

JEFFERSON COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2000

Prepared by the Jefferson County Auditor's Office:

Patrick J. Marshall
Jefferson County Auditor

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Jefferson County Auditor

Prepared by the Jefferson County Auditor's Office

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Introductory Section



Jefferson County

OFFICE OF THE AUDITOR

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PATRICK J. MARSHALL
Auditor

June 21, 2001

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

It gives me great pleasure to present the Comprehensive Annual Financial Report (CAFR) for Jefferson County. This report has been carefully prepared in accordance with Generally Accepted Accounting Principles (GAAP) and provides a full and complete disclosure of the financial position and operations of the County for the year ended December 31, 2000.

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

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

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

The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial, and Statistical. The introductory section includes a table of contents, this transmittal letter, a list of elected officials, and the County's organizational chart. The financial section, which begins with the Independent Auditor's Report, includes the general purpose financial statements, notes that provide an overview of the County's financial position and operating results, and the combining and individual fund and account group financial statements and schedules. The statistical section includes financial and demographic information which is generally on a multi-year basis.

REPORTING ENTITY

For financial purposes, the County includes all funds, account groups, agencies, boards, and commissions making up Jefferson County (the Primary Government) and its Component Unit in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 “The Financial Reporting Entity.” The County’s primary government comprises all entities not legally separate from the County, and includes the financial activities of the Childrens Services Board, the Jefferson County Board of Mental Retardation and Developmental Disabilities, the Board of Alcohol, Drug Addiction, and Mental Health Services, the Department of Child and Family First Services, the Veteran’s Service Commission, and the Jefferson County Water and Sewer Districts.

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

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

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

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

THE COUNTY AND THE FORM OF GOVERNMENT

The County

Created in 1797, Jefferson County is located in east central Ohio along the west bank of the Ohio River. Its 411 square mile area is bordered on the north by Columbiana County, on the south by Belmont County, on the west by Carroll and Harrison Counties, and on the east by the State of West Virginia. The County encompasses 14 townships and 19 cities and villages, the largest of which is the City of Steubenville, the County Seat. The County’s 2000 population of 73,894 placed it as the thirty-fourth most populous of the State’s 88 Counties. The County is in the Steubenville-Weirton, Ohio-West Virginia Metropolitan Statistical Area (MSA), which is comprised on the County and Brooke and Hancock Counties of West Virginia. The Steubenville-Weirton, Ohio-West Virginia Metropolitan Statistical Area (MSA) is the 199th largest of the 264 combined consolidated metropolitan statistical areas and metropolitan statistical areas in the United States.

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

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

Primary educational services are provided by the 7 school districts located within the County. Secondary and post secondary educational services are provided by a number of public and private colleges and universities located within the County or within commuting distance of the County. The Franciscan University of Steubenville and Jefferson Community College, are both located in Steubenville. A Kent State University Branch, located in East Liverpool, Youngstown State University, located in Youngstown, West Virginia Northern Community College, Bethany College, and West Liberty State College, located near Wheeling, West Virginia, and the University of Pittsburgh and Carnegie-Mellon University, located near Pittsburgh, Pennsylvania are all located within commuting distance of the County.

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

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

The County is directly served by two branches of Trinity Health Care located in Steubenville, Ohio. The East Branch is a 444 bed acute care hospital, while the West Branch is a 243 bed acute care hospital. Within a 25 mile commuting distance of the County are East Liverpool City Hospital, a 263 bed acute care hospital located in East Liverpool, Ohio and Weirton Medical Center, a 265 bed acute care hospital located in Weirton, West Virginia. Life flight services are provided to the Pittsburgh, Pennsylvania area hospitals.

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

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

Form of Government

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

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

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

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

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

The County and the surrounding area have had good and bad economic times over the past several decades. In the late 1980's the County appeared to be in the midst of an economic recovery. The bankrupt Wheeling-Pittsburgh Steel Company and the financially troubled Weirton Steel Company, major employers in the area, were enjoying renewed demand for steel products. Coal burning power plants were using Ohio produced coal when possible. As a result, local coal companies were selling large quantities of coal and operating a peak capacity.

However, the Clean Air Act of 1990 and numerous Federal and State mandates caused the economic condition in the area to worsen. The coal industry stopped operating at near peak capacities. The local power industries were forced to spend a great deal of money to comply with environmental regulations, and consequently, were forced to close some area plants. This started a downward trend in the local economy due to the County's reliance on the local power industries and steel producers.

In the later part of the 1990's, the local economy picked up once again as local power industries and steel producers invested significant sums of money in plant upgrades and improvements. Consequently, employment picked up as these companies increased production to all time high levels.

Currently, the local steel producers are facing uncertain times as the Country, as well as the local area, deals with the steel import crisis. The outcome of this crisis will have a significant affect on the local steel companies, as well as on the local economy.

Nevertheless, positive signs of economic activity continue to emerge. Business and government leaders have worked together to fund an Economic Development Office. A Development Director was hired in late 1996. In its short existence, the office has helped attract over \$27 million in Federal and State grants, loans, state tax credits, and business tax credits.

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

A new 93 acre campus style industrial park, located just off of this new highway, is a key component in the County's economic development strategy. Construction was completed in the spring of 2000 on \$2 million in infrastructure improvements to serve the industrial park. 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. The County recently welcomed its first tenant to the new industrial park. JBS Technologies will erect a 48,000 square foot building at the park in 2001. The company expects to employ 150 workers. In addition, the non-profit Community Improvement Corporation has constructed a 35,300 square foot shell building at the park. This building, as well as additional sites, are currently available for sale or lease.

Another industrial park, the Wintersville Industrial Park, opened in 1996. Since that time, four buildings have been constructed in this privately owned park. Each of these buildings is currently occupied. Future improvements and expansion plans are currently in the planning process.

At the same time, the County began to develop the County airport by enlarging the facility, lengthening the runway, constructing new hangers, and constructing a building for the beginning of a small manufacturing complex. This \$2.75 million upgrade was completed in 1996. A plan is currently in place to provide for further expansion over the next several years. A new \$4 million upgrade to lengthen the runway to 5,000 feet was sparked by the County Commissioner's 1998 purchase of 165 acres of land to be utilized for future airport expansion. This plan calls for further lengthening of the runway to allow larger sized private jets to land at the Airport. The first phase of this plan, which consisted of safety improvements, was completed in late 2000. The second phase of this plan, which consists of obstruction removal, is currently underway and expected to be completed by mid 2001. Funding has already been secured to continue with this runway extension project.

Wheeling-Pittsburgh Steel continues to achieve high levels of production. Over the past 3 years, the company has invested over \$80 million in capital improvements at its various local plants.

A dormant river-rail terminal reopened in Rayland in 1996. The terminal handles inbound and outbound coal as well as inbound scrap steel. A \$2 million expansion of this river terminal was completed in mid 2000.

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

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

The \$3.5 million Tony Teramana Cancer Center, located in Steubenville, opened in the spring of 2000. This state-of-the-art cancer treatment facility is part of the Trinity Health Systems' services in eastern Ohio. Trinity Health Systems also opened a new offices in Toronto. This new office offers expanded services to residents in the northern portion of the County. In addition, Trinity is currently in the process of a three phase project to construct a new cardiac center at its' West Campus. Once completed, this cardiac center will provide facilities for the completion of cardiac procedures previously unavailable in the local area.

The Fort Steuben Mall, celebrating 25 years in the area, announced plans in July 1998 for a \$35 million modernization, which includes new anchor stores for Sears, JC Penney, and Wal Mart. The new Sears store and automotive center have been completed. Construction on the new JC Penney store is expected to be completed by mid to late 2001. Construction on the new Wal mart store is expected to begin by late 2001.

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

Income

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

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

Housing and Building Permits

The County's close proximity to Pittsburgh, coupled with significantly lower real estate taxes versus Western Pennsylvania, has started to attract investment in new housing. In 2000, the State of Ohio reported 138 new housing starts in Jefferson County. In addition, home prices have grown faster that the national average in two of the last three years.

New housing developments are underway or are proposed for more than 700 units. These projects include Steeple Chase at Steuben Woods, the area's first major condo development, CaraPlace, a 125 unit single family home development, and Crystal Pines, an executive housing development.

A number of affordable and senior citizen hosing developments are also underway to help retain the aging population in the area. Construction is underway for over 150 new units, which will help fill the need in our community for senior housing.

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

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

MAJOR INITIATIVES

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

Justice Facility

The County recently completed the final phases of construction of a justice facility. The new 120 bed facility includes many state-of-the-art features and will house both adult and juvenile inmates. This project began in 1994, and was completed with a construction cost of approximately \$25,000,000.

Industrial Park

A new 93 acre campus style industrial park, located just off of this new highway, is one of the County's major initiatives, and a key component in the County's economic development strategy. Construction was completed in the spring of 2000 on \$2 million in infrastructure improvements to serve the industrial park. 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.

The County recently welcomed its first tenant to the new industrial park. JBS Technologies will erect a 48,000 square foot building at the park in 2001. The company expects to employ 150 workers. In addition, the non-profit Community Improvement Corporation has constructed a 35,300 square foot shell building at the park. This building, as well as additional sites, are currently available for sale or lease. Over the next five years, the industrial park is projected to generate private investment of \$25 million and create over 350 new jobs.

Airport

The County has recently completed an airport expansion project. The scope of this \$2.75 million project was targeted at development of the County airport by enlarging the facility, lengthening the runway, constructing new hangars, and constructing a building for the beginning of a small manufacturing complex. A plan is currently in place to provide for further expansion over the next several years. A new \$4 million upgrade to lengthen the runway to 5,000 feet was sparked by the County Commissioner's 1998 purchase of 165 acres of land to be utilized for future airport expansion. This plan calls for further lengthening of the runway to allow larger sized private jets to land at the Airport. The first phase of this plan, which consisted of safety improvements, was completed in late 2000. The second phase of this plan, which consists of obstruction removal, is currently underway and expected to be completed by mid 2001. Funding has already been secured to continue with this runway extension project.

Road and Bridge Improvement

The County, through the County Engineer's Office, implemented an accelerated road and bridge improvement program throughout the County. This \$5.3 million project, completed in late 2000, brought all County roads and bridges to levels that meet required safety standards. The County Engineer is now in the process of implementing an ongoing maintenance and improvement program for roads and bridges. This plan will 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.

Computerization

The County Data Processing Department recently completed two major computer system and equipment upgrades throughout the County. Many of the County departments were operating using outdated and antiquated data processing equipment. With the completion of a recent equipment upgrade, all County departments are now equipped with up-to-date computer equipment. The County Data Processing Department has also recently completed an upgrade to the County's communication network. Departments outside of the courthouse communicated with the County's network via telephone line modems. While this method of data transfer was adequate, it was slow and cumbersome. With the implementation of a wireless communication network, all County departments are now linked with this high speed wireless communication network. Communication with outside departments is now conducted at high speed, with no loss of effectiveness or efficiency.

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 schedules projects will allow the County to meet all current EPA mandated system improvements. Additionally, these projects will allow the County to provide water and sanitary sewer service to a number of new areas throughout the County.

FINANCIAL INFORMATION

Basis of Accounting

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

Internal Accounting Controls

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

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

Budgetary Controls

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

A computerized certification system allows the County Auditor’s office to ascertain the status of the department’s appropriations before authorizing additional purchases from a particular account. Additional information regarding the County’s budgetary accounting can be found in Note 2 to the General Purpose Financial Statements.

General Government Functions - Financial Highlights

The following schedule presents a summary of general, special revenue, debt service, and capital projects funds revenues for the year ended December 31, 2000, and the amounts and percentages of increases and decreases in relation to prior year’s revenues.

	<u>1999 Amount</u>	<u>2000 Amount</u>	<u>Percent of Total</u>	<u>Change</u>	<u>Percent Change</u>
Revenues:					
Property and Other					
Local Taxes	\$ 10,241,631	\$ 10,445,091	17.04%	\$ 203,460	1.99%
Permissive Sales Tax	6,836,192	7,309,466	11.93	473,274	6.92
Charges for Services	4,459,751	4,030,642	6.58	(429,109)	(9.62)
Fees, Licenses and Permits	1,750,472	1,711,937	2.80	(38,535)	(2.20)
Fines and Forfeitures	203,251	443,917	.72	240,666	118.40
Intergovernmental	27,152,768	32,736,588	53.42	5,583,820	20.56
Interest	1,143,516	1,441,017	2.35	297,501	26.02
Rentals	450,734	442,782	.72	(7,952)	(1.76)
Other	<u>1,400,105</u>	<u>2,722,639</u>	<u>4.44</u>	<u>1,322,534</u>	<u>94.46</u>
Total Revenues	<u>\$ 53,638,420</u>	<u>\$ 61,284,079</u>	<u>100.00%</u>	<u>\$ 7,645,659</u>	<u>14.25%</u>

Property and Other Local Taxes increased \$203,460 or 1.99 percent as the result of an increase in the collection of delinquent taxes.

Permissive Sales Tax revenues increased \$473,274 or 6.92 percent as the result of an increase in sales tax collections and revenues.

Charges for Services revenues decreased \$429,109 or 9.62 percent as the result of a decrease in charges for services revenues in the Jail Operating Fund. This decrease was the result of a decrease in jail space rental charges and various other jail operating related charges.

Fines and Forfeitures revenues increased \$240,666 or 118.40 percent as the result of an increased number of cases heard by the various County courts, as well as the implementation of a more aggressive approach used to monitor overweight vehicles.

Intergovernmental revenues increased \$5,583,820 or 20.56 percent as the result of an increase in grants awarded to the County for the implementation of Family and Child First programs, Mental Retardation programs, Child Support Enforcement programs, and C.D.B.G. related programs.

Interest revenues increased \$297,501 or 26.02 percent as the result of the County taking a more aggressive approach to the investment of funds than in prior years.

Other revenues increased \$1,322,534 or 94.46 percent as the result of a large settlement awarded to the County based on the results of litigation.

The following schedule presents a summary of general, special revenue, debt service, and capital projects funds expenditures for the year ended December 31, 2000, and the amounts and percentages of increases and decreases in relation to prior year's amounts.

	<u>1999</u> <u>Amount</u>	<u>2000</u> <u>Amount</u>	<u>Percent</u> <u>of Total</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Expenditures:					
Current:					
General Government					
Legislative and Executive	\$ 5,852,699	\$ 6,200,815	9.86%	\$ 348,116	5.95%
Judicial	2,959,907	3,387,583	5.38	427,676	14.45
Public Safety	7,254,842	9,423,622	14.98	2,168,780	29.89
Public Works	5,815,575	6,941,665	11.03	1,126,090	19.36
Health	12,924,016	13,965,153	22.20	1,041,137	8.06
Human Services	13,819,011	15,989,466	25.41	2,170,455	15.71
Conservation and Recreation	133,812	125,893	.20	(7,919)	(5.92)
Urban Redevelopment					
And Housing	1,126,944	1,367,155	2.17	240,211	21.32
Intergovernmental	172,986	181,168	.29	8,182	4.73
Other	72,382	411,079	.65	338,697	467.93
Capital Outlay	3,957,770	1,923,227	3.06	(2,034,543)	(51.41)
Debt Service:					
Principal Retirement	1,118,502	1,318,502	2.10	200,000	17.88
Interest and Fiscal Charges	<u>1,730,391</u>	<u>1,676,920</u>	<u>2.67</u>	<u>(53,471)</u>	<u>(3.09)</u>
Total Expenditures	<u>\$ 56,938,837</u>	<u>\$ 62,912,248</u>	<u>100.00%</u>	<u>\$ 5,973,411</u>	<u>10.49%</u>

General Government Legislative and Executive expenditures increased \$348,116 or 5.95 percent due to a slight increase in overall staff size for employees classified as Legislative and Executive, as well as salary increases given to a number of departments in 2000.

General Government Judicial expenditures increased \$427,676 or 14.45 percent due to a slight increase in overall staff size for employees classified as Judicial, as well as salary increases given to a number of departments in 2000. In addition, in 2000 the County had three (3) capital felony cases. In 1999, there were no such capital felony cases.

Public Safety expenditures increased \$2,168,780 or 29.89 percent due to an increase in overall staff size for employees classified as Public Safety, as well as salary increases given to a number of departments in 2000. In addition, in 2000 the County was awarded a large federal assistance program, the expenditures of which were for items classified as public safety related expenditures.

Public Works expenditures increased \$1,126,090 or 19.36 percent due to an increase in public works programs and projects undertaken by the County Engineer.

Health expenditures increased \$1,041,137 or 8.06 percent due to an increase in grant funded programs operated by the County's Board of Mental Retardation and Developmental Disabilities.

Human Service expenditures increased \$2,170,455 or 15.71 percent due to an increase in grant funded programs operated by the County's Department of Family and Child First Services and by the Child Support Enforcement Agency.

Urban Redevelopment and Housing expenditures increased \$240,211 or 21.32 percent due to the County's participation in a grant funded flood mitigation program in 2000. The County was ineligible to participate in any such program in 1999.

Other expenditures increased \$338,697 or 467.93 percent due to the specific expenditure of earmarked permissive tax funds in 2000. No such expenditures occurred during 1999.

Capital Outlay expenditures decreased \$2,034,543 or 51.41 percent due to the timing of the completion of the County's Industrial Park project. The majority of the construction work on the Industrial Park project was completed during 1999. Only the wrap-up portion of this project was completed during 2000.

Debt Service-Principal Retirement expenditures increased \$200,000 or 17.88 percent due to the amortization requirements of the County's long-term debt issues. A larger portion of debt service principal retirement requirements were due in 2000.

General Fund Balance

The fund balance of the General Fund increased from \$1,657,484 to \$2,768,014 during 2000. This increase is due to a substantial increase in revenues, along with conservative spending by the County during the year.

Enterprise Funds

The Enterprise funds operated by the County consist of the sewer, water and airport funds. Operating revenues in the sewer, water and airport funds totaled \$856,242, \$3,337,840 and \$92,299; with a depreciation expense of \$498,353, \$1,067,977 and \$18,197, a Net Income/(Loss) of \$(179,606), \$(119,718), and \$343,060, and retained earnings of \$9,236,576, \$13,413,620 and \$1,091,099 respectively. The County is aware of the net loss in the Sewer Fund and Water Fund, is analyzing its sewer and water operations and will take the appropriate action in 2001 to alleviate these losses.

Internal Service Funds

The internal service fund operated by the County is the Insurance Consortium fund. The Insurance Consortium Fund was created to provide a medical benefits and liability self-insurance program for the County, and to provide worker's compensation benefits to employees. For the year ended December 31, 2000, the fund had a net income/(loss) of \$59,650 and retained earnings of \$(668,590).

Fiduciary Funds

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

At December 31, 2000, assets in agency funds totaled \$70,282,515. The County uses some of its agency funds to receive and distribute taxes and state levied revenues for all local governments within the County.

CASH MANAGEMENT

The County pools all idle cash to achieve maximum investment efficiency and to enhance accountability. The County Treasurer, as custodian of all County monies, is responsible for all County investments. An investment policy is established by the Investment Advisory Board which is comprised of the County Treasurer, the Chair of the County Commissioners, and one other Commissioner chosen by the Chair. Ohio law requires the Board to meet every six months. The County treasurer deposits money in the bank each day in interest bearing checking accounts. Cash surplus is calculated daily; excesses are invested in order to achieve the highest yields in the safest instruments possible. During the year ended December 31, 2000, the County's resources were divided among the following types of deposits and investments: short-term certificates of deposit and STAR Ohio. Interest earned by the primary government in 2000 was \$1,457,610. The average daily balance in 2000 was \$23,742,841, with an average daily yield of 6.14%.

RISK MANAGEMENT

Jefferson County maintains replacement cost insurance on all buildings and their contents. Blanket building and personal property insurance is held at actual replacement cost.

The County participates in the Retrospective Rating and Payment Plan for workers' compensation coverage. This plan involves the payment of a minimum premium plus the actual claim costs for employees injured in 2000. Each fund is required to pay for its own premiums. During 2000, the County received a 75% premium credit for public employers as announced by the Bureau of Workers Compensation. As a result, the County's overall premium costs decreased from \$219,397 in 1999 to \$52,738 in 2000.

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

DEBT MANAGEMENT

At December 31, 2000, the County had a number of debt issues outstanding. These issues included \$28,582,219 for general obligation bonds, \$339,000 for mortgage revenue bonds, \$6,450,007 for O.W.D.A. loans, and \$792,849 for O.P.W.C. loans. In addition to the above debt, the County also had \$10,863,182 in general obligation note debt. The County maintains a "Baa3" credit rating from Moody's Investors Service, Inc. All bonds of the County are backed by its full faith and credit.

Under current state statutes, the total voted and unvoted net debt of the County, less the same exempt debt, shall never exceed a sum equal to two percent of the first \$300,000,000 of the assessed valuation, plus two and one-half percent of such valuation in excess of \$300,000,000. At December 31, 2000, the total legal debt margin was \$25,192,273 with an unvoted debt margin of \$9,680,160.

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, 1999. This was the third consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

INDEPENDENT AUDIT

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 2000, by our independent auditor, Charles E. Harris & Associates. Their audit was conducted in accordance with generally accepted auditing standards and Governmental Auditing Standards, issued by the Comptroller General of the United States. In addition, the audit was designed to meet the requirements of the Federal Single Audit Act of 1984, 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.

ACKNOWLEDGMENTS

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

I would like to acknowledge the efforts of the entire staff of the Jefferson County Auditor's office and Data Processing Department for their contributions to this report. Special thanks are extended to Michael S. Warren and David W. Hays, Deputy Auditors, for their effort and dedication to this project. The guidance and assistance provided by the accounting firm of Charles E. Harris & Associates, and, in particular John Phillips and Randy Chismar, was greatly appreciated. They provided valuable assistance in a most professional manner.

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

Sincerely,

Patrick J. Marshall
Jefferson County Auditor

JEFFERSON COUNTY, OHIO
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2000

ELECTED OFFICIALS
 As of December 31, 2000

Administrators

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

Judges

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

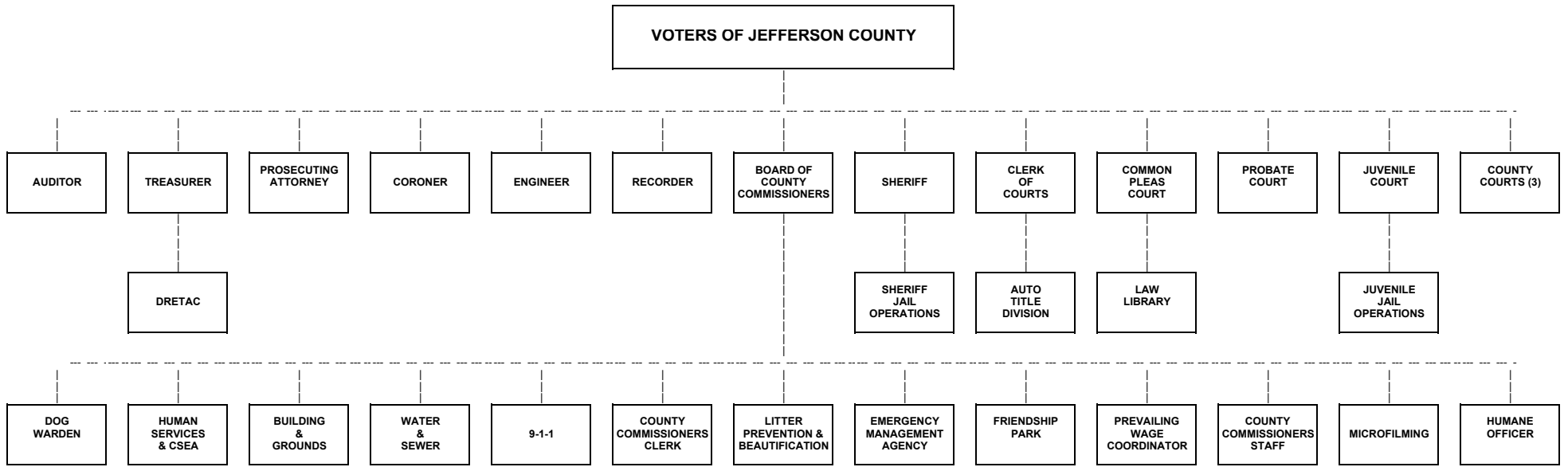
Official Address:

Jefferson County Courthouse
 301 Market Street
 Steubenville, Ohio 43952

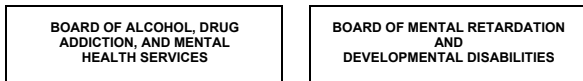
APPOINTED OFFICIALS
 As of December 31, 2000

Nicholas S Balakos	Director of Department of Human Services
Richard P. Pfannenschmidt	Superintendent of Board of Mental Retardation and Developmental Disabilities
Pamela Petrella	Director of Board of Alcohol, Drug Addiction, and Mental Health Services
Russell Curry	Director of Children Services Board
James V. Zorbini	Director of Sanitary Engineering

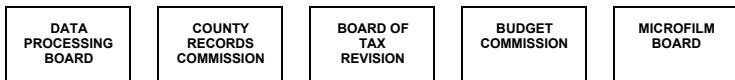
JEFFERSON COUNTY GOVERNMENT ORGANIZATIONAL CHART



APPOINTED BOARDS AND COMMISSIONS AND STATUTORY BOARDS AND COMMISSIONS:



BOARDS AND COMMISSIONS COMPOSED OF ELECTED OFFICIALS:



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Jefferson County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1999

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.



Anne Spray Kinsey
President

Jeffrey L. Essler
Executive Director

Financial Section

Report of Independent Accountants

Board of County Commissioners
Jefferson County
Steubenville, Ohio 43952

We have audited the accompanying general purpose financial statements of Jefferson County, Ohio (the County), as of and for the year ended December 31, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County, as of December 31, 2000, and the results of its operations and cash flows of its proprietary fund types 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 a report dated June 21, 2001 on our consideration of the County's internal control structure over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

Charles E. Harris & Associates, Inc.
Certified Public Accountants
June 21, 2001

JEFFERSON COUNTY, OHIO

Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Unit

December 31, 2000

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Assets				
Cash and cash equivalents	\$ 171,150	\$ 8,188,036	\$ 1,306,301	\$ 491,598
Cash and cash equivalents in segregated accounts	191,708	419,967	-	-
Investments in segregated accounts	25,000	-	-	-
Receivables (net of allowance for uncollectibles):				
Taxes	-	-	-	-
Accounts	62,572	1,486,197	-	684
Special assessments	-	-	-	-
Permissive sales tax	475,380	382,918	-	-
Accrued Interest	109,125	-	-	-
Interfund receivable	2,232,337	1,800,000	-	-
Due from other funds - property tax	2,574,760	6,741,560	1,530,938	-
Due from other funds - special assessment	-	-	-	-
Due from other funds - other	128,481	-	-	-
Due from other governments	28,394	853,666	-	32,483
Materials and supplies inventory	43,637	259,364	-	-
Prepaid items	42,007	99,483	-	-
Restricted assets:				
Cash with fiscal and escrow agents	-	-	-	-
Investments with fiscal and escrow agents	-	-	-	-
Property, plant and equipment				
Land	-	-	-	-
Buildings	-	-	-	-
Tanks, lift, booster, and stations	-	-	-	-
Vehicles, equipment, and furnishings	-	-	-	-
Lines and valves	-	-	-	-
Less: accumulated depreciation	-	-	-	-
Construction in progress	-	-	-	-
Other Debits:				
Amount to be provided from general government resources	-	-	-	-
Amount available in debt service fund	-	-	-	-
Total assets	\$ 6,084,551	\$ 20,231,191	\$ 2,837,239	\$ 524,765

See accompanying Notes to the General Purpose Financial Statements.

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals Primary Government (Memorandum Only)	Component Unit	Totals Reporting Entity (Memorandum Only)
Enterprise	Internal Service	Agency	General Fixed Assets	General Long-Term Obligations			
\$ 3,219,124	-	\$ 3,916,732	-	-	\$ 17,292,941	-	\$ 17,292,941
-	-	159,811	-	-	771,486	\$ 297,274	1,068,760
-	-	-	-	-	25,000	428,706	453,706
-	-	63,676,100	-	-	63,676,100	-	63,676,100
512,727	\$ 27,920	703,100	-	-	2,793,200	29,761	2,822,961
-	-	1,048,632	-	-	1,048,632	-	1,048,632
-	-	217,561	-	-	1,075,859	-	1,075,859
-	-	-	-	-	109,125	-	109,125
-	-	-	-	-	4,032,337	-	4,032,337
-	-	111,944	-	-	10,959,202	-	10,959,202
430,018	-	-	-	-	430,018	-	430,018
-	974,517	-	-	-	1,102,998	-	1,102,998
557,283	-	447,066	-	-	1,918,892	-	1,918,892
1,354	-	-	-	-	304,355	3,302	307,657
19,220	-	1,569	-	-	162,279	-	162,279
8,733	-	-	-	-	8,733	-	8,733
273,985	-	-	-	-	273,985	-	273,985
3,610,297	-	-	\$ 4,594,994	-	8,205,291	-	8,205,291
2,570,090	-	-	41,682,849	-	44,252,939	-	44,252,939
14,625,273	-	-	-	-	14,625,273	-	14,625,273
3,901,322	-	-	14,643,859	-	18,545,181	278,833	18,824,014
33,051,744	-	-	-	-	33,051,744	-	33,051,744
(23,707,193)	-	-	-	-	(23,707,193)	(218,274)	(23,925,467)
2,821,512	-	-	-	-	2,821,512	-	2,821,512
-	-	-	-	\$ 29,608,126	29,608,126	-	29,608,126
-	-	-	-	1,306,301	1,306,301	-	1,306,301
<u>\$ 41,895,489</u>	<u>\$ 1,002,437</u>	<u>\$ 70,282,515</u>	<u>\$ 60,921,702</u>	<u>\$ 30,914,427</u>	<u>\$ 234,694,316</u>	<u>\$ 819,602</u>	<u>\$ 235,513,918</u>

Continued

JEFFERSON COUNTY, OHIO

Combined Balance Sheet

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

December 31, 2000

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Liabilities				
Accounts payable	\$ 57,878	\$ 332,794	-	\$ 4,476
Contracts payable	7,941	212,167	-	4,821
Accrued wages and benefits	65,160	322,399	-	-
Compensated absences payable	49,576	201,271	-	-
Pension obligation payable	89,776	343,775	-	-
Interfund payable	-	3,993,033	-	-
Due to other funds	180,574	675,261	-	-
Due to other funds - property tax	-	-	-	-
Due to other funds - special assessment	-	-	-	-
Due to other governments	683	26,379	-	422,926
Deferred revenue	2,574,760	8,070,475	\$ 1,530,938	-
Accrued interest payable	-	-	-	-
Capital leases payable	-	-	-	-
Matured revenue bonds payable	-	-	-	-
Notes payable	-	-	-	4,158,437
Undistributed monies	161,708	419,967	-	-
Claims and judgments payable	-	-	-	-
OPWC loans payable	-	-	-	-
OWDA loans payable	-	-	-	-
Revenue bonds payable	-	-	-	-
General obligation bonds payable	-	-	-	-
Total liabilities	\$ 3,188,056	\$ 14,597,521	\$ 1,530,938	\$ 4,590,660
Equity and other credits				
Investment in general fixed assets	-	-	-	-
Contributed capital	-	-	-	-
Retained earnings:				
Reserved:				
Reserved for debt service	-	-	-	-
Reserved for replacement	-	-	-	-
Unreserved (Deficit)	-	-	-	-
Fund balances:				
Reserved for encumbrances	\$ 44,268	\$ 112,707	-	-
Reserved for inventory	43,637	259,364	-	-
Reserved for prepaids	42,007	99,483	-	-
Reserved for debt service	-	-	\$ 1,306,301	-
Unreserved - undesignated	2,766,583	5,162,116	-	\$ (4,065,895)
Total equity and other credits	2,896,495	5,633,670	1,306,301	(4,065,895)
Total liabilities, equity and other credits	\$ 6,084,551	\$ 20,231,191	\$ 2,837,239	\$ 524,765

See accompanying Notes to the General Purpose Financial Statements.

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals Primary Government (Memorandum Only)	Component Unit	Totals Reporting Entity (Memorandum Only)
Enterprise	Internal Service	Agency	General Fixed Assets	General Long-Term Obligations			
\$ 3,400	-	\$ 40,761	-	-	\$ 439,309	\$ 1,786	\$ 441,095
274,326	-	92,129	-	-	591,384	-	591,384
12,829	-	43,518	-	-	443,906	9,671	453,577
51,548	-	10,328	-	\$ 1,797,707	2,110,430	-	2,110,430
15,354	-	41,205	-	53,175	543,285	-	543,285
39,304	-	-	-	-	4,032,337	-	4,032,337
30,147	-	217,016	-	-	1,102,998	-	1,102,998
-	-	10,959,202	-	-	10,959,202	-	10,959,202
-	-	430,018	-	-	430,018	-	430,018
63,415	\$ 367,169	53,742,488	-	-	54,623,060	-	54,623,060
-	-	-	-	-	12,176,173	-	12,176,173
74,195	-	-	-	-	74,195	-	74,195
109,979	-	-	-	-	109,979	-	109,979
15,000	-	-	-	-	15,000	-	15,000
6,304,700	-	-	-	400,045	10,863,182	-	10,863,182
607	-	4,705,850	-	-	5,288,132	-	5,288,132
-	1,303,858	-	-	-	1,303,858	-	1,303,858
711,568	-	-	-	81,281	792,849	-	792,849
6,450,007	-	-	-	-	6,450,007	-	6,450,007
339,000	-	-	-	-	339,000	-	339,000
-	-	-	-	28,582,219	28,582,219	-	28,582,219
\$ 14,495,379	\$ 1,671,027	\$ 70,282,515	-	\$ 30,914,427	\$ 141,270,523	\$ 11,457	141,281,980
-	-	-	\$ 60,921,702	-	\$ 60,921,702	-	60,921,702
3,658,815	-	-	-	-	3,658,815	-	3,658,815
243,201	-	-	-	-	243,201	-	243,201
39,517	-	-	-	-	39,517	-	39,517
23,458,577	(668,590)	-	-	-	22,789,987	\$ 808,145	23,598,132
-	-	-	-	-	156,975	-	156,975
-	-	-	-	-	303,001	-	303,001
-	-	-	-	-	141,490	-	141,490
-	-	-	-	-	1,306,301	-	1,306,301
-	-	-	-	-	3,862,804	-	3,862,804
<u>27,400,110</u>	<u>(668,590)</u>	<u>-</u>	<u>60,921,702</u>	<u>-</u>	<u>93,423,793</u>	<u>808,145</u>	<u>94,231,938</u>
\$ <u>41,895,489</u>	\$ <u>1,002,437</u>	\$ <u>70,282,515</u>	\$ <u>60,921,702</u>	\$ <u>30,914,427</u>	\$ <u>234,694,316</u>	\$ <u>819,602</u>	\$ <u>235,513,918</u>

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JEFFERSON COUNTY, OHIO

Combined Statement of Revenues, Expenditures and
Changes in Fund Balances - All Governmental Fund Types
For the Year Ended December 31, 2000

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
Revenues:					
Taxes	\$ 1,939,289	\$ 7,337,413	\$ 1,168,389	-	\$ 10,445,091
Permissive Sales Tax	3,745,132	3,339,373	224,961	-	7,309,466
Charges for Services	1,658,858	2,371,784	-	-	4,030,642
Licenses and Permits	-	1,711,937	-	-	1,711,937
Fines and Forfeitures	363,284	80,633	-	-	443,917
Intergovernmental	2,668,001	29,100,637	84,801	\$ 883,149	32,736,588
Interest	1,417,097	-	-	23,920	1,441,017
Rent	10,012	82,026	350,744	-	442,782
Other	1,211,636	1,509,319	-	1,684	2,722,639
Total Revenues	\$ 13,013,309	\$ 45,533,122	\$ 1,828,895	\$ 908,753	\$ 61,284,079
Expenditures:					
Current:					
General Government:					
Legislative and Executive	\$ 5,155,992	\$ 1,044,823	-	-	\$ 6,200,815
Judicial	3,245,423	142,160	-	-	3,387,583
Public Safety	929,074	8,494,548	-	-	9,423,622
Public Works	183,643	6,758,022	-	-	6,941,665
Health	387,358	13,577,795	-	-	13,965,153
Human Services	826,458	15,163,008	-	-	15,989,466
Conservation and Recreation	125,893	-	-	-	125,893
Urban Redevelopment and Housing	-	1,367,155	-	-	1,367,155
Intergovernmental	181,168	-	-	-	181,168
Other	411,079	-	-	-	411,079
Capital Outlay	-	-	-	\$ 1,923,227	1,923,227
Debt service:					
Principal Retirement	-	-	\$ 1,318,502	-	1,318,502
Interest and Fiscal Charges	-	-	1,509,056	167,864	1,676,920
Total Expenditures	\$ 11,446,088	\$ 46,547,511	\$ 2,827,558	\$ 2,091,091	\$ 62,912,248
Excess of Revenues Over (Under) Expenditures	1,567,221	(1,014,389)	(998,663)	(1,182,338)	(1,628,169)
Other Financing Sources (Uses):					
Sale of Fixed Assets	\$ 75	-	-	-	\$ 75
Refund of Prior Year Receipts	-	\$ (18,011)	-	-	(18,011)
Refund of Prior Year Expenditures	-	2,974	-	-	2,974
Proceeds of Notes	-	324,045	-	-	324,045
Operating Transfers-In	-	-	\$ 874,113	\$ 253,938	1,128,051
Operating Transfers-Out	(315,615)	(1,060,253)	-	-	(1,375,868)
Total Other Sources (Uses)	\$ (315,540)	\$ (751,245)	\$ 874,113	\$ 253,938	\$ 61,266
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	1,251,681	(1,765,634)	(124,550)	(928,400)	(1,566,903)
Fund Balance at Beginning of Year	1,657,484	7,294,037	1,430,851	(3,137,495)	7,244,877
Increase (Decrease) in Reserve for Inventory	(12,670)	105,267	-	-	92,597
Fund Balance at End of Year	\$ 2,896,495	\$ 5,633,670	\$ 1,306,301	\$ (4,065,895)	\$ 5,770,571

See accompanying notes to the general purpose financial statements.

Jefferson County, Ohio

Combined Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual (Budget Basis)
All Governmental Fund Types
For the Year Ended December 31, 2000

	General Fund			Special Revenue Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 1,939,289	\$ 1,939,289	-	\$ 7,337,413	\$ 7,337,413	-
Permissive Sales Tax	3,764,672	3,764,672	-	3,352,401	3,352,401	-
Charges for Services	1,690,184	1,690,184	-	2,519,376	2,519,376	-
Licenses and Permits	-	-	-	1,721,304	1,721,304	-
Fines and Forfeitures	247,713	247,713	-	79,628	79,628	-
Intergovernmental	2,642,125	2,642,125	-	29,030,170	29,030,170	-
Interest	1,416,526	1,416,526	-	-	-	-
Rent	10,012	10,012	-	96,876	96,876	-
Other	1,217,837	1,217,837	-	1,448,144	1,448,144	-
Total Revenues	12,928,358	12,928,358	-	45,585,312	45,585,312	-
Expenditures:						
Current:						
General Government:						
Legislative and Executive	5,160,056	5,160,056	-	1,032,369	1,032,369	-
Judicial	3,244,310	3,244,310	-	196,179	196,179	-
Public Safety	933,405	933,405	-	8,484,100	8,483,962	138
Public Works	183,643	183,643	-	7,001,330	7,001,330	-
Health	387,799	387,799	-	13,966,909	13,966,909	-
Human Services	827,861	827,861	-	15,206,156	15,206,156	-
Conservation and Recreation	125,893	125,893	-	-	-	-
Urban Housing and Redevelopment	-	-	-	1,594,462	1,594,462	-
Other	423,889	423,889	-	13	13	-
Capital Outlay	-	-	-	-	-	-
Intergovernmental	168,668	168,668	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Total Expenditures	11,455,524	11,455,524	-	47,481,518	47,481,380	138
Excess of Revenues Over (Under) Expenditures	1,472,834	1,472,834	-	(1,896,206)	(1,896,068)	138
Other Financing Sources (Uses):						
Sale of Assets	75	75	-	-	-	-
Proceeds of notes	-	-	-	324,045	324,045	-
Refund of prior year expenditures	-	-	-	2,867	2,867	-
Refund of prior year receipts	-	-	-	(17,904)	(17,904)	-
Advances In	50,000	50,000	-	3,922,295	3,922,295	-
Advances Out	(789,060)	(789,060)	-	(3,222,539)	(3,222,539)	-
Operating Transfers In	-	-	-	-	-	-
Operating Transfers Out	(315,615)	(315,615)	-	(1,060,253)	(1,060,253)	-
Total Other Sources (Uses)	(1,054,600)	(1,054,600)	-	(51,489)	(51,489)	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	418,234	418,234	-	(1,947,695)	(1,947,557)	138
Fund Balances at Beginning of Year	871,982	871,982	-	8,569,937	8,569,937	-
Prior Year Encumbrances	76,489	76,489	-	1,688	1,688	-
Fund Balances (Deficit) at End of Year	\$ 1,366,705	\$ 1,366,705	-	\$ 6,623,930	\$ 6,624,068	138

(continued)

See accompanying notes to the general purpose financial statements

Debt Service Funds			Capital Projects Funds			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ 1,168,389	\$ 1,168,389	-	-	-	-	\$ 10,445,091	\$ 10,445,091	-
224,961	224,961	-	-	-	-	7,342,034	7,342,034	-
-	-	-	-	-	-	4,209,560	4,209,560	-
-	-	-	-	-	-	1,721,304	1,721,304	-
-	-	-	-	-	-	327,341	327,341	-
84,801	84,801	-	\$ 850,667	\$ 850,667	-	32,607,763	32,607,763	-
-	-	-	23,920	23,920	-	1,440,446	1,440,446	-
350,744	350,744	-	-	-	-	457,632	457,632	-
-	-	-	3,500	3,500	-	2,669,481	2,669,481	-
<u>1,828,895</u>	<u>1,828,895</u>	<u>-</u>	<u>878,087</u>	<u>878,087</u>	<u>-</u>	<u>61,220,652</u>	<u>61,220,652</u>	<u>-</u>
-	-	-	-	-	-	6,192,425	6,192,425	-
-	-	-	-	-	-	3,440,489	3,440,489	-
-	-	-	-	-	-	9,417,505	9,417,367	138
-	-	-	-	-	-	7,184,973	7,184,973	-
-	-	-	-	-	-	14,354,708	14,354,708	-
-	-	-	-	-	-	16,034,017	16,034,017	-
-	-	-	-	-	-	125,893	125,893	-
-	-	-	-	-	-	1,594,462	1,594,462	-
-	-	-	-	-	-	423,902	423,902	-
-	-	-	2,481,052	2,481,052	-	2,481,052	2,481,052	-
-	-	-	-	-	-	168,668	168,668	-
1,318,502	1,318,502	-	4,281,647	4,281,647	-	5,600,149	5,600,149	-
<u>1,509,056</u>	<u>1,509,056</u>	<u>-</u>	<u>167,864</u>	<u>167,864</u>	<u>-</u>	<u>1,676,920</u>	<u>1,676,920</u>	<u>-</u>
2,827,558	2,827,558	-	6,930,563	6,930,563	-	68,695,163	68,695,025	138
<u>(998,663)</u>	<u>(998,663)</u>	<u>-</u>	<u>(6,052,476)</u>	<u>(6,052,476)</u>	<u>-</u>	<u>(7,474,511)</u>	<u>(7,474,373)</u>	<u>138</u>
-	-	-	-	-	-	75	75	-
-	-	-	4,695,298	4,695,298	-	5,019,343	5,019,343	-
-	-	-	-	-	-	2,867	2,867	-
-	-	-	-	-	-	(17,904)	(17,904)	-
-	-	-	-	-	-	3,972,295	3,972,295	-
-	-	-	-	-	-	(4,011,599)	(4,011,599)	-
874,113	874,113	-	253,938	253,938	-	1,128,051	1,128,051	-
-	-	-	-	-	-	(1,375,868)	(1,375,868)	-
<u>874,113</u>	<u>874,113</u>	<u>-</u>	<u>4,949,236</u>	<u>4,949,236</u>	<u>-</u>	<u>4,717,260</u>	<u>4,717,260</u>	<u>-</u>
(124,550)	(124,550)	-	(1,103,240)	(1,103,240)	-	(2,757,251)	(2,757,113)	138
1,430,852	1,430,852	-	1,594,839	1,594,839	-	12,467,610	12,467,610	-
-	-	-	-	-	-	78,177	78,177	-
<u>\$ 1,306,302</u>	<u>\$ 1,306,302</u>	<u>-</u>	<u>\$ 491,599</u>	<u>\$ 491,599</u>	<u>-</u>	<u>\$ 9,788,536</u>	<u>\$ 9,788,674</u>	<u>138</u>

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JEFFERSON COUNTY, OHIO

Combined Statement of Revenues, Expenses and Changes in Fund Equity
All Proprietary Fund Types and Discretely Presented Component Unit
For the Year Ended December 31, 2000

	Proprietary Fund Types		Totals Primary Government	Component Unit	Totals Reporting Entity
	Enterprise	Internal Service	(Memorandum Only)		(Memorandum Only)
Operating Revenues:					
Charges for services	\$ 4,047,145	\$ 7,242,864	\$ 11,290,009	\$ 369,600	\$ 11,659,609
Tap - in fees	29,560	-	29,560	-	29,560
Permissive sales tax	207,759	744,580	952,339	-	952,339
Rent	1,917	-	1,917	-	1,917
Other operating revenues	-	493,768	493,768	-	493,768
Total Operating Revenues	4,286,381	8,481,212	12,767,593	369,600	13,137,193
Operating Expenses:					
Personal services	935,530	-	935,530	237,420	1,172,950
Contractual services	2,000,265	8,631,143	10,631,408	13,439	10,644,847
Materials and supplies	151,886	-	151,886	67,169	219,055
Depreciation	1,584,527	-	1,584,527	28,787	1,613,314
Total Operating Expenses	4,672,208	8,631,143	13,303,351	346,815	13,650,166
Operating Income (Loss)	(385,827)	(149,931)	(535,758)	22,785	(512,973)
Non-Operating Revenues(Expenses):					
Grants	1,044,830	-	1,044,830	-	1,044,830
Interest income	16,593	-	16,593	29,848	46,441
Interest and fiscal charges	(677,800)	-	(677,800)	-	(677,800)
Other non-operating revenues	20,907	-	20,907	-	20,907
Other non-operating expenses	(11,063)	-	(11,063)	-	(11,063)
Loss on the Sale of Fixed Assets	(2,140)	-	(2,140)	-	(2,140)
Total Non-Operating Revenues (Expenses)	391,327	-	391,327	29,848	421,175
Income Before Operating Transfers	5,500	(149,931)	(144,431)	52,633	(91,798)
Operating transfers in	38,236	209,581	247,817	-	247,817
Net Income	43,736	59,650	103,386	52,633	156,019
Depreciation on fixed assets acquired by contributed capital	36,835	-	36,835	-	36,835
Retained Earnings(Deficit) at Beginning of Year	23,660,724	(728,240)	22,932,484	755,512	23,687,996
Retained Earnings(Deficit) at End of Year	23,741,295	(668,590)	23,072,705	808,145	23,880,850
Contributed Capital at Beginning of Year	3,503,280	-	3,503,280	-	3,503,280
Contributions:					
Intergovernmental	192,370	-	192,370	-	192,370
Depreciation on Fixed Assets Acquired by Contributed Capital	(36,835)	-	(36,835)	-	(36,835)
Contributed Capital at End of Year	3,658,815	-	3,658,815	-	3,658,815
Fund Equity at End of Year	\$ 27,400,110	\$ (668,590)	\$ 26,731,520	\$ 808,145	\$ 27,539,665

See accompanying Notes to the General Purpose Financial Statements.

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

FOR THE YEAR ENDED DECEMBER 31, 2000

	Enterprise	Internal Service	2000 Totals (Memorandum Only)	Discretely Presented Component Unit
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities:				
Cash received from customers	\$ 4,066,226	-	\$ 4,066,226	\$ 385,123
Cash received from quasi-external transactions with other funds	-	\$ 6,781,639	6,781,639	-
Cash received from tap-in fees	29,560	-	29,560	-
Cash received from permissive sales tax	207,759	744,580	952,339	-
Cash received from rent	1,917	-	1,917	-
Cash received from special assessments	46,076	-	46,076	-
Cash payments for employee service and benefits	(949,796)	-	(949,796)	(237,420)
Cash payments for goods and services	(2,111,522)	(8,035,250)	(10,146,772)	(72,049)
Cash received from other operating revenue	-	299,450	299,450	-
Other non-operating revenues	23,177	-	23,177	-
Other non-operating expenses	(11,063)	-	(11,063)	-
Net Cash Provided by Operating Activities	\$ 1,302,334	\$ (209,581)	\$ 1,092,753	\$ 75,654
Cash Flows from Noncapital Financing Activities:				
Advances in	\$ 39,304	-	\$ 39,304	-
Operating transfers in	38,236	209,581	247,817	-
Net Cash Provided by Noncapital Financing Activities	\$ 77,540	\$ 209,581	\$ 287,121	-
Cash Flows from Capital and Related Financing Activities:				
Proceeds of notes	\$ 9,325,702	-	\$ 9,325,702	-
Grants	487,547	-	487,547	-
Payments for capital acquisition	(1,366,857)	-	(1,366,857)	\$ (27,552)
Principal paid on notes	(8,139,315)	-	(8,139,315)	-
Principal paid on revenue bonds	(58,000)	-	(58,000)	-
Principal paid on OWDA loans	(374,316)	-	(374,316)	-
Principal paid on OPWC loans	(45,950)	-	(45,950)	-
Interest paid on notes	(284,028)	-	(284,028)	-
Interest paid on revenue bonds	(14,826)	-	(14,826)	-
Interest paid on OWDA loans	(420,190)	-	(420,190)	-
Net Cash Used for Capital and Related Financing Activities	(890,233)	-	\$ (890,233)	\$ (27,552)
Cash Flows from Investing Activities:				
Interest income	\$ 16,593	-	\$ 16,593	\$ 29,848
Net Cash Provided by Investing Activities	\$ 16,593	-	\$ 16,593	\$ 29,848
Net Increase (Decrease) in Cash and Cash Equivalents	506,234	-	506,234	77,950
Cash and Cash Equivalents at Beginning of Year	2,995,608	-	2,995,608	648,030
Cash and Cash Equivalents at End of Year	\$ 3,501,842	\$ -	\$ 3,501,842	\$ 725,980

(Continued)

JEFFERSON COUNTY, OHIO

Combined Statement of Cash Flows

All Proprietary Fund Types and Discretely Presented Component Unit - Continued

FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Enterprise</u>	<u>Internal Service</u>	<u>2000 Totals (Memorandum Only)</u>	<u>Discretely Presented Component Unit</u>
Reconciliation of Operating Income to				
Net Cash Provided by Operating Activities:				
Operating Income	\$ (385,827)	\$ (149,931)	\$ (535,758)	\$ 22,785
Adjustments to Reconcile Operating Income				
to Net Cash Provided by Operating Activities:				
Depreciation	1,584,527	-	1,584,527	28,787
Adjustment for other non-operating revenues	23,177	-	23,177	-
Adjustment for other non-operating expenses	(11,063)	-	(11,063)	-
Changes in Assets and Liabilities				
(Increase) Decrease in accounts receivable	26,505	13,791	40,296	26,412
(Increase) Decrease in prepaid items	(870)	4,701	3,831	-
(Increase) Decrease in inventory	24,083	-	24,083	1,179
(Increase) Decrease in special assessment receivable	40,922	-	40,922	-
(Increase) Decrease in due from other funds	-	(461,225)	(461,225)	-
Increase (Decrease) in accounts payable	(67,823)	-	(67,823)	(2,991)
Increase (Decrease) in contracts payable	86,489	-	86,489	-
Increase (Decrease) in accrued wages	(873)	-	(873)	(518)
Increase (Decrease) in compensated absences payable	(15,253)	-	(15,253)	-
Increase (Decrease) in due to other funds	13,086	-	13,086	-
Increase (Decrease) in due to other governments	58,173	104,761	162,934	-
Increase (Decrease) in capital leases payable	(59,441)	-	(59,441)	-
Increase (Decrease) in pension obligation payable	(13,478)	-	(13,478)	-
Increase (Decrease) in claims payable	-	278,322	278,322	-
Total Adjustments	<u>91,520</u>	<u>(59,650)</u>	<u>31,870</u>	<u>24,082</u>
Net Cash Provided by Operating Activities	<u>\$ 1,302,334</u>	<u>\$ (209,581)</u>	<u>\$ 1,092,753</u>	<u>\$ 75,654</u>

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

1. REPORTING ENTITY AND BASIS OF PRESENTATION

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

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

A. Reporting Entity:

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

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

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

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

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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

A. Reporting Entity - (continued)

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

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

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

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

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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

A. Reporting Entity - (continued)

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

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

Local Emergency Planning Commission (LEPC) is statutorily created as a separate and distinct political subdivision of the State. 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 16.

The County is involved with the following organizations which are defined as jointly governed organizations. Additional financial information concerning the jointly governed organizations is presented in Note 17.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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

A. Reporting Entity - (continued)

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

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

The Jefferson Metropolitan Housing Authority
Carnegie Library

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

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

B. Basis of Presentation - Fund Accounting:

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

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

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

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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

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

Governmental Fund Types:

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

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

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

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

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

Proprietary Fund Types:

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

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

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

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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

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

Fiduciary Fund Types:

These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following are the County's fiduciary fund types:

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

Account Groups:

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

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

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

A. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

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

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

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

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

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet, and revenue is recognized. Property taxes measurable as of December 31, 2000, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2001 operations, have also been recorded as deferred revenue.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

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

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

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

B. Budgetary Process:

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

Tax Budget:

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

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

B. Budgetary Process - (continued)

Estimated Resources:

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

Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be amended further during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs either to be increased or decreased. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2000.

Appropriations:

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

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

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

B. Budgetary Process - (continued):

Encumbrances:

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

Lapsing of Appropriations:

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

C. Cash and Cash Equivalents:

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

During 2000, investments were limited to U.S. Treasury notes and certificates of deposit.

Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost.

Following Ohio statutes, the County Commissioners Office has, by resolution, specified the fund to receive an allocation of interest earnings. Interest revenue for the primary government was credited to the following funds during fiscal year 2000; \$1,417,097 for the general fund, \$23,920 for the capital projects fund, and \$16,593 for the enterprise water fund. Interest received directly by JeffCo Workshop during 2000 was \$29,848.

For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

D. Restricted Assets:

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

E. Inventory of Supplies:

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

F. Prepaid Items:

Payments made to vendors for services that will benefit periods beyond December 31, 2000, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the payment, and an expenditure/expense is reported in the year in which services are consumed. A fund balance reserve is set up, since the asset does not represent available government resources.

G. Interfund Assets and Liabilities:

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

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

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

H. Property, Plant, Equipment and Depreciation:

1. General Fixed Assets Account Group

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

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

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

2. Enterprise Fund Fixed Assets

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

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

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

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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

3. Valuation

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

I. Use of Estimates:

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

J. Compensated Absences:

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

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

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

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

K. Intergovernmental Revenues:

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

The County's Department of Human Services (Welfare) distributes federal food stamps to entitled recipients within Jefferson County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, the Department of Human Services merely acts in a intermediary capacity. Therefore, the inventory value of the stamps is not reflected in the accompanying financial statements as the only economic interest related to the stamps rests with the ultimate recipient. The County's Department of Human Services had on hand for distribution approximately \$42,347 of federal food stamps at December 31, 2000.

L. Long-term Obligations:

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

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

M. Capitalization of Interest:

The County does not have a policy to capitalize net interest on proprietary fund construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment on the debt proceeds. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. For the year ended December 31, 2000, interest costs incurred on construction projects in proprietary funds were not material.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

N. Contributed Capital:

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

O. Reserves of Fund Equity:

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

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

P. Interfund Transactions:

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

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

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Q. Total Columns on General Purpose Financial Statements:

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

3. BUDGETARY BASIS OF ACCOUNTING

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

The Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Budget Basis) - All Governmental Fund Types are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

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

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

3. BUDGETARY BASIS OF ACCOUNTING - (Continued)

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

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

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
GAAP Basis	\$1,251,681	\$(1,765,634)	\$(124,550)	\$(928,400)
Net Adjustment for Revenue Accruals	(34,951)	3,975,021	0	(30,666)
Note Proceeds	0	0	0	4,695,298
Net Adjustment for Expenditure Accruals	(688,409)	(3,901,938)	0	(557,825)
Debt Principal Retirement	0	0	0	(4,281,647)
Encumbrances	<u>(110,087)</u>	<u>(254,363)</u>	<u>0</u>	<u>0</u>
Budget Basis	<u>\$ 418,234</u>	<u>\$(1,946,914)</u>	<u>\$(124,550)</u>	<u>\$(1,103,240)</u>

4. DEPOSITS AND INVESTMENTS

A. Primary Government

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

Active deposits are public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

4. DEPOSITS AND INVESTMENTS - (continued)

A. Primary Government (continued)

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

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasurer's investment pool (STAR Ohio).

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

4. DEPOSITS AND INVESTMENTS - (continued)

A. Primary Government (continued)

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

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

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

Deposits - At year end, the carrying amount of the County's deposits was \$10,829,653, and the bank balance was \$12,209,776. Of the bank balance:

1. \$408,285 was covered by federal depository insurance;
2. \$11,801,491 was considered uninsured and uncollateralized even though securities for collateral were held by the pledging financial institutions' trust department in the County's name and all State statutory requirements for the deposit of money had been followed. Non-compliance with federal requirements would potentially subject the County to a successful claim by the FDIC.

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

	1	Category 2	3	Fair Value
Repurchase Agreements			\$7,258,507	\$7,258,507
U.S. Treasury Notes			<u>273,985</u>	<u>273,985</u>
Total			<u>\$7,532,492</u>	<u>\$7,532,492</u>

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

4. DEPOSITS AND INVESTMENTS - (continued)

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

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

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement 9	\$7,359,043	\$11,013,102
Cash on Hand	(10,000)	
Investments:		
Repurchase Agreements	(7,258,507)	7,258,507
Certificates of Deposit with a maturity of more than 90 days	<u>10,739,117</u>	<u>(10,739,117)</u>
GASB Statement 3	<u>\$10,829,653</u>	<u>\$7,532,492</u>

B. Component Unit

At year end, the carrying amount of JeffCo Workshop's deposits was \$725,980, and the bank balance was \$725,980, \$562,409 of which was covered by federal depository insurance and \$163,571 was considered uninsured and uncollateralized even though securities for collateral were held by the pledging financial institutions' trust department in the Workshop's name. JeffCo Workshop holds a Shearson Lehman Mortgage Security and Shearson Lehman Mutual Funds totaling \$43,227. This investment is considered a category 3 investment. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation.

5. PROPERTY TAXES

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

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

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

5. PROPERTY TAXES - (continued)

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

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

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to all taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County.

The delinquent real property taxes outstanding and available to the County within the first 60 days of 2001 were recorded as 2000 revenue, the remaining taxes receivable are offset by a credit to deferred revenue. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, 2000, and are not intended to finance 2000 operations. The receivable is therefore offset by a credit to deferred revenue.

The full tax rate for all County operations for the year ended December 31, 2000, was 10.75 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2000 property tax receipts were based are as follows:

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

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

6. PERMISSIVE SALES AND USE TAX

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

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

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

On November 5, 1991 an additional one-half of one percent was approved by the voters of Jefferson County as a continuing tax.

On September, 30, 1994 the County Commissioners adopted resolution 1994-28 imposing two additional one-fourth of one percent permissive sales and use taxes (Piggy Back taxes) as set forth by Sections 5739.026(A)(3) and 5741.023 of the Ohio Revised Code. The revenue distributions are as follows: \$700,000 or thirty-five percent (which ever is greater) debt reduction of the remaining collections; 61.54 percent for roads and bridges associated with the Motor Vehicle License Fund, 11.54 percent for water and sewer obligations associated with the Water and Sewer Funds, 7.69 percent for building improvements associated with the General Fund, 7.69 percent for parks and recreation associated with the General Fund, 3.85 percent for microfilm and computerization associated with the General Fund, and 7.69 percent for emergency associated with the General Fund. The tax was imposed as a continuing tax.

The tax monies are held in trust by National City Bank and periodically distributed to the County as outlined in the trust agreement. Sales and use tax that is measurable and available as of December 31, is accrued as revenue. Sales and use tax revenue for 2000 amounted to \$8,261,805.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

7. FIXED ASSETS

A summary of the enterprise funds' fixed assets at December 31, 2000, follows:

	Enterprise Funds
Land	\$3,610,297
Buildings	2,570,090
Tanks, Lift, Booster and Pump Stations	14,625,273
Furniture, Fixtures, Machinery and Equipment	3,901,322
Lines and Valves	33,051,744
Construction in Progress	<u>2,821,512</u>
 Total	 60,580,238
Less: Accumulated Depreciation	<u>(23,707,193)</u>
 Net Fixed Assets	 <u>\$36,873,045</u>

A summary of the changes in general fixed assets during 2000 follows:

	Balance January 1, 2000	Additions	Reductions	Balance December 31, 2000
Land	\$ 1,880,500	\$2,714,494	\$0	\$4,594,994
Buildings	41,668,588	14,261	0	41,682,849
Machinery and Equipment	10,449,945	1,726,889	72,941	12,103,893
Vehicles	2,476,758	329,845	266,637	2,539,966
Construction in Progress	<u>1,868,529</u>	<u>0</u>	<u>1,868,529</u>	<u>0</u>
 Total	 <u>\$58,344,320</u>	 <u>\$ 4,785,489</u>	 <u>\$ 2,208,107</u>	 <u>\$60,921,702</u>

8. RISK MANAGEMENT

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

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

8. RISK MANAGEMENT (continued)

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

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

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

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

The County participates in the workers' compensation program provided by the State of Ohio. For 2000, the County participated in the State Workers' Compensation retrospective rating and payment program. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for employees injured in 2000. The maintenance of these benefits are accounted for in the Insurance Consortium internal service fund.

Participation in the Plan is approved on a yearly basis and is limited to Counties that can meet the Plan's selection criteria. The County contracts with the firm of Klais and Company, Inc. To provide administrative, cost controls and actuarial services for the Plan.

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

The claims liability of \$1,303,858 reported in the self insurance internal service fund at December 31, 2000 is based on the requirements of Governmental Accounting Standards Board Statement number 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The claims liability is based on an estimate supplied by the County's third party administrator. A summary of the fund's claims liability during the past fiscal year are as follows:

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

8. RISK MANAGEMENT (continued)

	<u>Balance</u> <u>Beginning of Year</u>	<u>Current Year</u> <u>Claims</u>	<u>Claims</u> <u>Payments</u>	<u>Balance at</u> <u>End of Year</u>
1999	\$949,767	\$5,610,804	\$5,532,035	\$1,025,536
2000	\$1,025,536	\$6,778,074	\$6,499,752	\$1,303,858

9. DEFINED BENEFIT PENSION PLANS

A. Public Employees Retirement System:

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

Plan members, other than those engaged in law enforcement, are required to contribute 8.5% of their annual covered salary and the County is required to contribute 10.84%. For law enforcement employees, the employee contribution is 9% and the employer contribution is 15.70%. Contributions are authorized by state statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2000, 1999, and 1998 were \$2,426,841, \$2,825,599, and \$2,568,649 respectively, equal to the required contributions for each year.

B. State Teachers Retirement System (STRS):

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

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

9. DEFINED BENEFIT PENSION PLANS (continued)

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

Plan members are required to contribute 9.3 percent of their annual covered salary and the County is required to contribute 14 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contribution to STRS for the years ended December 31, 2000, 1999, and 1998 were \$94,702, \$80,832, and \$95,168, respectively, equal to the required contributions for each year.

C. Social Security System

Effective July 1, 1991, all employees not otherwise covered by a State Retirement System have an option to choose social security or the appropriate state system. As of December 31, 2000, no employees have elected social security.

10. POSTEMPLOYMENT BENEFITS

A. Public Employees Retirement System (PERS):

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirants with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The 2000 employer contribution rate for state employer was 10.65 percent of covered payroll; 4.3 percent was the portion that was used to fund health care for the 2000. The law enforcement employer rate for 2000 was 15.70 percent, and 4.3 percent was used to fund health care.

Benefits are funded on a pay-as-you-go basis. OPEB are financed through employer contributions and investment earnings there on. The contributions allocated to retiree health care and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. As of December 31, 2000, the unaudited estimated net assets available for future OPEB payments were \$10,805.5 million. The actuarially accrued liability and the unfounded actuarial accrued liability, based on the actuarial cost method used, were \$12,473.6 million and \$1,668.1 million, respectively. The number of active contributing participants was 401,339.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

10. POSTEMPLOYMENT BENEFITS (Continued)

B. State Teachers Retirement System (STRS):

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

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

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

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

11. OTHER EMPLOYEE BENEFITS

Compensated absences

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has acquired at least one year of service with the County. Accumulated, unused sick leave and compensatory time is paid to a terminated employee at varying rates depending on length of service and department policy. As of December 31, 2000, the liability for compensated absences was \$2,110,430 for the entire County.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

12. CONSTRUCTION COMMITMENTS

As of December 31, 2000, the County had contractual purchase commitments for eighteen projects. The amounts for the projects are as follows:

<u>Project</u>	<u>Fund</u>	<u>Purchase Commitments</u>	<u>Construction in Progress</u>	<u>Amounts Remaining on Contracts</u>
Crestview/Belvedere Sanitary Sewer	Sewer	3,800,000	707,580	3,092,420
Hazelwood Sanitary Sewers	Sewer	970,000	116,190	853,810
Lewis Addition Sanitary Sewer Project	Sewer	6,400	6,144	256
Permar's Run Sanitary Sewer Project	Sewer	13,000	11,984	1,016
Dorsey/Pottery Addition Water Project	Water	79,167	7,022	72,145
Dorsey/Pottery Addition Sewer Project	Sewer	448,615	44,064	404,551
Toronto Water Line Connector	Water	146,611	143,287	3,324
Mingo Jct. Water Line Connector	Water	113,995	96,602	17,393
Tiddale Sanitary Sewer Project	Sewer	375,000	125,683	249,317
Water Treatment Plant Feasibility Study	Water	110,000	6,188	103,812
Barber's Hollow/Mellwood Acres Sewer Project	Sewer	627,909	344,927	282,982

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

12. CONSTRUCTION COMMITMENTS (Continued)

<u>Project</u>	<u>Fund</u>	<u>Purchase Commitments</u>	<u>Construction in Progress</u>	<u>Amounts Remaining on Contracts</u>
Santucci Road Water Line	Water	250,000	224,208	25,792
Airpark Water Line	Water	50,000	44,267	5,733
Richmond Water Line	Water	40,000	33,466	6,534
Chestnut Ridge Water Line	Water	40,000	37,276	2,724
Hopedale Water Line Tie-in	Water	2,500	2,394	106
A & GI Booster Station	Water	217,480	214,209	3,271
Knoxville & G-II Booster Station	Water	209,900	117,470	92,430
Sunshine Park Sanitary Sewer	Sewer	3,500,000	0	3,500,000
Airport Runway	Airport	586,814	199,633	387,181
Piney Fork Waterline Extention	Water	<u>1,500,000</u>	<u>326,619</u>	<u>1,173,381</u>
Totals		<u>\$13,087,391</u>	<u>\$2,809,213</u>	<u>\$10,278,178</u>

13. LONG-TERM DEBT

Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue approximately \$25,192,273 of additional total debt. The County has the capacity to issue \$9,680,160 million of additional unvoted general obligation debt.

Changes in the County's general long-term obligations during 2000 consist of the following:

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

13. LONG-TERM DEBT (Continued)

General Long-Term Obligations:

	<u>Outstanding</u> <u>12/31/99</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/00</u>
Human Services Building 1991 6.714% General Obligation Bonds	\$ 350,000	\$0	\$ 175,000	\$ 175,000
Human Services Building 1998 4.950% General Obligation Bonds	2,435,000	0	25,000	2,410,000
Jail Construction 1996 6.625% General Obligation Bonds	2,260,000	0	320,000	1,940,000
Jail Construction 1998 5.089% General Obligation Bonds	10,117,219	0	200,000	9,917,219
Jail Construction 1998 5.016% General Obligation Bonds	7,055,000	0	90,000	6,965,000
Emergency 911 Equipment 1998 4.383% General Obligation Bonds	2,235,000	0	245,000	1,990,000
Engineer Road Projects 1998 5.010% General Obligation Bonds	5,390,000	0	205,000	5,185,000

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

13. LONG-TERM DEBT (Continued)

General Long-Term Obligations (continued):

	<u>Outstanding</u> <u>12/31/99</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/00</u>
Road Resurfacing 1992 0% OPWC Loan	87,783	0	6,502	81,281
Compensated Absences	1,657,860	139,847	0	1,797,707
Pension Obligation Payable	<u>45,060</u>	<u>8,115</u>	<u>0</u>	<u>53,175</u>
Total General Long-Term Obligations	<u>\$31,632,922</u>	<u>\$ 147,962</u>	<u>\$1,266,502</u>	<u>\$30,514,382</u>

Enterprise Fund Obligations:

Sewer Improvement Dist. 2 1971 6.75% Mortgage Revenue Bonds	\$ 30,000	\$0	\$15,000	\$ 15,000
Water Revenue 1965 4.00% Mortgage Revenue Bonds	382,000	0	58,000	324,000
Water 1988 7.89% OWDA Loan	3,282,077	0	129,122	3,152,955
George's Run Sewer 1989 2.00% (Special Assessment) OWDA Loan	439,710	0	27,527	412,183
Reed's Mills/ Barber's Hollow Treatment Plant 1991 5.00% OWDA Loan	3,102,535	0	217,666	2,884,869

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

13. LONG-TERM DEBT - (continued)

	<u>Outstanding</u> <u>12/31/99</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/00</u>
County Airpark Water 1993 0% OPWC Loan	129,050	0	8,900	120,150
Water Rehabilitation 1995 0% OPWC Loan	329,744	0	21,983	307,761
Norton Hill, Empire, Tank Rehab 1999 0% OPWC Loan	87,791	0	0	87,791
Water Rehabilitation 1997 0% OPWC Loan	<u>210,933</u>	<u>0</u>	<u>15,067</u>	<u>195,866</u>
Total Enterprise Fund Long-Term Obligations	<u>7,993,840</u>	<u>0</u>	<u>493,265</u>	<u>7,500,575</u>
Total All Long-Term Obligations	<u>\$39,626,762</u>	<u>\$ 147,962</u>	<u>\$1,759,767</u>	<u>\$38,014,957</u>

The County has \$28,582,219 in general obligation bonds outstanding as of December 31, 2000. The \$2,585,000 Human Service Building bonds, issued for the purpose of constructing the Department of Human Services building, will be paid from rental income from the Department of Human Services. General fund revenues will assist in the repayment if rental income is insufficient. The \$18,822,219 of Jail Construction Bonds will be repaid from a tax levy. The \$1,990,000 Emergency 911 equipment and the \$5,185,000 Engineer road projects bonds will be paid from County taxes. The \$339,000 Mortgage Revenue bonds as well the \$6,749,392 OWDA and OPWC issued for water and sewer improvements will be repaid from water and sewer revenues. The \$412,183 George's Run Sewer OWDA loan will be repaid with special assessments. Upon default of the property owners, sewer fund operating revenues will repay the debt.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

13. LONG-TERM DEBT - (continued)

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

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2001	\$ 1,495,000	\$ 1,440,415	\$ 2,935,415
2002	1,560,000	1,367,560	2,927,560
2003	1,620,000	1,293,189	2,913,189
2004	1,685,000	1,215,193	2,900,193
2005	1,705,000	1,132,569	2,837,569
2006-2010	5,497,219	7,755,071	13,252,290
2011-2015	8,915,000	3,159,429	12,074,429
2016-2019	<u>6,105,000</u>	<u>758,238</u>	<u>6,863,238</u>
Total	<u>\$28,582,219</u>	<u>\$18,121,664</u>	<u>\$46,703,883</u>

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

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2001	\$ 75,000	\$13,248	\$ 88,248
2002	63,000	9,765	72,765
2003	69,000	6,993	75,993
2004	71,000	4,053	75,053
2005	<u>61,000</u>	<u>1,281</u>	<u>62,281</u>
Total	<u>\$ 339,000</u>	<u>\$35,340</u>	<u>\$374,340</u>

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

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

13. LONG-TERM DEBT - (continued)

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

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2001	\$ 396,074	\$ 398,432	\$ 794,506
2002	419,205	375,301	794,506
2003	443,800	350,707	794,507
2004	469,957	324,549	794,506
2005	497,783	296,723	794,506
2006-2010	2,973,103	999,427	3,972,530
2011-2014	<u>1,250,085</u>	<u>217,143</u>	<u>1,467,228</u>
Total	<u>\$6,450,007</u>	<u>\$2,962,282</u>	<u>\$ 9,412,289</u>

The OWDA loans are reported in the Water and Sewer Enterprise Funds, and will be paid from charges for services revenue in the enterprise funds, with the exception of the George's Run Sewer OWDA Loan that will be repaid from special assessments.

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

<u>Year Ending December 31</u>	<u>General Long-Term Obligations Account Group</u>	<u>Water</u>	<u>Total</u>
2001	\$ 6,502	\$ 45,950	\$ 52,452
2002	6,502	50,339	56,841
2003	6,502	50,339	56,841
2004	6,502	50,339	56,841
2005	6,502	50,339	56,841
2006-2010	32,510	251,697	284,207
2011-2015	16,261	186,228	202,489
2016-2020	0	21,947	21,947
2021	<u>0</u>	<u>4,390</u>	<u>4,390</u>
Total	<u>\$ 81,281</u>	<u>\$711,569</u>	<u>\$792,850</u>

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

13. LONG-TERM DEBT - (continued)

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

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

Pursuant to State Statute, various industrial revenue bonds have been issued for private industry within Jefferson County. The proceeds of the industrial revenue bonds are used by the various private industries for new construction or improvements. The bonds are to be repaid by the recipients of the proceeds and do not represent an obligation of the County. As of December 31, 2000, there is \$20,875,000 in industrial revenue bond issues that have not been completely repaid of which \$10,240,000 remains outstanding.

Defeasance of General Obligation Debt

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

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

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

14. NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2000, follows:

		Outstanding <u>12/31/99</u>	<u>Issued</u>	<u>Retired</u>	Outstanding <u>12/31/00</u>
Capital Projects Fund:					
Jail Construction	4.4%	2,300,000	0	2,300,000	0
Jail Construction	4.98%	0	3,609,498	0	3,609,498
Industrial Park	5.4%	0	536,861	536,861	0
Industrial Park Water and Sewer	4.125%	1,444,786	0	1,444,786	0
Industrial Park Water and Sewer	4.98%	<u>0</u>	<u>548,939</u>	<u>0</u>	<u>548,939</u>
Total Capital Projects		<u>3,744,786</u>	<u>4,695,298</u>	<u>4,281,647</u>	<u>4,158,437</u>
Enterprise Funds:					
Water:					
RECDS Consolid.	5.60%	208,980	0	17,418	191,562
Vehicles	5.45%	78,742	0	78,742	0
Water Projects	3.8%	2,549,368	0	2,549,368	0
Water Projects	5.4%	0	2,619,186	2,619,186	0
Water Projects	4.98%	0	2,678,120	0	2,678,120
Sewer:					
RECDS Consolid.	5.60%	79,710	0	6,640	73,070
Sewer Projects	3.8%	1,205,846	0	1,205,846	0
Sewer Projects	4.4%	375,000	0	375,000	0
Sewer Projects	5.4%	0	1,243,954	1,243,954	0
Sewer Projects	4.98%	0	2,784,442	0	2,784,442

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

14. NOTES PAYABLE - (continued)

		Outstanding <u>12/31/99</u>	<u>Issued</u>	<u>Retired</u>	Outstanding <u>12/31/00</u>
Enterprise Funds - (continued)					
Airport:					
Airpark Land	4.25%	370,000	15,725	0	385,725
Gasoline Tank	5.00%	22,746	0	13,845	8,901
Hangers Consolidd.	5.10%	<u>212,196</u>	<u>0</u>	<u>29,316</u>	<u>182,880</u>
Total Enterprise		<u>5,102,588</u>	<u>9,341,427</u>	<u>8,139,315</u>	<u>6,304,700</u>
General Long-Term Debt:					
Engineer Vehicles	5.33%	0	324,045	0	324,045
Voter Infor. Sys.	5.10%	14,000	0	14,000	0
Ind. Park Land Purch.	5.25%	<u>114,000</u>	<u>0</u>	<u>38,000</u>	<u>76,000</u>
Total General L-T Debt		<u>128,000</u>	<u>324,045</u>	<u>52,000</u>	<u>400,045</u>
Total		<u>\$ 8,975,374</u>	<u>\$14,360,770</u>	<u>\$12,472,962</u>	<u>\$10,863,182</u>

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

15. INTERFUND TRANSACTIONS

Interfund balances at December 31, 2000, consist of the following individual interfund receivables and payables:

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

15. INTERFUND TRANSACTIONS – (Continued)

	<u>Receivable</u>	<u>Payable</u>
General Fund	\$2,232,337	\$0
Special Revenue Funds:		
Public Assistance Fund	0	137,635
T.B. Levy	1,800,000	0
Community Development	0	2,890
Permissive Sheriff	0	1,305,642
Jail Operating	<u>0</u>	<u>2,546,866</u>
Total Special Revenue Funds	1,800,000	3,993,033
Enterprise Funds:		
Sewer	<u>0</u>	<u>39,304</u>
Total All Funds	<u>\$4,032,337</u>	<u>\$4,032,337</u>

Due from other funds and due to other funds at December 31, 2000, consist of the following individual balances:

	<u>Due From</u>	<u>Due To</u>
General Fund	\$2,703,241	\$180,574
Special Revenue Funds:		
Dog and Kennel	0	4,090
Certificate of Auto	0	6,512
Public Assistance	0	112,975
Child Enforcement	0	21,587
Real Estate Assessment	0	8,297
Motor Vehicle/Gas Tax	0	79,490
Department of Mental Health	490,679	11,769
T.B. Levy	233,888	0
Delinquent Juvenile	0	7,379
Children Services	1,119,647	73,592
Crime Victim Assistance	0	1,310
Beautification	0	5,803
Community Corrections Act	0	1,614
Permissive Sheriff	0	55,915
Mental Retardation Development Disabilities	2,014,278	175,667
Jail Operating Levy	1,724,862	91,447
Delinquent Real/Assessment Collection	0	1,824
Emergency 911	<u>1,168,206</u>	<u>15,990</u>
Total Special Revenue Funds	<u>6,741,560</u>	<u>675,261</u>

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

15. INTERFUND TRANSACTIONS - (continued)

	<u>Due From</u>	<u>Due To</u>
Debt Service Fund	<u>1,530,938</u>	<u>0</u>
Enterprise Fund:		
Airport Fund	0	1,965
Water Fund	0	21,106
Sewer Fund	<u>430,018</u>	<u>7,076</u>
Total Enterprise Fund	<u>430,018</u>	<u>30,147</u>
Internal Service Funds	<u>974,517</u>	<u>0</u>
Agency Funds:		
Board of Health	0	19,755
Soil and Water	0	3,614
Regional Planning Commission	0	4,185
LEPC	0	1,680
Crippled Child Levy	111,944	0
East Ohio Correctional Center	0	54,893
Jefferson/Belmont Solid Waste	0	4,279
County Court	0	128,481
Undivided Trailer Tax	0	134,094
Undivided Estate Tax	0	129
Undivided Property Tax	<u>0</u>	<u>11,255,126</u>
Total Agency Funds	<u>111,944</u>	<u>11,606,236</u>
Total All Funds	<u>\$12,492,218</u>	<u>\$12,492,218</u>

16. JOINT VENTURE

Jefferson County Regional Planning Commission

The County participates in the Jefferson County Regional Planning Commission which is a statutorily created (ORC section 713) political subdivision of the State. The commission is jointly governed among Jefferson County and municipalities and townships within the County. The commission includes the three Jefferson County Commissioners, fourteen municipality mayors, fourteen township trustees, and six non-governmental representatives appointed by the member governments. Each member's control over the operation of the commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environment, social, economic and governmental functions and services of the County as well as applies for Community Development Block Grants for the member governments. The Board exercises total control of the budgeting, appropriation, contracting and management.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

16. JOINT VENTURE – (Continued)

The County's contribution is a \$96,542 annual subsidy (approximately 58% of the annual revenues of the Commission). The remaining member governments contribute an annual fee that totals \$4,500 per year. The Commission applies for Community Development Block Grants on behalf of member governments and receives approximately \$55,200 per year in administrative fees. Continued existence of the Commission is dependent upon the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources and is not experiencing fiscal distress that may cause an additional financial benefit to or burden on the County. The financial activity of the Commission is presented as an agency fund due to the County serving as fiscal agent. Complete financial statements can be obtained from the Jefferson County Regional Planning Commission, Steubenville, Ohio.

17. JOINTLY GOVERNED ORGANIZATIONS

A. Jefferson County Cluster

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

B. North Ohio Valley Air Authority (NOVAA)

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

C. East Ohio Correctional Facility

The East Ohio Correctional Facility provides services to Carroll, Columbiana, Harrison and Jefferson Counties. The facility has a judicial correctional board of four, each participating County's Common Pleas Judge. Each member's control over the operation of the commission is limited to its representation on the board. The continued existence of the Facility is not dependent on Jefferson County, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Facility. Jefferson County serves as the fiscal agent for the Facility and the activity is presented on the financial statements as an agency fund.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

17. JOINTLY GOVERNED ORGANIZATIONS - (continued)

D. Brooke, Hancock, Jefferson Regional Planning Commission (BHJ)

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

E. Southeast Ohio Juvenile Rehabilitation District (SOJRD)

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

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

F. Area Office on Aging

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

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

17. JOINTLY GOVERNED ORGANIZATIONS - (continued)

G. Ohio Mid-Eastern Governments Association (OMEGA)

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

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

H. Jefferson-Belmont Joint Solid Waste Authority

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

18. RELATED ORGANIZATIONS

A. The Jefferson Metropolitan Housing Authority

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

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

18. RELATED ORGANIZATIONS – (Continued)

B. Carnegie Library

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

19. PUBLIC ENTITY POOL

County Risk Sharing Authority (CORSA)

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

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

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

20. SEGMENT INFORMATION FOR ENTERPRISE FUNDS AND COMPONENT UNIT

The government maintains three enterprise funds which are intended to be self-supported through user fees charged for services provided to consumers for sewer and water services and airport facilities. The component unit, JeffCo Workshop, provides various services for the mentally retarded/developmentally disabled. Financial information as of and for the year ended December 31, 2000, is as follows:

	<u>Sewer</u>	<u>Water</u>	<u>Airport</u>	<u>Enterprise Total</u>	<u>Discretely Presented Component Unit</u>
Operating Revenues	\$ 856,242	\$3,337,840	\$ 92,299	\$4,286,381	\$369,600
Operating Expenses Before Depreciation	392,815	2,525,840	169,026	3,087,681	318,028
Depreciation Expense	498,353	1,067,977	18,197	1,584,527	28,787
Operating Income (Loss)	(34,926)	(255,977)	(94,924)	(385,827)	22,785
Net Non-Operating Revenues (Expenses)	(167,141)	120,484	437,984	391,327	29,848
Operating Transfers In	22,461	15,775	0	38,236	0
Operating Transfers Out	0	0	0	0	0
Net Income (Loss)	(179,606)	(119,718)	343,060	43,736	52,633
Additions to Property Plant and Equipment	445,404	1,270,154	199,633	1,327,837	0
Net Working Capital	2,213,227	1,636,609	229,013	4,078,849	747,586
Total Assets	16,295,088	21,234,320	4,366,081	41,895,489	819,602
Bonds and Other Long-Term Liabilities Payable from Revenue	3,297,052	3,476,955	0	6,774,007	0
Total Equity	9,929,711	13,784,391	3,686,008	27,400,110	808,145

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

21. FOOD STAMPS

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

22. CONTINGENT LIABILITIES/SUBSEQUENT EVENTS

A. Primary Government

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

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

B. Component Unit

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

23. RELATED PARTY TRANSACTIONS

During 2000, Jefferson County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to JeffCo Workshop. JeffCo Workshop, a discretely presented component unit of Jefferson County, reported \$19,330 for such contributions. JeffCo Workshop recorded operating revenues and operating expenses at cost or fair value as applicable to the extent the contribution is related to the vocational purpose of JeffCo.

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

24. FUND DEFICITS

At December 31, 2000, the following funds had a deficit fund balance/retained earnings as follows:

	<u>Deficit</u>
Special Revenue Funds:	
Beautification	(2,963)
Permissive Sheriff	(1,225,971)
Jail Operating Levy	(2,148,484)
Capital Project Funds:	
Industrial Park	(548,939)
Jail Construction	(3,852,872)
Internal Service Fund	(668,590)

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

25. CAPITAL LEASE

The County has entered into a lease agreement for financing the acquisition of capital equipment. This lease qualifies as a capital lease for accounting purposes (title transfers at the end of the lease term) and, therefore, has been recorded at the present value of the future minimum lease payments as of the date of inception.

The following is a schedule of future minimum lease payments under this capital lease and the present value of the net minimum lease payments at December 31, 2000:

<u>Year</u>	<u>General Long-Term Debt</u>
2001	\$ 59,441
2002	<u>59,441</u>
Total minimum lease payment	118,882
Less: Amount representing interest	<u>8,903</u>
Present value of future minimum Lease payments	<u>\$ 109,979</u>

JEFFERSON COUNTY, OHIO
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

26. RESTATEMENT OF PRIOR YEAR FUND BALANCE

A misstatement in the prior year necessitated the following restatement of the prior year fund balances:

	<u>Court Computer</u>	<u>Certificate of Auto</u>
Fund balance, As stated 12/31/99	\$ 125,785	\$ 137,911
Restatement	<u>(100,000)</u>	<u>100,000</u>
Fund balance, as restated 1/1/00	<u>\$ 25,785</u>	<u>\$ 237,911</u>

Represents and unrecorded interfund loan from the prior year from the Certificate of Auto Fund to the Court Computer Fund.

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

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GENERAL FUND

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

JEFFERSON COUNTY, OHIO

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

General Fund

For the Year Ended December 31, 2000

	Revised <u>Budget</u>	Actual <u>Actual</u>	Variance Favorable (Unfavorable) <u>(Unfavorable)</u>
Revenues:			
Taxes	\$ 1,939,289	\$ 1,939,289	-
Permissive Sales Tax	3,764,672	3,764,672	-
Charges for Services	1,690,184	1,690,184	-
Fines, Licenses and Permits	247,713	247,713	-
Intergovernmental	2,642,125	2,642,125	-
Interest	1,416,526	1,416,526	-
Rent	10,012	10,012	-
Miscellaneous revenue	<u>1,217,837</u>	<u>1,217,837</u>	<u>-</u>
 Total Revenues	 12,928,358	 12,928,358	 -
Expenditures:			
General Government-			
Legislative and Executive			
<i>Commissioners-</i>			
Personal Services	\$ 413,097	\$ 413,097	-
Materials and Supplies	17,901	17,901	-
Charges and Services	11,204	11,204	-
Other	15,093	15,093	-
 <i>Auditor-</i>			
Personal Services	638,258	638,258	-
Materials and Supplies	19,844	19,844	-
Charges and Services	19,540	19,540	-
Other	4,534	4,534	-
 <i>Treasurer-</i>			
Personal Services	223,699	223,699	-
Materials and Supplies	3,971	3,971	-
Charges and Services	25,445	25,445	-
 <i>Prosecuting Attorney-</i>			
Personal Services	822,991	822,991	-
Materials and Supplies	10,244	10,244	-
Charges and Services	81,578	81,578	-
Other	31,269	31,269	-

continued

JEFFERSON COUNTY, OHIO

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

General Fund - continued

For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
General Government - continued			
Legislative and Executive - continued			
<i>Budget Commission-</i>			
Charges and Services	\$ 1,331	\$ 1,331	-
<i>Bureau of Inspection-</i>			
Charges and Services	81,516	81,516	-
<i>Central Purchasing-</i>			
Capital Outlay and Equipment	225,093	225,093	-
<i>Planning Commission-</i>			
Charges and Services	133,160	133,160	-
<i>Data Processing-</i>			
Personal Services	301,288	301,288	-
Materials and Supplies	4,848	4,848	-
Other	507	507	-
<i>Board of Elections-</i>			
Personal Services	352,688	352,688	-
Materials and Supplies	13,461	13,461	-
Charges and Services	196,813	196,813	-
Capital Outlay and Equipment	10,598	10,598	-
Other	1,997	1,997	-
<i>Recorder-</i>			
Personal Services	174,249	174,249	-
Materials and Supplies	2,189	2,189	-
Charges and Services	1,200	1,200	-
Other	1,497	1,497	-
<i>Vital Statistics-</i>			
Charges and Services	1,578	1,578	-

continued

JEFFERSON COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Non-GAAP Budget Basis)
General Fund - continued
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
General Government - continued			
Legislative and Executive - continued			
<i>Buildings and Grounds-</i>			
Personal Services	433,674	433,674	-
Materials and Supplies	15,610	15,610	-
Charges and Services	546,480	546,480	-
Capital Outlay and Equipment	98,402	98,402	-
Other	14,517	14,517	-
 <i>Historical Society-</i>			
Charges and Services	2,463	2,463	-
 <i>Insurance-</i>			
Charges and Services	111,883	111,883	-
 <i>Other-</i>			
Personal Services	67,394	67,394	-
Charges and Services	26,952	26,952	-
 <i>Total legislative and executive</i>	5,160,056	5,160,056	-
 Judicial			
<i>Jury Commission-</i>			
Personal Services	1,200	1,200	-
 <i>Adult Probation-</i>			
Personal Services	118,679	118,679	-
Materials and Supplies	499	499	-
Charges and Services	7,144	7,144	-
 <i>Capital Felony-</i>			
Charges and Services	215,390	215,390	-
 <i>Law Library-</i>			
Personal Services	31,662	31,662	-
 <i>Court of Appeals-</i>			
Charges and Services	9,947	9,947	-

continued

JEFFERSON COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Non-GAAP Budget Basis)
General Fund - continued
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
General Government - continued			
Judicial - continued			
<i>Common Pleas Court-</i>			
Personal Services	299,726	299,726	-
Materials and Supplies	22,735	22,735	-
Charges and Services	192,493	192,493	-
<i>Probate Court-</i>			
Personal Services	259,258	259,258	-
Materials and Supplies	4,473	4,473	-
Charges and Services	5,581	5,581	-
<i>County Court-</i>			
Personal Services	135,544	135,544	-
Materials and Supplies	3,095	3,095	-
Charges and Services	31,662	31,662	-
<i>Municipal Court-</i>			
Personal Services	76,241	76,241	-
Charges and Services	17,928	17,928	-
<i>Juvenile Court-</i>			
Personal Services	645,263	645,263	-
Materials and Supplies	21,144	21,144	-
Charges and Services	241,452	241,452	-
Capital Outlay and Equipment	1,960	1,960	-
<i>County Court #2-</i>			
Personal Services	119,862	119,862	-
Materials and Supplies	4,727	4,727	-
Charges and Services	33,761	33,761	-
<i>County Court #3-</i>			
Personal Services	111,623	111,623	-
Materials and Supplies	4,158	4,158	-
Charges and Services	37,981	37,981	-

continued

JEFFERSON COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Non-GAAP Budget Basis)
General Fund - continued
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
General Government - continued			
Judicial - continued			
<i>Clerk of Courts-</i>			
Personal Services	313,194	313,194	-
Materials and Supplies	7,871	7,871	-
Charges and Services	5,747	5,747	-
 <i>Court Magistrate-</i>			
Personal Services	173,255	173,255	-
Materials and Supplies	4,060	4,060	-
Charges and Services	4,906	4,906	-
Capital Outlay and Equipment	9,261	9,261	-
Other	5,769	5,769	-
 <i>Other-</i>			
Charges and Services	65,059	65,059	-
 <i>Total judicial</i>	3,244,310	3,244,310	-
Public Safety			
<i>Coroner-</i>			
Personal Services	63,768	63,768	-
Materials and Supplies	100	100	-
Charges and Services	15,955	15,955	-
 <i>Disaster Service-</i>			
Charges and Services	830,173	830,173	-
 <i>Other-</i>			
Charges and Services	23,409	23,409	-
 <i>Total public safety</i>	933,405	933,405	-
Public Works			
<i>Other-</i>			
Charges and Services	183,643	183,643	-
 <i>Total public works</i>	183,643	183,643	-

continued

JEFFERSON COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Non-GAAP Budget Basis)
General Fund - continued
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Health			
<i>Humane Society-</i>			
Personal Services	11,365	11,365	-
Charges and Services	2,453	2,453	-
 <i>Agriculture-</i>			
Charges and Services	278,558	278,558	-
 <i>Other Health-</i>			
Charges and Services	<u>95,423</u>	<u>95,423</u>	<u>-</u>
 <i>Total health</i>	387,799	387,799	-
 Human Services			
<i>Veteran's Service-</i>			
Personal Services	133,997	133,997	-
Materials and Supplies	2,547	2,547	-
Charges and Services	178,257	178,257	-
 <i>Veterans-</i>			
Charges and Services	18,888	18,888	-
 <i>Human Services-</i>			
Charges and Services	<u>494,172</u>	<u>494,172</u>	<u>-</u>
 <i>Total human services</i>	827,861	827,861	-
 Conservation and Recreation			
<i>Recreation-</i>			
Charges and Services	<u>125,893</u>	<u>125,893</u>	<u>-</u>
 <i>Total conservation and recreatic</i>	125,893	125,893	-

continued

JEFFERSON COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Non-GAAP Budget Basis)
General Fund - continued
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Intergovernmental			
<i>County Share Grants-</i> Charges and Services	70,895	70,895	-
<i>Grants-</i> Charges and Services	<u>97,773</u>	<u>97,773</u>	<u>-</u>
<i>Total intergovernmental</i>	168,668	168,668	-
Miscellaneous			
<i>Other-</i> Charges and Services	264,360	264,360	-
Capital Outlay and Equipment	<u>159,529</u>	<u>159,529</u>	<u>-</u>
<i>Total miscellaneous</i>	423,889	423,889	-
<i>Total expenditures</i>	<u>11,455,524</u>	<u>11,455,524</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	1,472,834	1,472,834	-
Other Financing Sources (Uses):			
Sale of assets	75	75	-
Advances In	50,000	50,000	-
Advances Out	(789,060)	(789,060)	-
Operating Transfers Out	<u>(315,615)</u>	<u>(315,615)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(1,054,600)</u>	<u>(1,054,600)</u>	<u>-</u>

continued

JEFFERSON COUNTY, OHIO

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

General Fund - continued

For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	418,234	418,234	-
Fund Balance at Beginning of Year	871,982	871,982	-
Prior Year Encumbrances Appropriated	<u>76,489</u>	<u>76,489</u>	<u>-</u>
Fund Balances (Deficit) at End of Year	<u>\$ 1,366,705</u>	<u>\$ 1,366,705</u>	<u>-</u>

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SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

(Continued)

SPECIAL REVENUE FUNDS (continued)

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

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

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

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

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

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

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

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

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

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

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

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

(Continued)

SPECIAL REVENUE FUNDS (continued)

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

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

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

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

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

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

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

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

Geographic Information System (GIS) Fund - To account for the establishment and implementation of a county-wide geographic information system (GIS).

JEFFERSON COUNTY, OHIO

Combining Balance Sheet
All Special Revenue Funds
December 31, 2000

	Dog and Kennel	Certificate of Auto Title Administration	Public Assistance	Child Support Enforcement Agency
Assets and other debits:				
Cash and cash equivalents	\$ 17,091	\$ 269,588	\$ 1,138,079	\$ 235,391
Cash and cash equivalents in segregated accounts	-	23,550	-	330,745
Receivables (net of allowances for uncollectibles)				
Accounts	-	15,843	1,064,386	346,090
Permissive sales tax	-	-	-	-
Interfund	-	-	-	-
Due from other funds - property tax	-	-	-	-
Due from other governments	-	-	-	-
Materials and supplies inventory	3,315	190	8,566	2,855
Prepaid items	-	2,441	10,430	-
	<u>20,406</u>	<u>311,612</u>	<u>2,221,461</u>	<u>915,081</u>
<i>Total assets</i>				
Liabilities:				
Accounts payable	-	-	162,920	-
Contracts payable	-	-	27,143	-
Accrued wages and benefits	1,941	2,799	58,254	10,531
Compensated absences payable	2,955	2,124	58,215	5,015
Pension obligation payable	1,915	2,892	50,532	9,025
Interfund payable	-	-	137,635	-
Due to other funds	4,090	6,512	112,975	21,587
Due to other governments	-	-	11,861	110
Deferred revenue	-	-	979,059	323,844
Undistributed monies	-	23,550	-	330,745
	<u>10,901</u>	<u>37,877</u>	<u>1,598,594</u>	<u>700,857</u>
<i>Total liabilities</i>				
Fund balances:				
Reserved for encumbrances	392	159	-	-
Reserved for inventory	3,315	190	8,566	2,855
Reserved for prepaid items	-	2,441	10,430	-
Unreserved -				
Undesignated	5,798	270,945	603,871	211,369
	<u>9,505</u>	<u>273,735</u>	<u>622,867</u>	<u>214,224</u>
<i>Total fund balances</i>				
<i>Total liabilities and fund balances</i>	<u>\$ 20,406</u>	<u>\$ 311,612</u>	<u>\$ 2,221,461</u>	<u>\$ 915,081</u>

<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Equipment Recorders Supply</u>	<u>Department of Mental Health</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Tuberculosis Levy</u>	<u>Indigent Guardianship</u>
\$ 270,508	\$ 353,205	\$ 160,618	\$ 1,328,668	\$ 108,240	\$ 15,216	\$ 14,027
-	-	-	-	-	-	-
-	39,684	3,488	-	1,005	-	-
-	224,459	-	-	-	-	-
-	-	-	-	-	1,800,000	-
-	-	-	490,679	-	223,888	-
-	172,926	-	44,590	-	-	-
1,630	214,876	-	1,065	-	-	-
411	19,726	-	3,761	-	-	-
<u>272,549</u>	<u>1,024,876</u>	<u>164,106</u>	<u>1,868,763</u>	<u>109,245</u>	<u>2,039,104</u>	<u>14,027</u>
7,499	71,430	-	2,755	-	-	-
2,400	16,554	-	21,168	-	-	-
3,007	37,020	-	5,228	-	-	-
33,922	25,402	-	10,736	-	-	-
4,172	36,879	-	5,352	-	-	-
-	-	-	-	-	-	-
8,297	79,490	-	11,769	-	-	-
-	388	-	-	-	-	-
-	12,941	-	490,679	-	223,888	-
-	-	-	-	-	-	-
<u>59,297</u>	<u>280,104</u>	<u>-</u>	<u>547,687</u>	<u>-</u>	<u>223,888</u>	<u>-</u>
-	-	2,387	-	-	4,208	-
1,630	214,876	-	1,065	-	-	-
411	19,726	-	3,761	-	-	-
<u>211,211</u>	<u>510,170</u>	<u>161,719</u>	<u>1,316,250</u>	<u>109,245</u>	<u>1,811,008</u>	<u>14,027</u>
<u>213,252</u>	<u>744,772</u>	<u>164,106</u>	<u>1,321,076</u>	<u>109,245</u>	<u>1,815,216</u>	<u>14,027</u>
\$ <u>272,549</u>	\$ <u>1,024,876</u>	\$ <u>164,106</u>	\$ <u>1,868,763</u>	\$ <u>109,245</u>	\$ <u>2,039,104</u>	\$ <u>14,027</u>

Continued

JEFFERSON COUNTY, OHIO

Combining Balance Sheet
All Special Revenue Funds
December 31, 2000

	Delinquent Juvenile	Conduct of Business	Court Computer	Children Services
Assets and other debits:				
Cash and cash equivalents	\$ 178,370	\$ 442	\$ 80,915	\$ 1,128,699
Cash and cash equivalents in segregated accounts	-	-	-	1,858
Receivables (net of allowances for uncollectibles)				
Accounts	-	-	2,630	7,527
Permissive sales tax	-	-	-	-
Interfund	-	-	-	-
Due from other funds - property tax	-	-	-	1,119,647
Due from other governments	46,053	-	-	164,395
Materials and supplies inventory	-	-	-	2,941
Prepaid items	-	-	-	9,571
	<u>224,423</u>	<u>442</u>	<u>83,545</u>	<u>2,434,638</u>
<i>Total assets</i>				
Liabilities:				
Accounts payable	-	-	-	36,583
Contracts payable	13,228	-	-	119,310
Accrued wages and benefits	3,295	-	-	35,678
Compensated absence payable	415	-	-	18,616
Pension obligation payable	2,758	-	-	42,297
Interfund payable	-	-	-	-
Due to other funds	7,379	-	-	73,592
Due to other governments	2,050	-	-	6,060
Deferred revenue	-	-	-	1,127,174
Undistributed monies	-	-	-	1,858
	<u>29,125</u>	<u>-</u>	<u>-</u>	<u>1,461,168</u>
<i>Total liabilities</i>				
Fund balances:				
Reserved for encumbrances	-	-	2,922	-
Reserved for inventory	-	-	-	2,941
Reserved for prepaid items	-	-	-	9,571
Unreserved -				
Undesignated	195,298	442	80,623	960,958
	<u>195,298</u>	<u>442</u>	<u>83,545</u>	<u>973,470</u>
<i>Total fund balances</i>				
<i>Total liabilities and fund balances</i>	\$ <u>224,423</u>	\$ <u>442</u>	\$ <u>83,545</u>	\$ <u>2,434,638</u>

<u>Crime Victims Assistance Office</u>	<u>Jefferson County Tree Source</u>	<u>Beautification</u>	<u>Community Correction Act</u>	<u>Permissive Sheriff</u>	<u>Mental Retardation Development Disabilities</u>	<u>Jail Operating Levy</u>
\$ 6,574	\$ -	\$ 7,953	\$ 16,224	\$ -	\$ 1,670,315	\$ 562,953
-	-	-	-	63,814	-	-
-	-	-	-	-	-	5,544
-	-	-	-	158,459	-	-
-	-	-	-	-	-	-
-	-	-	-	-	2,014,278	1,724,862
-	-	-	-	-	313,488	48,641
-	-	107	-	6,340	5,913	8,773
-	-	1,184	-	25,726	19,068	-
<u>6,574</u>	<u>-</u>	<u>9,244</u>	<u>16,224</u>	<u>254,339</u>	<u>4,023,062</u>	<u>2,350,773</u>
-	-	-	-	-	17,993	33,614
-	-	-	-	-	-	2,429
635	-	2,690	625	23,835	81,371	44,444
-	-	1,000	250	9,245	25,848	6,499
861	-	2,714	593	21,609	110,530	43,086
-	-	-	-	1,305,642	-	2,546,866
1,310	-	5,803	1,614	55,915	175,667	91,447
-	-	-	-	250	5,087	466
-	-	-	-	-	2,014,278	1,730,406
-	-	-	-	63,814	-	-
<u>2,806</u>	<u>-</u>	<u>12,207</u>	<u>3,082</u>	<u>1,480,310</u>	<u>2,430,774</u>	<u>4,499,257</u>
-	-	-	680	-	87,459	-
-	-	107	-	6,340	5,913	8,773
-	-	1,184	-	25,726	19,068	-
<u>3,768</u>	<u>-</u>	<u>(4,254)</u>	<u>12,462</u>	<u>(1,258,037)</u>	<u>1,479,848</u>	<u>(2,157,257)</u>
<u>3,768</u>	<u>-</u>	<u>(2,963)</u>	<u>13,142</u>	<u>(1,225,971)</u>	<u>1,592,288</u>	<u>(2,148,484)</u>
<u>\$ 6,574</u>	<u>\$ -</u>	<u>\$ 9,244</u>	<u>\$ 16,224</u>	<u>\$ 254,339</u>	<u>\$ 4,023,062</u>	<u>\$ 2,350,773</u>

Continued

JEFFERSON COUNTY, OHIO

Combining Balance Sheet
All Special Revenue Funds
December 31, 2000

	Community Development Block Grant	Federal Emergency Management Assistance	Home Monitoring System	Delinquent Real Assessment Collection
Assets and other debits:				
Cash and cash equivalents	\$ 113,041	-	\$ 3,108	\$ 188,211
Segregated cash	-	-	-	-
Receivables (net of allowances for uncollectibles)				
Accounts	-	-	-	-
Permissive sales tax	-	-	-	-
Interfund	-	-	-	-
Due from other funds - property tax	-	-	-	-
Due from other governments	63,573	-	-	-
Materials and supplies inventory	-	\$ 571	-	-
Prepaid items	-	-	-	-
	<u>176,614</u>	<u>571</u>	<u>3,108</u>	<u>188,211</u>
<i>Total assets</i>				
Liabilities:				
Accounts payable	-	-	-	-
Contracts payable	4,835	-	-	-
Accrued wages and benefits	-	-	-	817
Compensated absence payable	-	-	-	-
Pension obligation payable	-	-	-	797
Interfund payable	2,890	-	-	-
Due to other funds	-	-	-	1,824
Due to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Undistributed monies	-	-	-	-
	<u>7,725</u>	<u>-</u>	<u>-</u>	<u>3,438</u>
<i>Total liabilities</i>				
Fund balances:				
Reserved for encumbrances	-	-	-	-
Reserved for inventory	-	571	-	-
Reserved for prepaid items	-	-	-	-
Unreserved -				
Undesignated	168,889	-	3,108	184,773
	<u>168,889</u>	<u>571</u>	<u>3,108</u>	<u>184,773</u>
<i>Total fund balances</i>				
<i>Total liabilities and fund balances</i>	<u>\$ 176,614</u>	<u>\$ 571</u>	<u>\$ 3,108</u>	<u>\$ 188,211</u>

<u>Child Abuse and Neglect</u>	<u>Law Enforcement Trust</u>	<u>Emergency 911</u>	<u>County Probation Services</u>	<u>Court Security Grant</u>	<u>Geographic Information System</u>	<u>Total</u>
\$ 264	\$ 20	\$ 269,390	\$ 30,426	-	\$ 20,500	\$ 8,188,036
-	-	-	-	-	-	419,967
-	-	-	-	-	-	1,486,197
-	-	-	-	-	-	382,918
-	-	-	-	-	-	1,800,000
-	-	1,168,206	-	-	-	6,741,560
-	-	-	-	-	-	853,666
-	-	2,222	-	-	-	259,364
-	-	7,165	-	-	-	99,483
<u>264</u>	<u>20</u>	<u>1,446,983</u>	<u>30,426</u>	<u>-</u>	<u>20,500</u>	<u>20,231,191</u>
-	-	-	-	-	-	332,794
-	-	5,100	-	-	-	212,167
-	-	10,229	-	-	-	322,399
-	-	1,029	-	-	-	201,271
-	-	7,763	-	-	-	343,775
-	-	-	-	-	-	3,993,033
-	-	15,990	-	-	-	675,261
-	-	107	-	-	-	26,379
-	-	1,168,206	-	-	-	8,070,475
-	-	-	-	-	-	419,967
<u>-</u>	<u>-</u>	<u>1,208,424</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,597,521</u>
-	-	-	-	-	14,500	112,707
-	-	2,222	-	-	-	259,364
-	-	7,165	-	-	-	99,483
<u>264</u>	<u>20</u>	<u>229,172</u>	<u>30,426</u>	<u>-</u>	<u>6,000</u>	<u>5,162,116</u>
<u>264</u>	<u>20</u>	<u>238,559</u>	<u>30,426</u>	<u>-</u>	<u>20,500</u>	<u>5,633,670</u>
<u>\$ 264</u>	<u>\$ 20</u>	<u>\$ 1,446,983</u>	<u>\$ 30,426</u>	<u>\$ -</u>	<u>\$ 20,500</u>	<u>\$ 20,231,191</u>

JEFFERSON COUNTY, OHIO

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2000

	<u>Dog and Kennel</u>	<u>Certificate of Auto Title Administration</u>	<u>Public Assistance</u>	<u>Child Support Enforcement Agency</u>
Revenues:				
Taxes	-	-	-	-
Charges for services	\$ 67,375	-	-	\$ 137,763
Licenses and permits	-	\$ 264,773	-	-
Fines and forfeitures	11,711	-	-	-
Intergovernmental revenue	-	-	\$ 8,535,239	1,464,989
Permissive sales	-	-	-	-
Rent	-	-	-	-
Miscellaneous revenue	95,988	159	825,185	29,686
	<u>175,074</u>	<u>264,932</u>	<u>9,360,424</u>	<u>1,632,438</u>
<i>Total revenues</i>				
Expenditures:				
Current:				
Legislative and executive	-	228,530	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	171,176	-	-	-
Human services	-	-	8,798,915	1,499,844
Urban redevelopment and housing	-	-	-	-
	<u>171,176</u>	<u>228,530</u>	<u>8,798,915</u>	<u>1,499,844</u>
<i>Total expenditures</i>				
<i>Excess of revenue over (under) expenditures</i>	3,898	36,402	561,509	132,594
Other financing sources (uses):				
Proceeds of notes	-	-	-	-
Refund of prior year receipts	-	-	-	-
Refund of prior year expenditures	-	-	-	-
Operating transfers (out)	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total other financing sources (uses)</i>				
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	3,898	36,402	561,509	132,594
Fund balance at beginning of year	5,725	237,911	62,897	82,143
Increase (Decrease) in reserve for inventory	<u>(118)</u>	<u>(578)</u>	<u>(1,539)</u>	<u>(513)</u>
Fund balance at end of year	<u>\$ 9,505</u>	<u>\$ 273,735</u>	<u>\$ 622,867</u>	<u>\$ 214,224</u>

Real Estate Assessment	Motor Vehicle and Gas Tax	Equipment Recorders Supply	Department of Mental Health	Indigent Drivers Alcohol Treatment	Tuberculosis Levy	Indigent Guardianship
\$ -	-	-	\$ 434,286	-	\$ 199,878	-
\$ 525,698	-	\$ 49,636	-	-	-	\$ 13,024
-	\$ 1,447,164	-	-	-	-	-
-	56,204	-	-	\$ 12,718	-	-
-	2,398,834	-	4,471,816	10,313	-	-
-	2,256,710	-	-	-	-	-
-	-	-	69,546	-	-	-
3,716	30,104	-	382,684	-	1,065	-
<u>529,414</u>	<u>6,189,016</u>	<u>49,636</u>	<u>5,358,332</u>	<u>23,031</u>	<u>200,943</u>	<u>13,024</u>
711,683	-	17,078	-	-	-	-
-	-	-	-	-	-	16,405
-	-	-	-	-	-	-
-	6,507,884	-	-	-	-	-
-	-	-	5,846,746	2,400	88,083	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>711,683</u>	<u>6,507,884</u>	<u>17,078</u>	<u>5,846,746</u>	<u>2,400</u>	<u>88,083</u>	<u>16,405</u>
(182,269)	(318,868)	32,558	(488,414)	20,631	112,860	(3,381)
-	324,045	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	(473,460)	-	-	-	-	-
<u>-</u>	<u>(149,415)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(182,269)	(468,283)	32,558	(488,414)	20,631	112,860	(3,381)
394,374	1,115,041	131,548	1,809,146	88,614	1,702,356	17,408
<u>1,147</u>	<u>98,014</u>	<u>-</u>	<u>344</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 213,252</u>	<u>\$ 744,772</u>	<u>\$ 164,106</u>	<u>\$ 1,321,076</u>	<u>\$ 109,245</u>	<u>\$ 1,815,216</u>	<u>\$ 14,027</u>

Continued

JEFFERSON COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2000

	Delinquent Juvenile	Conduct of Business	Court Computer	Children Services
Revenues:				
Taxes	-	-	-	\$ 939,590
Charges for services	\$ 3,682	\$ 549	\$ 123,693	7,620
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental revenue	438,366	-	-	3,528,439
Permissive sales	-	-	-	-
Rent	-	-	-	-
Miscellaneous revenue	-	-	-	63,204
	<u>442,048</u>	<u>549</u>	<u>123,693</u>	<u>4,538,853</u>
<i>Total revenues</i>				
Expenditures:				
Current:				
Legislative and executive	-	-	-	-
Judicial	-	800	65,933	-
Public safety	377,594	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	4,864,249
Urban redevelopment and housing	-	-	-	-
	<u>377,594</u>	<u>800</u>	<u>65,933</u>	<u>4,864,249</u>
<i>Total expenditures</i>				
<i>Excess of revenue over (under) expenditures</i>	64,454	(251)	57,760	(325,396)
Other financing sources (uses):				
Proceeds of notes	-	-	-	-
Refund of prior year receipts	-	-	-	-
Refund of prior year expenditures	-	-	-	-
Operating transfers (out)	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total other financing sources (uses)</i>				
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	64,454	(251)	57,760	(325,396)
Fund balance at beginning of year	130,844	693	25,785	1,297,654
Increase (Decrease) in reserve for inventory	-	-	-	1,212
Fund balance at end of year	<u>\$ 195,298</u>	<u>\$ 442</u>	<u>\$ 83,545</u>	<u>\$ 973,470</u>

Crime Victims Assistance Office	Jefferson County Tree Source	Beautification	Community Correction Act	Permissive Sheriff	Mental Retardation Development Disabilities	Jail Operating Levy
-	-	-	-	-	\$ 3,330,199	\$ 1,447,281
-	-	\$ 3,344	-	\$ 82,664	193,802	1,023,300
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 37,349	-	238,188	\$ 68,865	767,421	4,264,340	278,565
-	-	-	-	1,082,663	-	-
-	-	-	-	-	-	-
-	-	-	60	3,518	73,950	-
<u>37,349</u>	<u>-</u>	<u>241,532</u>	<u>68,925</u>	<u>1,936,266</u>	<u>7,862,291</u>	<u>2,749,146</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
36,704	-	-	61,924	2,186,706	-	4,092,312
-	\$ 13	250,125	-	-	-	-
-	-	-	-	-	7,469,390	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>36,704</u>	<u>13</u>	<u>250,125</u>	<u>61,924</u>	<u>2,186,706</u>	<u>7,469,390</u>	<u>4,092,312</u>
645	(13)	(8,593)	7,001	(250,440)	392,901	(1,343,166)
-	-	-	-	-	-	-
(107)	-	-	(17,904)	-	-	-
-	-	-	-	-	2,974	-
-	-	-	-	-	(245,000)	-
<u>(107)</u>	<u>-</u>	<u>-</u>	<u>(17,904)</u>	<u>-</u>	<u>(242,026)</u>	<u>-</u>
538	(13)	(8,593)	(10,903)	(250,440)	150,875	(1,343,166)
3,230	13	5,523	24,045	(977,350)	1,441,484	(809,493)
-	-	107	-	1,819	(71)	4,175
<u>\$ 3,768</u>	<u>\$ -</u>	<u>\$ (2,963)</u>	<u>\$ 13,142</u>	<u>\$ (1,225,971)</u>	<u>\$ 1,592,288</u>	<u>\$ (2,148,484)</u>

Continued

JEFFERSON COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2000

	Community Development Block Grant	Federal Emergency Management Assistance	Home Monitoring System	Delinquent Real Assessment Collection
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues:				
Taxes	-	-	-	-
Charges for services	-	-	-	\$ 96,043
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental revenue	\$ 1,523,166	\$ 423,731	-	-
Permissive sales	-	-	-	-
Rent	-	-	-	-
Miscellaneous revenue	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Total revenues</i>	1,523,166	423,731	-	96,043
Expenditures:				
Current:				
Legislative and executive	-	-	-	79,836
Judicial	-	-	-	-
Public safety	-	423,731	-	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Urban redevelopment and housing	1,367,155	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Total expenditures</i>	1,367,155	423,731	-	79,836
<i>Excess of revenue over (under) expenditures</i>	156,011	-	-	16,207
Other financing sources (uses):				
Proceeds of notes	-	-	-	-
Refund of prior year receipts	-	-	-	-
Refund of prior year expenditures	-	-	-	-
Operating transfers (out)	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Total other financing sources (uses)</i>	-	-	-	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	156,011	-	-	16,207
Fund balance at beginning of year	12,878	221	\$ 3,108	168,566
Increase (Decrease) in reserve for inventory	-	350	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund balance at end of year	<u>\$ 168,889</u>	<u>\$ 571</u>	<u>\$ 3,108</u>	<u>\$ 184,773</u>

Child Abuse and Neglect	Law Enforcement Trust	Emergency 911	County Probation Services	Court Security Grant	Geographic Information System	Total
-	-	\$ 986,179	-	-	-	\$ 7,337,413
-	\$ 1,406	-	\$ 17,185	-	\$ 25,000	2,371,784
-	-	-	-	-	-	1,711,937
-	-	-	-	-	-	80,633
-	-	651,016	-	-	-	29,100,637
-	-	-	-	-	-	3,339,373
-	-	12,480	-	-	-	82,026
-	-	-	-	-	-	1,509,319
-	1,406	1,649,675	17,185	-	25,000	45,533,122
\$ 3,196	-	-	-	-	4,500	1,044,823
-	-	-	26,805	\$ 32,217	-	142,160
-	2,000	1,313,577	-	-	-	8,494,548
-	-	-	-	-	-	6,758,022
-	-	-	-	-	-	13,577,795
-	-	-	-	-	-	15,163,008
-	-	-	-	-	-	1,367,155
3,196	2,000	1,313,577	26,805	32,217	4,500	46,547,511
(3,196)	(594)	336,098	(9,620)	(32,217)	20,500	(1,014,389)
-	-	-	-	-	-	324,045
-	-	-	-	-	-	(18,011)
-	-	-	-	-	-	2,974
-	-	(341,793)	-	-	-	(1,060,253)
-	-	(341,793)	-	-	-	(751,245)
(3,196)	(594)	(5,695)	(9,620)	(32,217)	20,500	(1,765,634)
3,460	614	243,336	40,046	32,217	-	7,294,037
-	-	918	-	-	-	105,267
\$ 264	\$ 20	\$ 238,559	\$ 30,426	\$ -	\$ 20,500	\$ 5,633,670

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000 (Continued)

	Revised Budget	Budgetary Actual	(Continued) Variance Favorable (Unfavorable)
DOG AND KENNEL			
Revenues:			
Taxes	-	-	-
Charges for services	\$ 67,375	\$ 67,375	-
Licenses and permits	-	-	-
Fines and forfeits	11,711	11,711	-
Intergovernmental revenue	-	-	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	95,988	95,988	-
<i>Total revenues</i>	175,074	175,074	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health			
Personal services	146,776	146,776	-
Charges and services	12,536	12,536	-
Materials and supplies	8,146	8,146	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	167,458	167,458	-
<i>Excess of revenue over (under) expenditures</i>	7,616	7,616	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	7,616	7,616	-
Fund balance at beginning of year	7,533	7,533	-
Prior year encumbrances appropriated	1,550	1,550	-
Fund balance at end of year	\$ 16,699	\$ 16,699	\$ -

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000	(Continued)		
	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
CERTIFICATE OF AUTO TITLE ADMINISTRATION			
Revenues:			
Taxes	-	-	-
Charges for services	-	-	-
Licenses and permits	\$ 267,653	\$ 267,653	-
Fines and forfeits	-	-	-
Intergovernmental revenue	-	-	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	6,140	6,140	-
<i>Total revenues</i>	273,793	273,793	-
Expenditures:			
Current:			
Legislative and executive			
Personal services	221,345	221,345	-
Charges and services	913	913	-
Materials and supplies	5,842	5,842	-
Capital outlay and equipment	1,598	1,598	-
Other	584	584	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	230,282	230,282	-
<i>Excess of revenue over (under) expenditures</i>	43,511	43,511	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	100,000	100,000	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	100,000	100,000	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	143,511	143,511	-
Fund balance at beginning of year	125,917	125,917	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 269,428	\$ 269,428	\$ -

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000	(Continued)		
	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
PUBLIC ASSISTANCE			
Revenues:			
Taxes	-	-	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	\$ 8,535,239	\$ 8,535,239	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	773,132	773,132	-
<i>Total revenues</i>	9,308,371	9,308,371	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services			
Personal services	3,662,586	3,662,586	-
Charges and services	4,917,640	4,917,640	-
Materials and supplies	181,720	181,720	-
Capital outlay and equipment	28,626	28,626	-
Other	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	8,790,572	8,790,572	-
<i>Excess of revenue over (under) expenditures</i>	517,799	517,799	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	(50,000)	(50,000)	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	(50,000)	(50,000)	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	467,799	467,799	-
Fund balance at beginning of year	670,280	670,280	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 1,138,079	\$ 1,138,079	\$ -

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000 (Continued)

CHILD SUPPORT ENFORCEMENT AGENCY	Revised Budget	Budgetary Actual	(Continued) Variance Favorable (Unfavorable)
Revenues:			
Taxes	-	-	-
Charges for services	\$ 126,301	\$ 126,301	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	1,464,989	1,464,989	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	29,686	29,686	-
<i>Total revenues</i>	1,620,976	1,620,976	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services			
Personal services	725,794	725,794	-
Charges and services	771,331	771,331	-
Materials and supplies	4,307	4,307	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	1,501,432	1,501,432	-
<i>Excess of revenue over (under) expenditures</i>	119,544	119,544	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	119,544	119,544	-
Fund balance at beginning of year	115,846	115,846	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 235,390	\$ 235,390	\$ -

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000	(Continued)		
	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
REAL ESTATE ASSESSMENT			
Revenues:			
Taxes	-	-	-
Charges for services	\$ 525,698	\$ 525,698	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	-	-	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	3,716	3,716	-
	<i>Total revenues</i>	529,414	-
Expenditures:			
Current:			
Legislative and executive			
Personal services	246,153	246,153	-
Charges and services	368,046	368,046	-
Materials and supplies	22,143	22,143	-
Other	44,299	44,299	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
	<i>Total expenditures</i>	680,641	-
	<i>Excess of revenue over (under) expenditures</i>	(151,227)	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
	<i>Total other financing sources (uses)</i>	-	-
	<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(151,227)	-
Fund balance at beginning of year	412,686	412,686	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 261,459	\$ 261,459	\$ -

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000	(Continued)		
	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
MOTOR VEHICLE AND GAS TAX			
Revenues:			
Taxes	-	-	-
Charges for services	-	-	-
Licenses and permits	\$ 1,453,651	\$ 1,453,651	-
Fines and forfeits	56,204	56,204	-
Intergovernmental revenue	2,396,510	2,396,510	-
Permissive sales	2,263,224	2,263,224	-
Rent	-	-	-
Miscellaneous revenue	38,527	38,527	-
<i>Total revenues</i>	6,208,116	6,208,116	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works			
Personal services	2,633,962	2,633,962	-
Charges and services	635,794	635,794	-
Materials and supplies	1,331,465	1,331,465	-
Capital outlay and equipment	2,150,223	2,150,223	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
<i>Total expenditures</i>	6,751,444	6,751,444	-
<i>Excess of revenue over (under) expenditures</i>	(543,328)	(543,328)	-
Other financing sources (uses):			
Proceeds of notes	324,045	324,045	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	(473,460)	(473,460)	-
<i>Total other financing sources (uses)</i>	(149,415)	(149,415)	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(692,743)	(692,743)	-
Fund balance at beginning of year	959,370	959,370	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 266,627	\$ 266,627	\$ -

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000 (Continued)

EQUIPMENT RECORDERS SUPPLY	Revised Budget	Budgetary Actual	(Continued) Variance Favorable (Unfavorable)
Revenues:			
Taxes	-	-	-
Charges for services	\$ 50,116	\$ 50,116	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	-	-	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	50,116	50,116	-
Expenditures:			
Current:			
Legislative and executive			
Charges and services	1,121	1,121	-
Materials and supplies	2,262	2,262	-
Capital outlay and equipment	16,081	16,081	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	19,464	19,464	-
<i>Excess of revenue over (under) expenditures</i>	30,652	30,652	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	30,652	30,652	-
Fund balance at beginning of year	127,580	127,580	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 158,232	\$ 158,232	\$ -

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000	(Continued)		
	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
DEPARTMENT OF MENTAL HEALTH			
Revenues:			
Taxes	\$ 434,286	\$ 434,286	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	4,467,168	4,467,168	-
Permissive sales	-	-	-
Rent	84,396	84,396	-
Miscellaneous revenue	352,711	352,711	-
<i>Total revenues</i>	5,338,561	5,338,561	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health			
Personal services	361,797	361,797	-
Charges and services	5,693,161	5,693,161	-
Materials and supplies	8,715	8,715	-
Capital outlay and equipment	12,942	12,942	-
Other	29,635	29,635	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	6,106,250	6,106,250	-
<i>Excess of revenue over (under) expenditures</i>	(767,689)	(767,689)	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(767,689)	(767,689)	-
Fund balance at beginning of year	2,095,714	2,095,714	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 1,328,025	\$ 1,328,025	\$ -

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000	(Continued)		
	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
INDIGENT DRIVERS ALCOHOL TREATMENT			
Revenues:			
Taxes	-	-	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeits	\$ 11,713	\$ 11,713	-
Intergovernmental revenue	10,313	10,313	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
	<i>Total revenues</i>	22,026	22,026
	22,026	22,026	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health			
Charges and services	2,400	2,400	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
	<i>Total expenditures</i>	2,400	2,400
	2,400	2,400	-
	<i>Excess of revenue over (under) expenditures</i>	19,626	19,626
	19,626	19,626	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
	<i>Total other financing sources (uses)</i>	-	-
	-	-	-
	<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	19,626	19,626
	19,626	19,626	-
Fund balance at beginning of year	88,614	88,614	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 108,240	\$ 108,240	\$ -

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000	(Continued)		
T.B. LEVY	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 199,878	\$ 199,878	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	-	-	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	1,065	1,065	-
<i>Total revenues</i>	200,943	200,943	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health			
Charges and services	85,139	85,139	-
Materials and supplies	1,177	1,177	-
Capital outlay and equipment	5,714	5,714	-
Other	261	261	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	92,291	92,291	-
<i>Excess of revenue over (under) expenditures</i>	108,652	108,652	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	1,272,539	1,272,539	-
Advances out	(1,800,000)	(1,800,000)	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	(527,461)	(527,461)	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(418,809)	(418,809)	-
Fund balance at beginning of year	429,817	429,817	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 11,008	\$ 11,008	\$ -

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000	(Continued)		
INDIGENT GUARDIANSHIP	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	-	-	-
Charges for services	\$ 13,024	\$ 13,024	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	-	-	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	13,024	13,024	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial			
Charges and services	16,405	16,405	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	16,405	16,405	-
<i>Excess of revenue over (under) expenditures</i>	(3,381)	(3,381)	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(3,381)	(3,381)	-
Fund balance at beginning of year	17,408	17,408	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 14,027	\$ 14,027	\$ -

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000	(Continued)		
	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
DELINQUENT JUVENILE			
Revenues:			
Taxes	-	-	-
Charges for services	\$ 3,682	\$ 3,682	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	397,325	397,325	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
	<i>Total revenues</i>	401,007	401,007
	401,007	401,007	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety			
Personal services	258,874	258,874	-
Charges and services	70,300	70,300	-
Materials and supplies	16,773	16,773	-
Capital outlay and equipment	21,696	21,696	-
Other	6,585	6,585	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
	<i>Total expenditures</i>	374,228	374,228
	374,228	374,228	-
	<i>Excess of revenue over (under) expenditures</i>	26,779	26,779
	26,779	26,779	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
	<i>Total other financing sources (uses)</i>	-	-
	-	-	-
	<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	26,779	26,779
	26,779	26,779	-
Fund balance at beginning of year	151,592	151,592	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 178,371	\$ 178,371	\$ -

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000	(Continued)		
CONDUCT OF BUSINESS	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	-	-	-
Charges for services	\$ 549	\$ 549	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	-	-	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	549	549	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial			
Charges and services	800	800	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	800	800	-
<i>Excess of revenue over (under) expenditures</i>	(251)	(251)	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(251)	(251)	-
Fund balance at beginning of year	693	693	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 442	\$ 442	\$ -

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

COURT COMPUTER	Revised Budget	Budgetary Actual	(Continued) Variance Favorable (Unfavorable)
Revenues:			
Taxes	-	-	-
Charges for services	\$ 127,503	\$ 127,503	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	-	-	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	127,503	127,503	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial			
Charges and services	62,448	62,448	-
Materials and supplies	3,162	3,162	-
Capital outlay and equipment	1,993	1,993	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	67,603	67,603	-
<i>Excess of revenue over (under) expenditures</i>	59,900	59,900	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	(100,000)	(100,000)	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	(100,000)	(100,000)	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(40,100)	(40,100)	-
Fund balance at beginning of year	119,346	119,346	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 79,246	\$ 79,246	\$ -

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

CHILDREN SERVICES	Revised Budget	Budgetary Actual	(Continued) Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 939,590	\$ 939,590	-
Charges for services	15,451	15,451	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	3,585,082	3,585,082	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	67,961	67,961	-
<i>Total revenues</i>	4,608,084	4,608,084	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services			
Personal services	2,555,806	2,555,806	-
Charges and services	2,184,965	2,184,965	-
Materials and supplies	81,245	81,245	-
Capital outlay and equipment	30,588	30,588	-
Other	61,548	61,548	-
Urban redevelopment and housing	-	-	-
Debt service			
Principal retirement	-	-	-
<i>Total expenditures</i>	4,914,152	4,914,152	-
<i>Excess of revenue over (under) expenditures</i>	(306,068)	(306,068)	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(306,068)	(306,068)	-
Fund balance at beginning of year	1,434,772	1,434,772	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 1,128,704	\$ 1,128,704	\$ -

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000	(Continued)		
	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
CRIME VICTIMS ASSISTANCE OFFICE			
Revenues:			
Taxes	-	-	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	\$ 37,349	\$ 37,349	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	<u>37,349</u>	<u>37,349</u>	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety			
Personal services	34,487	34,487	-
Charges and services	1,800	1,800	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	<u>36,287</u>	<u>36,287</u>	-
<i>Excess of revenue over (under) expenditures</i>	1,062	1,062	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Refund of prior year receipts	(107)	(107)	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	<u>(107)</u>	<u>(107)</u>	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	955	955	-
Fund balance at beginning of year	5,620	5,620	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	<u>\$ 6,575</u>	<u>\$ 6,575</u>	<u>\$ -</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

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

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000	(Continued)		
	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
BEAUTIFICATION			
Revenues:			
Taxes	-	-	-
Charges for services	\$ 3,344	\$ 3,344	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	249,508	249,508	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
	<i>Total revenues</i>	252,852	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works			
Personal services	198,230	198,230	-
Charges and services	45,228	45,228	-
Materials and supplies	2,914	2,914	-
Capital outlay and equipment	3,514	3,514	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
	<i>Total expenditures</i>	249,886	-
	<i>Excess revenue over (under) expenditures</i>	2,966	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
	<i>Total other financing sources (uses)</i>	-	-
	<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	2,966	-
Fund balance at beginning of year	4,987	4,987	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 7,953	\$ 7,953	\$ -

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

COMMUNITY CORRECTION ACT	<u>Revised Budget</u>	<u>Budgetary Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Taxes	-	-	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	\$ 68,865	\$ 68,865	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	60	60	-
	<u>68,925</u>	<u>68,925</u>	<u>-</u>
<i>Total revenues</i>	68,925	68,925	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety			
Personal services	55,172	55,172	-
Charges and services	6,023	5,885	138
Materials and supplies	971	971	-
Capital outlay and equipment	-	-	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
	<u>62,166</u>	<u>62,028</u>	<u>138</u>
<i>Total expenditures</i>	62,166	62,028	138
<i>Excess of revenue over (under) expenditures</i>	6,759	6,897	138
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Refund of prior year receipts	(17,904)	(17,904)	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
	<u>(17,904)</u>	<u>(17,904)</u>	<u>-</u>
<i>Total other financing sources (uses)</i>	(17,904)	(17,904)	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(11,145)	(11,007)	138
Fund balance at beginning of year	26,413	26,413	-
Prior year encumbrances appropriated	138	138	-
Fund balance at end of year	<u>\$ 15,406</u>	<u>\$ 15,544</u>	<u>\$ 138</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000	(Continued)		
	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
PERMISSIVE SHERIFF			
Revenues:			
Taxes	-	-	-
Charges for services	\$ 100,099	\$ 100,099	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	767,421	767,421	-
Permissive sales	1,089,177	1,089,177	-
Rent	-	-	-
Miscellaneous revenue	5,208	5,208	-
	<i>Total revenues</i>	1,961,905	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety			
Personal services	1,812,975	1,812,975	-
Charges and services	206,814	206,814	-
Materials and supplies	56,923	56,923	-
Capital outlay and equipment	96,949	96,949	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service			
Principal retirement	-	-	-
	<i>Total expenditures</i>	2,173,661	-
	<i>Excess of revenue over (under) expenditures</i>	(211,756)	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
	<i>Total other financing sources (uses)</i>	-	-
	<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(211,756)	-
Fund balance at beginning of year	(1,093,886)	(1,093,886)	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ (1,305,642)	\$ (1,305,642)	\$ -

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000 (Continued)

MENTAL RETARDATION DEVELOPMENTAL DISABILITIES	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 3,330,199	\$ 3,330,199	-
Charges for services	193,802	193,802	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	4,135,590	4,135,590	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	73,950	73,950	-
<i>Total revenues</i>	7,733,541	7,733,541	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health			
Personal services	6,260,682	6,260,682	-
Charges and services	875,335	875,335	-
Materials and supplies	403,419	403,419	-
Capital outlay and equipment	51,998	51,998	-
Other	7,076	7,076	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	7,598,510	7,598,510	-
<i>Excess of revenue over (under) expenditures</i>	135,031	135,031	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Refund of prior year expenditures	2,974	2,974	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	(245,000)	(245,000)	-
<i>Total other financing sources (uses)</i>	(242,026)	(242,026)	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(106,995)	(106,995)	-
Fund balance at beginning of year	1,664,296	1,664,296	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 1,557,301	\$ 1,557,301	\$ -

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

JAIL OPERATING LEVY	Revised Budget	Budgetary Actual	(Continued) Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 1,447,281	\$ 1,447,281	-
Charges for services	1,152,798	1,152,798	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	275,471	275,471	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	<u>2,875,550</u>	<u>2,875,550</u>	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety			
Personal services	3,113,788	3,113,788	-
Charges and services	824,010	824,010	-
Materials and supplies	137,611	137,611	-
Capital outlay and equipment	18,735	18,735	-
Other	5,164	5,164	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	<u>4,099,308</u>	<u>4,099,308</u>	-
<i>Excess of revenue over (under) expenditures</i>	(1,223,758)	(1,223,758)	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	2,546,866	2,546,866	-
Advances out	(1,272,539)	(1,272,539)	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	<u>1,274,327</u>	<u>1,274,327</u>	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	50,569	50,569	-
Fund balance at beginning of year	489,621	489,621	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	<u>\$ 540,190</u>	<u>\$ 540,190</u>	<u>\$ -</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000	(Continued)		
	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
COMMUNITY DEVELOPMENT BLOCK GRANT			
Revenues:			
Taxes	-	-	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	\$ 1,564,593	\$ 1,564,593	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	<u>1,564,593</u>	<u>1,564,593</u>	<u>-</u>
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing			
Charges and services	361,153	361,153	-
Capital outlay	1,233,309	1,233,309	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	<u>1,594,462</u>	<u>1,594,462</u>	<u>-</u>
<i>Excess of revenue over (under) expenditures</i>	(29,869)	(29,869)	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	2,890	2,890	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	<u>2,890</u>	<u>2,890</u>	<u>-</u>
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(26,979)	(26,979)	-
Fund balance at beginning of year	140,020	140,020	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	<u>\$ 113,041</u>	<u>\$ 113,041</u>	<u>\$ -</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000	(Continued)		
	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
HOME MONITORING SYSTEM			
Revenues:			
Taxes	-	-	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	-	-	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total revenues</i>	-	-	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service			
Principal retirement	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total expenditures</i>	-	-	-
<i>Excess of revenue over (under) expenditures</i>	-	-	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total other financing sources (uses)</i>	-	-	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	-	-	-
Fund balance at beginning of year	\$ 3,108	\$ 3,108	-
Prior year encumbrances appropriated	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 3,108</u>	<u>\$ 3,108</u>	<u>\$ -</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000	(Continued)		
DELINQUENT REAL ASSESSMENT COLLECTION	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	-	-	-
Charges for services	\$ 96,043	\$ 96,043	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	-	-	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
	<i>Total revenues</i>	96,043	-
Expenditures:			
Current:			
Legislative and executive			
Personal services	64,603	64,603	-
Charges and services	15,183	15,183	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
	<i>Total expenditures</i>	79,786	-
	<i>Excess of revenue over (under) expenditures</i>	16,257	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
	<i>Total other financing sources (uses)</i>	-	-
	<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	16,257	-
Fund balance at beginning of year	171,954	171,954	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 188,211	\$ 188,211	\$ -

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000	(Continued)		
	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
CHILD ABUSE AND NEGLECT			
Revenues:			
Taxes	-	-	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	-	-	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	-	-	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Personnel services	3,196	3,196	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	3,196	3,196	-
<i>Excess of revenue over (under) expenditures</i>	(3,196)	(3,196)	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(3,196)	(3,196)	-
Fund balance at beginning of year	\$ 3,460	\$ 3,460	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 264	\$ 264	\$ -

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000	(Continued)		
	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
FEDERAL EMERGENCY MANAGEMENT ACT			
Revenues:			
Taxes	-	-	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	\$ 423,731	\$ 423,731	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	<u>423,731</u>	<u>423,731</u>	<u>-</u>
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Materials and supplies	6,731	6,731	
Capital Outlay	417,000	417,000	
Public works	-	-	
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	<u>423,731</u>	<u>423,731</u>	<u>-</u>
<i>Excess of revenue over (under) expenditures</i>	-	-	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	-	-	-
Fund balance at beginning of year	-	-	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000	(Continued)		
	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
LAW ENFORCEMENT TRUST			
Revenues:			
Taxes	-	-	-
Charges for services	\$ 1,406	\$ 1,406	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	-	-	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
	1,406	1,406	-
<i>Total revenues</i>			
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety			
Charges and services	2,000	2,000	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
	2,000	2,000	-
<i>Total expenditures</i>			
<i>Excess of revenue over (under) expenditures</i>	(594)	(594)	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
	-	-	-
<i>Total other financing sources (uses)</i>			
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(594)	(594)	-
Fund balance at beginning of year	614	614	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 20	\$ 20	\$ -

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

	Revised Budget	Budgetary Actual	(Continued) Variance Favorable (Unfavorable)
EMERGENCY 911			
Revenues:			
Taxes	\$ 986,179	\$ 986,179	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	651,016	651,016	-
Permissive sales	-	-	-
Rent	12,480	12,480	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	<u>1,649,675</u>	<u>1,649,675</u>	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety			
Personal services	525,188	525,188	-
Charges and services	752,134	752,134	-
Materials and supplies	7,303	7,303	-
Capital outlay and equipment	28,094	28,094	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	<u>1,312,719</u>	<u>1,312,719</u>	-
<i>Excess of revenue over (under) expenditures</i>	336,956	336,956	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	(341,793)	(341,793)	-
<i>Total other financing sources (uses)</i>	<u>(341,793)</u>	<u>(341,793)</u>	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(4,837)	(4,837)	-
Fund balance at beginning of year	273,190	273,190	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	<u>\$ 268,353</u>	<u>\$ 268,353</u>	-

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000	(Continued)		
COUNTY PROBATION SERVICES	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	-	-	-
Charges for services	\$ 17,185	\$ 17,185	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	-	-	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	<u>17,185</u>	<u>17,185</u>	<u>-</u>
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial			
Charges and services	701	701	-
Materials and supplies	1,877	1,877	-
Capital outlay and equipment	22,458	22,458	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
<i>Total expenditures</i>	<u>25,036</u>	<u>25,036</u>	<u>-</u>
<i>Excess of revenue over (under) expenditures</i>	(7,851)	(7,851)	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(7,851)	(7,851)	-
Fund balance at beginning of year	37,024	37,024	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	<u>\$ 29,173</u>	<u>\$ 29,173</u>	<u>\$ -</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000	(Continued)		
COURT SECURITY GRANT FUND	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	-	-	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	-	-	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	-	-	-
Expenditures:			
Current:			
Legislative and executive	-	-	-
Judicial			
Charges and services	25,175	25,175	-
Capital outlay and equipment	61,160	61,160	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service			
Principal retirement	-	-	-
<i>Total expenditures</i>	86,335	86,335	-
<i>Excess of revenue over (under) expenditures</i>	(86,335)	(86,335)	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(86,335)	(86,335)	-
Fund balance at beginning of year	86,335	86,335	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -

JEFFERSON COUNTY, OHIO

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000			(Continued)
GIS	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
	<u> </u>	<u> </u>	<u> </u>
Revenues:			
Taxes	-	-	-
Charges for services	\$ 25,000	\$ 25,000	-
Licenses and permits	-	-	-
Fines and forfeits	-	-	-
Intergovernmental revenue	-	-	-
Permissive sales	-	-	-
Rent	-	-	-
Miscellaneous revenue	-	-	-
	<u> </u>	<u> </u>	<u> </u>
<i>Total revenues</i>	25,000	25,000	-
Expenditures:			
Current:			
Legislative and executive			
Personal services	-	-	-
Charges and services	19,000	19,000	-
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health	-	-	-
Human services	-	-	-
Urban redevelopment and housing	-	-	-
Debt service:			
Principal retirement	-	-	-
	<u> </u>	<u> </u>	<u> </u>
<i>Total expenditures</i>	19,000	19,000	-
<i>Excess of revenue over (under) expenditures</i>	6,000	6,000	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Advances in	-	-	-
Advances out	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
	<u> </u>	<u> </u>	<u> </u>
<i>Total other financing sources (uses)</i>	-	-	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	6,000	6,000	-
Fund balance at beginning of year	-	-	-
Prior year encumbrances appropriated	<u> </u>	<u> </u>	<u> </u>
Fund balance at end of year	\$ <u>6,000</u>	\$ <u>6,000</u>	\$ <u> </u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000 (Continued)

TOTAL	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 7,337,413	\$ 7,337,413	-
Charges for services	2,519,376	2,519,376	-
Licenses and permits	1,721,304	1,721,304	-
Fines and forfeits	79,628	79,628	-
Intergovernmental revenue	29,030,170	29,030,170	-
Permissive sales tax	3,352,401	3,352,401	-
Rent	96,876	96,876	-
Miscellaneous revenue	1,448,144	1,448,144	-
<i>Total revenues</i>	45,585,312	45,585,312	-
Expenditures:			
Current:			
Legislative and executive			
Personal services	535,297	535,297	-
Charges and services	404,263	404,263	-
Materials and supplies	30,247	30,247	-
Capital outlay and equipment	17,679	17,679	-
Other	44,883	44,883	-
Judicial			
Charges and services	105,529	105,529	-
Materials and supplies	5,039	5,039	-
Capital outlay and equipment	85,611	85,611	-
Public safety			
Personal services	5,800,484	5,800,484	-
Charges and services	1,863,081	1,862,943	138
Materials and supplies	226,312	226,312	-
Capital outlay and equipment	582,474	582,474	-
Other	11,749	11,749	-
Public works			
Personal services	2,832,192	2,832,192	-
Charges and services	681,022	681,022	-
Materials and supplies	1,334,379	1,334,379	-
Capital outlay and equipment	2,153,737	2,153,737	-
Health			
Personal services	6,769,255	6,769,255	-
Charges and services	6,668,571	6,668,571	-
Materials and supplies	421,457	421,457	-
Capital outlay and equipment	70,654	70,654	-
Other	36,972	36,972	-

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

TOTAL	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
Human services			
Personal services	6,944,186	6,944,186	-
Charges and services	7,873,936	7,873,936	-
Materials and supplies	267,272	267,272	-
Capital outlay and equipment	59,214	59,214	-
Other	61,548	61,548	-
Other			
Charges and services	13	13	-
Urban redevelopment and housing			
Charges and services	361,153	361,153	-
Capital outlay and equipment	1,233,309	1,233,309	-
Debt service			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
<i>Total expenditures</i>	<u>47,481,518</u>	<u>47,481,380</u>	<u>138</u>
<i>Excess of revenue over (under) expenditures</i>	(1,896,206)	(1,896,068)	-
Other financing sources (uses):			
Proceeds of notes	324,045	324,045	-
Refund of prior year expenditures	2,867	2,867	-
Refund of prior year receipts	(17,904)	(17,904)	-
Advances in	3,922,295	3,922,295	-
Advances out	(3,222,539)	(3,222,539)	-
Operating transfers out	(1,060,253)	(1,060,253)	-
<i>Total other financing sources (uses)</i>	<u>(51,489)</u>	<u>(51,489)</u>	<u>-</u>
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(1,947,695)	(1,947,557)	138
Fund balance at beginning of year	8,569,937	8,569,937	-
Prior year encumbrances appropriated	<u>1,688</u>	<u>1,688</u>	<u>-</u>
Fund balance at end of year	<u>\$ 6,623,930</u>	<u>\$ 6,624,068</u>	<u>\$ 138</u>

DEBT SERVICE FUND

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

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

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CAPITAL PROJECTS FUNDS

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

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

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

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

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

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

JEFFERSON COUNTY, OHIO

Combining Balance Sheet

All Capital Project Funds

December 31, 2000

	<u>MR</u> <u>Permanent</u> <u>Improvement</u>	<u>Engineer</u> <u>Capital</u> <u>Improvement</u>	<u>MH Center</u> <u>Permanent</u> <u>Improvement</u>	<u>Jail</u> <u>Construction</u>	<u>Industrial</u> <u>Park</u>	<u>Totals</u>
Assets:						
Cash and cash equivalents	\$ 167,176	\$ 7	\$ 140,042	\$ 184,373	\$ -	\$ 491,598
Accounts receivable	-	-	684	-	-	684
Due from other governments	<u>32,483</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,483</u>
<i>Total assets</i>	<u><u>199,659</u></u>	<u><u>7</u></u>	<u><u>140,726</u></u>	<u><u>184,373</u></u>	<u><u>-</u></u>	<u><u>524,765</u></u>
Liabilities:						
Accounts payable	\$ 4,476	-	-	-	-	\$ 4,476
Contracts payable	-	-	-	\$ 4,821	-	4,821
Due to other governments	-	-	-	422,926	-	422,926
Notes payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,609,498</u>	<u>\$ 548,939</u>	<u>4,158,437</u>
<i>Total liabilities</i>	<u><u>4,476</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>4,037,245</u></u>	<u><u>548,939</u></u>	<u><u>4,590,660</u></u>
Fund balances:						
Unreserved - Undesignated	\$ <u>195,183</u>	\$ <u>7</u>	\$ <u>140,726</u>	\$ <u>(3,852,872)</u>	\$ <u>(548,939)</u>	<u>(4,065,895)</u>
<i>Total fund balances</i>	<u><u>195,183</u></u>	<u><u>7</u></u>	<u><u>140,726</u></u>	<u><u>(3,852,872)</u></u>	<u><u>(548,939)</u></u>	<u><u>(4,065,895)</u></u>
<i>Total liabilities and fund balances</i>	<u><u>\$ 199,659</u></u>	<u><u>\$ 7</u></u>	<u><u>\$ 140,726</u></u>	<u><u>\$ 184,373</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 524,765</u></u>

JEFFERSON COUNTY, OHIO
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
All Capital Project Funds
For the Year Ended December 31, 2000

	MR Permanent Improvement	Engineer Capital Improvement	MH Center Permanent Improvement	Jail Construction	Industrial Park	Totals
Revenues:						
Intergovernmental revenue	\$ 43,923	-	-	-	\$ 839,226	\$ 883,149
Investment income	-	-	-	\$ 23,920	-	23,920
Miscellaneous revenue	-	-	\$ 1,684	-	-	1,684
	<u>43,923</u>	<u>-</u>	<u>1,684</u>	<u>23,920</u>	<u>839,226</u>	<u>908,753</u>
<i>Total revenues</i>						
Expenditures:						
Capital outlay	\$ 190,622	\$ 30,067	\$ 9,223	\$ 1,613,431	\$ 79,884	\$ 1,923,227
Debt service:						
Interest and fiscal charges	-	-	-	101,198	66,666	167,864
	<u>190,622</u>	<u>30,067</u>	<u>9,223</u>	<u>1,714,629</u>	<u>146,550</u>	<u>2,091,091</u>
<i>Total expenditures</i>						
<i>Excess revenue over (under) expenditures</i>	(146,699)	(30,067)	(7,539)	(1,690,709)	692,676	(1,182,338)
Other financing sources (uses):						
Operating transfers in	\$ 245,000	-	-	-	\$ 8,938	\$ 253,938
	<u>245,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,938</u>	<u>253,938</u>
<i>Total other financing sources (uses)</i>						
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	98,301	(30,067)	(7,539)	(1,690,709)	701,614	(928,400)
Fund balance at beginning of year	<u>96,882</u>	<u>30,074</u>	<u>148,265</u>	<u>(2,162,163)</u>	<u>(1,250,553)</u>	<u>(3,137,495)</u>
Fund balance at end of year	<u>\$ 195,183</u>	<u>\$ 7</u>	<u>\$ 140,726</u>	<u>\$ (3,852,872)</u>	<u>\$ (548,939)</u>	<u>\$ (4,065,895)</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
MR PERMANENT IMPROVEMENT			
Revenues:			
Intergovernmental revenue	\$ 11,440	\$ 11,440	-
Interest	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	<u>11,440</u>	<u>11,440</u>	-
Expenditures:			
Capital outlay	195,169	195,169	-
Debt service			-
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
<i>Total expenditures</i>	<u>195,169</u>	<u>195,169</u>	-
<i>Excess of revenue over (under) expenditures</i>	(183,729)	(183,729)	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Operating transfers in	245,000	245,000	-
<i>Total other financing sources (uses)</i>	<u>245,000</u>	<u>245,000</u>	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	61,271	61,271	-
Fund balance at beginning of year	105,905	105,905	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	<u>\$ 167,176</u>	<u>\$ 167,176</u>	-

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
ENGINEER CAPITAL IMPROVEMENT			
Revenues:			
Intergovernmental revenue	-	-	-
Interest	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	-	-	-
Expenditures:			
Capital outlay	\$ 78,700	\$ 78,700	-
Debt service			-
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
<i>Total expenditures</i>	78,700	78,700	-
<i>Excess of revenue over (under) expenditures</i>	(78,700)	(78,700)	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Operating transfers in	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(78,700)	(78,700)	-
Fund balance at beginning of year	78,707	78,707	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	\$ 7	\$ 7	-

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
MH CENTER PERMANENT IMPROVEMENT			
Revenues:			
Intergovernmental revenue	-	-	-
Interest	-	-	-
Miscellaneous revenue	\$ 1,000	\$ 1,000	-
<i>Total revenues</i>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Expenditures:			
Capital outlay	9,223	9,223	-
Debt service			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
<i>Total expenditures</i>	<u>9,223</u>	<u>9,223</u>	<u>-</u>
<i>Excess of revenue over (under) expenditures</i>	(8,223)	(8,223)	-
Other financing sources (uses):			
Proceeds of notes	-	-	-
Operating transfers in	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(8,223)	(8,223)	-
Fund balance at beginning of year	148,266	148,266	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	<u>\$ 140,043</u>	<u>\$ 140,043</u>	<u>-</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
JAIL CONSTRUCTION			
Revenues:			
Intergovernmental revenue	-	-	-
Interest	\$ 23,920	\$ 23,920	-
Miscellaneous revenue	2,500	2,500	-
<i>Total revenues</i>	<u>26,420</u>	<u>26,420</u>	<u>-</u>
Expenditures:			
Capital outlay	2,038,124	2,038,124	-
Debt service			
Principal retirement	2,300,000	2,300,000	-
Interest and fiscal charges	101,198	101,198	-
<i>Total expenditures</i>	<u>4,439,322</u>	<u>4,439,322</u>	<u>-</u>
<i>Excess of revenue over (under) expenditures</i>	(4,412,902)	(4,412,902)	-
Other financing sources (uses):			
Proceeds of notes	3,609,498	3,609,498	-
Operating transfers in	-	-	-
<i>Total other financing sources (uses)</i>	<u>3,609,498</u>	<u>3,609,498</u>	<u>-</u>
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(803,404)	(803,404)	-
Fund balance at beginning of year	987,776	987,776	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	<u>\$ 184,372</u>	<u>\$ 184,372</u>	<u>-</u>

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
INDUSTRIAL PARK OWDA			
Revenues:			
Intergovernmental revenue	\$ 839,227	\$ 839,227	-
Interest	-	-	-
Miscellaneous revenue	-	-	-
<i>Total revenues</i>	<u>839,227</u>	<u>839,227</u>	-
Expenditures:			
Capital outlay	159,836	159,836	-
Debt service			
Principal retirement	1,981,647	1,981,647	-
Interest and fiscal charges	66,666	66,666	-
<i>Total expenditures</i>	<u>2,208,149</u>	<u>2,208,149</u>	-
<i>Excess of revenue over (under) expenditures</i>	(1,368,922)	(1,368,922)	-
Other financing sources (uses):			
Proceeds of notes	1,085,800	1,085,800	-
Operating transfers in	8,938	8,938	-
<i>Total other financing sources (uses)</i>	<u>1,094,738</u>	<u>1,094,738</u>	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(274,184)	(274,184)	-
Fund balance at beginning of year	274,185	274,185	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	<u>\$ 1</u>	<u>\$ 1</u>	-

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

(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

TOTAL	Revised Budget	Budgetary Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental revenue	\$ 850,667	\$ 850,667	-
Interest	23,920	23,920	-
Miscellaneous revenue	3,500	3,500	-
<i>Total revenues</i>	878,087	878,087	-
Expenditures:			
Capital outlay	2,481,052	2,481,052	-
Debt service			
Principal retirement	4,281,647	4,281,647	-
Interest and fiscal charges	167,864	167,864	-
<i>Total expenditures</i>	6,930,563	6,930,563	-
<i>Excess of revenue over (under) expenditures</i>	(6,052,476)	(6,052,476)	-
Other financing sources (uses):			
Proceeds of notes	4,695,298	4,695,298	-
Operating transfers in	253,938	253,938	-
<i>Total other financing sources (uses)</i>	4,949,236	4,949,236	-
<i>Excess of revenues and other financing sources over (under) expenditures and other uses</i>	(1,103,240)	(1,103,240)	-
Fund balance at beginning of year	1,594,839	1,594,839	-
Prior year encumbrances appropriated	0	0	-
Fund balance at end of year	\$ 491,599	\$ 491,599	-

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ENTERPRISE FUNDS

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

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

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

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

JEFFERSON COUNTY, OHIO

Combining Balance Sheet

All Enterprise Funds

December 31, 2000

	<u>Sewer</u>	<u>Water</u>	<u>Airport</u>	<u>Totals</u>
Assets:				
Cash and cash equivalents	\$ 2,129,467	\$ 921,012	\$ 168,645	\$ 3,219,124
Receivables (net of allowances for uncollectibles)				
Accounts	144,574	365,434	2,719	512,727
Due from other funds - special assessments	430,018	-	-	430,018
Due from other governments	77,517	327,297	152,469	557,283
Materials and supplies inventory	-	1,354	-	1,354
Prepaid items	-	11,836	7,384	19,220
Restricted assets:				
Cash with fiscal and escrow agents	-	8,733	-	8,733
Investments with fiscal and escrow agents	-	273,985	-	273,985
Property, plant and equipment:				
Land	46,900	217,800	3,345,597	3,610,297
Buildings	-	2,000,000	570,090	2,570,090
Tanks, lift, booster, and stations	8,030,180	6,595,093	-	14,625,273
Vehicles, equipment, and furnishings	1,191,945	2,662,109	47,268	3,901,322
Lines and valves	11,181,419	21,870,325	-	33,051,744
Less: accumulated depreciation	(8,305,812)	(15,273,657)	(127,724)	(23,707,193)
Construction in progress	1,368,880	1,252,999	199,633	2,821,512
<i>Total assets</i>	<u>\$ 16,295,088</u>	<u>\$ 21,234,320</u>	<u>\$ 4,366,081</u>	<u>\$ 41,895,489</u>
Liabilities:				
Accounts payable	-	\$ 3,400	-	\$ 3,400
Contracts payable	\$ 62,387	133,135	\$ 78,804	274,326
Accrued wages and benefits	3,221	8,649	959	12,829
Compensated absences payable	42,482	8,703	363	51,548
Pension obligation payable	3,753	10,578	1,023	15,354
Due to other funds	7,076	21,106	1,965	30,147
Due to other governments	-	63,415	-	63,415
Interfund payable	39,304	-	-	39,304
Accrued interest payable	22,590	32,152	19,453	74,195
Matured revenue bonds payable	15,000	-	-	15,000
Capital leases payable	-	109,979	-	109,979
Notes payable	2,857,512	2,869,682	577,506	6,304,700
Undistributed monies	-	607	-	607
OPWC loans payable	-	711,568	-	711,568
OWDA loans payable	3,297,052	3,152,955	-	6,450,007
Morgage revenue bonds payable	15,000	324,000	-	339,000
<i>Total liabilities</i>	<u>6,365,377</u>	<u>7,449,929</u>	<u>680,073</u>	<u>14,495,379</u>
Fund equity:				
Contributed capital	\$ 693,135	\$ 370,771	\$ 2,594,909	\$ 3,658,815
Retained earnings:				
Reserved for debt service	-	243,201	-	243,201
Reserved for replacement and improvement	-	39,517	-	39,517
Unreserved - undesignated	9,236,576	13,130,902	1,091,099	23,458,577
<i>Total fund equity</i>	<u>9,929,711</u>	<u>13,784,391</u>	<u>3,686,008</u>	<u>27,400,110</u>
<i>Total liabilities and fund equity</i>	<u>\$ 16,295,088</u>	<u>\$ 21,234,320</u>	<u>\$ 4,366,081</u>	<u>\$ 41,895,489</u>

JEFFERSON COUNTY, OHIO
Combining Statement of Revenues, Expenses and
Changes in Retained Earnings
All Enterprise Fund Types
For the Year Ended December 31, 2000

	<u>Sewer</u>	<u>Water</u>	<u>Airport</u>	<u>Totals</u>
Operating Revenues:				
Charges for services	\$ 804,302	\$ 3,150,544	\$ 92,299	\$ 4,047,145
Tap - in fees	-	29,560	-	29,560
Permissive sales tax	51,940	155,819	-	207,759
Rent	-	1,917	-	1,917
	<u>856,242</u>	<u>3,337,840</u>	<u>92,299</u>	<u>4,286,381</u>
<i>Total revenues</i>	856,242	3,337,840	92,299	4,286,381
Operating Expenses:				
Personal services	204,305	663,485	67,740	935,530
Contractual services	162,897	1,759,619	77,749	2,000,265
Materials and supplies	25,613	102,736	23,537	151,886
Depreciation	498,353	1,067,977	18,197	1,584,527
	<u>891,168</u>	<u>3,593,817</u>	<u>187,223</u>	<u>4,672,208</u>
<i>Total expenses</i>	891,168	3,593,817	187,223	4,672,208
<i>Operating Income/(Loss)</i>	(34,926)	(255,977)	(94,924)	(385,827)
Non-Operating Revenues (Expenses):				
Grants	77,517	520,197	447,116	1,044,830
Interest income	-	16,593	-	16,593
Interest and fiscal charges	(244,701)	(406,936)	(26,163)	(677,800)
Loss on the sale of fixed assets	-	(2,140)	-	(2,140)
Other non-operating revenues	43	3,833	17,031	20,907
Other non-operating expenses	-	(11,063)	-	(11,063)
	<u>(167,141)</u>	<u>120,484</u>	<u>437,984</u>	<u>391,327</u>
<i>Total Non-Operating Revenues (Expenses)</i>	(167,141)	120,484	437,984	391,327
<i>Income (Loss) Before Operating Transfers</i>	(202,067)	(135,493)	343,060	5,500
Operating transfers - in	22,461	15,775	-	38,236
	<u>(179,606)</u>	<u>(119,718)</u>	<u>343,060</u>	<u>43,736</u>
<i>Net Income (Loss)</i>	(179,606)	(119,718)	343,060	43,736
Depreciation on fixed assets acquired by contributed capital	28,608	6,578	1,649	36,835
Retained Earnings (Deficit) at Beginning of Year	9,387,574	13,526,760	746,390	23,660,724
Retained Earnings (Deficit) at End of Year	9,236,576	13,413,620	1,091,099	23,741,295
Contributed Capital at Beginning of Year	721,743	184,979	2,596,558	3,503,280
Contributions:				
Intergovernmental	-	192,370	-	192,370
Depreciation on Fixed Assets Acquired by Contributed Capital	(28,608)	(6,578)	(1,649)	(36,835)
	<u>693,135</u>	<u>370,771</u>	<u>2,594,909</u>	<u>3,658,815</u>
Contributed Capital at End of Year	693,135	370,771	2,594,909	3,658,815
Fund Balance at End of Year	<u>\$ 9,929,711</u>	<u>\$ 13,784,391</u>	<u>\$ 3,686,008</u>	<u>\$ 27,400,110</u>

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

FOR THE YEAR ENDED DECEMBER 31, 2000

	Sewer	Water	Airport	Total
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities:				
Cash received from customers	\$ 809,157	\$ 3,159,747	\$ 97,322	\$ 4,066,226
Cash received from tap-in fees	-	29,560	-	29,560
Cash received from permissive sales tax	51,940	155,819	-	207,759
Cash received from rent	-	1,917	-	1,917
Cash received from special assessments	46,076	-	-	46,076
Cash payments for employee service and benefits	(173,491)	(707,856)	(68,449)	(949,796)
Cash payments to goods and services	(188,035)	(1,889,450)	(34,037)	(2,111,522)
Other non-operating revenues	43	\$ 3,833	\$ 19,301	\$ 23,177
Other non-operating expenses	-	(11,063)	-	(11,063)
Net Cash Provided by Operating Activities	\$ 545,690	\$ 742,507	\$ 14,137	\$ 1,302,334
Cash Flows from Noncapital Financing Activities:				
Advances in	\$ 39,304	\$ -	\$ -	\$ 39,304
Operating transfers in	22,461	15,775	-	38,236
Net Cash Provided by Noncapital Financing Activities	\$ 61,765	\$ 15,775	\$ 0	\$ 77,540
Cash Flows from Capital and Related Financing Activities:				
Proceeds of notes	\$ 4,028,396	\$ 5,297,306	-	\$ 9,325,702
Grants	-	192,900	\$ 294,647	487,547
Payments for capital acquisition	(388,083)	(779,141)	(199,633)	(1,366,857)
Principal paid on notes	(2,831,440)	(5,264,714)	(43,161)	(8,139,315)
Principal paid on revenue bonds	-	(58,000)	-	(58,000)
Principal paid on OWDA loans	(245,194)	(129,122)	-	(374,316)
Principal paid on OPWC loans	-	(45,950)	-	(45,950)
Interest paid on notes	(97,000)	(174,415)	(12,613)	(284,028)
Interest paid on revenue bonds	-	(14,826)	-	(14,826)
Interest paid on OWDA loans	(161,234)	(258,956)	-	(420,190)
Net Cash Used for Capital and Related Financing Activities	\$ 305,445	\$ (1,234,918)	\$ 39,240	\$ (890,233)
Cash Flows from Investing Activities:				
Interest income	-	\$ 16,593	-	\$ 16,593
Net Cash Provided by Investing Activities	-	\$ 16,593	-	\$ 16,593
Net Increase (Decrease) in Cash and Cash Equivalents	912,900	(460,043)	53,377	506,234
Cash and Cash Equivalents at Beginning of Year	1,216,567	1,663,773	115,268	2,995,608
Cash and Cash Equivalents at End of Year	\$ 2,129,467	\$ 1,203,730	\$ 168,645	\$ 3,501,842

(Continued)

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

FOR THE YEAR ENDED DECEMBER 31, 2000

	Sewer	Water	Airport	Total
Reconciliation of Operating Income to				
Net Cash Provided by Operating Activities:				
Operating Income	\$ (34,926)	\$ (255,977)	\$ (94,924)	\$ (385,827)
Adjustments to Reconcile Operating Income				
to Net Cash Provided by Operating Activities:				
Depreciation	498,353	1,067,977	18,197	1,584,527
Adjustments for Operating Revenues/Expenses:				
Other non-operating revenues	43	3,833	19,301	23,177
Other non-operating expenses	-	(11,063)	-	(11,063)
Total Adjustments	<u>43</u>	<u>(7,230)</u>	<u>19,301</u>	<u>12,114</u>
Changes in Assets and Liabilities				
(Increase) Decrease in accounts receivable	10,009	9,203	7,293	26,505
(Increase) Decrease in prepaid items	-	185	(1,055)	(870)
(Increase) Decrease in inventory	7,153	16,930	-	24,083
(Increase) Decrease in special assessment receivable	40,922	-	-	40,922
Increase (Decrease) in accounts payable	(10,450)	(46,873)	(10,500)	(67,823)
Increase (Decrease) in contracts payable	3,772	3,913	78,804	86,489
Increase (Decrease) in accrued wages	1,091	(2,200)	236	(873)
Increase (Decrease) in compensated absences	28,264	(39,969)	(3,548)	(15,253)
Increase (Decrease) in due to other funds	3,224	8,932	930	13,086
Increase (Decrease) in due to other governments	-	58,173	-	58,173
Increase (Decrease) in capital leases payable	-	(59,441)	-	(59,441)
Increase (Decrease) in pension obligation payable	(1,765)	(11,116)	(597)	(13,478)
Total Adjustments	<u>82,220</u>	<u>(62,263)</u>	<u>71,563</u>	<u>91,520</u>
Net Cash Provided by Operating Activities	<u>\$ 545,690</u>	<u>\$ 742,507</u>	<u>\$ 14,137</u>	<u>\$ 1,302,334</u>

INTERNAL SERVICE FUND

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

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

AGENCY FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

(Continued)

AGENCY FUNDS (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(Continued)

AGENCY FUNDS (continued)

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

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

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

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

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

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

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

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

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

	Balance at Beginning of Year	Additions	Deductions	Balance at End of Year
HEALTH				
Assets:				
Equity in pooled cash and cash equivalents	\$ 235,860	\$ 995,688	\$ 1,054,815	\$ 176,733
Accounts receivable	10,270	7,311	10,270	7,311
Due from other governments	63,075	7,668	63,075	7,668
Prepaid items	-	329	-	329
Total Assets	<u>309,205</u>	<u>1,010,996</u>	<u>1,128,160</u>	<u>192,041</u>
Liabilities:				
Accrued wages and benefits	\$ 8,412	\$ 11,908	\$ 8,412	\$ 11,908
Compensated absences payable	7,304	3,717	7,304	3,717
Pension obligation payable	16,251	9,331	16,251	9,331
Due to other funds	10,384	19,755	10,384	19,755
Due to other governments	85	125	85	125
Undistributed monies	266,769	1,053,432	1,172,996	147,205
Total Liabilities	<u>\$ 309,205</u>	<u>\$ 1,098,268</u>	<u>\$ 1,215,432</u>	<u>\$ 192,041</u>
SOIL AND WATER				
Assets:				
Equity in pooled cash and cash equivalents	\$ 49,100	\$ 151,886	\$ 179,716	\$ 21,270
Liabilities:				
Accounts payable	\$ 1,581	-	\$ 1,581	-
Accrued wages and benefits	1,412	\$ 1,884	1,412	\$ 1,884
Compensated absences payable	1,029	802	1,029	802
Pension obligation payable	2,372	1,780	2,372	1,780
Due to other funds	1,495	3,614	1,495	3,614
Undistributed monies	41,211	159,775	187,796	13,190
Total Liabilities	<u>\$ 49,100</u>	<u>\$ 167,855</u>	<u>\$ 195,685</u>	<u>\$ 21,270</u>
CLUSTER COORDINATOR				
Assets:				
Equity in pooled cash and cash equivalents	\$ 90,941	\$ 158,734	\$ 195,711	\$ 53,964
Liabilities:				
Due to other governments	\$ 90,941	\$ 158,734	\$ 195,711	\$ 53,964

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

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

REGIONAL PLANNING COMMISSION	Balance at Beginning of Year	Additions	Deductions	Balance at End of Year
Assets:				
Equity in pooled cash and cash equivalents	\$ 50,421	\$ 161,425	\$ 161,457	\$ 50,389
Prepaid items	559	625	559	625
Due from other governments	9,100	8,900	9,100	8,900
Total Assets	<u>\$ 60,080</u>	<u>\$ 170,950</u>	<u>\$ 171,116</u>	<u>\$ 59,914</u>
Liabilities:				
Accrued wages and benefits	\$ 1,834	\$ 1,577	\$ 1,834	\$ 1,577
Compensated absences payable	2,453	1,120	2,453	1,120
Pension obligation payable	3,534	1,869	3,534	1,869
Due to other funds	2,230	4,185	2,230	4,185
Undistributed monies	50,029	181,001	179,867	51,163
Total Liabilities	<u>\$ 60,080</u>	<u>\$ 189,752</u>	<u>\$ 189,918</u>	<u>\$ 59,914</u>
OHIO PORT ASSISTANCE				
Assets:				
Equity in pooled cash and cash equivalents	<u>\$ 1,000</u>	<u>-</u>	<u>-</u>	<u>\$ 1,000</u>
Liabilities:				
Undistributed monies	<u>\$ 1,000</u>	<u>-</u>	<u>-</u>	<u>\$ 1,000</u>
EMERGENCY MANAGEMENT (LEPC)				
Assets:				
Equity in pooled cash and cash equivalents	\$ 34,463	\$ 119,979	\$ 101,694	\$ 52,748
Prepaid items	-	615	-	615
Total Assets	<u>\$ 34,463</u>	<u>\$ 120,594</u>	<u>\$ 101,694</u>	<u>\$ 53,363</u>
Liabilities:				
Accrued wages and benefits	\$ 971	\$ 1,024	\$ 971	\$ 1,024
Compensated absences payable	302	1,273	302	1,273
Pension obligation payable	1,883	829	1,883	829
Due to other funds	1,114	1,680	1,114	1,680
Undistributed monies	30,193	124,864	106,500	48,557
Total Liabilities	<u>\$ 34,463</u>	<u>\$ 129,670</u>	<u>\$ 110,770</u>	<u>\$ 53,363</u>

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

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

	Balance at Beginning of Year	Additions	Deductions	Balance at End of Year
MR CLUSTER				
Assets:				
Equity in pooled cash and cash equivalents	\$ 2,974	-	\$ 2,974	-
Liabilities:				
Undistributed monies	\$ 2,974	-	\$ 2,974	-
CRIPPLED CHILD LEVY				
Assets:				
Equity in pooled cash and cash equivalents	\$ 441,936	\$ 99,939	\$ 139,090	\$ 402,785
Due from other funds - property tax	110,831	111,944	110,831	111,944
Total Assets	\$ 552,767	\$ 211,883	\$ 249,921	\$ 514,729
Liabilities:				
Undistributed monies	\$ 552,767	\$ 211,883	\$ 249,921	\$ 514,729
Total Liabilities	\$ 552,767	\$ 211,883	\$ 249,921	\$ 514,729
MARRIAGE LICENSE				
Assets:				
Equity in pooled cash and cash equivalents	\$ 578	\$ 19,829	\$ 20,169	\$ 238
Liabilities:				
Undistributed monies	\$ 578	\$ 19,829	\$ 20,169	\$ 238
EAST OHIO CORRECTION CENTER				
Assets:				
Equity in pooled cash and cash equivalents	\$ 326,374	\$ 3,093,629	\$ 3,289,697	\$ 130,306
Due from other governments	3,488	10,280	3,488	10,280
Total Assets	\$ 329,862	\$ 3,103,909	\$ 3,293,185	\$ 140,586
Liabilities:				
Accounts payable	\$ 3,908	\$ 28,673	\$ 3,908	\$ 28,673
Contracts payable	114,204	2,868	114,204	2,868
Accrued wages and benefits	21,140	25,156	21,140	25,156
Compensated absences payable	5,251	3,203	5,251	3,203
Pension obligation payable	39,173	25,529	39,173	25,529
Due to other funds	24,150	54,893	24,150	54,893
Due to other governments	3,609	264	3,609	264
Undistributed monies	118,427	3,315,344	3,433,771	-
Total Liabilities	\$ 329,862	\$ 3,455,930	\$ 3,645,206	\$ 140,586

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

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

JEFFERSON-BELMONT JOINT SOLID WASTE	Balance at Beginning of Year	Additions	Deductions	Balance at End of Year
Assets:				
Equity in pooled cash and cash equivalents	\$ 214,486	\$ 1,428,000	\$ 1,495,009	\$ 147,477
Accounts receivable	90,000	60,000	90,000	60,000
Total Assets	<u>\$ 304,486</u>	<u>\$ 1,488,000</u>	<u>\$ 1,585,009</u>	<u>\$ 207,477</u>
Liabilities:				
Contracts payable	\$ 89,188	\$ 89,261	\$ 89,188	\$ 89,261
Accrued wages and benefits	1,965	1,911	1,965	1,911
Compensated absences payable	78	213	78	213
Pension obligation payable	3,405	1,867	3,405	1,867
Due to other funds	2,252	4,279	2,252	4,279
Undistributed monies	207,598	1,584,888	1,682,540	109,946
Total Liabilities	<u>\$ 304,486</u>	<u>\$ 1,682,419</u>	<u>\$ 1,779,428</u>	<u>\$ 207,477</u>
NOVAA				
Assets:				
Equity in pooled cash and cash equivalents	<u>\$ 5,436</u>	<u>\$ 188</u>	<u>\$ 98</u>	<u>\$ 5,526</u>
Liabilities:				
Undistributed monies	<u>\$ 5,436</u>	<u>\$ 188</u>	<u>\$ 98</u>	<u>\$ 5,526</u>
MURDER REWARD				
Assets:				
Equity in pooled cash and cash equivalents	<u>\$ 2,500</u>	<u>-</u>	<u>-</u>	<u>\$ 2,500</u>
Liabilities:				
Undistributed monies	<u>\$ 2,500</u>	<u>-</u>	<u>-</u>	<u>\$ 2,500</u>

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

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

UNDIVIDED PROPERTY TAX	Balance at Beginning of Year	Additions	Deductions	Balance at End of Year
Assets:				
Equity in pooled cash and cash equivalents	\$ 1,606,721	\$ 52,506,919	\$ 54,080,816	\$ 32,824
Receivables:				
Taxes	62,022,454	63,120,284	62,022,454	63,120,284
Special assessments	954,271	1,048,632	954,271	1,048,632
Total Assets	<u>\$ 64,583,446</u>	<u>\$ 116,675,835</u>	<u>\$ 117,057,541</u>	<u>\$ 64,201,740</u>
Liabilities:				
Due to other funds - property tax	\$ 10,408,087	\$ 10,825,108	\$ 10,408,087	\$ 10,825,108
Due to other funds - special assessments	470,940	430,018	470,940	430,018
Due to other governments	52,097,698	52,913,790	52,097,698	52,913,790
Undistributed monies	1,606,721	179,652,560	181,226,457	32,824
Total Liabilities	<u>\$ 64,583,446</u>	<u>\$ 243,821,476</u>	<u>\$ 244,203,182</u>	<u>\$ 64,201,740</u>
UNDIVIDED TRAILER TAX				
Assets:				
Equity in pooled cash and cash equivalents	\$ 50,991	\$ 298,828	\$ 296,859	\$ 52,960
Receivables:				
Taxes	419,974	555,816	419,974	555,816
Total Assets	<u>\$ 470,965</u>	<u>\$ 854,644</u>	<u>\$ 716,833</u>	<u>\$ 608,776</u>
Liabilities:				
Due to other funds - prop tax	\$ 71,357	134,094	71,357	134,094
Due to other governments	348,617	421,722	348,617	421,722
Undistributed monies	50,991	1,274,618	1,272,649	\$ 52,960
Total Liabilities	<u>\$ 470,965</u>	<u>\$ 1,830,434</u>	<u>\$ 1,692,623</u>	<u>\$ 608,776</u>
UNDIVIDED ESTATE TAX				
Assets:				
Equity in pooled cash and cash equivalents	\$ 1,573,665	\$ 2,279,632	\$ 2,341,980	\$ 1,511,317
Total Assets	<u>1,573,665</u>	<u>2,279,632</u>	<u>2,341,980</u>	<u>1,511,317</u>
Liabilities:				
Accounts payable	-	\$ 8,576	-	\$ 8,576
Accrued wages and benefits	-	58	-	58
Due to other funds	\$ 72	129	\$ 72	129
Undistributed monies	1,573,593	2,279,704	2,350,743	1,502,554
Total Liabilities	<u>\$ 1,573,665</u>	<u>\$ 2,288,467</u>	<u>\$ 2,350,815</u>	<u>\$ 1,511,317</u>

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

FOR THE YEAR ENDED DECEMBER 31, 2000 (Continued)

	Balance at Beginning of Year	Additions	Deductions	Balance at End of Year
CARNEGIE LIBRARY				
Assets:				
Equity in pooled cash and cash equivalents	-	\$ 3,167,771	\$ 3,167,771	-
Liabilities:				
Undistributed monies	-	\$ 3,167,771	\$ 3,167,771	-
STATE OF OHIO				
Assets:				
Equity in pooled cash and cash equivalents	-	\$ 788,396	\$ 788,396	-
Liabilities:				
Undistributed monies	-	\$ 788,396	\$ 788,396	-
UNDIVIDED GAS TAX				
Assets:				
Equity in pooled cash and cash equivalents	-	\$ 697,908	\$ 697,908	-
Accounts receivable	\$ 57,257	-	57,257	-
Total assets	\$ 57,257	\$ 697,908	\$ 755,165	-
Liabilities:				
Due to other governments	\$ 57,257	\$ 704,091	\$ 761,348	\$ -
ADVANCE REAL ESTATE				
Assets:				
Equity in pooled cash and cash equivalents	-	\$ 1,113,920	\$ 391,163	\$ 722,757
Liabilities:				
Undistributed monies	-	\$ 1,113,920	\$ 391,163	\$ 722,757
LAW LIBRARY				
Assets:				
Equity in pooled cash and cash equivalents	-	\$ 91,987	\$ 91,987	-
Accounts receivable	\$ 11,226	2,644	11,226	\$ 2,644
Total assets	11,226	94,631	103,213	2,644
Liabilities:				
Due to other governments	\$ 11,226	\$ 94,631	\$ 103,213	\$ 2,644
AUDITOR SALE - DELINQUENT REAL				
Assets:				
Equity in pooled cash and cash equivalents	\$ 35,566	-	-	\$ 35,566
Liabilities:				
Undistributed monies	\$ 35,566	-	-	\$ 35,566

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

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

PREPAYMENT OF REAL ESTATE	Balance at Beginning of Year	Additions	Deductions	Balance at End of Year
Assets:				
Equity in pooled cash and cash equivalents	\$ 3,513	\$ 55,056	\$ 1,581	\$ 56,988
Liabilities:				
Accounts payable	-	\$ 3,512	-	\$ 3,512
Undistributed monies	\$ 3,513	55,056	\$ 5,093	53,476
Total liabilities	<u>3,513</u>	<u>58,568</u>	<u>5,093</u>	<u>56,988</u>
 UNDIVIDED LOCAL GOVERNMENT				
Assets:				
Equity in pooled cash and cash equivalents	-	\$ 4,860,922	\$ 4,860,922	-
Due from other governments	-	331,877	-	\$ 331,877
Total assets	<u>-</u>	<u>5,192,799</u>	<u>4,860,922</u>	<u>331,877</u>
Liabilities:				
Undistributed monies	<u>-</u>	<u>\$ 5,192,799</u>	<u>\$ 4,860,922</u>	<u>\$ 331,877</u>
 PAYROLL				
Assets:				
Equity in pooled cash and cash equivalents	\$ 191,464	\$ 13,221	-	\$ 204,685
Liabilities:				
Undistributed monies	<u>\$ 191,464</u>	<u>\$ 13,221</u>	<u>-</u>	<u>\$ 204,685</u>
 CORPORATION				
Assets:				
Equity in pooled cash and cash equivalents	<u>-</u>	<u>\$ 42,553,368</u>	<u>\$ 42,553,368</u>	<u>-</u>
Liabilities:				
Undistributed monies	<u>-</u>	<u>\$ 42,553,368</u>	<u>\$ 42,553,368</u>	<u>-</u>

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

FOR THE YEAR ENDED DECEMBER 31, 2000

(Continued)

COUNTY COURT	Balance at Beginning of Year	Additions	Deductions	Balance at End of Year
Assets:				
Segregated cash	\$ 140,075	\$ 19,736	-	\$ 159,811
Account receivable	484,269	633,145	\$ 484,269	633,145
Total Assets	<u>\$ 624,344</u>	<u>\$ 652,881</u>	<u>\$ 484,269</u>	<u>\$ 792,956</u>
Liabilities:				
Due to other funds	-	\$ 128,481	-	\$ 128,481
Due to other governments	\$ 217,921	227,099	\$ 217,921	227,099
Undistributed monies	406,423	870,802	839,849	437,376
Total Liabilities	<u>\$ 624,344</u>	<u>\$ 1,226,382</u>	<u>\$ 1,057,770</u>	<u>\$ 792,956</u>
PERM DEBT				
Assets:				
Equity in pooled cash and cash equivalents	\$ 211,369	\$ 2,780,409	\$ 2,771,618	\$ 220,160
Permissive sales tax receivable	443,058	217,561	443,058	217,561
Total Assets	<u>\$ 654,427</u>	<u>\$ 2,997,970</u>	<u>\$ 3,214,676</u>	<u>\$ 437,721</u>
Liabilities:				
Undistributed monies	<u>\$ 654,427</u>	<u>\$ 2,997,970</u>	<u>\$ 3,214,676</u>	<u>\$ 437,721</u>
MOTOR VEHICLE LICENSE TAX				
Assets:				
Equity in pooled cash and cash equivalents	\$ 34,539	\$ 608,495	\$ 608,495	\$ 34,539
Due from other governments	31,676	88,341	31,676	88,341
Total Assets	<u>\$ 66,215</u>	<u>\$ 696,836</u>	<u>\$ 640,171</u>	<u>\$ 122,880</u>
Liabilities:				
Due to other governments	\$ 50,696	\$ 712,355	\$ 640,171	\$ 122,880
Undistributed monies	15,519	-	15,519	-
Total Liabilities	<u>\$ 66,215</u>	<u>\$ 712,355</u>	<u>\$ 655,690</u>	<u>\$ 122,880</u>
OHIO ELECTIONS COMMISSION				
Assets:				
Equity in pooled cash and cash equivalents	-	\$ 930	\$ 930	-
Liabilities:				
Undistributed monies	-	\$ 930	\$ 930	-

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

FOR THE YEAR ENDED DECEMBER 31, 2000

TOTAL	Balance at Beginning of Year	Additions	Deductions	Balance at End of Year
Assets:				
Equity in pooled cash and cash equivalents	\$ 5,163,897	\$ 118,047,059	\$ 119,294,224	\$ 3,916,732
Segregated cash	140,075	19,736	-	159,811
Receivables:				
Taxes	62,442,428	63,676,100	62,442,428	63,676,100
Accounts	653,022	703,100	653,022	703,100
Special assessments	954,271	1,048,632	954,271	1,048,632
Permissive sales tax	443,058	217,561	443,058	217,561
Due from other funds - property tax	110,831	111,944	110,831	111,944
Due from other governments	107,339	447,066	107,339	447,066
Prepaid items	559	1,569	559	1,569
TOTAL ASSETS	\$ 70,015,480	\$ 184,272,767	\$ 184,005,732	\$ 70,282,515
Liabilities:				
Accounts payable	\$ 5,489	\$ 40,761	\$ 5,489	\$ 40,761
Contracts payable	203,392	92,129	203,392	92,129
Accrued wages and benefits	35,734	43,518	35,734	43,518
Compensated absences payable	16,417	10,328	16,417	10,328
Pension obligation payable	66,618	41,205	66,618	41,205
Due to other funds	41,697	217,016	41,697	217,016
Due to other funds - property tax	10,479,444	10,959,202	10,479,444	10,959,202
Due to other funds - sp assess	470,940	430,018	470,940	430,018
Due to other governments	52,878,050	55,232,811	54,368,373	53,742,488
Undistributed monies	5,817,699	246,612,319	247,724,168	4,705,850
TOTAL LIABILITIES	\$ 70,015,480	\$ 313,679,307	\$ 313,412,272	\$ 70,282,515

GENERAL FIXED ASSETS ACCOUNT GROUP

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

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

JEFFERSON COUNTY, OHIO
Schedule of General Fixed Assets by Sources
December 31, 2000

General Fixed Assets:

Land	\$4,594,994
Buildings	41,682,849
Machinery & Equipment	12,103,893
Vehicles	2,539,966
Construction-In-Progress	<u>0</u>
Total	<u><u>\$60,921,702</u></u>

Investment in General Fixed Assets:

Prior to December 31, 1997	\$26,673,841
General Fund Revenues	1,460,838
Special Fund Revenues	<u>32,787,023</u>
<i>Total Investment in General Fixed Assets</i>	<u><u>\$60,921,702</u></u>

JEFFERSON COUNTY, OHIO
Schedule of Changes in General Fixed Assets by Function
For the Year Ended December 31, 2000

	General Fixed Assets			General Fixed Assets
	January 1, 2000	Additions	Deletions	December 31, 2000
General Government:				
Legislative and Executive	\$4,816,480	\$2,827,252	\$22,839	\$7,620,893
Judicial	613,751	43,410	18,373	\$638,788
Public Safety	33,450,117	1,426,262	0	\$34,876,379
Public Works	3,486,438	425,560	107,785	\$3,804,213
Health	2,396,755	20,785	190,581	\$2,226,959
Human Services	10,962,617	25,172	0	\$10,987,789
Conservation/Recreation	749,633	17,048	0	766,681
Total General Fixed Assets				
Allocated to Functions	56,475,791	4,785,489	339,578	60,921,702
Construction in Progress	1,868,529	0	1,868,529	0
Total General Fixed Assets	\$58,344,320	\$4,785,489	\$2,208,107	\$60,921,702

JEFFERSON COUNTY, OHIO
Schedule of General Fixed Assets by Function
December 31, 2000

	Total	Land and Improvements	Buildings and Improvements	Furniture Fixtures and Equipment
General Government:				
Legislative and Executive	\$7,620,893	\$3,744,394	\$2,619,741	\$1,256,758
Judicial	638,788	0	0	638,788
Public Safety	34,876,379	219,000	28,814,049	5,843,330
Public Works	3,804,213	0	29,381	3,774,832
Health	2,226,959	0	655,347	1,571,612
Human Services	10,987,789	102,286	9,499,078	1,386,425
Conservation/Recreation	766,681	529,314	65,253	172,114
 Total General Fixed Assets Allocated to Functions	 60,921,702	 4,594,994	 41,682,849	 14,643,859
Construction in Progress	0	0	0	0
 Total General Fixed Assets	 <u>\$60,921,702</u>	 <u>\$4,594,994</u>	 <u>\$41,682,849</u>	 <u>\$14,643,859</u>

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Statistical Section

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

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
General Government:										
Legislative and Executive	\$5,155,992	\$4,733,044	\$4,830,432	\$4,683,961	\$5,092,457	\$4,465,601	\$3,359,439	\$3,433,667	\$3,518,621	\$3,261,700
Judicial	3,245,423	2,784,616	2,685,234	2,547,965	2,197,547	2,092,597	1,802,955	1,869,573	1,818,352	1,675,500
Public Safety	929,074	131,471	149,254	133,869	121,342	121,715	202,323	197,822	187,132	135,178
Public Works	183,643	180,300	168,200	179,106	0	158,619	0	0	0	0
Health	387,358	373,922	368,540	340,874	258,504	203,395	8,431	8,723	11,074	11,699
Human Services	826,458	847,208	896,019	933,746	1,154,815	235,875	224,738	250,927	254,694	203,475
Conservation and Recreation	125,893	133,812	359,424	158,484	156,381	0	0	0	0	0
Other	411,079	72,382	113,942	378,880	3,361	0	294,839	282,747	391,850	271,512
Intergovernmental	181,168	172,986	176,137	169,930	195,383	71,212	0	0	0	0
Principal Retirement	0	0	0	0	0	2,073	0	100,000	0	0
Interst and Fiscal Charges	0	0	1,399	26,544	44,045	97,980	0	0	0	0
Total Expenditures	<u>\$11,446,088</u>	<u>\$9,429,741</u>	<u>\$9,748,581</u>	<u>\$9,553,359</u>	<u>\$9,223,835</u>	<u>\$7,449,067</u>	<u>\$5,892,725</u>	<u>\$6,143,459</u>	<u>\$6,181,723</u>	<u>\$5,559,064</u>

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Source: Jefferson County Auditor

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

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
Property and Other Local Taxes	\$1,939,289	\$1,923,662	\$1,873,329	\$1,388,517	\$2,243,816	\$1,906,152	\$4,284,058	\$4,204,013	\$4,154,550	\$4,038,028
Permissive Sales Tax	3,745,132	3,571,762	3,968,361	3,696,679	3,813,018	3,382,041	0	0	0	0
Charges for Services	1,658,858	1,501,198	1,538,214	1,300,002	1,395,470	1,222,011	1,030,444	950,120	994,436	936,872
Fees, Licenses and Permits	0	0	72,077	8,135	8,315	8,240	8,130	9,805	8,005	8,160
Fines and Forfeitures	363,284	114,872	261,195	171,975	223,735	291,464	224,395	185,394	173,360	163,382
Intergovernmental	2,668,001	2,584,139	2,345,540	2,300,171	1,725,081	2,188,871	1,726,326	1,656,177	1,469,656	1,617,868
Interest	1,417,097	1,119,105	991,804	761,544	498,061	616,461	0	0	424,317	0
Rentals	10,012	9,925	11,026	45,048	49,807	39,491	0	0	18,823	0
Other	1,211,636	115,271	177,962	425,813	238,020	73,906	458,905	370,102	8,676	611,049
Total Expenditures	\$13,013,309	\$10,939,934	\$11,239,508	\$10,097,884	\$10,195,323	\$9,728,637	\$7,732,258	\$7,375,611	\$7,251,823	\$7,375,359

Source: Jefferson County Auditor

JEFFERSON COUNTY, OHIO

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

Year	Current Tax Levy	Current Tax Collections (1)	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Collections to Current Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Delinquent Taxes to Current Tax Levy
2000	\$45,115,236	\$45,115,236	100.00%	\$1,231,287	\$46,346,524	102.73%	\$4,469,298	9.91%
1999	46,785,513	45,667,358	97.61%	1,389,985	47,057,343	100.58%	4,096,522	8.76%
1998	46,574,714	45,368,028	97.41%	795,031	46,163,059	99.12%	3,957,000	8.50%
1997	45,096,566	43,988,978	97.54%	1,099,851	45,088,829	99.98%	3,252,206	7.21%
1996	43,848,774	42,886,926	97.81%	903,284	43,790,209	99.87%	2,868,900	6.54%
1995	42,928,015	42,078,633	98.02%	967,540	43,046,173	100.28%	2,626,413	6.12%
1994	40,063,860	39,288,733	98.07%	983,003	40,271,735	100.52%	3,321,428	8.29%
1993	37,599,750	36,592,077	97.32%	1,408,343	38,000,420	101.07%	3,529,489	9.39%
1992	33,364,571	32,264,520	96.70%	1,427,327	33,691,847	100.98%	3,996,988	11.98%
1991	32,473,427	31,382,501	96.64%	1,333,229	32,715,730	100.75%	3,466,359	10.67%

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

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

Source: Jefferson County Auditor

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

<u>Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collected</u>	<u>Outstanding Delinquent Taxes</u>
2000	\$9,315,459	\$8,443,478	\$569,201	\$9,012,680	\$4,926,266
1999	\$8,949,296	\$7,899,617	\$113,128	\$8,012,745	\$3,670,316
1998	\$7,927,285	\$7,123,769	\$103,250	\$7,227,019	\$3,388,186
1997	\$9,588,398	\$7,129,079	\$38,649	\$7,167,728	\$4,059,524
1996	\$6,952,882	\$6,542,782	\$33,368	\$6,576,150	\$3,326,972
1995	\$7,384,302	\$7,219,403	\$79,012	\$7,298,415	\$2,948,639
1994	\$6,047,003	\$5,282,644	\$70,636	\$5,353,280	\$3,310,843
1993	\$6,071,156	\$5,935,329	\$1,541,284	\$7,476,612	\$3,028,463
1992	\$6,073,328	\$5,864,269	\$1,317,131	\$7,181,400	\$3,659,523
1991	\$6,786,809	\$6,304,758	\$858,300	\$7,163,058	\$4,223,293

Source: Jefferson County Auditor

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

Tax Year	Real Property		Public Utility Property		Tangible Personal Property		Totals		
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Ratio
2000 (2)	\$707,317,390	\$2,020,906,829	\$413,280,270	\$469,636,670	\$153,239,815	\$612,959,260	\$1,273,837,475	\$3,103,502,759	41.0%
1999	576,107,630	1,646,021,800	416,032,490	472,764,193	142,000,742	568,002,968	1,134,140,862	2,686,788,961	42.2%
1998	563,355,090	1,609,585,971	422,628,880	480,260,091	128,468,415	513,873,660	1,114,452,385	2,603,719,722	42.8%
1997	520,185,810	1,486,245,171	422,643,900	480,277,159	122,595,923	490,383,692	1,065,425,633	2,456,906,023	43.4%
1996	519,281,350	1,483,661,000	437,794,800	497,494,091	115,919,610	463,678,440	1,072,995,760	2,444,833,531	43.9%
1995	519,558,460	1,484,452,743	448,915,360	510,131,091	114,787,870	459,151,480	1,083,261,690	2,453,735,314	44.1%
1994	447,044,300	1,277,269,429	440,497,570	500,565,420	117,943,780	471,775,120	1,005,485,650	2,249,609,969	44.7%
1993	444,309,500	1,269,455,714	426,036,370	484,132,239	131,123,840	524,495,360	1,001,469,710	2,278,083,313	44.0%
1992	440,403,510	1,258,295,743	410,913,440	466,947,091	132,727,050	510,488,654	984,044,000	2,235,731,488	44.0%
1991	437,433,590	1,249,810,257	394,929,190	448,783,170	122,008,260	451,882,444	954,371,040	2,150,475,872	44.4%

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

(2) - The percentages for 2000 were 35% for all real property, 88% for public utility property, and 25% for tangible personal property.

Source: Jefferson County Auditor

JEFFERSON COUNTY, OHIO
Property Tax Rates
Direct and Overlapping Governments
(Per \$1,000 of Assessed Value)
Last Ten Years

<u>County Units</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>	<u>1991</u>
General Fund	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85
Mental Health	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Mental Health & Retardation	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Tuberculosis & Crippled Children	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Children's Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Bond/Jail (\$15,000,000)	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	0.00
Mental Health & Retardation - Jeffco.	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	0.00
911 System	1.00	1.00	1.00	1.00	0.65	0.65	0.65	0.65	0.65	0.00
Jail Operating & Equipment	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	0.00	0.00
	10.75	10.75	10.75	10.75	10.40	10.40	10.40	10.40	8.90	5.45
<u>Corporations:</u>										
Adena	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	17.00	17.00
Amsterdam	19.40	19.40	16.70	16.70	16.70	13.70	13.70	13.70	13.20	13.70
Bergholz	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20
Bloomington	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Dillonvale	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.80	16.90
Empire	12.20	12.20	12.20	12.20	12.20	12.20	12.20	7.20	7.20	7.20
Irondale	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	9.00	11.00
Mingo Junction	7.80	7.80	7.80	7.80	7.80	7.80	6.80	6.80	6.80	7.30
Mt. Pleasant	26.90	26.90	26.90	22.90	22.90	14.90	22.90	22.90	22.90	22.90
New Alexandria	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
Rayland	6.70	6.70	6.70	6.70	6.70	6.70	6.00	6.70	6.20	6.20
Richmond	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40
Smithfield	23.30	23.30	23.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30
Steubenville	7.60	7.60	9.20	9.20	9.20	9.20	8.20	8.20	8.20	8.20
Stratton	3.50	3.50	3.50	3.50	4.00	3.50	3.50	3.50	3.50	3.40
Tiltonsville	12.70	12.70	12.70	12.70	12.70	7.80	9.25	9.25	8.75	8.75
Toronto	3.90	3.90	6.40	6.40	3.40	3.40	3.40	3.40	3.40	3.40
Wintersville	6.80	6.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80
Yorkville	11.30	10.95	10.95	10.95	10.95	10.95	10.95	10.95	10.45	10.55
<u>Townships:</u>										
Brush Creek	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70
Cross Creek	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90
Island Creek	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
Knox	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Mt. Pleasant	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	5.10
Ross	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Salem	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	5.00
Saline	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Smithfield	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10
Springfield	8.20	8.20	8.20	8.20	8.20	5.20	5.20	5.20	5.20	5.20
Steubenville	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Warren	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Wayne	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90
Wells	6.00	6.00	6.00	6.00	6.00	6.00	6.00	4.25	3.60	3.60
<u>School Districts</u>										
Buckeye Local School District	31.35	31.35	31.35	31.35	31.35	31.35	31.35	31.35	31.35	31.35
Edison Local School District	30.50	30.50	30.50	30.50	30.50	30.50	27.60	27.60	27.60	27.60
Indian Creek Local School District	39.10	39.10	39.10	39.10	39.10	31.20	31.20	31.20	31.20	31.20
Steubenville City School District	36.80	36.80	34.70	34.70	34.70	34.70	34.70	34.70	34.70	28.75
Toronto City School District	37.65	37.65	44.05	44.05	44.05	44.05	39.05	39.05	38.85	39.15
<u>Joint Vocational School</u>										
Jefferson County JVS	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.00	1.00	1.00
<u>College</u>										
Community College	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Source: Jefferson County Auditor

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

Year	Special Assessments Billed	Special Assessments Collected	Percent Collected	Outstanding Delinquent
2000	\$2,520,117	\$103,237	4.10%	\$2,387,274
1999	\$2,243,993	\$128,959	5.75%	\$2,387,274
1998	\$2,016,168	\$112,587	5.58%	\$1,912,748
1997	\$1,838,968	\$109,882	5.98%	\$1,685,336
1996	\$1,699,411	\$117,431	6.91%	\$1,499,258
1995	\$1,552,446	\$141,778	9.13%	\$1,375,462
1994	\$1,550,416	\$158,818	10.24%	\$1,315,768
1993	\$1,478,464	\$124,033	8.39%	\$1,296,716
1992	\$1,374,255	\$146,213	10.64%	\$1,203,970
1991	\$1,107,308	\$165,585	14.95%	\$999,606

Source: Jefferson County Auditor

JEFFERSON COUNTY, OHIO
Computation of Legal Debt Margin
December 31, 2000

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year 2000	\$1,134,140,862	\$1,134,140,862
Debt Limitation	26,853,522	11,341,409
Total Outstanding Debt:		
General Obligation Bonds	28,582,219	28,582,219
Revenue Bonds	339,000	339,000
OWDA Loans	6,450,007	6,450,007
OPWC Loans	792,849	792,849
Notes	10,863,182	10,863,182
Total	47,027,257	47,027,257
Exemptions:		
General Obligation Bonds	26,592,219	26,592,219
Revenue Bonds	339,000	339,000
OWDA Loans	6,450,007	6,450,007
OPWC Loans	792,849	792,849
Notes:		
Jail Facilities Notes	3,609,499	3,609,499
Road Improvement Notes	196,026	196,026
Water Revenue Notes	2,968,522	2,968,522
Sewer Revenue Notes	3,111,585	3,111,585
Amount Available in Debt Service Fund	1,306,301	1,306,301
Total	45,366,008	45,366,008
Net Debt	\$1,661,249	\$1,661,249
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$25,192,273	\$9,680,160

(1) The Debt Limitation is calculated as follows:

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

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

JEFFERSON COUNTY, OHIO

*Computation of Direct and Overlapping General Obligation Bonded Debt
December 31, 2000*

<u>Political Subdivision</u>	<u>Debt Outstanding (1)</u>	<u>Percentage Applicable To County (2)</u>	<u>Overlapping Debt</u>	<u>Amount Applicable To County</u>
Jefferson County	\$28,582,219	100.00%		\$28,582,219
Cities Wholly Within County	171,396	100.00	171,396	
Villages Wholly Within County	516,000	100.00	516,000	
School District Wholly Within County	12,216,678	100.00	12,216,678	
Yorkville Village	500	61.60	308	
Buckeye Local School District	5,154,794	91.55	4,719,214	
Southern Local School District	3,092,000	1.81	<u>55,965</u>	
Subtotal Overlapping Debt				<u>17,679,561</u>
Total Applicable to Jefferson County				<u><u>\$46,261,780</u></u>

(1) Includes only General Obligation Bonded Debt.

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

Source: Jefferson County Auditor

JEFFERSON COUNTY, OHIO

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

Year	Population	Assessed Value	Gross Bonded Debt (1)	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2000	73,894	\$1,134,140,862	\$28,582,219	\$1,306,301	\$27,275,918	2.40%	\$369.12
1999	73,662	1,114,452,385	\$29,842,219	\$1,430,851	\$28,411,368	2.55%	\$385.70
1998	74,558	1,066,245,663	30,902,219	1,197,938	29,704,281	2.79%	\$398.41
1997	76,014	1,073,746,960	16,475,000	1,581,075	14,893,925	1.39%	\$195.94
1996	77,037	1,084,003,820	16,915,000	1,462,935	15,452,065	1.43%	\$200.58
1995	77,968	1,006,187,400	17,335,000	-381,064	17,716,064	1.76%	\$227.22
1994	78,477	1,002,311,500	3,450,000	-337,545	3,787,545	0.38%	\$48.26
1993	79,096	984,841,380	3,689,285	8,901,529	-5,212,244	-0.53%	-\$65.90
1992	79,378	956,033,090	3,928,570	147,109	3,781,461	0.40%	\$47.64
1991	79,837	906,999,220	4,142,855	-303,004	4,445,859	0.49%	\$55.69

(1) Includes only General Obligation Bonds

Source: Jefferson County Auditor

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

<u>Year</u>	<u>Principal</u>	<u>Interest and Fiscal Charges</u>	<u>Total Service</u>	<u>Total General Expenditures</u>	<u>Ratio of Debt Service To Total General Fund Expenditures</u>
2000	\$1,260,000	\$1,502,188	\$2,762,188	\$11,446,088	24.13%
1999	1,060,000	1,554,678	2,614,678	9,429,741	27.73%
1998	1,055,000	1,317,867	2,372,867	9,748,581	24.34%
1997	440,000	1,164,425	1,604,425	9,553,359	16.79%
1996	420,000	1,189,406	1,609,406	9,223,835	17.45%
1995	315,000	1,101,999	1,416,999	7,449,067	19.02%
1994	239,285	274,263	513,548	5,892,725	8.71%
1993	239,285	288,283	527,568	6,143,459	8.59%
1992	214,285	313,390	527,675	6,181,723	8.54%
1991	114,285	31,428	145,713	5,559,064	2.62%

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

Collection Year	Real Property Value			New Construction			Bank Deposits (2)
	Agricultural Residential	Commercial/ Industrial	Total Value (1)	Residential	Industrial	Total New Construction	
2000	\$557,811,710	\$148,574,090	\$706,385,800	\$5,699,450	\$2,054,480	\$7,753,930	\$86,192,000
1999	437,500,420	138,607,210	576,107,630	6,431,540	1,353,710	7,785,250	85,278,000
1998	431,203,490	138,230,170	569,433,660	4,881,840	1,351,330	6,233,170	90,738,000
1997	382,665,350	133,527,060	516,192,410	2,659,230	1,334,170	3,993,400	273,637,000
1996	381,662,900	135,118,430	516,781,330	1,782,740	717,280	2,500,020	235,702,000
1995	381,120,270	135,011,170	516,131,440	1,782,740	1,644,280	3,427,020	432,732,000
1994	310,584,830	131,906,410	442,491,240	2,485,820	2,067,240	4,553,060	422,801,000
1993	309,329,210	132,105,180	441,434,390	1,425,730	1,449,380	2,875,110	677,766,000
1992	307,355,290	129,958,330	437,313,620	1,499,380	1,590,510	3,089,890	667,386,000
1991	306,475,320	128,015,140	434,490,460	1,590,020	1,353,110	2,943,130	675,759,000

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

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

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

JEFFERSON COUNTY, OHIO

Demographic Statistics

December 31, 2000

Total Population 73,894 (1)

Sex

Male 35,252

Female 38,642

Age

Under 5 Years 3,860

5 to 9 Years 4,333

10 to 14 Years 4,667

15 to 19 Years 5,071

20 to 24 Years 4,164

25 to 34 Years 8,089

35 to 44 Years 10,806

45 to 54 Years 11,215

55 to 59 Years 4,025

60 to 64 Years 3,912

65 to 74 Years 7,100

75 to 84 Years 5,136

85 Years and Over 1,516

Median Age 41.6

Under 18 Years 15,821

Percent of Total Population 21.4%

65 Years and Over 13,752

Percent of Total Population 18.6%

Year	Population (1)	School Enrollment (2)	Unemployment Rate for Jefferson County (3)
2000	73,894	13,694	5.70%
1999	73,662	13,651	6.40%
1998	74,558	13,155	7.00%
1997	76,014	12,699	8.00%
1996	77,037	12,563	6.60%
1995	77,968	13,025	7.10%
1994	78,477	12,854	8.20%
1993	79,096	13,219	9.40%
1992	79,378	13,398	9.10%
1991	79,837	13,343	7.20%

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

JEFFERSON COUNTY, OHIO

Demographic Statistics (continued)

December 31, 2000

<u>Ten Largest Employers</u>	<u>Nature of Business</u>	<u>Employees</u>
Weirton Steel Corporation	Steel	4,248
Wheeling-Pittsburgh Steel Corporation	Steel	3,000
Trinity Health Systems	Health Care	1,000
Titanium Metals Corporation	Titanium Mill Products	500
Ohio Edison	Power Generation	345
Franciscan University of Steubenville	Higher Education	250
Jefferson Community College	Higher Education	220
Telespectrum Worldwide	Telemarketing	150
Hancock Manufacturing	Metal Working	120
American Electric Power	Power Generation	100

Source: Jefferson County Chamber of Commerce

JEFFERSON COUNTY, OHIO

Principal Property Taxpayers

December 31, 2000

<u>Taxpayers</u>	<u>Type of Business</u>	<u>Real Estate Assessed Valuation</u>	<u>Tangible Personal Property Assessed Valuation</u>	<u>Total Assessed Valuation</u>	<u>Percent of Total County Assessed Valuation</u>
First Energy (formarly Ohio Edison)	Electric Utility	\$23,138,460	\$163,591,550	\$186,730,010	14.66%
Buckeye Power Company	Electric Utility	15,053,000	85,089,620	100,142,620	7.86%
Ohio Power Company	Electric Utility	5,721,280	88,546,450	94,267,730	7.40%
Wheeling-Pittsburgh Steel Corporation	Steel Manufacturing	6,908,580	58,173,820	65,082,400	5.11%
Titanium Metals Corporation of America	Metals Manufacturing	1,179,100	26,027,810	27,206,910	2.14%
Pennsylvanie Power Company	Electric Utility	1,294,130	19,245,940	20,540,070	1.61%
Columbia Gas of Ohio, Inc.	Natural Gas Utility	897,620	9,229,890	10,127,510	0.80%
Ohio Bell Telephone Company	Telephone Utility	428,590	6,401,560	6,830,150	0.54%
Midwest Electrical Supply Company	Electrical Supplies	0	6,855,820	6,855,820	0.54%
Fort Steuben Mall	Real Estate Leasing	5,452,930	0	5,452,930	0.43%
		<u>\$60,073,690</u>	<u>\$463,162,460</u>	<u>\$523,236,150</u>	<u>41.08%</u>

JEFFERSON COUNTY, OHIO

Miscellaneous Statistics

December 31, 2000

Date of Incorporation 1797

34th the Largest County in the State of Ohio 88 Counties in Ohio

County Seat Steubenville, Ohio

Area - Square Miles 409.6

Number of Political Subdivisions Located in the County: (1)

Cities 2

Villages 17

Townships 14

School Districts 7

Vocations School Districts 3

Colleges: 1

Jefferson Community College

Universities: 1

Franciscan University

Lane Miles (2)

U.S. Highways 69

State Highways 437

County Highways 526

Township Roads 894

Communications

3 Radio Stations - WDIG 95-AM; WSTV 1340-AM; WRKY 103.5-FM

2 Daily Newspapers - The Herald Star; Intelligencer

Voter Statistics, Election of November , 2000 (3)

Number of Registered Voters 55,278

Number of Voters, Last General Election 35,449

Percentage of Voters Voting 64.13%

Sources:

(1) Regional Planning Commission

(2) Jefferson County Engineer's Office

(3) Jefferson County Board of Elections

(4) U.S. Bureau of the Census

(5) Jefferson County Auditor

