purpose bonds were issued to partially refund the 1998 Various Purpose and Refunding Bonds, as well as permanently finance an outstanding bond anticipation note for sewer projects, as well as pay the costs of issuance of these bonds for governmental and business type activities in the amounts of \$4,095,000 (\$3,970,000 serial bonds and \$125,000 term bonds) and \$1,035,000 (\$95,000 serial bonds and \$940,000 term bonds), respectively. These various purpose bonds were issued with a premium of \$43,820 for governmental activities, which is reported as an increase to bonds payable. This amount is being amortized to interest expense over the life of the bonds using the straight-line method. The amortization of the premium for 2010 was \$2,087 for governmental activities. The issuance costs, \$85,009 for governmental and \$20,870 for business type activities, are reported as deferred charges and are being amortized over the life of the bonds using the straight-line method. The amortization of the issuance costs for 2010 was \$4,277 for governmental activities and \$232 for business type activities. The issuance resulted in a difference (savings) between the cash flows required to service the old debt and the cash flows required to service the new debt of \$203,120. The issuance resulted in an economic gain of \$205,357.

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

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

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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

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

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

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

* Maturity

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

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

* Maturity

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

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

* Maturity

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

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

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 six outstanding revenue anticipation notes that were issued for; a new 911 facility which has an outstanding balance of \$830,212 at December

Jefferson County, Ohio
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31, 2010; airpark jet fuel tank, which has an outstanding balance of \$45,000 at December 31, 2010; airpark runway extension which has an outstanding balance of \$40,439 at December 31, 2010; courthouse renovations which has an outstanding balance of \$707,106 at December 31, 2010; a new telephone system which has an outstanding balance of \$62,139 at December 31, 2010; and for the construction of a garage for the engineer's department and two salt storage facilities which has an outstanding balance of \$1,080,392 at December 31, 2010. The airpark outstanding notes are being repaid through the debt service fund from rental revenues and the sale of fuel generated through the use of the airpark. The courthouse renovations, telephone system, 911 facility, and garage/salt storage facilities outstanding notes are being repaid through the debt service fund from county general revenues. All of the notes were issued with a fixed interest rate.

OPWC Road Resurfacing Loans – During 2007 the County entered into an OPWC Loan for County Road 78 resurfacing. This OPWC loan is to be repaid through a cooperative agreement between the County and the Jefferson/Belmont Joint Solid Waste Authority. According to the terms of the agreement, the Authority will make three annual payments to the County in the amount of \$79,600 and a final fourth annual payment in the amount of \$79,697 that will be utilized for the repayment of the OPWC loan and will result in the loan being fully repaid within four years. The outstanding \$16,260 OPWC road resurfacing loan was issued in 1992 for road repairs and will be repaid through county taxes. The OPWC loans are interest free.

Principal and interest requirements to retire the long term notes payable and the OPWC Road Resurfacing Loans outstanding at December 31, 2010 are as follows:

Year Ending December 31	Notes Payable		OPWC Loans
	Principal	Interest	Principal
2011	\$454,135	\$106,929	\$86,199
2012	429,445	89,155	6,502
2013	388,781	72,568	3,256
2014	403,326	58,023	0
2015	418,432	42,917	0
2016-2018	671,169	52,703	0
Totals	<u>\$2,765,288</u>	<u>\$422,295</u>	<u>\$95,957</u>

Capital Leases – The County has issued capital leases for office equipment, court reporting equipment, telephone systems, and vehicles. These leases will be repaid through the General, Permissive Sheriff, 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.

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

Business Type Activities:

2004 Various Purpose Bonds – On November 9, 2004 Jefferson County issued \$8,010,000 of general obligation bonds which included serial and term bonds in the amount of \$1,595,000 and \$6,415,000, respectively. These various purpose bonds were issued to permanently finance outstanding bond anticipation notes and pay the costs of issuance of these bonds for governmental and business type activities in the amounts of \$4,335,000 (\$625,000 serial bonds and \$3,710,000 term bonds) and \$3,675,000 (\$970,000 serial bonds and \$2,705,000 term bonds), respectively. These various purpose bonds were issued with a “net” premium of \$131,512 for governmental and \$141,112 for business type activities, which is reported as an increase to bonds payable. These amounts are being amortized to interest expense over the life of the bonds using the straight-line method. The amortization of the premium for 2010 was \$4,384 for governmental activities and \$5,575 for business type activities. The issuance costs, \$104,325 for governmental and \$87,503 for business type activities, are reported as deferred charges and are being amortized over the life of the bonds using the straight-line method. The amortization of the issuance costs for 2010 was \$3,726 for governmental activities and \$3,627 for business type activities.

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

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

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

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

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

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

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

* Maturity

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

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

* Maturity

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

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

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

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

Jefferson County, Ohio
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Principal and interest requirements to retire the business type activities portion of the 2004 Various Purpose Bonds outstanding at December 31, 2010 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
2011	\$55,000	\$75,213	\$30,000	\$62,758	\$15,000	\$12,999
2012	55,000	73,495	30,000	61,820	15,000	12,530
2013	55,000	71,708	30,000	60,845	15,000	12,043
2014	60,000	69,851	35,000	59,833	15,000	11,536
2015	60,000	67,781	35,000	58,625	15,000	11,019
2016-2020	355,000	286,769	205,000	263,027	95,000	41,387
2021-2025	460,000	179,806	270,000	200,944	95,000	13,168
2026-2030	450,000	54,625	335,000	127,773	0	0
2031-2034	0	0	330,000	40,373	0	0
Totals	<u>\$1,550,000</u>	<u>\$879,248</u>	<u>\$1,300,000</u>	<u>\$935,998</u>	<u>\$265,000</u>	<u>\$114,682</u>

2010 Various Purpose Bonds – On September 8, 2010 Jefferson County issued \$5,130,000 of general obligation bonds which included serial and term bonds in the amount of \$4,065,000 and \$1,065,000, respectively. These various purpose bonds were issued to partially refund the 1998 Various Purpose and Refunding Bonds, as well as permanently finance an outstanding bond anticipation note for sewer projects, as well as pay the costs of issuance of these bonds for governmental and business type activities in the amounts of \$4,095,000 (\$3,970,000 serial bonds and \$125,000 term bonds) and \$1,035,000 (\$95,000 serial bonds and \$940,000 term bonds), respectively. These various purpose bonds were issued with a premium of \$43,820 for governmental activities, which is reported as an increase to bonds payable. This amount is being amortized to interest expense over the life of the bonds using the straight-line method. The amortization of the premium for 2010 was \$2,087 for governmental activities. The issuance costs, \$85,009 for governmental and \$20,870 for business type activities, are reported as deferred charges and are being amortized over the life of the bonds using the straight-line method. The amortization of the issuance costs for 2010 was \$4,277 for governmental activities and \$232 for business type activities. The issuance resulted in a difference (savings) between the cash flows required to service the old debt and the cash flows required to service the new debt of \$203,120. The issuance resulted in an economic gain of \$205,357.

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

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

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

* Maturity

The Term Bonds maturing on December 1, 2025 are subject to mandatory sinking fund redemption at a redemption price of 100 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
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

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Notes to the Basic Financial Statements
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The Term Bonds maturing on December 1, 2030 are subject to mandatory sinking fund redemption at a redemption price of 100 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>
2026	\$30,000
2027	35,000
2028	35,000
2029	35,000
2030 *	40,000
	\$175,000
	\$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:

<u>Date</u>	<u>Subject to Mandatory Redemption</u>
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.

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OWDA Loans – The County has entered into OWDA Loans for various water and sewer projects. These loans will be repaid from charges for services revenue in the enterprise funds, with the exception of the George’s Run Sewer OWDA Loan that will be repaid from special assessments. Upon default of the property owners, sewer fund operating revenues will repay the debt.

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
2011	\$379,819	\$93,707	\$73,145
2012	455,007	80,487	73,145
2013	485,378	52,965	73,145
2014	287,630	23,447	53,628
2015	112,459	6,179	27,195
2016-2020	58,066	1,257	135,975
2021-2025	0	0	63,705
2026-2028	0	0	35,293
Totals	<u>\$1,778,359</u>	<u>\$258,042</u>	<u>\$535,231</u>

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

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

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Year Ending December 31	Principal	Interest
2011	\$348,175	\$197,379
2012	359,123	186,431
2013	370,437	175,118
2014	382,127	163,427
2015	394,207	151,347
2016-2020	2,166,812	560,960
2021-2025	2,283,880	192,460
2026-2030	158,754	2,662
2031-2035	83,333	0
2036-2038	50,000	0
Totals	\$6,596,848	\$1,629,784

Bond Insurance and Ratings:

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

2004 Various Purpose Bonds – On July 29, 2009, Ambac Assurance Corporation, the bond insurer for the 2004 bond issue, was downgraded by Moody’s Investor Services from Ba3 to Caa2. Based on Moody’s modified approach to rating structured finance securities by financial guarantors, effective September 1, 2009, this will cause the rating to be effectively withdrawn, as the rating has fallen below Baa3. On December 3, 2010, Ambac Assurance Corporation was issued a credit opinion, and was issued a rating of Caa2. See Subsequent Event Note 24 for additional details.

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

2010 Various Purpose Bonds – On August 19, 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.

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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, 2010 are a margin on unvoted debt of \$9,327,434 and an overall debt margin of \$25,169,447.

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, 2010, there were \$140,465,000 in industrial revenue bonds that have been issued and have not been completely repaid, of which \$43,930,000 remain outstanding.

NOTE 17 - NOTES PAYABLE

	Outstanding 12/31/09	Issued	Retired	Outstanding 12/31/10
<i><u>Enterprise Fund:</u></i>				
Sewer Projects - 2.40%	\$956,000	\$0	\$956,000	\$0

The outstanding sewer projects bond anticipation note was permanently financed through the issuance of the 2010 Various Purpose Bonds, see Note 16 for further details of the bond issuance.

Jefferson County, Ohio
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NOTE 18 – INTERNAL BALANCES

Interfund balances at December 31, 2010 consist of the following individual interfund receivables and payables:

<u>Interfund Payable</u>	Interfund Receivable					Total
	Major Funds			Other Nonmajor Governmental	Self Insurance - Workers' Compensation	
	General	Public Assistance	MVGT			
Major Funds:						
General Fund	\$0	\$0	\$0	\$0	\$113,457	\$113,457
Public Assistance	0	0	0	0	105,413	105,413
MVGT	0	0	0	0	103,924	103,924
Mental Health	0	0	0	0	7,732	7,732
Developmental						
Disabilities	0	0	0	0	148,629	148,629
Jail Operating						
Levy	0	0	0	0	2,414,259	2,414,259
Sewer	0	0	0	0	3,836	3,836
Water	0	0	3,453	0	18,571	22,024
Other Nonmajor						
Governmental	60,507	197,923	0	0	151,904	410,334
Self Insurance - Health	2,390,131	0	0	553,631	3,575,061	6,518,823
Total All Funds	\$2,450,638	\$197,923	\$3,453	\$553,631	\$6,642,786	\$9,848,431

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

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

The Public Assistance interfund receivable is due to an overpayment in rent from the Debt Service Fund that was reported as a finding for adjustment in the 2009 audit report of the County.

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

Interfund transfers for the year ended December 31, 2010 consisted of the following:

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<u>Transfer from</u>	Transfers to			Totals
	MVGT	Jail Operating Levy	Other Nonmajor Governmental	
General	\$70,000	\$1,045,650	\$960,701	\$2,076,351
MVGT	0	0	684,870	684,870
Developmental Disabilities	0	0	350,000	350,000
Other Nonmajor Governmental	0	0	210,447	210,447
Total All Funds	\$70,000	\$1,045,650	\$2,206,018	\$3,321,668

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 \$98,000 for their annual subsidy (approximately 58 percent of the annual revenues of the Commission). The remaining member governments contribute an annual fee that totals \$4,000 per year. The Commission applies for Community Development Block Grants on behalf of member governments and receives approximately \$56,113 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.

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NOTE 20 - JOINTLY GOVERNED ORGANIZATIONS

A. Jefferson County Cluster:

Jefferson County Cluster provides services to multi-need youth in Jefferson County. Members of the Cluster include the Jefferson County Alcohol, Drug Addiction, and Mental Health Services Board, the Jefferson Drug and Alcohol Councils, student services, Jefferson Juvenile District, the superintendent of public instruction, and the directors of youth services, human services, and department of developmental disabilities. The operation of the Cluster is controlled by an advisory committee which consists of a representative from each agency. The Cluster is not dependent upon Jefferson County for its continued existence, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Cluster. The County did not contribute to the Cluster in 2010.

B. Eastern Ohio Correction Center:

The Eastern Ohio Correction Center operates under the direction of a Judicial Advisory Board of Directors comprised of a Common Pleas judge from Carroll, Guernsey and Harrison Counties, and two judges from Belmont, Columbiana, and Jefferson Counties. The Center is governed by a Facility Governance Board comprised of nine members, six of which are appointed by the Judicial Advisory Board, one appointed by the Columbiana County Board of Commissioners and one appointed by the Jefferson County Board of Commissioners, with the remaining member being appointed by the remaining Counties in alphabetical order. Each member's control over the operation of the commission is limited to its representation on the board. The continued existence of the Center is not dependent on Jefferson County, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Center. Jefferson County serves as the fiscal agent for the Center, and the activity of the Center is presented on the financial statements as an agency fund. The County did not contribute financially to the center in 2010.

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

BHJ is a separate and distinct political subdivision created pursuant to Ohio Revised Code section 713.30 and West Virginia Revised Code articles 8-25 and 8-26 to provide planning and administrative services to all local governments in a three county region comprised of Jefferson County and two counties in West Virginia. The governing board is comprised of 69 members which include 50 elected officials from the counties and municipalities as well as 19 appointed members from an array of private, public, and quasi-public entities. The Commission is not dependent upon Jefferson County for its continued existence, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Council. The County contributed \$36,540 to BHJ in 2010.

D. Oakview Juvenile Residential Center:

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

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

E. Area Office on Aging:

The Area Office on Aging is a regional council of governments that assists nine counties, including Jefferson County, in providing services to senior citizens in the Council's service area. The Council is governed by a board of directors comprised of one representative appointed by each participating county. The board has total control over budgetary, personnel and all other financial matters. The Area Office on Aging receives Title III monies to be used for programs within the member counties. The continued existence of the Council is not dependent on the County's continued participation and the County has no equity interest in or financial responsibility for the Council. The Council has no outstanding debt. The County did not contribute financially to the office in 2010.

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

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

The board has total control over budgeting, personnel, and financial matters. Each member currently pays a per capita membership fee based upon the most recent United States census. The continued existence of OMEGA is not dependent on the County's continued participation and the County does not have an equity interest in or financial responsibility for OMEGA. OMEGA has no outstanding debt. The County contributed \$7,380 to OMEGA in 2010.

G. Jefferson-Belmont Joint Solid Waste Authority:

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

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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 2010, the County made no contributions to the Council. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

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

The Belmont, Carroll, Harrison, and Jefferson Counties Council of Government was created to establish the operating and administrative procedures and to direct funding within the Workforce Investment Area as required by the Workforce Investment Act of 1998. The Council of Governments is comprised of four voting members, one designated from each County, each of whom shall be a duly elected County Commissioner, and may include ex-officio members, representatives from the Department of Job and Family Services of the member counties, and the Chairperson of the Workforce Investment Board. During 2010, the County made no contributions to the Board.

NOTE 21 - RELATED ORGANIZATIONS

A. Jefferson Metropolitan Housing Authority:

The Jefferson Metropolitan Housing Authority was established to provide adequate public housing for low income individuals and was created pursuant to Ohio Revised Code Section 3735.27. The Authority is operated by a five member board. Two members are appointed by the mayor of the largest city in the County, one member is appointed by the probate court judge, one member is appointed by the common pleas court judge, and one member is appointed by the County commissioners. The Authority receives funding from the Federal Department of Housing and Urban Development. The board sets its own budget and selects its own management, and the County is not involved in the management or operation. The County is not financially accountable for the Authority. The County did not contribute financially to the authority in 2010.

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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 2010.

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 did not contribute to the Park District in 2010.

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

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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 2010 was \$414,238.

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

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

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

NOTE 23 - FOOD STAMPS

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

NOTE 24 – CONTINGENCIES / SUBSEQUENT EVENTS

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

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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.

Subsequent Events

Bond Insurance 2004 Various Purpose Bonds – On April 7, 2011, Moody’s Investor Services issued a Rating Action for Ambac Assurance Corporation to withdraw the rating that had been previously issued at Caa2.

NOTE 25 - RELATED PARTY TRANSACTIONS

During 2010, Jefferson County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to JeffCo Workshop, a discretely presented component unit of Jefferson County. The Workshop reported \$27,500 for such contributions. JeffCo Workshop recorded operating revenues and operating expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of JeffCo Workshop.

NOTE 26 – COMPONENT UNIT JEFFCO WORKSHOP, INC.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

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

Basis of Accounting

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

Cash and Cash Equivalents

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

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Investments

Investments are carried at fair value, and realized and unrealized gains and losses are reflected in the statement of activities.

Inventory

The inventory of wood and metal used in the construction of the various benches, gliders and picnic tables is stated at historical cost.

Plant and Equipment

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

Jeffco Workshop, Inc. follows the practice of capitalizing, at cost, all expenditures for capital assets in excess of \$500. Depreciation is computed on a straight-line basis over the useful lives of the assets generally as follows:

Equipment and Furniture	5 – 7 years
Vehicles	5 years

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

Functional Expenses

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

Use of Estimates

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

Income Taxes

Jeffco Workshop, Inc. is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and therefore has made no provisions for federal income taxes in the accompanying financial statements. In addition, Jeffco Workshop, Inc. has been determined by the Internal Revenue Service not to be a “private foundation” within the meaning of Section 509(a) of the Internal Revenue Code. There was no unrelated business income for 2010 or 2009 and Form 990 has been filed for the years ended December 31, 2010 and 2009.

In-kind Contribution

In-kind contributions of services and facilities were valued at \$27,500 and \$27,000 for the years ended December 31, 2010 and 2009, respectively. In-kind contributions were valued by using the worksheet developed by the Ohio Department of Developmental Disabilities. In-kind contributions to Jeffco

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Workshop, Inc. were the salaries paid to employees of Jeffco Workshop, Inc. by the Jefferson County Board of Developmental Disabilities, as well as, the use of the county board's workshop and training center facilities at no charge. These in-kind contributions are recorded both as a revenue and expense.

B. CASH ON HAND AND IN BANK

Cash on hand and in bank as of December 31, 2010 and 2009 consists of the following:

	December 31,			
	2010		2009	
	<u>Bank</u>	<u>Book</u>	<u>Bank</u>	<u>Book</u>
Huntington National Bank – regular checking	\$307,494	\$308,577	\$162,733	\$ 162,701
Huntington National Bank – consumer payroll	-	(669)	-	(960)
Huntington National Bank – attendance incentive	-	(7,645)	-	(3,932)
Huntington National Bank – special fund checking	17,210	17,210	4,303	4,303
Huntington National Bank – Starr Ohio savings	129,015	129,015	128,822	128,822
Huntington National Bank – CD maturing in less than 90 days	54,244	54,244	-	-
PNC – incentive account	191,707	191,707	11,358	11,358
PNC – special fund money market	50,529	50,529	-	-
Edward Jones – money market fund and investment cash	<u>2,960</u>	<u>2,960</u>	<u>10,023</u>	<u>10,023</u>
Total cash in bank	753,159	745,928	317,239	312,315
Petty cash	-	556	-	419
Total cash on hand	-	556	-	419
Total cash on hand and in bank	<u>\$753,159</u>	<u>\$746,484</u>	<u>\$317,239</u>	<u>\$312,734</u>

C. INVESTMENTS

Following is a summary of the investments account at December 31, 2010 and 2009:

	<u>Rate</u>	<u>Maturity</u>	December 31,	
			<u>2010</u>	<u>2009</u>
Mutual Funds				
Smith Barney	Varies	-	\$ 58,050	\$ 50,562
Edward Jones	Varies	-	94,012	72,324
Certificates of Deposit:				
Huntington National Bank	1.98%	03-31-11	-	53,181
Huntington National Bank	4.50%	11-06-11	68,044	65,114
Huntington National Bank	4.50%	11-06-11	43,838	41,951
Huntington National Bank	4.50%	11-06-11	109,465	104,753
Huntington National Bank	3.00%	05-16-13	47,738	46,078
PNC Bank	4.95%	05-07-10	-	60,180
PNC Bank	4.95%	05-07-10	-	49,442
PNC Bank	1.59%	09-19-10	-	119,206
PNC Bank	0.65%	07-10-11	82,395	80,105
PNC Bank	5.00%	05-12-12	116,868	111,303
Parkvale Bank	0.50%	07-03-11	55,718	54,184
Wesbanco	0.35%	05-28-11	55,203	54,605

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Bonds:

Household Finance Corp.	4.60%	11-15-10	-	35,000
Goldman Sachs	4.20%	12-15-17	10,000	-
Principal Life Income Fundings	6.20%	06-15-20	-	35,000
Wal-Mart, Inc.	3.25%	10-25-20	9,493	-
Pepsico, Inc.	3.13%	11-01-20	9,468	-
Ohio State University	5.00%	06-01-28	5,154	-
Marshall University	4.50%	05-01-30	10,179	-
JP Morgan Chase	6.15%	11-15-37	35,000	35,000
General Electric	6.00%	11-15-38	10,290	-
American Municipal Power	6.55%	02-15-39	4,742	-
Johnson & Johnson, Inc.	4.50%	09-01-40	9,761	-
Federal Farm Credit Bank	5.00%	04-24-23	21,042	21,289
Federal Home Loan Bank	5.55%	06-19-23	<u>16,081</u>	<u>16,333</u>
Total investments			872,541	1,105,610
Less: current portion			<u>566,724</u>	<u>586,687</u>
			<u>\$ 305,817</u>	<u>\$ 518,923</u>

An analysis of unrealized gain (loss) at December 31, 2010 and 2009 is as follows:

<u>Investment</u>	<u>December 31, 2010</u>		
	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Gain (Loss)</u>
Goldman Sachs (12-15-17)	10,000	9,872	(128)
Wal-Mart, Inc. (10-25-20)	9,493	9,399	(94)
Pepsico, Inc. (11-01-20)	9,468	9,398	(70)
FFCB (04-24-23)	21,042	20,917	(125)
FHLB (06-19-23)	16,081	16,209	128
Ohio State University (06-01-28)	5,154	5,437	283
Marshall University (05-01-30)	10,179	8,875	(1,304)
JP Morgan Chase (11-15-37)	35,000	34,352	(648)
General Electric (11-15-38)	10,290	9,744	(546)
American Municipal Power (02-15-39)	4,742	5,009	267
Johnson & Johnson, Inc. (09-01-40)	<u>9,761</u>	<u>9,467</u>	<u>(294)</u>
Total	<u>\$141,210</u>	<u>\$138,679</u>	<u>\$ (2,531)</u>

<u>Investment</u>	<u>December 31, 2009</u>		
	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Gain (Loss)</u>
Bond - Household Finance Corp. (11-15-10)	35,000	35,385	385
Principal Life Income Fundings (06-15-20)	35,000	34,245	(755)
FFCB (04-24-23)	21,289	19,144	(2,145)
FHLB (06-19-23)	16,333	15,150	(1,183)
JP Morgan Chase (11-15-37)	<u>35,000</u>	<u>32,886</u>	<u>(2,114)</u>
Total	<u>\$142,622</u>	<u>\$136,810</u>	<u>\$ (5,812)</u>

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Management periodically evaluates the severity and duration of impairment for its investment securities portfolio unless the Organization has the ability to hold the security to maturity without incurring a loss. Generally, impairment is considered other than temporary when an investment security has sustained a decline of 10 percent or more for 6 months. There are 8 positions that are temporarily impaired at June 30, 2010. Of these, 2 positions have been temporarily impaired for a duration of greater than 12 months.

D. RELATED PARTY

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

E. BUSINESS AND CREDIT CONCENTRATIONS

The workshop's customers are located in the Upper Ohio Valley Area. 6 customers accounted for approximately \$447,723 (86%) of the gross revenues in 2010 and 6 customers accounted for approximately \$352,668 (82%) of the gross revenues in 2009. The organization also grants credit to their larger customers in the area and the credit risk depends upon the economic conditions in the local area. At December 31, 2010, the workshop had cash and time deposits in the banks that were in excess of FDIC insurance by \$393,909.

F. SUSEQUENT EVENTS

The workshop assessed events occurring subsequent to December 31, 2010, through May 31, 2011, for potential recognition and disclosure in the financial statements. No events have occurred that would require adjustment to or disclosure in the financial statements which were issued on May 31, 2011.

G. FAIR VALUE MEASUREMENTS

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

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

of the significance of a particular input to the fair value measurement in its entirety requires judgment, and considers factors specific to the asset.

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

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

	<u>Level I</u>	<u>Level II</u>	<u>Level III</u>	<u>Total</u>
Assets:				
Mutual Funds	\$152,062	\$ -	\$ -	\$152,062

**Combining Statements
And
Individual Fund Schedules**

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

NonMajor Special Revenue Funds:

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The following is a description of the County's nonmajor special revenue funds:

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

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

Emergency 911 Fund – To account for revenue derived from a County tax levy restricted 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 is restricted for educational programs concerning the danger of tuberculosis and also for the needs of handicapped and crippled children.

Children Services Fund – To account for 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 restricted for the community development block grant program.

Senior Citizens Levy Fund – To account for revenue from a tax levy restricted 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 improvements of various County properties and facilities.

Jefferson County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,371,783	\$3,616,593	\$1,575,627	\$11,564,003
Cash and Cash Equivalents in Segregated Accounts	484,699	0	0	484,699
Restricted Assets:				
Equity in pooled Cash and Cash Equivalents	47,936	0	0	47,936
Investments with Fiscal Agents	952,229	0	0	952,229
Materials and Supplies Inventory	70,551	0	0	70,551
Receivables:				
Property Taxes	3,258,120	1,290,088	0	4,548,208
Permissive Sales Taxes	327,404	297,973	0	625,377
Accounts	2,044,771	0	0	2,044,771
Intergovernmental	1,387,595	82,844	0	1,470,439
Interfund	553,631	0	0	553,631
Loans	9,698	0	0	9,698
Prepaid Items	43,686	0	0	43,686
<i>Total Assets</i>	<u>\$15,552,103</u>	<u>\$5,287,498</u>	<u>\$1,575,627</u>	<u>\$22,415,228</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$502,953	\$0	\$22,450	\$525,403
Contracts Payable	17,900	0	190,613	208,513
Accrued Wages and Benefits	73,923	0	0	73,923
Matured Severance Payable	2,424	0	0	2,424
Interfund Payable	212,411	197,923	0	410,334
Intergovernmental Payable	60,452	0	0	60,452
Deferred Revenue	6,472,587	1,488,587	0	7,961,174
<i>Total Liabilities</i>	<u>7,342,650</u>	<u>1,686,510</u>	<u>213,063</u>	<u>9,242,223</u>
Fund Balances (Deficit)				
Nonspendable:				
Materials and Supplies Inventory	70,551	0	0	70,551
Prepaid Items	43,686	0	0	43,686
Restricted for:				
Debt Service	0	3,600,988	0	3,600,988
Capital Outlay	0	0	1,362,564	1,362,564
Children's Home	952,229	0	0	952,229
Community Development	47,936	0	0	47,936
Tuberculosis/Crippled Child Levy	1,383,338	0	0	1,383,338
Children Services	1,810,857	0	0	1,810,857
Corrections and Public Safety	3,330,910	0	0	3,330,910
Other Purposes	639,879	0	0	639,879
Unassigned	(69,933)	0	0	(69,933)
<i>Total Fund Balances</i>	<u>8,209,453</u>	<u>3,600,988</u>	<u>1,362,564</u>	<u>13,173,005</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$15,552,103</u>	<u>\$5,287,498</u>	<u>\$1,575,627</u>	<u>\$22,415,228</u>

Jefferson County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2010

	Miscellaneous Local	Court/Corrections and Public Safety	Emergency 911	Permissive Sheriff
Assets				
Equity in Pooled Cash and Cash Equivalents	\$735,136	\$1,944,727	\$851,505	\$11,071
Cash and Cash Equivalents in Segregated Accounts	0	0	0	473,444
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	59,669	0	1,673	5,469
Receivables:				
Property Taxes	0	0	1,369,669	0
Permissive Sales Taxes	0	0	0	327,404
Accounts	2,044,771	0	0	0
Intergovernmental	8,586	283,026	239,926	11,762
Interfund	0	0	0	0
Loans	0	0	0	0
Prepaid Items	7,896	0	5,589	26,630
<i>Total Assets</i>	<u>\$2,856,058</u>	<u>\$2,227,753</u>	<u>\$2,468,362</u>	<u>\$855,780</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$35,570	\$12,497	\$5,989	\$13,809
Contracts Payable	0	0	17,900	0
Accrued Wages and Benefits	17,747	13,048	11,997	26,952
Matured Severance Payable	1,893	0	0	531
Interfund Payable	84,888	18,110	14,649	89,496
Intergovernmental Payable	12,912	11,394	8,261	22,966
Deferred Revenue	2,046,266	183,177	1,609,595	121,253
<i>Total Liabilities</i>	<u>2,199,276</u>	<u>238,226</u>	<u>1,668,391</u>	<u>275,007</u>
Fund Balances (Deficit)				
Nonspendable:				
Materials and Supplies Inventory	59,669	0	1,673	5,469
Prepaid Items	7,896	0	5,589	26,630
Restricted for:				
Children's Home	0	0	0	0
Community Development	0	0	0	0
Tuberculosis/Crippled Child Levy	0	0	0	0
Children Services	0	0	0	0
Corrections and Public Safety	0	1,989,527	792,709	548,674
Other Purposes	589,217	0	0	0
Unassigned	0	0	0	0
	<u>656,782</u>	<u>1,989,527</u>	<u>799,971</u>	<u>580,773</u>
<i>Total Fund Balances</i>	<u>\$2,856,058</u>	<u>\$2,227,753</u>	<u>\$2,468,362</u>	<u>\$855,780</u>
<i>Total Liabilities and Fund Balances</i>				

Tuberculosis/ Crippled Child Levy	Children Services	Community Development Block Grant	Senior Citizens Levy	Total Nonmajor Special Revenue Funds
\$831,595	\$1,731,029	\$160,880	\$105,840	\$6,371,783
0	11,255	0	0	484,699
0	0	47,936	0	47,936
0	952,229	0	0	952,229
0	3,740	0	0	70,551
0	793,088	0	1,095,363	3,258,120
0	0	0	0	327,404
0	0	0	0	2,044,771
27,022	706,199	200	110,874	1,387,595
553,631	0	0	0	553,631
0	0	9,698	0	9,698
0	3,571	0	0	43,686
<u>\$1,412,248</u>	<u>\$4,201,111</u>	<u>\$218,714</u>	<u>\$1,312,077</u>	<u>\$15,552,103</u>
\$0	\$139,399	\$240,511	\$55,178	\$502,953
0	0	0	0	17,900
0	4,179	0	0	73,923
0	0	0	0	2,424
0	5,268	0	0	212,411
1,888	3,031	0	0	60,452
27,022	1,278,837	200	1,206,237	6,472,587
<u>28,910</u>	<u>1,430,714</u>	<u>240,711</u>	<u>1,261,415</u>	<u>7,342,650</u>
0	3,740	0	0	70,551
0	3,571	0	0	43,686
0	952,229	0	0	952,229
0	0	47,936	0	47,936
1,383,338	0	0	0	1,383,338
0	1,810,857	0	0	1,810,857
0	0	0	0	3,330,910
0	0	0	50,662	639,879
0	0	(69,933)	0	(69,933)
<u>1,383,338</u>	<u>2,770,397</u>	<u>(21,997)</u>	<u>50,662</u>	<u>8,209,453</u>
<u>\$1,412,248</u>	<u>\$4,201,111</u>	<u>\$218,714</u>	<u>\$1,312,077</u>	<u>\$15,552,103</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, 2010

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$2,771,500	\$1,117,118	\$0	\$3,888,618
Permissive Sales Taxes	1,302,392	1,151,039	0	2,453,431
Charges for Services	2,548,250	0	16,442	2,564,692
Licenses and Permits	92,994	0	0	92,994
Fines and Forfeitures	12,103	0	0	12,103
Intergovernmental	6,581,620	183,932	0	6,765,552
Investment Income	95,730	0	0	95,730
Rent	87,139	228,117	0	315,256
Other	63,108	0	11,737	74,845
<i>Total Revenues</i>	<u>13,554,836</u>	<u>2,680,206</u>	<u>28,179</u>	<u>16,263,221</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,073,370	0	0	1,073,370
Judicial	154,671	0	0	154,671
Public Safety	5,428,166	0	0	5,428,166
Health	319,943	0	0	319,943
Human Services	4,863,607	197,923	0	5,061,530
Economic Development and Assistance	1,333,675	0	0	1,333,675
Capital Outlay	0	0	1,180,197	1,180,197
Debt Service:				
Principal Retirement	88,066	1,611,309	0	1,699,375
Interest and Fiscal Charges	8,905	1,117,668	0	1,126,573
Issuance Costs	0	85,009	0	85,009
Interest on Capital Appreciation Bonds	0	636,108	0	636,108
<i>Total Expenditures</i>	<u>13,270,403</u>	<u>3,648,017</u>	<u>1,180,197</u>	<u>18,098,617</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>284,433</u>	<u>(967,811)</u>	<u>(1,152,018)</u>	<u>(1,835,396)</u>
Other Financing Sources (Uses):				
Transfers In	884,899	971,119	350,000	2,206,018
Refunding Bonds Issued	0	4,095,000	0	4,095,000
Premium on Debt Issued	0	43,820	0	43,820
Current Refunding	0	(4,053,811)	0	(4,053,811)
Transfers Out	(210,447)	0	0	(210,447)
<i>Total Other Financing Sources (Uses)</i>	<u>674,452</u>	<u>1,056,128</u>	<u>350,000</u>	<u>2,080,580</u>
<i>Net Change in Fund Balances</i>	958,885	88,317	(802,018)	245,184
<i>Fund Balances Beginning of Year</i>	<u>7,250,568</u>	<u>3,512,671</u>	<u>2,164,582</u>	<u>12,927,821</u>
<i>Fund Balances End of Year</i>	<u>\$8,209,453</u>	<u>\$3,600,988</u>	<u>\$1,362,564</u>	<u>\$13,173,005</u>

Jefferson County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010

	Miscellaneous Local	Court/Corrections and Public Safety	Emergency 911	Permissive Sheriff
Revenues				
Property Taxes	\$0	\$0	\$1,163,117	\$0
Permissive Sales Taxes	0	0	0	1,302,392
Charges for Services	1,454,584	391,851	0	685,688
Licenses and Permits	41,881	51,113	0	0
Fines and Forfeitures	8,280	3,823	0	0
Intergovernmental	1,058,532	1,249,527	938,893	70,357
Investment Income	0	0	0	0
Rent	55,501	0	31,638	0
Other	52,050	956	4,770	3,801
<i>Total Revenues</i>	<u>2,670,828</u>	<u>1,697,270</u>	<u>2,138,418</u>	<u>2,062,238</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,073,370	0	0	0
Judicial	1,285	153,386	0	0
Public Safety	0	1,439,067	1,653,809	2,335,290
Health	125,713	0	0	0
Human Services	1,212,453	0	0	0
Economic Development and Assistance	410,991	0	0	0
Debt Service:				
Principal Retirement	0	63,133	0	24,933
Interest and Fiscal Charges	0	7,672	0	1,233
<i>Total Expenditures</i>	<u>2,823,812</u>	<u>1,663,258</u>	<u>1,653,809</u>	<u>2,361,456</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(152,984)</u>	<u>34,012</u>	<u>484,609</u>	<u>(299,218)</u>
Other Financing Sources (Uses):				
Transfers In	173,364	36,877	0	674,658
Transfers Out	0	0	(186,494)	(23,953)
Total Other Financing Sources (Uses)	<u>173,364</u>	<u>36,877</u>	<u>(186,494)</u>	<u>650,705</u>
<i>Net Change in Fund Balances</i>	20,380	70,889	298,115	351,487
<i>Fund Balances Beginning of Year</i>	<u>636,402</u>	<u>1,918,638</u>	<u>501,856</u>	<u>229,286</u>
<i>Fund Balances End of Year (Deficit)</i>	<u>\$656,782</u>	<u>\$1,989,527</u>	<u>\$799,971</u>	<u>\$580,773</u>

Tuberculosis/ Crippled Child Levy	Children Services	Community Development Block Grant	Senior Citizens Levy	Total Nonmajor Special Revenue Funds
\$0	\$664,877	\$0	\$943,506	\$2,771,500
0	0	0	0	1,302,392
0	15,759	368	0	2,548,250
0	0	0	0	92,994
0	0	0	0	12,103
54,044	2,148,881	812,697	248,689	6,581,620
0	95,618	112	0	95,730
0	0	0	0	87,139
0	0	1,531	0	63,108
<u>54,044</u>	<u>2,925,135</u>	<u>814,708</u>	<u>1,192,195</u>	<u>13,554,836</u>
0	0	0	0	1,073,370
0	0	0	0	154,671
0	0	0	0	5,428,166
194,230	0	0	0	319,943
0	2,464,871	0	1,186,283	4,863,607
0	0	922,684	0	1,333,675
0	0	0	0	88,066
0	0	0	0	8,905
<u>194,230</u>	<u>2,464,871</u>	<u>922,684</u>	<u>1,186,283</u>	<u>13,270,403</u>
<u>(140,186)</u>	<u>460,264</u>	<u>(107,976)</u>	<u>5,912</u>	<u>284,433</u>
0	0	0	0	884,899
0	0	0	0	(210,447)
0	0	0	0	674,452
<u>(140,186)</u>	<u>460,264</u>	<u>(107,976)</u>	<u>5,912</u>	<u>958,885</u>
<u>1,523,524</u>	<u>2,310,133</u>	<u>85,979</u>	<u>44,750</u>	<u>7,250,568</u>
<u>\$1,383,338</u>	<u>\$2,770,397</u>	<u>(\$21,997)</u>	<u>\$50,662</u>	<u>\$8,209,453</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 agency funds:

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

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

Jefferson County, Ohio
Combining Statement of Fund Net Assets
Internal Service Funds
December 31, 2010

	Self Insurance Health	Self Insurance Workers' Compensation	Total Internal Service Funds
Assets			
Current Assets:			
Cash and Cash Equivalents with Fiscal Agents	\$4,193,792	\$0	\$4,193,792
Receivables:			
Accounts	220,885	0	220,885
Interfund	0	6,642,786	6,642,786
<i>Total Assets</i>	4,414,677	6,642,786	11,057,463
Liabilities			
Current Liabilities:			
Interfund Payable	6,518,823	0	6,518,823
Intergovernmental Payable	4,350	335,606	339,956
Claims Payable - Health Benefits	498,377	0	498,377
Claims Payable - Workers' Compensation	0	423,359	423,359
<i>Total Current Liabilities</i>	7,021,550	758,965	7,780,515
Long-Term Liabilities (Net of Current Portion):			
Claims Payable - Workers' Compensation	0	208,285	208,285
<i>Total Liabilities</i>	7,021,550	967,250	7,988,800
Net Assets			
Unrestricted (Deficit)	(2,606,873)	5,675,536	3,068,663
<i>Total Net Assets (Deficit)</i>	(\$2,606,873)	\$5,675,536	\$3,068,663

Jefferson County, Ohio
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2010

	Self Insurance Health	Self Insurance Workers' Compensation	Total Internal Service Funds
Operating Revenues			
Charges for Services	\$5,959,510	\$842,541	\$6,802,051
Other	298,906	0	298,906
<i>Total Operating Revenues</i>	6,258,416	842,541	7,100,957
Operating Expenses			
Contractual Services	365,138	335,605	700,743
Claims	5,720,925	16,121	5,737,046
<i>Total Operating Expenses</i>	6,086,063	351,726	6,437,789
<i>Operating Income</i>	172,353	490,815	663,168
Non-Operating Revenues			
Interest	128,890	0	128,890
Other Non-Operating Revenues	0	84	84
<i>Total Non-Operating Revenues</i>	128,890	84	128,974
<i>Change in Net Assets</i>	301,243	490,899	792,142
<i>Net Assets (Deficit) Beginning of Year</i>	(2,908,116)	5,184,637	2,276,521
<i>Net Assets (Deficit) End of Year</i>	(\$2,606,873)	\$5,675,536	\$3,068,663

Jefferson County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2010

	Self Insurance Health	Self Insurance Workers' Compensation	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Customers	\$5,959,510	\$842,541	\$6,802,051
Cash Payments for Goods and Services	(360,788)	(441,262)	(802,050)
Cash Payments for Claims	(8,183,229)	(435,620)	(8,618,849)
Other Operating Revenues	2,472,433	0	2,472,433
Other Non-Operating Revenues	0	84	84
<i>Net Cash Used for Operating Activities</i>	<u>(112,074)</u>	<u>(34,257)</u>	<u>(146,331)</u>
Cash Flows from Noncapital Financing Activities			
Interfund Loan	(862,219)	34,257	(827,962)
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>(862,219)</u>	<u>34,257</u>	<u>(827,962)</u>
Cash Flows from Investing Activities			
Interest	128,890	0	128,890
<i>Net Cash Provided by Investing Activities</i>	<u>128,890</u>	<u>0</u>	<u>128,890</u>
<i>Net Decrease in Cash and Cash Equivalents</i>	(845,403)	0	(845,403)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>5,039,195</u>	<u>0</u>	<u>5,039,195</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$4,193,792</u></u>	<u><u>\$0</u></u>	<u><u>\$4,193,792</u></u>
Reconciliation of Operating Income to Net Cash Used for Operating Activities			
Operating Income	\$172,353	\$490,815	\$663,168
Adjustments:			
Non-Operating Revenues	0	84	84
Changes in Assets and Liabilities:			
Decrease in Accounts Receivable	78,021	0	78,021
Decrease in Claims Payable	(366,798)	(419,499)	(786,297)
Increase (Decrease) in Intergovernmental Payable	4,350	(105,657)	(101,307)
<i>Net Cash Used for Operating Activities</i>	<u><u>(\$112,074)</u></u>	<u><u>(\$34,257)</u></u>	<u><u>(\$146,331)</u></u>

Jefferson County, Ohio
Fund Descriptions –
Agency Funds

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

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

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

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

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

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

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

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

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

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

Jefferson County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2010

	<u>Balance 12/31/09</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/10</u>
<i>Board of Health:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$654,416	\$2,879,638	\$3,219,332	\$314,722
Total Assets	<u>\$654,416</u>	<u>\$2,879,638</u>	<u>\$3,219,332</u>	<u>\$314,722</u>
<u>Liabilities:</u>				
Undistributed Monies	\$654,416	\$2,879,638	\$3,219,332	\$314,722
Total Liabilities	<u>\$654,416</u>	<u>\$2,879,638</u>	<u>\$3,219,332</u>	<u>\$314,722</u>
<i>Eastern Ohio Correction Center (EOCC):</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$149,627	\$3,221,441	\$3,226,164	\$144,904
Total Assets	<u>\$149,627</u>	<u>\$3,221,441</u>	<u>\$3,226,164</u>	<u>\$144,904</u>
<u>Liabilities:</u>				
Undistributed Monies	\$149,627	\$3,221,441	\$3,226,164	\$144,904
Total Liabilities	<u>\$149,627</u>	<u>\$3,221,441</u>	<u>\$3,226,164</u>	<u>\$144,904</u>

(Continued)

Jefferson County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2010

	<u>Balance 12/31/09</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/10</u>
<i>Taxes Agency:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$1,522,540	\$63,333,688	\$63,253,438	\$1,602,790
Receivables:				
Property Taxes	40,769,243	44,359,380	40,769,243	44,359,380
Accounts	526,462	645,312	526,462	645,312
Special Assessments	272,247	240,216	272,247	240,216
Intergovernmental	1,973,203	1,891,502	1,973,203	1,891,502
Total Assets	<u>\$45,063,695</u>	<u>\$110,470,098</u>	<u>\$106,794,593</u>	<u>\$48,739,200</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$43,541,155	\$47,136,410	\$43,541,155	\$47,136,410
Undistributed Monies	1,522,540	63,333,688	63,253,438	1,602,790
Total Liabilities	<u>\$45,063,695</u>	<u>\$110,470,098</u>	<u>\$106,794,593</u>	<u>\$48,739,200</u>
 <i>Undivided State Monies:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$36,932	\$4,438,562	\$4,440,836	\$34,658
Receivables:				
Intergovernmental	1,309,686	1,372,843	1,309,686	1,372,843
Total Assets	<u>\$1,346,618</u>	<u>\$5,811,405</u>	<u>\$5,750,522</u>	<u>\$1,407,501</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$1,309,686	\$1,372,843	\$1,309,686	\$1,372,843
Undistributed Monies	36,932	4,438,562	4,440,836	34,658
Total Liabilities	<u>\$1,346,618</u>	<u>\$5,811,405</u>	<u>\$5,750,522</u>	<u>\$1,407,501</u>
 <i>Corporation/Subdivision:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$0	\$36,168,580	\$36,168,580	\$0
Total Assets	<u>\$0</u>	<u>\$36,168,580</u>	<u>\$36,168,580</u>	<u>\$0</u>
<u>Liabilities:</u>				
Undistributed Monies	\$0	\$36,168,580	\$36,168,580	\$0
Total Liabilities	<u>\$0</u>	<u>\$36,168,580</u>	<u>\$36,168,580</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, 2010

	<u>Balance 12/31/09</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/10</u>
<i>Miscellaneous Court/Safety:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$4,909	\$14,191	\$14,235	\$4,865
Cash Equivalents in				
Segregated Accounts	302,263	9,623,790	9,227,114	698,939
Accounts Receivable	1,165,047	568,211	1,165,047	568,211
Total Assets	<u>\$1,472,219</u>	<u>\$10,206,192</u>	<u>\$10,406,396</u>	<u>\$1,272,015</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$723,132	\$586,211	\$586,211	\$723,132
Undistributed Monies	749,087	9,619,981	9,820,185	548,883
Total Liabilities	<u>\$1,472,219</u>	<u>\$10,206,192</u>	<u>\$10,406,396</u>	<u>\$1,272,015</u>
<i>Family and Children First Council:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$78,239	\$345,400	\$323,452	\$100,187
Total Assets	<u>\$78,239</u>	<u>\$345,400</u>	<u>\$323,452</u>	<u>\$100,187</u>
<u>Liabilities:</u>				
Undistributed Monies	\$78,239	\$345,400	\$323,452	\$100,187
Total Liabilities	<u>\$78,239</u>	<u>\$345,400</u>	<u>\$323,452</u>	<u>\$100,187</u>
<i>Other Agency:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$1,096,724	\$4,197,489	\$4,302,264	\$991,949
Receivables:				
Intergovernmental	1,113,754	1,219,643	1,113,754	1,219,643
Total Assets	<u>\$2,210,478</u>	<u>\$5,417,132</u>	<u>\$5,416,018</u>	<u>\$2,211,592</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$1,113,754	\$1,219,643	\$1,113,754	\$1,219,643
Undistributed Monies	1,096,724	4,197,489	\$4,302,264	991,949
Total Liabilities	<u>\$2,210,478</u>	<u>\$5,417,132</u>	<u>\$5,416,018</u>	<u>\$2,211,592</u>

(Continued)

Jefferson County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2010

	<u>Balance 12/31/09</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/10</u>
<i>Total - All Agency Funds:</i>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$3,543,387	\$114,598,989	\$114,948,301	\$3,194,075
Cash and Cash Equivalents in Segregated Accounts	302,263	9,623,790	9,227,114	698,939
Receivables:				
Property Taxes	40,769,243	44,359,380	40,769,243	44,359,380
Accounts	1,691,509	1,213,523	1,691,509	1,213,523
Special Assessments	272,247	240,216	272,247	240,216
Intergovernmental	4,396,643	4,483,988	4,396,643	4,483,988
Total Assets	<u>\$50,975,292</u>	<u>\$174,519,886</u>	<u>\$171,305,057</u>	<u>\$54,190,121</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$46,687,727	\$50,315,107	\$46,550,806	\$50,452,028
Undistributed Monies	4,287,565	124,204,779	124,754,251	3,738,093
Total Liabilities	<u>\$50,975,292</u>	<u>\$174,519,886</u>	<u>\$171,305,057</u>	<u>\$54,190,121</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Property Taxes	\$1,846,867	\$1,846,867	\$0
Permissive Sales Taxes	4,519,927	4,519,927	0
Charges for Services	2,672,612	2,672,512	(100)
Licenses and Permits	468,781	468,781	0
Fines and Forfeitures	340,385	340,385	0
Intergovernmental	2,822,361	2,822,361	0
Interest	117,319	117,319	0
Other	23,206	23,206	0
Total Revenues	12,811,458	12,811,358	(100)
<u>Expenditures:</u>			
Current:			
General Government -			
Legislative and Executive			
Commissioners			
Salary and Wages	220,974	220,974	0
Fringe Benefits	74,299	74,299	0
Materials and Supplies	1,219	1,219	0
Other	5,704	5,704	0
Total Commissioners	302,196	302,196	0
Auditor			
Salary and Wages	295,710	295,710	0
Fringe Benefits	106,028	106,028	0
Materials and Supplies	9,364	9,322	42
Contractual Services	3,926	3,926	0
Other	5,900	5,900	0
Total Auditor	420,928	420,886	42
Permissive Sales Tax			
Capital Outlay	245,804	245,804	0
Other	207,857	207,857	0
Total Permissive Sales Tax	453,661	453,661	0
Treasurer			
Salary and Wages	155,824	155,824	0
Fringe Benefits	50,937	50,937	0
Materials and Supplies	11,406	11,288	118
Contractual Services	6,771	6,771	0
Other	1,125	1,125	0
Total Treasurer	226,063	225,945	118

(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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Prosecuting Attorney			
Salary and Wages	\$616,240	\$616,240	\$0
Fringe Benefits	170,384	171,857	(1,473)
Materials and Supplies	7,406	5,933	1,473
Contractual Services	58,105	58,105	0
Other	70,866	70,775	91
	<u>923,001</u>	<u>922,910</u>	<u>91</u>
Budget Commission			
Other	244	244	0
	<u>244</u>	<u>244</u>	<u>0</u>
Bureau of Inspection			
Contractual Services	134,699	134,699	0
	<u>134,699</u>	<u>134,699</u>	<u>0</u>
County Planning Commission			
Contractual Services	98,000	98,000	0
Other	43,920	43,920	0
	<u>141,920</u>	<u>141,920</u>	<u>0</u>
Data Processing			
Salary and Wages	161,900	161,900	0
Fringe Benefits	72,782	72,782	0
	<u>234,682</u>	<u>234,682</u>	<u>0</u>
Data Processing Central Purchasing			
Other	50,173	50,173	0
	<u>50,173</u>	<u>50,173</u>	<u>0</u>
Board of Elections			
Salary and Wages	268,009	268,009	0
Fringe Benefits	118,771	118,771	0
Materials and Supplies	49,901	49,901	0
Contractual Services	155,076	155,076	0
Other	6,047	6,047	0
	<u>597,804</u>	<u>597,804</u>	<u>0</u>
Recorder			
Salary and Wages	140,232	140,232	0
Fringe Benefits	75,741	75,741	0
	<u>215,973</u>	<u>215,973</u>	<u>0</u>

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Buildings and Grounds			
Salary and Wages	\$177,492	\$177,492	\$0
Fringe Benefits	82,810	82,810	0
Contractual Services	293,112	293,112	0
Other	92,377	92,377	0
	<u>645,791</u>	<u>645,791</u>	<u>0</u>
Total Buildings and Grounds			
Certified Auto Title Administration			
Salary and Wages	133,942	133,942	0
Fringe Benefits	48,002	48,002	0
Materials and Supplies	14,806	14,806	0
Contractual Services	2,950	2,950	0
Capital Outlay	3,000	3,000	0
Other	14,295	14,295	0
	<u>216,995</u>	<u>216,995</u>	<u>0</u>
Total Certified Auto Title Administration			
Equipment Records Supply			
Materials and Supplies	3,202	3,202	0
Contractual Services	16,705	16,705	0
Capital Outlay	6,814	6,814	0
	<u>26,721</u>	<u>26,721</u>	<u>0</u>
Total Equipment Records Supply			
Insurance			
Contractual Service	99,683	99,683	0
	<u>99,683</u>	<u>99,683</u>	<u>0</u>
Total General Government - Legislative and Executive	<u>4,690,534</u>	<u>4,690,283</u>	<u>251</u>
General Government - Judicial			
Court of Appeals			
Other	44,038	44,038	0
	<u>44,038</u>	<u>44,038</u>	<u>0</u>
Common Pleas			
Salary and Wages	193,839	193,839	0
Fringe Benefits	81,895	81,895	0
Materials and Supplies	19,427	19,427	0
Contractual Services	209,540	209,540	0
Other	4,512	4,512	0
	<u>509,213</u>	<u>509,213</u>	<u>0</u>
Total Common Pleas			
Adult Probation			
Salary and Wages	117,442	117,442	0
Fringe Benefits	57,362	57,362	0
Materials and Supplies	29	29	0
Contractual Services	704	704	0
	<u>175,537</u>	<u>175,537</u>	<u>0</u>
Total Adult Probation			

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Juvenile Court			
Salary and Wages	\$415,297	\$415,297	\$0
Fringe Benefits	246,541	246,541	0
Materials and Supplies	26,076	26,076	0
Contractual Services	248,564	248,564	0
Other	78,562	78,562	0
	<u>1,015,040</u>	<u>1,015,040</u>	<u>0</u>
Total Juvenile Court			
County Court #2			
Salary and Wages	95,350	95,350	0
Fringe Benefits	49,890	49,890	0
Materials and Supplies	1,834	1,834	0
Contractual Services	32,950	32,950	0
Other	64	64	0
	<u>180,088</u>	<u>180,088</u>	<u>0</u>
Total County Court #2			
County Court #3			
Salary and Wages	100,785	100,785	0
Fringe Benefits	39,515	39,515	0
Materials and Supplies	2,997	2,997	0
Contractual Services	42,020	42,020	0
	<u>185,317</u>	<u>185,317</u>	<u>0</u>
Total County Court #3			
Probate Court			
Salary and Wages	198,158	198,158	0
Fringe Benefits	67,474	67,474	0
	<u>265,632</u>	<u>265,632</u>	<u>0</u>
Total Probate Court			
Clerk of Courts			
Salary and Wages	246,580	246,580	0
Fringe Benefits	121,244	121,244	0
Materials and Supplies	2,385	2,385	0
	<u>370,209</u>	<u>370,209</u>	<u>0</u>
Total Clerk of Courts			
County Court			
Salary and Wages	110,558	110,558	0
Fringe Benefits	40,365	40,365	0
Materials and Supplies	3,603	3,603	0
Contractual Services	36,788	36,788	0
	<u>191,314</u>	<u>191,314</u>	<u>0</u>
Total County Court			

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Municipal Court			
Salary and Wages	\$80,046	\$80,046	\$0
Fringe Benefits	13,882	13,882	0
Contractual Services	40,252	40,252	0
	<u>134,180</u>	<u>134,180</u>	<u>0</u>
Total Municipal Court			
Court Magistrate			
Salary and Wages	125,449	125,449	0
Fringe Benefits	54,574	54,574	0
Materials and Supplies	1,323	1,323	0
Contractual Services	5,467	5,467	0
Other	762	762	0
	<u>187,575</u>	<u>187,575</u>	<u>0</u>
Total Court Magistrate			
	<u>3,258,143</u>	<u>3,258,143</u>	<u>0</u>
Total General Government - Judicial			
Public Safety			
Coroner			
Salary and Wages	73,456	73,456	0
Fringe Benefits	24,675	24,675	0
Materials and Supplies	64	64	0
Contractual Services	20,533	20,533	0
Other	1,647	1,647	0
	<u>120,375</u>	<u>120,375</u>	<u>0</u>
Total Coroner			
Disaster Services			
Contractual Services	61,961	61,961	0
	<u>182,336</u>	<u>182,336</u>	<u>0</u>
Total Public Safety			
Health			
Humane Society			
Other	300	300	0
	<u>212,121</u>	<u>212,121</u>	<u>0</u>
Agriculture			
Contractual Service	212,121	212,121	0
	<u>1,610</u>	<u>1,610</u>	<u>0</u>
Vital Statistics			
Contractual Service	1,610	1,610	0
	<u>214,031</u>	<u>214,031</u>	<u>0</u>
Total Health			

(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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Human Services			
Veteran's Services			
Salary and Wages	\$193,907	\$193,907	\$0
Fringe Benefits	67,468	67,468	0
Materials and Supplies	2,081	2,081	0
Contractual Services	4,688	4,688	0
Other	168,203	168,203	0
Total Veteran's Services	<u>436,347</u>	<u>436,347</u>	<u>0</u>
Public Assistance			
Contractual Services	<u>383,573</u>	<u>383,573</u>	<u>0</u>
Total Human Services	<u>819,920</u>	<u>819,920</u>	<u>0</u>
Economic Development & Assistance			
Progress Alliance			
Contractual Services	<u>75,000</u>	<u>75,000</u>	<u>0</u>
Total Economic Development & Assistance	<u>75,000</u>	<u>75,000</u>	<u>0</u>
Other			
County Shared Utilities			
Contractual Services	<u>105,269</u>	<u>105,269</u>	<u>0</u>
Unclaimed Monies			
Other	<u>46,413</u>	<u>46,413</u>	<u>0</u>
Other			
Other	<u>197,696</u>	<u>197,696</u>	<u>0</u>
Indigent Application Fees			
Contractual Services	<u>26,329</u>	<u>26,329</u>	<u>0</u>
Total Other	<u>375,707</u>	<u>375,707</u>	<u>0</u>
Total Expenditures	<u>9,615,671</u>	<u>9,615,420</u>	<u>251</u>
Excess of Revenues Over Expenditures	3,195,787	3,195,938	151

(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, 2010

	Final Budget	Actual	Variance Positive (Negative)
<u>Other Financing Uses:</u>			
Transfers Out	(\$2,076,351)	(\$2,076,351)	\$0
Net Change in Fund Balance	1,119,436	1,119,587	151
Fund Balance Beginning of Year	2,370,590	2,370,590	0
Prior Year Encumbrances Appropriated	28,503	28,503	0
Fund Balance End of Year	<u>\$3,518,529</u>	<u>\$3,518,680</u>	<u>\$151</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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Intergovernmental	\$8,177,701	\$8,177,701	\$0
Other	276,926	276,926	0
Total Revenues	<u>8,454,627</u>	<u>8,454,627</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Human Services			
Public Assistance			
Salary and Wages	3,571,462	3,571,462	0
Fringe Benefits	1,579,552	1,579,552	0
Materials and Supplies	222,656	222,656	0
Contractual Services	1,390,509	1,390,347	162
Capital Outlay	323,207	323,207	0
Other	10,217	10,217	0
Total Public Assistance	<u>7,097,603</u>	<u>7,097,441</u>	<u>162</u>
Workforce Investment Act			
Contractual Services	1,339,081	1,339,081	0
Workforce Investment Act Stimulus			
Contractual Services	109,820	109,820	0
Total Expenditures	<u>8,546,504</u>	<u>8,546,342</u>	<u>162</u>
Net Change in Fund Balance	(91,877)	(91,715)	162
Fund Balance Beginning of Year	340,111	340,111	0
Prior Year Encumbrances Appropriated	166	166	0
Fund Balance End of Year	<u><u>\$248,400</u></u>	<u><u>\$248,562</u></u>	<u><u>\$162</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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Permissive Sales Taxes	\$2,780,260	\$2,780,260	\$0
Charges for Services	131,589	131,589	0
Fines and Forfeitures	22,869	22,869	0
Intergovernmental	4,758,333	4,758,333	0
Interest	778	778	0
Other	112,635	112,635	0
Total Revenues	<u>7,806,464</u>	<u>7,806,464</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Public Works			
Motor Vehicle and Gasoline Tax			
Salary and Wages	1,932,099	1,931,914	185
Fringe Benefits	956,885	956,885	0
Materials and Supplies	1,146,776	1,133,458	13,318
Contractual Services	1,431,794	1,404,457	27,337
Capital Outlay	1,083,958	1,084,016	(58)
Other	601,862	576,502	25,360
Total Expenditures	<u>7,153,374</u>	<u>7,087,232</u>	<u>66,142</u>
Excess of Revenues Over Expenditures	653,090	719,232	66,142
<u>Other Financing Sources (Uses):</u>			
Transfers In	70,000	70,000	0
Transfers Out	(684,870)	(684,870)	0
Total Other Financing Uses	<u>(614,870)</u>	<u>(614,870)</u>	<u>0</u>
Net Change in Fund Balance	38,220	104,362	66,142
Fund Balance Beginning of Year	523,057	523,057	0
Prior Year Encumbrances Appropriated	391,488	391,488	0
Fund Balance End of Year	<u>\$952,765</u>	<u>\$1,018,907</u>	<u>\$66,142</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Property Taxes	\$271,067	\$271,067	\$0
Charges for Services	4,944	4,944	0
Intergovernmental	7,786,095	7,786,095	0
Rent	59,400	59,400	0
Other	4,859	4,859	0
Total Revenues	8,126,365	8,126,365	0
<u>Expenditures:</u>			
Current:			
Health			
Mental Health			
Salary and Wages	444,383	444,383	0
Fringe Benefits	109,038	109,038	0
Materials and Supplies	34,666	34,666	0
Contractual Services	7,297,487	7,297,487	0
Capital Outlay	19,078	19,078	0
Other	176,372	176,372	0
Total Expenditures	8,081,024	8,081,024	0
Excess of Revenues Over Expenditures	45,341	45,341	0
<u>Other Financing Source:</u>			
Sale of Capital Assets	45,881	45,881	0
Net Change in Fund Balance	91,222	91,222	0
Fund Balance Beginning of Year	2,162,564	2,162,564	0
Fund Balance End of Year	<u>\$2,253,786</u>	<u>\$2,253,786</u>	<u>\$0</u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Property Taxes	\$2,361,147	\$2,361,147	\$0
Charges for Services	513,845	513,845	0
Intergovernmental	7,600,051	7,600,051	0
Other	15,846	15,846	0
Total Revenues	<u>10,490,889</u>	<u>10,490,889</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Health			
Developmental Disabilities			
Salary and Wages	4,866,484	4,866,484	0
Fringe Benefits	2,520,116	2,520,116	0
Materials and Supplies	512,744	512,744	0
Contractual Services	828,356	828,356	0
Capital Outlay	14,733	14,733	0
Other	427,412	427,412	0
Total Expenditures	<u>9,169,845</u>	<u>9,169,845</u>	<u>0</u>
Excess of Revenues Over Expenditures	1,321,044	1,321,044	0
<u>Other Financing Uses:</u>			
Transfers Out	<u>(350,000)</u>	<u>(350,000)</u>	<u>0</u>
Net Change in Fund Balance	971,044	971,044	0
Fund Balance Beginning of Year	<u>4,551,852</u>	<u>4,551,852</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$5,522,896</u></u>	<u><u>\$5,522,896</u></u>	<u><u>\$0</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Operating Levy Fund
For the Year Ended December 31, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Property Taxes	\$1,033,388	\$1,033,388	\$0
Charges for Services	979,041	979,041	0
Intergovernmental	614,069	614,069	0
Total Revenues	<u>2,626,498</u>	<u>2,626,498</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Jail Operating Levy			
Salary and Wages	1,724,342	1,724,342	0
Fringe Benefits	987,639	987,639	0
Materials and Supplies	227,284	227,284	0
Contractual Services	506,327	506,327	0
Capital Outlay	136,068	136,068	0
Other	11,204	11,204	0
Total Expenditures	<u>3,592,864</u>	<u>3,592,864</u>	<u>0</u>
Excess of Revenues Under Expenditures	(966,366)	(966,366)	0
<u>Other Financing Sources:</u>			
Transfers In	1,045,650	1,045,650	0
Net Change in Fund Balance	79,284	79,284	0
Fund Balance (Deficit) Beginning of Year	<u>(2,440,056)</u>	<u>(2,440,056)</u>	<u>0</u>
Fund Balance (Deficit) End of Year	<u><u>(\$2,360,772)</u></u>	<u><u>(\$2,360,772)</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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Special Assessments	\$36,396	\$36,396	\$0
Charges for Services	1,253,641	1,253,641	0
Permissive Sales Taxes	66,272	66,272	0
General Obligation Bonds Issued	1,035,000	1,035,000	0
Proceeds of OWDA Loans	521,579	528,271	6,692
Total Revenues	<u>2,912,888</u>	<u>2,919,580</u>	<u>6,692</u>
<u>Expenses:</u>			
Personal Services	206,891	206,891	0
Contractual Services	571,398	561,118	10,280
Materials and Supplies	14,668	14,127	541
Capital Outlay	559,039	559,039	0
Debt Service:			
Principal Retirement	1,403,067	1,403,067	0
Interest and Fiscal Charges	136,316	143,008	(6,692)
Issuance Costs	20,870	20,870	0
Total Expenses	<u>2,912,249</u>	<u>2,908,120</u>	<u>4,129</u>
Net Change in Fund Equity	639	11,460	10,821
Fund Equity Beginning of Year	271,269	271,269	0
Prior Year Encumbrances Appropriated	<u>79,238</u>	<u>79,238</u>	<u>0</u>
Fund Equity End of Year	<u><u>\$351,146</u></u>	<u><u>\$361,967</u></u>	<u><u>\$10,821</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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Charges for Services	\$4,492,580	\$4,492,580	\$0
Tap-In Fees	58,679	58,679	0
Permissive Sales Taxes	198,815	198,815	0
Other Operating Revenue	4,768	4,768	0
Other Non-Operating Revenue	21,218	21,218	0
Total Revenues	<u>4,776,060</u>	<u>4,776,060</u>	<u>0</u>
<u>Expenses:</u>			
Personal Services	828,986	828,986	0
Contractual Services	2,498,570	2,461,629	36,941
Materials and Supplies	190,402	173,897	16,505
Other Operating Expenses	127,783	122,985	4,798
Capital Outlay	714,064	712,931	1,133
Debt Service:			
Principal Retirement	739,230	739,230	0
Interest and Fiscal Charges	390,610	390,610	0
Total Expenses	<u>5,489,645</u>	<u>5,430,268</u>	<u>59,377</u>
Net Change in Fund Equity	(713,585)	(654,208)	59,377
Fund Equity Beginning of Year	3,043,368	3,043,368	0
Prior Year Encumbrances Appropriated	308,050	308,050	0
Fund Equity End of Year	<u>\$2,637,833</u>	<u>\$2,697,210</u>	<u>\$59,377</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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Charges for Services	\$1,455,301	\$1,455,301	\$0
Licenses and Permits	41,881	41,881	0
Fines and Forfeitures	8,280	8,280	0
Intergovernmental	1,073,591	1,073,591	0
Rent	44,222	44,222	0
Other	52,050	52,050	0
Total Revenues	<u>2,675,325</u>	<u>2,675,325</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
General Government -			
Legislative and Executive			
Real Estate Assessment			
Salary and Wages	302,827	302,827	0
Fringe Benefits	130,412	130,412	0
Materials and Supplies	4,464	4,167	297
Contractual Services	401,319	401,320	(1)
Other	8,024	8,024	0
Total Real Estate Assessment	<u>847,046</u>	<u>846,750</u>	<u>296</u>
Delinquent Real/Assessment Collection			
Salary and Wages	44,070	44,070	0
Fringe Benefits	46,284	46,284	0
Materials and Supplies	261	261	0
Contractual Services	54,905	54,905	0
Total Delinquent Real/Assessment Collection	<u>145,520</u>	<u>145,520</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Geographic Information System			
Materials and Supplies	\$1,583	\$1,583	\$0
Contractual Services	25,598	25,598	0
Total Geographic Information System	27,181	27,181	0
Law Library Resource			
Salary and Wages	79,634	79,634	0
Total General Government - Legislative and Executive	1,099,381	1,099,085	296
Economic Development and Assistance			
Airport Gas Resale			
Salary and Wages	23,746	23,746	0
Fringe Benefits	10,401	10,401	0
Materials and Supplies	147,769	147,769	0
Other	10,381	10,381	0
Total Airport Gas Resale	192,297	192,297	0
FAA Wetlands			
Contractual Services	3,477	3,477	0
Airport			
Salary and Wages	45,057	45,057	0
Fringe Benefits	36,438	36,438	0
Materials and Supplies	55,088	55,088	0
Contractual Services	8,400	8,400	0
Capital Outlay	38,000	38,000	0
Other	63,067	63,067	0
Total Airport	246,050	246,050	0
Total Economic Development and Assistance	441,824	441,824	0

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Miscellaneous Local Fund (Continued)
For the Year Ended December 31, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Health			
Dog and Kennel			
Salary and Wages	\$63,691	\$63,691	\$0
Fringe Benefits	37,364	37,364	0
Materials and Supplies	12,611	12,611	0
Other	11,533	11,533	0
Total Health	<u>125,199</u>	<u>125,199</u>	<u>0</u>
Human Services			
Child Support Enforcement Agency			
Salary and Wages	403,697	403,697	0
Fringe Benefits	188,609	188,609	0
Materials and Supplies	977	977	0
Contractual Services	373,696	373,696	0
Other	246,464	246,464	0
Total Human Services	<u>1,213,443</u>	<u>1,213,443</u>	<u>0</u>
Total Expenditures	<u>2,879,847</u>	<u>2,879,551</u>	<u>296</u>
Excess of Revenues Under Expenditures	(204,522)	(204,226)	296
<u>Other Financing Sources:</u>			
Transfers In	<u>173,364</u>	<u>173,364</u>	<u>0</u>
Net Change in Fund Balance	(31,158)	(30,862)	296
Fund Balance Beginning of Year	755,159	755,159	0
Prior Year Encumbrances Appropriated	<u>6,407</u>	<u>6,407</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$730,408</u></u>	<u><u>\$730,704</u></u>	<u><u>\$296</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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Charges for Services	\$391,851	\$391,851	\$0
Licenses and Permits	51,113	51,113	0
Fines and Forfeitures	3,823	3,823	0
Intergovernmental	1,291,632	1,291,632	0
Other	956	956	0
Total Revenues	<u>1,739,375</u>	<u>1,739,375</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
General Government - Judicial			
County Probation Services			
Materials and Supplies	8,694	8,315	379
Contractual Services	9,825	9,625	200
Total County Probation Services	<u>18,519</u>	<u>17,940</u>	<u>579</u>
Conduct of Business			
Other			
	<u>400</u>	<u>400</u>	<u>0</u>
Court Computer			
Contractual Services			
	<u>119,197</u>	<u>119,171</u>	<u>26</u>
Indigent Guardianship			
Contractual Services			
	<u>14,955</u>	<u>14,955</u>	<u>0</u>
Juvenile Computer			
Contractual Service			
	<u>210</u>	<u>210</u>	<u>0</u>
Juvenile Computer Equipment			
Capital Outlay			
	<u>2,580</u>	<u>2,580</u>	<u>0</u>
Juvenile Probation			
Other			
	<u>3,889</u>	<u>3,889</u>	<u>0</u>
Common Pleas Computer			
Contractual Services			
	<u>5,772</u>	<u>5,772</u>	<u>0</u>
Probate Court Computer			
Contractual Services			
	<u>7,271</u>	<u>7,271</u>	<u>0</u>
Probate Computer Equipment			
Materials and Supplies			
	7,654	7,654	0
Contractual Services			
	<u>14,087</u>	<u>14,087</u>	<u>0</u>
Total Probate Computer Equipment	<u>21,741</u>	<u>21,741</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Clerk of Courts			
Contractual Services	\$28,290	\$28,290	\$0
Total General Government - Judicial	<u>222,824</u>	<u>222,219</u>	<u>605</u>
Public Safety			
Juvenile Probation Fees			
Other	2,462	2,462	0
Dispute Resolution			
Other	11,050	11,050	0
Concealed Handgun			
Materials and Supplies	2,663	2,663	0
Contractual Services	58,935	58,935	0
Capital Outlay	8,218	8,218	0
Total Concealed Handgun	<u>69,816</u>	<u>69,816</u>	<u>0</u>
Juvenile Probation Services Enhancement			
Salary and Wages	251,363	251,363	0
Fringe Benefits	109,681	109,681	0
Materials and Supplies	10,502	10,502	0
Contractual Services	47,140	47,140	0
Other	98,506	98,506	0
Total Juvenile Probation Services Enhancement	<u>517,192</u>	<u>517,192</u>	<u>0</u>
Law Enforcement Block			
Materials and Supplies	18,814	18,814	0
Mediation Juvenile Program			
Contractual Services	3,691	3,691	0
Felony Delinquent Care and Custody			
Salary and Wages	137,239	137,239	0
Fringe Benefits	229,146	229,146	0
Materials and Supplies	2,487	2,487	0
Contractual Services	237,009	237,009	0
Other	37,880	37,880	0
Total Felony Delinquent Care and Custody	<u>643,761</u>	<u>643,761</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
Crime Victims Assistance Office			
Salary and Wages	\$39,650	\$39,650	\$0
Fringe Benefits	7,779	7,779	0
Materials and Supplies	1,968	1,968	0
Contractual Services	300	300	0
Other	4,370	4,370	0
Total Crime Victims Assistance Office	<u>54,067</u>	<u>54,067</u>	<u>0</u>
Mediation II Program			
Other	3,797	3,797	0
Law Enforcement Trust			
Contractual Service	23,500	23,500	0
Community Corrections Act			
Salary and Wages	44,909	44,909	0
Fringe Benefits	20,549	20,549	0
Total Community Corrections Act	<u>65,458</u>	<u>65,458</u>	<u>0</u>
Prisoner Incentive			
Capital Outlay	2,030	2,030	0
Domestic Violence Investigator			
Salary and Wages	31,845	31,845	0
Fringe Benefits	17,223	17,223	0
Total Domestic Violence Investigator	<u>49,068</u>	<u>49,068</u>	<u>0</u>
Total Public Safety	<u>1,464,706</u>	<u>1,464,706</u>	<u>0</u>
Total Expenditures	<u>1,687,530</u>	<u>1,686,925</u>	<u>605</u>
Excess of Revenues Over Expenditures	51,845	52,450	605
<u>Other Financing Sources:</u>			
Transfers In	36,877	36,877	0
Net Change in Fund Balance	88,722	89,327	605
Fund Balance Beginning of Year	1,848,243	1,848,243	0
Prior Year Encumbrances Appropriated	840	840	0
Fund Balance End of Year	<u>\$1,937,805</u>	<u>\$1,938,410</u>	<u>\$605</u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency 911 Fund
For the Year Ended December 31, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Property Taxes	\$1,156,903	\$1,156,903	\$0
Intergovernmental	951,689	951,689	0
Rent	31,638	31,638	0
Other	4,770	4,770	0
Total Revenues	<u>2,145,000</u>	<u>2,145,000</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Emergency 911			
Salary and Wages	543,554	543,554	0
Fringe Benefits	224,577	224,577	0
Materials and Supplies	11,070	11,070	0
Contractual Services	353,333	353,333	0
Capital Outlay	436,618	436,618	0
Other	129,390	129,390	0
Total Expenditures	<u>1,698,542</u>	<u>1,698,542</u>	<u>0</u>
Excess of Revenues Over Expenditures	446,458	446,458	0
<u>Other Financing Uses:</u>			
Transfers Out	<u>(186,494)</u>	<u>(186,494)</u>	<u>0</u>
Net Change in Fund Balance	259,964	259,964	0
Fund Balance Beginning of Year	<u>498,897</u>	<u>498,897</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$758,861</u></u>	<u><u>\$758,861</u></u>	<u><u>\$0</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permissive Sheriff Fund
For the Year Ended December 31, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Permissive Sales Taxes	\$1,300,464	\$1,300,464	\$0
Charges for Services	339,442	339,442	0
Intergovernmental	66,681	66,681	0
Other	3,801	3,801	0
Total Revenues	<u>1,710,388</u>	<u>1,710,388</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Permissive Sheriff			
Salary and Wages	1,344,755	1,344,755	0
Fringe Benefits	814,781	814,781	0
Materials and Supplies	84,286	84,286	0
Capital Outlay	86,725	86,725	0
Other	30,832	30,832	0
Total Expenditures	<u>2,361,379</u>	<u>2,361,379</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(650,991)</u>	<u>(650,991)</u>	<u>0</u>
<u>Other Financing Sources (Uses):</u>			
Transfers In	674,658	674,658	0
Transfers Out	(23,953)	(23,953)	0
Total Other Financing Sources (Uses)	<u>650,705</u>	<u>650,705</u>	<u>0</u>
Net Change in Fund Balance	(286)	(286)	0
Fund Balance Beginning of Year	<u>11,357</u>	<u>11,357</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$11,071</u></u>	<u><u>\$11,071</u></u>	<u><u>\$0</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Tuberculosis/Crippled Child Levy Fund
For the Year Ended December 31, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Intergovernmental	\$54,044	\$54,044	\$0
Total Revenues	<u>54,044</u>	<u>54,044</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Health			
Tuberculosis Levy			
Materials and Supplies	4,584	4,584	0
Contractual Services	82,639	82,639	0
Other	<u>105,119</u>	<u>105,119</u>	<u>0</u>
Total Expenditures	<u>192,342</u>	<u>192,342</u>	<u>0</u>
Net Change in Fund Balance	(138,298)	(138,298)	0
Fund Balance Beginning of Year	<u>1,523,524</u>	<u>1,523,524</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,385,226</u></u>	<u><u>\$1,385,226</u></u>	<u><u>\$0</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Fund
For the Year Ended December 31, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Property Taxes	\$661,913	\$661,913	\$0
Charges for Services	15,703	15,703	0
Intergovernmental	2,115,133	2,115,133	0
Interest	41,397	41,397	0
Total Revenues	<u>2,834,146</u>	<u>2,834,146</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Human Services			
Children Services Levy			
Salary and Wages	194,048	194,048	0
Fringe Benefits	124,370	124,370	0
Contractual Services	2,265,571	2,265,571	0
Capital Outlay	450	450	0
Other	42,269	42,269	0
Total Children Services Levy	<u>2,626,708</u>	<u>2,626,708</u>	<u>0</u>
McCullough Interest			
Materials and Supplies	831	831	0
Other	342	342	0
Total McCullough Interest	<u>1,173</u>	<u>1,173</u>	<u>0</u>
Total Expenditures	<u>2,627,881</u>	<u>2,627,881</u>	<u>0</u>
Net Change in Fund Balance	206,265	206,265	0
Fund Balance Beginning of Year	<u>1,499,364</u>	<u>1,499,364</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,705,629</u></u>	<u><u>\$1,705,629</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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Charges for Services	\$368	\$368	0
Intergovernmental	831,359	831,359	\$0
Interest	112	112	0
Other	1,833	1,833	0
Total Revenues	<u>833,672</u>	<u>833,672</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Economic Development and Assistance			
Community Development Block Grant			
Salaries and Wages	44,666	44,666	0
Contractual Services	156,668	156,668	0
Capital Outlay	258,532	258,532	0
Other	1,125	1,125	0
Total Community Development and Assistance	<u>460,991</u>	<u>460,991</u>	<u>0</u>
Community Home Improvement Program			
Contractual Services	237,929	237,929	0
Capital Outlay	1,000	1,000	0
Other	5,325	5,325	0
Total Community Home Improvement Program	<u>244,254</u>	<u>244,254</u>	<u>0</u>
Revolving Loan			
Other	10,000	10,000	0
Total Expenditures	<u>715,245</u>	<u>715,245</u>	<u>0</u>
Net Change in Fund Balance	118,427	118,427	0
Fund Balance Beginning of Year	90,389	90,389	0
Fund Balance End of Year	<u><u>\$208,816</u></u>	<u><u>\$208,816</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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Property Taxes	\$937,594	\$937,594	\$0
Intergovernmental	<u>248,689</u>	<u>248,689</u>	<u>0</u>
Total Revenues	1,186,283	1,186,283	0
<u>Expenditures:</u>			
Current:			
Senior Citizens Levy			
Contractual Services	<u>1,131,105</u>	<u>1,131,105</u>	<u>0</u>
Net Change in Fund Balance	55,178	55,178	0
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$55,178</u></u>	<u><u>\$55,178</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Property Taxes	\$1,109,836	\$1,109,836	\$0
Permissive Sales Taxes	1,237,072	1,237,072	0
Intergovernmental	183,932	183,932	0
Rent	228,117	228,117	0
Total Revenues	<u>2,758,957</u>	<u>2,758,957</u>	<u>0</u>
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	1,611,309	1,611,309	0
Interest and Fiscal Charges	1,117,668	1,117,668	0
Interest on Capital Appreciation Bonds	636,108	636,108	0
Issuance Costs	85,009	85,009	0
Total Debt Service	<u>3,450,094</u>	<u>3,450,094</u>	<u>0</u>
Excess of Revenues Under Expenditures	(691,137)	(691,137)	0
<u>Other Financing Sources (Uses):</u>			
Bond Premium	43,820	43,820	0
Proceeds of Bonds	4,095,000	4,095,000	0
Current Refunding	(4,053,811)	(4,053,811)	0
Transfers In	971,119	971,119	0
Total Other Financing Sources (Uses)	<u>1,056,128</u>	<u>1,056,128</u>	<u>0</u>
Net Change in Fund Balance	364,991	364,991	0
Fund Balance Beginning of Year	<u>3,189,374</u>	<u>3,189,374</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$3,554,365</u></u>	<u><u>\$3,554,365</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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Charges for Services	\$16,442	\$16,442	0
Other	11,737	11,737	0
Total Revenues	<u>28,179</u>	<u>28,179</u>	<u>0</u>
<u>Expenditures:</u>			
Capital Outlay			
Mental Retardation	74,011	74,011	0
Mental Health	30,339	30,339	0
Miscellaneous Local	866,242	866,242	0
Public Safety (911 Facility)	160	0	160
Total Expenditures	<u>970,752</u>	<u>970,592</u>	<u>160</u>
Excess of Revenues Under Expenditures	(942,573)	(942,413)	160
<u>Other Financing Sources:</u>			
Transfers In	<u>350,000</u>	<u>350,000</u>	<u>0</u>
Net Change in Fund Balance	(592,573)	(592,413)	160
Fund Balance Beginning of Year	2,167,879	2,167,879	0
Prior Year Encumbrances Appropriated	<u>161</u>	<u>161</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,575,467</u></u>	<u><u>\$1,575,627</u></u>	<u><u>\$160</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, 2010

	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Charges for Services	\$5,550,553	\$5,550,553	\$0
Charges for Services Debt Reduction	413,700	413,700	0
Interest	128,890	128,890	0
Other Operating Revenue	<u>2,472,433</u>	<u>2,472,433</u>	<u>0</u>
Total Revenues	<u>8,565,576</u>	<u>8,565,576</u>	<u>0</u>
<u>Expenses:</u>			
Contractual Services	360,788	360,788	0
Claims	<u>8,183,229</u>	<u>8,183,229</u>	<u>0</u>
Total Expenses	<u>8,544,017</u>	<u>8,544,017</u>	<u>0</u>
Net Change in Fund Equity	21,559	21,559	0
Fund Equity (Deficit) Beginning of Year	<u>(3,301,108)</u>	<u>(3,301,108)</u>	<u>0</u>
Fund Equity (Deficit) End of Year	<u><u>(\$3,279,549)</u></u>	<u><u>(\$3,279,549)</u></u>	<u><u>\$0</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance - Workers' Compensation Fund
For the Year Ended December 31, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Charges for Services	\$1,106,019	\$1,106,019	\$0
Other Non-Operating Revenue	84	84	0
Total Revenues	<u>1,106,103</u>	<u>1,106,103</u>	<u>0</u>
<u>Expenses:</u>			
Contractual Services	441,262	441,262	0
Claims	435,620	435,620	0
Total Expenses	<u>876,882</u>	<u>876,882</u>	<u>0</u>
Net Change in Fund Equity	229,221	229,221	0
Fund Equity Beginning of Year	<u>5,706,612</u>	<u>5,706,612</u>	<u>0</u>
Fund Equity End of Year	<u><u>\$5,935,833</u></u>	<u><u>\$5,935,833</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.	S3-S9
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.	S10-S31
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.	S32-S38
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.	S39-S40
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.	S41-S47

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

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

	2010	2009	2008	2007	2006	2005	2004 (1)	2003 (1)	2002 (1)
Governmental Activities									
Invested in Capital Assets, Net of Related Debt	\$70,075,743	\$70,513,506	\$68,275,198	\$67,394,515	\$66,576,876	\$63,347,036	\$62,117,147	\$61,306,492	\$61,368,427
Restricted for:									
Debt Service	3,702,059	3,617,034	3,277,460	2,764,544	2,229,122	1,972,200	1,770,126	1,137,310	2,463,868
Capital Outlay	1,362,564	2,164,582	1,097,445	839,525	419,267	1,576,494	613,300	72,641	81,899
Children's Home	952,229	898,008	820,591	986,660	954,732	880,141	844,116	0	0
Community Development	47,936	57,456	57,313	56,701	0	0	0	0	0
Public Assistance	0	0	0	0	508,258	704,219	0	0	0
Road and Bridge Improvement	4,359,587	4,267,432	3,543,959	4,636,004	3,341,121	3,270,837	0	0	0
Mental Health	4,567,599	3,915,985	4,221,569	3,638,704	4,239,968	4,140,973	0	0	0
Developmental Disabilities	7,496,462	6,583,499	5,441,453	4,979,233	4,649,028	4,646,619	0	0	0
Tuberculosis/Crippled Child Levy	1,410,360	1,550,546	1,743,805	1,914,197	2,057,112	2,171,493	0	0	0
Children Services	2,425,885	2,114,479	1,800,597	1,665,479	578,448	1,438,407	0	0	0
Other Purposes	6,879,046	4,700,913	5,591,283	4,745,531	5,329,158	5,329,731	18,357,115	15,230,400	13,130,949
Unrestricted (Deficit)	6,321,527	3,784,310	3,561,349	3,312,925	149,640	(3,526,265)	(6,691,302)	(5,604,083)	(3,706,760)
Restatements	0	0	0	0	0	0	0	1,259,284	(171,515)
Total Governmental Activities Net Assets	109,600,997	104,167,750	99,432,022	96,934,018	91,032,730	85,951,885	77,010,502	73,402,044	73,166,868
Business-type Activities									
Invested in Capital Assets, Net of Related Debt	25,453,931	25,572,129	25,879,180	25,266,597	25,914,607	24,312,154	25,563,399	23,283,102	23,817,606
Restricted for:									
Debt Service	171,232	205,172	276,393	273,937	346,811	387,964	432,321	590,220	626,940
Other Purposes	0	0	0	0	0	0	46,641	43,734	45,312
Unrestricted	3,969,314	3,960,503	3,478,346	3,421,210	2,805,909	3,762,529	1,384,808	3,678,696	2,401,416
Restatements	0	0	0	0	0	(77,693)	0	(433,238)	40,000
Total Business-type Activities Net Assets	29,594,477	29,737,804	29,633,919	28,961,744	29,067,327	28,384,954	27,427,169	27,162,514	26,931,274
Primary Government									
Invested in Capital Assets, Net of Related Debt	95,529,674	96,085,635	94,154,378	92,661,112	92,491,483	87,659,190	87,680,546	84,589,594	85,186,033
Restricted	33,374,959	30,075,106	27,871,868	26,500,515	24,653,025	26,519,078	22,063,619	17,074,305	16,348,968
Unrestricted (Deficit)	10,290,841	7,744,813	7,039,695	6,734,135	2,955,549	236,264	(5,306,494)	(1,925,387)	(1,305,344)
Restatements	0	0	0	0	0	(77,693)	0	826,046	(131,515)
Total Primary Government Net Assets	\$139,195,474	\$133,905,554	\$129,065,941	\$125,895,762	\$120,100,057	\$114,336,839	\$104,437,671	\$100,564,558	\$100,098,142

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

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

	2010	2009	2008	2007	2006	2005	2004 (1)	2003 (1)	2002 (1)
Program Revenues									
Governmental Activities:									
Charges for Services and Sales									
General Government:									
Legislative and Executive	\$3,142,457	\$2,269,763	\$2,493,186	\$2,459,700	\$2,709,336	\$3,061,257	\$2,468,399	\$2,482,308	\$1,865,011
Judicial	1,443,302	1,630,250	1,588,393	1,616,199	1,546,537	1,094,694	1,456,100	1,364,590	711,368
Public Safety	1,948,289	1,738,684	2,001,148	2,014,989	2,585,720	2,351,219	2,604,598	3,034,800	2,520,732
Public Works	147,984	142,102	199,404	113,369	339,725	435,870	347,737	414,109	530,707
Health	708,289	504,248	495,622	417,061	414,851	366,058	661,547	381,663	470,534
Human Services	349,538	177,028	25,366	55,660	1,702,390	910,528	651,911	964,322	987,138
Economic Development and Assistance	237,678	377,396	586,229	461,648	94,802	24,382	0	0	145,407
Other	0	0	0	0	0	0	0	0	285
Interest and Fiscal Charges	0	0	0	0	0	0	0	0	350,136
Total Charges for Services and Sales	7,977,537	6,839,471	7,389,348	7,138,626	9,393,361	8,244,008	8,190,292	8,641,792	7,581,318
Operating Grants and Contributions	35,004,090	35,996,359	37,255,781	35,664,301	37,859,912	41,118,887	34,714,896	36,293,210	33,901,664
Capital Grants and Contributions	2,424,839	1,210,912	991,722	1,949,606	239,643	772,694	155,921	96,212	89,232
Total Governmental Activities Program Revenues	45,406,466	44,046,742	45,636,851	44,752,533	47,492,916	50,135,589	43,061,109	45,031,214	41,572,214
Business-type Activities:									
Charges for Services and Sales									
Sewer	1,229,153	1,288,958	1,037,418	919,066	1,072,189	988,706	880,155	881,449	916,447
Water	4,477,179	4,810,527	4,988,400	4,976,951	4,741,234	4,945,259	4,768,592	4,198,098	3,802,505
Total Charges for Services and Sales	5,706,332	6,099,485	6,025,818	5,896,017	5,813,423	5,933,965	5,648,747	5,079,547	4,718,952
Capital Grants and Contributions	244,901	82,709	732,810	34,778	457,678	430,275	137,211	621,403	22,804
Total Business Type Activities Program Revenues	5,951,233	6,182,194	6,758,628	5,930,795	6,271,101	6,364,240	5,785,958	5,700,950	4,741,756
Total Primary Government Program Revenues	51,357,699	50,228,936	52,395,479	50,683,328	53,764,017	56,499,829	48,847,067	50,732,164	46,313,970

(Continued)

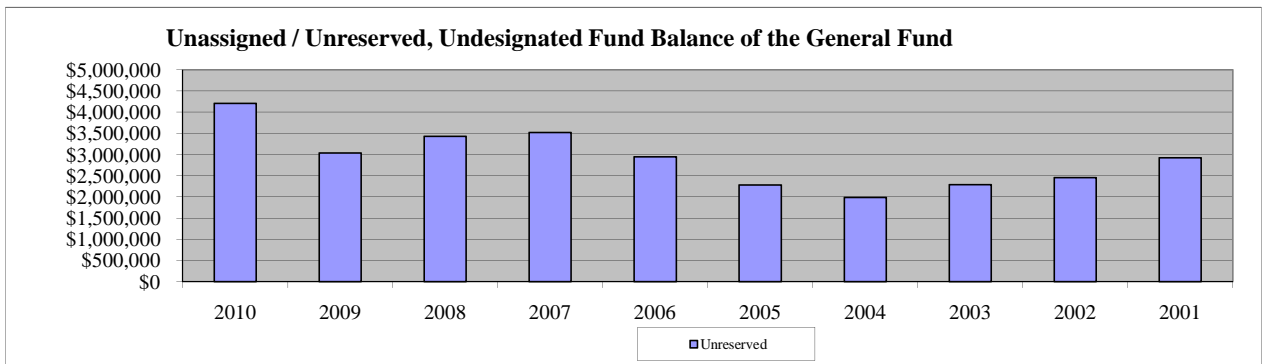
Jefferson County, Ohio
Changes in Net Assets (Continued)
 Last Nine Years
 (Accrual Basis of Accounting)

	2010	2009	2008	2007	2006	2005	2004 (1)	2003 (1)	2002 (1)
Expenses									
Governmental Activities:									
General Government:									
Legislative and Executive	\$6,189,441	\$5,521,036	\$6,320,478	\$6,431,459	\$5,853,638	\$5,174,809	\$6,282,825	\$6,682,596	\$6,277,616
Judicial	3,573,245	4,126,611	4,100,622	3,849,824	3,465,112	3,101,127	3,806,554	3,955,549	3,901,162
Public Safety	9,476,851	10,576,605	10,090,775	10,061,215	9,640,492	9,831,505	10,045,476	11,341,063	10,248,365
Public Works	7,273,883	6,278,249	7,376,639	6,774,567	7,710,983	10,367,211	7,675,448	8,234,383	5,897,922
Health	18,755,114	17,739,785	17,475,774	18,096,434	16,649,240	15,679,298	15,554,606	17,141,185	16,219,730
Human Services	14,174,160	16,793,595	18,869,407	16,354,389	20,598,279	18,193,754	16,499,448	18,056,755	19,950,130
Conservation and Recreation	11,400	13,316	195,710	542,482	13,168	165,819	18,880	20,367	20,367
Economic Development and Assistance	1,540,861	1,157,602	1,254,309	1,124,228	1,343,160	652,632	1,380,489	1,737,358	1,202,975
Intergovernmental	0	0	0	0	116,436	82,500	63,304	293,695	40,500
Other	0	0	0	0	0	0	0	0	554,592
Interest and Fiscal Charges	1,308,309	1,482,021	1,615,933	1,695,667	1,798,202	1,726,050	1,633,070	1,711,286	1,774,465
Total Governmental Activities	62,303,264	63,688,820	67,299,647	64,930,265	67,188,710	64,974,705	62,960,100	69,174,237	66,087,824
Business-Type Activities:									
Sewer	1,370,465	1,353,589	1,361,696	1,421,126	1,742,699	1,390,462	1,515,858	1,339,831	1,262,027
Water	4,996,563	5,006,379	5,011,716	4,896,836	4,111,594	4,244,726	4,272,018	3,942,691	3,922,777
Total Business-type Activities	6,367,028	6,359,968	6,373,412	6,317,962	5,854,293	5,635,188	5,787,876	5,282,522	5,184,804
Total Primary Government Program	68,670,292	70,048,788	73,673,059	71,248,227	73,043,003	70,609,893	68,747,976	74,456,759	71,272,628
Net (Expense)Revenue									
Governmental Activities	(16,896,798)	(19,642,078)	(21,662,796)	(20,177,732)	(19,695,794)	(14,839,116)	(19,898,991)	(24,143,023)	(24,515,610)
Business-type Activities	(415,795)	(177,774)	385,216	(387,167)	416,808	729,052	(1,918)	418,428	(443,048)
Total Primary Government Net (Expense)Revenue	(17,312,593)	(19,819,852)	(21,277,580)	(20,564,899)	(19,278,986)	(14,110,064)	(19,900,909)	(23,724,595)	(24,958,658)
General Revenues and Other Changes in Net Assets									
Governmental Activities:									
Property Taxes Levied for General Purposes	1,854,029	1,885,361	1,875,312	1,996,065	1,905,987	1,867,766	1,794,245	1,746,042	2,271,492
Property Taxes Levied for:									
Mental Health	270,636	269,781	275,751	295,733	322,275	325,000	321,386	321,411	426,103
Developmental Disabilities	2,362,308	2,349,114	2,387,162	2,536,714	2,634,019	2,591,296	2,555,198	2,544,047	3,511,633
Jail Operating	1,034,077	1,022,521	1,044,328	1,108,728	1,151,228	1,132,081	1,116,396	1,110,788	1,526,650
Emergency 911	1,158,994	1,150,741	1,166,069	1,233,576	1,281,099	1,259,365	1,239,180	1,263,163	1,150,651
Tuberculosis/Crippled Child Levy	0	0	0	0	657	1,052	2,793	30	164,937
Children Services	662,128	658,547	669,474	758,760	785,975	789,038	717,433	714,730	990,474
Senior Citizens	940,757	932,367	941,542	990,192	1,110,357	1,243,042	39,270	0	0
Permanent Improvement	0	1,261,859	231,694	0	0	0	0	0	0
Debt Service	1,114,095	1,123,803	1,135,551	1,189,823	1,143,873	1,112,208	1,095,444	1,038,742	1,135,172
Permissive Sales Tax Levied for General Purposes	4,479,585	4,703,858	4,753,491	4,751,827	4,422,764	4,287,327	4,299,136	4,031,020	8,374,157
Permissive Sales Tax Levied for:									
Road and Bridge Improvements	2,682,052	2,887,955	2,844,899	2,832,993	2,658,121	2,575,836	2,539,027	2,532,938	0
Jail Operating	0	0	0	0	0	0	270,432	200,000	0
Public Safety	1,271,854	1,365,123	1,379,810	1,369,469	1,283,400	1,244,595	1,648,536	1,665,129	0
Debt Service	1,101,253	1,216,980	1,224,203	1,222,832	1,145,131	1,107,087	848,021	349,960	0
Grants and Entitlements not Restricted to Specific Programs	2,562,048	2,636,843	2,767,827	2,676,002	2,873,786	2,604,999	4,753,685	4,959,388	3,595,466
Investment Earnings	327,912	383,414	506,058	1,329,289	947,993	539,569	229,005	239,436	410,725
Miscellaneous	508,317	529,539	957,629	1,021,171	1,109,974	1,100,238	398,262	402,091	604,142
Transfers	0	0	0	0	0	0	0	0	(15,000)
Total Governmental Activities	22,330,045	24,377,806	24,160,800	25,313,174	24,776,639	23,780,499	23,507,449	23,118,915	24,146,602
Business-type Activities:									
Permissive Sales Tax Levied for:									
Sewer	61,621	65,195	65,582	65,510	61,346	59,308	62,960	56,248	52,845
Water	184,861	195,585	196,749	196,526	184,039	177,924	188,881	168,743	158,533
Investment Earnings	0	0	0	0	0	7,814	4,110	6,117	15,125
Miscellaneous	25,986	20,879	24,628	19,548	20,180	61,380	10,622	14,942	2,558
Transfers	0	0	0	0	0	0	0	0	15,000
Total Business-type Activities	272,468	281,659	286,959	281,584	265,565	306,426	266,573	246,050	244,061
Total Primary Government	22,602,513	24,659,465	24,447,759	25,594,758	25,042,204	24,086,925	23,774,022	23,364,965	24,390,663
Restatements									
Governmental Activities	0	0	0	0	0	0	0	1,259,284	(171,515)
Business-type Activities	0	0	0	0	0	(77,693)	0	(433,238)	40,000
Extraordinary Item	0	0	0	765,846	0	0	0	0	0
Change in Net Assets									
Governmental Activities	5,433,247	4,735,728	2,498,004	5,901,288	5,080,845	8,941,383	3,608,458	235,176	(540,523)
Business-type Activities	(143,327)	103,885	672,175	(105,583)	682,373	957,785	264,655	231,240	(158,987)
Total Primary Government Change in Net Assets	\$5,289,920	\$4,839,613	\$3,170,179	\$5,795,705	\$5,763,218	\$9,899,168	\$3,873,113	\$466,416	(\$699,510)

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

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

	2010 (1)	2009 (1)	2008	2007	2006
General Fund					
Reserved	\$0	\$0	\$541,715	\$663,101	\$546,805
Unreserved, Designated for Equipment	0	0	53,659	52,265	42,459
Unreserved, Undesignated	0	0	3,426,475	3,514,682	2,946,670
Restatements	0	0	738,393	0	0
Nonspendable:					
Materials and Supplies Inventory	49,011	57,351	0	0	0
Prepaid Items	43,851	42,505	0	0	0
Restricted for Claimants	312,759	343,542	0	0	0
Assigned	49,360	28,498	0	0	0
Unassigned	4,206,883	3,038,234	0	0	0
Total General Fund	4,661,864	3,510,130	4,760,242	4,230,048	3,535,934
All Other Governmental Funds					
Reserved	0	0	1,033,983	1,309,814	970,915
Unreserved, Undesignated (Deficit) Reported in:					
Special Revenue Funds	0	0	11,928,840	12,426,926	10,098,283
Debt Service Funds	0	0	3,329,883	2,800,246	2,271,789
Capital Projects Funds	0	0	898,259	824,715	419,267
Restatements	0	0	(738,393)	0	0
Nonspendable:					
Materials and Supplies Inventory	430,641	291,376	0	0	0
Prepaid Items	144,025	107,974	0	0	0
Restricted for:					
Debt Service	3,600,988	3,512,671	0	0	0
Capital Outlay	1,362,564	2,164,582	0	0	0
Children's Home	952,229	898,008	0	0	0
Community Development	47,936	57,456	0	0	0
Motor Vehicle and Gasoline Tax	2,370,925	1,830,539	0	0	0
Mental Health	3,475,034	2,923,676	0	0	0
Developmental Disabilities	6,172,815	5,251,078	0	0	0
Tuberculosis/Crippled Child Levy	1,383,338	1,523,524	0	0	0
Children Services	1,810,857	1,409,134	0	0	0
Corrections and Public Safety	3,330,910	2,607,178	0	0	0
Public Assistance	83,111	0	0	0	0
Other Purposes	639,879	676,096	0	0	0
Unassigned (Deficit)	(2,425,127)	(2,612,907)	0	0	0
Total All Other Governmental Funds	23,380,125	20,640,385	16,452,572	17,361,701	13,760,254
Total Governmental Funds	\$28,041,989	\$24,150,515	\$21,212,814	\$21,591,749	\$17,296,188



(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)

	2010	2009	2008	2007
Revenues				
Property Taxes	\$9,429,779	\$10,792,146	\$9,523,004	\$10,041,265
Permissive Sales Taxes	9,620,057	9,200,567	10,202,403	10,177,121
Charges for Services	6,785,075	5,440,384	6,006,982	5,660,900
Licenses and Permits	559,501	477,254	423,056	425,052
Fines and Forfeitures	387,077	430,890	423,527	507,409
Intergovernmental	39,023,292	40,322,429	40,005,595	41,975,221
Investment Income	199,775	205,409	364,754	1,020,367
Rent	374,656	429,187	474,273	448,369
Other	508,317	529,539	1,076,440	1,021,171
<i>Total Revenues</i>	<u>66,887,529</u>	<u>67,827,805</u>	<u>68,500,034</u>	<u>71,276,875</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	5,644,041	5,920,216	5,787,424	6,307,052
Judicial	3,451,216	3,926,377	3,947,886	3,829,496
Public Safety	9,120,236	9,510,657	9,357,303	9,599,853
Public Works	6,564,896	6,650,817	8,051,985	7,158,477
Health	17,671,299	17,185,357	17,231,314	18,632,127
Human Services	14,104,357	16,296,798	18,786,988	16,449,298
Conservation and Recreation	0	0	182,542	413,607
Economic Development and Assistance	1,408,675	1,058,982	1,353,564	1,373,294
Other	375,707	331,779	318,745	414,987
Capital Outlay	1,180,197	466,063	1,793,035	1,810,989
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	1,752,079	1,703,486	1,637,191	1,723,758
Interest and Fiscal Charges	1,133,125	1,288,573	1,302,846	1,314,906
Issuance Costs	85,009	0	0	0
Interest on Capital Appreciation Bonds	636,108	620,165	605,506	579,173
<i>Total Expenditures</i>	<u>63,126,945</u>	<u>64,959,270</u>	<u>70,356,329</u>	<u>69,607,017</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,760,584</u>	<u>2,868,535</u>	<u>(1,856,295)</u>	<u>1,669,858</u>
Other Financing Sources (Uses):				
Transfers In	3,321,668	3,846,877	3,644,080	4,035,485
General Obligation Bonds Issued	0	0	0	0
Refunding Bonds Issued	4,095,000	0	0	0
Premium on General Obligation Bonds Issued	43,820	0	0	0
Notes Issued	0	0	1,300,000	1,094,842
Proceeds of Loans	0	0	0	318,782
Sale of Capital Assets	45,881	0	0	413,606
Inception of Capital Lease	0	69,166	177,360	32,627
Current Refunding	(4,053,811)	0	0	0
Transfers Out	(3,321,668)	(3,846,877)	(3,644,080)	(4,035,485)
<i>Total Other Financing Sources (Uses)</i>	<u>130,890</u>	<u>69,166</u>	<u>1,477,360</u>	<u>1,859,857</u>
Extraordinary Item	0	0	0	765,846
Increase (Decrease) in Reserve for Inventory	0	0	0	0
Restatements	0	0	0	0
<i>Net Change in Fund Balances</i>	<u>\$3,891,474</u>	<u>\$2,937,701</u>	<u>(\$378,935)</u>	<u>\$4,295,561</u>
Debt Service as a Percentage of Noncapital Expenditures	6.1%	6.0%	5.4%	5.6%

2006	2005	2004	2003	2002	2001
\$10,309,508	\$10,332,740	\$8,929,575	\$8,666,617	\$10,375,639	\$10,578,516
9,509,416	9,214,845	9,245,152	8,779,047	8,374,157	8,266,164
7,816,192	6,752,019	6,329,676	6,784,643	5,074,176	3,917,885
370,725	366,066	390,045	365,430	516,601	821,754
809,180	701,740	469,565	485,280	301,151	548,421
42,942,084	42,244,624	37,196,037	40,675,096	37,744,547	40,065,344
742,094	469,229	224,646	240,594	405,329	1,001,583
414,400	438,617	453,391	452,269	437,951	448,671
1,109,974	1,100,238	1,861,045	1,429,546	1,506,434	862,260
<u>74,023,573</u>	<u>71,620,118</u>	<u>65,099,132</u>	<u>67,878,522</u>	<u>64,735,985</u>	<u>66,510,598</u>
5,821,172	6,319,387	5,959,119	5,774,973	6,091,307	5,987,982
3,832,535	3,356,664	4,069,414	3,659,596	3,525,338	3,185,897
10,148,699	10,262,366	9,814,349	9,971,821	8,833,801	9,386,770
7,518,752	9,432,182	7,507,786	5,961,808	7,208,011	6,294,706
17,226,039	16,137,815	16,065,876	16,624,321	15,373,084	15,250,036
21,117,193	18,924,067	17,149,812	17,479,547	19,071,221	20,820,755
0	0	0	0	0	0
1,180,764	1,032,238	2,663,978	1,615,646	1,298,751	1,203,546
410,380	250,398	357,299	611,041	554,592	477,797
2,305,515	1,630,299	42,513	1,543,423	299,098	509,234
116,436	82,500	63,304	293,695	40,500	143,765
2,134,861	2,076,203	2,072,482	2,011,626	1,970,066	1,660,451
1,378,468	1,387,642	1,337,342	1,478,910	1,581,808	1,728,054
0	0	111,777	0	0	0
556,829	0	0	0	0	0
<u>73,747,643</u>	<u>70,891,761</u>	<u>67,215,051</u>	<u>67,026,407</u>	<u>65,847,577</u>	<u>66,648,993</u>
<u>275,930</u>	<u>728,357</u>	<u>(2,115,919)</u>	<u>852,115</u>	<u>(1,111,592)</u>	<u>(138,395)</u>
3,647,784	2,980,473	2,912,564	2,820,449	3,494,013	3,164,164
0	0	4,335,000	0	0	0
0	0	0	0	0	0
0	0	131,512	0	0	0
331,589	1,702,000	0	0	0	700,000
0	0	0	263,695	0	0
0	0	0	15,847	180,000	80,050
584,065	141,282	19,018	62,020	63,051	61,076
0	0	0	0	0	0
<u>(3,647,784)</u>	<u>(2,980,473)</u>	<u>(2,912,564)</u>	<u>(2,820,449)</u>	<u>(3,509,013)</u>	<u>(3,327,416)</u>
<u>915,654</u>	<u>1,843,282</u>	<u>4,485,530</u>	<u>341,562</u>	<u>228,051</u>	<u>677,874</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>0</u>	<u>0</u>	<u>(46,127)</u>	<u>92,597</u>
<u>0</u>	<u>0</u>	<u>1,259,284</u>	<u>685,301</u>	<u>1,591,319</u>	<u>1,053,391</u>
<u>\$1,191,584</u>	<u>\$2,571,639</u>	<u>\$3,628,895</u>	<u>\$1,878,978</u>	<u>\$661,651</u>	<u>\$1,685,467</u>

6.0%	5.3%	5.5%	5.3%	5.4%	5.1%
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Jefferson County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value
2010	\$702,045,720	\$195,922,790	\$2,565,624,314	\$256,976,910	\$734,219,743
2009	726,099,770	194,199,130	2,629,425,429	255,865,260	731,043,600
2008	722,582,300	191,675,960	2,612,166,457	231,203,202	651,763,343
2007	719,195,320	186,382,910	2,587,366,371	228,117,170	651,763,343
2006	618,885,530	174,259,160	2,266,127,686	221,851,440	633,861,310
2005	611,101,090	174,170,290	2,243,632,514	218,676,990	624,791,400
2004	606,057,200	168,414,910	2,212,777,457	207,241,430	592,118,371
2003	561,336,380	154,798,370	2,046,099,286	207,383,520	592,524,343
2002	558,299,540	151,658,190	2,028,450,657	203,468,090	581,337,400
2001	557,811,710	149,505,700	2,020,906,886	413,280,270	1,180,800,771

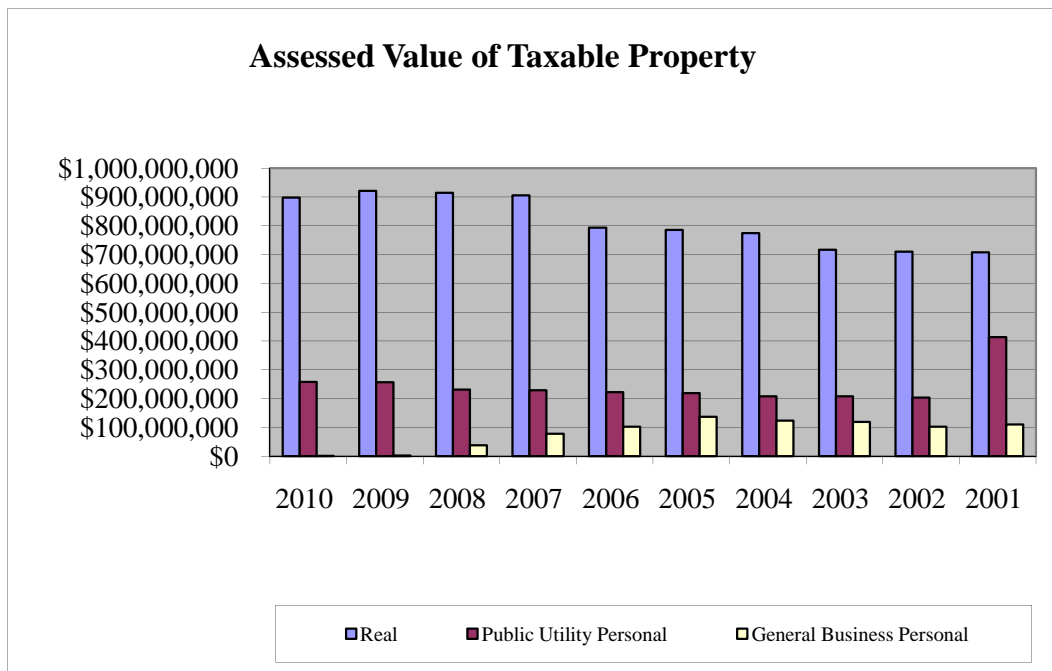
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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

The tangible personal property values associated with each year are 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, 2008-2010
Ohio Department of Taxation, 2001-2007

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
\$1,188,770	\$23,775,400	\$1,156,134,190	\$3,323,619,457	34.79%	\$9.13
2,416,610	38,665,760	1,178,580,770	3,399,134,789	34.67%	10.30
37,926,500	606,824,000	1,183,387,962	3,870,753,800	30.57%	9.03
77,446,023	619,568,184	1,211,141,423	3,858,697,898	31.39%	8.94
102,147,765	544,788,080	1,117,143,895	3,444,777,076	32.43%	9.76
135,899,620	543,598,480	1,139,847,990	3,412,022,394	33.41%	9.84
123,007,697	492,030,788	1,104,721,237	3,296,926,616	33.51%	8.79
118,801,812	475,207,248	1,042,320,082	3,113,830,877	33.47%	9.07
101,440,650	405,762,600	1,014,866,470	3,015,550,657	33.65%	8.75
110,083,244	440,332,976	1,230,680,924	3,642,040,633	33.79%	9.09



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

	2010	2009	2008	2007	2006
Unvoted Millage					
Operating	1.850000	1.850000	1.850000	1.850000	1.850000
Voted Millage - by levy					
1976 Mental Health					
Residential/Agricultural Real	0.129277	0.124595	0.124641	0.124641	0.144091
Commercial/Industrial and Public Utility Real	0.367789	0.369309	0.368617	0.370847	0.394652
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
1985 Mental Retardation Development Disability					
Residential/Agricultural Real	0.807721	0.778465	0.778753	0.778757	0.900279
Commercial/Industrial and Public Utility Real	1.440840	1.446796	1.444087	1.452823	1.546081
General Business and Public Utility Personal	1.800000	1.800000	1.800000	1.800000	1.800000
1987 Tuberculosis Hospital					
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000	0.000000
1988 Children Services					
Residential/Agricultural Real	0.449169	0.432900	0.433061	0.433063	0.500641
Commercial/Industrial and Public Utility Real	0.802322	0.805638	0.804130	0.808994	0.860924
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	0.825829	0.795917	0.796213	0.796217	0.920463
Commercial/Industrial and Public Utility Real	1.420010	1.425880	1.423211	1.431819	1.523728
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000	1.700000
1992 9-1-1 System					
Residential/Agricultural Real	0.315758	0.304321	0.304434	0.304435	0.351941
Commercial/Industrial and Public Utility Real	0.542945	0.545189	0.544168	0.547460	0.582602
General Business and Public Utility Personal	0.650000	0.650000	0.650000	0.650000	0.650000
1993 Jail Operating and Equipment					
Residential/Agricultural Real	0.729307	0.702892	0.703153	0.703156	0.812881
Commercial/Industrial and Public Utility Real	1.252950	1.258129	1.255774	0.126337	1.344466
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000	1.500000
1997 9-1-1 System					
Residential/Agricultural Real	0.208999	0.201429	0.201504	0.201505	0.232950
Commercial/Industrial and Public Utility Real	0.292355	0.293563	0.293014	0.294786	0.313708
General Business and Public Utility Personal	0.350000	0.350000	0.350000	0.350000	0.350000
2002 9-1-1 System					
Residential/Agricultural Real	0.416877	0.401778	0.401928	0.401930	0.464650
Commercial/Industrial and Public Utility Real	0.438982	0.440796	0.439971	0.442633	0.471045
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2004 Senior Citizens					
Residential/Agricultural Real	0.895888	0.863439	0.863760	0.863765	0.998553
Commercial/Industrial and Public Utility Real	0.931830	0.935682	0.933930	0.939579	0.999891
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
2008 Dog Pound					
Residential/Agricultural Real	0.000000	1.299516	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	1.300000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	1.300000	0.000000	0.000000	0.000000
Total voted millage by type of property					
Residential/Agricultural Real	5.878825	7.005252	5.707447	5.707469	6.426449
Commercial/Industrial and Public Utility Real	8.590023	9.920982	8.606902	7.515278	9.137097
General Business and Public Utility Personal	10.100000	11.400000	10.100000	10.100000	10.100000
Total millage by type of property					
Residential/Agricultural Real	7.728825	8.855252	7.557447	7.557469	8.276449
Commercial/Industrial and Public Utility Real	10.440023	11.770982	10.456902	9.365278	10.987097
General Business and Public Utility Personal	11.950000	13.250000	11.950000	11.950000	11.950000

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

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

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

Source: Jefferson County Auditor

2005	2004	2003	2002	2001
1.850000	1.850000	1.850000	1.850000	1.850000
0.144221	0.144299	0.154978	0.155052	0.154378
0.394695	0.394072	0.418910	0.417817	0.416999
0.500000	0.500000	0.500000	0.500000	0.500000
0.901090	0.901582	0.968306	0.968767	0.964557
1.546248	1.543807	1.641115	1.636831	1.633627
1.800000	1.800000	1.800000	1.800000	1.800000
0.000000	0.000000	0.000000	0.161527	0.160825
0.000000	0.000000	0.000000	0.273362	0.272827
0.000000	0.000000	0.000000	0.300000	0.300000
0.501092	0.501366	0.538471	0.538727	0.536386
0.861017	0.859658	0.913843	0.911457	0.909673
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
0.921292	0.921796	0.990017	0.990488	0.986183
1.523893	1.521488	1.617388	1.613165	1.610007
1.700000	1.700000	1.700000	1.700000	1.700000
0.352259	0.352451	0.378535	0.378716	0.377070
0.582665	0.581745	0.618413	0.616798	0.615590
0.650000	0.650000	0.650000	0.650000	0.650000
0.813613	0.814057	0.874303	0.874720	0.870919
1.344612	1.342489	1.427107	1.423381	1.420594
1.500000	1.500000	1.500000	1.500000	1.500000
0.233160	0.233287	0.250552	0.250672	0.249582
0.313742	0.313247	0.332991	0.332122	0.331472
0.350000	0.350000	0.350000	0.350000	0.350000
0.465069	0.465323	0.499761	0.000000	0.000000
0.471096	0.470353	0.500000	0.000000	0.000000
0.500000	0.500000	0.500000	0.000000	0.000000
0.999453	0.000000	0.000000	0.000000	0.000000
1.000000	0.000000	0.000000	0.000000	0.000000
1.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
6.431249	5.434161	5.754923	5.418669	5.399900
9.137968	8.126859	8.569767	8.324933	8.310789
10.100000	9.100000	9.100000	8.900000	8.900000
8.281249	7.284161	7.604923	7.268669	7.249900
10.987968	9.976859	10.419767	10.174933	10.160789
11.950000	10.950000	10.950000	10.750000	10.750000

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

	2010	2009	2008	2007	2006
Cities:					
Steubenville					
Residential/Agricultural Real	5.035500	4.961340	4.961140	4.962320	5.225315
Commercial/Industrial and Public Utility Real	6.582720	6.618920	6.597000	6.653355	6.874145
General Business and Public Utility Personal	8.200000	8.200000	8.200000	8.200000	8.200000
Toronto					
Residential/Agricultural Real	3.041292	3.035647	3.035645	3.035630	3.063855
Commercial/Industrial and Public Utility Real	3.203202	3.204936	3.204936	3.204935	3.228647
General Business and Public Utility Personal	3.400000	3.400000	3.400000	3.400000	3.400000
Villages:					
Adena					
Residential/Agricultural Real	18.595379	18.190206	13.431338	13.461859	14.889954
Commercial/Industrial and Public Utility Real	23.144069	23.144069	18.144069	17.994334	19.101823
General Business and Public Utility Personal	30.000000	30.000000	25.000000	25.000000	25.000000
Amsterdam					
Residential/Agricultural Real	10.981791	10.651564	10.650894	10.650894	11.982292
Commercial/Industrial and Public Utility Real	15.740381	15.740381	15.740381	15.740381	15.382494
General Business and Public Utility Personal	19.400000	19.400000	19.400000	19.400000	19.400000
Bergholz					
Residential/Agricultural Real	4.200200	4.125212	4.125212	4.124631	4.462889
Commercial/Industrial and Public Utility Real	3.693472	3.693472	3.693472	3.693472	3.774557
General Business and Public Utility Personal	8.200000	8.200000	8.200000	8.200000	8.200000
Bloomington					
Residential/Agricultural Real	1.985101	1.962296	1.962571	1.962571	2.113807
Commercial/Industrial and Public Utility Real	1.935030	1.935030	1.935030	1.935030	1.945071
General Business and Public Utility Personal	3.400000	3.400000	3.400000	3.400000	3.400000
Dillonville					
Residential/Agricultural Real	9.823943	6.541424	9.544230	9.544230	10.754622
Commercial/Industrial and Public Utility Real	13.968418	13.968418	13.968418	13.968418	14.212777
General Business and Public Utility Personal	18.900000	18.900000	18.900000	18.900000	18.900000
Empire					
Residential/Agricultural Real	6.208840	6.051210	6.051210	6.051210	7.003240
Commercial/Industrial and Public Utility Real	6.981050	6.981885	6.981885	6.981885	7.301085
General Business and Public Utility Personal	12.200000	12.200000	12.200000	12.200000	12.200000
Irondale					
Residential/Agricultural Real	8.223262	7.988603	7.987858	7.989098	9.078500
Commercial/Industrial and Public Utility Real	8.855045	8.855045	8.855045	8.855045	8.766495
General Business and Public Utility Personal	11.000000	11.000000	11.000000	11.000000	11.000000

2005	2004	2003	2002	2001
5.225395	5.225215	5.253690	5.252545	5.241120
6.870630	6.871230	7.235710	7.234525	7.222165
8.200000	8.200000	8.200000	8.200000	8.200000
5.064957	5.065048	5.171714	3.071960	3.071897
5.185425	5.185425	5.352398	3.252589	3.262689
5.500000	5.500000	5.500000	3.400000	3.400000
15.421890	15.420980	14.495084	14.960111	12.897809
19.053330	19.053330	19.460439	19.488854	17.488854
25.000000	25.000000	25.000000	25.000000	23.000000
11.982240	11.982240	12.459121	12.460218	12.395688
15.382494	15.382494	16.539008	16.539008	16.328912
19.400000	19.400000	19.400000	19.400000	19.400000
4.463635	4.465983	4.575800	4.576648	4.574944
3.769513	3.769513	3.823445	3.818858	3.818858
8.200000	8.200000	8.200000	8.200000	8.200000
2.113807	5.009427	5.143875	5.143875	5.126909
1.945071	5.040271	5.401128	5.401128	5.401128
3.400000	8.400000	8.400000	8.400000	8.400000
10.755172	10.745045	9.112789	9.112550	9.063512
14.213371	13.919691	12.995329	12.996442	12.624991
18.900000	18.900000	16.900000	16.900000	16.900000
7.008870	7.008870	7.268340	7.268530	7.260760
7.301085	7.301085	7.748915	7.794335	7.794335
12.200000	12.200000	12.200000	12.200000	12.200000
6.536964	6.498977	6.740835	6.740835	6.714839
6.979691	6.979691	7.826420	7.826420	7.401800
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

	2010	2009	2008	2007	2006
Mingo Junction					
Residential/Agricultural Real	5.967120	5.838692	5.839254	5.838690	6.233114
Commercial/Industrial and Public Utility Real	8.070222	8.066706	8.064476	8.064476	8.358302
General Business and Public Utility Personal	8.800000	8.800000	8.800000	8.800000	8.800000
Mt. Pleasant					
Residential/Agricultural Real	13.416778	13.038917	13.038917	13.038917	15.387891
Commercial/Industrial and Public Utility Real	16.962017	16.962017	16.962017	16.962017	17.510090
General Business and Public Utility Personal	26.900000	26.900000	26.900000	26.900000	26.900000
New Alexandria					
Residential/Agricultural Real	6.562295	6.412490	6.397850	6.397850	7.160095
Commercial/Industrial and Public Utility Real	6.258915	6.258915	6.258915	6.258915	7.154395
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000	7.400000
Rayland					
Residential/Agricultural Real	5.846688	5.700184	5.699904	5.699904	3.746785
Commercial/Industrial and Public Utility Real	5.971104	5.971104	5.971104	5.971104	3.466336
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000	5.200000
Richmond					
Residential/Agricultural Real	5.341941	5.189910	5.189814	5.191879	5.720948
Commercial/Industrial and Public Utility Real	5.026557	5.024195	5.024195	5.076197	5.962734
General Business and Public Utility Personal	14.400000	14.400000	14.400000	14.400000	14.400000
Smithfield					
Residential/Agricultural Real	15.775800	15.230586	15.227244	15.226880	17.829969
Commercial/Industrial and Public Utility Real	17.667289	17.667289	17.713133	17.713133	20.524535
General Business and Public Utility Personal	22.500000	22.500000	22.500000	22.500000	24.500000
Stratton					
Residential/Agricultural Real	4.647562	5.098565	5.098975	5.096836	5.655471
Commercial/Industrial and Public Utility Real	4.997705	5.978986	5.978986	5.978986	5.982182
General Business and Public Utility Personal	5.000000	6.000000	6.000000	6.000000	6.000000
Tiltonville					
Residential/Agricultural Real	11.953335	11.602284	11.602302	11.602302	12.988499
Commercial/Industrial and Public Utility Real	13.038670	13.036611	13.036611	13.099170	13.782340
General Business and Public Utility Personal	14.700000	14.700000	14.700000	14.700000	14.700000
Wintersville					
Residential/Agricultural Real	7.108735	6.984968	6.984635	5.985038	6.417374
Commercial/Industrial and Public Utility Real	7.670925	7.668887	7.660606	6.665473	7.164285
General Business and Public Utility Personal	9.800000	9.800000	9.800000	8.800000	8.800000
Yorkville					
Residential/Agricultural Real	6.471689	6.392742	6.392742	6.392538	6.903454
Commercial/Industrial and Public Utility Real	7.035354	6.850250	6.844554	6.844554	7.999468
General Business and Public Utility Personal	9.850000	9.850000	9.850000	9.850000	9.850000

2005	2004	2003	2002	2001
6.235980	6.236490	6.411566	4.411482	4.403956
8.358970	8.358970	8.567732	6.562024	6.558464
8.800000	8.800000	8.800000	6.800000	6.800000
15.389516	15.389516	16.031947	16.002869	15.870050
17.510090	17.510090	18.822738	18.822738	18.496899
26.900000	26.900000	26.900000	26.900000	26.900000
7.162935	7.162390	2.400000	4.864085	4.863385
7.154395	7.154395	2.400000	6.396005	6.396005
7.400000	7.400000	2.400000	7.400000	7.400000
3.746785	3.746785	3.819289	3.819289	3.815389
3.466336	3.466336	3.536989	3.536989	3.536989
5.200000	5.200000	5.200000	5.200000	5.200000
5.718374	5.719495	5.930221	5.930168	5.901039
5.962734	5.962734	6.346817	6.346817	6.295871
14.400000	14.400000	14.400000	14.400000	14.400000
17.821652	15.795133	16.475275	15.148654	12.720780
20.524535	18.885697	20.311059	19.859224	16.823557
24.500000	25.300000	25.300000	26.300000	23.300000
3.155471	3.155471	3.195994	3.195994	3.195994
3.482182	3.482182	3.482410	3.482410	3.482410
3.500000	3.500000	3.500000	3.500000	3.500000
12.988063	9.488063	9.787924	9.788109	8.066337
13.782340	10.282340	10.716365	10.715742	10.058884
14.700000	11.200000	11.200000	11.200000	11.200000
6.419772	4.422363	4.506932	4.509698	4.512838
7.172581	5.182093	5.392737	5.376388	5.376468
8.800000	6.800000	6.800000	6.800000	6.800000
5.877091	5.877091	5.993771	5.993965	5.987242
6.900035	6.900035	6.952037	6.914680	6.903285
8.950000	8.950000	8.950000	8.950000	8.950000

(Continued)

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

	2010	2009	2008	2007	2006
Townships:					
Brush Creek					
Residential/Agricultural Real	3.230442	3.219562	3.219643	3.219682	3.294129
Commercial/Industrial and Public Utility Real	3.938728	3.938728	3.938728	3.996615	4.035713
General Business and Public Utility Personal	4.200000	4.200000	4.200000	4.200000	4.200000
Cross Creek					
Residential/Agricultural Real	6.454568	6.328234	6.328933	6.321874	6.774817
Commercial/Industrial and Public Utility Real	8.078652	8.071382	8.081527	8.058114	8.868018
General Business and Public Utility Personal	10.900000	10.900000	10.900000	10.900000	10.900000
Island Creek					
Residential/Agricultural Real	4.862369	4.788864	4.789641	4.788975	5.110159
Commercial/Industrial and Public Utility Real	6.352318	6.353484	6.354381	6.353720	6.711707
General Business and Public Utility Personal	8.700000	8.700000	8.700000	8.700000	8.700000
Knox					
Residential/Agricultural Real	5.578320	5.483871	5.486669	5.489628	5.905708
Commercial/Industrial and Public Utility Real	7.852073	7.969960	7.884776	7.885169	8.171213
General Business and Public Utility Personal	8.200000	8.200000	8.200000	8.200000	8.200000
Mt. Pleasant					
Residential/Agricultural Real	4.504536	4.474295	4.478179	4.478803	4.645247
Commercial/Industrial and Public Utility Real	4.609785	4.584278	4.584278	4.584278	5.156097
General Business and Public Utility Personal	6.100000	6.100000	6.100000	6.100000	6.100000
Ross					
Residential/Agricultural Real	3.303871	3.288783	3.289066	3.288918	3.381879
Commercial/Industrial and Public Utility Real	3.523244	3.492393	3.514326	3.614560	3.636526
General Business and Public Utility Personal	3.700000	3.700000	3.700000	3.700000	3.700000
Salem					
Residential/Agricultural Real	3.796253	3.754196	3.754710	3.754996	3.925344
Commercial/Industrial and Public Utility Real	4.155356	4.154831	4.154831	4.162831	4.507670
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000	6.500000
Saline					
Residential/Agricultural Real	3.742196	3.694475	3.696551	3.697282	3.975624
Commercial/Industrial and Public Utility Real	4.667785	4.667785	4.667798	4.667798	4.682339
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000	4.800000
Smithfield					
Residential/Agricultural Real	4.014987	4.002625	4.002907	4.002574	4.087057
Commercial/Industrial and Public Utility Real	4.546099	4.546099	4.384392	4.384392	4.274095
General Business and Public Utility Personal	5.100000	5.100000	5.100000	5.100000	5.100000
Springfield					
Residential/Agricultural Real	4.692035	4.622072	4.624056	4.624717	5.044502
Commercial/Industrial and Public Utility Real	5.800025	5.798347	5.803699	5.809123	6.837329
General Business and Public Utility Personal	8.200000	8.200000	8.200000	8.200000	8.200000

2005	2004	2003	2002	2001
3.296706	3.297334	3.371411	3.372011	3.368485
4.059333	4.059333	4.069554	4.069554	4.069554
4.200000	4.200000	4.200000	4.200000	4.200000
6.776910	4.779309	5.005493	5.005920	4.999855
8.877464	6.888994	7.247393	7.256469	7.250191
10.900000	8.900000	8.900000	8.900000	8.900000
5.112483	5.112604	5.404175	5.404604	5.389061
6.724561	6.533672	7.446972	7.100534	7.038379
8.700000	8.700000	8.700000	8.700000	8.700000
5.910314	5.911451	6.288104	6.295632	4.783390
8.200000	8.200000	7.882930	7.882930	6.382930
8.200000	8.200000	8.200000	8.200000	6.700000
4.648252	4.648950	4.771848	4.773965	4.768766
5.157344	5.157344	5.224603	5.224603	5.224603
6.100000	6.100000	6.100000	6.100000	6.100000
3.383692	3.386271	3.472671	3.475065	3.471566
3.636526	3.636526	3.651399	3.651399	3.651399
3.700000	3.700000	3.700000	3.700000	3.700000
3.927140	3.928168	4.089510	4.093865	4.078587
4.507670	4.509539	4.629716	4.629716	4.604278
6.500000	6.500000	6.500000	6.500000	6.500000
3.984338	2.985337	3.070164	3.071062	3.066888
4.682186	3.682186	3.686139	3.686139	3.684503
4.800000	3.800000	3.800000	3.800000	3.800000
4.088041	4.088881	4.145514	4.146367	4.144066
4.279371	4.279371	4.301617	4.304907	4.304907
5.100000	5.100000	5.100000	5.100000	5.100000
5.063216	5.070804	5.411124	5.422207	5.399442
6.837329	6.837329	7.133797	7.133797	7.232808
8.200000	8.200000	8.200000	8.200000	8.200000

(Continued)

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

	2010	2009	2008	2007	2006
Steubenville					
Residential/Agricultural Real	4.923612	4.821122	4.822480	4.822552	3.208546
Commercial/Industrial and Public Utility Real	5.525028	5.524994	5.524994	5.524994	3.873100
General Business and Public Utility Personal	6.100000	6.100000	6.100000	6.100000	4.100000
Warren					
Residential/Agricultural Real	3.922428	3.900543	3.901042	3.901230	4.000834
Commercial/Industrial and Public Utility Real	4.169793	4.169775	4.167694	4.168833	4.232493
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000	4.800000
Wayne					
Residential/Agricultural Real	8.913125	8.754235	8.759185	7.946638	8.867249
Commercial/Industrial and Public Utility Real	9.542316	9.563854	10.459432	9.775501	11.560773
General Business and Public Utility Personal	14.400000	14.400000	14.400000	14.400000	14.400000
Wells					
Residential/Agricultural Real	6.093809	5.996515	5.999990	6.000970	5.967897
Commercial/Industrial and Public Utility Real	7.598529	7.598327	7.598884	7.598884	7.155077
General Business and Public Utility Personal	7.750000	7.750000	7.750000	7.750000	7.250000
Colleges:					
Eastern Gateway Community College					
Residential/Agricultural Real	0.596869	0.575251	0.575465	0.575468	0.665268
Commercial/Industrial and Public Utility Real	0.835300	0.838753	0.837183	0.842247	0.896311
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
Special Districts:					
Eastern Ohio Regional Transit Authority					
Residential/Agricultural Real	1.775334	1.764706	1.763142	1.760646	2.000000
Commercial/Industrial and Public Utility Real	1.925126	1.831152	1.829106	1.825834	2.000000
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
Steel Valley Regional Transit Authority					
Residential/Agricultural Real	1.363393	1.308274	1.308195	1.308877	1.499730
Commercial/Industrial and Public Utility Real	1.384512	1.398058	1.389802	1.410829	1.500000
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000	1.500000
TEMS Ambulance					
Residential/Agricultural Real	1.220668	1.174999	1.175413	1.175752	1.396120
Commercial/Industrial and Public Utility Real	1.445959	1.449331	1.448419	1.448421	1.479997
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000	1.500000
Warren Township Park					
Residential/Agricultural Real	0.513080	0.495334	1.289595	1.289796	1.504479
Commercial/Industrial and Public Utility Real	0.559662	0.539997	1.318160	1.319497	1.646936
General Business and Public Utility Personal	1.000000	1.000000	2.000000	2.000000	2.000000
Belvedere Fire					
Residential/Agricultural Real	3.170428	3.051559	3.051492	3.052043	3.455670
Commercial/Industrial and Public Utility Real	2.358514	2.429888	2.457213	2.457213	3.129662
General Business and Public Utility Personal	7.500000	7.500000	7.500000	7.500000	7.500000
Puskarich Public Library					
Residential/Agricultural Real	0.999648	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	1.000000	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	1.000000	0.000000	0.000000	0.000000	0.000000

2005	2004	2003	2002	2001
3.208816	3.208816	3.336068	3.336468	3.330168
3.873100	3.873100	3.979538	3.985230	3.980474
4.100000	4.100000	4.100000	4.100000	4.100000
4.001967	4.001794	4.076952	4.077735	4.076289
4.232754	4.232754	4.279737	4.280503	4.275354
4.800000	4.800000	4.800000	4.800000	4.800000
8.874290	6.405223	6.822453	6.822381	7.079405
11.560773	9.060773	9.386038	9.386038	9.386038
14.400000	11.900000	11.900000	11.900000	11.900000
5.970366	4.721941	5.564905	4.850000	4.844231
7.155526	5.905526	6.878123	5.926718	5.929182
7.250000	6.000000	7.000000	6.000000	6.000000
0.665867	0.666231	0.715538	0.715879	0.712768
0.896408	0.894993	0.951405	0.948921	0.947063
1.000000	1.000000	1.000000	1.000000	1.000000
1.045354	1.044463	1.112020	1.110885	1.108104
1.137210	1.135063	1.170577	1.160539	1.149508
1.500000	1.500000	1.500000	1.500000	1.500000
0.704166	0.704134	0.718446	0.718107	0.714219
0.880523	0.880654	0.962919	0.962521	0.959774
1.000000	1.000000	1.000000	1.000000	1.000000
1.396893	1.397104	1.498830	0.000000	0.000000
1.480188	1.480173	1.499893	0.000000	0.000000
1.500000	1.500000	1.500000	0.000000	0.000000
1.505718	1.505518	0.624098	0.624442	0.622889
1.647010	1.647010	0.692154	0.687212	0.685128
2.000000	2.000000	1.000000	1.000000	1.000000
3.456206	3.466618	3.874396	3.879515	3.848926
3.129662	3.129662	3.462573	3.462573	3.462573
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

(Continued)

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

	2010	2009	2008	2007	2006
Joint Vocational School Districts:					
Jefferson County JVS					
Residential/Agricultural Real	1.457446	1.455259	1.455345	1.500000	1.500000
Commercial/Industrial and Public Utility Real	1.480047	1.480192	1.480038	1.500000	1.500000
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000	1.500000
Belmont-Harrison Career Center					
Residential/Agricultural Real	1.450000	1.450000	1.450000	1.450000	1.500000
Commercial/Industrial and Public Utility Real	1.450000	1.450000	1.450000	1.450000	1.500000
General Business and Public Utility Personal	1.450000	1.450000	1.450000	1.450000	1.500000
Columbiana County JVS					
Residential/Agricultural Real	2.000614	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial and Public Utility Real	2.035499	2.034116	2.027348	2.027958	2.017806
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000	2.800000
School Districts:					
Buckeye Local					
Residential/Agricultural Real	20.982744	22.500021	22.900013	22.900006	22.900011
Commercial/Industrial and Public Utility Real	22.110838	23.896924	24.270558	24.274476	25.821503
General Business and Public Utility Personal	28.000000	30.000000	30.400000	30.400000	30.400000
Edison Local					
Residential/Agricultural Real	22.463753	22.300003	22.300016	22.300005	22.300014
Commercial/Industrial and Public Utility Real	22.312825	22.622934	22.617100	22.640508	23.242354
General Business and Public Utility Personal	29.600000	29.900000	29.900000	29.900000	29.900000
Harrison Hills City					
Residential/Agricultural Real	21.495232	21.495761	21.703506	21.692654	21.694215
Commercial/Industrial and Public Utility Real	25.236440	24.558894	24.951337	24.955001	24.942389
General Business and Public Utility Personal	37.750000	37.750000	37.750000	37.750000	37.750000
Indian Creek Local					
Residential/Agricultural Real	24.887687	24.298669	20.751509	20.748701	20.401021
Commercial/Industrial and Public Utility Real	31.072639	31.304887	27.657428	27.641370	28.920588
General Business and Public Utility Personal	42.650000	42.650000	39.100000	39.100000	39.100000
Southern Local					
Residential/Agricultural Real	23.486785	23.468733	23.468975	23.902246	23.903669
Commercial/Industrial and Public Utility Real	31.383360	30.386962	30.285989	30.685721	30.631804
General Business and Public Utility Personal	39.440000	39.440000	39.440000	39.840000	39.840000
Steubenville City					
Residential/Agricultural Real	27.215987	26.534730	26.532170	26.532222	26.594707
Commercial/Industrial and Public Utility Real	28.740023	28.782572	28.783831	29.286370	30.160021
General Business and Public Utility Personal	35.350000	35.350000	35.350000	35.350000	35.350000
Toronto City					
Residential/Agricultural Real	20.609181	20.000198	20.000006	20.000018	21.265708
Commercial/Industrial and Public Utility Real	31.056930	31.200891	31.200891	31.200621	33.176080
General Business and Public Utility Personal	37.650000	37.650000	37.650000	37.650000	37.650000

The rates presented in this Table represent the effective rates.

Source : Jefferson County Auditor

2005	2004	2003	2002	2001
1.500000	1.500000	1.500000	1.500000	1.500000
1.500000	1.500000	1.500000	1.500000	1.500000
1.500000	1.500000	1.500000	1.500000	1.500000
1.450000	1.450000	1.450000	1.450000	1.450000
1.450000	1.450000	1.450000	1.450000	1.450000
1.450000	1.450000	1.450000	1.450000	1.450000
2.000000	2.005752	2.003400	2.000000	2.004679
2.000000	2.019917	2.018797	2.020160	2.018329
2.800000	2.800000	2.800000	2.800000	2.800000
22.900011	22.900005	23.100009	23.060204	23.000014
25.833183	25.808799	26.359866	26.226111	26.199819
30.400000	30.400000	30.600000	30.500000	30.500000
22.800018	22.800009	22.833207	22.863595	22.800019
23.752560	23.753387	24.000480	23.830238	23.816835
30.400000	30.400000	30.400000	30.400000	30.400000
21.993375	21.999375	22.004996	23.170028	23.140362
26.379508	26.378926	26.453550	27.405190	27.393116
37.750000	37.750000	37.750000	37.750000	37.750000
20.407569	20.422097	21.551426	21.557502	21.505107
28.944273	28.845864	31.088357	31.070822	30.982842
39.100000	39.100000	39.100000	39.100000	39.310000
24.114378	24.255830	24.255000	24.247843	26.201972
30.802116	30.758355	30.761010	30.761010	30.748596
40.050000	40.050000	40.050000	40.050000	40.050000
26.595198	26.591728	27.288540	27.778386	27.700012
30.130346	30.135427	32.627012	33.117429	33.066311
35.350000	35.350000	35.950000	36.450000	36.450000
20.000018	20.000024	20.001710	20.003080	20.000020
32.356545	32.356545	34.282570	34.284747	34.284747
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
2010	\$50,864,117	\$48,803,761	95.95%	\$1,991,906	\$50,795,667	99.87%
2009	53,306,429	51,201,336	96.05%	1,779,513	52,980,849	99.39%
2008	49,182,708	47,476,952	96.53%	1,890,595	49,367,547	100.38%
2007	48,607,336	46,957,674	96.61%	1,796,956	48,754,630	100.30%
2006	44,979,938	43,347,396	96.37%	1,755,978	45,103,374	100.27%
2005	44,167,378	42,631,364	96.52%	1,621,967	44,253,331	100.19%
2004	41,859,781	40,532,707	96.83%	1,958,302	42,491,009	101.51%
2003	40,165,455	38,832,118	96.68%	1,591,492	40,423,610	100.64%
2002	39,037,712	37,807,239	96.85%	1,663,993	39,471,232	101.11%
2001	49,139,104	47,833,872	97.34%	1,354,347	49,188,219	100.10%

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

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

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

Source: *Jefferson County Auditor*

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

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (1)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2010	\$70,276	\$70,272	99.99%	\$283,704	\$353,976	503.69%
2009	199,309	192,630	96.65%	25,858	218,488	109.62%
2008	2,339,599	2,301,109	98.35%	80,685	2,381,794	101.80%
2007	5,019,004	4,731,681	94.28%	41,418	4,773,099	95.10%
2006	6,467,055	6,376,911	98.61%	277,480	6,654,391	102.90%
2005	8,138,456	7,871,861	96.72%	98,926	7,970,787	97.94%
2004	7,231,448	7,071,014	97.78%	34,936	7,105,950	98.26%
2003	8,072,306	7,957,062	98.57%	70,469	8,027,531	99.45%
2002	5,816,268	5,657,258	97.27%	110,825	5,768,083	99.17%
2001	6,312,008	6,179,833	97.91%	97,644	6,277,477	99.45%

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

Source: Jefferson County Auditor

Note: The general business tangible personal property tax including inventory was being phased out between 2006 and 2008. The assessment percentage was 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 is 2010).

Jefferson County, Ohio

Principal Taxpayers

Real Estate Tax

2010 and 2004 (1)

Name of Taxpayer	2010	
	Assessed Value	Percent of Real Property Assessed Value
Ohio Edison Company	\$22,879,410	2.55%
Buckeye Power	15,089,490	1.68%
Fort Steuben Improvements	12,747,470	1.42%
Wheeling Pittsburgh Steel	7,403,330	0.82%
Ohio Power Company	5,317,840	0.59%
WalMart Store East LLP	4,735,850	0.53%
Hollywood Center Inc.	3,847,730	0.43%
Cal-Steuben Limited	2,325,930	0.26%
Anothony Mining Company Inc.	2,063,310	0.23%
Carriage Inn of Steuenville Inc.	1,952,630	0.22%
Totals	<u>\$78,362,990</u>	<u>8.73%</u>
Total Assessed Valuation	<u>\$897,968,510</u>	

Name of Taxpayer	2004 (2)	
	Assessed Value	Percent of Real Property Assessed Value
Fort Steuben Mall, Inc.	\$9,927,280	1.26%
WalMart Store East LLP	9,026,570	1.15%
Wheeling Pittsburgh Steel	7,578,980	0.97%
Tri-State Plaza Partnership	3,008,010	0.38%
Hollywood Center Inc.	2,675,470	0.34%
L Steubenville LLC	2,143,650	0.27%
Anothony Mining Company Inc.	2,111,040	0.27%
Totals	<u>\$36,471,000</u>	<u>4.64%</u>
Total Assessed Valuation	<u>\$785,271,380</u>	

(1) The amounts presented represent the assessed values upon which 2010 and 2004 collections were based. Information prior to 2004 not available.

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

Source : Jefferson County Auditor

Jefferson County, Ohio
Principal Taxpayers
General Business Tangible Personal Property Tax
2010 and 2004 (1)

Name of Taxpayer	2010	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Ohio Bell Telephone	\$569,970	47.95%
Verizon North Inc.	316,720	26.64%
AT & T Communications of Ohio	85,600	7.20%
New Cingular Wireless PCS LLC	70,880	5.96%
New Par	43,780	3.68%
Windstream Western Reserve Inc.	34,800	2.93%
Cricket Communications Inc.	19,600	1.65%
Sprint Spectrum LP	15,020	1.26%
Ameritech Advanced Data	13,950	1.17%
Voicestream Pittsburgh LP	11,900	1.00%
Total	\$1,182,220	99.44%
Total Assessed Valuation	\$1,188,770	

Name of Taxpayer	2004	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Wheeling Pittsburgh Steel	\$36,918,750	27.17%
Titanium Metals Corporation	23,441,220	17.25%
Midwest Electical Supply	9,421,460	6.93%
Boeing Company	2,325,770	1.71%
Lowe's Home Centers	1,549,250	1.14%
Shelley & Sands	1,354,920	1.00%
Bulldog Distributing	1,321,160	0.97%
Walmart Stores East LLP	1,279,370	0.94%
Denoon	1,213,880	0.89%
Valley Paper Converting	1,155,720	0.85%
Total	\$79,981,500	58.85%
Total Assessed Valuation	\$135,899,620	

(1) The amounts presented represent the assessed values upon which 2010 and 2004 collections were based. Information prior to 2004 is not available.

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

Jefferson County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
2010 and 2004 (1)

Name of Taxpayer	2010	
	Assessed Value	Percent of Public Utility Assessed Value
First Energy Generation Corp.	\$101,252,190	39.40%
Ohio Power Company	84,033,580	32.70%
Buckeye Power Inc.	54,853,530	21.35%
American Transmission Systems Inc.	6,694,360	2.61%
Columbia Gas of Ohio Inc.	3,390,030	1.32%
Ohio Edison Company	3,173,300	1.23%
Carroll Electric Cooperative Inc.	1,308,510	0.51%
Columbia Gas Transmission Corp.	1,301,030	0.51%
General Electric Capital Commercial Inc.	474,300	0.18%
Dominion Transmission Inc.	350,100	0.14%
Total	\$256,830,930	99.95%
Total Assessed Valuation	\$256,976,910	

Name of Taxpayer	2004	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison Company	\$60,471,780	27.65%
Ohio Power Company	53,327,180	24.39%
Buckeye Power Inc.	45,151,310	20.65%
Cleveland Electric	10,471,970	4.79%
First Energy Generation Corp.	7,451,880	3.41%
Ohio Bell Telephone Company	6,535,080	2.99%
American Transmission Systems Inc.	5,733,400	2.62%
Pennsylvania Power Company	4,299,540	1.97%
Verizon North Inc.	3,652,720	1.67%
Norfolk Southern Combined Railroad	3,219,490	1.47%
Total	\$200,314,350	91.61%
Total Assessed Valuation	\$218,676,990	

(1) The amounts presented represent the assessed values upon which 2010 and 2004 collections were based. Information prior to 2004 is not available.

Source : Jefferson County Auditor

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

Industry (Category)	December 31, 2010 (1)		December 31, 2009 (1)	
	Precent Share of Collections	Collections by Industry	Precent Share of Collections	Collections by Industry
Agriculture, Forestry, and Fishing	0.01%	\$550	0.01%	\$964
Utilities (excluding telecommunications)	0.96%	94,229	1.27%	120,194
Construction	0.22%	21,658	0.23%	21,331
Manufacturing	4.59%	452,436	4.09%	386,080
Wholesale Trade	1.26%	124,742	1.28%	120,369
Motor Vehicle and Parts Dealers	18.40%	1,815,783	16.96%	1,600,761
Furniture and Home Furnishings Stores	0.93%	92,130	1.06%	100,310
Electronic and Appliance Stores	0.74%	72,755	1.25%	117,970
Building Material and Garden Equipment & Supplies	8.92%	880,515	9.38%	885,579
Food and Beverage Stores	4.63%	456,607	4.91%	463,134
Health and Personal Care Stores	1.87%	184,871	2.42%	228,340
Gasoline Stations	2.37%	233,970	2.48%	234,124
Clothing and Clothing Accessories Stores	1.57%	154,613	1.47%	138,475
Sporting Goods, Hobby, Book, and Music Stores	1.80%	177,906	2.00%	188,941
General Merchandise Stores	17.58%	1,734,628	17.72%	1,671,899
Miscellaneous Store Retailers	8.14%	803,438	10.58%	998,496
Nonstore Retailers	2.38%	234,608	2.53%	238,351
Transportation and Warehousing	0.05%	4,595	0.06%	5,541
Information (including telecommunications)	6.68%	658,891	6.68%	630,586
Finance and Insurance	4.91%	484,553	1.30%	122,686
Real Estate, and Rental & Leasing of Property	2.58%	254,705	2.51%	236,811
Professional, Scientific and Technical Services	0.47%	46,251	0.69%	65,042
Management of Companies (Holding Companies)	0.05%	4,801	0.00%	0
Administrative & Support Services, and Waste Management & Remediation Services	1.16%	114,776	1.10%	104,284
Education, Health Care and Social Assistance	0.05%	4,724	0.02%	2,153
Arts, Entertainment, and Recreation	0.11%	11,153	0.10%	8,998
Accommodation and Food Services	4.60%	453,491	4.93%	465,619
Other Services	2.27%	223,945	2.21%	208,330
Unclassified	0.70%	69,322	0.77%	72,369
Total	100.00%	\$9,866,646	100.00%	\$9,437,737
Sales Tax Rate	1.50%		1.50%	

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

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

Source: State Department of Taxation

December 31, 2008 (1)		December 31, 2007 (1)		December 31, 2006 (1)	
Precent Share of Collections	Collections by Industry	Precent Share of Collections	Collections by Industry	Precent Share of Collections	Collections by Industry
0.00%	\$0	0.00%	\$0	0.00%	\$0
1.23%	128,916	1.12%	116,341	1.13%	109,363
0.42%	43,762	0.64%	65,950	0.32%	30,581
4.93%	514,871	3.64%	377,546	3.59%	348,467
2.24%	233,769	1.65%	170,489	1.66%	161,551
18.07%	1,887,859	18.62%	1,930,932	19.70%	1,915,162
1.06%	110,973	1.18%	122,472	1.26%	122,386
1.79%	186,591	1.98%	205,530	2.04%	198,654
9.27%	968,429	10.03%	1,039,954	10.09%	981,190
4.23%	441,388	4.05%	419,993	4.29%	417,189
1.82%	190,247	1.88%	194,443	2.14%	208,353
2.09%	218,041	2.11%	218,929	2.19%	213,251
1.71%	178,504	1.87%	194,257	1.77%	171,534
1.75%	182,703	1.84%	190,983	2.61%	253,458
16.64%	1,738,338	17.13%	1,776,045	18.59%	1,806,892
11.57%	1,208,546	10.51%	1,089,461	9.24%	899,215
2.94%	307,178	2.91%	302,013	2.68%	260,728
0.08%	8,401	0.07%	7,041	0.08%	7,934
6.11%	638,747	5.57%	577,575	5.19%	504,647
0.13%	13,792	0.15%	15,501	0.11%	11,550
2.77%	289,859	3.01%	313,015	2.12%	205,706
0.52%	54,149	0.36%	37,590	0.17%	16,725
0.00%	0	0.00%	0	0.00%	0
1.19%	124,321	1.09%	113,493	1.24%	120,184
0.01%	1,175	0.02%	1,729	0.02%	1,733
0.07%	7,140	0.06%	5,974	0.07%	7,230
4.66%	487,219	4.76%	494,094	5.00%	486,326
1.76%	184,009	1.80%	186,596	1.93%	187,407
0.94%	96,838	1.95%	201,829	0.77%	74,661
100.00%	\$10,445,765	100.00%	\$10,369,775	100.00%	\$9,722,077
1.50%		1.50%		1.50%	

Jefferson County, Ohio
Ratios of Outstanding Debt
Last Ten Years

Year	Governmental Activities					Business Type Activities	
	General Obligation Bonds	Long-Term Notes Payable	State Infrastructure Bank Loan	OPWC Loans	Capital Leases	Mortgage Revenue Bonds	General Obligation Bonds
2010	\$19,391,941	\$2,765,288	\$0	\$95,957	\$120,043	\$0	\$4,257,662
2009	20,847,709	3,196,508	0	182,154	260,813	0	3,323,237
2008	22,330,547	3,609,724	0	268,351	330,885	0	3,423,812
2007	23,631,414	2,603,775	55,603	354,548	375,371	0	3,524,387
2006	25,155,086	1,688,920	108,915	42,268	530,874	0	3,624,962
2005	26,590,257	1,992,466	160,033	48,770	100,744	0	3,720,537
2004	27,959,541	508,595	209,045	55,272	47,022	61,000	3,816,112
2003	24,881,495	783,160	256,039	61,774	87,425	132,000	0
2002	26,252,252	1,047,131	301,098	68,276	93,776	201,000	0
2001	27,087,219	986,949	0	74,778	101,276	264,000	0

(1) Personal Income not available for 2009-2010, used 2008 income.

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

Business Type Activities								
OWDA Loans Payable	OPWC Loans Payable	Ohio EPA Loan Payable	Long-Term Notes Payable	Capital Leases	Total Primary Government	Ratio of Net Debt to Estimated Actual Value	Percentage of Personal Income (1)	Per Capita
\$1,778,359	\$535,231	\$6,596,848	\$0	\$0	\$35,541,329	1.07%	1.65%	\$510
1,916,328	608,376	6,948,760	0	0	37,283,885	1.10%	1.73%	551
2,544,471	685,521	7,036,418	0	0	40,229,729	1.04%	1.86%	590
3,136,906	754,900	6,617,964	0	0	41,054,868	1.06%	2.03%	599
3,695,803	823,979	6,856,377	0	0	42,527,184	1.23%	2.22%	614
4,223,192	658,046	6,766,433	0	0	44,260,478	1.30%	2.41%	632
4,720,975	727,425	105,882	750,000	0	38,960,869	1.18%	2.11%	550
5,190,932	753,104	0	750,000	0	32,895,929	1.06%	1.84%	461
5,634,732	854,483	0	0	0	34,452,748	1.14%	1.97%	479
6,053,935	915,862	0	0	55,880	35,539,899	0.98%	2.10%	488

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
2010	69,709	\$3,323,619,457	\$23,649,603	0.71%	\$339
2009	67,691	3,399,134,789	24,170,946	0.71%	357
2008	68,242	3,870,753,800	25,754,359	0.67%	377
2007	68,550	3,858,697,898	27,155,801	0.70%	396
2006	69,264	3,444,777,076	28,780,048	0.84%	416
2005	70,064	3,412,022,394	30,310,794	0.89%	433
2004	70,820	3,296,926,616	31,775,653	0.96%	449
2003	71,381	3,113,830,877	24,881,495	0.80%	349
2002	71,945	3,015,550,657	26,252,252	0.87%	365
2001	72,786	3,642,040,633	27,087,219	0.74%	372

(1) Governmental General Obligation Bonds only.

Sources: Jefferson County Auditor's Office
US Census Bureau

Jefferson County, Ohio
*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2010*

Political Subdivision	Debt Outstanding	Percentage Applicable to County (1)	Amount of Direct and Overlapping Debt
Jefferson County	\$22,373,229	100.00%	\$22,373,229
Overlapping:			
Municipalities Wholly Within County	6,664,862	100.00%	6,664,862
School Districts Wholly Within County	16,818,260	100.00%	16,818,260
Buckeye Local School District	745,000	91.23%	679,664
Edison Local School District	124,651	98.49%	122,769
Jefferson County Joint Vocational School District	1,078,690	97.42%	1,050,860
Southern Local School District	2,359,998	1.22%	28,792
Total Overlapping Debt	<u>27,791,461</u>		<u>25,365,207</u>
Total Applicable to Jefferson County	<u>\$50,164,690</u>		<u>\$47,738,436</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 2010 collection year.

Source: Jefferson County Auditors Office

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

	2010	2009	2008	2007
Tax Valuation	<u>\$1,156,134,190</u>	<u>\$1,178,580,770</u>	<u>\$1,183,387,962</u>	<u>\$1,211,141,423</u>
Debt Limit (1)	<u>27,403,355</u>	<u>27,964,519</u>	<u>28,084,699</u>	<u>28,778,536</u>
Total Outstanding Debt:				
General Obligation Bonds	23,395,000	23,423,892	24,583,727	25,658,221
Revenue Bond	0	0	0	0
OWDA Loans	1,778,359	1,916,328	2,544,471	3,136,906
OPWC Loans	631,188	790,530	983,872	1,109,448
OEPA Loans	6,596,848	6,948,760	7,036,418	6,617,964
Notes and SIB Loan	<u>2,765,288</u>	<u>4,152,508</u>	<u>4,531,724</u>	<u>3,549,378</u>
Total	<u>35,166,683</u>	<u>37,232,018</u>	<u>39,680,212</u>	<u>40,071,917</u>
Exemptions:				
General Obligation Bonds	19,245,000	20,213,892	21,278,727	22,258,221
Revenue Bond	0	0	0	0
OWDA Loans	1,778,359	1,916,328	2,544,471	3,136,906
OPWC Loans	631,188	790,530	983,872	1,109,448
OEPA Loans	6,596,848	6,948,760	7,036,418	6,617,964
Notes	1,080,392	2,148,423	2,222,000	890,000
Amount Available in Debt Service Fund	<u>3,600,988</u>	<u>3,512,671</u>	<u>3,329,883</u>	<u>2,800,246</u>
Total	<u>32,932,775</u>	<u>35,530,604</u>	<u>37,395,371</u>	<u>36,812,785</u>
Amount of Debt Subject to Limit	<u>2,233,908</u>	<u>1,701,414</u>	<u>2,284,841</u>	<u>3,259,132</u>
Legal Debt Margin	<u>\$25,169,447</u>	<u>\$26,263,105</u>	<u>\$25,799,858</u>	<u>\$25,519,404</u>
Legal Debt Margin as a Percentage of the Debt Limit	91.85%	93.92%	91.86%	88.68%
Unvoted Debt Limit (2)	\$11,561,342	\$11,785,808	\$11,833,880	\$12,111,414
Less:				
Amount of Debt Subject to Limit	<u>2,233,908</u>	<u>1,701,414</u>	<u>2,284,841</u>	<u>3,259,132</u>
Unvoted Legal Debt Margin	<u>\$9,327,434</u>	<u>\$10,084,394</u>	<u>\$9,549,039</u>	<u>\$8,852,282</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	80.68%	85.56%	80.69%	73.09%

(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

2006	2005	2004	2003	2002	2001
<u>\$1,117,143,895</u>	<u>\$1,139,847,990</u>	<u>\$1,104,721,237</u>	<u>\$1,042,320,082</u>	<u>\$1,014,866,470</u>	<u>\$1,230,680,924</u>
<u>26,428,597</u>	<u>26,996,200</u>	<u>26,118,031</u>	<u>24,558,002</u>	<u>23,871,662</u>	<u>29,267,023</u>
27,049,048	28,427,219	30,232,219	23,907,219	25,527,219	27,087,219
0	0	61,000	132,000	201,000	264,000
3,695,803	4,223,192	4,720,975	5,190,932	5,634,732	6,053,933
866,247	706,816	782,697	814,878	922,759	990,640
6,856,377	6,766,433	105,882	0	0	0
<u>2,547,835</u>	<u>3,496,841</u>	<u>1,467,640</u>	<u>11,301,657</u>	<u>10,864,744</u>	<u>12,021,816</u>
<u>41,015,310</u>	<u>43,620,501</u>	<u>37,370,413</u>	<u>41,346,686</u>	<u>43,150,454</u>	<u>46,417,608</u>
23,229,048	24,207,219	29,312,219	22,702,219	24,047,219	25,347,219
0	0	61,000	132,000	201,000	264,000
3,675,803	4,223,192	4,720,975	5,190,932	5,634,732	6,053,933
866,247	706,816	782,697	814,878	922,759	990,640
6,856,377	6,766,433	105,882	0	0	0
750,000	844,342	750,000	10,262,458	9,516,517	10,340,595
<u>2,271,789</u>	<u>2,021,574</u>	<u>1,811,204</u>	<u>2,017,073</u>	<u>2,311,876</u>	<u>1,935,010</u>
<u>37,649,264</u>	<u>38,769,576</u>	<u>37,543,977</u>	<u>41,119,560</u>	<u>42,634,103</u>	<u>44,931,397</u>
<u>3,366,046</u>	<u>4,850,925</u>	<u>(173,564)</u>	<u>227,126</u>	<u>516,351</u>	<u>1,486,211</u>
<u>\$23,062,551</u>	<u>\$22,145,275</u>	<u>\$26,118,031</u>	<u>\$24,330,876</u>	<u>\$23,355,311</u>	<u>\$27,780,812</u>
87.26%	82.03%	100.00%	99.08%	97.84%	94.92%
<u>\$11,171,439</u>	<u>\$11,398,480</u>	<u>\$11,047,212</u>	<u>\$10,423,201</u>	<u>\$10,148,665</u>	<u>\$12,306,809</u>
<u>3,366,046</u>	<u>4,850,925</u>	<u>(173,564)</u>	<u>227,126</u>	<u>516,351</u>	<u>1,486,211</u>
<u>\$7,805,393</u>	<u>\$6,547,555</u>	<u>\$11,047,212</u>	<u>\$10,196,075</u>	<u>\$9,632,314</u>	<u>\$10,820,598</u>
69.87%	57.44%	100.00%	97.82%	94.91%	87.92%

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	
2010 (4)	N/A	N/A	N/A	N/A	N/A	N/A
2009 (4)	N/A	N/A	N/A	N/A	N/A	N/A
2008 (4)	N/A	N/A	N/A	N/A	N/A	N/A
2007 (4)	N/A	N/A	N/A	N/A	N/A	N/A
2006 (4)	N/A	N/A	N/A	N/A	N/A	N/A
2005	\$5,001,874	\$2,866,924	\$2,134,950	\$61,000	\$1,281	34.28
2004	4,773,778	3,101,615	1,672,163	71,000	4,053	22.28
2003	4,198,098	2,752,511	1,445,587	69,000	6,993	19.02
2002	3,820,188	2,708,552	1,111,636	63,000	9,765	15.28
2001	3,037,379	2,600,027	437,352	60,000	12,348	6.05

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

Jefferson County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (2) (4)	Per Capita Personal Income (4)	Unemployment Rate (3)
2010	69,709	\$2,154,036,000	\$30,900	12.40%
2009	67,691	2,154,036,000	31,822	14.10%
2008	68,242	2,157,919,000	31,622	8.80%
2007	68,550	2,021,864,000	29,495	6.50%
2006	69,264	1,916,964,000	27,676	6.60%
2005	70,064	1,834,953,000	26,190	7.80%
2004	70,820	1,849,545,000	26,116	8.40%
2003	71,381	1,788,398,000	25,054	7.50%
2002	71,945	1,748,335,000	24,301	6.60%
2001	72,786	1,694,595,000	23,282	7.00%

Sources: (1) *U.S. Census Bureau*
(2) *Bureau of Economic Analysis*
(3) *Ohio Job and Family Services website*
(4) *Personal Income not available for 2010. Used 2009 income.*

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

Employer	Nature of Business	2010	
		Number of Employees	Percentage of Total Employment
Trinity	Acute Care Hospital	1,825	6.52%
Arcelor Mittal Steel	Steel	965	3.45%
Wal-Mart Distribution Center	Retail Food Sales Distribution	744	2.66%
Jefferson County	Government	691	2.47%
Titanium Metals Corporation	Titanium Mill Production	660	2.36%
Eastern Gateway Community College	Education	503	1.80%
Franciscan University	Education	450	1.61%
First Energy	Utility	450	1.61%
Wal-Mart	Retail	408	1.46%
American Electric Power	Utility	369	1.32%
Total		<u>7,065</u>	<u>25.26%</u>
Total Employment within the County		<u>28,000</u>	

Employer	Nature of Business	2001	
		Number of Employees	Percentage of Total Employment
Weirton Steel	Steel	4,096	13.84%
Wheeling-Pittsburgh Steel Corporation	Steel	2,900	9.80%
Trinity Health System	Acute Care Hospital	1,100	3.72%
Jefferson County	Government	851	2.88%
Titanium Metals Corporation	Titanium Mill Production	475	1.60%
The Ohio Edison Company	Utility	350	1.18%
Franciscan University of Steubenville	Higher Education	230	0.78%
Jefferson Community College	Higher Education	210	0.71%
Telespectrum Worldwide	Telemarketing	125	0.42%
Hancock Manufacturing	Metal Working	110	0.37%
Total		<u>10,447</u>	<u>35.30%</u>
Total Employment within the County		<u>29,600</u>	

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

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
General Government										
Legislative and Executive										
Commissioners	4	5	5	5	5	5	5	7	8	8
Auditor	10	10	10	10	10	10	7	9	12	12
Treasurer	3	5	5	5	5	4	4	5	6	6
Prosecuting Attorney	12	14	13	15	14	16	19	16	16	15
Board of Elections	10	10	10	10	9	9	10	10	10	10
Recorder	4	5	5	5	5	5	5	5	6	6
Buildings and Grounds	5	6	7	7	7	7	7	7	10	11
Data Processing	6	6	6	7	6	6	6	6	7	6
Certificate Auto Title	5	6	5	5	5	5	7	7	6	6
Real Estate assessment	5	7	7	7	6	5	7	3	4	4
DRETAC	4	2	3	3	5	3	3	3	3	2
Judicial										
Jury Commission	0	0	0	0	0	0	0	0	2	1
Common Pleas Court	7	7	10	8	8	9	8	9	8	8
Adult Probate Court	50	47	51	56	55	57	61	59	59	54
Probate Court	5	5	5	6	6	6	7	5	7	7
County Court #1	5	4	4	4	4	3	3	3	4	4
County Court #2	4	4	4	4	4	4	4	4	3	4
County Court #3	4	4	4	4	4	4	3	3	3	3
Juvenile Court	11	12	13	15	16	16	26	25	19	16
Municipal Court	6	5	5	5	5	5	5	5	5	5
Clerk of Courts	8	8	8	8	8	8	8	10	8	8
Court Magistrate	3	3	3	3	3	3	3	3	3	3
Law Library	1	1	0	1	1	1	1	1	1	1
Public Safety										
Jail Operating Levy	49	58	57	62	64	64	65	80	83	79
911 Emergency	17	17	15	18	14	14	12	14	14	15
Permissive Sheriff	34	39	42	39	44	48	38	37	45	41
Court Corrections	14	12	11	11	10	11	6	10	10	10
Coroner	5	5	6	6	6	5	5	5	5	5
Public Works										
MVGT	43	42	45	42	45	47	47	52	53	54
Beautification	5	5	6	6	9	13	12	14	14	14
Health										
Dog and Kennel	3	3	4	4	4	4	5	4	5	5
Board of Health	27	29	30	29	25	16	17	11	13	13
Mental Health	5	5	5	5	5	5	5	5	5	5
Department of Developmental Disabilities	170	158	152	163	167	156	158	158	177	177
Human Services										
Family and Child	1	1	1	1	1	1	1	0	0	0
Public Assistance	97	100	103	107	109	107	79	86	94	93
Children's Services	6	7	6	6	7	9	47	66	73	73
Child Support Enforcement Agency	11	12	13	14	15	14	14	16	15	20
Veteran Services	7	7	9	9	9	9	4	9	9	8
Conservation and Recreation										
Soil and Water	6	5	5	5	5	10	10	13	13	13
Community and Economic Development										
Airport	3	3	5	5	5	3	5	5	4	4
Sewer District	3	3	3	3	3	4	5	5	5	10
Water District	13	14	15	14	14	14	14	15	18	12
Total	691	701	716	742	752	745	758	810	865	851

Source: Jefferson County Auditor

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

	2010	2009	2008	2007	2006
General Government					
Legislative and Executive					
Commissioners					
Number of vehicles	2	3	5	5	5
Auditor					
Number of vehicles	1	1	1	1	1
Prosecuting Attorney					
Number of vehicles	0	0	2	2	2
Judicial					
Adult Probation					
Number of vehicles	2	2	2	2	2
Juvenile Court					
Number of vehicles	5	5	5	3	3
Total number of courtrooms	7	7	7	7	7
Public Safety					
Sheriff					
Number of Adult Cells - single	80	80	80	80	80
Number of Juvenile Cells - double	20	20	20	20	20
Cruisers	14	14	14	12	10
Number of vehicles	1	1	1	1	1
Juvenile Court - Detention					
Number of vehicles	1	1	1	1	1
911 Emergency					
Number of vehicles	1	1	2	2	2
Public Works					
Engineer					
Number of vehicles	21	24	23	24	22
Pieces of heavy equipment	53	53	49	48	46
Number of bridges and culverts	311	310	310	310	310
Lane miles of roads	526	526	526	526	526
Lineal feet of guardrail	444,043	444,043	444,043	425,347	425,347
Health					
Department of Developmental Disabilities					
Number of vehicles	9	9	11	11	11
Number of buses	15	15	20	20	20
Mental Health					
Number of vehicles	1	1	1	1	1
Human Services					
Job and Family Services					
Number of vehicles	8	8	8	8	8
Children Services					
Number of vehicles	1	1	2	2	2
Number of rooms - childrens home	9	9	9	9	9
Conservation and Recreation					
Parks					
Number of vehicles	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
Number of hangers	6	6	6	6	6
Number of airplane rental spaces	34	33	33	33	33
Number of miscellaneous rental spaces	0	68	68	68	68
Industrial Park					
Undeveloped acreage	48	48	48	48	75
Sewer District					
Number of tanks, lifts, and booster stations	23	23	23	23	23
Water District					
Number of vehicles	10	12	10	7	7
Number of tanks, lifts, and booster stations	48	48	48	48	48

(1) Information prior to 2006 not available

Source: Jefferson County Auditor's Office

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

	2010	2009	2008	2007
General Government				
Legislative and Executive				
Auditor				
Number of Non-Exempt Conveyances	1,248	1,134	1,123	1,364
Number of Exempt Conveyances	998	862	1,473	1,440
Homestead and Rollback:				
Number of Exemptions Granted	7,013	7,069	7,003	6,843
Total Reduction in Taxes	\$5,352,952	\$5,616,439	\$5,230,274	\$3,869,713
Number of Individual Dog Tags Sold	4,570	5,538	4,750	4,768
Total Number of Dog Tags Sold	4,795	6,072	5,293	5,307
Board of Elections				
Number of Registered Voters	51,116	50,208	50,156	47,105
Number of Ballots Cast	25,238	21,047	36,579	19,193
Judicial				
Common Pleas Court				
Number of New Cases Filed	3,115	3,280	3,138	2,874
Probate Court				
Number of New Cases Filed	1,137	1,027	1,192	679
Juvenile Court				
Number of New Cases Filed	2,303	2,424	2,661	2,874
County Court #1				
Number of New Cases Filed	2,874	3,202	3,574	3,389
County Court #2				
Number of New Cases Filed	1,309	1,916	2,466	2,890
County Court #3				
Number of New Cases Filed	1,881	2,011	2,462	2,251
Clerk of Courts				
Titles	31,789	33,890	37,887	38,888
Duplicates	1,640	1,708	1,806	1,876
Replacements	2,617	2,573	2,493	2,557
Salvage	169	368	182	214
Public Safety				
Sheriff				
Calls Received	76,893	75,018	77,122	100,500
Investigated Complaints	2,743	2,963	2,201	2,341
Arrests	327	336	285	504
Warrants Served	348	353	319	524
Mileage Traveled	418,720	412,580	423,500	423,245
Sheriff Sales	141	121	138	166
Jail Operation				
Prisoners booked	1,887	1,903	1,811	2,802
Prisoners released	1,880	755	1,802	2,824
Meals Served	147,850	143,552	241,661	254,119

2006	2005	2004	2003	2002	2001
1,343	1,382	1,459	1,282	1,336	1,320
1,382	1,468	1,644	1,645	1,686	1,682
2,770	2,883	2,923	3,011	3,073	3,110
\$3,517,334	\$4,324,120	\$4,178,455	\$3,994,111	\$3,904,761	\$3,872,079
4,864	4,765	5,467	5,658	6,114	6,027
5,321	5,258	5,888	6,140	6,603	6,500
48,639	47,894	49,651	46,073	52,971	52,777
26,666	22,742	37,176	20,667	24,176	20,644
2,964	2,867	2,820	2,869	2,795	2,739
653	694	778	733	786	773
2,814	2,807	3,223	3,528	3,595	3,483
2,956	3,126	3,758	5,179	4,823	4,556
2,235	1,929	2,108	2,902	3,149	2,767
2,010	1,764	2,083	3,206	2,666	2,252
38,365	39,320	41,957	39,569	37,992	35,360
1,851	1,869	1,912	1,973	1,902	1,877
2,397	2,369	2,752	2,653	2,509	2,739
237	290	337	350	503	617
100,000	65,000	66,000	66,000	N/A	N/A
2,642	2,965	3,285	3,461	N/A	N/A
500	541	531	579	N/A	N/A
599	547	499	546	N/A	N/A
423,245	414,612	370,632	357,463	N/A	N/A
182	128	141	109	N/A	N/A
2,845	2,877	3,220	3,663	3,464	2,827
2,836	2,866	3,239	3,630	3,438	2,117
241,661	227,634	273,491	260,512	N/A	N/A

(Continued)

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

	2010	2009	2008	2007
Juvenile Detention				
Number of Admissions	628	638	600	619
Average Daily Population	26.05	26.42	25.59	26.36
Revenue (Juveniles outside County)	\$746,909	\$528,777	\$399,131	\$461,167
911 service				
Logged calls per year	41,536	42,281	43,011	39,564
Public Works				
Engineer				
Miles of roads resurfaced (hot/cold mix)	6.38	4.62	10.60	8.80
Miles of roads resurfaced (chip/sealed)	9.01	42.95	35.98	10.53
Number of culverts built/replaced/improved	730	1,730	1,480	1,555
Number of Bridges repaired /replaced	4	4	3	5
Number of slips repaired	0	0	1	6
Health				
Department of Developmental Disabilities				
Number of Adults Served	224	234	212	210
Number of Children Served	139	144	80	80
Prevention and Recovery Board				
Total Number Served	2,580	2,500	3,507	3,648
Health Department				
Number of Births	2	2	2	1
Number of Deaths	237	215	250	225
Number of Participants in WIC Program	20,986	21,400	20,842	20,781
Number of Immunizations	4,798	5,274	3,388	2,587
Human Services				
Jobs and Family Services				
Child Support Collections	\$11,061,204	\$11,399,849	\$11,652,273	\$11,748,473
Average Client Count - Food Stamps	11,779	10,531	9,028	8,870
Average Ohio Works First Recipients	1,684	1,691	1,564	1,792
Average Disability Recipients	113	150	175	180
Average Medicaid Recipients	15,423	18,284	13,882	14,541
Nursing Home Vendor Cost	\$20,904,827	\$19,140,186	\$18,193,980	\$15,253,817

N/A = information not available.

Source: *Jefferson County Auditors*

2006	2005	2004	2003	2002	2001
622	616	760	897	914	927
24.39	26.04	29.33	33.50	33.96	34.40
\$367,232	\$370,430	\$474,263	\$629,035	\$710,777	\$681,200
38,957	39,847	41,953	42,213	41,450	39,742
13.91	6.08	9.63	5.02	14.30	4.00
7.10	29.44	34.71	46.57	15.40	70.60
2,605	3,054	5,566	1,457	4,502	4,556
3	3	4	6	12	9
6	34	17	9	4	1
208	213	211	223	234	229
80	80	80	80	80	80
3,632	3,654	3,546	3,239	3,030	2,862
1	6	2	6	1	7
199	213	178	234	183	179
21,940	20,706	18,531	19,990	21,632	22,132
5,306	5,219	5,149	2,898	4,114	4,825
\$11,561,654	\$11,470,350	\$11,216,314	\$10,902,487	\$10,719,088	\$10,613,891
9,051	8,885	8,682	8,175	7,290	6,945
1,962	2,033	2,154	2,024	1,860	2,063
176	156	166	182	168	146
14,893	14,757	14,520	13,608	12,881	N/A
\$18,835,105	\$19,060,034	\$20,384,246	\$20,301,890	\$17,471,005	\$13,621,061

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