



Dave Yost • Auditor of State

**FINANCIAL CONDITION
JEFFERSON COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Schedule of Federal Awards Expenditures.....	1
Notes to the Federal Awards Expenditure Schedule.....	5
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Governmental Auditing Standards</i>	7
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.....	9
Schedule of Findings.....	13
Schedule of Prior Audit Findings.....	17
Corrective Action Plan.....	19

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**FINANCIAL CONDITION
JEFFERSON COUNTY
FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014**

Federal Grantor/ Pass Through Grantor Program Title	CFDA Number	Pass Through Entity Number	Expenditures
U.S. Department of Agriculture			
ARRA Water and Waste Disposal Systems for Rural Communities Total Water and Waste Program Cluster	10.781		940,671 <u>940,671</u>
<i>Passed through the Ohio Department of Education</i>			
Board of Developmental Disabilities National School Lunch	10.555	FY 14 FY 15	21,737 8,971 <u>30,708</u>
Total DD National School Lunch			<u>30,708</u>
Food Distribution Program - Non Cash Assistance	10.555	FY 15	2,428
Juvenile Detention Department National School Lunch	10.555	FY 14 FY 15	49,157 11,678 <u>60,835</u>
Total Juvenile Detention National School Lunch			<u>60,835</u>
Sheriff Department National School Lunch	10.555	FY 14 FY 15	4,528 1,584 <u>6,112</u>
Total Sheriff Department National School Lunch			<u>6,112</u>
Total National School Lunch Program			100,083
<i>Passed through Ohio Department of Job and Family Services</i>			
State Administrative Matching Grant for Supplemental Nutrition Assistance	10.561	G-1415-11-5377	<u>295,296</u>
Total U.S. Department of Agriculture			1,336,050
U. S. Department of Housing and Urban Development			
Special Needs Assistance Program	14.235	OH0287L5E071204 OH0287L5E071305	177,601 142,605 <u>320,206</u>
Total Special Needs Assistance Program			<u>320,206</u>
Shelter Plus Care Grant	14.238	OH0201L5E071205 OH0201L5E071306 OH0432L5E071201 OH0432L5E071302	76,609 187,246 77,635 44,920 <u>386,410</u>
Total Shelter Plus Care Grant			<u>386,410</u>
<i>Passed through the Ohio Development Services Agency:</i>			
Community Development Formula Program	14.228	B-F-13-1BL-1	167,963
Community Housing Improvement Program	14.228	B-C-12-1BL-1	79,829
Home Investment Partnership Program	14.239	B-C-12-1BL-2	337,570
Total U.S. Housing and Urban Development			1,291,978
U.S. Department of Education			
<i>Passed through the Ohio Department of Education:</i>			
Special Education Cluster: Special Education Grants to States	84.027	066068-6B-SF-14 066068-6B-SF-15	26,053 20,829 <u>46,882</u>
Total Title VI B			<u>46,882</u>
Special Education - Preschool Grant	84.173	066068-PG-S1-14 066068-PG-S1-15	4,420 4,673 <u>9,093</u>
Total Preschool Grant			<u>9,093</u>
Total Special Education Cluster			
<i>Passed through the Ohio Department of Health</i>			
Special Education Grants for Infants and Families	84.181	04110021HG0314 04110021HG0315	26,249 12,812 <u>39,061</u>
Total Special Education Grants for Infants and Families			<u>39,061</u>
Total U.S. Department of Education			95,036

FINANCIAL CONDITION
JEFFERSON COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014
(Continued)

Federal Grantor/ Pass Through Grantor Program Title	CFDA Number	Pass Through Entity Number	Expenditures
Department of Homeland Security			
<i>Passed Through the State Emergency Management Agency</i>			
Emergency Management Performance Grant	97.042	EMW-2013-EP-00060-S01 EMW-2014-EP-00064	36,373 <u>0</u>
Total Emergency Management Performance Grant			<u>36,373</u>
State Homeland Security Program	97.067	EMW-2011-SS-00070	<u>39,912</u>
Total U.S. Department of Homeland Security			76,285
U. S. Department of Health and Human Services			
<i>Passed Through the Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant - Title XX	93.667	MR-41-14 MR-41-15	19,939 <u>21,799</u>
Total Social Services Block Grant Title XX			<u>41,738</u>
Medicaid Administration Claiming (MAC)	93.778	FY 14	<u>208,042</u>
Total Medicaid Title XIX			208,042
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>			
Substance Abuse Prevention and Treatment Block Grant (Womens Set Aside Funds)	93.959	41-7063-WOMEN-T-13-9041 41-7063-WOMEN-T-14-9041	31,309 <u>2,159</u>
Total Substance Abuse Prevention and Treatment Block Grant			<u>33,468</u>
Substance Abuse Prevention and Treatment Block Grant (ADMS Per Capita Block Grant)		FY 13 FY 14 FY 15	39,903 208,425 <u>7,457</u>
Total Substance Abuse Block Grant			<u>255,785</u>
Preventative Treatment Block Grant Forensic Portion	93.958	FY 14 FY 14	48,025 <u>2,200</u>
Total Preventative Treatment Block Grant			<u>50,225</u>
Social Services Block Grant	93.667	FY 14 FY 15	29,279 <u>31,728</u>
Total Social Services Block Grant			<u>61,007</u>
<i>Passed Through Ohio Secretary of State</i>			
Voting Assistance for <i>Individuals with Disabilities</i>	93.617	FY 14	3,668
<i>Passed Through the Ohio Department of Job and Family Services</i>			
Child Support Enforcement Magistrates Program	93.563	FY 14	51,650
Temporary Assistance for Needy Families	93.558	G-1415-11-5377	2,389,652
Child Care Development Block Grant Title IVA	93.575	G-1415-11-5377	122,711
Social Services Block Grant Title XX	93.667	G-1415-11-5377	211,555
Job and Family Services Medical Assistance Program Title XIX	93.778	G-1415-11-5377	1,275,677
Child Support Enforcement Title IV D	93.563	G-1415-11-5377	657,321
Promoting Safe and Stable Families	93.556	G-1415-11-5377	5,892
Child Abuse and Neglect Prevention Month	93.590	G-1415-11-5377	1,350
Child Welfare Services	93.645	G-1415-11-5377	14,697
Adoption Assistance - Administration	93.659	G-1415-11-5377	232,136

**FINANCIAL CONDITION
JEFFERSON COUNTY**

**FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014
(Continued)**

Federal Grantor/ Pass Through Grantor Program Title	CFDA Number	Pass Through Entity Number	Expenditures
Chafee Foster Care Independent Program	93.674	G-1415-11-5377	2,600
<i>Passed Through the Office for Children and Families</i>			
Foster Care Title IV E	93.658	G-1415-11-5377	682,850
Administration			165,773
Foster Care Placement - Juvenile Court		G-1415-11-5377	248,010
Administrative - Juvenile Court			627,155
Total Title IV E			<u>1,723,788</u>
Total Department of Health and Human Services			7,342,962
U.S. Department of Labor			
<i>Passed Through the Ohio Department of Job and Family Services</i>			
WIA Adult Programs	17.258	G 1415-15-0306	273,725
WIA Dislocated Worker Formula Grant	17.278	G 1415-15-0306	1,241,078
WIA Youth Activities	17.259	G 1415-15-0306	<u>123,269</u>
Total WIA Cluster			1,638,072
National Emergency Grant	17.277	G 1415-15-0306	74,444
Total U.S. Department of Labor			1,712,516
U.S. Department of Transportation			
Federal Aviation Administration			
Airport Improvement Program	20.106	AIP3-39-0074-1512	18,200
		AIP3-39-0074-1613	157,219
		AIP3-39-0074-1714	<u>228,163</u>
Total Airport Improvement Program			403,582
<i>Passed through Governors Highway Safety Office</i>			
State and Community Highway Safety Grant	20.600	HVEO-2014-41-00-00-00365-00	<u>17,439</u>
Total U.S. Department of Transportation			421,021
U.S. Election Assistance Commission			
<i>Passed Through the Ohio Secretary of State</i>			
Help America Vote Act	90.401	FY 14	<u>3,366</u>
Total U.S. Election Assistance Commission			3,366
U.S. Department of Justice			
<i>Passed through Ohio Attorney General</i>			
Crime Victim Assistance Program	16.575	2014 VAGENE 030	28,224
		2015 VAGENE 030	9,934
		2014 SAGENE 030	1,292
		2015 SAGENE 030	<u>0</u>
Total Crime Victim Assistance Grant			39,450
<i>Passed through the Office of Criminal Justice Services</i>			
Violence Against Women Formula Grants	16.588	2013-WF-VA2-8249	<u>32,893</u>
Total Violence Against Women Formula Grants			32,893
Total U.S. Department of Justice			72,343
Total Federal Awards Expenditures			<u>\$12,351,557</u>

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

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**FINANCIAL CONDITION
JEFFERSON COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2014**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) reports the County's federal award programs' disbursements. The Schedule has been prepared on the cash basis of accounting.

NOTE B - FOOD DISTRIBUTION

Non monetary assistance, such as food received from the U.S. Department of Agriculture, is reported on the Schedule at the fair value of the commodities received and consumed. At December 31, 2014, the County had no significant food commodities in inventory.

NOTE C - SUBRECIPIENTS

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

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

NOTE D - CHILD NUTRITION CLUSTER

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

NOTE E - MATCHING REQUIREMENTS

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

NOTE F - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2014, the County made allowable transfers of \$409,195 from the Social Services Block Grant (SSBG) (93.667) program to the Temporary Assistance for Needy Families (TANF) (93.558) program. The Schedule shows the County spent approximately \$211,555 on the SSBG program.

The amount reported for the SSBG program on the Schedule excludes the amount transferred to the TANF program. The amount transferred to the TANF program is included as TANF expenditures when disbursed. The following table shows the gross amount drawn for the SSBG program during fiscal year 2014 and the amount transferred to the Temporary Assistance for Needy Families program.

Social Services Block Grant	\$ 620,750
Transfer to Temporary Assistance for Needy Families	<u>(409,195)</u>
Total Social Services Block Grant	<u>\$ 211,555</u>

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

Jefferson County
301 Market Street
Steubenville, Ohio 43952

To the Board of Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jefferson County, Ohio (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 25, 2015.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2014-001 and 2014-002.

Entity's Response to Findings

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

Purpose of this Report

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



Dave Yost
Auditor of State
Columbus, Ohio

June 25, 2015



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Jefferson County
301 Market Street
Steubenville, Ohio 43952

To the Board of Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Jefferson County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Jefferson County's major federal programs for the year ended December 31, 2014. The *Summary of Audit Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Basis for Qualified Opinion on the Home Investment Partnership Program

As described in Finding 2014-003 in the accompanying schedule of findings, the County did not comply with requirements regarding cash management applicable to its Home Investment Partnership Program.

Compliance with this requirement is necessary, in our opinion, for the County to comply with the requirements applicable to these programs.

Qualified Opinion on Home Investment Partnership Program

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Home Investment Partnership Program* paragraph, Jefferson County complied, in all material respects, with the requirements referred to above that could directly and materially affect its *Home Investment Partnership Program* for the year ended December 31, 2014.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, Jefferson County complied in all material respects with the requirements referred to above that could directly and materially affect each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings for the year ended December 31, 2014.

Other Matters

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

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program's compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies in internal control over compliance with a federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2014-003 to be a material weakness,

The County's response to our internal control compliance findings are described in the accompanying corrective action plan. We did not audit the County's response and, accordingly, we express no opinion on it.

This report only describes the scope of our tests of internal control over compliance and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have also audited the financial statements of the governmental activities, the business-type activities, the each major fund and the aggregate remaining fund information of Jefferson County (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified thereon dated June 25, 2015. We conducted our audit to opine on the County's basic financial statements. The accompanying schedule of federal awards expenditures presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State
Columbus, Ohio

June 25, 2015

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**FINANCIAL CONDITION
JEFFERSON COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2014**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	Yes
(d)(1)(iv)	Were there any other significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified – #14.238 Shelter Plus Grant, 93.658 Title IV E, #93.558 Temporary Assistance to Needy Families, #17.258, 17.259, 17.278 Workforce Investment Act Qualified – 14.239 Home Investment Partnership Program
(d)(1)(vi)	Are there any reportable findings under § .510?	Yes
(d)(1)(vii)	Major Programs (list):	CFDA #14.238 – Shelter Plus Grant CFDA #93.658 – Title IV E CFDA #93.558 Temporary Assistance for Needy Families CFDA #17.258, 17.259 & 17.278 Workforce Investment Act CFDA #14.239 Home Investment Partnership Program
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 370,546 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

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

Finding Number	2014-001
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Noncompliance

Ohio Rev. Code § 5705.10 (I) provides that money paid into any fund shall be used for the purpose for which it was established. At December 31, 2014, the Jail Operating Levy Fund and the Self Insurance - Health Fund had deficit balances of \$1,731,251 and \$2,483,780 respectively.

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

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

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

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

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

Finding Number	2014-002
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Noncompliance

Ohio Rev. Code § 5705.39 prohibits a political subdivision from making a fund appropriation in excess of the total estimated revenue available for expenditure from that fund as certified by the budget commission on the Amended Official Certificates of Estimated Resources. The County's appropriations exceeded the amount certified as available by the budget commission in the Jail Operating Levy Fund and the Self Insurance - Health Fund by \$1,731,251 and \$2,481,226 respectively.

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

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

Finding Number	2014-002
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Noncompliance – Ohio Rev.Code § 5705.39 – (Continued)

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

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

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

3. FINDINGS FOR FEDERAL AWARDS

Noncompliance and Material Weakness

Finding Number	2014-003
CFDA Title and Number	Home Investment Partnership Program CFDA # 14.239
Federal Award Number / Year	B-C-12-1BL-2
Federal Agency	U. S. Department of Housing and Urban Development
Pass-Through Agency	Ohio Development Services Agency

Cash Management

24 C.F.R. Part 85.20(b)(7) states in part that the financial management systems of other grantees and subgrantees must meet standards regarding cash management. Procedures for minimizing the time elapsing between the transfer of funds from the U.S. Treasurer and disbursement by the grantees and sub grantees must be followed whenever advance payment procedures are used. Grantees must establish reasonable procedures to ensure the receipt of report on subgrantees' cash balances and cash disbursements in sufficient time to enable them to prepare complete and accurate cash transaction reports to the awarding agency. When advances are made by letter-of-credit or electronic transfer of

3. FINDINGS FOR FEDERAL AWARDS (Continued)

Finding 2014-003 (Continued)

Noncompliance and Material Weakness – 24 C.F.R. Part 85.20(b)(7) (Continued)

funds methods, the grantee must make drawdowns as close as possible to the time of making disbursements. Further, the Office of Housing and Community Partnerships Management Rules and Regulations Section (A)(3)(f) states that grantees receiving federal funds must develop a cash management system to ensure compliance with the 15-day rule relating to prompt disbursement of funds. This rule states that funds drawn down should be limited to amounts that will enable the grantee to disburse the funds on hand to a balance of less than \$5,000 within 15 days of receipt of any funds.

The County did not always disburse funds drawn on the HOME Investment Partnership Program (HOME) within 15 days of receipt. In some cases, funds were held for several months prior to being disbursed.

Cash management procedures for the HOME Investment Partnership Program (HOME) were not operating in a manner that effectively minimized the amount of time between funds being drawn and disbursed. There was a breakdown in communication between the consulting firm (CT Consultants) administering the grant on behalf of the County and the County Auditor's office. Information regarding the disbursement of funds drawn was not provided to the County Auditor's office in a manner that permitted timely disbursement of funds.

Program	Number of Draws	Number of Draws in Violation of 15 Day Rule	% of Draws in Violation of the 15 Day Rule
Home Investment Partnership Program	3	2	66.67%

Draw requests were prepared by CT Consultants and forwarded to the County for approval by the County Commissioners and then submitted to the Ohio Development Services Agency. Draws were not accompanied by invoices to be paid with funds drawn. Invoices were not always submitted to the Commissioners for payment in a timely manner. This resulted in funds being drawn and held for an extended period of time before invoices were submitted and subsequently paid.

The County should review the process for drawing and disbursing HOME Investment Partnership Program (HOME) grant funds. Steps should be taken to minimize the time elapsing between the receipt and disbursement of funds. This could include but not be limited to, having the grant administrator (CT Consultants) submit the invoices for which draws are being made at the same time the draw requests are sent for approval and submission. This would help ensure when funds are received they could be immediately disbursed.

Officials Response:

See Corrective Action Plan

**FINANCIAL CONDITION
JEFFERSON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2014**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2013-01	Ohio Rev. § 5705.10(l) Several funds had deficit balances	No	Cited as 2014-001
2013-02	Ohio Rev. § Section 5705.39 Appropriations exceeded the amount certified as available by the budget commission in some funds	No	Cited as 2014-002
2013-03	24 C.F.R. Part 85.20(b)(7) – Cash management	No	Cited as 2014-003
2013-04	Grant agreement Reporting noncompliance	No	Partially corrected, cited in management letter

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**FINANCIAL CONDITION
JEFFERSON COUNTY**

**CORRECTIVE ACTION PLAN
OMB CIRCULAR A -133 § .315 (c)**

DECEMBER 31, 2014

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2014-003	<p>Jefferson County Regional Planning Commission, and every other political subdivision in the United States of America, find it virtually impossible to comply with the 15-day rule. Political subdivisions that can afford to up front the money and then request reimbursement, reasonably can comply with this rule.</p> <p>At the time we submit a drawdown to the Commissioners for their signature we only know the activity amount. We do not have an actual final invoice at that time. The contractors would need to wait additional time to receive payment if we waited until work was done and an invoice was submitted.</p> <p>However, there are many factors that contribute to the non-compliance with the 15-day rule, which really are not due to a breakdown in communication. The 15-day rule is always considered at the outset during the drawdown and invoicing processes. 1.) There are some communities where it takes at least thirty days to go through the required process to make payments to Vendors (Finance Committee review, Council approval, then forwarded to Auditor or Finance Director for payment; 2.) Some communities only make payments once a week, then forwards pay requests to Auditor or Finance Director for payment; 4.) Contractors can't wait six to seven weeks for payment of invoices due to the credit requirements placed on them by suppliers of materials. The contractors are small employee businesses, and don't have the cash flow. Draws are made in advance of invoicing based on a % of completion. Often times the contractors, for various reasons, do not have the % of completion as originally planned, thereby leaving unspent funds drawn; 5.) The Ohio Department of Services notifies communities in May of each year that the drawdown system will be closed for a month or so, and instructs communities to draw what is anticipated to be needed for payment for the next two months, in order not to delay payments to Vendors, which sometimes is overdrawn and not spent; and other reasons not stated herein.</p> <p>Jefferson County Regional Planning Commission acknowledges the rule, which really needs to be changed, and will make every effort to comply with the 15-day rule in the future.</p>	July 1, 2015	Domenick Mucci, Director Jefferson County Regional Planning Commission

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Jefferson County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2014

Prepared by the Jefferson County Auditor's Office:

Patrick J. Marshall
Jefferson County Auditor

Jefferson County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2014

Patrick J. Marshall

Jefferson County Auditor

Prepared by the Jefferson County Auditor's Office

Michael Warren

Deputy Auditor

Lewis Piergallini

Deputy Auditor

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Deputy Auditor

Vickie Eberts Winski

Deputy Auditor

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Introductory Section

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**Jefferson County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2014
Table of Contents**

	<u>Page</u>
I. Introductory Section	
Table of Contents	i
Transmittal Letter	v
GFOA Certificate of Achievement.....	xviii
Elected and Appointed Officials	xix
Organizational Chart	xx
II. Financial Section	
Independent Auditor’s Report	1
Management’s Discussion and Analysis	5
Basic Financial Statements	
Government Wide Financial Statements:	
Statement of Net Position	17
Statement of Activities	18
Fund Financial Statements:	
Balance Sheet – Governmental Funds	20
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	22
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.....	24
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	26

(Continued)

**Jefferson County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2014
Table of Contents (Continued)**

Statements of Revenues, Expenditures, and Changes in Fund Balances – Budget (Non-GAAP Basis) and Actual	27
General Fund	27
Public Assistance Fund.....	28
Motor Vehicle Gasoline Tax Fund	29
Developmental Disabilities Fund.....	30
Jail Operating Levy Fund	31
Statement of Fund Net Position – Proprietary Funds	32
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds	33
Statement of Cash Flows – Proprietary Funds	34
Statement of Fiduciary Assets and Liabilities – Agency Funds	36
Notes to the Basic Financial Statements	37
Combining Statements and Individual Fund Schedules:	
Combining Statements – Nonmajor Governmental Funds:	
Fund Descriptions.....	94
Combining Balance Sheet – Nonmajor Governmental Funds.....	95
Combining Balance Sheet – Nonmajor Special Revenue Funds.....	96
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	99
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds.....	100
	(Continued)

**Jefferson County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2014
Table of Contents (Continued)**

Combining Statements – Internal Service Funds:

Fund Descriptions.....	103
Combining Statement of Fund Net Position – Internal Service Funds.....	104
Combining Statement of Revenues, Expenses and Changes In Fund Net Position - Internal Service Funds	105
Combining Statement of Cash Flows - Internal Service Funds.....	106

Combining Statements – Fiduciary Funds:

Fund Descriptions.....	107
Combining Statement of Changes in Assets and Liabilities – All Agency Funds	108

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

Major Funds:

General Fund.....	113
Public Assistance Fund	120
Motor Vehicle Gasoline Tax Fund.....	121
Developmental Disabilities Fund.....	122
Jail Operating Levy Fund.....	123
Sewer Fund	124
Water Fund.....	125

Nonmajor Funds:

Miscellaneous Local Fund	126
Mental Health Fund	129
Court/Corrections and Public Safety Fund	130
Emergency 911 Fund	133
Permissive Sheriff Fund.....	134
Tuberculosis/Crippled Child Levy Fund.....	135
Children Services Fund.....	136
Community Development Block Grant Fund.....	137
Senior Citizens Levy Fund.....	138
Debt Service Fund.....	139
Permanent Improvement Fund.....	140
Self Insurance – Health Fund.....	141
Self Insurance – Workers’ Compensation Fund	142

(Continued)

Jefferson County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2014
Table of Contents (Continued)

III. Statistical Section

Statistical Section Table of Contents.....	S1
Net Position by Component – Last Ten Years	S2
Changes in Net Position – Last Ten Years	S4
Fund Balances, Governmental Funds	
Last Ten Years.....	S8
Changes in Fund Balances, Governmental Funds	
Last Ten Years.....	S10
Assessed and Estimated Actual Value of Taxable Property	
Last Ten Years.....	S12
Property Tax Rates – Last Ten Years	S14
Property Tax Rates of Overlapping Governments	
Last Ten Years.....	S16
Property Tax Levies and Collections Real and Public Utility Taxes	
Last Ten Years.....	S26
Property Tax Levies and Collections – Tangible Personal Property Taxes	
Last Ten Years.....	S27
Principal Taxpayers – Real Estate Tax 2014 and 2005	S28
Principal Taxpayers – General Business Tangible Personal Property Tax	
2014 and 2005	S29
Principal Taxpayers – Public Utilities Tangible Personal Property Tax	
2014 and 2005	S30
Taxable Sales By Industry – Last Nine Years	S32
Ratios of Outstanding Debt	
Last Ten Years.....	S34
Ratio of General Bonded Debt to Assessed Value	
And Debt per Capita – Last Ten Years.....	S36
Computation of Direct and Overlapping	
Debt Attributable to Governmental Activities.....	S37
Computation of Legal Debt Margin	
Last Ten Years.....	S38
Pledged Revenue Coverage Water Fund – Last Ten Years.....	S40
Pledged Revenue Coverage Sewer Fund – Last Ten Years	S41
Demographic and Economic Statistics – Last Ten Years.....	S42
Principal Employers – Current Year and Ten Years Ago	S43
County Government Employees by Function/Activity	
Last Ten Years.....	S44
Capital Asset Statistics by Function/Activity	
Last Nine Years	S45
Operating Indicators by Function/Activity	
Last Ten Years.....	S46

OFFICE OF THE AUDITOR JEFFERSON COUNTY, OHIO

301 Market Street
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Steubenville, Ohio 43952

Patrick J. Marshall
County Auditor

Phone - (740) 283-8511
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June 25, 2015

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

As Auditor of Jefferson County, it gives me great pleasure to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2014. This report has been carefully prepared in accordance with Generally Accepted Accounting Principles (GAAP) and provides a full and complete disclosure of the financial position and operations of the County.

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

This is the eighteenth (18th) consecutive Comprehensive Annual Financial Report issued by the Auditor's office. The report is prepared in accordance with Generally Accepted Accounting Principles, as set forth by the Government Accounting Standards Board (GASB) and other authoritative sources, and the guidelines set by the Government Finance Officers Association (GFOA).

Legal Requirements

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

Assumption of Responsibility

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

Fund Accounting

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

Internal Control Structure

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

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

Independent Audit

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 2014, by our independent auditor, the Auditor of the State of Ohio. Their audit was conducted in accordance with generally accepted auditing standards and Governmental Auditing Standards, issued by the Comptroller General of the United States. In addition, the audit was designed to meet the requirements of the Federal Single Audit Act of 1984, as amended in 1996, and related OMB Circular A-133.

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

Comprehensive Annual Financial Report

The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial, and Statistical. The introductory section includes a table of contents, this transmittal letter, the 2013 Certificate of Achievement for Excellence in Financial Reporting, a list of elected officials, and the County's organizational chart. The financial section includes the Report of Independent Accountants, Management's Discussion and Analysis (MD & A), the Basic Financial Statements and Notes that provide an overview of the County's financial position and operating results, the Combining Statements for non-major funds and other schedules that provide detailed information relative to the Basic Financial Statements. The statistical section includes financial and demographic information which is generally presented on a multi-year basis.

A more detailed assessment of the County's finances for 2014 can be found in Management's Discussion and Analysis beginning on page 5.

THE PROFILE OF THE GOVERNMENT

The County

Created in 1797, Jefferson County is located in east central Ohio along the west bank of the Ohio River. Its 410 square mile area is bordered on the north by Columbiana County, on the south by Belmont County, on the west by Carroll and Harrison Counties, and on the east by the State of West Virginia. The County encompasses 14 townships and 19 cities and villages, the largest of which is the City of Steubenville, the County Seat. The County's 2014 population of 67,694 placed it as the thirty-seventh most populous of the State's 88 Counties. The County is in the Steubenville-Weirton, Ohio-West Virginia Metropolitan Statistical Area, which is comprised of the County and Brooke and Hancock Counties of West Virginia. The Steubenville-Weirton, Ohio-West Virginia Metropolitan Statistical Area is the 319th largest of the 381 combined consolidated metropolitan statistical areas and metropolitan statistical areas in the United States.

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

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

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

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

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

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

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

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

Component Units

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

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

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

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

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

Form of Government

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

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

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

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

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

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

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

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

Budgetary Controls

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

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

LOCAL ECONOMY

Historically, the County's main industry and source of jobs has always been the area steel mills. However, over the past several years, local steel producers faced uncertain times as the Country, as well as the local area, continued to deal with the downturn in the nation's economy. The economic downturn was especially difficult on the area steel mills. Due to reduced demand for locally produced steel products, Severstal idled all local operations. In 2011, Severstal sold a number of its North American operations to RG Steel, a subsidiary of the Renco Group. It was the hope of the local officials and community that the Renco Group would reopen the area plants. That was not the case however, as the area plants remained idled. In 2012, the Renco Group sold its local operations to Esmark. Once again, it was the hope of the local officials and community that Esmark would reopen the area plants. Again, this was not the case as Esmark chose to permanently close the local plants.

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

A substantial number of gas drilling and directly related jobs are expected to be created. To date, several gas related companies including Express Energy, Hess Energy, Environmental Management Specialists, Premier Pump, Heavy Duty Industrial Services, and Strauss Industries have opened operations in the County. These companies have invested over \$38 million into the local economy. In addition, a substantial number of trickledown effect jobs are expected to be created in other areas. These trickledown jobs include the potential for new hotels, new restaurants, and new retail businesses, as well as expanded services for existing businesses.

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

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

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

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

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

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

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

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

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

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

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

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

LONG TERM FINANCIAL PLANNING

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

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

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

One early positive from the Marcellus shale drilling that has been a significant boost to the County Engineer's office and its long-term road project plans has been the road improvements made by the various gas and oil companies doing business in Jefferson County. During 2014, through road use and maintenance agreements with the County Engineer's Office, the various gas and oil companies replaced or improved 5.7 lane miles of County road at a cost of over \$1.7 million. It is expected that additional road replacements or repairs will occur in the future.

RELEVANT FINANCIAL POLICIES

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

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

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

MAJOR INITIATIVES

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

Industrial Park

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

Airport

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

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

Geographic Information System

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

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

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

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

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

Road and Bridge Improvement

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

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

One early positive from the Marcellus shale drilling that's been a significant boost to the County Engineer's office and its long-term road project plans has been the road improvements made by the various gas and oil companies doing business in the County. During 2014, the various gas and oil companies replaced or improved 5.7 lane miles of County roads at a cost of over \$1.7 million. It is expected that additional road replacements or repairs will occur in the future.

Water and Sewer

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

Towers Building

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

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

Fiber Optics

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

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

In-House Computer Software Systems

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

County Port Authority

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

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Jefferson County for its comprehensive annual financial report for the fiscal year ended December 31, 2013. This was the seventeenth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

ACKNOWLEDGMENTS

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

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

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

Sincerely,

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

Patrick J. Marshall
Jefferson County Auditor

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Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Jefferson County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013

Executive Director/CEO

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

Elected Officials

Patrick J. Marshall, Auditor

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

Raymond M. Agresta, Treasurer

John A. Corrigan, Clerk of Courts

Dr. Michael Scarpone, Coroner

James F. Branagan, Engineer

Jane M. Hanlin, Prosecutor

Paul R. McKeegan, Recorder

Fred J. Abdalla, Sheriff

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

Appointed Officials

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

Michael Mehalik, Superintendent
Board of Developmental Disabilities

Pamela M. Petrilla, Director
Prevention and Recovery Board

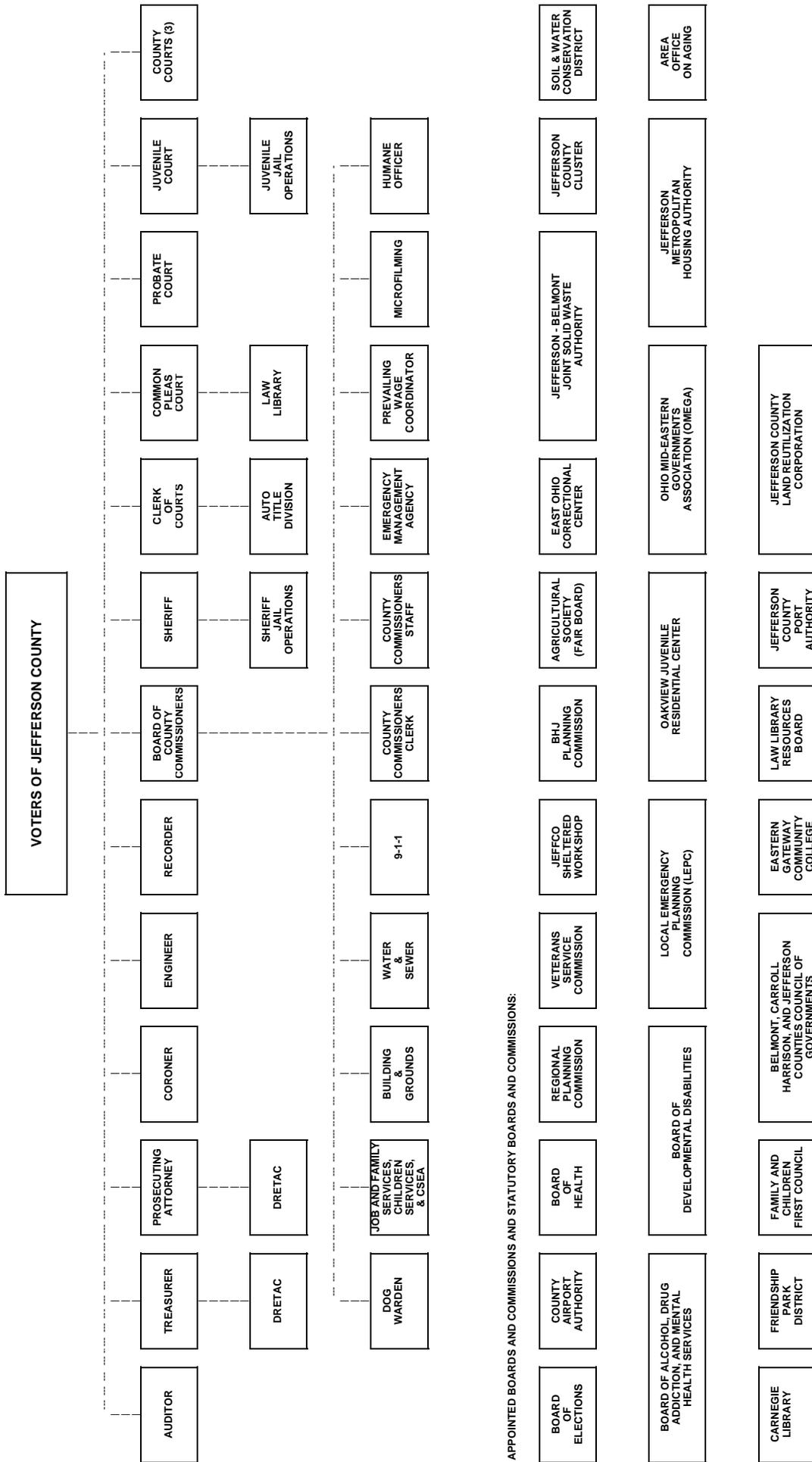
Michael Eroshevich
Sanitary Engineer

* Retired February 8, 2015, Replaced by Joseph M. Corabi

**Resigned February 8, 2015, Replaced by Lisa Ferguson.

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JEFFERSON COUNTY GOVERNMENT ORGANIZATIONAL CHART



APPOINTED BOARDS AND COMMISSIONS AND STATUTORY BOARDS AND COMMISSIONS:

- BOARD OF ELECTIONS
- BOARD OF ALCOHOL, DRUG ADDICTION, AND MENTAL HEALTH SERVICES
- CARNEGIE LIBRARY
- FRIENDSHIP PARK DISTRICT
- FAMILY AND CHILDREN FIRST COUNCIL
- BELMONT, CARROLL, HARRISON, AND JEFFERSON COUNTIES COUNCIL OF GOVERNMENTS
- LOCAL EMERGENCY PLANNING COMMISSION (LEPC)
- VETERANS SERVICE COMMISSION
- JEFFCO SHELTERED WORKSHOP
- BHJ PLANNING COMMISSION
- AGRICULTURAL SOCIETY (FAIR BOARD)
- EAST OHIO CORRECTIONAL CENTER
- JEFFERSON - BELMONT JOINT SOLID WASTE AUTHORITY
- SOIL & WATER CONSERVATION DISTRICT

BOARDS AND COMMISSIONS COMPOSED OF ELECTED OFFICIALS:

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

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Financial Section

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Jefferson County
301 Market Street
Steubenville, Ohio 43952

To the Board of Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jefferson County, Ohio, (the County), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jefferson County, Ohio, as of December 31, 2014, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General and Public Assistance, Motor Vehicle and Gasoline Tax, Developmental Disabilities and the Jail Operating Levy funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2015, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State
Columbus, Ohio

June 25, 2015

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Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

The discussion and analysis of Jefferson County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2014. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2014 are as follows:

The County's total net position increased \$2,528,905 during 2014. This represents a 1.61 percent increase from 2013.

At the end of the current year, the County reported unrestricted net position for governmental activities of \$5,272,995. This represents a decrease of \$351,438 or 6.25 percent from the prior year. The primary reason for the decrease in unrestricted net position was slight to moderate increased expenses in a number of unrestricted governmental activities.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$29,396,898, a decrease of \$309,657 from the prior year. Of this amount, \$26,269,601 is restricted, \$1,271,623 is non-spendable, \$37,899 is assigned for purchases on order, and \$1,817,775 is unassigned and available for spending on behalf of its citizens, as defined in Government Accounting Standards Board Statement (GASB) No.54.

Using This Annual Financial Report

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

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

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

County-Wide Financial Statements

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

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Statement of Net Position

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2014?" The Statement of Net Position and the Statement of Activities answer this question.

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

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

In the statement of net position and the statement of activities, the County is divided into two kinds of activities:

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

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

Fund Financial Statements

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

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

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

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

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

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

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

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

Other Information - In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules.

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2014 compared to 2013:

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2014	2013	2014	2013	2014	2013
Assets						
Current and Other Assets	\$57,428,661	\$57,299,414	\$5,060,385	\$5,435,452	\$62,489,046	\$62,734,866
Capital Assets, Net	108,609,277	105,751,379	49,509,693	49,469,891	158,118,970	155,221,270
Total Assets	166,037,938	163,050,793	54,570,078	54,905,343	220,608,016	217,956,136
Deferred Outflows of Resources						
Deferred Charge on Refunding	0	173,100	0	128,756	0	301,856
Liabilities						
Current and Other Liabilities	5,481,916	5,515,882	756,833	1,230,320	6,238,749	6,746,202
Long-Term Liabilities	24,552,978	24,771,063	19,034,306	18,956,778	43,587,284	43,727,841
Total Liabilities	30,034,894	30,286,945	19,791,139	20,187,098	49,826,033	50,474,043
Deferred Inflows of Resources						
Property Taxes Not Levied to Finance Current Year Operations	10,726,263	10,257,134	0	0	10,726,263	10,257,134
Net Position						
Net Investment in Capital Assets	86,692,065	83,553,285	30,232,403	29,923,667	116,924,468	113,476,952
Restricted	33,311,721	33,502,096	48,202	106,855	33,359,923	33,608,951
Unrestricted	5,272,995	5,624,433	4,498,334	4,816,479	9,771,329	10,440,912
Total Net Position	\$125,276,781	\$122,679,814	\$34,778,939	\$34,847,001	\$160,055,720	\$157,526,815

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities and deferred inflows of resources by \$160,055,720 (\$125,276,781 in governmental activities and \$34,778,939 in business-type activities) as of December 31, 2014. By far, the largest portion of the County's net position (73.05 percent) reflects its investment in capital assets (e.g., land and improvements, buildings and building improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure), less any related debt, used to acquire those assets, that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position, \$33,359,923 or 20.84 percent, represents resources that are subject to restrictions on how they can be used. The remaining portion of the County's net position, \$9,771,329 or 6.11 percent, are unrestricted and are to be used to meet the County's ongoing obligations to citizens and creditors. During 2014, the County's unrestricted portion of its' net position decreased \$669,583 or 6.41 percent.

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Table 2 shows the changes in net position for 2014 compared to 2013.

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2014	2013	2014	2013	2014	2013
Revenues						
Program Revenues:						
Charges for Services and Sales	\$9,581,805	\$9,348,953	\$6,427,452	\$6,036,977	\$16,009,257	\$15,385,930
Operating Grants and Contributions	28,176,110	27,956,913	0	0	28,176,110	27,956,913
Capital Grants and Contributions	3,179,354	2,189,250	686,447	3,502,278	3,865,801	5,691,528
Total Program Revenues	40,937,269	39,495,116	7,113,899	9,539,255	48,051,168	49,034,371
General Revenues:						
Property Taxes	10,040,766	9,855,254	0	0	10,040,766	9,855,254
Permissive Sales Taxes	11,950,988	11,262,870	305,543	288,718	12,256,531	11,551,588
Intergovernmental	2,040,861	2,067,869	0	0	2,040,861	2,067,869
Interest	143,102	96,276	0	0	143,102	96,276
Miscellaneous	418,519	580,594	31,145	41,102	449,664	621,696
Total General Revenues	24,594,236	23,862,863	336,688	329,820	24,930,924	24,192,683
Total Revenues	65,531,505	63,357,979	7,450,587	9,869,075	72,982,092	73,227,054
Program Expenses						
General Government						
Legislative and Executive	7,142,851	6,529,152	0	0	7,142,851	6,529,152
Judicial	4,071,525	4,124,020	0	0	4,071,525	4,124,020
Public Safety	11,340,788	10,847,282	0	0	11,340,788	10,847,282
Public Works	9,228,871	7,493,419	0	0	9,228,871	7,493,419
Health	13,865,712	13,722,045	0	0	13,865,712	13,722,045
Human Services	14,094,692	12,694,607	0	0	14,094,692	12,694,607
Conservation and Recreation	240,069	252,548	0	0	240,069	252,548
Economic Development	2,024,455	1,515,781	0	0	2,024,455	1,515,781
Interest and Fiscal Charges	925,575	1,023,178	0	0	925,575	1,023,178
Sewer	0	0	2,083,941	1,716,138	2,083,941	1,716,138
Water	0	0	5,434,708	5,249,180	5,434,708	5,249,180
Total Expenses	62,934,538	58,202,032	7,518,649	6,965,318	70,453,187	65,167,350
Increase (Decrease) in Net Position	2,596,967	5,155,947	(68,062)	2,903,757	2,528,905	8,059,704
Beginning Net Position	122,679,814	117,523,867	34,847,001	31,943,244	157,526,815	149,467,111
Ending Net Position	\$125,276,781	\$122,679,814	\$34,778,939	\$34,847,001	\$160,055,720	\$157,526,815

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Governmental Activities

The net position in governmental activities increased \$2,596,967 during 2014. The main reasons for this increase were increases in operating grants and contributions, capital grants and contributions, permissive sales tax revenues, property taxes, and charges for services revenues during 2014.

Operating grants and contributions were the largest program revenues, accounting for \$28,176,110 or 43 percent of total governmental revenues. This represents an increase of \$219,197 from the prior year. The major recipients of intergovernmental program revenues were the Department of Job and Family Services (Public Assistance), Motor Vehicle and Gasoline Tax, Prevention and Recovery Board (Mental Health), and Developmental Disabilities governmental activities. The Department of Job and Family Services (Public Assistance) realized the most significant increase in operating grants and contributions as compared to the prior year.

Capital grants and contributions account for \$3,179,354, or 4.85 percent of total governmental revenues. Capital grants and contributions increased \$990,104 from the prior year. This was due primarily to activity related to Airpark Project.

Permissive sales tax revenues account for \$11,950,988 or 18.24 percent of total governmental revenues. Permissive sales tax revenues experienced an increase of \$688,118 from the prior year due to increased sales in the County.

Property tax revenues accounted for \$10,040,766 or 15.32 percent of total governmental revenues. Property tax revenues experienced an increase of \$185,512 from the prior year, due primarily to an increase in overall local tax collections.

Another major component of general government revenues is the direct charges to users of governmental services which accounted for \$9,581,805 or 14.62 percent of total governmental revenues. These charges are for fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits. Charges for services increased \$232,852 from the prior year. The most significant increases were fees charged for the transfer and conveyance fees associated with Real Property, resulting from a moderate increase in property mineral right purchases made by the gas and oil companies in 2014 as compared with 2013.

Human Services programs accounted for \$14,094,692, or 22.40 percent of total expenses for governmental activities. This represents an increase of \$1,400,085 from the prior year. This increase is the result of an increase in federal and state funding for human services (public assistance) programs in 2014.

Health programs accounted for \$13,865,712, or 22.03 percent of total expenses for governmental activities. This represents an increase of \$143,667 from the prior year. This increase is the result of a slight increase in federal and state funding for health services programs.

Public Safety programs accounted for \$11,340,788, or 18.02 percent of total expenses for governmental activities. This represents an increase of \$493,506 from the prior year. This increase is the result of increased spending related to public safety programs.

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Other major program expenses for governmental activities include public works programs, which accounted for \$9,228,871, or 14.66 percent of total expenses, legislative and executive general government programs which accounted for \$7,142,851, or 11.35 percent of total expenses, judicial general government programs which accounted for \$4,071,525, or 6.47 percent of total expenses, and economic development programs which accounted for \$2,024,455 or 3.22 percent of total expenses.

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

Business-Type Activities

The net position in business-type activities decreased \$68,062 during 2014. Charges for services were the largest program revenue, accounting for \$6,427,452, or 86.27 percent of total business type revenues. Charges for services increased \$390,475 from the prior year. This increase is due to an increase in water rates as well as an increased number of County sanitary sewer customers.

Capital grants and contributions account for \$686,447, or 9.21 percent of total business type revenues. Capital grants and contributions decreased \$2,815,831 from the prior year. This was due primarily to reduced capital grant funding for the Crestview Sanitary Sewer Project, which was near completion during 2013. The majority of the capital grant funding for that project had been received in 2013.

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

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2014	2013	2014	2013
General Government				
Legislative and Executive	\$7,142,851	\$6,529,152	\$3,340,377	\$3,314,047
Judicial	4,071,525	4,124,020	2,463,991	2,311,146
Public Safety	11,340,788	10,847,282	7,865,663	7,084,725
Public Works	9,228,871	7,493,419	2,286,944	798,672
Health	13,865,712	13,722,045	3,253,593	2,299,778
Human Services	14,094,692	12,694,607	1,892,748	2,337,201
Conservation and Recreation	240,069	252,548	240,069	252,548
Economic Development and Assistance	2,024,455	1,515,781	(271,691)	(714,379)
Interest and Fiscal Charges	925,575	1,023,178	925,575	1,023,178
Total Expenses	\$62,934,538	\$58,202,032	\$21,997,269	\$18,706,916

Charges for services, operating grants, and capital grants of \$40,937,269, or 65.05 percent of the total costs of services, are received and used to fund the governmental activities expenses of the County. The remaining \$21,997,269 in governmental activities expenses is funded by property taxes, permissive sales

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

taxes, non-restricted intergovernmental revenues, interest, and miscellaneous revenues, which were sufficient to cover these remaining expenses.

The \$7,865,663 in net costs of services for Public Safety indicates the general fund, permissive sales tax, and property tax levy support provided for the operation of the Sheriff's Department and the Detention Center. Management is extremely concerned with the fact that there are insufficient program revenues to operate the Justice and Detention Center. The County is exploring various options to help reduce the tax burden associated with the operation of the Justice and Detention Center. In the meantime, the Justice Center has been operated at a slightly reduced capacity to help reduce costs.

The \$3,253,593 in net cost of services for Health demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved property tax levies for several programs including the Prevention and Recovery Board (Mental Health) and Developmental Disabilities.

The \$1,892,748 in net cost of services for Human Services demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved a property tax levy for the Children Services programs.

Financial Analysis of County Funds

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

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

As of December 31, 2014, the County's governmental funds reported a total ending fund balance of \$29,396,898, a decrease of \$309,657 from the prior year. Of that total ending fund balance, \$26,269,601 is restricted, \$1,271,623 is non-spendable, \$37,899 is assigned for purchases on order, and \$1,817,775 is unassigned, as defined in (GASB) Statement No. 54. Of the amounts restricted, \$6,548,079 is restricted for developmental disabilities purposes, \$3,286,381 is restricted for debt service, \$2,873,288 is restricted for capital outlay, \$2,820,210 is restricted for motor vehicle and gasoline tax purposes, \$2,426,297 is restricted for mental health purposes, \$2,376,171 is restricted for other purposes, \$1,908,572 is restricted for children services purposes, \$1,833,517 is restricted for corrections and public safety purposes, \$1,133,532 is restricted for the children's home, \$805,065 is restricted for tuberculosis/crippled children purposes, \$240,889 is restricted for community development, and \$17,600 is restricted for public assistance.

The General Fund is the primary operating fund of the County. At the end of 2014, the unassigned fund balance was \$3,601,014, while total fund balance was \$4,267,889. As a measure of the General Fund's liquidity, it may be useful to compare both the unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 32.03 percent compared to total General Fund expenditures, while total fund balance represents 37.96 percent of that same amount. The County's General Fund balance decreased \$195,443 during 2014. The key factor that contributed to this decrease was an increase in overall expenditures.

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

The Public Assistance Fund balance at the end of 2014 is \$69,579 which is a decrease of \$161,114 from the prior year, due primarily to increased spending for human service programs.

The Motor Vehicle and Gas Tax Fund balance at the end of 2014 is \$3,219,325. This represents an increase of \$158,838 from the prior year. This increase was due to an increase in permissive sales tax revenues during 2014.

The Developmental Disabilities Fund balance at the end of 2014 is \$6,577,518. This represents a decrease of \$492,738 from the prior year due primarily to a large capital project completed during 2014.

The Jail Operating Levy Fund deficit at the end of 2014 is (\$1,782,237). This represents a decrease in the deficit in the amount of \$38,364 from the prior year. This decreased deficit was due to an increase in charges for services revenues. As discussed previously, this remains an ongoing concern with County officials.

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

As of December 31, 2014, net position for the County's enterprise funds was \$34,778,939. Of that total, \$4,498,334 represents unrestricted net position that is available for spending for enterprise operations at the County's discretion.

As of December 31, 2014, unrestricted net position in the self-insurance programs was \$2,238,036. This represents a decrease in unrestricted net position of \$118,600 from the prior year. The main factor that contributed to this decrease in net position was an increase in health care costs in 2014. In light of the increase in health care costs, the County Commissioners have made changes to the County's health insurance plan. Employee premiums were increased, as were deductibles and out of pocket maximums. The Commissioners believe that these changes will eliminate any decrease in net position for the upcoming year. The County Commissioners review the County's health insurance plan every year, and make any necessary changes to keep the plan solvent.

Budgetary Highlights

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

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

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

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2014, was \$158,118,970 (net of accumulated depreciation). This includes land and improvements, buildings and improvements, machinery and equipment, vehicles, infrastructure, and construction in progress

For governmental activities, significant capital asset additions during 2014 included the purchase and installation of a new 911 radio system at a total cost of \$3,629,297, the construction of a runway extension at the airport at a total cost of \$2,284,588, the purchase of eight vehicles by various Departments at a total cost of \$273,912, the replacement or significant upgrade of 5 bridges at a cost of \$367,853, and 31.69 miles of road resurfacing and road base improvements at a cost of \$2,762,082. Of the road resurfacing and road base improvements, 5.70 miles at a cost of \$1,722,402 was completed and financed by various gas and oil companies currently active in the County. This work was completed as part of a road maintenance agreement with the County Engineer's Office.

For business-type activities, capital asset additions during 2014 included the completion of the Crestview sanitary sewer project at a cost of \$11,939,778, the completion of the Brilliant (A-1) Water Booster project at a cost of \$3,733,321, the completion of the Bradley Road waterline at a cost of \$1,009,389, the completion of the East Springfield water tank rehabilitation project at a cost of \$559,614, as well as a number of smaller additions.

Note 9 (Capital Assets) provides capital asset activity during 2014.

Long Term Debt - As of December 31, 2014, the County had total general obligation bonded debt outstanding of \$22,848,142. The majority of this debt (\$18,882,222) is expected to be repaid through governmental activities. The remaining portion (\$3,965,920) is expected to be repaid through a combination of business type activities and assessments. The County's long term general obligation bonded debt increased by \$10,981 (0.05 percent) during 2014.

Other outstanding long-term debt included O.E.P.A. loans in the amount of \$8,832,967, revenue bonds in the amount of \$5,884,000, long term notes payable in the amount of \$1,089,189, O.A.Q.D.A. loans in the amount of \$1,192,131, O.P.W.C. loans in the amount of \$262,173, and capital leases payable in the amount of \$118,804.

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

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

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

On December 6, 2012, the County entered into a loan agreement with the Ohio Environmental Protection Agency and the Ohio Water Development Authority in the amount of \$3,908,090. Proceeds from this loan were used to finance the Brilliant Water transmission Line Booster Project. The loan was issued with a 1.94 percent interest rate. To date, the County has drawn down \$3,088,158 of the total authorized amount.

On June 26, 2014, the County entered into a loan agreement with the Ohio Environmental Protection Agency and the Ohio Water Development Authority in the amount of \$858,053. Proceeds from this loan were used to finance the Bradley Road Water Line extension. The loan was issued with a 2.00 percent interest rate. To date, the County has drawn down \$358,836 of the total authorized amount.

On July 30, 2014, the County issued \$2,000,000 in general obligation bonds. These bonds were issued to finance various improvements at a County building and to demolish the old County Annex Building. All of the bonds were issued with a fixed interest rate.

On November 10, 2014, the County issued \$775,000 in general obligation bonds. These bonds were issued to finance various 911 tower site and system upgrades. All of the bonds were issued with a fixed interest rate.

Note 16 provides information regarding debt.

Economic Factors

The unemployment rate for the County is currently 6.6 percent, which is a decrease from 8.8 percent a year ago. This rate exceeds the State's current rate of 4.7 percent and the current national rate of 5.4 percent. The decrease was the result of additional employment opportunities created by the gas and oil activity throughout the County.

The County's \$1.209 billion tax base has increased approximately 4.54 percent over the last five years. Real property tax values within the County have risen slightly over the past several years, while public utility personal property tax values within the County have risen steadily. This has allowed the County's tax base to remain fairly consistent over the past several years, despite the State of Ohio's elimination of tangible personal property tax values during that period.

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

The various economic factors were considered in the preparation of the County's 2014 budget, and will be considered in the preparation of future budgets. Appropriate measures will be taken to ensure spending is within available resources.

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

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Requests for Information

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

Jefferson County, Ohio
Statement of Net Position
December 31, 2014

	Primary Government		
	Governmental Activities	Business Type Activities	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$27,094,527	\$3,968,295	\$31,062,822
Cash and Cash Equivalents in Segregated Accounts	154,986	0	154,986
Accounts Receivable	1,877,078	831,977	2,709,055
Internal Balances	17,349	(17,349)	0
Accrued Interest Receivable	6,484	0	6,484
Intergovernmental Receivable	8,070,900	0	8,070,900
Permissive Sales Taxes Receivable	3,338,830	85,611	3,424,441
Cash and Cash Equivalents with Fiscal Agents	2,603,111	0	2,603,111
Investments	140,000	58,560	198,560
Investments in Segregated Accounts	54,800	0	54,800
Prepaid Items	229,576	11,271	240,847
Materials and Supplies Inventory	551,146	4,764	555,910
Property Taxes Receivable	12,087,849	0	12,087,849
Loans Receivable	147,158	0	147,158
Special Assessments Receivable	0	97,364	97,364
Unamortized Bond Insurance Premiums	27,531	19,892	47,423
Investments with Fiscal Agents	1,027,336	0	1,027,336
Non-Depreciable Capital Assets	5,419,797	562,049	5,981,846
Depreciable Capital Assets, Net	103,189,480	48,947,644	152,137,124
<i>Total Assets</i>	<u>166,037,938</u>	<u>54,570,078</u>	<u>220,608,016</u>
Liabilities			
Accounts Payable	957,667	72,471	1,030,138
Contracts Payable	1,184,879	300,413	1,485,292
Accrued Wages and Benefits	649,460	24,787	674,247
Intergovernmental Payable	1,444,127	175,753	1,619,880
Retainage Payable	0	51,709	51,709
Matured Severance Payable	15,328	0	15,328
Accrued Interest Payable	79,610	131,700	211,310
Unearned Revenue	2,728	0	2,728
Claims Payable - Health	1,148,117	0	1,148,117
Long-Term Liabilities:			
Due Within One Year	4,600,782	975,523	5,576,305
Due In More Than One Year	19,952,196	18,058,783	38,010,979
<i>Total Liabilities</i>	<u>30,034,894</u>	<u>19,791,139</u>	<u>49,826,033</u>
Deferred Inflows of Resources			
Property Taxes not Levied to Finance Current Year Operations	10,726,263	0	10,726,263
Net Position			
Net Investment in Capital Assets	86,692,065	30,232,403	116,924,468
Restricted for:			
Debt Service	3,565,613	0	3,565,613
Capital Outlay	3,535,685	0	3,535,685
Children's Home	1,133,532	0	1,133,532
Community Development	303,823	0	303,823
Motor Vehicle and Gasoline Tax	5,607,917	0	5,607,917
Mental Health	2,965,158	0	2,965,158
Developmental Disabilities	7,507,439	0	7,507,439
Tuberculosis/Crippled Child Levy	805,065	0	805,065
Children Services	2,334,910	0	2,334,910
Court Corrections and Public Safety	1,888,912	0	1,888,912
Replacement and Improvement	0	48,202	48,202
Other Purposes	3,663,667	0	3,663,667
Unrestricted	5,272,995	4,498,334	9,771,329
<i>Total Net Position</i>	<u>\$125,276,781</u>	<u>\$34,778,939</u>	<u>\$160,055,720</u>

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Activities
For the Year Ended December 31, 2014

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive	\$7,142,851	\$3,575,001	\$227,473	\$0
Judicial	4,071,525	1,565,877	41,657	0
Public Safety	11,340,788	2,178,762	1,267,594	28,769
Public Works	9,228,871	183,575	4,856,630	1,901,722
Health	13,865,712	972,010	9,640,109	0
Human Services	14,094,692	989,216	11,212,728	0
Conservation and Recreation	240,069	0	0	0
Economic Development and Assistance	2,024,455	117,364	929,919	1,248,863
Interest and Fiscal Charges	925,575	0	0	0
<i>Total Governmental Activities</i>	<u>62,934,538</u>	<u>9,581,805</u>	<u>28,176,110</u>	<u>3,179,354</u>
Business Type Activities				
Sewer	2,083,941	1,710,529	0	563,522
Water	5,434,708	4,716,923	0	122,925
<i>Total Business Type Activities</i>	<u>7,518,649</u>	<u>6,427,452</u>	<u>0</u>	<u>686,447</u>
<i>Total Primary Government</i>	<u>\$70,453,187</u>	<u>\$16,009,257</u>	<u>\$28,176,110</u>	<u>\$3,865,801</u>

General Revenues

Property Taxes Levied for General Purposes

Property Taxes Levied for:

Mental Health

Developmental Disabilities

Jail Operating

Emergency 911

Children Services

Senior Citizens

Debt Service

Permissive Sales Taxes Levied for General Purposes

Permissive Sales Taxes Levied for:

Road and Bridge Improvements

Public Safety

Jail Operating

Debt Service

Sewer

Water

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenue

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

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

Governmental Activities	Business Type Activities	Total
(\$3,340,377)	\$0	(\$3,340,377)
(2,463,991)	0	(2,463,991)
(7,865,663)	0	(7,865,663)
(2,286,944)	0	(2,286,944)
(3,253,593)	0	(3,253,593)
(1,892,748)	0	(1,892,748)
(240,069)	0	(240,069)
271,691	0	271,691
(925,575)	0	(925,575)
(21,997,269)	0	(21,997,269)
0	190,110	190,110
0	(594,860)	(594,860)
0	(404,750)	(404,750)
(21,997,269)	(404,750)	(22,402,019)
1,923,540	0	1,923,540
279,499	0	279,499
2,423,419	0	2,423,419
1,060,539	0	1,060,539
1,543,729	0	1,543,729
679,450	0	679,450
987,547	0	987,547
1,143,043	0	1,143,043
5,593,306	0	5,593,306
3,313,688	0	3,313,688
1,618,124	0	1,618,124
200,000	0	200,000
1,225,870	0	1,225,870
0	76,386	76,386
0	229,157	229,157
2,040,861	0	2,040,861
143,102	0	143,102
418,519	31,145	449,664
24,594,236	336,688	24,930,924
2,596,967	(68,062)	2,528,905
122,679,814	34,847,001	157,526,815
\$125,276,781	\$34,778,939	\$160,055,720

Jefferson County, Ohio
Balance Sheet
Governmental Funds
December 31, 2014

	General	Public Assistance	Motor Vehicle Gasoline Tax	Developmental Disabilities
Assets				
Equity in Pooled Cash and Cash Equivalents	\$798,344	\$416,549	\$2,022,087	\$6,434,468
Cash and Cash Equivalents in Segregated Accounts	35,370	0	0	0
Investments	0	0	0	0
Investments in Segregated Accounts	54,800	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	490,901	0	0	0
Investments with Fiscal Agents	0	0	0	0
Materials and Supplies Inventory	45,926	26,468	383,410	10,875
Receivables:				
Property Taxes	2,244,869	0	0	2,907,429
Permissive Sales Taxes	1,529,934	0	965,985	0
Accounts	364,451	489,130	189,236	0
Intergovernmental	1,027,368	280,739	2,646,275	1,642,070
Interfund	1,897,686	0	3,071	0
Accrued Interest	6,484	0	0	0
Loans	0	0	0	0
Prepaid Items	92,149	25,511	15,705	18,564
<i>Total Assets</i>	<u>\$8,588,282</u>	<u>\$1,238,397</u>	<u>\$6,225,769</u>	<u>\$11,013,406</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$206,582	\$194,377	\$125,304	\$42,613
Contracts Payable	0	0	136,541	0
Accrued Wages and Benefits	112,415	90,522	58,286	156,326
Matured Severance Payable	15,328	0	0	0
Interfund Payable	56,160	65,178	33,858	84,980
Intergovernmental Payable	74,220	538,002	34,157	257,594
Unearned Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>464,705</u>	<u>888,079</u>	<u>388,146</u>	<u>541,513</u>
Deferred Inflows of Resources				
Property Taxes not Levied to Finance Current Year Operations	2,037,549	0	0	2,515,203
Unavailable Revenue	1,818,139	280,739	2,618,298	1,379,172
<i>Total Deferred Inflows of Resources</i>	<u>3,855,688</u>	<u>280,739</u>	<u>2,618,298</u>	<u>3,894,375</u>
Fund Balances (Deficit)				
Nonspendable:				
Materials and Supplies Inventory	45,926	26,468	383,410	10,875
Prepaid Items	92,149	25,511	15,705	18,564
Unclaimed Monies	490,901	0	0	0
Restricted for:				
Debt Service	0	0	0	0
Capital Outlay	0	0	0	0
Children's Home	0	0	0	0
Community Development	0	0	0	0
Motor Vehicle and Gasoline Tax	0	0	2,820,210	0
Mental Health	0	0	0	0
Developmental Disabilities	0	0	0	6,548,079
Tuberculosis/Crippled Child Levy	0	0	0	0
Children Services	0	0	0	0
Corrections and Public Safety	0	0	0	0
Public Assistance	0	17,600	0	0
Other Purposes	0	0	0	0
Assigned for Purchases on Order	37,899	0	0	0
Unassigned	3,601,014	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>4,267,889</u>	<u>69,579</u>	<u>3,219,325</u>	<u>6,577,518</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$8,588,282</u>	<u>\$1,238,397</u>	<u>\$6,225,769</u>	<u>\$11,013,406</u>

See accompanying notes to the basic financial statements

Jail Operating Levy	Other Governmental Funds	Total Governmental Funds
\$32,531	\$16,450,382	\$26,154,361
0	119,616	154,986
0	140,000	140,000
0	0	54,800
0	106,196	597,097
0	1,027,336	1,027,336
1,002	83,465	551,146
1,269,598	5,665,953	12,087,849
0	842,911	3,338,830
0	396,585	1,439,402
251,005	2,223,443	8,070,900
7,465	26,210	1,934,432
0	0	6,484
0	147,158	147,158
0	77,647	229,576
<u>\$1,561,601</u>	<u>\$27,306,902</u>	<u>\$55,934,357</u>
\$63,512	\$325,279	\$957,667
0	1,048,338	1,184,879
75,831	156,080	649,460
0	0	15,328
1,777,864	569,331	2,587,371
47,069	273,997	1,225,039
0	2,728	2,728
<u>1,964,276</u>	<u>2,375,753</u>	<u>6,622,472</u>
1,101,501	5,072,010	10,726,263
278,061	2,814,315	9,188,724
<u>1,379,562</u>	<u>7,886,325</u>	<u>19,914,987</u>
1,002	83,465	551,146
0	77,647	229,576
0	0	490,901
0	3,286,381	3,286,381
0	2,873,288	2,873,288
0	1,133,532	1,133,532
0	240,889	240,889
0	0	2,820,210
0	2,426,297	2,426,297
0	0	6,548,079
0	805,065	805,065
0	1,908,572	1,908,572
0	1,833,517	1,833,517
0	0	17,600
0	2,376,171	2,376,171
0	0	37,899
(1,783,239)	0	1,817,775
<u>(1,782,237)</u>	<u>17,044,824</u>	<u>29,396,898</u>
<u>\$1,561,601</u>	<u>\$27,306,902</u>	<u>\$55,934,357</u>

Jefferson County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2014

Total Governmental Fund Balances	\$29,396,898
 <i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
Capital Assets used in governmental activities are not financial resources and therefore are not reported in the funds	108,609,277
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as deferred inflows of resources in the funds:	
Property Taxes	1,361,586
Permissive Sales Taxes	1,386,183
Charges for Services	40,210
Intergovernmental	5,464,649
Fines and Forfeitures	932,159
Interest	3,937
Total	9,188,724
Internal service funds are used by management to charge the costs of health insurance and workers' compensation to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position	2,238,036
Unamortized bond insurance premiums do not provide current financial resources and, therefore, are not reported in the funds.	27,531
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.	(79,610)
Long-term liabilities are not due and payable in the current and therefore are not reported in the funds:	
General Obligation Bonds	18,888,000
Bond Premium	16,693
Bond Discount	(22,471)
Long-Term Notes Payable	1,089,189
OAQDA Loans	1,192,131
Capital Leases	118,804
Compensated Absences	2,821,729
Total	(24,104,075)
Net Position of Governmental Activities	\$125,276,781

See accompanying notes to the basic financial statements

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Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2014

	General	Public Assistance	Motor Vehicle Gasoline Tax	Developmental Disabilities
Revenues				
Property Taxes	\$1,957,586	\$0	\$0	\$2,487,831
Permissive Sales Taxes	5,456,847	0	3,234,404	0
Charges for Services	3,249,100	0	181,850	752,356
Licenses and Permits	518,391	0	0	0
Fines and Forfeitures	456,733	0	33,039	0
Intergovernmental	2,306,504	7,467,957	4,519,634	7,134,619
Investment Income	111,214	0	176	0
Rent	98,932	0	0	0
Other	14,503	214,580	36,025	12,862
<i>Total Revenues</i>	<u>14,169,810</u>	<u>7,682,537</u>	<u>8,005,128</u>	<u>10,387,668</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	5,462,462	0	0	0
Judicial	3,701,549	0	0	0
Public Safety	187,144	0	0	0
Public Works	0	0	7,258,243	0
Health	190,440	0	0	10,580,406
Human Services	829,194	7,843,651	0	0
Conservation and Recreation	227,109	0	0	0
Economic Development and Assistance	150,000	0	0	0
Other	461,331	0	0	0
Capital Outlay	19,997	0	0	0
Debt Service:				
Principal Retirement	10,219	0	0	0
Interest and Fiscal Charges	2,687	0	0	0
Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>11,242,132</u>	<u>7,843,651</u>	<u>7,258,243</u>	<u>10,580,406</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,927,678</u>	<u>(161,114)</u>	<u>746,885</u>	<u>(192,738)</u>
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
General Obligation Bonds Issued	0	0	0	0
Inception of Capital Lease	19,997	0	0	0
Transfers Out	(3,143,118)	0	(588,047)	(300,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(3,123,121)</u>	<u>0</u>	<u>(588,047)</u>	<u>(300,000)</u>
<i>Net Change in Fund Balances</i>	(195,443)	(161,114)	158,838	(492,738)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>4,463,332</u>	<u>230,693</u>	<u>3,060,487</u>	<u>7,070,256</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$4,267,889</u>	<u>\$69,579</u>	<u>\$3,219,325</u>	<u>\$6,577,518</u>

See accompanying notes to the basic financial statements

Jail Operating Levy	Other Governmental Funds	Total Governmental Funds
\$1,088,144	\$4,704,712	\$10,238,273
200,000	2,769,570	11,660,821
992,449	2,887,757	8,063,512
0	143,872	662,263
0	92,659	582,431
162,065	10,006,515	31,597,294
0	19,526	130,916
0	195,411	294,343
0	140,549	418,519
<u>2,442,658</u>	<u>20,960,571</u>	<u>63,648,372</u>
0	1,102,222	6,564,684
0	221,141	3,922,690
4,401,294	5,902,550	10,490,988
0	0	7,258,243
0	3,267,756	14,038,602
0	5,220,124	13,892,969
0	0	227,109
0	3,117,654	3,267,654
0	0	461,331
0	2,785,526	2,805,523
0	3,107,497	3,117,716
0	767,042	769,729
0	14,750	14,750
<u>4,401,294</u>	<u>25,506,262</u>	<u>66,831,988</u>
<u>(1,958,636)</u>	<u>(4,545,691)</u>	<u>(3,183,616)</u>
1,997,000	3,048,053	5,045,053
0	2,775,000	2,775,000
0	78,962	98,959
0	(1,013,888)	(5,045,053)
<u>1,997,000</u>	<u>4,888,127</u>	<u>2,873,959</u>
38,364	342,436	(309,657)
<u>(1,820,601)</u>	<u>16,702,388</u>	<u>29,706,555</u>
<u><u>(\$1,782,237)</u></u>	<u><u>\$17,044,824</u></u>	<u><u>\$29,396,898</u></u>

Jefferson County, Ohio
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2014

Net Change in Fund Balances - Governmental Funds (\$309,657)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

This is the amount by which capital outlay exceeded depreciation in the current period

Capital Asset Additions	7,083,398	
Current Year Depreciation	<u>(5,786,027)</u>	
Total		1,297,371

Governmental funds only report the disposal of assets of the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (190,644)

Capital Contributions of assets that are not reported in the funds, but are additions to capital assets on the entity-wide statements 1,751,171

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

Property Taxes	(197,507)	
Permissive Sales Tax	290,167	
Intergovernmental	47,860	
Interest	1,036	
Fines and Forfeitures	(60,954)	
Charges for Services	<u>40,210</u>	
Total		120,812

Issuance of Debt is reported as other financing sources in the governmental funds, but the issuance increases long term liabilities on the statement of net position.

General Obligation Bonds	(2,775,000)	
Inception of Capital Lease	<u>(98,959)</u>	
Total		(2,873,959)

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

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

In the statement of activities, interest is accrued on outstanding debt, whereas in the governmental funds, interest expenditures are reported when due. 13,494

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

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

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

General Obligation Bonds	2,584,000	
Long-Term Notes Payable	403,366	
OAQDA Loans Payable	78,431	
Capital Leases	<u>51,919</u>	
Total		3,117,716

Compensated absences reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds. (41,397)

Internal service funds used by management to charge the costs of health insurance and workers' compensation to individual funds are not reported in the statement of activities. Governmental fund expenditures and the related internal service funds' revenues are eliminated. The net expenses of the internal service funds are allocated among governmental activities. (118,600)

Change in Net Position of Governmental Activities \$2,596,967

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final Budget</u>	<u>Actual</u>	
<u>Revenues:</u>				
Property Taxes	\$1,882,931	\$1,978,917	\$1,978,917	\$0
Permissive Sales Taxes	4,802,445	5,459,826	5,459,826	0
Charges for Services	2,537,101	3,086,320	3,086,320	0
Licenses and Permits	362,000	518,391	518,391	0
Fines and Forfeitures	468,850	478,992	478,992	0
Intergovernmental	2,426,525	2,320,111	2,320,111	0
Interest	80,000	73,178	73,178	0
Rent	98,932	98,932	98,932	0
Other	18,371	7,903	7,903	0
Total Revenues	12,677,155	14,022,570	14,022,570	0
<u>Expenditures:</u>				
Current:				
General Government -				
Legislative and Executive	5,512,513	5,493,370	5,488,710	4,660
Judicial	4,134,247	3,645,379	3,645,379	0
Public Safety	180,570	187,671	186,021	1,650
Conservation and Recreation	227,109	227,109	227,109	0
Health	190,600	190,272	190,272	0
Human Services	864,228	825,328	824,905	423
Economic Development and Assistance	150,000	150,000	150,000	0
Other	342,477	470,320	469,885	435
Total Expenditures	11,601,744	11,189,449	11,182,281	7,168
Excess of Revenues Over Expenditures	1,075,411	2,833,121	2,840,289	7,168
<u>Other Financing Uses:</u>				
Advances Out	(218,449)	(218,449)	(218,449)	0
Transfers Out	(2,970,571)	(3,143,118)	(3,143,118)	0
Total Other Financing Uses	(3,189,020)	(3,361,567)	(3,361,567)	0
Net Change in Fund Balance	(2,113,609)	(528,446)	(521,278)	7,168
Fund Balance Beginning of Year	2,936,510	2,936,510	2,936,510	0
Prior Year Encumbrances Appropriated	57,855	57,855	57,855	0
Fund Balance End of Year	\$880,756	\$2,465,919	\$2,473,087	\$7,168

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<u>Revenues:</u>				
Intergovernmental	\$7,706,001	\$7,467,957	\$7,467,957	\$0
Other	1,147,074	214,580	214,580	0
Total Revenues	8,853,075	7,682,537	7,682,537	0
<u>Expenditures:</u>				
Current:				
Human Services	8,853,075	7,717,966	7,717,966	0
Net Change in Fund Balance	0	(35,429)	(35,429)	0
Fund Balance Beginning of Year	451,978	451,978	451,978	0
Fund Balance End of Year	<u>\$451,978</u>	<u>\$416,549</u>	<u>\$416,549</u>	<u>\$0</u>

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gasoline Tax Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<u>Revenues:</u>				
Permissive Sales Taxes	\$2,580,000	\$3,236,021	\$3,236,021	\$0
Charges for Services	5,000	178,779	178,779	0
Fines and Forfeitures	30,000	33,039	33,039	0
Intergovernmental	4,736,616	5,019,559	5,019,559	0
Interest	120	176	176	0
Other	55,000	36,025	36,025	0
Total Revenues	7,406,736	8,503,599	8,503,599	0
<u>Expenditures:</u>				
Current:				
Public Works	9,498,919	9,303,487	9,203,724	99,763
Excess of Revenues Under Expenditures	(2,092,183)	(799,888)	(700,125)	99,763
<u>Other Financing Uses:</u>				
Transfers Out	(588,047)	(588,047)	(588,047)	0
Net Change in Fund Balance	(2,680,230)	(1,387,935)	(1,288,172)	99,763
Fund Balance Beginning of Year	1,503,810	1,503,810	1,503,810	0
Prior Year Encumbrances Appropriated	1,213,896	1,213,896	1,213,896	0
Fund Balance End of Year	<u>\$37,476</u>	<u>\$1,329,771</u>	<u>\$1,429,534</u>	<u>\$99,763</u>

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<u>Revenues:</u>				
Property Taxes	\$2,498,000	\$2,506,507	\$2,506,507	\$0
Charges for Services	702,167	752,356	752,356	0
Intergovernmental	7,223,341	7,242,341	7,242,341	0
Other	0	12,862	12,862	0
Total Revenues	10,423,508	10,514,066	10,514,066	0
<u>Expenditures:</u>				
Current:				
Health	10,699,900	10,338,543	10,338,543	0
Excess of Revenues Over (Under) Expenditures	(276,392)	175,523	175,523	0
<u>Other Financing Sources (Uses):</u>				
Transfers In	132,000	0	0	0
Transfers Out	(50,000)	(300,000)	(300,000)	0
Total Other Financing Sources (Uses)	82,000	(300,000)	(300,000)	0
Net Change in Fund Balance	(194,392)	(124,477)	(124,477)	0
Fund Balance Beginning of Year	6,486,077	6,486,077	6,486,077	0
Fund Balance End of Year	\$6,291,685	\$6,361,600	\$6,361,600	\$0

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Operating Levy Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<u>Revenues:</u>				
Property Taxes	\$1,078,702	\$1,096,483	\$1,096,483	\$0
Permissive Sales Taxes	200,000	200,000	200,000	0
Charges for Services	902,000	995,210	995,210	0
Intergovernmental	171,875	162,065	162,065	0
Total Revenues	2,352,577	2,453,758	2,453,758	0
<u>Expenditures:</u>				
Current:				
Public Safety	4,193,834	4,328,875	4,328,875	0
Excess of Revenues Under Expenditures	(1,841,257)	(1,875,117)	(1,875,117)	0
<u>Other Financing Sources:</u>				
Transfers In	1,635,000	1,997,000	1,997,000	0
Net Change in Fund Balance	(206,257)	121,883	121,883	0
Fund Balance (Deficit) Beginning of Year	(1,853,134)	(1,853,134)	(1,853,134)	0
Fund Balance (Deficit) End of Year	<u>(\$2,059,391)</u>	<u>(\$1,731,251)</u>	<u>(\$1,731,251)</u>	<u>\$0</u>

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2014

	Business Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Sewer	Water	Total	
Assets				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,352,262	\$1,542,667	\$3,894,929	\$343,069
Cash and Cash Equivalents with Fiscal Agents	0	0	0	2,603,111
Investments	0	58,560	58,560	0
Materials and Supplies Inventory	1,139	3,625	4,764	0
Receivables:				
Permissive Sales Taxes	21,403	64,208	85,611	0
Accounts	304,754	527,223	831,977	437,676
Interfund	0	0	0	5,757,179
Prepaid Items	0	11,271	11,271	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	73,366	0	73,366	0
Total Current Assets	2,752,924	2,207,554	4,960,478	9,141,035
Noncurrent Assets:				
Restricted Assets:				
Special Assessments Receivable	97,364	0	97,364	0
Unamortized Bond Insurance Premiums	10,200	9,692	19,892	0
Non Depreciable Capital Assets	110,972	451,077	562,049	0
Depreciable Capital Assets, Net	22,977,705	25,969,939	48,947,644	0
Total Noncurrent Assets	23,196,241	26,430,708	49,626,949	0
Total Assets	25,949,165	28,638,262	54,587,427	9,141,035
Liabilities				
Current Liabilities:				
Accounts Payable	15,801	56,670	72,471	0
Contracts Payable	2,159	298,254	300,413	0
Accrued Wages and Benefits Payable	6,294	18,493	24,787	0
Interfund Payable	2,561	14,788	17,349	5,086,891
Intergovernmental Payable	18,111	157,642	175,753	219,088
Claims Payable - Health Benefits	0	0	0	1,148,117
Claims Payable - Workers Comp	0	0	0	44,470
Accrued Interest Payable	128,628	3,072	131,700	0
Retainage Payable	0	51,709	51,709	0
Current Portion of Compensated Absences Payable	13,739	47,469	61,208	0
Current Portion of General Obligation Bonds Payable	100,000	85,000	185,000	0
Current Portion of Revenue Bonds Payable	89,000	0	89,000	0
Current Portion of OPWC Loans Payable	11,766	15,429	27,195	0
Current Portion of Ohio EPA Loan Payable	30,074	583,046	613,120	0
Total Current Liabilities	418,133	1,331,572	1,749,705	6,498,566
Long-Term Liabilities (Net of Current Portion):				
Compensated Absences Payable	11,781	16,257	28,038	0
Claims Payable - Workers Compensation	0	0	0	404,433
General Obligation Bonds Payable	2,399,016	1,381,904	3,780,920	0
Revenue Bonds Payable	5,795,000	0	5,795,000	0
OPWC Loans Payable	152,950	82,028	234,978	0
Ohio EPA Loan Payable	511,267	7,708,580	8,219,847	0
Total Long-Term Liabilities	8,870,014	9,188,769	18,058,783	404,433
Total Liabilities	9,288,147	10,520,341	19,808,488	6,902,999
Net Position				
Net Investment in Capital Assets	14,007,645	16,224,758	30,232,403	0
Restricted for:				
Replacement and Improvement	48,202	0	48,202	0
Unrestricted	2,605,171	1,893,163	4,498,334	2,238,036
Total Net Position	\$16,661,018	\$18,117,921	\$34,778,939	\$2,238,036

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2014

	Business Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Sewer	Water	Total	
Operating Revenues				
Charges for Services	\$1,710,529	\$4,716,923	\$6,427,452	\$0
Charges for Services - Health	0	0	0	7,157,183
Charges for Services - Workers' Compensation	0	0	0	534,976
Other	0	22,445	22,445	0
<i>Total Operating Revenues</i>	1,710,529	4,739,368	6,449,897	7,692,159
Operating Expenses				
Personal Services	259,849	758,094	1,017,943	0
Contractual Services	531,450	2,524,145	3,055,595	0
Contractual Services - Health	0	0	0	433,571
Contractual Services - Workers Compensation	0	0	0	219,088
Materials and Supplies	34,684	245,555	280,239	0
Claims - Health	0	0	0	7,048,493
Claims - Workers' Compensation	0	0	0	121,618
Depreciation	946,936	1,436,267	2,383,203	0
Other	0	104,642	104,642	0
<i>Total Operating Expenses</i>	1,772,919	5,068,703	6,841,622	7,822,770
<i>Operating Loss</i>	(62,390)	(329,335)	(391,725)	(130,611)
Non-Operating Revenues (Expenses)				
Permissive Sales Taxes	76,386	229,157	305,543	0
Interest	0	0	0	11,150
Interest and Fiscal Charges	(311,022)	(366,005)	(677,027)	0
Other Non-Operating Revenues	0	8,700	8,700	861
<i>Total Non-Operating Revenues (Expenses)</i>	(234,636)	(128,148)	(362,784)	12,011
<i>Loss Before Contributions</i>	(297,026)	(457,483)	(754,509)	(118,600)
Capital Contributions	563,522	122,925	686,447	0
<i>Change in Net Position</i>	266,496	(334,558)	(68,062)	(118,600)
<i>Net Position Beginning of Year</i>	16,394,522	18,452,479	34,847,001	2,356,636
<i>Net Position End of Year</i>	\$16,661,018	\$18,117,921	\$34,778,939	\$2,238,036

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2014

	Business Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Sewer	Water	Total	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$1,685,923	\$4,666,592	\$6,352,515	\$0
Cash Received from Interfund Services - Health Benefits	0	0	0	7,157,183
Cash Received from Interfund Services - Workers' Compensation	0	0	0	179,599
Cash Payments for Employee Services and Benefits	(289,326)	(944,644)	(1,233,970)	0
Cash Payments for Goods and Services	(536,020)	(2,563,090)	(3,099,110)	(693,026)
Cash Payments for Claims - Health	0	0	0	(8,578,582)
Cash Payments for Claims - Workers' Compensation	0	0	0	(132,207)
Other Operating Revenues	0	22,445	22,445	1,708,067
Other Operating Expenses	0	(104,642)	(104,642)	0
Other Non-Operating Revenues	0	8,700	8,700	861
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>860,577</u>	<u>1,085,361</u>	<u>1,945,938</u>	<u>(358,105)</u>
Cash Flows from Noncapital Financing Activities				
Interfund Loan	0	0	0	(175,809)
Permissive Sales Taxes	74,565	223,696	298,261	0
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>74,565</u>	<u>223,696</u>	<u>298,261</u>	<u>(175,809)</u>
Cash Flows from Capital and Related Financing Activities				
Payments for Capital Acquisitions	(644,414)	(2,250,875)	(2,895,289)	0
EPA Loans Issued	0	1,128,194	1,128,194	0
Tap-In Fees	43,125	53,213	96,338	0
Capital Grants	924,868	69,712	994,580	0
Special Assessments	9,491	0	9,491	0
Principal Paid on Debt:				
General Obligation Bonds	(90,000)	(85,000)	(175,000)	0
OWDA Loans	0	(179,886)	(179,886)	0
OPWC Loans	(11,766)	(41,862)	(53,628)	0
Ohio EPA Loans	(30,074)	(616,350)	(646,424)	0
Interest and Fiscal Charges Paid on Debt	(245,173)	(302,156)	(547,329)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(43,943)</u>	<u>(2,225,010)</u>	<u>(2,268,953)</u>	<u>0</u>
Cash Flows from Investing Activities				
Interest	0	0	0	11,150
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	891,199	(915,953)	(24,754)	(522,764)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,534,429</u>	<u>2,517,180</u>	<u>4,051,609</u>	<u>3,468,944</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$2,425,628</u>	<u>\$1,601,227</u>	<u>\$4,026,855</u>	<u>\$2,946,180</u>

(Continued)

Jefferson County, Ohio
Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2014

	Business Type Activities - Enterprise Funds			Governmental Activities- Internal Service Fund
	Sewer	Water	Total	
Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities				
Operating Loss	(\$62,390)	(\$329,335)	(\$391,725)	(\$130,611)
Adjustments:				
Depreciation	946,936	1,436,267	2,383,203	0
Non-Operating Revenues	0	8,700	8,700	861
Changes in Assets and Liabilities:				
Increase in Accounts Receivable	(24,606)	(50,331)	(74,937)	(181,589)
Increase in Interfund Receivable	0	0	0	(355,377)
Increase in Accounts Payable	3,440	6,862	10,302	0
Increase in Accrued Wages and Benefits Payable	1,001	2,764	3,765	0
Increase (Decrease) in Compensated Absences Payable	(1,641)	5,796	4,155	0
Increase in Interfund Payable	2,561	14,788	17,349	0
Increase in Claims Payable - Health	0	0	0	359,567
Decrease in Claims Payable - Workers' Compensation	0	0	0	(10,589)
Decrease in Intergovernmental Payable	(4,724)	(10,150)	(14,874)	(40,367)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$860,577</u>	<u>\$1,085,361</u>	<u>\$1,945,938</u>	<u>(\$358,105)</u>

Noncash Activities:

There was \$11,359,049 construction in progress placed in service in the sewer fund during 2014.

There was \$3,866,872 construction in progress placed in service in the water fund during 2014.

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2014

Assets

Equity in Pooled Cash and Cash Equivalents	\$3,740,627
Cash and Cash Equivalents in Segregated Accounts	753,604
Receivables:	
Property Taxes	49,290,460
Accounts	1,744,133
Special Assessments	249,509
Intergovernmental	3,200,253

<i>Total Assets</i>	\$58,978,586
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Liabilities

Intergovernmental Payable	\$54,484,355
Undistributed Monies	4,494,231

<i>Total Liabilities</i>	\$58,978,586
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See accompanying notes to the basic financial statements

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION

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

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

Reporting Entity:

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

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

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

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

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

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

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

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

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

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

Jefferson County Regional Planning Commission

The County participates in the Jefferson County Regional Planning Commission which is a statutorily created political subdivision of the State. The commission is jointly governed among Jefferson County and municipalities and townships within the County. Each member's control over the operation of the commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environment, social, economic and governmental functions and services of the County as well as applies for certain grants on behalf of the member governments. The continued existence of the Commission is dependent upon the County's continued participation; however, the County does not have an equity interest in the Commission. Since Jefferson County serves as the fiscal agent for the Board, the financial activity of the District is presented as an agency fund. Additional information on the joint venture is presented in Note 18.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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 19.

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

The County is associated with the following organizations which are defined as related organizations. Additional information concerning the related organizations is presented in Note 20.

Jefferson Metropolitan Housing Authority
Eastern Gateway Community College
Friendship Park District

The County is associated with the following organizations which are public entity pools. Additional information concerning these pools is presented in Note 21.

County Risk Sharing Authority (CORSA)
Jefferson Health Plan

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

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

B. Fund Accounting

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

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

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

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

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

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

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

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

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

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

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

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

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

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

C. Measurement Focus

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

Fund Financial Statements All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources and current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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

D. Basis of Accounting

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the year for which the taxes are levied (see Note 6.) Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see Note 7), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

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

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2014, but which were levied to finance 2015 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, sales tax revenue, interest revenue, fines and forfeitures, fees, rentals, state-levied and locally shared taxes, and grants and entitlements. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

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

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

E. Budgetary Process

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

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. These appropriations were made before the end of the prior year and before the actual year end fund balances were known. This resulted in differences being reported for beginning of year fund balances for the original and final budgeted amounts. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2014 upon which the final appropriations were based.

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

F. Cash, Cash Equivalents, and Investments

Cash balances of the County's funds, except cash held by a trustee or fiscal agent or held in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. During 2014, investments were limited to money market mutual funds, Federal Home Loan Bank securities, Federal Farm Credit Bank securities, Federal Home Loan Mortgage Corporation, Federal National Mortgage Association securities, United States Treasury Bonds, STAR Ohio, and certificates of deposit. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost. Under existing Ohio statutes, all investment earnings accrue to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2014 amounted to \$111,214 which includes \$8,305 assigned from other funds.

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

The County has invested funds in the State Treasurer's Asset Reserve of Ohio (STAR Ohio) during 2014. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2014.

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

G. Restricted Assets

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

H. Receivables and Payables

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

I. Inventory

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

J. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2014, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

K. Capital Assets

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

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

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

L. Interfund Balances

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

M. Compensated Absences

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

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

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

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

N. Accrued Liabilities and Long-term Obligations

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

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

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

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

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

P. Fund Balance

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

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

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

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

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

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

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

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Q. Net Position

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

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

R. Operating Revenues and Expenses

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

S. Capital Contributions

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

T. Internal Activity

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

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

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

U. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. During 2014, the County reported no extraordinary or special items.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

V. Estimates

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

NOTE 3 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Net Change in Fund Balances General and Major Special Revenue Funds					
	General	Public Assistance	MVGT	Developmental Disabilities	Jail Operating Levy
GAAP Basis	(\$195,443)	(\$161,114)	\$158,838	(\$492,738)	\$38,364
Net Adjustment for Revenue Accruals	42,984	0	498,471	199,266	43,632
Unrecorded Cash	(90,170)	0	0	0	0
Agency Fund Cash Allocation	(125,220)	0	0	(72,868)	(32,532)
Net Adjustment for Expenditure Accruals	192,294	125,685	(1,352,928)	241,863	72,419
Investment Market Value Adjustment	5,169	0	0	0	0
Inception of Capital Lease	(19,997)	0	0	0	0
Advances Out	(218,449)	0	0	0	0
Encumbrances	(112,446)	0	(592,553)	0	0
Budget Basis	<u>(\$521,278)</u>	<u>(\$35,429)</u>	<u>(\$1,288,172)</u>	<u>(\$124,477)</u>	<u>\$121,883</u>

NOTE 4 - ACCOUNTABILITY AND COMPLIANCE

A. Fund Deficits

The following funds had a deficit fund balance or deficit net position as of December 31, 2014:

	Deficit Fund Balance	Deficit Net Position
<u>Special Revenue Funds:</u>		
Jail Operating Levy	(\$1,782,237)	
<u>Internal Service Fund:</u>		
Self Insurance - Health		(\$3,194,221)

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

B. Legal Compliance:

The Jail Operating Levy Special Revenue Funds and the Self Insurance – Health Internal Service Fund had appropriations in excess of estimated revenue contrary to Section 5705.39, Revised Code, in the amounts of \$1,731,251, and \$2,481,226 respectively. The County will monitor estimated revenue levels in the future to ensure that appropriations are not in excess of the amount available.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

The Jail Operating Levy Special Revenue Funds and the Self Insurance - Health Internal Service Fund had deficit cash balances contrary to Section 5705.10 (I), Revised Code, in the amounts of \$1,731,251 and \$2,483,780, respectively, which provides that money paid into any fund shall be used for the purpose for which the funds were established.

NOTE 5 - DEPOSITS AND INVESTMENTS

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

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

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

1. United States Treasury Bills, Notes, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposits or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

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

At December 31, 2014, the County's Self Insurance – Health internal service fund had a \$2,603,111 balance with Jefferson Health Plan, a risk sharing, claims servicing, and insurance purchasing pool (See Note 21). The balance is held by the claims administrator in a pooled account which is representative of numerous entities and therefore cannot be included in the risk disclosures reported by the County. Disclosures for the Jefferson Health Plan as a whole may be obtained from the Plan's fiscal agent, the Jefferson County Educational Service Center. To obtain financial information, write to the Jefferson

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Health Plan, Treasurer, Jefferson County ESC, Steubenville, Ohio 43952.

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$24,195,890 of the County's bank balance of \$31,283,679 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Investments

As of December 31, 2014, investments were limited to money market mutual funds, Federal Home Loan Bank securities, Federal Farm Credit Bank securities, Federal Home Loan Mortgage Corporation securities, Federal National Mortgage Association securities, United States Treasury Bonds, and Star Ohio:

	Fair Value	Maturity	Percent of Total Investments	Rating	Rating Agency
Federal Home Loan Bank Securities	\$500,655	6/12/15	8.16%	AA+	S&P
Federal Home Loan Bank Securities	295,710	4/30/18	4.82%	AA+	S&P
Federal Farm Credit Bank Securities	497,150	8/28/19	8.10%	AA+	S&P
Federal Farm Credit Bank Securities	300,384	3/1/16	4.89%	AA+	S&P
Federal Farm Credit Bank Securities	600,672	6/28/17	9.79%	AA+	S&P
Federal Home Loan Mortgage Corporation	499,225	9/20/17	8.13%	AA+	S&P
Federal National Mortgage Association	491,655	12/20/18	8.01%	AA+	S&P
Federal National Mortgage Association	398,484	12/13/16	6.49%	AA+	S&P
United States Treasury Bonds	301,266	3/31/17	4.91%	Aaa	Moody's
United States Treasury Bonds	498,125	6/30/17	8.12%	Aaa	Moody's
United States Treasury Bonds	494,725	12/31/17	8.06%	Aaa	Moody's
Money Market					
Mutual Funds	1,058,782	**	17.25%	AAA	S&P
STAR Ohio	200,436	50.1 Days	3.27%	AAA	S&P
Totals	<u>\$6,137,269</u>		<u>100.00%</u>		

** Maturity not available to the County at December 31, 2014.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

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

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

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

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

Cash on Hand

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

NOTE 6 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2014 for real and public utility property taxes represents collections of 2013 taxes.

2014 real property taxes are levied after October 1, 2014, on the assessed value as of January 1, 2014, the lien date. Assessed values are established by the State Law at 35 percent of appraised market value. 2014 real property taxes are collected in and intended to finance 2015.

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

Public utility tangible personal property currently is assessed at varying percentages of true collected value; public utility real property is assessed at 25 percent of true value. 2014 public utility property taxes became a lien December 31, 2013, are levied after October 1, 2014, and are collected in 2015 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2014, was 11.95 per \$1,000 of assessed value. The assessed values of real and public utility personal property upon which 2014 property tax receipts were based are as follows:

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Real Property	\$923,238,490
Public Utility Personal Property	<u>285,423,220</u>
Total Assessed Property Value	<u><u>\$1,208,661,710</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which were measurable as of December 31, 2014, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2014 operations is offset to deferred inflows of resources – property taxes not levied to finance current year operations. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

NOTE 7 - PERMISSIVE SALES AND USE TAX

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

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

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

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

NOTE 8 - RECEIVABLES

Receivables at December 31, 2014, consisted of taxes, interest, special assessments, accounts (billings for user charged services, including unbilled utility services), loans and intergovernmental receivables arising from grants, entitlements, shared revenues and loan repayment reimbursements. Management believes all receivables are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. Except as noted below, all other receivables are expected to be collected within one year.

Delinquent property taxes deemed collectible by the County Auditor and recorded as a receivable in the amount of \$1,361,586 may not be collected within one year.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

In prior years, special assessments were assessed for the partial repayment of business-type activities debt. These special assessments relating to the payment of debt are not expected to be fully collected within one year. The amount not scheduled for collection during the subsequent year is \$83,970. The County has \$3,912 in delinquent special assessments at December 31, 2014.

During 2012, the Jefferson County Prevention and Recovery Board issued a loan to Jefferson Behavioral Health System. The loan was issued in the amount of \$175,000 for a five year period, at a zero percent interest rate unless Jefferson Behavioral Health System should miss a monthly payment at which time a 3.25% interest rate will be applied to the balance of the loan. Principal in the amount of \$35,004 was repaid during 2014. Loan receivable in the amount of \$64,154, will not be fully collected within one year.

During 2013, the Jefferson County Prevention and Recovery Board issued a loan to Family Service. The loan was issued in the amount of \$75,000 for a five year period, at a zero percent interest rate. Principal in the amount of \$15,000 was repaid during 2014. Loan receivable in the amount of \$33,000, will not be fully collected within one year.

A summary of the principal items of intergovernmental receivables follows:

Governmental Activities

Jail Operating Levy - Detention	\$181,251
Indigent Fee Reimbursement	46,605
Homestead/Rollback, SB 3 and HB 66 Reimbursement	1,086,860
Local Government Funding	467,468
Motor Vehicle License and Gas Tax	2,646,275
Casino Tax Revenue	396,087
Airport Improvement Program Grants	25,352
Child Support Enforcement Agency Grants	443,428
Mental Health Fund Grants	930,061
Court/Corrections Fund Grants	158,331
Permissive Sheriff Fund Grants	1,979
Children Services Fund Grants	412,627
Developmental Disabilities Fund Grants	1,185,716
Jail Operating Levy Fund Grants	6,282
CDBG Fund Grants	82,578
	<hr/>
Total	<u><u>\$8,070,900</u></u>

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 9 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2014, was as follows:

	Balance 12/31/2013	Additions	Reductions	Balance 12/31/2014
<u>Governmental Activities:</u>				
Non Depreciable Capital Assets:				
Land	\$3,885,670	\$0	\$0	\$3,885,670
Construction in Progress	4,150,221	1,195,299	(3,811,393)	1,534,127
Total Non Depreciable Capital Assets	<u>8,035,891</u>	<u>1,195,299</u>	<u>(3,811,393)</u>	<u>5,419,797</u>
Depreciable Capital Assets:				
Land Improvements	172,693	480,184	(12,805)	640,072
Buildings and Improvements	51,864,517	443,945	(42,227)	52,266,235
Machinery and Equipment	17,136,405	4,068,114	(3,314,147)	17,890,372
Infrastructure	93,035,424	5,975,343	(948,641)	98,062,126
Vehicles	3,691,329	483,077	(76,760)	4,097,646
Total Depreciable Capital Assets	<u>165,900,368</u>	<u>11,450,663</u>	<u>(4,394,580)</u>	<u>172,956,451</u>
Accumulated Depreciation:				
Land Improvements	(58,732)	(8,591)	4,801	(62,522)
Buildings and Improvements	(21,330,067)	(1,443,646)	38,687	(22,735,026)
Machinery and Equipment	(12,448,708)	(720,375)	3,309,871	(9,859,212)
Infrastructure	(32,251,346)	(3,338,050)	805,382	(34,784,014)
Vehicles	(2,096,027)	(275,365)	45,195	(2,326,197)
Total Accumulated Depreciation	<u>(68,184,880)</u>	<u>(5,786,027)</u>	<u>4,203,936</u>	<u>(69,766,971)</u>
Total Depreciable Capital Assets, Net	<u>97,715,488</u>	<u>5,664,636</u>	<u>(190,644)</u>	<u>103,189,480</u>
Governmental Capital Assets, Net	<u>\$105,751,379</u>	<u>\$6,859,935</u>	<u>(\$4,002,037)</u>	<u>\$108,609,277</u>

Depreciation expense was charged to governmental activities as follows:

<u>Governmental Activities:</u>	
General Government:	
Legislative and Executive	\$329,759
Judicial	129,927
Public Safety	1,048,153
Public Works	3,453,018
Health	301,605
Human Services	196,335
Economic Development and Assistance	314,270
Conservation and Recreation	12,960
Total Depreciation Expense	<u>\$5,786,027</u>

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

	Balance 12/31/2013	Additions	Reductions	Balance 12/31/2014
<u>Business Type Activities:</u>				
Non Depreciable Capital Assets:				
Land	\$279,700	\$0	\$0	\$279,700
Construction in Progress	15,330,158	178,112	(15,225,921)	282,349
Total Non Depreciable Capital Assets	15,609,858	178,112	(15,225,921)	562,049
Depreciable Capital Assets:				
Buildings and Improvements	827,772	0	0	827,772
Machinery and Equipment	1,405,055	84,000	0	1,489,055
Infrastructure	74,744,363	17,386,814	(495,390)	91,635,787
Vehicles	407,145	0	0	407,145
Total Depreciable Capital Assets	77,384,335	17,470,814	(495,390)	94,359,759
Accumulated Depreciation:				
Buildings and Improvements	(513,319)	(23,725)	0	(537,044)
Machinery and Equipment	(1,139,086)	(43,368)	0	(1,182,454)
Infrastructure	(41,635,428)	(2,262,451)	470,390	(43,427,489)
Vehicles	(236,469)	(28,659)	0	(265,128)
Total Accumulated Depreciation	(43,524,302)	(2,358,203) **	470,390	(45,412,115)
Total Depreciable Capital Assets, Net	33,860,033	15,112,611	(25,000) **	48,947,644
Business Type Capital Assets, Net	\$49,469,891	\$15,290,723	(\$15,250,921)	\$49,509,693

** = The loss on disposal of \$25,000 was netted with depreciation expense.

NOTE 10 - RISK MANAGEMENT

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

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

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

<u>Type of Coverage</u>	<u>Amount</u>	
Liability:		
General:		
Bodily Injury, Property Damage, etc.	\$1,000,000	Each Occurrence
Medical Payments Limit	5,000/50,000	Each Person/Each Accident
Foster Parents	6,000,000	
Attorney Disciplinary Proceedings	25,000	Each Occurrence/Annual Aggregate
Law Enforcement:		
Bodily Injury, Property Damage, etc.	1,000,000	Each Occurrence
Auto:		
Bodily Injury, Property Damage, etc.	1,000,000	Each Occurrence
Medical Payments Limit	5,000/50,000	Each Person/Each Accident
Errors and Omissions:		
Wrongful Acts Limit	1,000,000	Each Occurrence/Annual Aggregate
Back Wages Limit	50,000	Each Occurrence
Errors and Omissions	1,000,000	Annual Aggregate
Excess:		
Excess Liability Limit	5,000,000	Each Occurrence/Annual Aggregate
Property:		
Direct Physical Loss or Damage:		
Real and Personal Property	187,910,086	Replacement Cost Value
Contractor's Equipment	Actual Cash Value	
Electronic Data Processing Equip.		
Media	100,000	Each Occurrence
Extra Expense	25,000	Each Occurrence
Fine Arts	Covered Value	
Property in Transit	100,000	Each Occurrence
Extra Expense/Business Income	1,000,000	Each Occurrence
Flood Damage	100,000,000	Each Occurrence
Earthquake Damage	100,000,000	Each Occurrence
Valuable Papers	1,000,000	Each Occurrence
Auto Physical Damage	Actual Cash Value	
Automatic Acquisitions	5,000,000	
Unintentional Omissions	250,000	Each Occurrence
Equipment Breakdown:		
Equipment Breakdown	100,000,000	Each Accident
Sublimits:		
Demolition & Increased Cost of Constr.	5,000,000	Each Accident
Perishable Goods	500,000	Each Accident
Expediting Goods	500,000	Each Accident
EDP Extra Response	25,000	Each Accident
Data Restoration	100,000	Each Accident
Hazardous Substances	250,000	Each Accident
Crime:		
Employee Dishonesty	1,000,000	Each Occurrence
Money and Securities (Inside & Outside)	1,000,000	Each Occurrence
Money Orders & Counterfeit Paper	1,000,000	Each Occurrence
Depositor's Forgery	1,000,000	Each Occurrence
Fund Transfer Fraud	500,000	Each Occurrence
Computer Fraud	500,000	Each Occurrence
Individual Public Official Bond Excess	250,000	Each Occurrence
Deductible on Above Coverages	2,500	Each Occurrence

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

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

The County provides health, dental, and vision insurance to its employees through a self-insurance plan. The County pays \$1,207 per month for every eligible employee regardless of what coverage the employee has chosen (\$1,137 for the premium and \$70 for debt reduction), with the employees paying \$120 per month for single coverage, and \$160 per month for family coverage. The County participated in the Jefferson Health Plan during 2014, and employees have the choice between two third-party administrators within the consortium, Self-Funded Plans, Inc. or the Health Plan. Jefferson Health Plan administers the health, dental, and vision insurance plan.

The claims liabilities of \$1,148,117, for health insurance and \$448,903, for workers' compensation reported in the self insurance – health and self-insurance – workers' compensation internal service funds, respectively at December 31, 2014 are based on the requirements of Governmental Accounting Standards Board Statement Number 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The claims liability is based on an estimate supplied by the County's third party administrators. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustments expenses. A summary of the fund's claims liability during the past two years is as follows:

<u>Program</u>	<u>Beginning Balance</u>	<u>Current Year Claims</u>	<u>Claims Payments</u>	<u>Ending Balance</u>
Self Insurance - Health				
2013	\$1,045,675	\$6,306,128	\$6,563,253	\$788,550
2014	788,550	7,486,169 (1)	7,126,602 (2)	1,148,117
Self Insurance - Workers' Compensation				
2013	655,217	57,662	253,387	459,492
2014	459,492	121,618	132,207	448,903
(1) Claims Expense		\$7,048,493		
+ Stop Loss Receivable		437,676		
Current Year Claims		<u>\$7,486,169</u>		
(2) Cash Payments for Claims			\$8,578,582	
- Stop Loss Received for 2014 Claims			<u>(1,451,980)</u>	
Claims Payments			<u>\$7,126,602</u>	

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 11 - DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System:

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

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

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law enforcement and public safety employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in State and local divisions. The Ohio Revised Code authorizes OPERS to calculate employee contribution rates for public safety employees and limits the law enforcement rate to the public safety rate plus and additional percentage not to exceed two percent. For the year ended December 31, 2014, members in state and local divisions contributed 10 percent of covered payroll while public safety and law enforcement members contributed 12 percent and 13 percent, respectively. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. For 2014, member and employer contribution rates were consistent across all three plans.

The County's 2014 contribution rate was 14 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.1 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. The portion of County's contribution allocated to health care for members in both the traditional and combined plans was 2 percent for 2014. Effective January 1, 2015, the portion of employer contributions allocated to health care remains at 2 percent. Employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2014, 2013, and 2012 were \$2,976,931, \$2,951,898, and \$2,946,957, respectively. For 2014, 91.95 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

for 2013 and 2012. Contributions to the Member-Directed Plan for 2014 were \$1,733 made by the County and \$1,362 made by plan members.

B. State Teachers Retirement System (STRS):

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

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

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

Funding Policy – For the fiscal year ended June 30, 2014, plan members were required to contribute 11 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2013, the portion used to fund pension obligations was increased to 14 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 11 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the DB Plan for the fiscal years ended June 30, 2014, 2013, and 2012 were \$96,404, \$94,452, and \$102,611 respectively; 100 percent has been contributed for fiscal years 2014, 2013 and 2012. No contributions were made to the DC and Combined Plans for fiscal year 2014 by the County and plan members.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

C. Social Security System

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

NOTE 12 - POST-EMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System (OPERS):

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

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

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

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2014, state and local employers contributed at a rate of 14 percent of covered payroll, and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to health care for members in the traditional and combined plans was 2 percent for 2014. Effective January 1, 2015, the portion of employer contributions allocated to health care remains at 2 percent for both plans, as recommended by the OPERS actuary.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2014, 2013, and 2012 were \$466,990, \$232,961, and \$924,325, respectively. For 2014, 91.95 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 9, 2012, with a transition plan commencing January 1, 2014. With the passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

B. State Teachers Retirement System (STRS):

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

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2014, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The School District's contributions for health care for the fiscal years ended June 30, 2014, 2013, and 2012 were \$3,710, \$6,743, and \$7,545, respectively; 100 percent has been contributed for fiscal years 2014, 2013 and 2012. The STRS Board voted to discontinue the current one percent allocation to the health care fund effective July 1, 2014.

NOTE 13 - OTHER EMPLOYEE BENEFITS

A. Compensated Absences

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

B. Life Insurance

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

NOTE 14 - CAPITAL LEASES - LESSEE DISCLOSURE

During 2014, and in prior years, the County has entered into capitalized leases for office equipment, voting equipment, and vehicles. Capital lease payments are reflected as debt service expenditures in the basic financial statements for the governmental funds.

Equipment acquired by lease has been capitalized in government wide statements governmental activities in the amount of \$175,245, which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the government wide statements governmental activities. Governmental activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$61,961 for machinery and equipment and \$82,292 for vehicles. Principal payments towards capital leases during 2014 totaled \$51,919 for governmental activities.

Future minimum lease payments through 2019 are as follows:

Year	Governmental Activities	
	Principal	Interest
2015	\$47,100	\$6,071
2016	45,536	3,643
2017	18,397	1,171
2018	6,341	220
2019	1,430	15
Total	\$118,804	\$11,120

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 15 - COMMITMENTS

A. Construction Commitments

As of December 31, 2014, the County had the following contractual purchase commitments:

<u>Project</u>	<u>Fund</u>	<u>Purchase Commitment</u>	<u>Amounts Paid as of 12/31/2014</u>	<u>Amounts Remaining on Contracts</u>
<u>Capital:</u>				
Storage Building	Water	260,000	215,245	44,755
Barbers Hollow Waste Water Waste Water Treatment Plant	Sewer	150,000	65,184	84,816
Towers Building Renovations	General	2,000,000	319,957	1,680,043
County Road 39 Bridge	MVGT	1,098,364	183,735	914,629
County Road 74 Bridge	MVGT	2,041,979	285,323	1,756,656
County Road 74 Bridge 2	MVGT	1,309,000	24,694	1,284,306
County Road 1 Bridge	MVGT	961,739	206,442	755,297
Prevention and Recovery Board Building Improvement	Permanent Improvement	715,000	11,521	703,479
Dillonvale 911 Tower Site	Emergency 911	812,538	502,455	310,083
Total Construction Commitments		<u>\$9,348,620</u>	<u>\$1,814,556</u>	<u>\$7,534,064</u>

B. Encumbrances

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

Major Funds:	
General	\$112,446
Motor Vehicle Gas Tax	592,553
Sewer	87,562
Water	587,943
Other Non-Major Governmental Funds	<u>54,613</u>
Total	<u>\$1,435,117</u>

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 16 - LONG-TERM LIABILITIES

Changes in the County's long-term liabilities during 2014 consist of the following:

	Outstanding 12/31/2013	Additions	Reductions	Outstanding 12/31/2014	Due Within One Year
<u>Governmental Activities:</u>					
<i>Jail Construction Refunding - 1998, \$10,657,219</i>					
Serial/Term - \$10,020,000 @ 3.75%-5.75%	\$5,855,000	\$0	\$850,000	\$5,005,000	\$895,000
<i>Various Purpose - 2004, \$8,010,000</i>					
Jail Construction - 2004, \$4,335,000					
Serial/Term @ 2.0%-5.375%	105,000	0	105,000	0	0
<i>Various Purpose/Refunding - 2010, \$5,130,000</i>					
Human Services Refunding - \$180,000					
Serial/Term @ 1.30%-1.50%	175,000	0	175,000	0	0
Jail Construction Refunding - \$2,245,000					
Serial/Term @ 1.30%-2.75%	2,175,000	0	530,000	1,645,000	535,000
Premium \$25,071	13,131	0	3,582	9,549	0
Engineer Road Projects Refunding - \$1,670,000					
Serial/Term @ 1.30%-2.75%	1,620,000	0	390,000	1,230,000	400,000
Premium \$18,749	9,822	0	2,678	7,144	0
<i>911 Radio System Upgrade - 2012</i>					
Term @ 1.95% - \$3,525,000	3,202,000	0	329,000	2,873,000	335,000
<i>Various Purpose Refunding - 2012, \$7,525,000</i>					
Jail Construction Refunding - \$4,355,000					
Serial/Term @ 1.00%-3.625%	4,215,000	0	55,000	4,160,000	165,000
Discount \$25,843	(23,595)	0	(1,124)	(22,471)	0
<i>Various Purpose - 2013, \$1,500,000</i>					
Term @ 2.80%	1,350,000		150,000	1,200,000	150,000
<i>Facilities Construction/Improve - 2014 \$2,000,000</i>					
Term Bonds @ 3.52%	0	2,000,000	0	2,000,000	200,000
<i>Emergency Response - 2014 \$775,000</i>					
Term @ 1.93%	0	775,000	0	775,000	109,250
Total General Obligation Bonds	18,696,358	2,775,000	2,589,136	18,882,222	2,789,250
<i>Long Term Notes Payable</i>					
Courthouse Renovation, 2007 - \$950,000 @ 4.49%	430,044	0	100,704	329,340	105,214
Garage & Salt Fac. - 2008, \$1,300,000 @ 4.14%	715,639	0	131,770	583,869	137,225
911 Building - 2005, \$1,500,000 @ 4.34%	346,872	0	170,892	175,980	175,980
Total Long Term Notes Payable	1,492,555	0	403,366	1,089,189	418,419
<i>OAQDA Loan - 2012, \$1,379,295 @ 2.47% - 4.4%</i>	1,270,562	0	78,431	1,192,131	80,368
<i>Capital Leases</i>	71,764	98,959	51,919	118,804	47,100
<i>Workers' Compensation Claims Payable</i>	459,492	121,618	132,207	448,903	44,470
<i>Compensated Absences</i>	2,780,332	1,789,649	1,748,252	2,821,729	1,221,175
Total Governmental Activities	\$24,771,063	\$4,785,226	\$5,003,311	\$24,552,978	\$4,600,782

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

	Outstanding 12/31/2013	Additions	Reductions	Outstanding 12/31/2014	Due Within One Year
<u>Business Type Activities:</u>					
<u>General Obligation Bonds</u>					
<i>Various Purpose - 2004, \$8,010,000 @ 2.0% - 5.375%</i>					
Water Projects - \$1,855,000, Serial/Term	60,000	0	60,000	0	0
Sewer Projects - \$1,470,000, Serial/Term	35,000	0	35,000	0	0
Tidd-Dale/Hazelwood Sewer Proj - \$350,000, Serial/Term	15,000	0	15,000	0	0
<i>Various Purpose - 2010, \$5,130,000</i>					
Sewer Projects - \$1,035,000 Serial/Term @ 1.30%-4.50%	975,000	0	20,000	955,000	25,000
<i>Various Purpose Refunding - 2012, \$7,525,000</i>					
Water Projects - \$1,550,000 Serial/Term @ 1.0%-3.25%	1,490,000	0	25,000	1,465,000	85,000
Premium - \$2,285	2,031	0	127	1,904	0
Sewer Projects - \$1,380,000 Serial/Term @ 1.0%-3.625%	1,340,000	0	15,000	1,325,000	55,000
Discount \$8,150	(7,442)	0	(354)	(7,088)	0
Tidd-Dale/Hazelwood Sewer Projects - \$240,000 Serial/Term @ 1.0%-2.75%	230,000	0	5,000	225,000	20,000
Premium - \$1,434	1,214	0	110	1,104	0
Total General Obligation Bonds	4,140,803	0	174,883	3,965,920	185,000
<u>Revenue Bonds</u>					
<i>Wastewater Treatment Bonds - 2012, \$5,884,000</i>					
Crestview - Series A Serial \$5,000,000 @ 2.75%	5,000,000	0	0	5,000,000	76,000
Crestview - Series B Serial \$884,000 @ 2.75%	884,000	0	0	884,000	13,000
Total Revenue Bonds	5,884,000	0	0	5,884,000	89,000
OWDA Water Loan - 1989, \$4,181,879 @ 7.0%	179,886	0	179,886	0	0
<u>OPWC Loans</u>					
Airpark Water - 1993, \$178,000 @ 0%	4,450	0	4,450	0	0
Water Rehabilitation - 1995, \$329,744 @ 0%	21,983	0	21,983	0	0
Piney Fork Waterline - 1998, \$195,000 @ 0%	73,125	0	9,750	63,375	9,750
Norton Hill, Empire Water- 1998, \$113,589 @ 0%	39,761	0	5,679	34,082	5,679
Barbers Hollow Sewer Treatment Plant Improvement - 2006, \$300,000 @ 0%	176,482	0	11,766	164,716	11,766
Total OPWC Loans	315,801	0	53,628	262,173	27,195
<u>Ohio EPA Loans Payable</u>					
Pottery Sanitary Sewer, 2012, \$1,396,196 @ 0% (WPCL)	571,415	0	30,074	541,341	30,074
Rush Run Waterline, 2008, \$500,000 @ 0% (Disadv. Loan)	416,665	0	16,665	400,000	16,667
Rush Run Waterline, 2008, \$455,685 @ 2.0% (WRSLA)	358,163	0	20,696	337,467	21,112
Brilliant Booster Station, 2013, \$3,908,090 @ 1.94%	2,238,362	769,358	163,224	2,844,496	166,406
Bradley Road Waterline, 2014, \$858,053 @ 2.0% (WRSLA)	0	358,836	69,712	289,124	21,118
Toronto Waterline Connector, 2004, \$7,888,745 @ 3.35%	4,766,592	0	346,053	4,420,539	357,743
Total EPA Loans	8,351,197	1,128,194	646,424	8,832,967	613,120
Compensated Absences	85,091	82,448	78,293	89,246	61,208
Total Business Type Activities	\$18,956,778	\$1,210,642	\$1,133,114	\$19,034,306	\$975,523

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Governmental Activities:

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

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

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

The capital appreciation bonds were sold at a discount of \$2,997,781, which was accreted annually until the point of maturity of the capital appreciation bonds, which was 2006 through 2010. At December 31, 2014, the capital appreciation bonds were fully repaid.

Principal and interest requirements to retire the 1998 Jail Construction Refunding Bonds outstanding at December 31, 2014 are as follows:

<u>Year Ending December 31</u>	<u>Serial and Term Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2015	\$895,000	\$287,788
2016	940,000	236,325
2017	1,000,000	182,275
2018	1,055,000	124,775
2019	1,115,000	64,113
Totals	<u>\$5,005,000</u>	<u>\$895,276</u>

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

2004 Various Purpose Bonds – On November 9, 2004 Jefferson County issued \$8,010,000 of general obligation bonds which included serial and term bonds in the amount of \$1,595,000 and \$6,415,000, respectively. These various purpose bonds were issued to permanently finance outstanding bond anticipation notes and pay the costs of issuance of these bonds for governmental and business type activities in the amounts of \$4,335,000 (\$625,000 serial bonds and \$3,710,000 term bonds) and \$3,675,000 (\$970,000 serial bonds and \$2,705,000 term bonds), respectively. During 2012, the County made the scheduled debt service payments of \$200,000 for governmental and business type activities in the amounts of \$100,000 and \$100,000, respectively, as well as partially refunded the remaining 2004 serial and term bonds in the amount of \$6,415,000 for governmental and business type activities in the amounts of \$3,710,000 and \$2,705,000, respectively. The proceeds of the refunding bonds were placed in an irrevocable escrow trust account, and the refunded bonds are considered legally defeased, and were removed from the financial statements of the County. The remaining outstanding bonds were originally issued to repay the jail construction bond anticipation note for additional repairs to the county jail facility. The remaining outstanding bonds are being retired through the debt service fund from permissive sales and use tax revenues. A breakdown of the business-type portion of this bond issue is addressed below in the business type activity portion of this note. The bonds were fully repaid during 2014.

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

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

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

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

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

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

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

* Maturity

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

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

* Maturity

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

* Maturity

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

Principal and interest requirements to retire the governmental activities portion of the 2010 Various Purpose/Refunding Bonds outstanding at December 31, 2014 are as follows:

Year Ending December 31	Serial and Term Bonds	
	Principal	Interest
2015	\$935,000	\$71,988
2016	960,000	50,950
2017	980,000	26,950
Totals	\$2,875,000	\$149,888

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

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

* Maturity

Principal and interest requirements to retire the 2012 Emergency Response System Bonds outstanding at December 31, 2014 are as follows:

Year Ending December 31	Serial and Term Bonds	
	Principal	Interest
2015	\$335,000	\$56,024
2016	342,000	49,491
2017	349,000	42,822
2018	355,000	36,017
2019	362,000	29,094
2020-2022	1,130,000	44,363
Totals	\$2,873,000	\$257,811

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

activities and \$1,221 business type activities. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price of \$418,476 for governmental activities and \$284,185 for business type activities which was reported as a deferred charge on refunding, and amortized over the remaining life of the refunded bonds, which was 2014. The 2014 final amortization of this was \$173,100 for governmental activities and \$128,758 for business type activities. All of the bonds that were refunded with this issue were called and fully repaid from the irrevocable trust fund in 2014.

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

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

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

* Maturity

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

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

* Maturity

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

* Maturity

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

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

* Maturity

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

Principal and interest requirements to retire the governmental activities portion of the 2012 Various Purpose Refunding Bonds outstanding at December 31, 2014 are as follows:

Year Ending December 31	Serial and Term Bonds	
	Principal	Interest
2015	\$165,000	\$117,255
2016	165,000	114,780
2017	170,000	111,480
2018	175,000	108,080
2019	175,000	104,580
2020-2024	945,000	462,384
2025-2029	1,090,000	324,360
2030-2034	1,275,000	137,520
	\$4,160,000	\$1,480,439
Totals	\$4,160,000	\$1,480,439

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

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

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

* Maturity

Principal and interest requirements to retire the 2013 Various Purpose Bonds outstanding at December 31, 2014 are as follows:

Year Ending December 31	Term Bonds	
	Principal	Interest
2015	\$150,000	\$33,600
2016	150,000	29,400
2017	150,000	25,200
2018	150,000	21,000
2019	150,000	16,800
2020-2022	450,000	25,200
Totals	\$1,200,000	\$151,200

2014 Facilities Construction and Improvement Bonds – On July 30, 2014 Jefferson County issued \$2,000,000 of federally taxable general obligation term bonds. The bonds were issued to pay the costs of constructing, improving and renovating county facilities including the towers building, demolishing the courthouse annex building and converting to a parking lot and replacing a boiler at the justice facility.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

The bonds were issued at par value with an interest rate of 3.52 percent. The bonds will be repaid through the debt service fund from tax revenues. The bonds are not subject to redemption prior to maturity.

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

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

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

Year Ending December 31	Serial and Term Bonds	
	Principal	Interest
2015	\$200,000	\$66,880
2016	200,000	59,840
2017	200,000	52,800
2018	200,000	45,760
2019	200,000	38,720
2020-2024	1,000,000	88,000
Totals	\$2,000,000	\$352,000

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

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

* Maturity

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

Year Ending December 31	Serial and Term Bonds	
	Principal	Interest
2015	\$109,250	\$8,351
2016	106,000	12,849
2017	108,000	10,803
2018	110,000	8,719
2019	112,000	6,596
2020-2021	229,750	6,668
Totals	\$775,000	\$53,986

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

Principal and interest requirements to retire the long term notes payable outstanding at December 31, 2014 are as follows:

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Year Ending December 31	Notes Payable	
	Principal	Interest
2015	\$418,419	\$42,908
2016	252,838	28,560
2017	263,115	17,706
2018	154,817	6,478
Totals	\$1,089,189	\$95,652

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

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

Year Ending December 31	Series A Tax Exempt		Series B Taxable			
	Principal	Interest	Principal	Interest	Interest Subsidy	Net Interest
2015	\$80,368	\$13,192	\$0	\$28,954	(\$20,268)	\$8,686
2016	82,354	11,207	0	28,954	(20,268)	8,686
2017	84,388	9,173	0	28,954	(20,268)	8,686
2018	86,472	7,088	0	28,954	(20,268)	8,686
2019	88,608	4,953	0	28,954	(20,268)	8,686
2020-2024	111,901	3,285	359,224	122,744	(85,919)	36,825
2025-2027	0	0	298,816	26,411	(18,486)	7,925
Totals	\$534,091	\$48,898	\$658,040	\$293,925	(\$205,745)	\$88,180

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

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

Business Type Activities:

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

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

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

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

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

All of the bonds were fully repaid during 2014.

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

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

Principal and interest requirements to retire the business type activities portion of the 2010 Various Purpose/Refunding Bonds outstanding at December 31, 2013 are as follows:

December 31	Principal	Interest
2015	\$25,000	\$38,795
2016	25,000	38,233
2017	25,000	37,608
2018	25,000	36,920
2019	25,000	36,020
2020-2024	140,000	166,060
2025-2029	165,000	138,085
2030-2034	210,000	99,740
2035-2039	255,000	49,050
2040	60,000	2,700
Totals	\$955,000	\$643,211

2012 Various Purpose Refunding Bonds – On March 1, 2012 Jefferson County issued \$7,525,000 of general obligation bonds which included serial and term bonds in the amount of \$4,670,000 and \$2,855,000, respectively. These various purpose bonds were issued to partially refund the 2004 Various Purpose Bonds, as well as pay the costs of issuance of these bonds for governmental and business type activities in the amounts of \$4,355,000 (\$2,430,000 serial bonds and \$1,925,000 term bonds) and \$3,170,000 (\$2,240,000 serial bonds and \$930,000 term bonds), respectively. These various purpose bonds were issued at a discount for governmental activities of \$25,843, and \$8,150 for business type activities, which is reported as a decrease to bonds payable and being amortized over the life of the bonds using the straight-line method. The bonds were issued at a premium of \$3,719 for business type activities, which is reported as an increase to bonds payable. This amount is being amortized to interest expense over the life of the bonds using the straight-line method. The bonds are insured, and the cost of the bond insurance is reported as Unamortized Bond Insurance Premiums and will be amortized over the life of the bonds. The value of the insurance was \$55,214 (\$31,659 governmental activities and \$23,555 business type activities), and the current year amortization is \$1,376 governmental activities and \$1,221 business type activities. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price of \$418,476 for governmental activities and \$284,185 for business type activities which was reported as a deferred charge on refunding, and amortized over the remaining life of the refunded bonds through 2014. The final 2014 amortization of this was \$72,276 for governmental activities and \$26,671 for business type activities.

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

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

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

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

Principal and interest requirements to retire the business type activities portion of the 2012 Various Purpose Refunding Bonds outstanding at December 31, 2014 are as follows:

Year Ending December 31	Water Projects		Sewer Projects		Tidd-Dale Hazelwood Sewer Projects	
	Serial and Term Bonds		Serial and Term Bonds		Serial and Term Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$85,000	\$37,065	\$55,000	\$37,268	\$20,000	\$4,975
2016	85,000	35,790	50,000	36,443	20,000	4,675
2017	85,000	34,090	55,000	35,442	25,000	4,275
2018	90,000	32,390	55,000	34,343	25,000	3,775
2019	90,000	30,590	60,000	33,242	20,000	3,275
2020-2024	485,000	121,589	305,000	146,541	115,000	9,337
2025-2029	545,000	51,677	345,000	102,174	0	0
2030-2034	0	0	400,000	43,332	0	0
Totals	<u>\$1,465,000</u>	<u>\$343,191</u>	<u>\$1,325,000</u>	<u>\$468,785</u>	<u>\$225,000</u>	<u>\$30,312</u>

Revenue Bonds – On April 2, 2012, Jefferson County issued \$5,884,000 of Wastewater Treatment Collection System Revenue Bonds. Through the issuance, Jefferson County has irrevocably pledged future sewer customer revenues, net of specified operating expenses, to repay the revenue bonds. The bonds were issued as Series A \$5,000,000, and Series B \$884,000, with all bonds being taxable. Proceeds from the bonds provided financing for the Crestview/Belvedere Sewer project. When the bonds were issued, the bond proceeds were held by a fiscal agent. The bonds are payable solely from sewer customer net revenues and are payable through 2052. For fiscal year 2014, annual principal and interest payments on the bonds are expected to require less than ten percent of net revenues. The total principal and interest remaining to be paid on the bonds is \$9,706,023. Principal and interest paid for the current year and total customer net revenues were \$161,810 and \$884,546, respectively. The schedule of debt service requirements to maturity follows:

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Year Ending December 31	Principal	Interest
2015	\$89,000	\$166,422
2016	92,000	163,422
2017	94,000	161,422
2018	98,000	157,422
2019	100,000	155,422
2020-2024	542,000	735,108
2025-2029	622,000	655,108
2030-2034	713,000	564,108
2035-2039	814,000	463,108
2040-2044	935,000	342,108
2045-2049	1,070,000	207,108
2050-2052	715,000	51,265
Totals	\$5,884,000	\$3,822,023

OWDA Loans – The County had entered into an OWDA Loan for a water project. This loan was fully repaid in 2014.

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

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

Year Ending December 31	OPWC Loans Principal
2015	\$27,195
2016	27,195
2017	27,195
2018	27,195
2019	27,195
2020-2024	79,132
2025-2027	47,066
Totals	\$262,173

Ohio EPA Loans Payable – The County entered into a loan agreement on November 2, 2004 with the Ohio Water Development Authority for a \$7,888,745 Ohio EPA Loan from the Water Supply Revolving Loan Account at 3.35 percent for a twenty year period. The loan was issued for the completion of Toronto waterline connector project that allows the County to purchase water from the City of Toronto. During 2008, the County entered into loan agreements with the Ohio Water Development Authority for two additional Ohio EPA loans for the completion of the Rush Run Waterline Extension project, which included a Disadvantaged loan in the amount of \$500,000 at zero percent interest, and a WSRLA loan in the amount of \$455,685 at 2.0 percent interest. During 2012, the County entered into a loan agreement

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

with the Ohio Water Development Authority for an additional Ohio EPA loan from the Water Pollution Control Fund in the amount of \$1,396,196 at zero percent interest, which included the provision for fifty percent non ARRA principal forgiveness. During 2014, the County entered into a loan agreement with the Ohio Water Development Authority for an additional Ohio EPA loan WSRLA fund in the amount of \$858,053, of which, \$358,836 was drawn during 2014. Both the Brilliant Booster Station and Bradley Road Waterline projects are scheduled for completion during 2015. Based on the current status of these projects, there are tentative loan repayment schedules in place, but final loan repayment schedules will be provided at the point the loans are complete. The loans are backed by the full faith and credit of the County and are intended to be repaid with user charges.

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

Year Ending December 31	Principal	Interest
2015	\$613,120	\$239,104
2016	629,298	222,926
2017	645,964	206,260
2018	663,134	189,090
2019	680,823	171,401
2020-2024	3,688,830	572,290
2025-2029	1,770,651	199,843
2030-2034	1,118,857	74,943
2035-2039	230,323	27,213
2040-2044	180,778	10,091
Totals	\$10,221,778	\$1,913,161

Bond Ratings:

On September 24, 2014, Jefferson County received an upgraded credit rating of A1 from Moody's Investor Services.

Debt Margins:

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

The effects of the debt limitations described above at December 31, 2014 are a margin on unvoted debt of \$7,003,527 and an overall debt margin of \$23,633,453.

Conduit Debt:

Pursuant to State Statute, various industrial revenue bonds have been issued for private industry within Jefferson County. The proceeds of the industrial revenue bonds are used by the various private industries for new construction or improvements. The bonds are to be repaid by the recipients of the proceeds and do not represent an obligation of the County. As of December 31, 2014, there were \$140,465,000 in

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

industrial revenue bonds that have been issued and have not been completely repaid, of which \$37,960,000 remain outstanding.

NOTE 17 - INTERNAL BALANCES

Interfund balances at December 31, 2014 consist of the following individual interfund receivables and payables:

<u>Interfund Payable</u>	<u>Interfund Receivable</u>					Total
	<u>Major Funds</u>			Other Nonmajor Governmental	Self Insurance - Workers' Compensation	
	General	MVGT	Jail Operating Levy			
Major Funds:						
General Fund	\$0	\$0	\$0	\$0	\$56,160	\$56,160
Public Assistance	0	0	0	26,210	38,968	65,178
MVGT	0	0	0	0	33,858	33,858
Developmental Disabilities	0	0	0	0	84,980	84,980
Jail Operating Levy	0	0	0	0	1,777,864	1,777,864
Sewer	0	0	0	0	2,561	2,561
Water	0	3,071	0	0	11,717	14,788
Other Nonmajor						
Governmental	481,347	0	7,465	0	80,519	569,331
Self Insurance - Health	1,416,339	0	0	0	3,670,552	5,086,891
Total All Funds	\$1,897,686	\$3,071	\$7,465	\$26,210	\$5,757,179	\$7,691,611

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

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

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

Interfund transfers for the year ended December 31, 2014 consisted of the following:

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

<u>Transfer from</u>	Transfers to		Totals
	Jail Operating Levy	Other Nonmajor Governmental	
General	\$1,997,000	\$1,146,118	\$3,143,118
MVGT	0	588,047	588,047
Developmental Disabilities	0	300,000	300,000
Other Nonmajor Governmental	0	1,013,888	1,013,888
Total All Funds	\$1,997,000	\$3,048,053	\$5,045,053

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

NOTE 18 - JOINT VENTURE

Jefferson County Regional Planning Commission:

The County participates in the Jefferson County Regional Planning Commission which is a statutorily created (ORC section 713) political subdivision of the State. The Commission is jointly governed among Jefferson County and municipalities and townships within the County. The Commission includes the three Jefferson County Commissioners, fourteen municipality mayors, fourteen township trustees, and six non-governmental representatives appointed by the member governments. Each member's control over the operation of the commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environment, social, economic and governmental functions and services of the County as well as applies for Community Development Block Grants for the member governments. The Board exercises total control of the budgeting, appropriation, contracting and management. The County's contribution was \$85,000 for their annual subsidy (approximately 60 percent of the annual revenues of the Commission). The remaining member governments contribute an annual fee that totals \$4,012 per year. The Commission applies for Community Development Block Grants on behalf of member governments and receives approximately \$50,683 per year in administrative fees. Continued existence of the Commission is dependent upon the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources and is not experiencing fiscal distress that may cause an additional financial benefit to or burden on the County. The financial activity of the Commission is presented as an agency fund due to the County serving as fiscal agent. Complete financial statements can be obtained from the Jefferson County Regional Planning Commission, Steubenville, Ohio.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 19 - JOINTLY GOVERNED ORGANIZATIONS

A. Jefferson County Cluster:

Jefferson County Cluster provides services to multi-need youth in Jefferson County. Members of the Cluster include the Jefferson County Alcohol, Drug Addiction, and Mental Health Services Board, the Jefferson Drug and Alcohol Councils, student services, Jefferson Juvenile District, the superintendent of public instruction, and the directors of youth services, human services, and department of developmental disabilities. The operation of the Cluster is controlled by an advisory committee which consists of a representative from each agency. Each member's degree of control is limited to its representation on the committee. The County did not contribute to the Cluster in 2014.

B. Eastern Ohio Correction Center:

The Eastern Ohio Correction Center operates under the direction of a Judicial Advisory Board of Directors comprised of a Common Pleas judge from Carroll, Guernsey and Harrison Counties, and two judges from Belmont, Columbiana, and Jefferson Counties. The Center is governed by a Facility Governance Board comprised of nine members, six of which are appointed by the Judicial Advisory Board, one appointed by the Columbiana County Board of Commissioners and one appointed by the Jefferson County Board of Commissioners, with the remaining member being appointed by the remaining Counties in alphabetical order. The Board exercises total control over the operations of the Center including budgetary, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Jefferson County serves as the fiscal agent for the Center, and the activity of the Center is presented on the financial statements as an agency fund. The County did not contribute financially to the center in 2014.

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

BHJ is a separate and distinct political subdivision created pursuant to Ohio Revised Code section 713.30 and West Virginia Revised Code articles 8-25 and 8-26 to provide planning and administrative services to all local governments in a three county region comprised of Jefferson County and two counties in West Virginia. The governing board is comprised of 69 members which include 50 elected officials from the counties and municipalities as well as 19 appointed members from an array of private, public, and quasi-public entities. Each member's degree of control is limited to its representation on the committee. The County contributed \$36,564 to BHJ in 2014.

D. Oakview Juvenile Residential Center:

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

E. Area Office on Aging:

The Area Office on Aging is a regional council of governments that assists nine counties, including Jefferson County, in providing services to senior citizens in the Council's service area. The Council is governed by a board of directors comprised of one representative appointed by each participating county. The Area Office on Aging receives Title III monies to be used for programs within the member Counties. The Board exercises total control over the operations of the Council including budgetary, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. The County did not contribute financially to the office in 2014.

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

OMEGA is a ten-county regional council of governments comprised of Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, Muskingum, and Tuscarawas Counties. OMEGA was formed to aid and assist the participating counties and political subdivisions within the counties in the application of Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a sixteen member executive board comprised of members appointed from each participating county and the cities within each county. City membership is voluntary. A county commissioner serves as the County's representative on the Board. The board exercises total control over the operations of the OMEGA including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Each member currently pays a per capita membership fee based upon the most recent United States census. OMEGA has no outstanding debt. The County contributed \$6,894 to OMEGA in 2014.

G. Jefferson-Belmont Joint Solid Waste Authority:

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

H. Jefferson County Family and Children First Council:

The Jefferson County Family and Children First Council is a jointly governed organization created under the Ohio Revised Code Section 121.37. The Council is comprised of the following members: Director of the Board of Mental Health, Alcohol and Drug Addiction, Health Commissioner of the City of Steubenville, Health Commissioner of Jefferson County, Director of the Jefferson County Department of Job and Family Services, Director of Children Services, Superintendent of Jefferson County Board of Department of Developmental Disabilities, Juvenile

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Court Judge, Superintendent of the Steubenville City Board of Education, Superintendent of the Jefferson County Educational Service Center, Superintendent of Edison Local School District, Mayor of Steubenville, Chairman of the Board of County Commissioners, Director of the regional office of the Department of Youth Services, Director of the Community Action Council, a representative of Jefferson County Early Intervention Collaborative, a representative of the Jefferson County Behavioral Health System, a representative from the Jefferson County United Way, and a representative from the Family Services Association, three individuals representing the interests of families in Jefferson County, a representative from any public or private organization which formally attests to its support for the mission of the Council. The Council is governed currently by a 24 member Board. During 2014, the County made no contributions to the Council. Each member's degree of control is limited to its representation on the committee.

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

The Belmont, Carroll, Harrison, and Jefferson Counties Council of Government was created to establish the operating and administrative procedures and to direct funding within the Workforce Investment Area as required by the Workforce Investment Act of 1998. The Council of Governments is comprised of four voting members, one designated from each County, each of whom shall be a duly elected County Commissioner, and may include ex-officio members, representatives from the Department of Job and Family Services of the member counties, and the Chairperson of the Workforce Investment Board. Each member's degree of control is limited to its representation on the committee. During 2014, the County made no contributions to the Board.

J. Jefferson County Port Authority:

The Jefferson County Port Authority is a jointly governed organization between Jefferson County, the City of Steubenville, and the Jefferson County Regional Planning Commission. The Authority, formed to provide economic development opportunities, is governed by a five member board of directors. The County Commissioners and the City of Steubenville each appoint two members, with one member being appointed by the Jefferson County Regional Planning Commission. Each member's degree of control is limited to its representation on the committee. During 2014, the County contributed \$150,000 to the Jefferson County Port Authority.

NOTE 20 - RELATED ORGANIZATIONS

A. Jefferson Metropolitan Housing Authority:

The Jefferson Metropolitan Housing Authority was established to provide adequate public housing for low income individuals and was created pursuant to Ohio Revised Code Section 3735.27. The Authority is operated by a five member board. Two members are appointed by the mayor of the largest city in the County, one member is appointed by the probate court judge, one member is appointed by the common pleas court judge, and one member is appointed by the County commissioners. The Authority receives funding from the Federal Department of Housing and Urban Development. The board sets its own budget and selects its own management, and the County is not involved in the management or operation. The County is not financially accountable for the Authority. The County did not contribute financially to the authority in 2014.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

B. Eastern Gateway Community College:

Eastern Gateway Community College was established to provide educational programming and opportunities for individual growth and development that best serves the citizens and was created pursuant to Ohio Revised Code Section 3354. The College is operated by a nine member board. Six members are appointed by the County commissioners and three members are appointed by the Governor. The College receives funding from State appropriation, Federal grants and programs, student fees and other private sources. The board sets its own budget and selects its own management, and the County is not involved in the management or operation. The County is not financially accountable for the College. The County did not contribute to the College in 2014.

C. Friendship Park District:

The Friendship Park District was established for the preservation of good order within and adjacent to parks and reservations of land, and for the protection and preservation of the parks, parkways, and other reservations of land under its jurisdiction and control and of property and natural wildlife therein. The District was created pursuant to Ohio Revised Code Section 1545. The Commission is currently operated by a three member board, but has recently taken appropriate action to expand to a five member board, but as of the date of these financial statements, the additional members have not taken office. All members are appointed by the Probate Judge of the Common Pleas Court of Jefferson County. The Park District receives funding from State and Federal grants and programs, fees and other private sources. The board sets its own budget and selects its own management, and the County is not involved in the management or operation. The County is not financially accountable for the Park District. The County contributed \$52,714 to the Park District in 2014.

NOTE 21 - PUBLIC ENTITY POOLS

A. Risk Sharing Pool:

County Risk Sharing Authority (CORSA)

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

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member Counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member County's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

member Counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in or a financial responsibility for CORSA. Any additional premium or contribution amounts and estimates of losses are not reasonably determinable. The County's payment for insurance to CORSA in 2014 was \$377,413.

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

Jefferson Health Plan

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

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

NOTE 22 - 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.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 23 - CONTINGENCIES

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

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

NOTE 24 - SUBSEQUENT EVENTS

Levy – On May 6, 2014, voters of Jefferson County renewed the Senior Citizen’s levy with an increase of 0.2 mills which will begin collections in 2015.

Workers’ Compensation – On October 15, 2014 the County Commissioners approved participation in the County Commissioner’s Association of Ohio’s Group Retrospective Rating Plan program, effective for policy year January 1, 2015.

NOTE 25 – RELATED PARTY TRANSACTIONS

Jeffco Workshop - During 2013, Jefferson County provided services to JeffCo Workshop, a not-for-profit corporation providing employment opportunities to developmentally disabled adults within Jefferson County. The Workshop reported \$27,500 for such contributions. Additional financial information regarding the workshop may be obtained from JeffCo Workshop, Steubenville, Ohio

Jefferson County Land Revitalization Corporation - During 2014, Jefferson County provided the Jefferson County Land Revitalization Corporation with \$34,324 from the Delinquent Tax Assessment and Collections Funds for the purpose of purchasing and demolishing dilapidated properties within Jefferson County.

**Combining Statements
And
Individual Fund Schedules**

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Jefferson County, Ohio
Fund Descriptions –
Nonmajor Governmental Funds

NonMajor Special Revenue Funds:

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

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

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

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

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

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

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

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

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

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

Nonmajor Debt Service Fund:

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

Nonmajor Capital Projects Fund:

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

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

Jefferson County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,508,375	\$3,052,742	\$3,889,265	\$16,450,382
Cash and Cash Equivalents in Segregated Accounts	119,616	0	0	119,616
Investments	140,000	0	0	140,000
Restricted Assets:				
Equity in pooled Cash and Cash Equivalents	106,196	0	0	106,196
Investments with Fiscal Agents	1,027,336	0	0	1,027,336
Materials and Supplies Inventory	83,465	0	0	83,465
Receivables:				
Property Taxes	4,331,167	1,334,786	0	5,665,953
Permissive Sales Taxes	443,392	399,519	0	842,911
Accounts	396,585	0	0	396,585
Intergovernmental	2,153,752	69,691	0	2,223,443
Interfund	26,210	0	0	26,210
Loans	147,158	0	0	147,158
Prepaid Items	77,647	0	0	77,647
<i>Total Assets</i>	<u>\$18,560,899</u>	<u>\$4,856,738</u>	<u>\$3,889,265</u>	<u>\$27,306,902</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$325,279	\$0	\$0	\$325,279
Contracts Payable	32,361	0	1,015,977	1,048,338
Accrued Wages and Benefits	156,080	0	0	156,080
Interfund Payable	569,331	0	0	569,331
Intergovernmental Payable	273,997	0	0	273,997
Unearned Revenue	2,728	0	0	2,728
<i>Total Liabilities</i>	<u>1,359,776</u>	<u>0</u>	<u>1,015,977</u>	<u>2,375,753</u>
Deferred Inflows of Resources				
Property Taxes not Levied to Finance Current Year Operations	3,860,495	1,211,515	0	5,072,010
Unavailable Revenue	2,455,473	358,842	0	2,814,315
<i>Total Deferred Inflows of Resources</i>	<u>6,315,968</u>	<u>1,570,357</u>	<u>0</u>	<u>7,886,325</u>
Fund Balances				
Nonspendable:				
Materials and Supplies Inventory	83,465	0	0	83,465
Prepaid Items	77,647	0	0	77,647
Restricted for:				
Debt Service	0	3,286,381	0	3,286,381
Capital Outlay	0	0	2,873,288	2,873,288
Children's Home	1,133,532	0	0	1,133,532
Community Development	240,889	0	0	240,889
Mental Health	2,426,297	0	0	2,426,297
Tuberculosis/Crippled Child Levy	805,065	0	0	805,065
Children Services	1,908,572	0	0	1,908,572
Corrections and Public Safety	1,833,517	0	0	1,833,517
Other Purposes	2,376,171	0	0	2,376,171
<i>Total Fund Balances</i>	<u>10,885,155</u>	<u>3,286,381</u>	<u>2,873,288</u>	<u>17,044,824</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$18,560,899</u>	<u>\$4,856,738</u>	<u>\$3,889,265</u>	<u>\$27,306,902</u>

Jefferson County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014

	Miscellaneous Local	Mental Health	Court/Corrections and Public Safety	Emergency 911
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,874,020	\$1,876,240	\$1,128,491	\$442,782
Cash and Cash Equivalents in Segregated Accounts	0	7,030	0	0
Investments	0	140,000	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	0	0	0
Investments with Fiscal Agents	0	0	0	0
Materials and Supplies Inventory	72,872	432	0	1,280
Receivables:				
Property Taxes	0	341,663	0	1,805,749
Permissive Sales Taxes	0	0	0	0
Accounts	386,885	9,700	0	0
Intergovernmental	188,041	991,031	158,331	94,208
Interfund	0	0	0	0
Loans	0	147,158	0	0
Prepaid Items	7,450	2,321	1,568	36,892
<i>Total Assets</i>	<u>\$3,529,268</u>	<u>\$3,515,575</u>	<u>\$1,288,390</u>	<u>\$2,380,911</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$1,898	\$155,692	\$4,333	\$4,969
Contracts Payable	32,361	0	0	0
Accrued Wages and Benefits	27,276	9,244	20,738	27,047
Interfund Payable	475,258	3,665	12,973	7,682
Intergovernmental Payable	15,710	5,005	14,141	11,665
Unearned Revenue	2,728	0	0	0
<i>Total Liabilities</i>	<u>555,231</u>	<u>173,606</u>	<u>52,185</u>	<u>51,363</u>
Deferred Inflows of Resources				
Property Taxes not Levied to Finance Current Year Operations	0	285,631	0	1,637,652
Unavailable Revenue	566,513	627,288	94,069	262,305
<i>Total Deferred Inflows of Resources</i>	<u>566,513</u>	<u>912,919</u>	<u>94,069</u>	<u>1,899,957</u>
Fund Balances				
Nonspendable:				
Materials and Supplies Inventory	72,872	432	0	1,280
Prepaid Items	7,450	2,321	1,568	36,892
Restricted for:				
Children's Home	0	0	0	0
Community Development	0	0	0	0
Mental Health	0	2,426,297	0	0
Tuberculosis/Crippled Child Levy	0	0	0	0
Children Services	0	0	0	0
Corrections and Public Safety	0	0	1,140,568	391,419
Other Purposes	2,327,202	0	0	0
<i>Total Fund Balances</i>	<u>2,407,524</u>	<u>2,429,050</u>	<u>1,142,136</u>	<u>429,591</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$3,529,268</u>	<u>\$3,515,575</u>	<u>\$1,288,390</u>	<u>\$2,380,911</u>

Permissive Sheriff	Tuberculosis/ Crippled Child Levy	Children Services	Community Development Block Grant	Senior Citizens Levy	Total Nonmajor Special Revenue Funds
\$42,714	\$805,065	\$2,049,235	\$240,859	\$48,969	\$9,508,375
112,556	0	0	30	0	119,616
0	0	0	0	0	140,000
0	0	106,196	0	0	106,196
0	0	1,027,336	0	0	1,027,336
5,100	0	3,781	0	0	83,465
0	0	816,737	0	1,367,018	4,331,167
443,392	0	0	0	0	443,392
0	0	0	0	0	396,585
1,979	0	541,915	82,578	95,669	2,153,752
26,210	0	0	0	0	26,210
0	0	0	0	0	147,158
25,554	0	3,862	0	0	77,647
<u>\$657,505</u>	<u>\$805,065</u>	<u>\$4,549,062</u>	<u>\$323,467</u>	<u>\$1,511,656</u>	<u>\$18,560,899</u>
\$11,857	\$0	\$126,886	\$19,644	\$0	\$325,279
0	0	0	0	0	32,361
63,014	0	8,761	0	0	156,080
38,361	0	31,392	0	0	569,331
35,712	0	191,764	0	0	273,997
0	0	0	0	0	2,728
<u>148,944</u>	<u>0</u>	<u>358,803</u>	<u>19,644</u>	<u>0</u>	<u>1,359,776</u>
0	0	704,672	0	1,232,540	3,860,495
176,377	0	435,840	62,934	230,147	2,455,473
<u>176,377</u>	<u>0</u>	<u>1,140,512</u>	<u>62,934</u>	<u>1,462,687</u>	<u>6,315,968</u>
5,100	0	3,781	0	0	83,465
25,554	0	3,862	0	0	77,647
0	0	1,133,532	0	0	1,133,532
0	0	0	240,889	0	240,889
0	0	0	0	0	2,426,297
0	805,065	0	0	0	805,065
0	0	1,908,572	0	0	1,908,572
301,530	0	0	0	0	1,833,517
0	0	0	0	48,969	2,376,171
<u>332,184</u>	<u>805,065</u>	<u>3,049,747</u>	<u>240,889</u>	<u>48,969</u>	<u>10,885,155</u>
<u>\$657,505</u>	<u>\$805,065</u>	<u>\$4,549,062</u>	<u>\$323,467</u>	<u>\$1,511,656</u>	<u>\$18,560,899</u>

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Jefferson County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$3,541,425	\$1,163,287	\$0	\$4,704,712
Permissive Sales Taxes	1,578,426	1,191,144	0	2,769,570
Charges for Services	2,887,757	0	0	2,887,757
Licenses and Permits	143,872	0	0	143,872
Fines and Forfeitures	92,659	0	0	92,659
Intergovernmental	9,689,610	174,350	142,555	10,006,515
Investment Income	19,526	0	0	19,526
Rent	164,996	30,415	0	195,411
Other	140,149	0	400	140,549
<i>Total Revenues</i>	<u>18,258,420</u>	<u>2,559,196</u>	<u>142,955</u>	<u>20,960,571</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,102,222	0	0	1,102,222
Judicial	221,141	0	0	221,141
Public Safety	5,902,550	0	0	5,902,550
Health	3,267,756	0	0	3,267,756
Human Services	5,220,124	0	0	5,220,124
Economic Development and Assistance	3,117,654	0	0	3,117,654
Capital Outlay	78,962	0	2,706,564	2,785,526
Debt Service:				
Principal Retirement	41,700	3,065,797	0	3,107,497
Interest and Fiscal Charges	2,195	764,847	0	767,042
Issuance Costs	0	14,750	0	14,750
<i>Total Expenditures</i>	<u>18,954,304</u>	<u>3,845,394</u>	<u>2,706,564</u>	<u>25,506,262</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(695,884)</u>	<u>(1,286,198)</u>	<u>(2,563,609)</u>	<u>(4,545,691)</u>
Other Financing Sources (Uses):				
Transfers In	1,051,818	1,159,437	836,798	3,048,053
General Obligation Bonds Issued	0	0	2,775,000	2,775,000
Inception of Capital Lease	78,962	0	0	78,962
Transfers Out	(1,013,888)	0	0	(1,013,888)
Total Other Financing Sources (Uses)	<u>116,892</u>	<u>1,159,437</u>	<u>3,611,798</u>	<u>4,888,127</u>
<i>Net Change in Fund Balances</i>	(578,992)	(126,761)	1,048,189	342,436
<i>Fund Balances Beginning of Year</i>	<u>11,464,147</u>	<u>3,413,142</u>	<u>1,825,099</u>	<u>16,702,388</u>
<i>Fund Balances End of Year</i>	<u>\$10,885,155</u>	<u>\$3,286,381</u>	<u>\$2,873,288</u>	<u>\$17,044,824</u>

Jefferson County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014

	Miscellaneous Local	Mental Health	Court/Corrections and Public Safety	Emergency 911
Revenues				
Property Taxes	\$0	\$288,701	\$0	\$1,571,334
Permissive Sales Taxes	0	0	0	0
Charges for Services	1,878,161	3,646	353,804	0
Licenses and Permits	60,705	0	83,167	0
Fines and Forfeitures	5,660	0	86,999	0
Intergovernmental	2,230,309	2,858,255	870,369	322,313
Investment Income	0	0	0	0
Rent	64,116	58,200	0	42,680
Other	10,224	1,610	35,153	88,201
<i>Total Revenues</i>	<u>4,249,175</u>	<u>3,210,412</u>	<u>1,429,492</u>	<u>2,024,528</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,102,222	0	0	0
Judicial	401	0	220,740	0
Public Safety	0	0	1,484,775	1,204,498
Health	172,722	2,916,887	0	0
Human Services	1,004,209	0	0	0
Economic Development and Assistance	2,201,142	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	4,039	10,046	0
Interest and Fiscal Charges	0	754	1,441	0
<i>Total Expenditures</i>	<u>4,480,696</u>	<u>2,921,680</u>	<u>1,717,002</u>	<u>1,204,498</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(231,521)</u>	<u>288,732</u>	<u>(287,510)</u>	<u>820,030</u>
Other Financing Sources (Uses):				
Transfers In	216,411	0	25,407	0
Inception of Capital Lease	0	0	0	0
Transfers Out	0	(430,000)	0	(571,390)
<i>Total Other Financing Sources (Uses)</i>	<u>216,411</u>	<u>(430,000)</u>	<u>25,407</u>	<u>(571,390)</u>
<i>Net Change in Fund Balances</i>	(15,110)	(141,268)	(262,103)	248,640
<i>Fund Balances Beginning of Year</i>	<u>2,422,634</u>	<u>2,570,318</u>	<u>1,404,239</u>	<u>180,951</u>
<i>Fund Balances End of Year</i>	<u>\$2,407,524</u>	<u>\$2,429,050</u>	<u>\$1,142,136</u>	<u>\$429,591</u>

Permissive Sheriff	Tuberculosis/ Crippled Child Levy	Children Services	Community Development Block Grant	Senior Citizens Levy	Total Nonmajor Special Revenue Funds
\$0	\$0	\$697,853	\$0	\$983,537	\$3,541,425
1,578,426	0	0	0	0	1,578,426
632,621	0	19,525	0	0	2,887,757
0	0	0	0	0	143,872
0	0	0	0	0	92,659
42,707	0	2,331,204	867,140	167,313	9,689,610
0	0	19,288	238	0	19,526
0	0	0	0	0	164,996
0	0	0	4,961	0	140,149
<u>2,253,754</u>	<u>0</u>	<u>3,067,870</u>	<u>872,339</u>	<u>1,150,850</u>	<u>18,258,420</u>
0	0	0	0	0	1,102,222
0	0	0	0	0	221,141
3,185,888	0	27,389	0	0	5,902,550
0	178,147	0	0	0	3,267,756
0	0	3,063,829	0	1,152,086	5,220,124
0	0	0	916,512	0	3,117,654
78,962	0	0	0	0	78,962
27,615	0	0	0	0	41,700
0	0	0	0	0	2,195
<u>3,292,465</u>	<u>178,147</u>	<u>3,091,218</u>	<u>916,512</u>	<u>1,152,086</u>	<u>18,954,304</u>
<u>(1,038,711)</u>	<u>(178,147)</u>	<u>(23,348)</u>	<u>(44,173)</u>	<u>(1,236)</u>	<u>(695,884)</u>
810,000	0	0	0	0	1,051,818
78,962	0	0	0	0	78,962
<u>(12,498)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,013,888)</u>
<u>876,464</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>116,892</u>
<u>(162,247)</u>	<u>(178,147)</u>	<u>(23,348)</u>	<u>(44,173)</u>	<u>(1,236)</u>	<u>(578,992)</u>
<u>494,431</u>	<u>983,212</u>	<u>3,073,095</u>	<u>285,062</u>	<u>50,205</u>	<u>11,464,147</u>
<u>\$332,184</u>	<u>\$805,065</u>	<u>\$3,049,747</u>	<u>\$240,889</u>	<u>\$48,969</u>	<u>\$10,885,155</u>

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Jefferson County, Ohio
Fund Descriptions –
Internal Service Funds

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

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

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

Jefferson County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2014

	Self Insurance Health	Self Insurance Workers' Compensation	Total Internal Service Funds
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$0	\$343,069	\$343,069
Cash and Cash Equivalents with Fiscal Agents	2,603,111	0	2,603,111
Receivables:			
Accounts	437,676	0	437,676
Interfund	0	5,757,179	5,757,179
<i>Total Assets</i>	3,040,787	6,100,248	9,141,035
Liabilities			
Current Liabilities:			
Interfund Payable	5,086,891	0	5,086,891
Intergovernmental Payable	0	219,088	219,088
Claims Payable - Health	1,148,117	0	1,148,117
Claims Payable - Workers' Compensation	0	44,470	44,470
<i>Total Current Liabilities</i>	6,235,008	263,558	6,498,566
Long-Term Liabilities (Net of Current Portion):			
Claims Payable - Workers' Compensation	0	404,433	404,433
<i>Total Liabilities</i>	6,235,008	667,991	6,902,999
Net Position			
Unrestricted (Deficit)	(3,194,221)	5,432,257	2,238,036
<i>Total Net Position (Deficit)</i>	(\$3,194,221)	\$5,432,257	\$2,238,036

Jefferson County, Ohio
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2014

	Self Insurance Health	Self Insurance Workers' Compensation	Total Internal Service Funds
Operating Revenues			
Charges for Services	\$7,157,183	\$534,976	\$7,692,159
Operating Expenses			
Contractual Services	433,571	219,088	652,659
Claims	7,048,493	121,618	7,170,111
<i>Total Operating Expenses</i>	7,482,064	340,706	7,822,770
<i>Operating Income (Loss)</i>	(324,881)	194,270	(130,611)
Non-Operating Revenues			
Interest	11,150	0	11,150
Other Non-Operating Revenues	0	861	861
<i>Total Non-Operating Revenues</i>	11,150	861	12,011
<i>Change in Net Position</i>	(313,731)	195,131	(118,600)
<i>Net Position (Deficit) Beginning of Year</i>	(2,880,490)	5,237,126	2,356,636
<i>Net Position (Deficit) End of Year</i>	(\$3,194,221)	\$5,432,257	\$2,238,036

Jefferson County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2014

	<u>Self Insurance Health</u>	<u>Self Insurance Workers' Compensation</u>	<u>Total</u>
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Interfund Services	\$7,157,183	\$179,599	\$7,336,782
Cash Payments for Goods and Services	(433,571)	(259,455)	(693,026)
Cash Payments for Claims	(8,578,582)	(132,207)	(8,710,789)
Other Operating Revenues	1,708,067	0	1,708,067
Other Non-Operating Revenues	<u>0</u>	<u>861</u>	<u>861</u>
<i>Net Cash Used for Operating Activities</i>	(146,903)	(211,202)	(358,105)
Cash Flows from Noncapital Financing Activities			
Interfund Loan	148,907	(324,716)	(175,809)
Cash Flows from Investing Activities			
Interest	<u>11,150</u>	<u>0</u>	<u>11,150</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	13,154	(535,918)	(522,764)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,589,957</u>	<u>878,987</u>	<u>3,468,944</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$2,603,111</u></u>	<u><u>\$343,069</u></u>	<u><u>\$2,946,180</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Used for Operating Activities			
Operating Income (Loss)	(\$324,881)	\$194,270	(\$130,611)
Adjustments:			
Non-Operating Revenues	0	861	861
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(181,589)	0	(181,589)
Increase in Interfund Receivable		(355,377)	(355,377)
Increase (Decrease) in Claims Payable	359,567	(10,589)	348,978
Decrease in Intergovernmental Payable	<u>0</u>	<u>(40,367)</u>	<u>(40,367)</u>
<i>Net Cash Used for Operating Activities</i>	<u><u>(\$146,903)</u></u>	<u><u>(\$211,202)</u></u>	<u><u>(\$358,105)</u></u>

Jefferson County, Ohio
Fund Descriptions –
Agency Funds

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

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

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

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

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

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

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

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

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

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

Jefferson County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2014

	<u>Balance 12/31/13</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/14</u>
<i>Board of Health:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$166,113	\$1,335,817	\$1,349,248	\$152,682
Total Assets	<u>\$166,113</u>	<u>\$1,335,817</u>	<u>\$1,349,248</u>	<u>\$152,682</u>
<u>Liabilities:</u>				
Undistributed Monies	\$166,113	\$1,335,817	\$1,349,248	\$152,682
Total Liabilities	<u>\$166,113</u>	<u>\$1,335,817</u>	<u>\$1,349,248</u>	<u>\$152,682</u>
<i>Eastern Ohio Correction Center (EOCC):</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$216,432	\$3,156,460	\$2,991,072	\$381,820
Total Assets	<u>\$216,432</u>	<u>\$3,156,460</u>	<u>\$2,991,072</u>	<u>\$381,820</u>
<u>Liabilities:</u>				
Undistributed Monies	\$216,432	\$3,156,460	\$2,991,072	\$381,820
Total Liabilities	<u>\$216,432</u>	<u>\$3,156,460</u>	<u>\$2,991,072</u>	<u>\$381,820</u>

(Continued)

Jefferson County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2014

	<u>Balance 12/31/13</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/14</u>
<i>Taxes Agency:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$1,915,991	\$69,809,425	\$70,133,353	\$1,592,063
Receivables:				
Property Taxes	47,280,716	49,290,460	47,280,716	49,290,460
Accounts	714,075	1,124,816	714,075	1,124,816
Special Assessments	299,727	249,509	299,727	249,509
Intergovernmental	1,170,241	1,185,332	1,170,241	1,185,332
Total Assets	<u>\$51,380,750</u>	<u>\$121,659,542</u>	<u>\$119,598,112</u>	<u>\$53,442,180</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$49,464,759	\$51,850,117	\$49,464,759	\$51,850,117
Undistributed Monies	1,915,991	69,809,425	70,133,353	1,592,063
Total Liabilities	<u>\$51,380,750</u>	<u>\$121,659,542</u>	<u>\$119,598,112</u>	<u>\$53,442,180</u>
 <i>Undivided State Monies:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$0	\$554,196	\$554,196	\$0
Receivables:				
Intergovernmental	845,650	869,457	845,650	869,457
Total Assets	<u>\$845,650</u>	<u>\$1,423,653</u>	<u>\$1,399,846</u>	<u>\$869,457</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$845,650	\$869,457	\$845,650	\$869,457
Undistributed Monies	0	554,196	554,196	0
Total Liabilities	<u>\$845,650</u>	<u>\$1,423,653</u>	<u>\$1,399,846</u>	<u>\$869,457</u>
 <i>Corporation/Subdivision:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$0	\$40,128,023	\$40,128,023	\$0
Total Assets	<u>\$0</u>	<u>\$40,128,023</u>	<u>\$40,128,023</u>	<u>\$0</u>
<u>Liabilities:</u>				
Undistributed Monies	\$0	\$40,128,023	\$40,128,023	\$0
Total Liabilities	<u>\$0</u>	<u>\$40,128,023</u>	<u>\$40,128,023</u>	<u>\$0</u>

(Continued)

Jefferson County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2014

	<u>Balance 12/31/13</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/14</u>
<i>Miscellaneous Court/Safety:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$5,014	\$13,340	\$13,677	\$4,677
Cash Equivalents in				
Segregated Accounts	706,756	753,604	706,756	753,604
Accounts Receivable	721,797	619,317	721,797	619,317
Total Assets	<u>\$1,433,567</u>	<u>\$1,386,261</u>	<u>\$1,442,230</u>	<u>\$1,377,598</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$721,797	\$619,317	\$721,797	\$619,317
Undistributed Monies	711,770	766,944	720,433	758,281
Total Liabilities	<u>\$1,433,567</u>	<u>\$1,386,261</u>	<u>\$1,442,230</u>	<u>\$1,377,598</u>
<i>Family and Children First Council:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$103,177	\$226,029	\$201,409	\$127,797
Total Assets	<u>\$103,177</u>	<u>\$226,029</u>	<u>\$201,409</u>	<u>\$127,797</u>
<u>Liabilities:</u>				
Undistributed Monies	\$103,177	\$226,029	\$201,409	\$127,797
Total Liabilities	<u>\$103,177</u>	<u>\$226,029</u>	<u>\$201,409</u>	<u>\$127,797</u>
<i>Other Agency:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$911,592	\$4,296,089	\$3,726,093	\$1,481,588
Receivables:				
Intergovernmental	1,092,261	1,145,464	1,092,261	1,145,464
Total Assets	<u>\$2,003,853</u>	<u>\$5,441,553</u>	<u>\$4,818,354</u>	<u>\$2,627,052</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$1,092,261	\$1,145,464	\$1,092,261	\$1,145,464
Undistributed Monies	911,592	4,296,089	3,726,093	1,481,588
Total Liabilities	<u>\$2,003,853</u>	<u>\$5,441,553</u>	<u>\$4,818,354</u>	<u>\$2,627,052</u>

(Continued)

Jefferson County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2014

	<u>Balance 12/31/13</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/14</u>
<i>Total - All Agency Funds:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$3,318,319	\$119,519,379	\$119,097,071	\$3,740,627
Cash and				
Cash Equivalents in				
Segregated Accounts	706,756	753,604	706,756	753,604
Receivables:				
Property Taxes	47,280,716	49,290,460	47,280,716	49,290,460
Accounts	1,435,872	1,744,133	1,435,872	1,744,133
Special Assessments	299,727	249,509	299,727	249,509
Intergovernmental	3,108,152	3,200,253	3,108,152	3,200,253
Total Assets	<u>\$56,149,542</u>	<u>\$174,757,338</u>	<u>\$171,928,294</u>	<u>\$58,978,586</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$52,124,467	\$54,484,355	\$52,124,467	\$54,484,355
Undistributed Monies	4,025,075	120,272,983	119,803,827	4,494,231
Total Liabilities	<u>\$56,149,542</u>	<u>\$174,757,338</u>	<u>\$171,928,294</u>	<u>\$58,978,586</u>

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

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Property Taxes	\$1,978,917	\$1,978,917	\$0
Permissive Sales Taxes	5,459,826	5,459,826	0
Charges for Services	3,086,320	3,086,320	0
Licenses and Permits	518,391	518,391	0
Fines and Forfeitures	478,992	478,992	0
Intergovernmental	2,320,111	2,320,111	0
Interest	73,178	73,178	0
Rent	98,932	98,932	0
Other	7,903	7,903	0
Total Revenues	14,022,570	14,022,570	0
<u>Expenditures:</u>			
Current:			
General Government -			
Legislative and Executive			
Commissioners			
Salary and Wages	207,695	207,695	0
Fringe Benefits	59,841	59,841	0
Materials and Supplies	3,282	3,282	0
Other	11,173	11,173	0
Total Commissioners	281,991	281,991	0
Auditor			
Salary and Wages	333,233	333,233	0
Fringe Benefits	158,014	158,014	0
Materials and Supplies	14,349	14,347	2
Contractual Services	2,886	2,886	0
Other	13,058	13,058	0
Total Auditor	521,540	521,538	2
Permissive Sales Tax			
Capital Outlay	5,314	5,314	0
Other	476,955	475,415	1,540
Total Permissive Sales Tax	482,269	480,729	1,540
Treasurer			
Salary and Wages	158,714	158,714	0
Fringe Benefits	52,869	52,869	0
Materials and Supplies	14,150	14,089	61
Contractual Services	5,385	5,385	0
Other	782	782	0
Total Treasurer	231,900	231,839	61

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
Prosecuting Attorney			
Salary and Wages	\$628,261	\$628,261	\$0
Fringe Benefits	180,053	180,053	0
Materials and Supplies	7,007	7,007	0
Contractual Services	73,922	72,899	1,023
Other	38,974	38,974	0
Total Prosecuting Attorney	928,217	927,194	1,023
Budget Commission			
Other	300	300	0
Bureau of Inspection			
Contractual Services	128,850	128,850	0
County Planning Commission			
Contractual Services	85,000	85,000	0
Other	43,458	43,458	0
Total County Planning Commission	128,458	128,458	0
Data Processing			
Salary and Wages	143,056	143,056	0
Fringe Benefits	60,849	60,849	0
Total Data Processing	203,905	203,905	0
Data Processing Central Purchasing			
Other	31,631	31,098	533
Board of Elections			
Salary and Wages	304,123	304,123	0
Fringe Benefits	160,351	160,351	0
Materials and Supplies	58,174	58,174	0
Contractual Services	136,862	136,862	0
Capital Outlay	0	0	0
Other	7,601	7,601	0
Total Board of Elections	667,111	667,111	0
Recorder			
Salary and Wages	159,282	159,282	0
Fringe Benefits	83,507	83,507	0
Total Recorder	242,789	242,789	0

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
Buildings and Grounds			
Salary and Wages	\$161,705	\$161,161	\$544
Fringe Benefits	89,204	89,204	0
Contractual Services	236,246	235,392	854
Other	101,053	101,030	23
Total Buildings and Grounds	588,208	586,787	1,421
Towers Building			
Salary and Wages	17,340	17,340	0
Fringe Benefits	11,415	11,415	0
Materials and Supplies	10,197	10,197	0
Contractual Services	549,720	549,640	80
Other	18,102	18,102	0
Total Tower Building	606,774	606,694	80
Certified Auto Title Administration			
Salary and Wages	154,961	154,961	0
Fringe Benefits	100,411	100,411	0
Materials and Supplies	19,979	19,979	0
Contractual Services	700	700	0
Other	18,814	18,814	0
Total Certified Auto Title Administration	294,865	294,865	0
Equipment Records Supply			
Materials and Supplies	5,331	5,331	0
Contractual Services	38,600	38,600	0
Capital Outlay	24,522	24,522	0
Total Equipment Records Supply	68,453	68,453	0
Insurance			
Contractual Service	86,109	86,109	0
Total General Government - Legislative and Executive	5,493,370	5,488,710	4,660
General Government - Judicial			
Court of Appeals			
Other	71,707	71,707	0
Common Pleas Court			
Salary and Wages	220,422	220,422	0
Fringe Benefits	92,206	92,206	0
Materials and Supplies	32,045	32,045	0
Contractual Services	221,621	221,621	0
Other	4,021	4,021	0
Total Common Pleas	570,315	570,315	0

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
Adult Probation			
Salary and Wages	\$116,720	\$116,720	\$0
Fringe Benefits	64,804	64,804	0
Total Adult Probation	181,524	181,524	0
County Court Probate			
Salary and Wages	54,002	54,002	0
Fringe Benefits	7,561	7,561	0
Materials and Supplies	13	13	0
Total County Court Probate	61,576	61,576	0
Juvenile Court			
Salary and Wages	430,213	430,213	0
Fringe Benefits	154,668	154,668	0
Materials and Supplies	26,506	26,506	0
Contractual Services	430,831	430,831	0
Other	66,698	66,698	0
Total Juvenile Court	1,108,916	1,108,916	0
County Court #2			
Salary and Wages	109,199	109,199	0
Fringe Benefits	45,911	45,911	0
Materials and Supplies	2,890	2,890	0
Contractual Services	43,875	43,875	0
Total County Court #2	201,875	201,875	0
County Court #3			
Salary and Wages	117,510	117,510	0
Fringe Benefits	47,103	47,103	0
Materials and Supplies	2,469	2,469	0
Contractual Services	48,885	48,885	0
Total County Court #3	215,967	215,967	0
Probate Court			
Salary and Wages	198,111	198,111	0
Fringe Benefits	43,928	43,928	0
Contractual Services	800	800	0
Total Probate Court	242,839	242,839	0
Clerk of Courts			
Salary and Wages	265,231	265,231	0
Fringe Benefits	159,658	159,658	0
Materials and Supplies	402	402	0
Total Clerk of Courts	425,291	425,291	0

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
County Court			
Salary and Wages	\$117,952	\$117,952	\$0
Fringe Benefits	62,441	62,441	0
Materials and Supplies	2,794	2,794	0
Contractual Services	44,090	44,090	0
Total County Court	<u>227,277</u>	<u>227,277</u>	<u>0</u>
Municipal Court			
Salary and Wages	97,974	97,974	0
Fringe Benefits	13,716	13,716	0
Contractual Services	61,558	61,558	0
Total Municipal Court	<u>173,248</u>	<u>173,248</u>	<u>0</u>
Court Magistrate			
Salary and Wages	115,106	115,106	0
Fringe Benefits	46,742	46,742	0
Materials and Supplies	1,748	1,748	0
Contractual Services	360	360	0
Other	888	888	0
Total Court Magistrate	<u>164,844</u>	<u>164,844</u>	<u>0</u>
Total General Government - Judicial	<u>3,645,379</u>	<u>3,645,379</u>	<u>0</u>
Public Safety			
Coroner			
Salary and Wages	71,038	71,038	0
Fringe Benefits	25,270	25,270	0
Materials and Supplies	12	12	0
Contractual Services	24,650	23,000	1,650
Other	3,710	3,710	0
Total Coroner	<u>124,680</u>	<u>123,030</u>	<u>1,650</u>
Disaster Services			
Contractual Services	62,991	62,991	0
Total Public Safety	<u>187,671</u>	<u>186,021</u>	<u>1,650</u>
Conservation and Recreation			
Park Recreation			
Capital Outlay	199,395	199,395	0
Other	27,714	27,714	0
Total Conservation and Recreation	<u>227,109</u>	<u>227,109</u>	<u>0</u>
Health			
Humane Society			
Other	300	300	0
Agriculture			
Contractual Service	188,442	188,442	0

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Vital Statistics			
Contractual Service	\$1,530	\$1,530	\$0
Total Health	<u>190,272</u>	<u>190,272</u>	<u>0</u>
Human Services			
Veteran's Services			
Salary and Wages	248,264	248,264	0
Fringe Benefits	96,010	96,010	0
Materials and Supplies	8,123	8,123	0
Contractual Services	8,099	8,099	0
Other	150,044	149,621	423
Total Veteran's Services	<u>510,540</u>	<u>510,117</u>	<u>423</u>
Public Assistance			
Contractual Services	314,788	314,788	0
Total Human Services	<u>825,328</u>	<u>824,905</u>	<u>423</u>
Economic Development and Assistance			
Port Authority			
Contractual Services	150,000	150,000	0
Total Economic Development and Assistance	<u>150,000</u>	<u>150,000</u>	<u>0</u>
Other			
County Shared Utilities			
Contractual Services	153,500	153,065	435
Delinq. Land Sale-Unclaimed			
Other	79,820	79,820	0
Unclaimed Monies			
Other	5,987	5,987	0
Other			
Other	227,582	227,582	0
Indigent Application Fees			
Contractual Services	3,431	3,431	0
Total Other	<u>470,320</u>	<u>469,885</u>	<u>435</u>
Total Expenditures	<u>11,189,449</u>	<u>11,182,281</u>	<u>7,168</u>

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Excess of Revenues Over Expenditures	\$2,833,121	\$2,840,289	\$7,168
<u>Other Financing Uses:</u>			
Advances Out	(218,449)	(218,449)	0
Transfers Out	(3,143,118)	(3,143,118)	0
Total Other Financing Uses	(3,361,567)	(3,361,567)	0
Net Change in Fund Balance	(528,446)	(521,278)	7,168
Fund Balance Beginning of Year	2,936,510	2,936,510	0
Prior Year Encumbrances Appropriated	57,855	57,855	0
Fund Balance End of Year	<u>\$2,465,919</u>	<u>\$2,473,087</u>	<u>\$7,168</u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Intergovernmental	\$7,467,957	\$7,467,957	\$0
Other	214,580	214,580	0
Total Revenues	<u>7,682,537</u>	<u>7,682,537</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Human Services			
Public Assistance			
Salary and Wages	2,945,870	2,945,870	0
Fringe Benefits	1,426,645	1,426,645	0
Materials and Supplies	120,113	120,113	0
Contractual Services	1,041,164	1,041,164	0
Capital Outlay	142,199	142,199	0
Other	282,959	282,959	0
Total Public Assistance	<u>5,958,950</u>	<u>5,958,950</u>	<u>0</u>
Workforce Investment Act			
Contractual Services	1,759,016	1,759,016	0
Total Expenditures	<u>7,717,966</u>	<u>7,717,966</u>	<u>0</u>
Net Change in Fund Balance	(35,429)	(35,429)	0
Fund Balance Beginning of Year	<u>451,978</u>	<u>451,978</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$416,549</u></u>	<u><u>\$416,549</u></u>	<u><u>\$0</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gasoline Tax Fund
For the Year Ended December 31, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Permissive Sales Taxes	\$3,236,021	\$3,236,021	\$0
Charges for Services	178,779	178,779	0
Fines and Forfeitures	33,039	33,039	0
Intergovernmental	5,019,559	5,019,559	0
Interest	176	176	0
Other	36,025	36,025	0
Total Revenues	<u>8,503,599</u>	<u>8,503,599</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Public Works			
Motor Vehicle and Gasoline Tax			
Salary and Wages	2,024,674	2,024,498	176
Fringe Benefits	940,855	940,855	0
Materials and Supplies	1,097,270	1,086,479	10,791
Contractual Services	1,296,083	1,205,128	90,955
Capital Outlay	3,184,470	3,193,174	(8,704)
Other	760,135	753,590	6,545
Total Expenditures	<u>9,303,487</u>	<u>9,203,724</u>	<u>99,763</u>
Excess of Revenues Under Expenditures	(799,888)	(700,125)	99,763
<u>Other Financing Uses:</u>			
Transfers Out	<u>(588,047)</u>	<u>(588,047)</u>	<u>0</u>
Net Change in Fund Balance	(1,387,935)	(1,288,172)	99,763
Fund Balance Beginning of Year	1,503,810	1,503,810	0
Prior Year Encumbrances Appropriated	<u>1,213,896</u>	<u>1,213,896</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,329,771</u></u>	<u><u>\$1,429,534</u></u>	<u><u>\$99,763</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2014

	<u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<u>Revenues:</u>			
Property Taxes	\$2,506,507	\$2,506,507	\$0
Charges for Services	752,356	752,356	0
Intergovernmental	7,242,341	7,242,341	0
Other	12,862	12,862	0
Total Revenues	<u>10,514,066</u>	<u>10,514,066</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Health			
Developmental Disabilities			
Salary and Wages	5,190,312	5,190,312	0
Fringe Benefits	2,757,520	2,757,520	0
Materials and Supplies	576,636	576,636	0
Contractual Services	1,176,264	1,176,264	0
Capital Outlay	29,592	29,592	0
Other	608,219	608,219	0
Total Expenditures	<u>10,338,543</u>	<u>10,338,543</u>	<u>0</u>
Excess of Revenues Over Expenditures	175,523	175,523	0
<u>Other Financing Uses:</u>			
Transfers Out	(300,000)	(300,000)	0
Net Change in Fund Balance	(124,477)	(124,477)	0
Fund Balance Beginning of Year	<u>6,486,077</u>	<u>6,486,077</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$6,361,600</u></u>	<u><u>\$6,361,600</u></u>	<u><u>\$0</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Operating Levy Fund
For the Year Ended December 31, 2014

	<u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<u>Revenues:</u>			
Property Taxes	\$1,096,483	\$1,096,483	\$0
Permissive Sales Taxes	200,000	200,000	0
Charges for Services	995,210	995,210	0
Intergovernmental	162,065	162,065	0
Total Revenues	<u>2,453,758</u>	<u>2,453,758</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Jail Operating Levy			
Salary and Wages	2,169,932	2,169,932	0
Fringe Benefits	1,154,248	1,154,248	0
Materials and Supplies	247,897	247,897	0
Contractual Services	508,504	508,504	0
Capital Outlay	237,935	237,935	0
Other	10,359	10,359	0
Total Expenditures	<u>4,328,875</u>	<u>4,328,875</u>	<u>0</u>
Excess of Revenues Under Expenditures	(1,875,117)	(1,875,117)	0
<u>Other Financing Sources:</u>			
Transfers In	1,997,000	1,997,000	0
Net Change in Fund Balance	121,883	121,883	0
Fund Balance (Deficit) Beginning of Year	<u>(1,853,134)</u>	<u>(1,853,134)</u>	<u>0</u>
Fund Balance (Deficit) End of Year	<u><u>(\$1,731,251)</u></u>	<u><u>(\$1,731,251)</u></u>	<u><u>\$0</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Special Assessments	\$9,491	\$9,491	\$0
Charges for Services	1,685,923	1,685,923	0
Tap-In Fees	43,125	43,125	0
Capital Grants	924,868	924,868	0
Permissive Sales Taxes	74,565	74,565	0
Total Revenues	<u>2,737,972</u>	<u>2,737,972</u>	<u>0</u>
<u>Expenses:</u>			
Personal Services	289,326	289,326	0
Contractual Services	579,341	566,291	13,050
Materials and Supplies	43,657	39,869	3,788
Capital Outlay	672,137	661,836	10,301
Debt Service:			
Principal Retirement	131,840	131,840	0
Interest and Fiscal Charges	245,173	245,173	0
Total Expenses	<u>1,961,474</u>	<u>1,934,335</u>	<u>27,139</u>
Net Change in Fund Equity	776,498	803,637	27,139
Fund Equity Beginning of Year	1,467,117	1,467,117	0
Prior Year Encumbrances Appropriated	<u>67,312</u>	<u>67,312</u>	<u>0</u>
Fund Equity End of Year	<u><u>\$2,310,927</u></u>	<u><u>\$2,338,066</u></u>	<u><u>\$27,139</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Water Fund
For the Year Ended December 31, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Charges for Services	\$4,666,592	\$4,666,592	\$0
Tap-In Fees	53,213	53,213	0
Capital Grants	69,712	69,712	0
Permissive Sales Taxes	223,696	223,696	0
Other Operating Revenue	22,445	22,445	0
Other Non-Operating Revenue	8,700	8,700	0
OEPA Loans Issued	1,128,194	1,128,194	0
Total Revenues	<u>6,172,552</u>	<u>6,172,552</u>	<u>0</u>
<u>Expenses:</u>			
Personal Services	945,209	944,644	565
Contractual Services	2,996,376	2,868,418	127,958
Materials and Supplies	293,931	275,386	18,545
Other Operating Expenses	122,169	109,057	13,112
Capital Outlay	2,254,219	2,253,689	530
Debt Service:			
Principal Retirement	923,098	923,098	0
Interest and Fiscal Charges	302,156	302,156	0
Total Expenses	<u>7,837,158</u>	<u>7,676,448</u>	<u>160,710</u>
Net Change in Fund Equity	(1,664,606)	(1,503,896)	160,710
Fund Equity Beginning of Year	1,358,485	1,358,485	0
Prior Year Encumbrances Appropriated	<u>1,158,695</u>	<u>1,158,695</u>	<u>0</u>
Fund Equity End of Year	<u><u>\$852,574</u></u>	<u><u>\$1,013,284</u></u>	<u><u>\$160,710</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Miscellaneous Local Fund
For the Year Ended December 31, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Charges for Services	\$1,880,826	\$1,880,826	\$0
Licenses and Permits	60,705	60,705	0
Fines and Forfeitures	5,660	5,660	0
Intergovernmental	2,589,978	2,589,978	0
Rent	61,132	61,132	0
Other	10,224	10,224	0
Total Revenues	<u>4,608,525</u>	<u>4,608,525</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
General Government -			
Legislative and Executive			
Real Estate Assessment			
Salary and Wages	358,385	358,385	0
Fringe Benefits	115,737	115,737	0
Materials and Supplies	10,293	9,717	576
Contractual Services	144,810	144,910	(100)
Other	5,165	5,165	0
Total Real Estate Assessment	<u>634,390</u>	<u>633,914</u>	<u>476</u>
Delinquent Real/Assessment Collection			
Salary and Wages	60,551	60,551	0
Fringe Benefits	45,353	45,353	0
Materials and Supplies	1,290	1,290	0
Contractual Services	80,995	80,995	0
Other	8,880	8,880	0
Total Delinquent Real/Assessment Collection	<u>197,069</u>	<u>197,069</u>	<u>0</u>
Geographic Information System			
Materials and Supplies	2,629	2,629	0
Contractual Services	22,601	22,601	0
Total Geographic Information System	<u>25,230</u>	<u>25,230</u>	<u>0</u>

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Miscellaneous Local Fund (Continued)
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
Law Library Resource			
Salary and Wages	\$30,847	\$30,847	\$0
Fringe Benefits	20,040	20,040	0
Materials and Supplies	968	968	0
Contractual Services	66,340	61,914	4,426
Other	1,185	1,185	0
Total Law Library Resource	119,380	114,954	4,426
 Total General Government - Legislative and Executive	 <u>976,069</u>	 <u>971,167</u>	 <u>4,902</u>
 Economic Development and Assistance			
Airport Gas Resale			
Salary and Wages	15,283	15,283	0
Fringe Benefits	2,355	2,355	0
Materials and Supplies	210,315	210,315	0
Other	9,119	9,119	0
Total Airport Gas Resale	237,072	237,072	0
 Airport			
Salary and Wages	51,293	51,293	0
Fringe Benefits	36,688	36,688	0
Materials and Supplies	236,983	205,991	30,992
Contractual Services	18,517	18,517	0
Capital Outlay	1,776,286	1,592,036	184,250
Other	439,533	439,533	0
Total Airport	2,559,300	2,344,058	215,242
 Total Economic Development and Assistance	 <u>2,796,372</u>	 <u>2,581,130</u>	 <u>215,242</u>

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Miscellaneous Local Fund (Continued)
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
Health			
Dog and Kennel			
Salary and Wages	\$91,886	\$91,886	\$0
Fringe Benefits	55,442	55,442	0
Materials and Supplies	18,772	18,721	51
Other	7,740	7,625	115
Total Health	<u>173,840</u>	<u>173,674</u>	<u>166</u>
Human Services			
Child Support Enforcement Agency			
Salary and Wages	293,565	293,565	0
Fringe Benefits	160,688	160,688	0
Materials and Supplies	94	94	0
Contractual Services	370,097	370,097	0
Other	176,129	176,129	0
Total Human Services	<u>1,000,573</u>	<u>1,000,573</u>	<u>0</u>
Total Expenditures	<u>4,946,854</u>	<u>4,726,544</u>	<u>220,310</u>
Excess of Revenues Under Expenditures	<u>(338,329)</u>	<u>(118,019)</u>	<u>220,310</u>
<u>Other Financing Sources:</u>			
Advances In	218,449	218,449	0
Transfers In	216,411	216,411	0
Total Other Financing Sources	<u>434,860</u>	<u>434,860</u>	<u>0</u>
Net Change in Fund Balance	96,531	316,841	220,310
Fund Balance Beginning of Year	2,009,638	2,009,638	0
Prior Year Encumbrances Appropriated	<u>509,661</u>	<u>509,661</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,615,830</u></u>	<u><u>\$2,836,140</u></u>	<u><u>\$220,310</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Health Fund
For the Year Ended December 31, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Property Taxes	\$290,179	\$290,179	\$0
Charges for Services	3,646	3,646	0
Intergovernmental	2,874,379	2,874,379	0
Rent	48,500	48,500	0
Other	54,286	54,286	0
Total Revenues	<u>3,270,990</u>	<u>3,270,990</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Health			
Mental Health			
Salary and Wages	458,612	458,612	0
Fringe Benefits	110,166	110,166	0
Materials and Supplies	51,288	51,288	0
Contractual Services	2,262,764	2,262,764	0
Capital Outlay	50,632	50,632	0
Other	79,823	79,823	0
Total Expenditures	<u>3,013,285</u>	<u>3,013,285</u>	<u>0</u>
Excess of Revenues Over Expenditures	257,705	257,705	0
<u>Other Financing Uses:</u>			
Transfers Out	<u>(430,000)</u>	<u>(430,000)</u>	<u>0</u>
Net Change in Fund Balance	(172,295)	(172,295)	0
Fund Balance Beginning of Year	<u>2,182,768</u>	<u>2,182,768</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,010,473</u></u>	<u><u>\$2,010,473</u></u>	<u><u>\$0</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court/Corrections and Public Safety Fund
For the Year Ended December 31, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Charges for Services	\$353,804	\$353,804	\$0
Licenses and Permits	83,167	83,167	0
Fines and Forfeitures	86,999	86,999	0
Intergovernmental	930,678	930,678	0
Other	35,153	35,153	0
Total Revenues	<u>1,489,801</u>	<u>1,489,801</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
General Government - Judicial			
County Probation Services			
Materials and Supplies	13,241	13,241	0
Contractual Services	10,605	10,605	0
Total County Probation Services	<u>23,846</u>	<u>23,846</u>	<u>0</u>
Conduct of Business			
Other	6,743	6,743	0
Court Computer			
Contractual Services	81,702	81,702	0
Indigent Guardianship			
Contractual Services	12,000	12,000	0
Computer Research Probate			
Contractual Service	2,933	2,933	0
Computer Research Juvenile			
Contractual Service	2,000	2,000	0
Juvenile Computer Equipment			
Materials and Supplies	5,000	5,000	0
Common Pleas Computer			
Contractual Services	10,411	10,411	0
Probate Computer Equipment			
Materials and Supplies	8,062	8,062	0
Contractual Services	0	7,601	(7,601)
Total Probate Computer Equipment	<u>8,062</u>	<u>15,663</u>	<u>(7,601)</u>

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court/Corrections and Public Safety Fund (Continued)
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
Clerk of Courts			
Contractual Services	\$25,387	\$25,387	\$0
Foreclosure Special Project			
Materials and Supplies	9,960	9,935	25
Capital Outlay	37,964	37,964	
Total Foreclosure Special Project	47,924	47,899	25
Total General Government - Judicial	226,008	233,584	(7,576)
Public Safety			
Juvenile Probation Fees			
Other	1,087	1,087	0
Dispute Resolution			
Other	8,500	8,500	0
Concealed Handgun			
Materials and Supplies	10,798	10,798	0
Contractual Services	92,992	92,992	0
Capital Outlay	2,963	2,963	0
Total Concealed Handgun	106,753	106,753	0
Juvenile Probation Services Enhancement			
Salary and Wages	362,533	362,533	0
Fringe Benefits	155,247	155,247	0
Materials and Supplies	58	58	0
Contractual Services	69,321	69,321	0
Other	39,996	39,996	0
Total Juvenile Probation Services Enhancement	627,155	627,155	0
Probation Improvement Grant			
Contractual Services	0	0	0
Juvenile Special Project			
Contractual Services	5,500	5,500	0
Felony Delinquent Care and Custody			
Salary and Wages	159,832	159,832	0
Fringe Benefits	199,249	199,249	0
Materials and Supplies	1,565	1,565	0
Contractual Services	57,750	57,750	0
Other	13,658	13,658	0
Total Felony Delinquent Care and Custody	432,054	432,054	0

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court/Corrections and Public Safety Fund (Continued)
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
Crime Victims Assistance Office			
Salary and Wages	\$41,126	\$41,126	\$0
Fringe Benefits	6,402	6,402	0
Materials and Supplies	1,925	1,858	67
Contractual Services	225	225	0
Other	2,330	2,330	0
Total Crime Victims Assistance Office	52,008	51,941	67
Mediation II Program			
Other	6,035	6,035	0
Law Enforcement Trust			
Contractual Service	104,366	104,366	0
Community Corrections Act			
Salary and Wages	43,920	43,920	0
Fringe Benefits	22,514	22,514	0
Total Community Corrections Act	66,434	66,434	0
Prisoner Incentive			
Capital Outlay	7,043	7,043	0
Domestic Violence Investigator			
Salary and Wages	37,533	37,533	0
Fringe Benefits	21,390	21,390	0
Total Domestic Violence Investigator	58,923	58,923	0
Indigent Drivers Alcohol Treatment			
Contractual Services	13,587	13,587	0
Total Public Safety	1,489,445	1,489,378	67
Total Expenditures	1,715,453	1,722,962	(7,509)
Excess of Revenues Under Expenditures	(225,652)	(233,161)	(7,509)
Other Financing Sources:			
Transfers In	25,407	25,407	0
Net Change in Fund Balance	(200,245)	(207,754)	(7,509)
Fund Balance Beginning of Year	1,327,436	1,327,436	0
Prior Year Encumbrances Appropriated	2,826	2,826	0
Fund Balance End of Year	\$1,130,017	\$1,122,508	(\$7,509)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency 911 Fund
For the Year Ended December 31, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Property Taxes	\$1,588,498	\$1,588,498	\$0
Intergovernmental	322,313	322,313	0
Rent	42,680	42,680	0
Other	88,201	88,201	0
Total Revenues	<u>2,041,692</u>	<u>2,041,692</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Emergency 911			
Salary and Wages	583,407	583,407	0
Fringe Benefits	408,952	408,952	0
Materials and Supplies	14,998	14,998	0
Contractual Services	214,814	214,814	0
Capital Outlay	21,306	21,306	0
Other	3,089	3,089	0
Total Expenditures	<u>1,246,566</u>	<u>1,246,566</u>	<u>0</u>
Excess of Revenues Over Expenditures	795,126	795,126	0
<u>Other Financing Uses:</u>			
Transfers Out	<u>(571,390)</u>	<u>(571,390)</u>	<u>0</u>
Net Change in Fund Balance	223,736	223,736	0
Fund Balance Beginning of Year	<u>141,326</u>	<u>141,326</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$365,062</u></u>	<u><u>\$365,062</u></u>	<u><u>\$0</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permissive Sheriff Fund
For the Year Ended December 31, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Permissive Sales Taxes	\$1,579,294	\$1,579,294	\$0
Charges for Services	690,377	690,377	0
Intergovernmental	49,348	49,348	0
Total Revenues	<u>2,319,019</u>	<u>2,319,019</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Permissive Sheriff			
Salary and Wages	1,913,476	1,913,476	0
Fringe Benefits	908,926	908,926	0
Materials and Supplies	126,630	126,630	0
Capital Outlay	183,588	183,586	2
Other	31,872	31,872	0
Total Expenditures	<u>3,164,492</u>	<u>3,164,490</u>	<u>2</u>
Excess of Revenues Under Expenditures	<u>(845,473)</u>	<u>(845,471)</u>	<u>2</u>
<u>Other Financing Sources (Uses):</u>			
Transfers In	810,000	810,000	0
Transfers Out	(12,498)	(12,498)	0
Total Other Financing Sources (Uses)	<u>797,502</u>	<u>797,502</u>	<u>0</u>
Net Change in Fund Balance	(47,971)	(47,969)	2
Fund Balance Beginning of Year	90,683	90,683	0
Fund Balance End of Year	<u><u>\$42,712</u></u>	<u><u>\$42,714</u></u>	<u><u>\$2</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Tuberculosis/Crippled Child Levy Fund
For the Year Ended December 31, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Current:			
Health			
Tuberculosis Levy			
Materials and Supplies	310	310	0
Contractual Services	37,179	37,179	0
Other	142,106	142,106	0
Total Expenditures	179,595	179,595	0
Net Change in Fund Balance	(179,595)	(179,595)	0
Fund Balance Beginning of Year	984,660	984,660	0
Fund Balance End of Year	<u>\$805,065</u>	<u>\$805,065</u>	<u>\$0</u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Fund
For the Year Ended December 31, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Property Taxes	\$702,988	\$702,988	\$0
Charges for Services	20,311	20,311	0
Intergovernmental	2,309,487	2,309,487	0
Interest	11,905	11,905	0
Total Revenues	<u>3,044,691</u>	<u>3,044,691</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Human Services			
Children Services Levy			
Salary and Wages	246,087	246,087	0
Fringe Benefits	174,165	174,165	0
Contractual Services	2,634,576	2,634,576	0
Capital Outlay	1,547	1,547	0
Other	59,088	59,088	0
Total Expenditures	<u>3,115,463</u>	<u>3,115,463</u>	<u>0</u>
Net Change in Fund Balance	(70,772)	(70,772)	0
Fund Balance Beginning of Year	<u>2,206,167</u>	<u>2,206,167</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,135,395</u></u>	<u><u>\$2,135,395</u></u>	<u><u>\$0</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$847,496	\$847,496	\$0
Interest	208	208	0
Other	4,961	4,961	0
Total Revenues	<u>852,665</u>	<u>852,665</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Economic Development and Assistance Community Development Block Grant			
Materials and Supplies	334,977	334,977	0
Contractual Services	585,362	585,362	0
Total Expenditures	<u>920,339</u>	<u>920,339</u>	<u>0</u>
Net Change in Fund Balance	(67,674)	(67,674)	0
Fund Balance Beginning of Year	<u>308,533</u>	<u>308,533</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$240,859</u></u>	<u><u>\$240,859</u></u>	<u><u>\$0</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Senior Citizens Levy Fund
For the Year Ended December 31, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Property Taxes	\$984,773	\$984,773	\$0
Intergovernmental	<u>167,313</u>	<u>167,313</u>	<u>0</u>
Total Revenues	1,152,086	1,152,086	0
<u>Expenditures:</u>			
Current:			
Senior Citizens Levy			
Contractual Services	<u>1,152,086</u>	<u>1,152,086</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Property Taxes	\$1,175,970	\$1,175,970	\$0
Permissive Sales Taxes	1,191,887	1,191,887	0
Intergovernmental	174,350	174,350	0
Rent	30,415	30,415	0
Total Revenues	<u>2,572,622</u>	<u>2,572,622</u>	<u>0</u>
Debt Service:			
Principal Retirement	3,065,797	3,065,797	0
Interest and Fiscal Charges	764,847	764,847	0
Issuance Costs	14,750	14,750	0
Total Expenditures	<u>3,845,394</u>	<u>3,845,394</u>	<u>0</u>
Excess of Revenues Under Expenditures	(1,272,772)	(1,272,772)	0
<u>Other Financing Sources:</u>			
Transfers In	<u>1,159,437</u>	<u>1,159,437</u>	<u>0</u>
Net Change in Fund Balance	(113,335)	(113,335)	0
Fund Balance Beginning of Year	<u>3,116,530</u>	<u>3,116,530</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$3,003,195</u></u>	<u><u>\$3,003,195</u></u>	<u><u>\$0</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement Fund
For the Year Ended December 31, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Other	\$142,955	\$142,955	\$0
<u>Expenditures:</u>			
Capital Outlay			
Mental Retardation	53,637	53,637	0
Capital Improvements	340,895	340,895	0
Mental Health	196,538	196,538	0
911 Equipment	1,099,517	1,099,517	0
Total Expenditures	1,690,587	1,690,587	0
Excess of Revenues Under Expenditures	(1,547,632)	(1,547,632)	0
<u>Other Financing Sources:</u>			
General Obligation Bonds Issued	2,775,000	2,775,000	0
Transfers In	836,798	836,798	0
Net Change in Fund Balance	2,064,166	2,064,166	0
Fund Balance Beginning of Year	1,825,099	1,825,099	0
Fund Balance End of Year	<u>\$3,889,265</u>	<u>\$3,889,265</u>	<u>\$0</u>

Jefferson County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance - Health Fund
For the Year Ended December 31, 2014

	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Charges for Services	\$6,771,587	\$6,769,033	(\$2,554)
Charges for Services Debt Reduction	388,150	388,150	0
Interest	11,150	11,150	0
Other Operating Revenue	<u>1,708,067</u>	<u>1,708,067</u>	<u>0</u>
Total Revenues	<u>8,878,954</u>	<u>8,876,400</u>	<u>(2,554)</u>
<u>Expenses:</u>			
Contractual Services	433,571	433,571	0
Claims	<u>8,578,582</u>	<u>8,578,582</u>	<u>0</u>
Total Expenses	<u>9,012,153</u>	<u>9,012,153</u>	<u>0</u>
Net Change in Fund Equity	(133,199)	(135,753)	(2,554)
Fund Equity (Deficit) Beginning of Year	<u>(2,348,027)</u>	<u>(2,348,027)</u>	<u>0</u>
Fund Equity (Deficit) End of Year	<u><u>(\$2,481,226)</u></u>	<u><u>(\$2,483,780)</u></u>	<u><u>(\$2,554)</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance - Workers' Compensation Fund
For the Year Ended December 31, 2014

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Charges for Services	\$179,599	\$179,599	\$0
Other Non-Operating Revenue	861	861	0
Total Revenues	<u>180,460</u>	<u>180,460</u>	<u>0</u>
<u>Expenses:</u>			
Contractual Services	259,455	259,455	0
Claims	132,207	132,207	0
Total Expenses	<u>391,662</u>	<u>391,662</u>	<u>0</u>
Net Change in Fund Equity	(211,202)	(211,202)	0
Fund Equity Beginning of Year	<u>5,956,073</u>	<u>5,956,073</u>	<u>0</u>
Fund Equity End of Year	<u><u>\$5,744,871</u></u>	<u><u>\$5,744,871</u></u>	<u><u>\$0</u></u>

Statistical Section

Statistical Section

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

<u>Contents</u>	<u>Page(s)</u>
Financial Trends	
These schedules contain trend information to help the reader understand how the county's financial position has changed over time.	S2-S11
Revenue Capacity	
These schedules contain information to help the reader understand and assess the factors affecting the county's ability to generate its most significant local revenue sources, the property tax and the sales tax.	S12-S33
Debt Capacity	
These schedules present information to help the reader assess the affordability of the county's current levels of outstanding debt and the county's ability to issue additional debt in the future.	S34-S41
Economic and Demographic Information	
These schedules offer economic and demographic indicators to help the reader understand the environment within which the county's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S42-S43
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the county's financial report relates to the services the county provides and the activities it performs.	S44-S49

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Jefferson County, Ohio
Net Position by Component
Last Ten Years
(Accrual Basis of Accounting)

	2014	2013	2012	2011
Governmental Activities				
Net Investment in Capital Assets	\$86,692,065	\$83,553,285	\$82,122,263	\$78,756,997
Restricted for:				
Debt Service	3,565,613	3,666,169	3,805,079	3,687,096
Capital Outlay	3,535,685	2,693,961	1,318,702	1,402,595
Children's Home	1,133,532	1,114,244	983,510	921,533
Community Development	303,823	285,217	316,124	567,209
Public Assistance	0	0	0	0
Motor Vehicle Gasoline Tax	5,607,917	5,031,104	4,232,435	3,900,154
Mental Health	2,965,158	3,232,826	3,049,184	3,437,112
Developmental Disabilities	7,507,439	8,255,738	7,994,731	7,963,485
Tuberculosis/Crippled Child Levy	805,065	983,212	1,112,607	1,280,140
Children Services	2,334,910	2,327,860	2,422,550	2,567,304
Court Corrections and Public Safety	1,888,912	2,169,638	2,450,496	2,782,821
Other Purposes	3,663,667	3,742,127	2,900,414	2,366,377
Unrestricted (Deficit)	5,272,995	5,624,433	4,815,772	5,735,012
<i>Total Governmental Activities Net Position</i>	<u>125,276,781</u>	<u>122,679,814</u>	<u>117,523,867</u>	<u>115,367,835</u>
Business-type Activities				
Invested in Capital Assets, Net of Related Debt	30,232,403	29,923,667	26,770,076	25,136,041
Restricted for:				
Debt Service	0	106,855	169,872	136,029
Replacement/Improvement	48,202	0	0	0
Unrestricted	4,498,334	4,816,479	5,003,296	4,910,687
Restatements	0	0	0	0
<i>Total Business-type Activities Net Position</i>	<u>34,778,939</u>	<u>34,847,001</u>	<u>31,943,244</u>	<u>30,182,757</u>
Primary Government				
Net Investment in Capital Assets	116,924,468	113,476,952	108,892,339	103,893,038
Restricted	33,359,923	33,608,951	30,755,704	31,011,855
Unrestricted	9,771,329	10,440,912	9,819,068	10,645,699
Restatements	0	0	0	0
<i>Total Primary Government Net Position</i>	<u>\$160,055,720</u>	<u>\$157,526,815</u>	<u>\$149,467,111</u>	<u>\$145,550,592</u>

2010	2009	2008	2007	2006	2005
\$70,075,743	\$70,513,506	\$68,275,198	\$67,394,515	\$66,576,876	\$63,347,036
3,702,059	3,617,034	3,277,460	2,764,544	2,229,122	1,972,200
1,362,564	2,164,582	1,097,445	839,525	419,267	1,576,494
952,229	898,008	820,591	986,660	954,732	880,141
47,936	57,456	57,313	56,701	0	0
0	0	0	0	508,258	704,219
4,359,587	4,267,432	3,543,959	4,636,004	3,341,121	3,270,837
4,567,599	3,915,985	4,221,569	3,638,704	4,239,968	4,140,973
7,496,462	6,583,499	5,441,453	4,979,233	4,649,028	4,646,619
1,410,360	1,550,546	1,743,805	1,914,197	2,057,112	2,171,493
2,425,885	2,114,479	1,800,597	1,665,479	578,448	1,438,407
0	0	0	0	0	0
6,879,046	4,700,913	5,591,283	4,745,531	5,329,158	5,329,731
6,321,527	3,784,310	3,561,349	3,312,925	149,640	(3,526,265)
109,600,997	104,167,750	99,432,022	96,934,018	91,032,730	85,951,885
25,453,931	25,572,129	25,879,180	25,266,597	25,914,607	24,312,154
171,232	205,172	276,393	273,937	346,811	387,964
0	0	0	0	0	0
3,969,314	3,960,503	3,478,346	3,421,210	2,805,909	3,762,529
0	0	0	0	0	(77,693)
29,594,477	29,737,804	29,633,919	28,961,744	29,067,327	28,384,954
95,529,674	96,085,635	94,154,378	92,661,112	92,491,483	87,659,190
33,374,959	30,075,106	27,871,868	26,500,515	24,653,025	26,519,078
10,290,841	7,744,813	7,039,695	6,734,135	2,955,549	236,264
0	0	0	0	0	(77,693)
\$139,195,474	\$133,905,554	\$129,065,941	\$125,895,762	\$120,100,057	\$114,336,839

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

	2014	2013	2012	2011
Program Revenues				
Governmental Activities:				
Charges for Services and Sales				
General Government:				
Legislative and Executive	\$3,575,001	\$3,001,328	\$3,456,899	\$2,730,378
Judicial	1,565,877	1,785,717	2,022,789	1,549,376
Public Safety	2,178,762	2,159,950	1,932,101	1,555,786
Public Works	183,575	236,579	124,127	214,152
Health	972,010	859,363	858,984	783,836
Human Services	989,216	1,181,767	240,707	715,991
Economic Development and Assistance	117,364	124,249	1,061,638	78,909
Total Charges for Services and Sales	9,581,805	9,348,953	9,697,245	7,628,428
Operating Grants and Contributions	28,176,110	27,956,913	30,216,944	33,043,294
Capital Grants and Contributions	3,179,354	2,189,250	3,538,866	4,751,921
<i>Total Governmental Activities Program Revenues</i>	40,937,269	39,495,116	43,453,055	45,423,643
Business-type Activities:				
Charges for Services and Sales				
Sewer	1,710,529	1,447,140	1,375,670	1,275,066
Water	4,716,923	4,589,837	4,604,245	4,655,987
Total Charges for Services and Sales	6,427,452	6,036,977	5,979,915	5,931,053
Capital Grants and Contributions	686,447	3,502,278	1,849,240	808,455
<i>Total Business Type Activities Program Revenues</i>	7,113,899	9,539,255	7,829,155	6,739,508
<i>Total Primary Government Program Revenues</i>	48,051,168	49,034,371	51,282,210	52,163,151

2010	2009	2008	2007	2006	2005
\$3,142,457	\$2,269,763	\$2,493,186	\$2,459,700	\$2,709,336	\$3,061,257
1,443,302	1,630,250	1,588,393	1,616,199	1,546,537	1,094,694
1,948,289	1,738,684	2,001,148	2,014,989	2,585,720	2,351,219
147,984	142,102	199,404	113,369	339,725	435,870
708,289	504,248	495,622	417,061	414,851	366,058
349,538	177,028	25,366	55,660	1,702,390	910,528
237,678	377,396	586,229	461,648	94,802	24,382
7,977,537	6,839,471	7,389,348	7,138,626	9,393,361	8,244,008
35,004,090	35,996,359	37,255,781	35,664,301	37,859,912	41,118,887
2,424,839	1,210,912	991,722	1,949,606	239,643	772,694
45,406,466	44,046,742	45,636,851	44,752,533	47,492,916	50,135,589
1,229,153	1,288,958	1,037,418	919,066	1,072,189	988,706
4,477,179	4,810,527	4,988,400	4,976,951	4,741,234	4,945,259
5,706,332	6,099,485	6,025,818	5,896,017	5,813,423	5,933,965
244,901	82,709	732,810	34,778	457,678	430,275
5,951,233	6,182,194	6,758,628	5,930,795	6,271,101	6,364,240
51,357,699	50,228,936	52,395,479	50,683,328	53,764,017	56,499,829

(Continued)

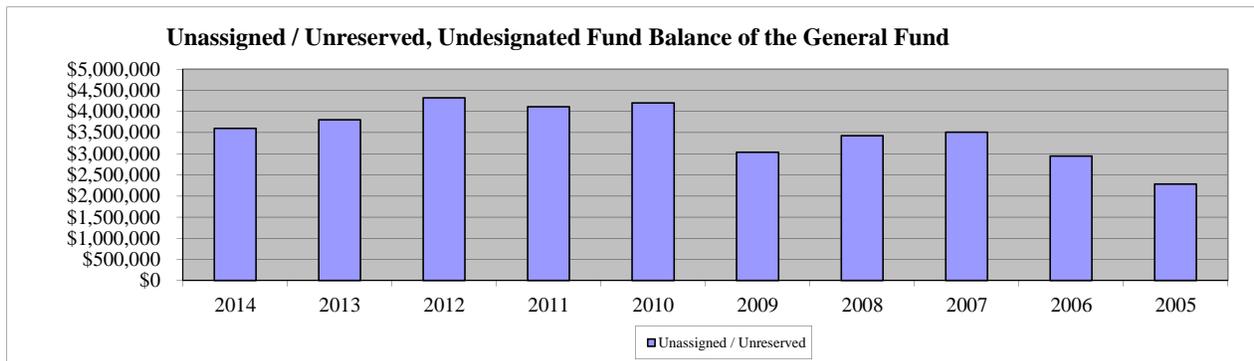
Jefferson County, Ohio
Changes in Net Position (Continued)
Last Ten Years
(Accrual Basis of Accounting)

Expenses	2014	2013	2012	2011	2010
Governmental Activities:					
General Government:					
Legislative and Executive	\$7,142,851	\$6,529,152	\$6,773,527	\$6,785,618	\$6,189,441
Judicial	4,071,525	4,124,020	4,304,040	3,813,796	3,573,245
Public Safety	11,340,788	10,847,282	11,071,269	9,934,028	9,476,851
Public Works	9,228,871	7,493,419	8,228,727	7,247,033	7,273,883
Health	13,865,712	13,722,045	17,056,388	17,956,816	18,755,114
Human Services	14,094,692	12,694,607	13,223,085	13,297,112	14,174,160
Conservation and Recreation	240,069	252,548	0	69,160	11,400
Economic Development and Assistance	2,024,455	1,515,781	2,040,631	1,659,847	1,540,861
Intergovernmental	0	0	0	0	0
Interest and Fiscal Charges	925,575	1,023,178	1,042,002	1,009,555	1,308,309
Total Governmental Activities	<u>62,934,538</u>	<u>58,202,032</u>	<u>63,739,669</u>	<u>61,772,965</u>	<u>62,303,264</u>
Business-Type Activities:					
Sewer	2,083,941	1,716,138	1,443,617	1,481,831	1,370,465
Water	5,434,708	5,249,180	5,208,929	4,953,016	4,996,563
Total Business-type Activities	<u>7,518,649</u>	<u>6,965,318</u>	<u>6,652,546</u>	<u>6,434,847</u>	<u>6,367,028</u>
Total Primary Government Program	<u>70,453,187</u>	<u>65,167,350</u>	<u>70,392,215</u>	<u>68,207,812</u>	<u>68,670,292</u>
Net (Expense)/Revenue					
Governmental Activities	(21,997,269)	(18,706,916)	(20,286,614)	(16,349,322)	(16,896,798)
Business-type Activities	(404,750)	2,573,937	1,176,609	304,661	(415,795)
Total Primary Government Net (Expense)/Revenue	<u>(22,402,019)</u>	<u>(16,132,979)</u>	<u>(19,110,005)</u>	<u>(16,044,661)</u>	<u>(17,312,593)</u>
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Property Taxes Levied for General Purposes	1,923,540	1,893,402	1,893,932	1,848,153	1,854,029
Property Taxes Levied for:					
Mental Health	279,499	273,497	271,093	265,468	270,636
Developmental Disabilities	2,423,419	2,379,908	2,373,354	2,324,326	2,362,308
Jail Operating	1,060,539	1,041,703	1,039,192	1,017,932	1,034,077
Emergency 911	1,543,729	1,525,155	1,184,758	1,141,366	1,158,994
Tuberculosis/Crippled Child Levy	0	0	0	0	0
Children Services	679,450	667,120	665,057	651,212	662,128
Senior Citizens	987,547	944,110	948,684	927,911	940,757
Permanent Improvement	0	0	0	0	0
Debt Service	1,143,043	1,130,359	1,125,486	1,100,266	1,114,095
Permissive Sales Tax Levied for General Purposes	5,593,306	5,255,283	4,919,221	4,639,671	4,479,585
Permissive Sales Tax Levied for:					
Road and Bridge Improvements	3,313,688	3,133,033	2,937,651	2,775,287	2,682,052
Public Safety	1,618,124	1,527,203	1,429,292	1,377,676	1,271,854
Jail Operating	200,000	300,000	250,000	150,000	0
Debt Service	1,225,870	1,047,351	1,069,045	1,033,100	1,101,253
Grants and Entitlements not Restricted to Specific Programs	2,040,861	2,067,869	1,918,673	1,941,770	2,562,048
Investment Earnings	143,102	96,276	192,381	198,403	327,912
Miscellaneous	418,519	580,594	484,827	723,619	508,317
Transfers	0	0	(260,000)	0	0
Total Governmental Activities	<u>24,594,236</u>	<u>23,862,863</u>	<u>22,442,646</u>	<u>22,116,160</u>	<u>22,330,045</u>
Business-type Activities:					
Permissive Sales Tax Levied for:					
Sewer	76,386	72,179	67,610	63,808	61,621
Water	229,157	216,539	202,831	191,424	184,861
Investment Earnings	0	0	0	0	0
Miscellaneous	31,145	41,102	53,437	28,387	25,986
Transfers	0	0	260,000	0	0
Total Business-type Activities	<u>336,688</u>	<u>329,820</u>	<u>583,878</u>	<u>283,619</u>	<u>272,468</u>
Total Primary Government	<u>24,930,924</u>	<u>24,192,683</u>	<u>23,026,524</u>	<u>22,399,779</u>	<u>22,602,513</u>
Restatements					
Business-type Activities	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
Change in Net Position					
Governmental Activities	2,596,967	5,155,947	2,156,032	5,766,838	5,433,247
Business-type Activities	(68,062)	2,903,757	1,760,487	588,280	(143,327)
Total Primary Government Change in Net Position	<u>\$2,528,905</u>	<u>\$8,059,704</u>	<u>\$3,916,519</u>	<u>\$6,355,118</u>	<u>\$5,289,920</u>

2009	2008	2007	2006	2005
\$5,521,036	\$6,320,478	\$6,431,459	\$5,853,638	\$5,174,809
4,126,611	4,100,622	3,849,824	3,465,112	3,101,127
10,576,605	10,090,775	10,061,215	9,640,492	9,831,505
6,278,249	7,376,639	6,774,567	7,710,983	10,367,211
17,739,785	17,475,774	18,096,434	16,649,240	15,679,298
16,793,595	18,869,407	16,354,389	20,598,279	18,193,754
13,316	195,710	542,482	13,168	165,819
1,157,602	1,254,309	1,124,228	1,343,160	652,632
0	0	0	116,436	82,500
1,482,021	1,615,933	1,695,667	1,798,202	1,726,050
63,688,820	67,299,647	64,930,265	67,188,710	64,974,705
1,353,589	1,361,696	1,421,126	1,742,699	1,390,462
5,006,379	5,011,716	4,896,836	4,111,594	4,244,726
6,359,968	6,373,412	6,317,962	5,854,293	5,635,188
70,048,788	73,673,059	71,248,227	73,043,003	70,609,893
(19,642,078)	(21,662,796)	(20,177,732)	(19,695,794)	(14,839,116)
(177,774)	385,216	(387,167)	416,808	729,052
(19,819,852)	(21,277,580)	(20,564,899)	(19,278,986)	(14,110,064)
1,885,361	1,875,312	1,996,065	1,905,987	1,867,766
269,781	275,751	295,733	322,275	325,000
2,349,114	2,387,162	2,536,714	2,634,019	2,591,296
1,022,521	1,044,328	1,108,728	1,151,228	1,132,081
1,150,741	1,166,069	1,233,576	1,281,099	1,259,365
0	0	0	657	1,052
658,547	669,474	758,760	785,975	789,038
932,367	941,542	990,192	1,110,357	1,243,042
1,261,859	231,694	0	0	0
1,123,803	1,135,551	1,189,823	1,143,873	1,112,208
4,703,858	4,753,491	4,751,827	4,422,764	4,287,327
2,887,955	2,844,899	2,832,993	2,658,121	2,575,836
1,365,123	1,379,810	1,369,469	1,283,400	1,244,595
0	0	0	0	0
1,216,980	1,224,203	1,222,832	1,145,131	1,107,087
2,636,843	2,767,827	2,676,002	2,873,786	2,604,999
383,414	506,058	1,329,289	947,993	539,569
529,539	957,629	1,021,171	1,109,974	1,100,238
0	0	0	0	0
24,377,806	24,160,800	25,313,174	24,776,639	23,780,499
65,195	65,582	65,510	61,346	59,308
195,585	196,749	196,526	184,039	177,924
0	0	0	0	7,814
20,879	24,628	19,548	20,180	61,380
0	0	0	0	0
281,659	286,959	281,584	265,565	306,426
24,659,465	24,447,759	25,594,758	25,042,204	24,086,925
0	0	0	0	(77,693)
0	0	765,846	0	0
4,735,728	2,498,004	5,901,288	5,080,845	8,941,383
103,885	672,175	(105,583)	682,373	957,785
\$4,839,613	\$3,170,179	\$5,795,705	\$5,763,218	\$9,899,168

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

	2014 (1)	2013 (1)	2012 (1)	2011 (1)	2010 (1)
General Fund					
Reserved	\$0	\$0	\$0	\$0	\$0
Unreserved, Designated for Equipment	0	0	0	0	0
Unreserved, Undesignated	0	0	0	0	0
Restatements	0	0	0	0	0
Nonspendable:					
Materials and Supplies Inventory	45,926	50,906	54,076	64,486	49,011
Prepaid Items	92,149	51,858	44,496	46,574	43,851
Unclaimed Monies	490,901	510,687	404,272	317,249	0
Restricted for Claimants	0	0	0	0	312,759
Assigned	37,899	42,332	77,773	40,874	49,360
Unassigned	3,601,014	3,807,549	4,323,091	4,113,825	4,206,883
Total General Fund	4,267,889	4,463,332	4,903,708	4,583,008	4,661,864
All Other Governmental Funds					
Reserved	0	0	0	0	0
Unreserved, Undesignated (Deficit) Reported in:					
Special Revenue Funds	0	0	0	0	0
Debt Service Funds	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0
Restatements	0	0	0	0	0
Nonspendable:					
Materials and Supplies Inventory	505,220	309,020	449,630	474,792	430,641
Prepaid Items	137,427	104,585	102,365	107,506	144,025
Restricted for:					
Debt Service	3,286,381	3,413,142	3,558,896	3,569,363	3,600,988
Capital Outlay	2,873,288	1,825,099	3,840,599	1,187,506	1,362,564
Children's Home	1,133,532	1,114,244	983,510	921,533	952,229
Community Development	240,889	285,062	257,254	127,271	47,936
Motor Vehicle and Gasoline Tax	2,820,210	2,840,566	2,180,753	1,814,724	2,370,925
Mental Health	2,426,297	2,567,658	2,437,150	3,008,002	3,475,034
Developmental Disabilities	6,548,079	7,037,564	6,943,929	6,876,411	6,172,815
Tuberculosis/Crippled Child Levy	805,065	983,212	1,112,607	1,280,140	1,383,338
Children Services	1,908,572	1,951,210	1,869,404	2,112,086	1,810,857
Corrections and Public Safety	1,833,517	2,042,075	2,468,834	2,668,302	3,330,910
Public Assistance	17,600	177,412	17,787	191,658	83,111
Other Purposes	2,376,171	2,415,002	1,620,442	739,876	639,879
Unassigned (Deficit)	(1,783,239)	(1,822,628)	(2,185,831)	(2,165,390)	(2,425,127)
Total All Other Governmental Funds	25,129,009	25,243,223	25,657,329	22,913,780	23,380,125
Total Governmental Funds	\$29,396,898	\$29,706,555	\$30,561,037	\$27,496,788	\$28,041,989



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

2009 (1)	2008	2007	2006	2005
\$0	\$541,715	\$663,101	\$546,805	\$616,310
0	53,659	52,265	42,459	43,744
0	3,426,475	3,514,682	2,946,670	2,281,991
0	738,393	0	0	0
57,351	0	0	0	0
42,505	0	0	0	0
0	0	0	0	0
343,542	0	0	0	0
28,498	0	0	0	0
3,038,234	0	0	0	0
<u>3,510,130</u>	<u>4,760,242</u>	<u>4,230,048</u>	<u>3,535,934</u>	<u>2,942,045</u>
0	1,033,983	1,309,814	970,915	995,611
0	11,928,840	12,426,926	10,098,283	8,568,880
0	3,329,883	2,800,246	2,271,789	2,021,574
0	898,259	824,715	419,267	1,576,494
0	(738,393)	0	0	0
291,376	0	0	0	0
107,974	0	0	0	0
3,512,671	0	0	0	0
2,164,582	0	0	0	0
898,008	0	0	0	0
57,456	0	0	0	0
1,830,539	0	0	0	0
2,923,676	0	0	0	0
5,251,078	0	0	0	0
1,523,524	0	0	0	0
1,409,134	0	0	0	0
2,607,178	0	0	0	0
0	0	0	0	0
676,096	0	0	0	0
(2,612,907)	0	0	0	0
<u>20,640,385</u>	<u>16,452,572</u>	<u>17,361,701</u>	<u>13,760,254</u>	<u>13,162,559</u>
<u>\$24,150,515</u>	<u>\$21,212,814</u>	<u>\$21,591,749</u>	<u>\$17,296,188</u>	<u>\$16,104,604</u>

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

	2014	2013	2012	2011
Revenues				
Property Taxes	\$10,238,273	\$9,945,981	\$9,347,678	\$9,369,001
Permissive Sales Taxes	11,660,821	11,248,192	10,569,566	9,818,075
Charges for Services	8,063,512	7,717,983	7,802,953	6,389,195
Licenses and Permits	662,263	647,809	599,075	542,479
Fines and Forfeitures	582,431	612,111	889,024	423,876
Intergovernmental	31,597,294	30,561,419	32,941,678	35,741,257
Investment Income	130,916	91,072	152,900	102,017
Rent	294,343	279,544	152,987	170,653
Other	418,519	580,594	484,827	723,619
<i>Total Revenues</i>	<u>63,648,372</u>	<u>61,684,705</u>	<u>62,940,688</u>	<u>63,280,172</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	6,564,684	5,800,729	5,620,002	5,979,890
Judicial	3,922,690	4,065,860	4,026,826	3,667,692
Public Safety	10,490,988	10,508,027	10,216,724	9,755,510
Public Works	7,258,243	7,021,000	6,549,844	7,965,152
Health	14,038,602	13,751,426	16,445,214	17,559,309
Human Services	13,892,969	12,753,869	12,854,228	13,075,888
Conservation and Recreation	227,109	239,588	75,000	68,790
Economic Development and Assistance	3,267,654	2,332,286	2,352,996	3,083,580
Other	461,331	375,713	460,754	420,928
Capital Outlay	2,805,523	3,403,031	2,668,395	500,244
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	3,117,716	2,995,526	2,439,765	2,405,611
Interest and Fiscal Charges	769,729	867,514	832,804	1,022,364
Issuance Costs	14,750	0	99,857	0
Interest on Capital Appreciation Bonds	0	0	0	0
<i>Total Expenditures</i>	<u>66,831,988</u>	<u>64,114,569</u>	<u>64,642,409</u>	<u>65,504,958</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,183,616)</u>	<u>(2,429,864)</u>	<u>(1,701,721)</u>	<u>(2,224,786)</u>
Other Financing Sources (Uses):				
Transfers In	5,045,053	4,631,050	3,892,910	3,628,302
General Obligation Bonds Issued	2,775,000	1,500,000	3,525,000	0
Refunding Bonds Issued	0	0	4,355,000	0
Premium on General Obligation Bonds Issued	0	0	0	0
Notes Issued	0	0	0	0
Proceeds of Loans	0	0	1,379,295	0
Sale of Capital Assets	0	0	0	0
Discount on Debt Issued	0	0	(25,843)	0
Inception of Capital Lease	98,959	75,382	21,818	0
Insurance Recoveries	0	0	0	1,679,585
Payment to Refunded Bond Escrow Agent	0	0	(4,229,300)	0
Transfers Out	(5,045,053)	(4,631,050)	(4,152,910)	(3,628,302)
<i>Total Other Financing Sources (Uses)</i>	<u>2,873,959</u>	<u>1,575,382</u>	<u>4,765,970</u>	<u>1,679,585</u>
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Balances</i>	<u>(\$309,657)</u>	<u>(\$854,482)</u>	<u>\$3,064,249</u>	<u>(\$545,201)</u>
Debt Service as a Percentage of Noncapital Expenditures	6.5%	7.0%	5.8%	5.8%

2010	2009	2008	2007	2006	2005
\$9,429,779	\$10,792,146	\$9,523,004	\$10,041,265	\$10,309,508	\$10,332,740
9,620,057	9,200,567	10,202,403	10,177,121	9,509,416	9,214,845
6,785,075	5,440,384	6,006,982	5,660,900	7,816,192	6,752,019
559,501	477,254	423,056	425,052	370,725	366,066
387,077	430,890	423,527	507,409	809,180	701,740
39,023,292	40,322,429	40,005,595	41,975,221	42,942,084	42,244,624
199,775	205,409	364,754	1,020,367	742,094	469,229
374,656	429,187	474,273	448,369	414,400	438,617
508,317	529,539	1,076,440	1,021,171	1,109,974	1,100,238
66,887,529	67,827,805	68,500,034	71,276,875	74,023,573	71,620,118
5,644,041	5,920,216	5,787,424	6,307,052	5,821,172	6,319,387
3,451,216	3,926,377	3,947,886	3,829,496	3,832,535	3,356,664
9,120,236	9,510,657	9,357,303	9,599,853	10,148,699	10,262,366
6,564,896	6,650,817	8,051,985	7,158,477	7,518,752	9,432,182
17,671,299	17,185,357	17,231,314	18,632,127	17,226,039	16,137,815
14,104,357	16,296,798	18,786,988	16,449,298	21,117,193	18,924,067
0	0	182,542	413,607	0	0
1,408,675	1,058,982	1,353,564	1,373,294	1,180,764	1,032,238
375,707	331,779	318,745	414,987	410,380	250,398
1,180,197	466,063	1,793,035	1,810,989	2,305,515	1,630,299
0	0	0	0	116,436	82,500
1,752,079	1,703,486	1,637,191	1,723,758	2,134,861	2,076,203
1,133,125	1,288,573	1,302,846	1,314,906	1,378,468	1,387,642
85,009	0	0	0	0	0
636,108	620,165	605,506	579,173	556,829	0
63,126,945	64,959,270	70,356,329	69,607,017	73,747,643	70,891,761
3,760,584	2,868,535	(1,856,295)	1,669,858	275,930	728,357
3,321,668	3,846,877	3,644,080	4,035,485	3,647,784	2,980,473
0	0	0	0	0	0
4,095,000	0	0	0	0	0
43,820	0	0	0	0	0
0	0	1,300,000	1,094,842	331,589	1,702,000
0	0	0	318,782	0	0
45,881	0	0	413,606	0	0
0	69,166	177,360	32,627	584,065	141,282
0	0	0	0	0	0
(4,053,811)	0	0	0	0	0
(3,321,668)	(3,846,877)	(3,644,080)	(4,035,485)	(3,647,784)	(2,980,473)
130,890	69,166	1,477,360	1,859,857	915,654	1,843,282
0	0	0	765,846	0	0
\$3,891,474	\$2,937,701	(\$378,935)	\$4,295,561	\$1,191,584	\$2,571,639
6.1%	6.0%	5.4%	5.6%	6.0%	5.3%

Jefferson County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value
2014	\$713,355,990	\$209,882,500	\$2,637,824,257	\$285,423,220	\$815,494,914
2013	711,054,945	207,856,520	2,625,461,329	266,734,740	762,099,257
2012	704,776,335	201,909,090	2,590,529,786	245,842,810	702,408,029
2011	702,105,850	200,480,870	2,578,819,200	249,840,070	713,828,771
2010	702,045,720	195,922,790	2,565,624,314	256,976,910	731,043,600
2009	726,099,770	194,199,130	2,629,425,429	255,865,260	651,763,343
2008	722,582,300	191,675,960	2,612,166,457	231,203,202	651,763,343
2007	719,195,320	186,382,910	2,587,366,371	228,117,170	633,861,310
2006	618,885,530	174,259,160	2,266,127,686	221,851,440	624,791,400
2005	611,101,090	174,170,290	2,243,632,514	218,676,990	592,118,371

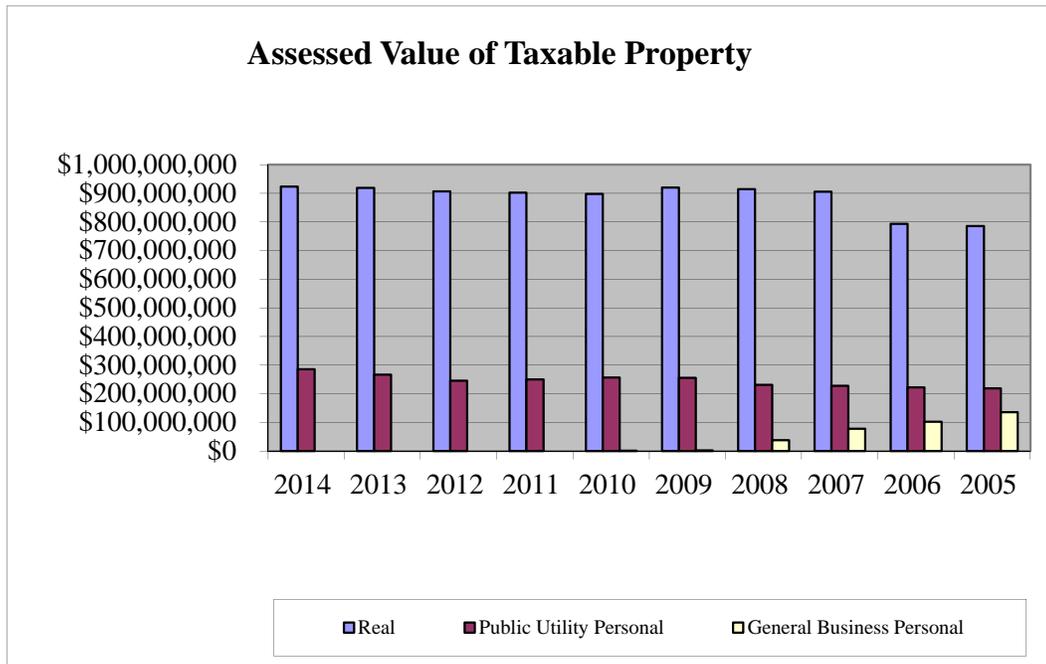
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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

The tangible personal property values associated with each year were the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property has been eliminated.

Source : Jefferson County Auditor, 2008-2014
Ohio Department of Taxation, 2005-2007

Tangible Personal Property		Total			Weighted Average Tax Rate
General Business		Assessed Value	Estimated Actual Value	Ratio	
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	Weighted Average Tax Rate
\$0	\$0	\$1,208,661,710	\$3,453,319,171	35.00%	\$9.50
0	0	1,185,646,205	3,387,560,586	35.00%	9.46
0	0	1,152,528,235	3,292,937,814	35.00%	9.10
0	0	1,152,426,790	3,292,647,971	35.00%	9.11
1,188,770	19,020,320	1,156,134,190	3,315,688,234	34.87%	9.13
2,416,610	38,665,760	1,178,580,770	3,319,854,532	35.50%	10.30
37,926,500	303,412,000	1,183,387,962	3,567,341,800	33.17%	9.03
77,446,023	413,045,456	1,211,141,423	3,634,273,137	33.33%	8.94
102,147,765	408,591,060	1,117,143,895	3,299,510,146	33.86%	9.76
135,899,620	543,598,480	1,139,847,990	3,379,349,365	33.73%	9.84



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

	2014	2013	2012	2011	2010
Unvoted Millage					
Operating	1.850000	1.850000	1.850000	1.850000	1.850000
Voted Millage - by levy					
1976 Mental Health					
Residential/Agricultural Real	0.128060	0.128001	0.129163	0.129231	0.129277
Commercial/Industrial and Public Utility Real	0.358720	0.357167	0.367572	0.367818	0.367789
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
1985 Mental Retardation Development Disability					
Residential/Agricultural Real	0.800110	0.799745	0.807006	0.807429	0.807721
Commercial/Industrial and Public Utility Real	1.405314	1.399230	1.439992	1.440959	1.440840
General Business and Public Utility Personal	1.800000	1.800000	1.800000	1.800000	1.800000
2012 9-1-1 System					
Residential/Agricultural Real	1.487179	1.486503	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	1.463898	1.457560	0.000000	0.000000	0.000000
General Business and Public Utility Personal	1.500000	1.500000	0.000000	0.000000	0.000000
1988 Children Services					
Residential/Agricultural Real	0.444935	0.444732	0.448770	0.449006	0.449169
Commercial/Industrial and Public Utility Real	0.782537	0.779150	0.801849	0.802386	0.802322
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
1992 Bond / Jail (\$15,000,000)					
Residential/Agricultural Real	1.100000	1.100000	1.100000	1.100000	1.100000
Commercial/Industrial and Public Utility Real	1.100000	1.100000	1.100000	1.100000	1.100000
General Business and Public Utility Personal	1.100000	1.100000	1.100000	1.100000	1.100000
1992 Mental Retardation Development Disability					
Residential/Agricultural Real	0.818045	0.817672	0.825096	0.825530	0.825829
Commercial/Industrial and Public Utility Real	1.384996	1.379000	1.419173	1.420125	1.420010
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000	1.700000
1992 9-1-1 System					
Residential/Agricultural Real	0.000000	0.000000	0.315478	0.315643	0.315758
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.542625	0.542989	0.542945
General Business and Public Utility Personal	0.000000	0.000000	0.650000	0.650000	0.650000
1993 Jail Operating and Equipment					
Residential/Agricultural Real	0.722436	0.722106	0.728661	0.729043	0.729307
Commercial/Industrial and Public Utility Real	1.222056	1.216765	1.252212	1.253052	1.252950
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000	1.500000
1997 9-1-1 System					
Residential/Agricultural Real	0.000000	0.000000	0.208814	0.208924	0.208999
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.292182	0.292378	0.292355
General Business and Public Utility Personal	0.000000	0.000000	0.350000	0.350000	0.350000
2002 9-1-1 System					
Residential/Agricultural Real	0.000000	0.000000	0.416507	0.416726	0.416877
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.438723	0.439018	0.438982
General Business and Public Utility Personal	0.000000	0.000000	0.500000	0.500000	0.500000
2004 Senior Citizens					
Residential/Agricultural Real	0.887442	0.887038	0.895092	0.895563	0.895888
Commercial/Industrial and Public Utility Real	0.908853	0.904919	0.931282	0.931908	0.931830
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
2008 Dog Pound					
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000	0.000000
Total voted millage by type of property					
Residential/Agricultural Real	6.388207	6.385797	5.874587	5.877095	5.878825
Commercial/Industrial and Public Utility Real	8.626374	8.593791	8.585610	8.590633	8.590023
General Business and Public Utility Personal	10.100000	10.100000	10.100000	10.100000	10.100000
Total millage by type of property					
Residential/Agricultural Real	8.238207	8.235797	7.724587	7.727095	7.728825
Commercial/Industrial and Public Utility Real	10.476374	10.443791	10.435610	10.440633	10.440023
General Business and Public Utility Personal	11.950000	11.950000	11.950000	11.950000	11.950000

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

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

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

Source: Jefferson County Auditor

2009	2008	2007	2006	2005
1.850000	1.850000	1.850000	1.850000	1.850000
0.124595	0.124641	0.124641	0.144091	0.144221
0.369309	0.368617	0.370847	0.394652	0.394695
0.500000	0.500000	0.500000	0.500000	0.500000
0.778465	0.778753	0.778757	0.900279	0.901090
1.446796	1.444087	1.452823	1.546081	1.546248
1.800000	1.800000	1.800000	1.800000	1.800000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.432900	0.433061	0.433063	0.500641	0.501092
0.805638	0.804130	0.808994	0.860924	0.861017
1.000000	1.000000	1.000000	1.000000	1.000000
1.100000	1.100000	1.100000	1.100000	1.100000
1.100000	1.100000	1.100000	1.100000	1.100000
1.100000	1.100000	1.100000	1.100000	1.100000
0.795917	0.796213	0.796217	0.920463	0.921292
1.425880	1.423211	1.431819	1.523728	1.523893
1.700000	1.700000	1.700000	1.700000	1.700000
0.304321	0.304434	0.304435	0.351941	0.352259
0.545189	0.544168	0.547460	0.582602	0.582665
0.650000	0.650000	0.650000	0.650000	0.650000
0.702892	0.703153	0.703156	0.812881	0.813613
1.258129	1.255774	0.126337	1.344466	1.344612
1.500000	1.500000	1.500000	1.500000	1.500000
0.201429	0.201504	0.201505	0.232950	0.233160
0.293563	0.293014	0.294786	0.313708	0.313742
0.350000	0.350000	0.350000	0.350000	0.350000
0.401778	0.401928	0.401930	0.464650	0.465069
0.440796	0.439971	0.442633	0.471045	0.471096
0.500000	0.500000	0.500000	0.500000	0.500000
0.863439	0.863760	0.863765	0.998553	0.999453
0.935682	0.933930	0.939579	0.999891	1.000000
1.000000	1.000000	1.000000	1.000000	1.000000
1.299516	0.000000	0.000000	0.000000	0.000000
1.300000	0.000000	0.000000	0.000000	0.000000
1.300000	0.000000	0.000000	0.000000	0.000000
7.005252	5.707447	5.707469	6.426449	6.431249
9.920982	8.606902	7.515278	9.137097	9.137968
11.400000	10.100000	10.100000	10.100000	10.100000
8.855252	7.557447	7.557469	8.276449	8.281249
11.770982	10.456902	9.365278	10.987097	10.987968
13.250000	11.950000	11.950000	11.950000	11.950000

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

	2014	2013	2012	2011
Cities:				
Steubenville				
Residential/Agricultural Real	5.165145	5.159635	5.035400	5.035360
Commercial/Industrial and Public Utility Real	6.557040	6.544940	6.584500	6.583855
General Business and Public Utility Personal	8.200000	8.200000	8.200000	8.200000
Toronto				
Residential/Agricultural Real	3.052000	3.052019	3.041300	3.041297
Commercial/Industrial and Public Utility Real	3.202113	3.201957	3.203082	3.203093
General Business and Public Utility Personal	3.400000	3.400000	3.400000	3.400000
Villages:				
Adena				
Residential/Agricultural Real	18.435817	18.052842	18.679424	18.593070
Commercial/Industrial and Public Utility Real	23.303203	23.065433	23.182986	23.144069
General Business and Public Utility Personal	30.000000	30.000000	30.000000	30.000000
Amsterdam				
Residential/Agricultural Real	10.569884	10.570271	10.991364	10.981791
Commercial/Industrial and Public Utility Real	16.262083	16.262083	15.740381	15.740381
General Business and Public Utility Personal	19.400000	19.400000	19.400000	19.400000
Bergholz				
Residential/Agricultural Real	5.997181	5.999235	6.198789	4.198035
Commercial/Industrial and Public Utility Real	5.704441	5.704441	5.693472	3.693472
General Business and Public Utility Personal	10.200000	10.200000	10.200000	8.200000
Bloomingsdale				
Residential/Agricultural Real	1.992247	1.992247	1.985713	1.985205
Commercial/Industrial and Public Utility Real	1.917266	1.917266	1.935030	1.935030
General Business and Public Utility Personal	3.400000	3.400000	3.400000	3.400000
Dillonville				
Residential/Agricultural Real	9.908857	9.908857	9.830211	9.829595
Commercial/Industrial and Public Utility Real	13.901517	13.901517	14.205212	13.968418
General Business and Public Utility Personal	18.900000	18.900000	18.900000	18.900000
Empire				
Residential/Agricultural Real	6.611320	6.611320	6.208840	6.208840
Commercial/Industrial and Public Utility Real	6.875895	6.875895	6.981070	6.981080
General Business and Public Utility Personal	12.200000	12.200000	12.200000	12.200000
Irondale				
Residential/Agricultural Real	10.947461	12.007323	8.224883	8.223262
Commercial/Industrial and Public Utility Real	11.463764	12.576476	8.855045	8.855045
General Business and Public Utility Personal	13.000000	15.000000	11.000000	11.000000

2010	2009	2008	2007	2006	2005
5.035500	4.961340	4.961140	4.962320	5.225315	5.225395
6.582720	6.618920	6.597000	6.653355	6.874145	6.870630
8.200000	8.200000	8.200000	8.200000	8.200000	8.200000
3.041292	3.035647	3.035645	3.035630	3.063855	5.064957
3.203202	3.204936	3.204936	3.204935	3.228647	5.185425
3.400000	3.400000	3.400000	3.400000	3.400000	5.500000
18.595379	18.190206	13.431338	13.461859	14.889954	15.421890
23.144069	23.144069	18.144069	17.994334	19.101823	19.053330
30.000000	30.000000	25.000000	25.000000	25.000000	25.000000
10.981791	10.651564	10.650894	10.650894	11.982292	11.982240
15.740381	15.740381	15.740381	15.740381	15.382494	15.382494
19.400000	19.400000	19.400000	19.400000	19.400000	19.400000
4.200200	4.125212	4.125212	4.124631	4.462889	4.463635
3.693472	3.693472	3.693472	3.693472	3.774557	3.769513
8.200000	8.200000	8.200000	8.200000	8.200000	8.200000
1.985101	1.962296	1.962571	1.962571	2.113807	2.113807
1.935030	1.935030	1.935030	1.935030	1.945071	1.945071
3.400000	3.400000	3.400000	3.400000	3.400000	3.400000
9.823943	6.541424	9.544230	9.544230	10.754622	10.755172
13.968418	13.968418	13.968418	13.968418	14.212777	14.213371
18.900000	18.900000	18.900000	18.900000	18.900000	18.900000
6.208840	6.051210	6.051210	6.051210	7.003240	7.008870
6.981050	6.981885	6.981885	6.981885	7.301085	7.301085
12.200000	12.200000	12.200000	12.200000	12.200000	12.200000
8.223262	7.988603	7.987858	7.989098	9.078500	6.536964
8.855045	8.855045	8.855045	8.855045	8.766495	6.979691
11.000000	11.000000	11.000000	11.000000	11.000000	11.000000

(Continued)

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

	2014	2013	2012	2011
Mingo Junction				
Residential/Agricultural Real	6.154962	6.154962	5.967294	5.967424
Commercial/Industrial and Public Utility Real	8.281844	8.278772	8.071408	8.072410
General Business and Public Utility Personal	8.800000	8.800000	8.800000	8.800000
Mt. Pleasant				
Residential/Agricultural Real	13.322957	13.322957	13.461778	13.461778
Commercial/Industrial and Public Utility Real	17.262896	17.262896	16.962017	16.962017
General Business and Public Utility Personal	26.900000	26.900000	26.900000	26.900000
New Alexandria				
Residential/Agricultural Real	6.501495	6.501595	6.512180	6.562295
Commercial/Industrial and Public Utility Real	5.651010	5.651010	6.258915	6.258915
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
Rayland				
Residential/Agricultural Real	5.845196	5.845236	5.847184	5.847184
Commercial/Industrial and Public Utility Real	6.200000	6.200000	5.971104	5.971104
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
Richmond				
Residential/Agricultural Real	5.290575	5.290585	5.342293	5.341941
Commercial/Industrial and Public Utility Real	4.856235	4.856235	5.026723	5.026557
General Business and Public Utility Personal	14.400000	14.400000	14.400000	14.400000
Smithfield				
Residential/Agricultural Real	16.526548	16.537605	15.783646	15.775012
Commercial/Industrial and Public Utility Real	18.363712	18.363712	18.296735	18.296735
General Business and Public Utility Personal	23.000000	23.000000	22.500000	22.500000
Stratton				
Residential/Agricultural Real	5.000000	5.000000	4.996425	4.999857
Commercial/Industrial and Public Utility Real	4.993430	4.993430	5.000000	5.000000
General Business and Public Utility Personal	5.000000	5.000000	5.000000	5.000000
Tiltonsville				
Residential/Agricultural Real	11.859267	11.859267	11.953358	11.953358
Commercial/Industrial and Public Utility Real	12.339471	12.487045	13.038305	13.038662
General Business and Public Utility Personal	14.700000	14.700000	14.700000	14.700000
Wintersville				
Residential/Agricultural Real	8.218349	7.183583	7.109396	7.108209
Commercial/Industrial and Public Utility Real	7.426934	7.421816	7.637158	7.658366
General Business and Public Utility Personal	9.800000	9.800000	9.800000	9.800000
Yorkville				
Residential/Agricultural Real	6.294952	6.290852	6.471688	6.471689
Commercial/Industrial and Public Utility Real	7.336214	7.370623	7.035170	7.034991
General Business and Public Utility Personal	9.850000	9.850000	9.850000	9.850000

2010	2009	2008	2007	2006	2005
5.967120	5.838692	5.839254	5.838690	6.233114	6.235980
8.070222	8.066706	8.064476	8.064476	8.358302	8.358970
8.800000	8.800000	8.800000	8.800000	8.800000	8.800000
13.416778	13.038917	13.038917	13.038917	15.387891	15.389516
16.962017	16.962017	16.962017	16.962017	17.510090	17.510090
26.900000	26.900000	26.900000	26.900000	26.900000	26.900000
6.562295	6.412490	6.397850	6.397850	7.160095	7.162935
6.258915	6.258915	6.258915	6.258915	7.154395	7.154395
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
5.846688	5.700184	5.699904	5.699904	3.746785	3.746785
5.971104	5.971104	5.971104	5.971104	3.466336	3.466336
6.200000	6.200000	6.200000	6.200000	5.200000	5.200000
5.341941	5.189910	5.189814	5.191879	5.720948	5.718374
5.026557	5.024195	5.024195	5.076197	5.962734	5.962734
14.400000	14.400000	14.400000	14.400000	14.400000	14.400000
15.775800	15.230586	15.227244	15.226880	17.829969	17.821652
17.667289	17.667289	17.713133	17.713133	20.524535	20.524535
22.500000	22.500000	22.500000	22.500000	24.500000	24.500000
4.647562	5.098565	5.098975	5.096836	5.655471	3.155471
4.997705	5.978986	5.978986	5.978986	5.982182	3.482182
5.000000	6.000000	6.000000	6.000000	6.000000	3.500000
11.953335	11.602284	11.602302	11.602302	12.988499	12.988063
13.038670	13.036611	13.036611	13.099170	13.782340	13.782340
14.700000	14.700000	14.700000	14.700000	14.700000	14.700000
7.108735	6.984968	6.984635	5.985038	6.417374	6.419772
7.670925	7.668887	7.660606	6.665473	7.164285	7.172581
9.800000	9.800000	9.800000	8.800000	8.800000	8.800000
6.471689	6.392742	6.392742	6.392538	6.903454	5.877091
7.035354	6.850250	6.844554	6.844554	7.999468	6.900035
9.850000	9.850000	9.850000	9.850000	9.850000	8.950000

(Continued)

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

	2014	2013	2012	2011
Townships:				
Brush Creek				
Residential/Agricultural Real	3.126278	3.126154	3.229304	3.229785
Commercial/Industrial and Public Utility Real	3.829562	3.829562	3.951475	3.942070
General Business and Public Utility Personal	4.200000	4.200000	4.200000	4.200000
Cross Creek				
Residential/Agricultural Real	6.520969	6.521074	6.456423	6.455133
Commercial/Industrial and Public Utility Real	7.658441	7.660865	8.064363	8.067129
General Business and Public Utility Personal	10.900000	10.900000	10.900000	10.900000
Island Creek				
Residential/Agricultural Real	5.767104	5.768273	4.857738	4.862638
Commercial/Industrial and Public Utility Real	7.197553	7.041102	6.380813	6.391697
General Business and Public Utility Personal	9.700000	9.700000	8.700000	8.700000
Knox				
Residential/Agricultural Real	5.442851	5.443231	5.571826	5.578106
Commercial/Industrial and Public Utility Real	6.006713	6.108903	7.612812	7.617355
General Business and Public Utility Personal	8.200000	8.200000	8.200000	8.200000
Mt. Pleasant				
Residential/Agricultural Real	7.100673	7.102384	7.478421	7.394549
Commercial/Industrial and Public Utility Real	7.077552	7.077466	7.551318	7.772375
General Business and Public Utility Personal	9.100000	9.100000	9.100000	9.100000
Ross				
Residential/Agricultural Real	4.812946	4.813855	5.300651	5.295042
Commercial/Industrial and Public Utility Real	3.988366	3.960037	4.092594	4.092309
General Business and Public Utility Personal	5.700000	5.700000	5.700000	5.700000
Salem				
Residential/Agricultural Real	3.723765	3.724704	3.796093	3.796231
Commercial/Industrial and Public Utility Real	4.054889	4.054670	4.140037	4.140012
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Saline				
Residential/Agricultural Real	5.502775	3.502020	3.735592	3.736573
Commercial/Industrial and Public Utility Real	6.630532	4.630532	4.666925	4.666925
General Business and Public Utility Personal	6.800000	4.800000	4.800000	4.800000
Smithfield				
Residential/Agricultural Real	3.964320	3.964953	4.014819	4.014993
Commercial/Industrial and Public Utility Real	4.411884	4.404342	4.528728	4.529080
General Business and Public Utility Personal	5.100000	5.100000	5.100000	5.100000
Springfield				
Residential/Agricultural Real	6.041555	6.039728	6.669636	6.678801
Commercial/Industrial and Public Utility Real	6.242516	6.148428	7.507849	7.573456
General Business and Public Utility Personal	10.200000	10.200000	10.200000	10.200000
Steubenville				
Residential/Agricultural Real	4.813994	4.814108	4.918274	4.920680
Commercial/Industrial and Public Utility Real	5.884144	5.580840	5.524470	5.526156
General Business and Public Utility Personal	6.100000	6.100000	6.100000	6.100000

2010	2009	2008	2007	2006	2005
3.230442	3.219562	3.219643	3.219682	3.294129	3.296706
3.938728	3.938728	3.938728	3.996615	4.035713	4.059333
4.200000	4.200000	4.200000	4.200000	4.200000	4.200000
6.454568	6.328234	6.328933	6.321874	6.774817	6.776910
8.078652	8.071382	8.081527	8.058114	8.868018	8.877464
10.900000	10.900000	10.900000	10.900000	10.900000	10.900000
4.862369	4.788864	4.789641	4.788975	5.110159	5.112483
6.352318	6.353484	6.354381	6.353720	6.711707	6.724561
8.700000	8.700000	8.700000	8.700000	8.700000	8.700000
5.578320	5.483871	5.486669	5.489628	5.905708	5.910314
7.852073	7.969960	7.884776	7.885169	8.171213	8.200000
8.200000	8.200000	8.200000	8.200000	8.200000	8.200000
4.504536	4.474295	4.478179	4.478803	4.645247	4.648252
4.609785	4.584278	4.584278	4.584278	5.156097	5.157344
6.100000	6.100000	6.100000	6.100000	6.100000	6.100000
3.303871	3.288783	3.289066	3.288918	3.381879	3.383692
3.523244	3.492393	3.514326	3.614560	3.636526	3.636526
3.700000	3.700000	3.700000	3.700000	3.700000	3.700000
3.796253	3.754196	3.754710	3.754996	3.925344	3.927140
4.155356	4.154831	4.154831	4.162831	4.507670	4.507670
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
3.742196	3.694475	3.696551	3.697282	3.975624	3.984338
4.667785	4.667785	4.667798	4.667798	4.682339	4.682186
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
4.014987	4.002625	4.002907	4.002574	4.087057	4.088041
4.546099	4.546099	4.384392	4.384392	4.274095	4.279371
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
4.692035	4.622072	4.624056	4.624717	5.044502	5.063216
5.800025	5.798347	5.803699	5.809123	6.837329	6.837329
8.200000	8.200000	8.200000	8.200000	8.200000	8.200000
4.923612	4.821122	4.822480	4.822552	3.208546	3.208816
5.525028	5.524994	5.524994	5.524994	3.873100	3.873100
6.100000	6.100000	6.100000	6.100000	4.100000	4.100000

(Continued)

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

	2014	2013	2012	2011
Warren				
Residential/Agricultural Real	3.891843	3.891900	3.921871	3.921928
Commercial/Industrial and Public Utility Real	4.091716	4.096543	4.169791	4.169791
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
Wayne				
Residential/Agricultural Real	8.477480	8.473002	8.900157	8.902971
Commercial/Industrial and Public Utility Real	10.085542	10.088661	9.545798	9.553067
General Business and Public Utility Personal	14.400000	14.400000	14.400000	14.400000
Wells				
Residential/Agricultural Real	5.950387	5.950016	6.087476	6.362248
Commercial/Industrial and Public Utility Real	7.495636	7.475201	7.631692	7.630718
General Business and Public Utility Personal	7.750000	7.750000	7.750000	7.750000
Colleges:				
Eastern Gateway Community College				
Residential/Agricultural Real	0.591244	0.590975	0.596340	0.596653
Commercial/Industrial and Public Utility Real	0.814704	0.811177	0.834808	0.835368
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Special Districts:				
Eastern Ohio Regional Transit Authority				
Residential/Agricultural Real	1.922006	1.917970	2.000000	1.776458
Commercial/Industrial and Public Utility Real	1.998728	1.995130	2.000000	1.938354
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000
Steel Valley Regional Transit Authority				
Residential/Agricultural Real	1.456975	1.453606	1.363344	1.363330
Commercial/Industrial and Public Utility Real	1.379220	1.374535	1.385236	1.385046
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
TEMS Ambulance				
Residential/Agricultural Real	1.499808	1.500000	1.219689	1.220661
Commercial/Industrial and Public Utility Real	1.460061	1.463469	1.443067	1.443114
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
Warren Township Park				
Residential/Agricultural Real	0.491986	0.491874	0.512830	0.512855
Commercial/Industrial and Public Utility Real	0.571891	0.577213	0.559530	0.559404
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Belvedere Fire				
Residential/Agricultural Real	3.046209	3.046209	3.166151	3.165991
Commercial/Industrial and Public Utility Real	2.185399	2.205416	2.358514	2.358514
General Business and Public Utility Personal	7.500000	7.500000	7.500000	7.500000
Puskarich Public Library				
Residential/Agricultural Real	0.963925	0.963797	0.999112	0.998795
Commercial/Industrial and Public Utility Real	1.000000	1.000000	0.999368	1.000000
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Public Library of Steubenville and Jefferson County				
Residential/Agricultural Real	0.990573	0.990122	0.999112	0.999637
Commercial/Industrial and Public Utility Real	0.975300	0.971078	0.999368	0.999996
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000

2010	2009	2008	2007	2006	2005
3.922428	3.900543	3.901042	3.901230	4.000834	4.001967
4.169793	4.169775	4.167694	4.168833	4.232493	4.232754
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
8.913125	8.754235	8.759185	7.946638	8.867249	8.874290
9.542316	9.563854	10.459432	9.775501	11.560773	11.560773
14.400000	14.400000	14.400000	14.400000	14.400000	14.400000
6.093809	5.996515	5.999990	6.000970	5.967897	5.970366
7.598529	7.598327	7.598884	7.598884	7.155077	7.155526
7.750000	7.750000	7.750000	7.750000	7.250000	7.250000
0.596869	0.575251	0.575465	0.575468	0.665268	0.665867
0.835300	0.838753	0.837183	0.842247	0.896311	0.896408
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1.775334	1.764706	1.763142	1.760646	2.000000	1.045354
1.925126	1.831152	1.829106	1.825834	2.000000	1.137210
2.000000	2.000000	2.000000	2.000000	2.000000	1.500000
1.363393	1.308274	1.308195	1.308877	1.499730	0.704166
1.384512	1.398058	1.389802	1.410829	1.500000	0.880523
1.500000	1.500000	1.500000	1.500000	1.500000	1.000000
1.220668	1.174999	1.175413	1.175752	1.396120	1.396893
1.445959	1.449331	1.448419	1.448421	1.479997	1.480188
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
0.513080	0.495334	1.289595	1.289796	1.504479	1.505718
0.559662	0.539997	1.318160	1.319497	1.646936	1.647010
1.000000	1.000000	2.000000	2.000000	2.000000	2.000000
3.170428	3.051559	3.051492	3.052043	3.455670	3.456206
2.358514	2.429888	2.457213	2.457213	3.129662	3.129662
7.500000	7.500000	7.500000	7.500000	7.500000	7.500000
0.999648	0.000000	0.000000	0.000000	0.000000	0.000000
1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

(Continued)

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

	2014	2013	2012	2011
Joint Vocational School Districts:				
Jefferson County JVS				
Residential/Agricultural Real	2.456810	1.456786	1.457385	1.457424
Commercial/Industrial and Public Utility Real	2.478029	1.477714	1.479997	1.480050
General Business and Public Utility Personal	2.500000	1.500000	1.500000	1.500000
Belmont-Harrison Career Center				
Residential/Agricultural Real	1.450000	1.450000	1.450000	1.450000
Commercial/Industrial and Public Utility Real	1.450000	1.450000	1.450000	1.450000
General Business and Public Utility Personal	1.450000	1.450000	1.450000	1.450000
Columbiana County JVS				
Residential/Agricultural Real	2.004867	2.016742	2.015924	2.012304
Commercial/Industrial and Public Utility Real	2.014174	2.000000	2.007154	1.999998
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
School Districts:				
Buckeye Local				
Residential/Agricultural Real	20.000007	20.000003	20.453525	20.875887
Commercial/Industrial and Public Utility Real	21.357241	21.359813	21.695660	22.087515
General Business and Public Utility Personal	27.500000	27.500000	27.500000	27.900000
Edison Local				
Residential/Agricultural Real	22.100017	22.100015	22.529272	22.550976
Commercial/Industrial and Public Utility Real	22.280849	22.100013	22.347450	22.364065
General Business and Public Utility Personal	29.700000	29.700000	29.700000	29.700000
Harrison Hills City				
Residential/Agricultural Real	21.445944	21.443560	21.441422	21.493940
Commercial/Industrial and Public Utility Real	27.056424	27.056424	26.620170	25.191162
General Business and Public Utility Personal	37.750000	37.750000	37.750000	37.750000
Indian Creek Local				
Residential/Agricultural Real	25.110514	25.109292	24.882280	24.882602
Commercial/Industrial and Public Utility Real	30.500745	30.493763	31.040671	31.080825
General Business and Public Utility Personal	42.650000	42.650000	42.650000	42.650000
Southern Local				
Residential/Agricultural Real	25.455918	23.486119	23.489852	23.467685
Commercial/Industrial and Public Utility Real	32.189247	31.442469	31.301042	31.262073
General Business and Public Utility Personal	39.440000	39.440000	39.440000	39.440000
Steubenville City				
Residential/Agricultural Real	28.634081	28.563270	27.218964	27.218029
Commercial/Industrial and Public Utility Real	28.731665	28.585115	28.731587	28.726847
General Business and Public Utility Personal	35.350000	35.350000	35.350000	35.350000
Toronto City				
Residential/Agricultural Real	30.441486	30.443535	27.632545	27.634212
Commercial/Industrial and Public Utility Real	38.998492	39.204356	37.869389	37.873614
General Business and Public Utility Personal	46.250000	46.250000	44.100000	44.100000

The rates presented in this Table represent the effective rates.

Source: Jefferson County Auditor

2010	2009	2008	2007	2006	2005
1.457446	1.455259	1.455345	1.500000	1.500000	1.500000
1.480047	1.480192	1.480038	1.500000	1.500000	1.500000
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
1.450000	1.450000	1.450000	1.450000	1.500000	1.450000
1.450000	1.450000	1.450000	1.450000	1.500000	1.450000
1.450000	1.450000	1.450000	1.450000	1.500000	1.450000
2.000614	2.000000	2.000000	2.000000	2.000000	2.000000
2.035499	2.034116	2.027348	2.027958	2.017806	2.000000
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
20.982744	22.500021	22.900013	22.900006	22.900011	22.900011
22.110838	23.896924	24.270558	24.274476	25.821503	25.833183
28.000000	30.000000	30.400000	30.400000	30.400000	30.400000
22.463753	22.300003	22.300016	22.300005	22.300014	22.800018
22.312825	22.622934	22.617100	22.640508	23.242354	23.752560
29.600000	29.900000	29.900000	29.900000	29.900000	30.400000
21.495232	21.495761	21.703506	21.692654	21.694215	21.993375
25.236440	24.558894	24.951337	24.955001	24.942389	26.379508
37.750000	37.750000	37.750000	37.750000	37.750000	37.750000
24.887687	24.298669	20.751509	20.748701	20.401021	20.407569
31.072639	31.304887	27.657428	27.641370	28.920588	28.944273
42.650000	42.650000	39.100000	39.100000	39.100000	39.100000
23.486785	23.468733	23.468975	23.902246	23.903669	24.114378
31.383360	30.386962	30.285989	30.685721	30.631804	30.802116
39.440000	39.440000	39.440000	39.840000	39.840000	40.050000
27.215987	26.534730	26.532170	26.532222	26.594707	26.595198
28.740023	28.782572	28.783831	29.286370	30.160021	30.130346
35.350000	35.350000	35.350000	35.350000	35.350000	35.350000
20.609181	20.000198	20.000006	20.000018	21.265708	20.000018
31.056930	31.200891	31.200891	31.200621	33.176080	32.356545
37.650000	37.650000	37.650000	37.650000	37.650000	37.650000

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

Collection Year	Current Tax Levy (3)	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2014	\$57,152,517	\$55,377,855	96.89%	\$2,434,719	\$57,812,574	101.15%
2013	54,138,366	52,430,061	96.84%	2,472,598	54,902,659	101.41%
2012	52,044,581	50,205,886	96.47%	2,416,866	52,622,752	101.11%
2011	52,935,768	50,821,048	96.01%	2,419,752	53,240,800	100.58%
2010	50,864,117	48,803,761	95.95%	1,991,906	50,795,667	99.87%
2009	53,306,429	51,201,336	96.05%	1,779,513	52,980,849	99.39%
2008	49,182,708	47,476,952	96.53%	1,890,595	49,367,547	100.38%
2007	48,607,336	46,957,674	96.61%	1,796,956	48,754,630	100.30%
2006	44,979,938	43,347,396	96.37%	1,755,978	45,103,374	100.27%
2005	44,167,378	42,631,364	96.52%	1,621,967	44,253,331	100.19%

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

(2) The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked only in total. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

(3) Includes all property taxes levied by the County.

Source: Jefferson County Auditor

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

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (1)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2014	\$0	\$0	N/A	\$0	\$0	N/A
2013	0	0	N/A	104,996	104,996	N/A
2012	0	0	N/A	97,057	97,057	N/A
2011	0	0	N/A	2,017	2,017	N/A
2010	70,276	70,272	99.99%	283,704	353,976	503.69%
2009	199,309	192,630	96.65%	80,685	273,315	137.13%
2008	2,339,599	2,301,109	98.35%	41,418	2,342,527	100.13%
2007	5,019,004	4,731,681	94.28%	277,480	5,009,161	99.80%
2006	6,467,055	6,376,911	98.61%	98,926	6,475,837	100.14%
2005	8,138,456	7,871,861	96.72%	34,936	7,906,797	97.15%

(1) The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked only in total. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

Source: Jefferson County Auditor

Note: The general business tangible personal property tax including inventory was phased out beginning in 2006. The assessment percentage is 18.75 percent for 2006, 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax was 2010).

Jefferson County, Ohio

Principal Taxpayers

Real Estate Tax

2014 and 2005

Name of Taxpayer	2014	
	Assessed Value	Percent of Real Property Assessed Value
Ohio Edison Company	\$22,076,355	2.39%
Buckeye Power	15,422,785	1.67%
Fort Steuben Improvements LLC	13,613,670	1.47%
WalMart Store East LLP	10,576,090	1.15%
Ohio Power Company	5,351,955	0.58%
LTAH Real Estate Holdings	3,468,605	0.38%
Hollywood Center Inc.	3,406,480	0.37%
Mingo Junction Steel Works LLC	3,322,025	0.36%
Derek & Lisa Ferguson	2,930,060	0.32%
Mary Schiappa Trust	2,335,235	0.25%
Totals	<u>\$82,503,260</u>	<u>8.94%</u>
Total Assessed Valuation	<u>\$923,238,490</u>	

Name of Taxpayer	2005 (1)	
	Assessed Value	Percent of Real Property Assessed Value
Fort Steuben Improvements	\$9,954,480	1.27%
Wheeling Pittsburgh Steel	7,558,050	0.96%
Wal-Mart Stores	4,630,080	0.59%
Cal-Steuben Limited	3,008,010	0.38%
Hollywood Center Inc.	2,965,970	0.38%
L Steubenville LLC	2,143,650	0.27%
Anthony Mining Company Inc.	2,068,790	0.26%
Totals	<u>\$32,329,030</u>	<u>4.11%</u>
Total Assessed Valuation	<u>\$785,271,380</u>	

(1) Only seven of the top taxpayers for 2005 were available.

Source : Jefferson County Auditor

Jefferson County, Ohio
Principal Taxpayers
General Business Tangible Personal Property Tax
2014 and 2005

No Current Tangible Personal Property Tax Levied for 2014

Name of Taxpayer	Assessed Value	2005 Percent of Tangible Personal Property Assessed Value
Wheeling Pittsburgh Steel	\$51,969,380	40.99%
Titanium Metals Corporation	17,757,140	14.01%
Walmart Stores East LLP	7,662,680	6.04%
Midwest Electrical Supply Company	7,629,810	6.02%
Herman Straus, Inc.	5,227,910	4.12%
Boeing Company	2,156,130	1.70%
Shelley & Sands	1,630,880	1.29%
Lowes Home Centers, Inc.	1,525,120	1.20%
Total	\$95,559,050	75.37%
Total Assessed Valuation	\$126,780,017	

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

Source: Jefferson County Auditor

Jefferson County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
2014 and 2005

Name of Taxpayer	2014	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$104,789,060	36.71%
Buckeye Power Inc.	81,985,020	28.72%
First Energy Generation Corp.	77,800,180	27.26%
American Transmission Systems Inc.	6,794,200	2.38%
Columbia Gas of Ohio Inc.	5,894,450	2.07%
Ohio Edison Company	4,311,370	1.51%
Columbia Gas Transmission Corp.	1,710,810	0.60%
Carroll Electric Cooperative Inc.	1,507,290	0.53%
Dominion Transmission Inc.	349,520	0.12%
South Central Power Company	161,610	0.06%
Total	\$285,303,510	99.96%
Total Assessed Valuation	\$285,423,220	

Name of Taxpayer	2005	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$60,033,540	27.45%
Ohio Edison Company	59,937,450	27.41%
Buckeye Power Inc.	45,575,750	20.84%
First Energy Generation Corp.	13,081,570	5.98%
Cleveland Electric	9,288,010	4.25%
Ohio Bell Telephone Company	6,231,460	2.85%
American Transmission Systems Inc.	5,424,790	2.48%
Pennsylvania Power Company	4,278,720	1.96%
Verizon North Inc.	3,245,630	1.48%
Norfolk Southern Combined Railroad	3,200,810	1.46%
Total	\$210,297,730	96.16%
Total Assessed Valuation	\$218,676,990	

Source : Jefferson County Auditor

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

Industry (Category)	December 31, 2014 (1)		December 31, 2013 (1)		December 31, 2012 (1)		December 31, 2011 (1)	
	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry
Agriculture, Forestry, and Fishing	0.01%	\$1,221	0.01%	\$1,050	0.01%	\$771	0.01%	\$271
Mining	1.09%	130,177	0.51%	57,715	0.87%	94,350	0.44%	44,688
Utilities (excluding telecommunications)	1.09%	130,257	0.79%	89,709	0.50%	54,376	0.73%	73,615
Construction	0.72%	87,318	2.29%	261,054	0.52%	56,353	0.26%	26,495
Manufacturing	1.88%	223,809	2.09%	238,010	3.70%	401,308	4.62%	464,820
Wholesale Trade	1.81%	215,433	2.18%	248,982	1.40%	152,079	1.39%	140,151
Motor Vehicle and Parts Dealers	25.90%	3,090,335	18.72%	2,135,133	19.70%	2,136,304	19.33%	1,946,182
Furniture and Home Furnishings Stores	0.57%	68,293	0.57%	65,164	0.88%	95,083	0.90%	90,610
Electronic and Appliance Stores	1.26%	150,303	1.27%	145,206	1.18%	127,439	0.96%	96,998
Building Material and Garden Equipment & Supplies	7.71%	919,636	9.41%	1,073,328	9.52%	1,031,411	8.64%	869,861
Food and Beverage Stores	2.40%	286,025	4.09%	466,427	4.29%	465,047	4.57%	460,261
Health and Personal Care Stores	1.23%	146,885	1.70%	193,365	1.80%	195,430	1.84%	184,895
Gasoline Stations	2.44%	290,820	2.13%	242,823	2.41%	261,496	2.33%	234,729
Clothing and Clothing Accessories Stores	1.15%	137,047	1.39%	158,342	1.39%	151,001	1.48%	149,278
Sporting Goods, Hobby, Book, and Music Stores	0.91%	108,938	1.67%	189,937	1.76%	190,297	1.90%	191,283
General Merchandise Stores	11.08%	1,322,698	15.21%	1,735,056	14.96%	1,620,776	16.28%	1,638,928
Miscellaneous Store Retailers	10.40%	1,240,605	6.71%	765,369	8.00%	866,597	7.21%	726,329
Nonstore Retailers	2.35%	280,438	2.61%	297,935	2.63%	284,534	2.63%	264,521
Transportation and Warehousing	0.20%	23,283	1.62%	184,428	0.05%	5,137	0.05%	5,173
Information (including telecommunications)	6.31%	753,078	6.20%	706,797	5.84%	633,313	6.21%	625,626
Finance and Insurance	8.55%	1,019,704	7.34%	836,876	6.98%	756,728	6.05%	609,063
Real Estate, and Rental & Leasing of Property	2.20%	261,977	2.40%	273,245	2.57%	278,927	2.84%	285,473
Professional, Scientific and Technical Services	0.46%	54,612	0.57%	65,448	0.52%	55,944	0.45%	45,706
Management of Companies (Holding Companies)	0.08%	9,707	0.08%	9,226	0.00%	0	0.13%	13,417
Administrative & Support Services, and Waste Management & Remediation Services	1.40%	167,635	1.30%	148,025	1.17%	126,629	1.13%	114,197
Education, Health Care and Social Assistance	0.14%	17,018	0.24%	27,432	0.12%	13,031	0.07%	7,155
Arts, Entertainment, and Recreation	0.19%	23,068	0.12%	13,631	0.12%	13,021	0.12%	11,768
Accommodation and Food Services	4.27%	509,703	4.37%	498,193	4.53%	490,490	4.72%	475,562
Other Services	1.94%	231,368	1.99%	226,789	2.17%	234,780	2.31%	232,225
Unclassified	0.26%	31,395	0.45%	51,354	0.41%	44,454	0.40%	40,602
Total	100.00%	\$11,932,786	100.00%	\$11,406,049	100.00%	\$10,837,106	100.00%	\$10,069,882
Sales Tax Rate	1.50%		1.50%		1.50%		1.50%	

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

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

Source: State Department of Taxation

December 31, 2010 (1)		December 31, 2009 (1)		December 31, 2008 (1)		December 31, 2007 (1)		December 31, 2006 (1)	
Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry
0.01%	\$550	0.01%	\$964	0.00%	\$0	0.00%	\$0	0.00%	\$0
0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
0.96%	94,229	1.27%	120,194	1.23%	128,916	1.12%	116,341	1.13%	109,363
0.22%	21,658	0.23%	21,331	0.42%	43,762	0.64%	65,950	0.32%	30,581
4.59%	452,436	4.09%	386,080	4.93%	514,871	3.64%	377,546	3.59%	348,467
1.26%	124,742	1.28%	120,369	2.24%	233,769	1.65%	170,489	1.66%	161,551
18.40%	1,815,783	16.96%	1,600,761	18.07%	1,887,859	18.62%	1,930,932	19.70%	1,915,162
0.93%	92,130	1.06%	100,310	1.06%	110,973	1.18%	122,472	1.26%	122,386
0.74%	72,755	1.25%	117,970	1.79%	186,591	1.98%	205,530	2.04%	198,654
8.92%	880,515	9.38%	885,579	9.27%	968,429	10.03%	1,039,954	10.09%	981,190
4.63%	456,607	4.91%	463,134	4.23%	441,388	4.05%	419,993	4.29%	417,189
1.87%	184,871	2.42%	228,340	1.82%	190,247	1.88%	194,443	2.14%	208,353
2.37%	233,970	2.48%	234,124	2.09%	218,041	2.11%	218,929	2.19%	213,251
1.57%	154,613	1.47%	138,475	1.71%	178,504	1.87%	194,257	1.77%	171,534
1.80%	177,906	2.00%	188,941	1.75%	182,703	1.84%	190,983	2.61%	253,458
17.58%	1,734,628	17.72%	1,671,899	16.64%	1,738,338	17.13%	1,776,045	18.59%	1,806,892
8.14%	803,438	10.58%	998,496	11.57%	1,208,546	10.51%	1,089,461	9.24%	899,215
2.38%	234,608	2.53%	238,351	2.94%	307,178	2.91%	302,013	2.68%	260,728
0.05%	4,595	0.06%	5,541	0.08%	8,401	0.07%	7,041	0.08%	7,934
6.68%	658,891	6.68%	630,586	6.11%	638,747	5.57%	577,575	5.19%	504,647
4.91%	484,553	1.30%	122,686	0.13%	13,792	0.15%	15,501	0.11%	11,550
2.58%	254,705	2.51%	236,811	2.77%	289,859	3.01%	313,015	2.12%	205,706
0.47%	46,251	0.69%	65,042	0.52%	54,149	0.36%	37,590	0.17%	16,725
0.05%	4,801	0.00%	0	0.00%	0	0.00%	0	0.00%	0
1.16%	114,776	1.10%	104,284	1.19%	124,321	1.09%	113,493	1.24%	120,184
0.05%	4,724	0.02%	2,153	0.01%	1,175	0.02%	1,729	0.02%	1,733
0.11%	11,153	0.10%	8,998	0.07%	7,140	0.06%	5,974	0.07%	7,230
4.60%	453,491	4.93%	465,619	4.66%	487,219	4.76%	494,094	5.00%	486,326
2.27%	223,945	2.20%	208,330	1.76%	184,009	1.80%	186,596	1.93%	187,407
0.70%	69,322	0.76%	72,369	0.94%	96,838	1.95%	201,829	0.77%	74,661
100.00%	\$9,866,646	100.00%	\$9,437,737	100.00%	\$10,445,765	100.00%	\$10,369,775	100.00%	\$9,722,077
1.50%		1.50%		1.50%		1.50%		1.50%	

Jefferson County, Ohio
Ratios of Outstanding Debt
Last Ten Years

Year	Governmental Activities						Business Type Activities	
	General Obligation Bonds	Long-Term Notes Payable	State Infrastructure Bank Loan	OAQDA Loans	OPWC Loans	Capital Leases	Revenue Bonds	General Obligation Bonds
2014	\$18,882,222	\$1,089,189	\$0	\$1,192,131	\$0	\$118,804	\$5,884,000	\$3,965,920
2013	18,696,358	1,492,555	0	1,270,562	0	71,764	5,884,000	4,140,803
2012	19,684,494	1,881,439	0	1,347,103	3,256	40,227	5,884,000	4,305,686
2011	17,596,297	2,310,980	0	0	9,758	39,939	0	4,132,087
2010	19,391,941	2,765,288	0	0	95,957	120,043	0	4,257,662
2009	20,847,709	3,196,508	0	0	182,154	260,813	0	3,323,237
2008	22,330,547	3,609,724	0	0	268,351	330,885	0	3,423,812
2007	23,631,414	2,603,775	55,603	0	354,548	375,371	0	3,524,387
2006	25,155,086	1,688,920	108,915	0	42,268	530,874	0	3,624,962
2005	26,590,257	1,992,466	160,033	0	48,770	100,744	0	3,720,537

(1) Assessed Valuation can be located on S13

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

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

Business Type Activities							
OWDA Loans Payable	OPWC Loans Payable	Ohio EPA Loans Payable	Long-Term Notes Payable	Total Primary Government	Ratio of Net Debt to Estimated Actual Value (1)	Percentage of Personal Income (2)	Per Capita (2)
\$0	\$262,173	\$8,832,967	\$0	\$40,227,406	1.16%	1.71%	\$594
179,886	315,801	8,351,197	0	40,402,926	1.19%	1.72%	594
967,070	388,941	6,491,580	0	40,993,796	1.24%	1.79%	599
1,453,220	462,086	6,263,588	0	32,267,955	0.98%	1.48%	469
1,778,359	535,231	6,596,848	0	35,541,329	1.07%	1.69%	510
1,916,328	608,376	6,948,760	0	37,283,885	1.12%	1.78%	551
2,544,471	685,521	7,036,418	0	40,229,729	1.13%	1.86%	590
3,136,906	754,900	6,617,964	0	41,054,868	1.13%	2.03%	599
3,695,803	823,979	6,856,377	0	42,527,184	1.29%	2.22%	614
4,223,192	658,046	6,766,433	0	44,260,478	1.31%	2.41%	632

Jefferson County, Ohio
Ratio of General Bonded Debt (1)
to Assessed Value and Debt per Capita
Last Ten Years

Year	Population	Estimated Actual Value of Taxable Property	General Bonded Debt		
			General Bonded Debt Outstanding	Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita
2014	67,694	\$3,453,319,171	\$22,848,142	0.66%	\$338
2013	67,964	3,387,560,586	\$22,837,161	0.67%	336
2012	68,389	3,292,937,814	23,990,180	0.73%	351
2011	68,828	3,292,647,971	21,728,384	0.66%	316
2010	69,709	3,315,688,234	23,649,603	0.71%	339
2009	67,691	3,319,854,532	24,170,946	0.73%	357
2008	68,242	3,567,341,800	25,754,359	0.72%	377
2007	68,550	3,634,273,137	27,155,801	0.75%	396
2006	69,264	3,299,510,146	28,780,048	0.87%	416
2005	70,064	3,379,349,365	30,310,794	0.90%	433

(1) General Obligation Bonds only.

Sources: *Jefferson County Auditor's Office*
US Census Bureau

Jefferson County, Ohio
*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2014*

Political Subdivision	Debt Outstanding	Percentage Applicable to County (1)	Amount of Direct and Overlapping Debt
Jefferson County	\$21,282,346	100.00%	\$21,282,346
Overlapping:			
Municipalities Wholly Within County	13,004,950	100.00%	13,004,950
School Districts Wholly Within County	21,142,916	100.00%	21,142,916
Jefferson County Joint Vocational School District	815,249	97.23%	792,667
Buckeye Local School District	825,000	92.27%	761,228
Southern Local School District	1,714,998	1.28%	21,952
Belmont-Harrison Joint Vocational School District	647,575	0.01%	65
Total Overlapping Debt	<u>38,150,688</u>		<u>35,723,778</u>
Total Applicable to Jefferson County	<u><u>\$59,433,034</u></u>		<u><u>\$57,006,124</u></u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the subdivision. The valuations used were for the 2014 collection year.

Source: Jefferson County Auditors Office

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

	2014	2013	2012	2011
Tax Valuation	<u>\$1,208,661,710</u>	<u>\$1,185,646,205</u>	<u>\$1,152,528,235</u>	<u>\$1,152,426,790</u>
Debt Limit (1)	<u>28,716,543</u>	<u>28,141,155</u>	<u>27,313,206</u>	<u>27,310,670</u>
Total Outstanding Debt:				
General Obligation Bonds	22,858,000	22,842,000	23,990,000	21,490,000
Revenue Bond	5,884,000	5,884,000	5,884,000	0
OWDA Loans	0	179,886	967,070	1,453,220
OPWC Loans	262,173	315,801	392,197	471,844
OEPA Loans	8,832,967	8,351,197	6,491,580	6,263,588
OAQDA Loans	1,192,131	1,270,562	1,347,103	0
Notes and SIB Loan	<u>1,089,189</u>	<u>1,492,555</u>	<u>1,881,439</u>	<u>2,310,980</u>
Total	<u>40,118,460</u>	<u>40,336,001</u>	<u>40,953,389</u>	<u>31,989,632</u>
Exemptions:				
General Obligation Bonds	16,010,000	18,290,000	20,465,000	17,460,000
Revenue Bond	5,884,000	5,884,000	5,884,000	0
OWDA Loans	0	179,886	967,070	1,453,220
OPWC Loans	262,173	315,801	392,197	471,844
OEPA Loans	8,832,967	8,351,197	6,491,580	6,263,588
Notes	759,849	1,062,511	842,170	963,697
Amount Available in Debt Service Fund	<u>3,286,381</u>	<u>3,413,142</u>	<u>3,558,896</u>	<u>3,569,363</u>
Total	<u>35,035,370</u>	<u>37,496,537</u>	<u>38,600,913</u>	<u>30,181,712</u>
Amount of Debt Subject to Limit	<u>5,083,090</u>	<u>2,839,464</u>	<u>2,352,476</u>	<u>1,807,920</u>
Legal Debt Margin	<u>\$23,633,453</u>	<u>\$25,301,691</u>	<u>\$24,960,730</u>	<u>\$25,502,750</u>
Legal Debt Margin as a Percentage of the Debt Limit	82.30%	89.91%	91.39%	93.38%
Unvoted Debt Limit (2)	\$12,086,617	\$11,856,462	\$11,525,282	\$11,524,268
Less:				
Amount of Debt Subject to Limit	<u>5,083,090</u>	<u>2,839,464</u>	<u>2,352,476</u>	<u>1,807,920</u>
Unvoted Legal Debt Margin	<u>\$7,003,527</u>	<u>\$9,016,998</u>	<u>\$9,172,806</u>	<u>\$9,716,348</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	57.94%	76.05%	79.59%	84.31%

(1) Ohio Bond Law sets a limit calculated as follows:

\$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

(2) Ohio Bond Law sets a limit of one percent of the tax valuation

Source: Jefferson County Auditor

2010	2009	2008	2007	2006	2005
<u>\$1,156,134,190</u>	<u>\$1,178,580,770</u>	<u>\$1,183,387,962</u>	<u>\$1,211,141,423</u>	<u>\$1,117,143,895</u>	<u>\$1,139,847,990</u>
<u>27,403,355</u>	<u>27,964,519</u>	<u>28,084,699</u>	<u>28,778,536</u>	<u>26,428,597</u>	<u>26,996,200</u>
23,395,000	23,423,892	24,583,727	25,658,221	27,049,048	28,427,219
0	0	0	0	0	0
1,778,359	1,916,328	2,544,471	3,136,906	3,695,803	4,223,192
631,188	790,530	983,872	1,109,448	866,247	706,816
6,596,848	6,948,760	7,036,418	6,617,964	6,856,377	6,766,433
0	0	0	0	0	0
<u>2,765,288</u>	<u>4,152,508</u>	<u>4,531,724</u>	<u>3,549,378</u>	<u>2,547,835</u>	<u>3,496,841</u>
<u>35,166,683</u>	<u>37,232,018</u>	<u>39,680,212</u>	<u>40,071,917</u>	<u>41,015,310</u>	<u>43,620,501</u>
19,245,000	20,213,892	21,278,727	22,258,221	23,229,048	24,207,219
0	0	0	0	0	0
1,778,359	1,916,328	2,544,471	3,136,906	3,675,803	4,223,192
631,188	790,530	983,872	1,109,448	866,247	706,816
6,596,848	6,948,760	7,036,418	6,617,964	6,856,377	6,766,433
1,080,392	2,148,423	2,222,000	890,000	750,000	844,342
<u>3,600,988</u>	<u>3,512,671</u>	<u>3,329,883</u>	<u>2,800,246</u>	<u>2,271,789</u>	<u>2,021,574</u>
<u>32,932,775</u>	<u>35,530,604</u>	<u>37,395,371</u>	<u>36,812,785</u>	<u>37,649,264</u>	<u>38,769,576</u>
<u>2,233,908</u>	<u>1,701,414</u>	<u>2,284,841</u>	<u>3,259,132</u>	<u>3,366,046</u>	<u>4,850,925</u>
<u>\$25,169,447</u>	<u>\$26,263,105</u>	<u>\$25,799,858</u>	<u>\$25,519,404</u>	<u>\$23,062,551</u>	<u>\$22,145,275</u>
91.85%	93.92%	91.86%	88.68%	87.26%	82.03%
<u>\$11,561,342</u>	<u>\$11,785,808</u>	<u>\$11,833,880</u>	<u>\$12,111,414</u>	<u>\$11,171,439</u>	<u>\$11,398,480</u>
<u>2,233,908</u>	<u>1,701,414</u>	<u>2,284,841</u>	<u>3,259,132</u>	<u>3,366,046</u>	<u>4,850,925</u>
<u>\$9,327,434</u>	<u>\$10,084,394</u>	<u>\$9,549,039</u>	<u>\$8,852,282</u>	<u>\$7,805,393</u>	<u>\$6,547,555</u>
80.68%	85.56%	80.69%	73.09%	69.87%	57.44%

Jefferson County, Ohio
Pledged Revenue Coverage - Water Fund
Last Ten Years (4)

Mortgage Revenue Bonds Water						
Year	Water Service Charges (1)	Less: Operating Expenses (2)	Net Available Revenue	Debt Service (3)		Coverage
				Principal	Interest	
2005	\$5,001,874	\$2,866,924	\$2,134,950	\$61,000	\$1,281	34.28

- (1) Total Revenue (including interest) exclusive of tap fees, capital grants, and permissive taxes
- (2) Total operating expenses exclusive of depreciation
- (3) Includes principal and interest of revenue bonds only
- (4) The County has not had Water Fund outstanding Mortgage Revenue Bonds since 2005.

Jefferson County, Ohio
Pledged Revenue Coverage - Sewer Fund
Last Ten Years (4)

Revenue Bonds Sewer						
Year	Sewer Service Charges (1)	Less: Operating Expenses (2)	Net Available Revenue	Debt Service (3)		Coverage
				Principal	Interest	
2014	\$1,710,529	\$825,983	\$884,546	\$0	\$161,810	5.47
2013	1,447,140	706,834	740,306	0	79,581	9.30
2012	1,388,453	570,460	817,993	0	0	N/A

(1) Total Revenue (including interest) exclusive of tap fees, capital grants, transfers, and permissive taxes

(2) Total operating expenses exclusive of depreciation

(3) Includes principal and interest of revenue bonds only

(4) The County did not have outstanding Sewer Fund Mortgage Revenue Bonds prior to 2012.

Jefferson County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (2) (4)	Per Capita Personal Income (4)	Unemployment Rate (3)
2014	67,694	\$2,345,694,000	34,651	6.60%
2013	67,964	2,345,694,000	34,514	8.80%
2012	68,389	2,291,174,000	33,502	10.60%
2011	68,828	2,184,722,000	31,742	9.90%
2010	69,709	2,098,913,000	30,110	12.40%
2009	67,691	2,099,613,000	31,018	14.10%
2008	68,242	2,165,786,000	31,737	8.80%
2007	68,550	2,021,864,000	29,495	6.50%
2006	69,264	1,916,964,000	27,676	6.60%
2005	70,064	1,834,953,000	26,190	7.80%

Sources: (1) *U.S. Census Bureau*
(2) *Bureau of Economic Analysis*
(3) *Ohio Job and Family Services website*
(4) *Personal Income not available for 2014. Used 2013 income.*

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

Employer	Nature of Business	2014	
		Number of Employees	Percentage of Total Employment
Trinity	Acute Care Hospital	1,598	5.36%
Arcelor Mittal Steel	Steel	942	3.16%
Wal-Mart Distribution Center	Retail Food Sales Distribution	760	2.55%
Jefferson County	Government	667	2.24%
Titanium Metals Corporation	Titanium Mill Production	558	1.87%
Franciscan University	Education	475	1.59%
First Energy	Utility	396	1.33%
Eastern Gateway Community College	Education	389	1.31%
Wal-Mart	Retail Sales	364	1.22%
American Electric Power	Utility	304	1.02%
Total		<u>6,453</u>	<u>21.65%</u>
Total Employment within the County		<u>29,800</u>	

Employer	Nature of Business	2005	
		Number of Employees	Percentage of Total Employment
Wheeling-Pittsburgh Steel Corporation	Steel	3,375	10.65%
Mittal Steel	Steel	1,890	5.96%
Trinity Health System	Acute Care Hospital	1,840	5.80%
Jefferson County	Government	728	2.30%
Wal-Mart Distribution Center	Retail Product Distribution	665	2.10%
Titanium Metals Corporation	Titanium Mill Production	485	1.53%
Wal-Mart	Retail Sales	453	1.43%
Franciscan University of Steubenville	Higher Education	428	1.35%
First Energy	Utility	421	1.33%
Jefferson Community College	Higher Education	280	0.88%
Total		<u>10,565</u>	<u>33.33%</u>
Total Employment within the County		<u>31,700</u>	

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

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
General Government										
Legislative and Executive										
Commissioners	4	4	4	4	4	5	5	5	5	5
Auditor	11	10	10	10	10	10	10	10	10	10
Treasurer	2	2	3	3	3	5	5	5	5	4
Prosecuting Attorney	14	15	14	14	12	14	13	15	14	16
Board of Elections	9	8	9	9	10	10	10	10	9	9
Recorder	5	4	4	4	4	5	5	5	5	5
Buildings and Grounds	6	6	5	5	5	6	7	7	7	7
Data Processing	5	5	5	5	6	6	6	7	6	6
Certificate Auto Title	5	5	5	6	5	6	5	5	5	5
Real Estate Assessment	5	3	4	5	5	7	7	7	6	5
DRETAC	3	3	3	3	4	2	3	3	5	3
Judicial										
Common Pleas Court	7	7	7	7	7	7	10	8	8	9
Adult Probate Court	51	49	51	50	50	47	51	56	55	57
Probate Court	6	5	5	5	5	5	5	6	6	6
County Court #1	6	6	6	4	5	4	4	4	4	3
County Court #2	5	5	5	4	4	4	4	4	4	4
County Court #3	7	7	7	4	4	4	4	4	4	4
Juvenile Court	8	7	9	9	11	12	13	15	16	16
Municipal Court	6	5	5	5	6	5	5	5	5	5
Clerk of Courts	8	8	8	8	8	8	8	8	8	8
Court Magistrate	3	3	3	3	3	3	3	3	3	3
Law Library	1	1	1	1	1	1	0	1	1	1
Public Safety										
Jail Operating Levy	54	54	54	52	49	58	57	62	64	64
911 Emergency	15	17	15	16	17	17	15	18	14	14
Permissive Sheriff	42	37	38	35	34	39	42	39	44	48
Court Corrections	13	15	16	15	14	12	11	11	10	11
Coroner	4	4	4	4	5	5	6	6	6	5
Public Works										
MVGT	42	40	41	39	43	42	45	42	45	47
Beautification	5	5	4	5	5	5	6	6	9	13
Health										
Dog and Kennel	2	4	4	5	3	3	4	4	4	4
Board of Health	15	18	19	23	27	29	30	29	25	16
Mental Health	4	4	4	4	5	5	5	5	5	5
Department of Developmental Disabilities	166	175	167	172	170	158	152	163	167	156
Human Services										
Family and Child	1	1	1	1	1	1	1	1	1	1
Public Assistance	71	69	73	75	97	100	103	107	109	107
Children's Services	9	7	6	6	6	7	6	6	7	9
Child Support Enforcement Agency	9	7	8	8	11	12	13	14	15	14
Veteran Services	11	11	13	5	7	7	9	9	9	9
Conservation and Recreation										
Soil and Water	5	4	5	5	6	5	5	5	5	10
Community and Economic Development										
Airport	3	3	4	3	3	3	5	5	5	3
Sewer District	4	4	3	3	3	3	3	3	3	4
Water District	15	15	16	14	13	14	15	14	14	14
Total	667	662	668	658	691	701	716	742	752	745

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

	2014	2013	2012	2011	2010	2009	2008	2007	2006
General Government									
Legislative and Executive									
Commissioners									
Number of vehicles	3	3	3	2	2	3	5	5	5
Auditor									
Number of vehicles	1	1	1	1	1	1	1	1	1
Prosecuting Attorney									
Number of vehicles	0	0	0	0	0	0	2	2	2
Judicial									
Adult Probation									
Number of vehicles	3	3	2	2	2	2	2	2	2
Juvenile Court									
Number of vehicles	5	5	5	5	5	5	5	3	3
Total number of courtrooms	7	7	7	7	7	7	7	7	7
Public Safety									
Sheriff									
Number of Adult Cells - single	80	80	80	80	80	80	80	80	80
Number of Juvenile Cells - double	20	20	20	20	20	20	20	20	20
Cruisers	22	19	19	16	15	15	15	12	10
Number of vehicles	4	3	2	2	1	1	1	1	1
Juvenile Court - Detention									
Number of vehicles	1	1	1	1	1	1	1	1	1
911 Emergency									
Number of vehicles	2	2	2	1	1	1	2	2	2
Public Works									
Engineer									
Number of vehicles	25	24	23	22	21	24	23	24	22
Pieces of heavy equipment	50	49	49	50	53	53	49	48	46
Number of bridges and culverts	312	311	311	311	311	310	310	310	310
Lane miles of roads	526	526	526	526	526	526	526	526	526
Lineal feet of guardrail	444,043	444,043	444,043	444,043	444,043	444,043	444,043	425,347	425,347
Health									
Department of Developmental Disabilities									
Number of vehicles	7	7	7	7	9	9	11	11	11
Number of buses	15	15	15	15	15	15	20	20	20
Mental Health									
Number of vehicles	1	1	1	1	1	1	1	1	1
Human Services									
Job and Family Services									
Number of vehicles	10	10	8	8	8	8	8	8	8
Children Services									
Number of vehicles	2	2	1	1	1	1	2	2	2
Number of rooms - childrens home	9	9	9	9	9	9	9	9	9
Conservation and Recreation									
Parks									
Number of vehicles	2	2	2	2	2	2	2	2	2
Community and Economic Development									
Airpark									
Length of runway in feet	5,000	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400
Number of hangers	6	6	6	4	4	6	6	6	6
Number of airplane rental spaces	57	57	57	34	34	33	33	33	33
Number of miscellaneous rental spaces	0	0	0	0	0	68	68	68	68
Industrial Park									
Undeveloped acreage	48	48	48	48	48	48	48	48	75
Sewer District									
Number of tanks, lifts, and booster stations	29	23	23	23	23	23	23	23	23
Water District									
Number of vehicles	12	12	10	10	10	12	10	7	7
Number of tanks, lifts, and booster stations	48	48	48	48	48	48	48	48	48

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

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

	2014	2013	2012	2011
General Government				
Legislative and Executive				
Auditor				
Number of Non-Exempt Conveyances	1,200	1,127	1,163	919
Number of Exempt Conveyances	1,922	1,495	1,643	1,420
Homestead and Rollback:				
Number of Exemptions Granted	7,221	7,165	7,074	7,013
Total Reduction in Taxes	\$5,809,924	\$5,723,762	\$5,566,167	\$5,589,224
Number of Individual Dog Tags Sold	4,567	5,131	4,880	4,628
Total Number of Dog Tags Sold	4,637	5,336	5,254	4,813
Board of Elections				
Number of Registered Voters	48,303	48,222	49,729	47,896
Number of Ballots Cast	18,952	13,601	33,177	22,754
Judicial				
Common Pleas Court				
Number of New Cases Filed	3,434	3,040	3,460	3,236
Probate Court				
Number of New Cases Filed	1,014	1,003	1,142	1,062
Juvenile Court				
Number of New Cases Filed	1,206	2,178	2,182	2,237
County Court #1				
Number of New Cases Filed	4,020	3,279	2,950	3,026
County Court #2				
Number of New Cases Filed	1,605	1,443	1,728	2,058
County Court #3				
Number of New Cases Filed	1,408	1,863	2,200	2,100
Clerk of Courts				
Titles	31,014	31,321	31,731	30,740
Duplicates	1,588	1,639	1,686	1,653
Replacements	4,403	3,990	2,915	2,570
Salvage	241	180	183	138
Public Safety				
Sheriff				
Calls Received	72,484	71,455	61,836	63,624
Investigated Complaints	2,135	2,726	2,988	2,780
Arrests	376	361	394	336
Warrants Served	608	657	573	541
Mileage Traveled	407,524	417,977	340,150	339,413
Sheriff Sales	151	217	230	185
Jail Operation				
Prisoners Booked	2,362	2,639	2,208	1,929
Meals Served	172,578	178,862	157,807	148,752

2010	2009	2008	2007	2006	2005
1,248	1,134	1,123	1,364	1,343	1,382
998	862	1,473	1,440	1,382	1,468
7,069	7,003	6,843	2,770	2,883	2,923
\$5,352,952	\$5,616,439	\$5,230,274	\$3,869,713	\$3,517,334	\$4,324,120
4,570	5,538	4,750	4,768	4,864	4,765
4,795	6,072	5,293	5,307	5,321	5,258
51,116	50,208	50,156	47,105	48,639	47,894
25,238	21,047	36,579	19,193	26,666	22,742
3,115	3,280	3,138	2,874	2,964	2,867
1,137	1,027	1,192	679	653	694
2,303	2,424	2,661	2,874	2,814	2,807
2,874	3,202	3,574	3,389	2,956	3,126
1,309	1,916	2,466	2,890	2,235	1,929
1,881	2,011	2,462	2,251	2,010	1,764
31,789	33,890	37,887	38,888	38,365	39,320
1,640	1,708	1,806	1,876	1,851	1,869
2,617	2,573	2,493	2,557	2,397	2,369
169	368	182	214	237	290
76,893	75,018	77,122	100,500	100,000	65,000
2,743	2,963	2,201	2,341	2,642	2,965
327	336	285	504	500	541
348	353	319	524	599	547
418,720	412,580	423,500	423,245	423,245	414,612
141	121	138	166	182	128
1,880	755	1,802	2,824	2,836	2,866
147,850	143,552	241,661	254,119	241,661	227,634

(Continued)

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

	2014	2013	2012	2011
Juvenile Detention				
Number of Admissions	502	546	560	642
Average Daily Population	24.99	24.50	23.45	27.33
Revenue (Juveniles outside County)	\$553,050	\$538,106	\$667,069	\$695,599
911 service				
Logged calls per year	41,807	68,124	42,599	42,668
Public Works				
Engineer				
Miles of roads resurfaced (hot/cold mix)	10.58	10.62	23.30	21.40
Miles of roads resurfaced (chip/sealed)	21.11	41.29	33.69	33.32
Number of culverts built/replaced/improved	949	782	942	729
Number of Bridges repaired /replaced	5	2	6	8
Number of slips repaired	2	3	4	4
Health				
Department of Developmental Disabilities				
Number of Adults Served	180	177	181	217
Number of Children Served	130	129	133	145
Prevention and Recovery Board				
Total Number Served	3,112	3,175	3,010	3,436
Health Department				
Number of Births	2	2	2	2
Number of Deaths	342	334	322	305
Number of Participants in WIC Program	19,811	19,986	19,176	18,600
Number of Immunizations	2,046	2,025	1,936	2,346
Human Services				
Jobs and Family Services				
Child Support Collections	\$10,684,406	\$11,138,612	\$10,947,600	\$11,230,017
Average Client Count - Food Stamps	13,698	14,141	14,045	12,635
Average Ohio Works First Recipients	846	953	1,332	747
Average Disability Recipients	102	95	100	109
Average Medicaid Recipients	16,200	17,043	16,718	14,933

N/A = information not available.

Source: *Jefferson County Auditors*

2010	2009	2008	2007	2006	2005
648	626	600	619	621	592
22.60	24.30	25.59	26.36	24.39	26.04
\$746,909	\$528,777	\$399,131	\$461,167	\$367,232	\$370,430
41,536	42,281	43,011	39,564	38,957	39,847
6.38	4.62	10.60	8.80	13.91	6.08
9.01	42.95	35.98	10.53	7.10	29.44
730	1,730	1,480	1,555	2,605	3,054
4	4	3	5	3	3
5	0	1	6	6	34
224	234	212	210	208	213
139	144	80	80	80	80
2,580	2,500	3,507	3,648	3,632	3,654
2	2	2	1	1	6
237	215	250	225	199	213
20,986	21,400	20,842	20,781	21,940	20,706
4,798	5,274	3,388	2,587	5,306	5,219
\$11,061,204	\$11,399,849	\$11,652,273	\$11,748,473	\$11,561,654	\$11,470,350
11,779	10,531	9,028	8,870	9,051	8,885
1,684	1,691	1,564	1,792	1,962	2,033
113	150	175	180	176	156
15,423	18,284	13,882	14,541	14,893	14,757

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Dave Yost • Auditor of State

JEFFERSON COUNTY FINANCIAL CONDITION

JEFFERSON COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 28, 2015