

***JEFFERSON COUNTY, OHIO***

**Audit Report**

**For the Year Ended December 31, 2001**

***CHARLES E HARRIS & ASSOCIATES, INC.***  
Certified Public Accountants





**STATE OF OHIO**  
**OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

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Board of County Commissioners  
Jefferson County  
301 Market Street  
Steubenville, Ohio 43952

We have reviewed the Independent Auditor's Report of Jefferson County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2001 through December 31, 2001. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Jefferson County is responsible for compliance with these laws and regulations.

A handwritten signature in black ink, appearing to read "Jim Petro".

JIM PETRO  
Auditor of State

July 3, 2002

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*Jefferson County, Ohio*  
**Audit Report**  
**For the Year Ended December 31, 2001**

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**Charles E. Harris & Associates, Inc.**  
**Certified Public Accountants**

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**OPINION ON SUPPLEMENTARY SCHEDULE  
OF FEDERAL AWARDS EXPENDITURES**

**Board of County Commissioners**  
**Jefferson County, Ohio**  
**Steubenville, Ohio**

We have audited the general purpose financial statements of Jefferson County, Ohio, as of and for the year ended December 31, 2001, and have issued our report thereon dated June 25, 2002. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of Jefferson County taken as a whole. The accompanying Schedule of Federal Awards Expenditures is presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget, Circular A-133, Audit of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

The accompanying Schedule of Federal Awards Expenditures replaces the Schedule in the County's fiscal year ended December 31, 2001 report package. The Schedule was revised to include the Workforce Investment Act Program (CFDA# 17.255), which was previously omitted from the Schedule.

**Charles E. Harris & Associates, Inc.**  
**Certified Public Accountants**

**June 25, 2002, except for the last paragraph, which is dated November 20, 2002.**

**JEFFERSON COUNTY, OHIO**  
**Schedule of Federal Awards Expenditures**  
**For the Year Ended December 31, 2001**

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Program or Award Amount	Receipts	Expenditures
<b>U.S. Department of Health and Human Services</b>					
Pass through Ohio Department of Job and Family Services					
Children Services Board					
Child Welfare Services Training Grant -Title IV-B	93.648	FY01 H696	\$ 64,801	\$ 64,801	\$ 64,801
Emergency Services Assistance Allocation - Title IV-B	93.648	FY01 J094	711	711	711
Total Title IV-B Programs				<u>65,512</u>	<u>65,512</u>
Pass through Ohio Department of Job and Family Services					
Children's Services Board					
Independent Living Initiative	93.674	FY01 H723	13,232	13,232	13,232
Pass through Ohio Department of Alcohol and Drug Addiction					
Prevention and Recovery Board					
ADMS Block Grant - Path Award	93.992	24-PATH-00-01-A	37,382	37,382	37,382
ADMS Block Grant - Path Award	93.992	24-PATH-01-02-A	46,068	-	18,427
Total ADMS Block Grant - Path Award				<u>37,382</u>	<u>55,809</u>
Pass through Ohio Department of Mental Health					
Prevention and Recovery Board					
ODMH One Time Prevention Block Grant	93.958	FY01 24-CS-01-02	2,300	2,300	2,300
Prevention and Treatment Block Grant	93.958	FY01	89,903	65,591	65,129
Prevention and Treatment Block Grant	93.958	FY02	67,685	33,842	16,917
Total Prevention Block Grants				<u>101,733</u>	<u>84,346</u>
Pass through Ohio Department of Alcohol and Drug Addiction					
ADMS Block Grants					
Prevention and Recovery Board					
ADMS Block Grant - Women's Set Aside Funds	93.959	41-1308-00-W-T-01-9041	72,820	36,410	36,809
ADMS Block Grant - Women's Set Aside Funds	93.959	41-1308-00-WOMEN-T-02-9041	72,820	36,410	24,245
ADMS Block Grant - Children's Adolescence Core Service	93.959	FY01	25,302	12,650	12,789
ADMS Block Grant - Children's Adolescence Core Service	93.959	FY02	25,302	12,652	8,424
ADMS Block Grant - Per Capita Block Grant	93.959	FY01	275,677	137,833	135,519
ADMS Block Grant - Per Capita Block Grant	93.959	FY02	228,723	114,360	74,817
Total ADMS Block Grants from Ohio Dept. of Alcohol and Drug Addiction				<u>350,315</u>	<u>292,603</u>
Social Services Block Grant (Title XX)					
Passed through Ohio Department of Mental Health					
Prevention and Recovery Board					
Social Services Block Grant (Title XX)	93.667	FY01	82,168	61,059	37,087
Social Services Block Grant (Title XX)	93.667	FY02		20,353	23,954
Total Social Services Block Grant (Title XX) Ohio Dept. of Mental Health				<u>81,412</u>	<u>61,041</u>
Pass through Ohio Department of Mental Retardation					
Board of Mental Retardation					
Social Services Block Grant (Title XX) - Community Based Care	93.667	MR-41-01	51,844	52,844	52,844
Social Services Block Grant (Title XX) - Community Based Care	93.667	MR-41-02	16,915	16,915	16,915
Total Social Services Block Grant (Title XX) Ohio Dept. of Mental Retardation				<u>69,759</u>	<u>69,759</u>
Total Social Services Block Grant (Title XX)				151,171	130,800
Pass through Ohio Department of Job and Family Services					
Children Services Board					
Child Abuse and Neglect	93.669	FY01 J090	2,000	2,000	2,000

**JEFFERSON COUNTY, OHIO**  
**Schedule of Federal Awards Expenditures**  
**For the Year Ended December 31, 2001**

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Program or Award Amount	Receipts	Expenditures
<b>U.S. Department of Health and Human Services (continued)</b>					
Medical Assistance Programs, Medicaid (Title XIX)					
Passed through Ohio Department of Mental Retardation					
Board of Mental Retardation					
Medical Assistance Targeted Case Management Program	93.778	FY01 4100010	111,916	111,916	111,916
Medical Assistance Targeted Case Management Program	93.778	FY02 4100010	42,985	42,985	42,985
Total Medical Assistance Targeted Case Management Program				<u>154,901</u>	<u>154,901</u>
Passed through Ohio Department of Alcohol and Drug Addiction					
Prevention and Recovery Board					
Medical Assistance Program Title XIX	93.778	FY01 41513	n/a	83,055	81,000
Medical Assistance Program Title XIX	93.778	FY02 41513	"	24,037	19,912
Total Medical Assistance Program from Ohio Department of Alcohol and Drug Addiction				<u>107,092</u>	<u>100,912</u>
Pass through Ohio Department of Mental Health					
Prevention and Recovery Board					
Medical Assistance Program Title XIX - OBRA	93.778	FY01	n/a	1,608	1,608
Medical Assistance Program Title XIX - OBRA	93.778	FY02	"	-	460
Medical Assistance Program Tital XIX	93.778	FY00 MC-24	"	11,388	1,241
Medical Assistance Program Tital XIX	93.778	FY01 MC-24	"	1,317,913	1,212,243
Medical Assistance Program Tital XIX	93.778	FY02 MC-24	"	243,563	350,069
Total Medical Assistance Programs from Ohio Department of Mental Health				<u>1,574,472</u>	<u>1,565,621</u>
Total Medical Assistance Programs				<u>1,836,465</u>	<u>1,821,434</u>
<b>Total U.S. Department of Health and Human Services</b>				<b>\$ 2,557,810</b>	<b>\$ 2,465,736</b>
<b>U.S. Department of Housing and Urban Development</b>					
Community Development Block Grants					
Pass through the Ohio Department of Development					
Regional Planning Commission & Water/Sewer Department.					
Community Development Economic Development Program	14.228	B-W-00-038-1	\$ 447,000	\$ 150,000	\$ 154,891
Regional Planning Commission					
Community Development Block Grant - Small Cities Program	14.228	B-F-99-038-1	321,000	49,185	44,294
Community Development Block Grant - Small Cities Program	14.228	B-F-00-038-1	301,000	300,675	285,124
Total Regional Planning Commission				<u>349,860</u>	<u>329,418</u>
Regional Planning Commission & County Auditor					
Community Development Block Grant - Disaster Recovery	14.228	B-P-00-038-1	300,000	42,246	42,246
CT Consultants and Regional Planning Commission					
Community Development Block Grant - CHIP Program	14.228	B-C-00-038-1	102,000	68,360	60,602
Total Community Development Block Grants				610,466	587,157
Pass through the Ohio Department of Development					
HOME Improvement Partnership Program					
CT Consultants and Regional Planning Commission					
HOME Investment Partnership Program	14.239	B-C-00-038-2	398,000	140,808	132,630
<b>Total U.S. Department of Housing and Urban Development</b>				<b>\$ 751,274</b>	<b>\$ 719,787</b>

**JEFFERSON COUNTY, OHIO**  
**Schedule of Federal Awards Expenditures**  
**For the Year Ended December 31, 2001**

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Program or Award Amount	Receipts	Expenditures
<b>U.S. Department of Education</b>					
Pass through Ohio Department of Education					
Board of Mental Retardation					
Federal, State and Local Partnerships for Educational Improvements					
Chapter 2 Innovator Grant	84.151	066068-C2-51-01	\$ 3,027	\$ 2,482	\$ 2,482
Chapter 2 Innovator Grant	84.151	066068-C2-51-02	3,520	1,021	1,021
Total Federal, State and Local Partnership for Educational Improvements				<u>3,503</u>	<u>3,503</u>
Chapter 1 Program - Local Agencies - (Title 6B)	84.010	066068-6B-SF-01P	28,174	28,174	28,174
Chapter 1 Program - Local Agencies - (Title 6B)	84.010	066068-6B-SF-02P	11,569	11,569	11,569
Total Chapter 1 Programs - (Title 6B)				<u>39,743</u>	<u>39,743</u>
Special Education - Pre-school Grant	84.173	066068-PG-S1-02	9,090	9,090	9,090
<b>Total U.S. Department of Education</b>				<u>\$ 52,336</u>	<u>\$ 52,336</u>
<b>U.S. Department of Agriculture</b>					
Child Nutrition Cluster:					
Pass through Ohio Department of Education					
Board of Mental Retardation					
Food Distribution					
	10.550	066068-01	\$ 1,519	\$ 1,519	\$ 1,519
National School Lunch Program	10.555	066068-01	Note 3	13,108	13,108
National School Lunch Program	10.555	066068-02	"	3,680	3,680
Total National School Lunch Program				<u>16,788</u>	<u>16,788</u>
Total Child Nutrition Cluster				18,307	18,307
Pass through Ohio Department of Education					
Child and Adult Food Care Programs					
Children's Services Board					
Child and Adult Food Care	10.558	16CN/21CN-FY01	Note 3	19,672	19,672
Child and Adult Food Care	10.558	16CN/21CN-FY02	"	16,539	16,539
				<u>36,211</u>	<u>36,211</u>
<b>Total U.S. Department of Agriculture</b>				<u>\$ 54,518</u>	<u>\$ 54,518</u>
<b>U.S. Department of Justice</b>					
Office of Criminal Justice Services					
Pass through Ohio Office of Criminal Justice Services					
Juvenile Court					
Juvenile Accountability Incentive Block Grant - CURB	16.523	99-JB-013-A013	\$ 21,042	\$ 15,782	\$ 18,386
Juvenile Accountability Incentive Block Grant - S.O.T.P.	16.523	99-JB-007-A013	9,890	9,890	4,183
Juvenile Accountability Incentive Block Grant - S.O.T.P.	16.523	00-JB-007-A013	19,779	9,890	2,706
Total Juvenile Accountability Incentive Block Grant				<u>35,562</u>	<u>25,275</u>
Pass through Ohio Attorney General's Office (Crime Victim Assistance)					
Crime Victim Assistance Programs					
Prosecuting Attorney					
Crime Victim Assistance Program	16.575	01VAGEN030	38,125	28,594	28,560
Crime Victim Assistance Program	16.575	02VAGEN030	38,125	12,708	10,564
Total Crime Victim Assistance Program				<u>41,302</u>	<u>39,124</u>
COPS Program					
E-911	16.710	99CMWX2522	1,052,191	467,593	467,593
<b>Total U. S. Department of Justice</b>				<u>\$ 544,457</u>	<u>\$ 531,992</u>

**JEFFERSON COUNTY, OHIO**  
**Schedule of Federal Awards Expenditures**  
**For the Year Ended December 31, 2001**

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Program or Award Amount	Receipts	Expenditures
<b>Federal Emergency Management Agency</b>					
Pass through Civil Defense Adjutant General's Office - Department of Public Safety					
Civil Defense - Emergency Management Assistance Jefferson County Emergency Management Agency Emergency Management Assistance - Civil Defense	83.534	FY01	\$ 30,459	\$ 30,459	\$ 30,459
Pass through Ohio Emergency Management Agency Hazard Mitigation Grant Program CT Consultants and Regional Planning Commission Hazard Mitigation Grant	83.548	DR1227	977,069	310,373	310,373
<b>Total Federal Emergency Management Agency</b>				<b>\$ 340,832</b>	<b>\$ 340,832</b>
<b>Appalachian Regional Commission</b>					
Pass through U.S. Department of Commerce Economic Development Administration Appalachian Area Development	23.002	06-0102840	\$ 300,000	\$ 50,278	\$ -
<b>U.S. Department of Commerce, Economic Development Administration</b>					
Economic Development Administration Grants For Public Works and Economic Development BHJ Planning Commission and Water Department	11.300	06-0102840	926,000	\$ 155,199	\$ -
<b>U.S. Department of Transportation</b>					
Federal Aviation Administration					
Airport Improvement Program	20.106	A1P94-1-3-39-0074-07-99	\$ 425,363	\$ 5,143	6,098
Airport Improvement Program	20.106	A1P94-1-3-39-0074-08-00	600,622	460,826	460,897
Airport Improvement Program	20.106	A1P94-1-3-39-0074-08-01	1,500,000	34,542	34,542
Total Federal Aviation Administration				500,511	501,537
Federal Highway Administration					
Pass Through Ohio Department of Transportation and County Engineer's Assistance of Ohio					
Highway Planning and Construction Program - County Road 46	20.205	PID 14555	1,062,852	865,599	865,599
Highway Planning and Construction Program - County Road 61	20.205	PID 20550	42,076	42,076	42,076
Total Federal Highway Administration				907,675	907,675
<b>Total U.S. Department of Transportation</b>				<b>\$ 1,408,186</b>	<b>\$ 1,409,212</b>
<b>U.S. Department of Labor</b>					
Passed Through Ohio Department of Job and Family Services Workforce Investment Act (WIA)	17.255	n/a	n/a	\$ 779,027	\$ 825,196
<b>Total U.S. Department of Labor</b>				<b>\$ 779,027</b>	<b>\$ 825,196</b>
<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>				<b>\$ 6,693,917</b>	<b>\$ 6,399,609</b>

See Notes to the Schedule of Federal Awards Expenditures

*Jefferson County, Ohio*  
**Notes to the Schedule of Federal Awards Expenditures**  
**For the Year Ended December 31, 2001**

**1. Significant Accounting Policies**

The accompanying schedule of federal awards expenditures is a summary of the activity of the County's federal award programs. The schedule has been prepared on the cash basis of accounting. Consequently, certain revenues are recognized when received rather than when earned, and certain expenditures are recognized when paid rather than when the obligation is incurred.

**2. Food Distribution**

No monetary assistance is reported in the schedule at fair market value of the commodities received and disbursed. Monies are commingled with State grants. It is assumed federal monies are expended first. At December 31, 2001, the County had no significant food commodities in inventory.

**3. National School Lunch Program and Child and Adult Food Care did not have program or award amounts include. These programs depend on the number of lunches served.**

**4. The United States Department of Labor Workforce Investment Act (CFDA# 17.255) has been added to the Schedule of Federal Awards Expenditures. It was originally omitted from this Schedule.**

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**Board of County Commissioners**  
**Jefferson County**  
**Steubenville, Ohio**

We have audited the general purpose financial statements of Jefferson County, Ohio, as of and for the year ended December 31, 2001, and have issued our report thereon dated June 25, 2002, wherein we noted the District adopted Governmental Accounting Standards Board Statements Nos. 33 and 36. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the County's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management in a separate letter dated June 25, 2002.

**Internal Controls Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to the management of the County in a separate letter dated June 25, 2002.

**This report is intended solely for the information and use of the audit committee, management, the Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.**

*Charles E. Harris & Associates, Inc.*  
**Certified Public Accountants**  
**June 25, 2002**

**REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of County Commissioners  
Jefferson County  
Steubenville, Ohio

**Compliance**

We have audited the compliance of Jefferson County, Ohio with the types of compliance requirements described in *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2001. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and *OMB Circular A-133* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major 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 that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended December 31, 2001.

**Internal Control Over Compliance**

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with *OMB Circular A-133*.

**Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.**

**This report is intended solely for the information and use of the audit committee, management, others within the organization, the Board of County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specific parties.**

**The accompanying Summary of Auditor's Results replaces the Summary originally included in the County's fiscal year ended December 31, 2001 reporting package. The Summary was revised to include the Workforce Investment Act Program (CFDA# 17.255) as a major program, which was previously omitted from the Summary.**

***Charles E. Harris & Associates, Inc.*  
Certified Public Accountants**

**June 25, 2002, except for the last paragraph, which is dated November 20, 2002.**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A -133 § .505**

**JEFFERSON COUNTY  
December 31, 2001**

**1. SUMMARY OF AUDITOR'S RESULTS**

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Community Development Block Grants CFDA # 14.228 Highway Planning and Construction Programs CFDA # 20.205 Workforce Investment Act CFDA # 17.255
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - (continued)**  
**OMB CIRCULAR A -133 § .505**

**JEFFERSON COUNTY**  
**December 31, 2001**

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

**None**

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

**None**

**STATUS OF PRIOR AUDIT'S CITATIONS AND RECOMMENDATIONS**

The prior audit report, for the period ending December 31, 2000, included no material citations or recommendations.



# **Jefferson County, Ohio**

## ***Comprehensive Annual Financial Report***

For the Year Ended December 31, 2001

*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, 2001**

**Patrick J. Marshall**

***Jefferson County Auditor***

**Prepared by the Jefferson County Auditor's Office**

**Michael Warren**

***Deputy Auditor***

**David W. Hays**

***Deputy Auditor***

**Lewis Piergallini**

***Deputy Auditor***

**Vickie Eberts Winski**

***Deputy Auditor***



# **Introductory Section**

**Jefferson County, Ohio**  
**Comprehensive Annual Financial Report**  
**For the Year Ended December 31, 2001**  
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# OFFICE OF THE AUDITOR JEFFERSON COUNTY, OHIO

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

**Patrick J. Marshall**  
County Auditor

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

June 25, 2002

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

It gives me great pleasure to present the Comprehensive Annual Financial Report (CAFR) for Jefferson County. This report has been carefully prepared in accordance with Generally Accepted Accounting Principles (GAAP) and provides a full and complete disclosure of the financial position and operations of the County for the year ended December 31, 2001.

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

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

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

The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial, and Statistical. The introductory section includes a table of contents, this transmittal letter, the 2000 certificate of achievement, a list of elected officials, and the County's organizational chart. The financial section, which begins with the Independent Auditor's Report, includes the general purpose financial statements, notes that provide an overview of the County's financial position and operating results, and the combining and individual fund and account group financial statements and schedules. The statistical section includes financial and demographic information which is generally on a multi-year basis.

## **REPORTING ENTITY**

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

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

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

The County participates in the Jefferson County Regional Planning Commission which is a joint venture discussed in Note 20 of the notes to the financial statements. The Jefferson County Cluster, the East Ohio Correctional Facility, the Brooke-Hancock-Jefferson Metropolitan Planning Commission (BHJ), the Southeast Ohio Juvenile Rehabilitation District (SOJRD), the Area Office of Aging, the Ohio Mid-Eastern Governments Association (OMEGA), and the Jefferson-Belmont Joint Solid Waste Authority are jointly governed organizations discussed in Note 21 of the notes to the financial statements. The Jefferson Metropolitan Housing Authority and the Carnegie Library are related organizations whose relationships to the County are discussed in Note 22 of the notes to the financial statements. The County Risk Sharing Authority is a public entity pool whose relationship to the County is discussed in Note 23 of the notes to the financial statements.

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

## **THE COUNTY AND THE FORM OF GOVERNMENT**

### *The County*

Created in 1797, Jefferson County is located in east central Ohio along the west bank of the Ohio River. Its 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 2001 population of 72,855 placed it as the thirty-fifth most populous of the State’s 88 Counties. The County is in the Steubenville-Weirton, Ohio-West Virginia Metropolitan Statistical Area (MSA), which is comprised of the County and Brooke and Hancock Counties of West Virginia. The Steubenville-Weirton, Ohio-West Virginia Metropolitan Statistical Area (MSA) is the 199th largest of the 261 combined consolidated metropolitan statistical areas and metropolitan statistical areas in the United States.

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

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

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

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

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

The County is directly served by two branches of Trinity Health Care located in Steubenville, Ohio. The two branches make up a 624 bed acute care hospital system. Within a 25 mile commuting distance of the County are East Liverpool City Hospital, a 263 bed acute care hospital located in East Liverpool, Ohio and Weirton Medical Center, a 265 bed acute care hospital located in Weirton, West Virginia. Life flight services are provided to the Pittsburgh, Pennsylvania area hospitals.

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

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

## *Form of Government*

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

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

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

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

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

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

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

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

## **ECONOMIC CONDITION AND OUTLOOK**

The main industry and source of jobs continues to be the area's steel mills. Recently, the local steel producers faced uncertain times as the Country, as well as the local area, dealt with the steel import crisis. It was feared that an unfavorable resolution to this crisis would have a significantly unfavorable effect on the local steel companies, as well as on the local economy. Lay-offs and employee concessions were made in order to keep the steel mills operational during this crisis.

However, the recent federal tariffs imposed on most steel imports will allow the local steel companies to operate at normal levels. Workers have been recalled from lay-off status. Portions of employee concessions have been rescinded. It is the belief of the local steel industry executives that the tariffs imposed on steel imports will allow local steel mills to compete with overseas competitors on a level playing field. It is also believed that these tariffs will provide the local steel industry with the necessary time to make long term changes to remain competitive on a long-term basis.

Other positive signs of economic activity continue to emerge. Business and government leaders have worked together to fund Alliance 2000. A Development Director was hired in late 1996. In its existence, the office has helped attract over \$30 million in Federal and State grants, loans, state tax credits, and business tax credits.

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

An area in the Island Creek Township portion of the County was recently chosen as the site of a new Wal Mart distribution center. Construction is currently underway on the 880,000 square foot distribution center. This \$75 million project is expected to be completed in mid 2003. It is anticipated that this project will create 600 new jobs.

A 93 acre campus style industrial park, located just off of the U.S. Route 22 bypass, is a key component in the County's economic development strategy. Construction was completed in the spring of 2000 on \$2 million in infrastructure improvements to serve the industrial park. The County-owned park is located just over 1 mile from the four-lane U.S. Route 22, and is part of an area which, overall, has more than 1,000 acres available for development. The location has excellent highway access and is near a skilled, plentiful workforce. The County recently welcomed its first tenant to the new industrial park. JBS Technologies completed construction on a 48,000 square foot building at the park in 2001. The company expects to eventually employ 150 workers. In addition, the non-profit Community Improvement Corporation has constructed a 35,300 square foot shell building at the park. This building, as well as additional sites, are currently available for sale or lease.

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

At the same time, the County began to develop the County airport by enlarging the facility, lengthening the runway, constructing new hangers, and constructing a building for the beginning of a small manufacturing complex. This \$2.75 million upgrade was completed in 1996. A plan is currently in place to provide for further expansion over the next several years. A new \$4 million upgrade to lengthen the runway to 5,000 feet was sparked by the County Commissioner's 1998 purchase of 165 acres of land to be utilized for future airport expansion. This plan calls for further lengthening of the runway to allow larger sized private jets to land at the Airport. The first phase of this plan, which consisted of safety improvements, was completed in late 2000. The second phase of this plan, which consisted of an obstruction removal, was completed in 2001. The third phase of the plan, which consists of a road relocation, was started in mid 2001, and is expected to be completed sometime in 2002. Funding has already been secured to continue with this runway extension project.

A \$200 million capital investment in the Cardinal Power Plant, located in the Wells Township portion of the County, was announced in August 2001, and is now underway. The facility upgrades will reduce nitrogen oxide emissions by 90%.

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

A May 2002 opening is expected for a 74-unit Hampton Inn, located in Steubenville. The \$3.5 million project, visible off of U.S. Route 22 as travelers enter Ohio, has a high community profile, and is expected to generate a number of new jobs.

The national Colloid Company acquired one acre in Steubenville's south end for a new warehouse expansion. The manufacturer has been located in Steubenville since 1937. This expansion will add 5 jobs and retain 15 as part of the project. The demolition phase of the project is now complete. Construction is expected in 2002.

Construction is expected to be complete in 2002 on the new \$10 million Harding Middle School in Steubenville.

The Fort Steuben Mall, celebrating 25 years in the area, announced plans in July 1998 for a \$35 million modernization, which includes new anchor stores for Sears, JC Penney, and Wal Mart. The new Sears store and automotive center, and the new JC Penney store have been completed. Construction is currently underway on the new Wal Mart store.

The \$3.5 million Tony Teramana Cancer Center, located in Steubenville, opened in the spring of 2000. This state-of-the-art cancer treatment facility is part of the Trinity Health Systems' services in eastern Ohio. Trinity Health Systems also opened a new office in Toronto. This new office offers expanded services to residents in the northern portion of the County.

In addition, Trinity is currently in the process of a three phase project to construct a new cardiac center at its West Campus. Phase one of this project was completed in September 2001, and was celebrated with the opening of the new cardiac center. Once completed, this cardiac center project will provide facilities for the completion of cardiac procedures previously unavailable in the local area.

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

### *Income*

According to the 2000 Census reports, the 1997 median income for County families was \$28,443, compared to State and national medians of \$36,029 and \$37,005, respectively.

According to the Ohio Department of Taxation, the average federal adjusted gross income for County residents filing Ohio individual income tax returns in 1999 (for tax year 1998) was \$32,141, compared to the State average of \$47,353.

### *Housing and Building Permits*

The County's close proximity to Pittsburgh, coupled with significantly lower real estate taxes versus Western Pennsylvania, has started to attract investment in new housing. In 2001, the State of Ohio reported 198 new housing starts in Jefferson County. This figure is up almost 50% from the number of new housing starts reported in 2000. In addition, home prices have grown faster than the national average in three of the last four years.

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

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

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

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

## MAJOR INITIATIVES

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

### *Industrial Park*

A 93 acre campus style industrial park, located just off of the U.S. Route 22 bypass, is one of the County's major initiatives, and a key component in the County's economic development strategy. Construction was completed in the spring of 2000 on \$2 million in infrastructure improvements to serve the industrial park. The County-owned park is part of an area which, overall, has more than 1,000 acres available for development. The location has excellent highway access and is near a skilled, plentiful workforce.

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

### *Airport*

The County recently completed an airport expansion project. The scope of this \$2.75 million project was targeted at development of the County airport by enlarging the facility, lengthening the runway, constructing new hangars, and constructing a building for the beginning of a small manufacturing complex. This \$2.75 million upgrade was completed in 1996. A plan is currently in place to provide for further expansion over the next several years. A new \$4 million upgrade to lengthen the runway to 5,000 feet was sparked by the County Commissioner's 1998 purchase of 165 acres of land to be utilized for future airport expansion. This plan calls for further lengthening of the runway to allow larger sized private jets to land at the Airport. The first phase of this plan, which consisted of safety improvements, was completed in late 2000. The second phase of this plan, which consisted of an obstruction removal, was completed in 2001. The third phase of the plan, which consists of a road relocation, was started in mid 2001, and is expected to be completed sometime in 2002. Funding has already been secured to continue with this runway extension project.

### *Road and Bridge Improvement*

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

### *Computerization*

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

### *Geographic Information System*

The County is currently in the process of implementing a Geographic Information System (GIS). This project is a joint effort, being completed with the cooperation of the Commissioners' Office, the County Engineer's Office, the County Auditor's Office, the Water and Sewer Department, the Emergency 911 Department, the Data Processing Department, and the Board of Elections. It is anticipated that a number of other departments and agencies will become involved in this project in the near future. These include the Regional Planning Commission, the Department of Mental Retardation and Developmental Disabilities, the Children Services Board, the Department of Litter Control and Recycling, the Prosecuting Attorney's Office, Alliance 2000, and the Brooke-Hancock-Jefferson Planning Commission.

Once completed, this project will provide 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) will also allow Jefferson County to deliver services to a diverse customer base. Information will be 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 will provide accurate and up-to-date information that will benefit the citizens who depend on County departments.

Economic development agencies will 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.

## *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, these projects will allow the County to provide water and sanitary sewer service to a number of new areas throughout the County.

## **FINANCIAL INFORMATION**

### *Basis of Accounting*

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

### *Internal Accounting Controls*

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

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

### *Budgetary Controls*

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

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

*General Government Functions - Financial Highlights*

The following schedule presents a summary of general, special revenue, debt service, and capital projects funds' revenues for the year ended December 31, 2001, and the amounts and percentages of increases and decreases in relation to prior year's revenues.

	<u>2000</u> Amount	<u>2001</u> Amount	<u>Percent</u> <u>of Total</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Revenues:					
Taxes	\$ 10,445,091	\$ 10,578,516	15.90%	\$ 133,425	1.28%
Permissive Sales Tax	7,309,466	8,266,164	12.43	956,698	13.09
Charges for Services	4,030,642	3,917,885	5.89	(112,757)	(2.80)
Licenses and Permits	630,024	821,754	1.24	191,730	30.43
Fines and Forfeitures	443,917	548,421	.82	104,504	23.54
Intergovernmental	33,818,501	40,065,344	60.24	6,246,843	18.47
Interest	1,441,017	1,001,583	1.51	(439,434)	(30.49)
Rentals	442,782	448,671	.67	5,889	1.33
Other	<u>2,722,639</u>	<u>862,260</u>	<u>1.30</u>	<u>(1,860,379)</u>	<u>(68.33)</u>
Total Revenues	<u>\$ 61,284,079</u>	<u>\$ 66,510,598</u>	<u>100.00%</u>	<u>\$ 5,226,519</u>	<u>8.53%</u>

Permissive Sales Tax revenues increased \$956,698 or 13.09 percent as the result of the recognition of year end receivables for sales tax collections and revenues.

Licences and Permits revenues increased \$191,730 or 30.43 percent as the result of an increase licenses and permits revenues in the Motor Vehicle Gas Tax Fund and in the Certificate of Auto Title Fund

Fines and Forfeitures revenues increased \$104,504 or 23.54 percent as the result of an increased number of cases heard by the various County courts, as well as the implementation of a more aggressive approach used to monitor overweight vehicles.

Intergovernmental revenues increased \$6,246,843 or 18.47 percent as the result of an increase in grants awarded to the County for the implementation of Job and Family Services programs, Children Services Board programs, and Prevention and Recovery Board programs.

Interest revenues decreased \$439,434 or 30.49 percent as the result of lower market interest rates and the County's taking a more conservative approach to the investment of funds than in prior years.

Other revenues decreased \$1,860,379 or 68.33 percent as the result of a large settlement awarded to the County during the prior year. In addition, the County has used a more specific approach to the recognition of revenues, with more revenues being recognized in specific categories rather that as other revenues.

The following schedule presents a summary of general, special revenue, debt service, and capital projects funds' expenditures for the year ended December 31, 2001, and the amounts and percentages of increases and decreases in relation to prior year's amounts.

	<u>2000</u> Amount	<u>2001</u> Amount	<u>Percent</u> of Total	<u>Change</u>	<u>Percent</u> Change
Expenditures:					
Current:					
General Government					
Legislative and Executive	\$ 6,200,815	\$ 5,987,982	8.98%	\$ (212,833)	(3.43)%
Judicial	3,387,583	3,185,897	4.78	(201,686)	(5.96)
Public Safety	9,423,622	9,386,770	14.08	(36,852)	(.39)
Public Works	6,941,665	6,294,706	9.45	(646,959)	(9.32)
Health	13,965,153	15,250,036	22.88	1,284,883	9.20
Human Services	15,989,466	20,820,755	31.24	4,831,289	30.22
Conservation and Recreation	125,893	0	0.00	(125,893)	(100.00)
Economic Development					
And Assistance	1,367,155	1,203,546	1.81	(163,609)	(11.97)
Other	411,079	477,797	.72	66,718	16.23
Capital Outlay	1,923,227	509,234	.76	(1,413,993)	(73.52)
Intergovernmental	181,168	143,765	.22	(37,403)	(20.65)
Debt Service:					
Principal Retirement	1,318,502	1,660,451	2.49	341,949	25.93
Interest and Fiscal Charges	<u>1,676,920</u>	<u>1,728,054</u>	<u>2.59</u>	<u>51,134</u>	<u>3.05</u>
Total Expenditures	<u>\$ 62,912,248</u>	<u>\$ 66,648,993</u>	<u>100.00%</u>	<u>\$ 3,736,745</u>	<u>5.94 %</u>

Public Works expenditures decreased \$646,959 or 9.32 percent due to a decrease in public works programs and projects undertaken by the County Engineer.

Health expenditures increased \$1,284,883 or 9.20 percent due to an increase in grant funded programs operated by the County's Prevention and Recovery Board.

Human Service expenditures increased \$4,831,289 or 30.22 percent due to an increase in grant funded programs operated by the County's Department of Job and Family Services and by the Children Services Board.

Conservation and Recreation expenditures decreased \$125,893 or 100.00 percent due to the conclusion of a program during 2000. The program was discontinued during 2001.

Economic Development and Assistance expenditures decreased \$163,609 or 11.97 percent due to a grant funded flood mitigation program nearing completion during 2001. The majority of the project was completed during 2000.

Capital Outlay expenditures decreased \$1,413,993 or 73.52 percent due to the timing of the completion of the County's Justice Center project. The majority of the wrap-up construction work on the Justice Center project was completed during 2000. Only a small portion of this work was completed during 2001.

Debt Service-Principal Retirement expenditures increased \$341,949 or 25.93 percent due to the amortization requirements of the County's long-term debt issues. A larger portion of debt service principal retirement requirements were due in 2001.

### *General Fund Balance*

The fund balance of the General Fund increased from \$3,367,829 to \$3,490,398 during 2001. This increase is due to an increase in revenues, along with conservative spending by the County during the year.

### *Enterprise Funds*

The Enterprise funds operated by the County consist of the sewer, water and airport funds. Operating revenues in the sewer, water and airport funds totaled \$824,320, \$3,000,165 and \$108,650; with a depreciation expense of \$573,233, \$852,132 and \$99,773, a Net Income/(Loss) of \$(22,165), \$(593,093), and \$367,294, and retained earnings of \$12,504,174, \$13,276,388 and \$(1,060,294) respectively. The County is aware of the net loss in the Sewer Fund and Water Fund, has analyzed its sewer and water operations, and has taken the appropriate action in 2002 to alleviate these losses. The Airport Fund has a net income, but has negative retained earnings. The negative retained earnings in the Airport Fund is the result of the recognition of contributed capital in the Fund.

### *Internal Service Funds*

The internal service fund operated by the County is the Insurance Consortium fund. The Insurance Consortium Fund was created to provide a medical benefits and liability self-insurance program for the County, and to provide worker's compensation benefits to employees. For the year ended December 31, 2001, the fund had a net loss of \$2,482,240 and negative retained earnings of \$5,059,658. The County is aware of the net loss in the Internal Service Fund, and has taken the appropriate action in 2002 to alleviate this loss.

### *Fiduciary Funds*

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

At December 31, 2001, assets in agency funds totaled \$67,760,666. The County uses some of its agency funds to receive and distribute taxes and state levied revenues for all local governments within the County.

## **CASH MANAGEMENT**

The County pools all idle cash to achieve maximum investment efficiency and to enhance accountability. The County Treasurer, as custodian of all County monies, is responsible for all County investments. An investment policy is established by the Investment Advisory Board which is comprised of the County Treasurer, the Chair of the County Commissioners, and one other Commissioner chosen by the Chair. Ohio law requires the Board to meet every six months. The County treasurer deposits money in the bank each day in interest bearing checking accounts. Cash surplus is calculated daily; excesses are invested in order to achieve the highest yields in the safest instruments possible. During the year ended December 31, 2001, the County's resources were divided among short-term certificates of deposit and STAR Ohio. Interest earned by the primary government in 2001 was \$1,025,295. The average daily balance in 2001 was \$22,043,964, with an average daily yield of 4.65%.

## **RISK MANAGEMENT**

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

The County participates in the Retrospective Rating and Payment Plan for workers' compensation coverage. This plan involves the payment of a minimum premium plus the actual claim costs for employees injured in 2001. Each fund is required to pay for its own premiums. During 2000, the County received a 75% premium credit for public employers as announced by the Bureau of Workers Compensation. As a result, the County's overall premium costs increased from \$54,299 in 2000 to \$368,819 in 2001.

The County operates and manages employee health benefits on a self-insured basis. The County maintains a hospitalization internal service fund to account for and finance its uninsured risks of loss in this program. The County purchases stop-loss coverage of \$200,000 per individual with an annual aggregate amount of \$10,306,530.

## **DEBT MANAGEMENT**

At December 31, 2001, the County had a number of debt issues outstanding. These issues included \$27,087,219 for general obligation bonds, \$264,000 for mortgage revenue bonds, \$6,053,935 for O.W.D.A. loans, and \$990,640 for O.P.W.C. loans. In addition to the above debt, the County also had \$12,021,816 in general obligation note debt. The County maintains a "Baa3" credit rating from Moody's Investors Service, Inc. All bonds of the County are backed by its full faith and credit.

Under current state statutes, the total voted and unvoted net debt of the County, less the same exempt debt, shall never exceed a sum equal to two percent of the first \$300,000,000 of the assessed valuation, plus two and one-half percent of such valuation in excess of \$300,000,000. At December 31, 2001, the total legal debt margin was \$22,754,969 with an unvoted debt margin of \$8,810,261.

## **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, 2000. This was the fourth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

## **INDEPENDENT AUDIT**

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 2001, by our independent auditor, Charles E. Harris & Associates. Their audit was conducted in accordance with generally accepted auditing standards and Governmental Auditing Standards, issued by the Comptroller General of the United States. In addition, the audit was designed to meet the requirements of the Federal Single Audit Act of 1984, as amended in 1996, and related OMB Circular A-133.

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

## **ACKNOWLEDGMENTS**

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

I would like to acknowledge the efforts of the entire staff of the Jefferson County Auditor's office and Data Processing Department for their contributions to this report. Special thanks are extended to David W. Hays and Michael S. Warren, Deputy Auditors, for their effort and dedication to this project. The guidance and assistance provided by the Local Government Services Division of the Auditor of State's Office was greatly appreciated. They provided valuable assistance in a most professional manner.

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

Sincerely,

Patrick J. Marshall  
Jefferson County Auditor

# 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, 2000

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



*Smith A. Brewer*  
President

*Jeffrey L. Esler*  
Executive Director

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

*Elected Officials*

Patrick J. Marshall, Auditor

Adam Scurti, Commissioner  
Ben Batenburg, Commissioner  
Richard Delatore, Commissioner

Raymond A. Agresta, Treasurer

John Corrigan, Clerk of Courts

John W. Metcalf, Jr., M.D., Coroner

James Branagan, Engineer

Bryan Felmet, Prosecutor

Paul R. McKeegan, Recorder

Fred Abdalla, Sheriff

John J. Mascio, 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*

Nicholas S. Balakos, Director  
Department of Human Services

Richard P. Pfannenschmidt, Superintendent  
Board of Mental Retardation/Developmental Disabilities

Pamela Petrilla, Director  
Board of Alcohol, Drug Addiction, and Mental Health Services

Rusell Curry, Director  
Children Services

Jack Gilmore, Director  
Sanitary Engineering



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# **Financial Section**

*Charles E. Harris & Associates, Inc.*  
*Certified Public Accountants*

Rockefeller Building  
614 W Superior Ave Ste 1242  
Cleveland OH 44113-1306  
Office phone - (216) 575-1630  
Fax - (216) 436-2411

REPORT OF INDEPENDENT ACCOUNTANTS

The Board of County Commissioners  
Jefferson County  
Steubenville, Ohio

We have audited the accompanying general purpose financial statements of Jefferson County (the County), as of and for the year ended December 31, 2001, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County as of December 31, 2001 and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3 to the financial statements, the County adopted Governmental Accounting and Standards Board Statements Nos. 33 and 36 for the year ending December 31, 2001.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 25, 2002 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

*Charles E. Harris & Associates, Inc.*

Charles E. Harris & Associates, Inc.  
June 25, 2002

Jefferson County, Ohio  
 Combined Balance Sheet  
 All Fund Types, Account Groups and Discretely Presented Component Unit  
 December 31, 2001

	Governmental Fund Types			Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<u>Assets and Other Debits:</u>						
<u>Assets:</u>						
Cash and Cash Equivalents	\$65,723	\$6,465,552	\$1,689,987	\$436,297	\$2,854,208	\$0
Cash and Cash Equivalents in Segregated Accounts	63,519	272,202	0	0	0	0
Cash and Cash Equivalents with Fiscal and Escrow Agents	42,917	98,097	85,835	0	4,598	0
Investments in Segregated Accounts	55,000	0	0	0	0	0
Receivables:						
Property Taxes	0	0	0	0	0	0
Permissive Taxes	506,952	403,968	0	0	0	0
Accounts	0	991,879	0	0	578,663	0
Special Assessments	0	0	0	0	0	0
Intergovernmental	64,990	8,050,966	0	0	71,236	0
Interfund	2,006,929	2,926,594	0	0	0	0
Accrued Interest	27,278	0	0	0	0	0
Due from Other Funds:						
Property Taxes	2,206,224	7,399,681	1,312,514	0	0	0
Permissive Taxes	79,592	181,929	159,188	0	34,113	0
Special Assessments	0	0	0	0	382,375	0
Intergovernmental	1,469,937	1,107,755	64,858	0	0	0
Other	375,694	285,269	0	0	14,697	315,874
Materials and Supplies Inventory	66,114	190,760	0	0	1,543	0
Prepaid Items	47,917	105,043	0	0	24,879	0
Restricted Assets:						
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	0	0	25,436	0
Investments with Fiscal and Escrow Agents	0	0	0	0	295,019	0
Advances To Other Funds	112,635	0	0	0	0	0
Fixed Assets (Net, where applicable of Accumulated Depreciation)	0	0	0	0	41,588,495	0
<u>Other Debits:</u>						
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	0	0	0	0	0	0
Amount to be Provided from General Government Resources	0	0	0	0	0	0
<b>Total Assets and Other Debits</b>	<b>\$7,191,421</b>	<b>\$28,479,695</b>	<b>\$3,312,382</b>	<b>\$436,297</b>	<b>\$45,875,262</b>	<b>\$315,874</b>

Fiduciary Fund Type	Account Groups		Totals Primary Government (Memorandum Only)	Component Unit	Totals Reporting Entity (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations			
Agency					
\$3,006,598	\$0	\$0	\$14,518,365	\$0	\$14,518,365
1,493,990	0	0	1,829,711	240,238	2,069,949
0	0	0	231,447	0	231,447
0	0	0	55,000	592,953	647,953
51,822,638	0	0	51,822,638	0	51,822,638
454,822	0	0	1,365,742	0	1,365,742
1,054,797	0	0	2,625,339	44,098	2,669,437
687,286	0	0	687,286	0	687,286
8,965,821	0	0	17,153,013	0	17,153,013
0	0	0	4,933,523	0	4,933,523
0	0	0	27,278		27,278
95,214	0	0	11,013,633	0	11,013,633
0	0	0	454,822	0	454,822
0	0	0	382,375	0	382,375
14,324	0	0	2,656,874	0	2,656,874
165,176	0	0	1,156,710	0	1,156,710
0	0	0	258,417	2,807	261,224
0	0	0	177,839	0	177,839
0	0	0	25,436	0	25,436
0	0	0	295,019	0	295,019
0	0	0	112,635	0	112,635
0	58,356,822	0	99,945,317	52,591	99,997,908
0	0	1,935,010	1,935,010	0	1,935,010
0	0	28,330,816	28,330,816	0	28,330,816
<u>\$67,760,666</u>	<u>\$58,356,822</u>	<u>\$30,265,826</u>	<u>\$241,994,245</u>	<u>\$932,687</u>	<u>\$242,926,932</u>

(Continued)

Jefferson County, Ohio  
 Combined Balance Sheet  
 All Fund Types, Account Groups and Discretely Presented Component Unit (Continued)  
 December 31, 2001

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<u>Liabilities, Fund Equity and Other Credits:</u>						
<u>Liabilities:</u>						
Accounts Payable	\$97,188	\$1,071,288	\$0	\$291,492	\$39,442	\$0
Contracts Payable	19,273	249,991	0	33,189	134,238	0
Accrued Wages and Benefits	78,392	395,495	0	0	20,397	0
Compensated Absences Payable	41,768	186,026	0	0	15,611	0
Interfund Payable	0	3,713,007	0	0	0	1,220,516
Due to Other Funds:						
Property Taxes	0	0	0	0	0	0
Permissive Taxes	0	0	0	0	0	0
Special Assessments	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Other	66,603	597,636	0	0	11,096	0
Intergovernmental Payable	147,430	1,762,498	0	0	75,053	120,453
Deferred Revenue	3,250,369	14,227,447	1,377,372	0	0	0
Undistributed Monies	0	0	0	0	0	0
Advances From Other Funds	0	112,635	0	0	0	0
Accrued Interest Payable	0	0	0	17,226	35,962	0
Claims Payable - Insurance	0	0	0	0	0	1,684,196
Claims Payable - Workers' Compensation	0	0	0	0	0	2,350,367
Notes Payable	0	0	0	4,366,156	6,668,711	0
Capital Leases Payable	0	0	0	0	55,880	0
OPWC Loans Payable	0	0	0	0	915,862	0
Payable from Restricted Assets:						
Revenue Bonds Payable	0	0	0	0	63,000	0
OWDA Loans Payable	0	0	0	0	6,053,935	0
General Obligation Bonds Payable	0	0	0	0	0	0
Revenue Bonds Payable	0	0	0	0	201,000	0
<b>Total Liabilities</b>	<b>3,701,023</b>	<b>22,316,023</b>	<b>1,377,372</b>	<b>4,708,063</b>	<b>14,290,187</b>	<b>5,375,532</b>
<u>Fund Equity and Other Credits:</u>						
Investment in General Fixed Assets	0	0	0	0	0	0
Contributed Capital	0	0	0	0	6,864,807	0
Retained Earnings (Deficit):						
Reserved for Debt Service	0	0	0	0	263,553	0
Reserved for Replacement	0	0	0	0	43,107	0
Unreserved	0	0	0	0	24,413,608	(5,059,658)
Fund Balance (Deficit):						
Reserved for Encumbrances	97,470	485,709	0	0	0	0
Reserved for Inventory	66,114	190,760	0	0	0	0
Reserved for Advances	112,635	0	0	0	0	0
Reserved for Claimants	247,495	0	0	0	0	0
Reserved for Debt Service	0	0	1,935,010	0	0	0
Unreserved:						
Designated for Equipment	42,917	0	0	0	0	0
Undesignated	2,923,767	5,487,203	0	(4,271,766)	0	0
<b>Total Fund Equity (Deficit) and Other Credits</b>	<b>3,490,398</b>	<b>6,163,672</b>	<b>1,935,010</b>	<b>(4,271,766)</b>	<b>31,585,075</b>	<b>(5,059,658)</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$7,191,421</b>	<b>\$28,479,695</b>	<b>\$3,312,382</b>	<b>\$436,297</b>	<b>\$45,875,262</b>	<b>\$315,874</b>

See accompanying notes to the general purpose financial statements

Fiduciary Fund Type	Account Groups		Totals Primary Government (Memorandum Only)	Component Unit	Totals Reporting Entity (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations			
Agency					
\$0	\$0	\$0	\$1,499,410	\$10,473	\$1,509,883
0	0	0	436,691	0	436,691
0	0	0	494,284	13,078	507,362
0	0	1,952,112	2,195,517	0	2,195,517
0	0	0	4,933,523	0	4,933,523
11,013,633	0	0	11,013,633	0	11,013,633
454,822	0	0	454,822	0	454,822
382,375	0	0	382,375	0	382,375
2,656,874	0	0	2,656,874	0	2,656,874
481,375	0	0	1,156,710	0	1,156,710
48,074,622	0	63,492	50,243,548	0	50,243,548
0	0	0	18,855,188	0	18,855,188
4,696,965	0	0	4,696,965	0	4,696,965
0	0	0	112,635	0	112,635
0	0	0	53,188	0	53,188
0	0	0	1,684,196	0	1,684,196
0	0	0	2,350,367	0	2,350,367
0	0	986,949	12,021,816	0	12,021,816
0	0	101,276	157,156	0	157,156
0	0	74,778	990,640	0	990,640
0	0	0	63,000	0	63,000
0	0	0	6,053,935	0	6,053,935
0	0	27,087,219	27,087,219	0	27,087,219
0	0	0	201,000	0	201,000
<u>67,760,666</u>	<u>0</u>	<u>30,265,826</u>	<u>149,794,692</u>	<u>23,551</u>	<u>149,818,243</u>
0	58,356,822	0	58,356,822	0	58,356,822
0	0	0	6,864,807	0	6,864,807
0	0	0	263,553	0	263,553
0	0	0	43,107	0	43,107
0	0	0	19,353,950	909,136	20,263,086
0	0	0	583,179	0	583,179
0	0	0	256,874	0	256,874
0	0	0	112,635	0	112,635
0	0	0	247,495	0	247,495
0	0	0	1,935,010	0	1,935,010
0	0	0	42,917	0	42,917
0	0	0	4,139,204	0	4,139,204
<u>0</u>	<u>58,356,822</u>	<u>0</u>	<u>92,199,553</u>	<u>909,136</u>	<u>93,108,689</u>
<u>\$67,760,666</u>	<u>\$58,356,822</u>	<u>\$30,265,826</u>	<u>\$241,994,245</u>	<u>\$932,687</u>	<u>\$242,926,932</u>

Jefferson County, Ohio  
 Combined Statement of Revenues, Expenditures  
 and Changes in Fund Balances  
 All Governmental Fund Types  
 For the Year Ended December 31, 2001

	Governmental		
	General	Special Revenue	Debt Service
<i>Revenues:</i>			
Taxes	\$2,179,948	\$7,171,622	\$1,226,946
Permissive Taxes	3,738,870	3,437,977	1,089,317
Charges for Services	1,713,866	2,204,019	0
Licenses and Permits	4,885	816,869	0
Fines and Forfeitures	394,154	154,267	0
Intergovernmental	2,979,094	36,626,910	101,256
Interest	995,506	6,077	0
Rent	12,035	95,780	340,856
Other	184,103	677,379	0
<b>Total Revenues</b>	<b>12,202,461</b>	<b>51,190,900</b>	<b>2,758,375</b>
<i>Expenditures:</i>			
Current:			
General Government:			
Legislative and Executive	5,028,648	959,334	0
Judicial	3,075,791	110,106	0
Public Safety	311,644	9,075,126	0
Public Works	15,230	6,279,476	0
Health	267,807	14,982,229	0
Human Services	894,109	19,926,646	0
Economic Development and Assistance	0	1,203,546	0
Other	477,797	0	0
Capital Outlay	11,987	56,254	0
Intergovernmental	143,765	0	0
Debt Service:			
Principal Retirement	33,211	12,641	1,614,599
Interest and Fiscal Charges	6,620	40,962	1,456,732
<b>Total Expenditures</b>	<b>10,266,609</b>	<b>52,646,320</b>	<b>3,071,331</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>1,935,852</b>	<b>(1,455,420)</b>	<b>(312,956)</b>
<i>Other Financing Sources (Uses):</i>			
Proceeds of Notes	0	700,000	0
Sale of Fixed Assets	80,050	0	0
Inception of Capital Lease	11,987	49,089	0
Operating Transfers In	200,000	1,922,499	941,665
Operating Transfers Out	(2,127,797)	(1,199,619)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(1,835,760)</b>	<b>1,471,969</b>	<b>941,665</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>100,092</b>	<b>16,549</b>	<b>628,709</b>
Fund Balances (Deficit) at Beginning of Year - Restated (Note 3)	3,367,829	6,215,727	1,306,301
Increase (Decrease) in Reserve for Inventory	22,477	(68,604)	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$3,490,398</b>	<b>\$6,163,672</b>	<b>\$1,935,010</b>

See accompanying notes to the general purpose financial statements

<u>Fund Types</u>	
<u>Capital Projects</u>	<u>Totals (Memorandum Only)</u>
\$0	\$10,578,516
0	8,266,164
0	3,917,885
0	821,754
0	548,421
358,084	40,065,344
0	1,001,583
0	448,671
778	862,260
<u>358,862</u>	<u>66,510,598</u>
0	5,987,982
0	3,185,897
0	9,386,770
0	6,294,706
0	15,250,036
0	20,820,755
0	1,203,546
0	477,797
440,993	509,234
0	143,765
0	1,660,451
223,740	1,728,054
<u>664,733</u>	<u>66,648,993</u>
<u>(305,871)</u>	<u>(138,395)</u>
0	700,000
0	80,050
0	61,076
100,000	3,164,164
0	(3,327,416)
<u>100,000</u>	<u>677,874</u>
(205,871)	539,479
(4,065,895)	6,823,962
0	(46,127)
<u>(\$4,271,766)</u>	<u>\$7,317,314</u>

Jefferson County, Ohio  
 Combined Statement of Revenues, Expenditures, and Changes  
 In Fund Balances - Budget (Non-GAAP Basis) and Actual  
 All Governmental Fund Types  
 For the Year Ended December 31, 2001

	General		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
<u>Revenues:</u>			
Taxes	\$2,179,948	\$2,179,948	\$0
Permissive Taxes	3,627,706	3,627,706	0
Charges for Services	1,588,983	1,588,983	0
Licenses and Permits	4,885	4,885	0
Fines and Forfeitures	265,106	265,106	0
Intergovernmental	2,981,311	2,981,311	0
Interest	1,077,353	1,077,353	0
Rent	12,035	12,035	0
Other	184,103	184,103	0
Total Revenues	<u>11,921,430</u>	<u>11,921,430</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
General Government:			
Legislative and Executive	5,300,636	5,271,619	29,017
Judicial	3,079,305	3,071,857	7,448
Public Safety	310,105	305,746	4,359
Public Works	0	0	0
Health	266,540	266,147	393
Human Services	868,255	868,255	0
Economic Development and Assistance	0	0	0
Other	477,797	477,797	0
Capital Outlay	0	0	0
Intergovernmental	143,765	143,765	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	<u>10,446,403</u>	<u>10,405,186</u>	<u>41,217</u>
Excess of Revenues Over (Under) Expenditures	<u>1,475,027</u>	<u>1,516,244</u>	<u>41,217</u>
<u>Other Financing Sources (Uses):</u>			
Proceeds of Notes	0	0	0
Sale of Fixed Assets	80,050	80,050	0
Advances In	814,060	814,060	0
Advances Out	(106,929)	(106,929)	0
Operating Transfers In	200,000	200,000	0
Operating Transfers Out	(2,127,797)	(2,127,797)	0
Total Other Financing Sources (Uses)	<u>(1,140,616)</u>	<u>(1,140,616)</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	334,411	375,628	41,217
Fund Balances at Beginning of Year	1,366,705	1,366,705	0
Prior Year Encumbrances Appropriated	110,087	110,087	0
Fund Balances at End of Year	<u>\$1,811,203</u>	<u>\$1,852,420</u>	<u>\$41,217</u>

Special Revenue Funds			Debt Service Fund		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$7,171,622	\$7,171,622	\$0	\$1,226,946	\$1,226,946	\$0
3,234,998	3,234,998	0	930,129	930,129	0
1,980,932	1,980,932	0	0	0	0
714,734	714,734	0	0	0	0
81,508	81,508	0	0	0	0
34,781,684	35,647,283	865,599	101,256	101,256	0
6,077	6,077	0	0	0	0
95,780	95,780	0	340,856	340,856	0
762,706	762,706	0	0	0	0
<u>48,830,041</u>	<u>49,695,640</u>	<u>865,599</u>	<u>2,599,187</u>	<u>2,599,187</u>	<u>0</u>
1,314,907	1,309,845	5,062	0	0	0
109,610	105,437	4,173	0	0	0
8,808,539	8,784,059	24,480	0	0	0
5,778,609	6,619,822	(841,213)	0	0	0
14,571,708	14,544,968	26,740	0	0	0
19,567,795	19,567,800	(5)	0	0	0
1,030,311	1,030,311	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	1,614,599	1,614,599	0
0	0	0	1,456,732	1,456,732	0
<u>51,181,479</u>	<u>51,962,242</u>	<u>(780,763)</u>	<u>3,071,331</u>	<u>3,071,331</u>	<u>0</u>
<u>(2,351,438)</u>	<u>(2,266,602)</u>	<u>84,836</u>	<u>(472,144)</u>	<u>(472,144)</u>	<u>0</u>
700,000	700,000	0	0	0	0
0	0	0	0	0	0
1,906,929	1,906,929	0	0	0	0
(2,574,756)	(2,574,756)	0	0	0	0
1,922,499	1,922,499	0	941,665	941,665	0
(1,199,619)	(1,199,619)	0	0	0	0
<u>755,053</u>	<u>755,053</u>	<u>0</u>	<u>941,665</u>	<u>941,665</u>	<u>0</u>
(1,596,385)	(1,511,549)	84,836	469,521	469,521	0
6,630,543	6,630,543	0	1,306,301	1,306,301	0
251,912	251,912	0	0	0	0
<u>\$5,286,070</u>	<u>\$5,370,906</u>	<u>\$84,836</u>	<u>\$1,775,822</u>	<u>\$1,775,822</u>	<u>\$0</u>

(Continued)

Jefferson County, Ohio  
 Combined Statement of Revenues, Expenditures, and Changes  
 In Fund Balances - Budget (Non-GAAP Basis) and Actual  
 All Governmental Fund Types (Continued)  
 For the Year Ended December 31, 2001

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Taxes	\$0	\$0	\$0
Permissive Sales Tax	0	0	0
Charges for Services	0	0	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	390,567	390,567	0
Interest	0	0	0
Rental Income	0	0	0
Other	1,462	1,462	0
<b>Total Revenues</b>	<b>392,029</b>	<b>392,029</b>	<b>0</b>
<i>Expenditures:</i>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Economic Development and Assistance	0	0	0
Other	0	0	0
Capital Outlay	555,814	555,814	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	4,158,437	4,158,437	0
Interest and Fiscal Charges	206,513	206,513	0
<b>Total Expenditures</b>	<b>4,920,764</b>	<b>4,920,764</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	(4,528,735)	(4,528,735)	0
<i>Other Financing Sources (Uses):</i>			
Proceeds of Notes	4,366,155	4,366,155	0
Sale of Fixed Assets	0	0	0
Advances In	0	0	0
Advances Out	0	0	0
Operating Transfers In	100,000	100,000	0
Operating Transfers Out	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>4,466,155</b>	<b>4,466,155</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(62,580)	(62,580)	0
Fund Balances at Beginning of Year	491,598	491,598	0
Prior Year Encumbrances Appropriated	0	0	0
<b>Fund Balances at End of Year</b>	<b>\$429,018</b>	<b>\$429,018</b>	<b>\$0</b>

See accompanying notes to the general purpose financial statements

Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)
\$10,578,516	\$10,578,516	\$0
7,792,833	7,792,833	0
3,569,915	3,569,915	0
719,619	719,619	0
346,614	346,614	0
38,254,818	39,120,417	865,599
1,083,430	1,083,430	0
448,671	448,671	0
948,271	948,271	0
<u>63,742,687</u>	<u>64,608,286</u>	<u>865,599</u>
6,615,543	6,581,464	34,079
3,188,915	3,177,294	11,621
9,118,644	9,089,805	28,839
5,778,609	6,619,822	(841,213)
14,838,248	14,811,115	27,133
20,436,050	20,436,055	(5)
1,030,311	1,030,311	0
477,797	477,797	0
555,814	555,814	0
143,765	143,765	0
5,773,036	5,773,036	0
1,663,245	1,663,245	0
<u>69,619,977</u>	<u>70,359,523</u>	<u>(739,546)</u>
<u>(5,877,290)</u>	<u>(5,751,237)</u>	<u>126,053</u>
5,066,155	5,066,155	0
80,050	80,050	0
2,720,989	2,720,989	0
(2,681,685)	(2,681,685)	0
3,164,164	3,164,164	0
<u>(3,327,416)</u>	<u>(3,327,416)</u>	<u>0</u>
<u>5,022,257</u>	<u>5,022,257</u>	<u>0</u>
(855,033)	(728,980)	126,053
9,795,147	9,795,147	0
361,999	361,999	0
<u>\$9,302,113</u>	<u>\$9,428,166</u>	<u>\$126,053</u>

Jefferson County, Ohio  
 Combined Statement of Revenues, Expenses and Changes in Fund Equity  
 Proprietary Fund Types and Discretely Presented Component Unit  
 For the Year Ended December 31, 2001

	Proprietary Fund Types		Totals Primary	Component	Totals
	Enterprise	Internal Service	Government (Memorandum Only)	Unit	Reporting Entity (Memorandum Only)
<i>Operating Revenues:</i>					
Charges for Services	\$3,933,135	\$0	\$3,933,135	\$383,003	\$4,316,138
Charges for Services - Insurance	0	5,433,212	5,433,212	0	5,433,212
Charges for Services - Workers' Compensation	0	1,290,390	1,290,390	0	1,290,390
Contributions: Jefferson County Board of Mental Retardation/Developmental Disabilities	0	0	0	32,566	32,566
<b>Total Operating Revenues</b>	<b>3,933,135</b>	<b>6,723,602</b>	<b>10,656,737</b>	<b>415,569</b>	<b>11,072,306</b>
<i>Operating Expenses:</i>					
Personal Services	1,139,838	0	1,139,838	223,499	1,363,337
Contractual Services	1,520,913	0	1,520,913	45,310	1,566,223
Contractual Services - Insurance	0	350,933	350,933	0	350,933
Contractual Services - Workers' Compensation	0	489,272	489,272	0	489,272
Materials and Supplies	450,489	0	450,489	51,812	502,301
Other Operating Expenses	34,464	0	34,464	6,853	41,317
Claims - Insurance	0	8,101,406	8,101,406	0	8,101,406
Claims - Workers' Compensation	0	864,607	864,607	0	864,607
Depreciation	1,525,138	0	1,525,138	27,932	1,553,070
<b>Total Operating Expenses</b>	<b>4,670,842</b>	<b>9,806,218</b>	<b>14,477,060</b>	<b>355,406</b>	<b>14,832,466</b>
<b>Operating Income (Loss)</b>	<b>(737,707)</b>	<b>(3,082,616)</b>	<b>(3,820,323)</b>	<b>60,163</b>	<b>(3,760,160)</b>
<i>Non-Operating Revenues (Expenses):</i>					
Permissive Taxes	233,426	0	233,426	0	233,426
Tap In Fees	50,250	0	50,250	0	50,250
Interest	23,712	0	23,712	40,828	64,540
Loss on Disposal of Fixed Asset	(2,049)	0	(2,049)	0	(2,049)
Capital Grants	690,867	0	690,867	0	690,867
Interest and Fiscal Charges	(697,670)	0	(697,670)	0	(697,670)
Other Non-Operating Revenue	27,955	600,376	628,331	0	628,331
<b>Total Non-Operating Revenues (Expenses)</b>	<b>326,491</b>	<b>600,376</b>	<b>926,867</b>	<b>40,828</b>	<b>967,695</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(411,216)</b>	<b>(2,482,240)</b>	<b>(2,893,456)</b>	<b>100,991</b>	<b>(2,792,465)</b>
<b>Operating Transfers In</b>	<b>163,252</b>	<b>0</b>	<b>163,252</b>	<b>0</b>	<b>163,252</b>
<b>Net Income (Loss)</b>	<b>(247,964)</b>	<b>(2,482,240)</b>	<b>(2,730,204)</b>	<b>100,991</b>	<b>(2,629,213)</b>
Depreciation on Fixed Assets Acquired by Contributed Capital	142,867	0	142,867	0	142,867
<b>Retained Earnings (Deficit) at Beginning of Year - Restated (Note 3)</b>	<b>24,825,365</b>	<b>(2,577,418)</b>	<b>22,247,947</b>	<b>808,145</b>	<b>23,056,092</b>
<b>Retained Earnings (Deficit) at End of Year</b>	<b>24,720,268</b>	<b>(5,059,658)</b>	<b>19,660,610</b>	<b>909,136</b>	<b>20,569,746</b>
Contributed Capital at Beginning of Year	7,007,674	0	7,007,674	0	7,007,674
Depreciation on Fixed Assets Acquired by Contributed Capital	(142,867)	0	(142,867)	0	(142,867)
<b>Contributed Capital at End of Year</b>	<b>6,864,807</b>	<b>0</b>	<b>6,864,807</b>	<b>0</b>	<b>6,864,807</b>
<b>Total Fund Equity (Deficit) at End of Year</b>	<b>\$31,585,075</b>	<b>(\$5,059,658)</b>	<b>\$26,525,417</b>	<b>\$909,136</b>	<b>\$27,434,553</b>

See accompanying notes to the general purpose financial statements

Jefferson County, Ohio  
 Combined Statement of Cash Flows  
 Proprietary Fund Types and Discretely Presented Component Unit  
 For the Year Ended December 31, 2001

	Proprietary Fund Types		Totals Primary Government (Memorandum Only)	Component Unit	Totals Reporting Entity (Memorandum Only)
	Enterprise	Internal Service			
<u>Increase (Decrease) in Cash and Cash Equivalents:</u>					
Cash Flows from Operating Activities:					
Cash Received from Customers	\$3,852,502	\$0	\$3,852,502	\$383,003	\$4,235,505
Cash Received from Quasi-External Transactions with Other Funds	0	7,410,165	7,410,165	0	7,410,165
Contributions from Other Governments	0	0	0	32,566	32,566
Cash Payments for Employee Services and Benefits	(1,176,302)	(8,144,136)	(9,320,438)	(223,499)	(9,543,937)
Cash Payments for Goods and Services	(2,131,975)	(1,086,921)	(3,218,896)	(98,870)	(3,317,766)
Other Operating Expenses	(34,464)	0	(34,464)	(6,853)	(41,317)
Other Non-Operating Revenues	27,955	600,376	628,331	0	628,331
Net Cash Provided by (Used in) Operating Activities	537,716	(1,220,516)	(682,800)	86,347	(596,453)
<u>Cash Flows from Noncapital Financing Activities:</u>					
Short-Term Interfund Loans	(39,304)	1,220,516	1,181,212	0	1,181,212
Permissive Taxes	199,313	0	199,313	0	199,313
Operating Transfers In	163,252	0	163,252	0	163,252
Net Cash Provided by Noncapital Financing Activities	323,261	1,220,516	1,543,777	0	1,543,777
<u>Cash Flows from Capital and Related Financing Activities:</u>					
Payments for Capital Acquisitions	(1,674,562)	0	(1,674,562)	(19,964)	(1,694,526)
Proceeds from Sale of Notes	5,931,844	0	5,931,844	0	5,931,844
Tap-In Fees	50,250	0	50,250	0	50,250
Special Assessments	47,643	0	47,643	0	47,643
Capital Grants	1,076,626	0	1,076,626	0	1,076,626
Proceeds of OWDA Loans	260,798	0	260,798	0	260,798
Principal Paid on Debt	(6,164,508)	0	(6,164,508)	0	(6,164,508)
Interest and Fiscal Charges Paid on Debt	(735,361)	0	(735,361)	0	(735,361)
Net Cash Used in Capital and Related Financing Activities	(1,207,270)	0	(1,207,270)	(19,964)	(1,227,234)
<u>Cash Flows from Investing Activities:</u>					
Purchase of Investments	0	0	0	(114,319)	(114,319)
Sale of Investments	0	0	0	118,800	118,800
Receipts of Interest	2,678	0	2,678	0	2,678
Net Cash Provided by Investing Activities	2,678	0	2,678	4,481	9,837
Net Increase (Decrease) in Cash and Cash Equivalents	(343,615)	0	(343,615)	70,864	(616,366)
Cash and Cash Equivalents at Beginning of Year	3,227,857	0	3,227,857	169,374	3,397,231
Cash and Cash Equivalents at End of Year	\$2,884,242	\$0	\$2,884,242	\$240,238	\$2,780,865
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:</u>					
Operating Income (Loss)	(\$737,707)	(\$3,082,616)	(\$3,820,323)	\$60,163	(\$3,760,160)
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:</u>					
Depreciation	1,525,138	0	1,525,138	27,932	1,553,070
Non-Operating Revenues	27,955	600,376	628,331	0	628,331
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	(65,936)	27,920	(38,016)	(14,337)	(52,353)
(Increase) Decrease in Due from Other Funds	(14,697)	658,643	643,946	0	643,946
Increase Intergovernmental Receivable	0	(246,716)	(246,716)	0	(246,716)
(Increase) Decrease in Materials and Supplies Inventory	(189)	0	(189)	495	306
Increase in Prepays	(5,659)	0	(5,659)	0	(5,659)
Increase in Accounts Payable	35,435	0	35,435	8,101	43,536
Decrease in Contracts Payable	(175,488)	0	(175,488)	0	(175,488)
Increase in Accrued Wages and Benefits	7,568	0	7,568	3,993	11,561
Decrease in Compensated Absences	(35,937)	0	(35,937)	0	(35,937)
Decrease in Due to Other Funds	(19,051)	0	(19,051)	0	(19,051)
Decrease in Intergovernmental Payable	(3,716)	0	(3,716)	0	(3,716)
Increase in Claims Payable	0	821,877	821,877	0	821,877
Total Adjustments	1,275,423	1,862,100	3,137,523	26,184	3,163,707
Net Cash Provided by (Used in) Operating Activities	\$537,716	(\$1,220,516)	(\$682,800)	\$86,347	(\$596,453)

See accompanying notes to the general purpose financial statements

Jefferson County, Ohio  
 Combined Statement of Revenues, Expenses and  
 Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual  
 Proprietary Fund Types - Primary Government  
 For the Year Ended December 31, 2001

	Enterprise Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Charges for Services	\$3,852,526	\$3,852,526	\$0
Charges for Services - Insurance	0	0	0
Charges for Services - Workers' Compensation	0	0	0
Special Assessments	47,643	47,643	0
Permissive Tax	199,313	199,313	0
Tap-In Fees	50,250	50,250	0
Interest	15,053	15,053	0
Capital Grants	1,076,626	1,076,626	0
Other Non-Operating Revenues	27,955	27,955	0
Proceeds of OPWC Loans	260,798	260,798	0
Proceeds of Notes	5,931,844	5,931,844	0
<b>Total Revenues</b>	<b>11,462,008</b>	<b>11,462,008</b>	<b>0</b>
<i>Expenses:</i>			
Personal Services	1,176,637	1,176,637	0
Contractual Services	1,703,149	1,698,687	4,462
Contractual Services - Insurance	0	0	0
Contractual Services - Workers' Compensation	0	0	0
Materials and Supplies	529,811	533,560	(3,749)
Other Operating Expenses	201,826	198,167	3,659
Claims - Insurance	0	0	0
Claims - Workers' Compensation	0	0	0
Capital Outlay	1,696,636	1,696,636	0
Debt Service:			
Principal Retirement	6,110,409	6,110,409	0
Interest and Fiscal Charges	730,019	730,019	0
<b>Total Expenses</b>	<b>12,148,487</b>	<b>12,144,115</b>	<b>4,372</b>
Excess of Revenues Over (Under) Expenses	(686,479)	(682,107)	4,372
Operating Transfers In Advances Out	163,252 (39,304)	163,252 (39,304)	0 0
Excess of Revenues and Operating Transfers In Over (Under) Expenses and Operating Transfers Out	(562,531)	(558,159)	4,372
Fund Equity at Beginning of Year	3,419,185	3,419,185	0
Prior Year Encumbrances Appropriated	82,633	82,633	0
<b>Fund Equity at End of Year</b>	<b>\$2,939,287</b>	<b>\$2,943,659</b>	<b>\$4,372</b>

See accompanying notes to the general purpose financial statements

Internal Service Fund			Totals Proprietary Fund Types		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$3,852,526	\$3,852,526	\$0
6,435,649	6,435,649	0	6,435,649	6,435,649	0
974,516	974,516	0	974,516	974,516	0
0	0	0	47,643	47,643	0
0	0	0	199,313	199,313	0
0	0	0	50,250	50,250	0
0	0	0	15,053	15,053	0
0	0	0	1,076,626	1,076,626	0
600,376	600,376	0	628,331	628,331	0
0	0	0	260,798	260,798	0
0	0	0	5,931,844	5,931,844	0
<u>8,010,541</u>	<u>8,010,541</u>	<u>0</u>	<u>19,472,549</u>	<u>19,472,549</u>	<u>0</u>
0	0	0	1,176,637	1,176,637	0
0	0	0	1,703,149	1,698,687	4,462
718,102	718,102	0	718,102	718,102	0
368,819	368,819	0	368,819	368,819	0
0	0	0	529,811	533,560	(3,749)
0	0	0	201,826	198,167	3,659
7,721,068	7,721,068	0	7,721,068	7,721,068	0
423,068	423,068	0	423,068	423,068	0
0	0	0	1,696,636	1,696,636	0
0	0	0	6,110,409	6,110,409	0
0	0	0	730,019	730,019	0
<u>9,231,057</u>	<u>9,231,057</u>	<u>0</u>	<u>21,379,544</u>	<u>21,375,172</u>	<u>4,372</u>
(1,220,516)	(1,220,516)	0	(1,906,995)	(1,902,623)	4,372
0	0	0	163,252	163,252	0
0	0	0	(39,304)	(39,304)	0
(1,220,516)	(1,220,516)	0	(1,783,047)	(1,778,675)	4,372
0	0	0	3,419,185	3,419,185	0
0	0	0	82,633	82,633	0
<u>(\$1,220,516)</u>	<u>(\$1,220,516)</u>	<u>\$0</u>	<u>\$1,718,771</u>	<u>\$1,723,143</u>	<u>\$4,372</u>

**Jefferson County, Ohio**  
**Notes to the General Purpose Financial Statements**  
**For the Year Ended December 31, 2001**

**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, one fire district, 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.

*A. Reporting Entity:*

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

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

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

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

*JeffCo. Workshop (JeffCo)* is a legally separate, not-for-profit corporation, served by a self-appointing board of trustees. The workshop, under a contractual agreement with the Jefferson County Board of Mental Retardation and Developmental Disabilities (MR/DD) provides sheltered employment for mentally retarded or handicapped adults in Jefferson County. The Jefferson County Board of MR/DD provides the workshop with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering services), staff to administer and supervise training programs, and other funds as necessary for the operation of the workshop. Based on the significant services and resources provided by the County to JeffCo and JeffCo's sole purpose of providing assistance to the retarded and handicapped adults of Jefferson County, the workshop is presented as a component unit of Jefferson County. JeffCo Workshop operates on a fiscal year ending December 31. The operating statement of JeffCo Workshop is presented at the

**Jefferson County, Ohio**  
**Notes to the General Purpose Financial Statements**  
**For the Year Ended December 31, 2001**

object level. JeffCo is required only to report operating information at the program level; however, since it operates under a single program, object level information is presented to provide more comprehensive financial information. Separately issued financial statements can be obtained from JeffCo Workshop, Steubenville, Ohio.

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

*Jefferson County Agricultural Society*  
*Jefferson County Educational Service Center*  
*Jefferson County Community Action Council*  
*Jefferson County Historical Society*  
*Jefferson Community College*  
*Jefferson County Law Library Association*  
*Jefferson County Joint Vocational School District*  
*Jefferson County Taxpayers Association*  
*Jefferson County Land Office*  
*Prime Time Office on Aging*  
*Jefferson County Community Improvement Corporation*  
*Alliance 2000*

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

**Jefferson County, Ohio**  
**Notes to the General Purpose Financial Statements**  
**For the Year Ended December 31, 2001**

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 20.

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 21.

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

The County is associated with the following organizations which are defined as related organizations. Additional information concerning the related organizations is presented in Note 22.

*The Jefferson Metropolitan Housing Authority*  
*Carnegie Library*

The County is associated with the following organization which is a public entity pool. Additional information concerning the pool is presented in Note 23.

*County Risk Sharing Authority (CORSA)*

**B. Basis of Presentation - Fund Accounting:**

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

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

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

**Governmental Fund Types:**

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

**Jefferson County, Ohio**  
**Notes to the General Purpose Financial Statements**  
**For the Year Ended December 31, 2001**

funds) are accounted for through governmental funds. The following are the County's governmental fund types:

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

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

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

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

Proprietary Fund Types:

The proprietary funds are used to account for the County's ongoing activities which are similar to those found in the private sector. The County has enterprise and internal service fund reported as proprietary fund types:

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

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

Fiduciary Fund Type:

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

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

Account Groups:

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

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

**Jefferson County, Ohio**  
**Notes to the General Purpose Financial Statements**  
**For the Year Ended December 31, 2001**

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

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

A. Measurement Focus and Basis of Accounting:

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

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

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

The modified accrual basis of accounting is followed for the governmental and agency funds. The full accrual basis of accounting is followed for the proprietary funds.

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.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, permissive sales tax, grants and entitlements. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (Note 7). Revenue from sales tax is recognized in the year in which the sale takes place. Revenue from grants and entitlements is recognized in the 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 fiscal year when use

**Jefferson County, Ohio**  
**Notes to the General Purpose Financial Statements**  
**For the Year Ended December 31, 2001**

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 non-exchange 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: earnings on investments, sales tax (Note 8), state-levied locally shared taxes, federal and state grants and subventions, and fees and rentals. Major revenue sources not susceptible to accrual include licenses and permits, and fines and forfeitures, which are not considered measurable until received. Using this criteria, the County has elected to not record child support arrearages within the special revenue and agency fund types. This amount, while potentially significant, is not considered measurable, and because collection is often significantly in arrears, the County is unable to determine a reasonable value.

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

Property taxes for which there is an enforceable legal claim as of December 31, 2001, but which were levied to finance fiscal year 2002 operations, have been recorded as deferred revenue. Grants and entitlements received before eligibility requirements are met are also recorded as deferred revenue. On the modified accrual basis, receivables that will not be collected within the available period have also been reported as deferred revenue.

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 the governmental funds.

JeffCo is a not-for profit that follows the accounting guidelines set forth in GASB Statement Number 29, "The Use of Not-For-Profit Accounting and Financial Reporting Principles by Governmental Entities." Under GASB Statement Number 29, JeffCo uses the governmental model for financial reporting. The not-for profit corporation uses the full accrual method of accounting for its operations similar to the proprietary funds of the County.

*B. Budgetary Process:*

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

**Jefferson County, Ohio**  
**Notes to the General Purpose Financial Statements**  
**For the Year Ended December 31, 2001**

Tax Budget:

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

Estimated Resources:

The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be amended further during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs either to be increased or decreased. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2001.

Appropriations:

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

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

Encumbrances:

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

Lapsing of Appropriations:

At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future

**Jefferson County, Ohio**  
**Notes to the General Purpose Financial Statements**  
**For the Year Ended December 31, 2001**

appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and need not be re-appropriated.

C. Cash and Cash Equivalents:

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 2001, investments were limited to United States Treasury Notes and certificates of deposit. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost. Under existing Ohio statutes, all investment earnings accrue to the general fund unless statutorily required to be credited to a specific fund. Interest income earned in 2001 totaled \$1,025,295 for the primary government. Interest revenue credited to the general fund during 2001 amounted to \$995,506, which includes \$880,573 assigned from other funds. Interest income received directly by JeffCo Workshop during 2001 was \$40,828.

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

The Permissive Sheriff and Jail Operating Special Revenue Funds and the Self Insurance Internal Service Fund made disbursements in excess of their equity interest in the cash management pool. The amounts of these excesses are reported as a liability to the general, tuberculosis levy, and mental health special revenue funds.

D. Restricted Assets:

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

E. Inventory of Supplies:

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

F. Prepaid Items:

Payments made to vendors for services that will benefit periods beyond December 31, 2001, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the payment, and an expenditure/expense is reported in the year in which services are consumed.

G. Interfund Assets and Liabilities:

Short-term interfund loans or the short-term portion of advances are classified as "interfund receivables/payables." Long-term interfund loans are reported as "advances to/from other funds" and are equally offset by a fund balance reserve account which indicates that they do

**Jefferson County, Ohio**  
**Notes to the General Purpose Financial Statements**  
**For the Year Ended December 31, 2001**

not constitute "available spendable resources" since they are not a component of net current assets.

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

*H. Property, Plant, Equipment and Depreciation:*

1. General Fixed Assets Account Group

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group at historical cost or estimated historical cost.

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

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

2. Enterprise Fund Fixed Assets

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

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

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

3. Valuation

The primary government's fixed asset values initially were determined at December 31, 1995, assigning original acquisition costs when such information was available. In cases when original costs were not practicably determinable, estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition. Donated fixed assets are capitalized at estimated fair market value on the date donated. A revaluation was completed during 2001.

**Jefferson County, Ohio**  
**Notes to the General Purpose Financial Statements**  
**For the Year Ended December 31, 2001**

*I. Use of Estimates:*

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

*J. Compensated Absences:*

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

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

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

*K. Long-term Obligations:*

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless whether they will be liquidated with current resources. However, compensated absences and contractually required pension contributions are reported as a liability in the general long-term obligation account group to the extent that they will not be paid with current expendable available financial resources. Payments made more than sixty days after year end are generally considered not to have been paid with current available financial resources. Bonds, capital leases and long-term loans are recognized as a liability of the general long-term obligations account group until due.

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

*L. Capitalization of Interest:*

The County's policy is to capitalize net interest on proprietary fund construction projects upon substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment on the debt proceeds. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. For 2001, interest costs incurred on construction projects in proprietary funds were not material.

**Jefferson County, Ohio**  
**Notes to the General Purpose Financial Statements**  
**For the Year Ended December 31, 2001**

*M. Contributed Capital:*

Prior to 2001, contributed capital represented resources from other funds, other governments, and private sources provided to enterprise funds that were not subject to repayment. Those assets were recorded at their fair market value on the date contributed. Tap-in fees were recorded as contributed capital to the extent they exceeded the actual costs of the connection to the waste water system. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end except for depreciation on assets acquired through grants, which is expensed and closed to contributed capital at year end. Capital contributions received in 2001 have been recorded as revenues and are reported as increases in retained earnings based on new guidelines established by GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions".

*N. Reserves of Fund Equity:*

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

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

*O. Designations of Fund Balance:*

The County has a fund balance designation for sales tax collections to be utilized for equipment.

*P. Interfund Transactions:*

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

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

*Q. Total Columns on General Purpose Financial Statements:*

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

**Jefferson County, Ohio**  
**Notes to the General Purpose Financial Statements**  
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**NOTE 3 - RESTATEMENT OF PRIOR YEAR FUND EQUITY**

Certain adjustments have resulted in fund equity restatements. The following provides details of these adjustments and the resultant effect on fund equity by fund type:

Changes in Accounting Principles For fiscal year 2001, the County has implemented GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions" and GASB Statement No. 36, "Reporting for Certain Shared Nonexchange Revenues." The implementation of GASB Statements 33 and 36 had the following effect on fund balance at December 31, 2001.

	General	Special Revenue	Enterprise	Internal Service
Fund Balance/Retained Earnings				
At December 31, 2000	\$2,896,495	\$5,633,670	\$27,400,110	(\$668,590)
Claims Payable Restatement	0	0		(1,908,828)
Fixed Assets/Contributed Capital	0	0	(2,574,745)	0
Implementation of GASB 33/36	471,334	582,057	0	0
Adjusted Fund Balance/Retained Earnings at January 1, 2001	<u>\$3,367,829</u>	<u>\$6,215,727</u>	<u>\$24,825,365</u>	<u>(\$2,577,418)</u>

The general fixed assets account group beginning balance was decreased from \$60,921,702 to \$56,499,244 due to the revaluation of fixed assets.

**NOTE 4 - BUDGETARY BASIS OF ACCOUNTING**

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

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).

**Jefferson County, Ohio**  
**Notes to the General Purpose Financial Statements**  
**For the Year Ended December 31, 2001**

2. Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures/expenses (budget basis) rather than as a reservation of fund balance for governmental fund types and the expendable trust fund (GAAP basis). Material encumbrances are disclosed in the notes for proprietary fund types (GAAP basis).
4. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
5. For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
6. Unrecorded cash and unrecorded interest are reported on the balance sheet (GAAP basis), but not on the budgetary basis. The reconciled difference is reflected in the following tables as unrecorded cash.

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 General Purpose Financial Statements**  
**For the Year Ended December 31, 2001**

Excess of Revenues and Other Financing Sources Over (Under)  
Expenditures and Other Financing Uses  
Governmental Fund Types

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
GAAP Basis	\$100,092	\$16,549	\$628,709	(\$205,871)
Net Adjustment for Revenue				
Accruals	(174,499)	(1,272,147)	(159,188)	33,167
Advances In	814,060	1,906,929	0	0
Unrecorded Cash	(118,519)	(272,202)	0	0
Proceeds of Notes	0	0	0	4,366,155
Net Adjustment for				
Expenditure Accruals	17,643	1,197,337	0	(107,542)
Advances Out	(106,929)	(2,574,756)	0	0
Debt Principal Retirement	0	0	0	(4,158,437)
Interest and Fiscal Charges	0	0	0	17,227
Encumbrances	<u>(156,220)</u>	<u>(513,259)</u>	<u>0</u>	<u>(7,279)</u>
Budget Basis	<u><u>\$375,628</u></u>	<u><u>(\$1,511,549)</u></u>	<u><u>\$469,521</u></u>	<u><u>(\$62,580)</u></u>

**Jefferson County, Ohio**  
**Notes to the General Purpose Financial Statements**  
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Net Income/Excess of Revenues and Operating Transfers In  
Over (Under) Expenses  
Proprietary Fund Types and Discretely Presented Component Unit

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Component Unit</u>
GAAP Basis	(\$247,964)	(\$2,482,240)	\$100,991
Net Adjustment for Revenue Accruals	253,719	686,563	0
Proceeds of OPWC Loans	260,798	0	0
Increase in FMV Investments	8,659	0	0
Special Assessments	47,643	0	0
Proceeds of Notes	5,931,844	0	0
Net Adjustment for Expense Accruals	(288,827)	575,161	0
Capital Outlay	(1,674,562)	0	0
Advances Out	(39,304)	0	0
Debt Principal Retirement	(6,110,409)	0	0
Loss on Disposal of Assets	2,049	0	0
Depreciation	1,525,138	0	0
Excess of Net Profit for Non- Budgeted Component Unit	0	0	(100,991)
Encumbrances	(226,943)	0	0
Budget Basis	<u>(\$558,159)</u>	<u>(\$1,220,516)</u>	<u>\$0</u>

**Jefferson County, Ohio**  
**Notes to the General Purpose Financial Statements**  
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**NOTE 5 - ACCOUNTABILITY AND COMPLIANCE**

*A*     Fund Deficits:

The following funds had a deficit fund or deficit retained earnings as of December 31, 2001:

	Deficit Fund Balance	Deficit Retained Earnings
<u>Special Revenue Funds:</u>		
Beautification	\$27,405	
Permissive Sheriff	1,208,114	
Jail Operating Levy	2,328,662	
Emergency 911	120,863	
<u>Capital Projects Funds:</u>		
Jail Construction	4,304,463	
Industrial Park	372,186	
<u>Internal Service Fund:</u>		
Self Insurance		\$5,059,658

The deficits in the Beautification and Emergency 911 special revenue funds are largely the result of the recognition of liabilities in accordance with generally accepted accounting principles. The general fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The deficits in the Industrial Park and Jail Construction capital projects funds are due to the recognition of notes payable in accordance with generally accepted accounting principles.

The deficits in the Permissive Sheriff and Jail Operating Levy special revenue funds and the Self Insurance internal service fund are due to an actual cash deficit in the funds. These deficits were reported as payables to other funds on a GAAP basis.

*B.*     Legal Compliance:

The following account had material expenditures plus encumbrances in excess of appropriations contrary to section 5705.41, Revised Code:

	Excess
<u>Special Revenue Fund:</u>	
Motor Vehicle Gas Tax Fund	
Public Works	
Capital Outlay	\$865,599

The County will more closely monitor budgetary procedures pertaining to violations of this nature in the future.

The beginning budgetary balances reflect original encumbrances outstanding at December 31, 2000, rather than balances of encumbrances that were subsequently canceled.

**Jefferson County, Ohio**  
**Notes to the General Purpose Financial Statements**  
**For the Year Ended December 31, 2001**

The Permissive Sheriff and Jail Operating Levy special revenue funds and the Self Insurance internal service fund had appropriations in excess of estimated revenues contrary to section 5705.39, Revised Code. The County will monitor estimated revenue levels in the future to ensure that appropriations are not in excess of the amount available.

**NOTE 6 - DEPOSITS AND INVESTMENTS**

*A Primary Government*

Moneys held by the County are classified by State Statute into three categories. Active monies means an amount of public moneys determined to be necessary to meet current demand upon the County treasury. Active moneys 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 (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution.

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

Moneys held by the County which are not considered active are classified as inactive. Legislation permits inactive monies to be deposited or invested in the following securities:

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or 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 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 deposit or savings or deposit accounts, including, but not limited to, passbook accounts;

**Jefferson County, Ohio**  
**Notes to the General Purpose Financial Statements**  
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6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
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 exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and,
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

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

Cash on Hand At year-end, the County had \$10,000 in undeposited cash on hand which is included on the Balance Sheet of the County as part of "Cash and Cash Equivalents".

Deposits At year-end, the carrying amount of the County's deposits was \$16,649,959 and the bank balance was \$17,678,054. Of the bank balance:

1. \$446,812 was covered by federal depository insurance,
2. \$17,231,242 was considered uninsured and uncollateralized even though securities for collateral were held by the pledging financial institutions' trust department in the County's name and all State statutory requirements for the deposit of money had been followed. Non-compliance with federal requirements would potentially subject the County to a successful claim by the FDIC.

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

**Jefferson County, Ohio**  
**Notes to the General Purpose Financial Statements**  
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	Category 3	Fair Value
U.S. Treasury Notes	<u>\$295,019</u>	<u>\$295,019</u>

The treasury note have matures May 30, 2002.

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

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

	<u>Cash and Cash Equivalents/Deposits</u>	<u>Investments</u>
GASB Statement 9	\$16,604,959	\$350,019
Undeposited Cash	(10,000)	0
Investments:		
Certificates of Deposit with a maturity of more than 90 days	<u>55,000</u>	<u>(55,000)</u>
GASB Statement 3	<u>\$16,649,959</u>	<u>\$295,019</u>

**B. Component Unit**

At year end, the carrying amount of JeffCo's deposits was \$240,238, and the bank balance was \$249,059, \$201,965 of which was covered by federal depository insurance and \$47,094 was uninsured and uncollateralized even though securituries for collateral were held by the pledging financial institutions' trust department in the Workshop's name. JeffCo Workshop holds a Shearson Lehman Mortgage Security and Shearson Lehman Mutual Fund totaling \$592,953. This is considered a category 3 investment. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation.

**NOTE 7 - PROPERTY TAXES**

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 2001 for real and public utility property taxes represents collections of 2000 taxes. Property tax payments received during 2001 for tangible personal property (other than public utility property) is for 2001 taxes.

2001 real property taxes are levied after October 1, 2001, on the assessed value as of January 1, 2001, the lien date. Assessed values are established by the State Law at 35 percent of appraised market value. 2001 real property taxes are collected in and intended to finance 2002.

**Jefferson County, Ohio**  
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Public utility tangible personal property currently is assessed at varying percentages of true collected value; public utility real property is assessed at 35 percent of true value. 2001 public utility property taxes became a lien December 31, 2000, are levied after October 1, 2001, and are collected in 2002 with real property taxes.

2001 tangible personal property taxes are levied after October 1, 2000, on the value as of December 31, 2000. Collections are made in 2001. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all County operations for the year ended December 31, 2001, was 10.75 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2001 property tax receipts were based are as follows:

Real Property	\$710,144,460
Public Utility Personal Property	203,524,140
Tangible Personal Property	115,978,614
Total Assessed Property Value	\$1,029,647,214

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

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

The County treasurer collects property taxes on behalf of all taxing districts in the County. Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2001 and for which there is an enforceable legal claim. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, nor are they intended to finance 2001 operations. The receivable is offset by deferred revenue.

**NOTE 8 - PERMISSIVE SALES AND USE TAX**

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

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.

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

The tax monies are held in trust by National City Bank and periodically distributed to the County as outlined in the trust agreement. Sales and use tax that is measurable and available as of December 31, is accrued as revenue. Sales and use tax revenue for 2001 amounted to \$8,499,590.

**NOTE 9 - RECEIVABLES**

*A. Primary Government*

Receivables at December 31, 2001, consisted of taxes, interest, special assessments, accounts (which include billed and unbilled charged services), and intergovernmental receivables arising from grants, entitlements, and shared revenues. All receivables are considered collectible in full. Most delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

A summary of the principle items of intergovernmental receivables is  
as follows:

**Jefferson County, Ohio**  
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	Amount
<u>General Fund:</u>	
Indigent Fee Reimbursement	\$64,990
Total General Fund	64,990
<u>Special Revenue Funds:</u>	
Jail Operating Levy - Detention	260,754
Child Support State Funding	98,897
Dec. SETS Received in Jan.	12,378
Public Assistance State Funding	134,790
Motor Vehicle Gas Tax	1,789,531
MRDD Grants	898,511
Children Services Fund	927,593
Community Corrections	32,123
Mental Health	2,037,463
Delinquent Juvenile Fund	396,687
CDBG	1,462,239
Total Special Revenue Funds	8,050,966
<u>Proprietary Funds:</u>	
Sewer Improvements	56,844
Airpark	14,392
Total Proprietary Funds	71,236
<u>Agency Funds:</u>	
Undivided Property Tax	3,810,002
Undivided Trailer Tax	14,357
Undivided Gasoline Tax	329,204
Motor Vehicle License Tax	395,054
Undivided Local Government	2,632,345
Carnegie Library	1,784,859
Total Agency Funds	8,965,821
Total All Funds	\$17,153,013

**Jefferson County, Ohio**  
**Notes to the General Purpose Financial Statements**  
**For the Year Ended December 31, 2001**

B. Component Unit

JeffCo Workshop uses the allowance method of accounting for doubtful accounts. All accounts were considered to be fully collectible at December 31, 2001; therefore, no allowance for doubtful accounts has been recorded.

**NOTE 10- FIXED ASSETS**

A summary of the enterprise funds' and JeffCo's fixed assets at December 31, 2001, follows:

	County Enterprise	
	Funds	JeffCo
Land	\$997,300	\$0
Buildings and Improvements	1,832,205	0
Tanks, Lift, Booster and Pump Stations	17,492,918	0
Furniture, Fixtures, Machinery and Equipment	1,269,805	73,278
Lines and Valves	36,365,447	0
Runway	2,580,164	0
Vehicles	73,902	225,519
Construction In Progress	4,017,483	0
Total	64,629,224	298,797
Less: Accumulated Depreciation	(23,040,729)	(246,206)
Net Fixed Assets	<u>\$41,588,495</u>	<u>\$52,591</u>

**Jefferson County, Ohio**  
**Notes to the General Purpose Financial Statements**  
**For the Year Ended December 31, 2001**

A summary of the changes in general fixed assets during 2001 follows:

	Balance January 1, 2001	Additions	Reductions	Balance December 31, 2001
Land	\$2,756,629	\$186,074	\$12,881	\$2,929,822
Buildings and Improvements	40,328,008	22,635	13,880	40,336,763
Furniture, Fixtures Machinery and Equipment	11,269,858	894,082	394,287	11,769,653
Vehicles	1,511,483	329,057	86,976	1,753,564
Construction in Progress	633,266	933,754	0	1,567,020
<b>Total</b>	<b>\$56,499,244</b>	<b>\$2,365,602</b>	<b>\$508,024</b>	<b>\$58,356,822</b>

**NOTE 11 - RISK MANAGEMENT**

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

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

Under the CORSA program for general liability, auto liability, error and omission for public officials, and law enforcement liability, the County has \$6,000,000 of total liability coverage for each occurrence and \$6,000,000 annual aggregate, with a \$2,500 deductible per occurrence. Property damage is on a replacement cost basis for a blanket amount of \$100,000,000. Boiler and machinery is covered in the amount of \$100,000,000 for extended comprehensive. Employee dishonesty, money orders and counterfeit, and depositor's forgery are covered in the amount of \$1,000,000 for each and every loss. Money and securities inside and outside of the premises are covered in the amount of \$1,000,000 for each and every loss.

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

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

The County participates in the 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 actuarially determined by the

**Jefferson County, Ohio**  
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State of Ohio. 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 firm of Gates McDonald to provide administrative, cost controls and actuarial services for the Plan.

The County provides health, dental, and vision insurance to its employees through a self-insurance plan. The County pays the total monthly premium for the self-insurance plan. As of December 31, 2001, the County contracted with Klais and Company, Inc. to administer the health, dental, and vision insurance plan, the County changed third-party administrators for health insurance for 2002. The County also pays the premiums for employee life insurance, which is contracted through Sun Life of Canada.

The claims liabilities of \$1,684,196 for health insurance and \$2,350,367 for workers' compensation are reported in the self insurance internal service fund at December 31, 2001 are based on the requirements of Governmental Accounting Standards Board Statement number 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The claims liability is based on an estimate supplied by the County's third party administrator. 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 is based on an estimate supplied by the County's third party administrator. A summary of the fund's claims liability during the past two years are as follows:

Program	Beginning Balance	Current Year Claims	Claims Payments	Ending Balance
Self - Insurance Health				
2000	\$1,025,536	\$6,778,074	\$6,499,752	\$1,303,858
2001	1,303,858	8,101,406	7,721,068	1,684,196
Self - Insurance Workers' Compensation				
2000	736,909	1,312,150	140,231	1,908,828
2001	1,908,828	864,607	423,068	2,350,367

**NOTE 12 - DEFINED BENEFIT PENSION PLANS**

A. Public Employees Retirement System:

All Belmont County full-time employees, other than teachers with the Board of Mentally Retarded/Developmentally Disabled participate in the Public Employees Retirement System of Ohio ("PERS"), a cost-sharing multiple employer defined benefit pension plan administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

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Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations; law enforcement employees contribute 12.4 percent. For plan members, other than those engaged in law enforcement, the County was required to contribute 9.25 percent of covered salary for 2001, an increase from 6.54 percent for 2000. The PERS law enforcement program was separated into two divisions, law enforcement and public safety, with separate employee contribution rates and benefits. The County contribution for law enforcement employees for 2001 was 12.4 percent, up from 11.4 percent for 2000 for both the law enforcement and public safety divisions. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2001, 2000, and 1999 were \$2,426,517, \$2,426,841, and \$2,825,599, respectively; approximately 76.34 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 1999. The unpaid contribution for 2001 is recorded as a liability in the respective funds and the general long-term obligations account group.

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

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

Plan members are required to contribute 9.3 percent of their annual covered salary to fund pension obligations and the County is required to contribute 9.5 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions to STRS for the years ended December 31, 2001, 2000, and 1999 were \$111,964, \$94,702 and \$80,832, respectively; 100 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 1999.

*C. Social Security System*

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

**NOTE 13 - POST-EMPLOYMENT BENEFITS - PERS and STRS**

*A. Public Employees Retirement System (PERS):*

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 2001 employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.30 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2001 was 16.7 percent; 4.3 percent was used to fund health care for both the law enforcement and public safety divisions.

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Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 2000, include a rate return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 percent annually. All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contribution participants was 411,076. The County's actual contributions for 2001 which were used to fund postemployment benefits were \$977,197. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 2000, (the latest information available) were \$11,735.9 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$14,364.6 million and \$2,628.7 million, respectively.

For 2001, House Bill 416 divided the PERS law enforcement program into two separate divisions with separate employee contribution rates and benefits. The law enforcement classification consisted of sheriffs, deputy sheriffs and township police with an employee contribution rate of 10.1 percent. All other members of the PERS law enforcement program were placed in a newly named public safety division and continue to contribute 9.0 percent. The employer contribution rate for both the law enforcement and public safety divisions is 16.70 percent.

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

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System of Ohio (STRS). Benefits include hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS.

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal to 4.5 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$35,988 for 2001.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2001, was \$3.256 billion. For the fiscal year ended June 30, 2001, net health care costs paid by STRS were \$300,772,000 and there were 102,132 eligible benefit recipients.

**NOTE 14 - OTHER EMPLOYER BENEFITS**

**A. Compensated Absences:**

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

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varying rates depending on length of service and department policy. As of December 31, 2001, the liability for compensated absences was \$2,195,517 for the entire County.

**NOTE 15 - CAPITAL LEASES - LESSEE DISCLOSURE**

In prior years, the County has entered into capitalized leases for copying equipment, office equipment, machinery, and vehicles. During 2001, the County entered into two additional capital leases. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the general purpose financial statements for the governmental funds. Equipment acquired by lease has been capitalized in the general fixed assets account group in the amount of \$231,171, 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 general long-term obligations account group. Enterprise fund capitalized leased assets are reflected net of accumulated depreciation in the amount of \$178,322 in the Water Fund. Principal payments towards all capital leases during 2001 totaled \$99,951, a reduction to principal outstanding of \$45,852 for governmental funds prior to the end of the lease agreement and \$54,099 for proprietary funds.

Future minimum lease payments through 2005 are as follows:

Year	General Long-Term Obligations	Enterprise Fund
2002	\$51,719	\$59,441
2003	29,687	0
2004	13,329	0
2005	10,988	0
Total	105,723	59,441
Less: Amount Representing Interest	(4,447)	(3,561)
Present Value of Net Minimum Lease Payments	<u>\$101,276</u>	<u>\$55,880</u>

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**NOTE 16 - CONSTRUCTION COMMITMENTS**

As of December 31, 2001, the County had the following contractual purchase commitments:

<u>Project</u>	<u>Fund</u>	<u>Purchase Commitment</u>	<u>Amounts Paid as of 12/31/01</u>	<u>Amounts Remaining on Contracts</u>
Piney Fork Waterline Extension	Water	\$550,000	\$520,094	\$29,906
Knoxville & G-II Water Tank Rehab Project	Water	263,101	230,537	32,564
Toronto Water Line Connector	Water	146,611	143,287	3,324
Barber's Hollow/Mellwood Acres Sewer Project	Sewer	627,909	330,675	297,234
Tiddale Sanitary Sewer	Sewer	375,000	294,056	80,944
Crestview-Belvedere Sanitary Sewer	Sewer	3,800,000	783,762	3,016,238
Sunshine Park Sanitary Sewer	Sewer	3,500,000	0	3,500,000
Hazelwood Sanitary Sewer	Sewer	970,000	693,576	276,424
Lewis Addition Sanitary Sewer	Sewer	6,400	6,144	256
Permar's Run Sanitary Sewer	Sewer	13,000	11,984	1,016
Airpark Runway Project	Airpark	2,525,986	1,003,368	1,522,618
Mobile Data System	E-911	1,455,496	1,436,405	19,091
GIS Project	GIS	700,000	130,615	569,385

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**NOTE 17 - LONG-TERM DEBT**

Changes in the County's general long-term obligations during 2001 consist of the following:

General Long-Term Obligations:

	<u>12/31/00</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/01</u>
Human Services Building 1991 6.714%	\$175,000	\$0	\$175,000	\$0
Human Services Building 1998 4.95%	2,410,000	0	25,000	2,385,000
Jail Construction 1996 6.625%	1,940,000	0	340,000	1,600,000
Jail Construction 1998 5.089%	9,917,219	0	210,000	9,707,219
Jail Construction 1998 5.016%	6,965,000	0	285,000	6,680,000
Emergency 911 Equipment 1998 4.383%	1,990,000	0	250,000	1,740,000
Engineer Road Projects 1998 5.010%	5,185,000	0	210,000	4,975,000
Total General Obligation Bonds	<u>28,582,219</u>	<u>0</u>	<u>1,495,000</u>	<u>27,087,219</u>
Engineer Vehicles 5.33%	324,045	0	75,096	248,949
Geographical Information System (GIS)	0	700,000	0	700,000
Industrial Park Land Purchase 5.25%	76,000	0	38,000	38,000
Total Long Term Notes Payable	<u>400,045</u>	<u>700,000</u>	<u>113,096</u>	<u>986,949</u>
Road Resurfacing 1992 0% OPWC Loan (CN408)	81,281	0	6,503	74,778
Retirement on Accrued Wages	53,175	63,492	53,175	63,492
Capital Leases	86,052	61,076	45,852	101,276
Long Term Portion of Compensated Absences	<u>1,797,707</u>	<u>1,579,550</u>	<u>1,425,145</u>	<u>1,952,112</u>
Total General Long Term Obligations	<u><u>31,000,479</u></u>	<u><u>2,404,118</u></u>	<u><u>3,138,771</u></u>	<u><u>30,265,826</u></u>

**Jefferson County, Ohio**  
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*Enterprise Fund Obligations:*

	<u>Outstanding 12/31/00</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/01</u>
Sewer Improvement District 2 1971 6.75%	30,000	0	30,000	0
Water Revenue 1965 4.00%	324,000	0	60,000	264,000
Total Revenue Bonds	354,000	0	90,000	264,000
Water 1988 7.89%	3,152,955	0	139,310	3,013,645
George's Run Sewer 1989 2.0%	412,184	0	28,076	384,108
Reed's Mills/Barber's Hollow Treatment Plant 1991 5.0%	2,884,869	0	228,687	2,656,182
Total OWDA Loans	6,450,008	0	396,073	6,053,935
County Airpark Water (CN626) 1993 0%	120,150	0	8,900	111,250
Water Rehabilitation (CN936) 1995 0%	307,761	0	21,983	285,778
Water Tank (CN931) 1995 0%	0	40,000	0	40,000
Piney Fork Waterline Extension (CN33B) 1998 0%	0	195,000	4,875	190,125
Norton Hill, Empire, Tank Rehab (CN34B) 1999 0%	87,790	25,798	5,679	107,909
Water Rehabilitation (CN030) 1997 0%	195,866	0	15,066	180,800
Total OPWC Loans	711,567	260,798	56,503	915,862
Capital Lease	109,979	0	54,099	55,880
Total Enterprise Fund Long Term Obligations	7,625,554	260,798	596,675	7,289,677
Total All Long Term Obligations	38,626,033	2,664,916	3,735,446	37,555,503

The County has \$28,074,168 in general obligation bonds and general obligation long-term notes outstanding as of December 31, 2001. The \$2,385,000 Human Service building bonds, issued for the purpose of constructing the Department of Human Services building, will be paid from rental income from the Department of Human Services. General fund revenues will assist in the repayment if rental income is insufficient. The \$17,987,219 Jail Construction bonds will be repaid from a tax levy. The \$1,740,000 Emergency 911 equipment and the \$4,975,000 Engineer road projects bonds will be paid from County taxes. The \$700,000 Geographical Information Systems Note, the

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\$248,949 road Engineer Vehicles note, and the \$38,000 industrial park land purchase note will be repaid with County taxes and are tax anticipation notes that are backed by the full faith and credit of Jefferson County. The \$74,778 OPWC road resurfacing loan was issued for road repairs and will be repaid through county taxes. The \$264,000 Mortgage Revenue bonds, the \$5,669,827 water, and Reed's Mills/Barber's Hollow treatment plant OWDA loans and \$915,862 OPWC loans, and the \$55,880 outstanding capital lease will be repaid from water and sewer revenues. The \$384,108 George's Run Sewer OWDA loan will be repaid with special assessments. Upon default of the property owners', sewer fund operating revenues will repay the debt. The County will pay the retirement on accrued wages from the fund which the employees salaries are paid.

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

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2002	\$1,560,000	\$1,367,560	\$2,927,560
2003	1,620,000	1,293,189	2,913,189
2004	1,685,000	1,215,193	2,900,193
2005	1,705,000	1,132,569	2,837,569
2006	1,278,171	1,603,955	2,882,126
2007-2011	5,874,048	6,971,256	12,845,304
2012-2016	9,175,000	2,675,364	11,850,364
2017-2019	4,190,000	422,163	4,612,163
Totals	<u>\$27,087,219</u>	<u>\$16,681,249</u>	<u>\$43,768,468</u>

Annual debt service requirements to maturity for notes payable are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2002	\$244,099	\$49,393	\$293,492
2003	216,245	37,225	253,470
2004	226,498	26,971	253,469
2005	146,487	14,615	161,102
2006	153,620	7,481	161,101
Totals	<u>\$986,949</u>	<u>\$135,685</u>	<u>\$1,122,634</u>

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

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Year Ending December 31	Principal	Interest	Total
2002	\$63,000	\$9,765	\$72,765
2003	69,000	6,993	75,993
2004	71,000	4,053	75,053
2005	61,000	1,281	62,281
Totals	<u>\$264,000</u>	<u>\$22,092</u>	<u>\$286,092</u>

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

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

Year Ending December 31	Principal	Interest	Total
2002	\$419,205	\$375,301	\$794,506
2003	443,800	350,707	794,507
2004	469,957	324,549	794,506
2005	497,783	296,723	794,506
2006	527,388	267,118	794,506
2007-2011	2,777,652	824,771	3,602,423
2012-2014	918,150	124,681	1,042,831
Totals	<u>\$6,053,935</u>	<u>\$2,563,850</u>	<u>\$8,617,785</u>

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

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

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Year Ending December 31	General Long- Term Obligations	Enterprise	Total
2002	\$6,502	\$69,379	\$75,881
2003	6,502	69,379	75,881
2004	6,502	69,379	75,881
2005	6,502	69,379	75,881
2006	6,503	69,379	75,882
2007-2011	32,512	306,895	339,407
2012-2016	9,755	195,480	205,235
2017-2021	0	66,592	66,592
Totals	<u>\$74,778</u>	<u>\$915,862</u>	<u>\$990,640</u>

The OPWC loans are interest free.

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

The effects of the debt limitations described above at December 31, 2001 are a margin on unvoted debt of \$8,810,261, and an overall debt margin of \$22,754,969.

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, 2001, there is \$20,875,000 in industrial revenue bond issues that have not been completely repaid of which \$8,980,000 remain outstanding.

On March 12, 1998, the County issued \$13,172,219 in general obligation bonds with an interest rate of 4.95% to 5.089% to advance refund \$12,935,000 of the outstanding 1991 Human Services Complex bonds and the 1995 Jail Construction bonds with an interest rate of 6.714% to 7.250%. The serial bonds mature on December 1, 2019. The net proceeds from the issuance of the general obligation bonds were used to purchase U.S. Government Securities, which were deposited into an irrevocable trust with an escrow agent to provide future debt service payments on the refunded bonds were removed from the County's General Long-Term Obligations Account Group. As of December 31, 2001 \$10,660,000 of bonds remained outstanding.

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**NOTE 18 - NOTES PAYABLE**

	<u>Outstanding 12/31/00</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding 12/31/01</u>
<i>Capital Projects Funds:</i>				
Jail Construction 4.98%	\$3,609,499	\$3,995,432	\$3,609,498	\$3,995,433
Industrial Park Water and Sewer 4.98%	548,939	370,723	548,939	370,723
Total Capital Projects	<u>4,158,438</u>	<u>4,366,155</u>	<u>4,158,437</u>	<u>4,366,156</u>
<i>Enterprise Funds:</i>				
Water Projects 4.98%	2,678,121	2,811,121	2,678,121	2,811,121
Water RECDS Consolid. 5.6%	191,562	0	17,418	174,144
Sewer Projects 4.98%	2,784,442	2,922,723	2,784,442	2,922,723
Sewer RECDS Consolid. 5.6%	73,070	0	6,640	66,430
Airport Land 4.25%	385,725	0	41,424	344,301
Jefferson County Airport 4.5%	0	198,000	0	198,000
Gasoline Tank 5.0%	8,900	0	8,900	0
Hangers Consolid. 5.10%	182,880	0	30,888	151,992
Total Enterprise	<u>6,304,700</u>	<u>5,931,844</u>	<u>5,567,833</u>	<u>6,668,711</u>
Total	<u><u>\$10,463,138</u></u>	<u><u>\$10,297,999</u></u>	<u><u>\$9,726,270</u></u>	<u><u>\$11,034,867</u></u>

The capital projects funds notes are backed by the full faith and credit of Jefferson County and have a maturity of one year or less. These tax anticipation notes will be paid through the debt service fund with permissive sales tax revenue. The enterprise fund notes are revenue anticipation notes and have a maturity of one year or less. The notes pertaining to the airport hangers will be paid from revenues derived by the County from the operation of the airport. The water and sewer project notes will be repaid using sales and use tax revenues, and will be repaid through user charges if the tax revenue is insufficient to pay the notes.

**NOTE 19 – INTERFUND TRANSACTIONS**

Interfund balances at December 31, 2001 consist of the following individual interfund receivables and payables:

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	Receivable	Payable
General Fund	\$2,006,929	\$0
Special Revenue Funds:		
TB Levy	1,900,000	0
Mental Health	1,026,594	0
Jail Operating Levy	0	2,302,860
Permissive Sheriff	0	1,303,218
Beautification		15,000
Emergency 911	0	91,929
Total Special Revenue Funds	2,926,594	3,713,007
Self Insurance Internal Service Fund	0	1,220,516
Total All Funds	\$4,933,523	\$4,933,523

Due from other funds and due to other funds at December 31, 2001, consist of the following individual balances:

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	<u>Due From</u>	<u>Due To</u>
General Fund	\$4,131,447	\$66,603
Special Revenue Funds:		
Dog and Kennel	0	1,181
Certificate of Auto Title Administration	0	2,047
Public Assistance	0	369,769
Child Support Enforcement Agency	0	8,103
Real Estate Assessment	0	2,358
Motor Vehicle Gas Tax	255,693	24,341
Mental Health	482,518	3,230
TB Levy	219,075	0
Delinquent Juvenile	2,198	14,306
Court Computer	0	4,123
Children Services	1,304,874	25,457
Crime Victims Assistance	0	487
Beautification	0	1,912
Community Corrections	0	510
Permissive Sheriff	0	27,501
MRDD	3,881,672	59,355
Jail Operating Levy	1,686,300	46,831
DRETAC	0	644
Emergency 911	1,142,304	5,481
Total Special Revenue Funds	<u>8,974,634</u>	<u>597,636</u>
Debt Service Fund	<u>1,536,560</u>	<u>0</u>
Enterprise Funds:		
Sewer	400,933	2,276
Water	30,252	8,058
Airport	0	762
Total Enterprise Funds	<u>431,185</u>	<u>11,096</u>
Self Insurance Internal Service Fund	<u>315,874</u>	<u>0</u>
Agency Funds:		
Health	4,256	6,938
Soil and Water		1,018
Regional Planning Commission		1,200
Local Emergency Planning Commission		730
Crippled Child Levy	109,538	
East Ohio Correctional Facility		20,149
Jefferson Belmont Joint Solid Waste District	1,827	1,338
Permissive Debt		454,822
Undivided Property Tax		12,804,129
Undivided Trailer Tax		87,977
Undivided Estate Tax		38
Undivided Local Government		1,175,473
Law Library	153,188	5,657
Auditor Sale - Delinquent Real Estate		825
Payroll	5,905	
County Court	0	428,785
Total Agency Funds	<u>274,714</u>	<u>14,989,079</u>
Total All Funds	<u>\$15,664,414</u>	<u>\$15,664,414</u>

**Jefferson County, Ohio**  
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The County had the following Advances outstanding at December 31, 2001:

	Advances To	Advances From
General Fund	\$112,635	\$0
Public Assistance Special Revenue Fund	0	112,635
Total All Funds	\$112,635	\$112,635

**NOTE 20 - 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 is a \$84,619 annual subsidy (approximately 58% of the annual revenues of the Commission). The remaining member governments contribute an annual fee that totals \$4,000 per year. The Commission applies for Community Development Block Grants on behalf of member governments and receives approximately \$49,450 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.

**NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS**

A. *Jefferson County Cluster*

Jefferson County Cluster provides services to multi-need youth in Jefferson County. Members of the Cluster include the Jefferson County Alcohol, Drug Addiction, and Mental Health Services Board, the Children Services Board, the Jefferson Drug and Alcohol Councils, student services, Jefferson Juvenile District, the superintendent of public instruction, and the directors of youth services, human services, and mental retardation and developmental disabilities. The operation of the Cluster is controlled by an advisory committee which consists of a representative from each agency. The Cluster is not dependent upon Jefferson County for its continued existence, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Cluster. The County contributed \$100,000 to the Cluster in 2001.

**Jefferson County, Ohio**  
**Notes to the General Purpose Financial Statements**  
**For the Year Ended December 31, 2001**

*B. East Ohio Correctional Facility:*

The East Ohio Correctional Facility provides services to Carroll, Columbiana, Harrison and Jefferson Counties. The facility has a judicial correctional board of four, each participating County's Common Pleas Judge. Each member's control over the operation of the commission is limited to its representation on the board. The continued existence of the Facility is not dependent on Jefferson County, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Facility and the activity is presented on the financial statements as an agency fund. The County did not contribute financially to the facility in 2001.

*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 and quasi-public entities. The Commission is not dependent upon Jefferson County for its continued existence, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Council. The County contributed \$32,320 to BHJ in 2001.

*D. Southeast Ohio Juvenile Rehabilitation District (SOJRD):*

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

A Board of Trustees has been created whose members are appointed by the juvenile judges of which Belmont and Jefferson counties have three appointees, Guernsey County has two appointees, and Harrison, Monroe and Noble counties each have one appointee. The facility is located on property now owned by Belmont County. Policies, procedures and the operating budget are approved by the Judicial Rehabilitation Board. The Board is not dependent upon Jefferson County for its continued existence, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Board. The County did not contribute financially to the SOJRD in 2001.

*E. Area Office on Aging:*

The Area Office on Aging is a regional council of governments that assists nine counties, including Jefferson County, in providing services to senior citizens in the Council's service area. The Council is governed by a board of directors comprised of one representative appointed by each participating county. The board has total control over budgetary, personnel and all other financial matters. The Area Office on Aging receives Title III monies to be used for programs within the member counties. The continued existence of the Council is not dependent on the County's continued participation and the County has no equity interest in or financial responsibility for the Council. The Council has no outstanding debt. The County did not contribute financially to the office in 2001.

**Jefferson County, Ohio**  
**Notes to the General Purpose Financial Statements**  
**For the Year Ended December 31, 2001**

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

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

The board has total control over budgeting, personnel, and financial matters. Each member currently pays a per capita membership fee based upon the most recent United States census. The continued existence of OMEGA is not dependent on the County's continued participation and the County does not have an equity interest in or financial responsibility for OMEGA. OMEGA has no outstanding debt. The County contributed \$4,298 to OMEGA in 2001.

*G. Jefferson-Belmont Joint Solid Waste Authority:*

The Jefferson-Belmont Joint Solid Waste Authority is a jointly governed organization between Jefferson and Belmont counties. The Authority, formed to provide solid waste services to the two participating counties, is governed by a fourteen member board of directors of which one commissioner from Jefferson County is a member. The Authority is not dependent on Jefferson County for its continued existence, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Authority. The County does not make any monetary contributions to the Authority. Jefferson County serves as fiscal agent for the District and the activity is presented on the financial statements as an agency fund. The County did not contribute financially to the authority in 2001.

**NOTE 22 - 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 2001.

*B. Carnegie Library*

The County appoints the governing board of the Library, however, the County cannot influence the Library's operations, nor does the Library represent a potential benefit/burden on the County. The County serves in a ministerial capacity as taxing authority for the Library. Once the Library Board determines to present a levy to the voters (including the determination of the rate and the duration), the County must place the levy on the ballot. The Library determines its own budget. The County is not financially accountable for the Library nor is the Library financially dependent on the County. The County did not contribute financially to the library in 2001.

**Jefferson County, Ohio**  
**Notes to the General Purpose Financial Statements**  
**For the Year Ended December 31, 2001**

**NOTE 23 - PUBLIC ENTITY POOLS**

A. County Risk Sharing Authority (CORSA)

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

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member Counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member County's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member Counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in or a financial responsibility for CORSA. Any additional premium or contribution amounts and estimates of losses are not reasonably determinable. The County's payment for insurance to CORSA in 2001 was \$419,533.

**NOTE 24 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS AND COMPONENT UNIT**

The government maintains three enterprise funds which are intended to be self-supported through user fees charged for services provided to consumers for sewer and water services, and airport facilities. The component unit, JeffCo Workshop, provides various services for the mentally retarded/developmentally disabled. Financial information as of and for the year ended December 31, 2001, is as follows:

**Jefferson County, Ohio**  
**Notes to the General Purpose Financial Statements**  
**For the Year Ended December 31, 2001**

	<u>Sewer</u>	<u>Water</u>	<u>Airport</u>	<u>Enterprise Totals</u>	<u>Discretely Presented Component Unit</u>
Operating Revenues	\$824,320	\$3,000,165	\$108,650	\$3,933,135	\$415,569
Depreciation Expense	573,233	852,132	99,773	1,525,138	27,932
Operating Income (Loss)	(123,637)	(451,994)	(162,076)	(737,707)	60,163
Net Non-Operating Revenues (Expenses)	101,472	(141,099)	366,118	326,491	40,828
Permissive Taxes	58,356	175,070	0	233,426	0
Tap In Fees	0	50,250	0	50,250	0
Capital Grants	328,433	0	362,434	690,867	0
Operating Transfers In	0	0	163,252	163,252	0
Net Income (Loss)	(22,165)	(593,093)	367,294	(247,964)	100,991
Capital Acquisitions	749,165	496,438	428,959	1,674,562	19,964
Net Working Capital	(1,126,130)	(2,108,354)	(325,140)	(3,559,624)	856,545
Total Assets	19,361,463	21,254,316	5,259,483	45,875,262	932,687
Long-Term Liabilities Payable from Revenue	2,771,385	3,929,866	0	6,701,251	0
Total Equity	13,167,816	13,876,703	4,540,556	31,585,075	909,136
Encumbrances	32,473	26,369	168,101	226,943	0

**NOTE 25 - FOOD STAMPS**

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

**NOTE 26 – CONTINGENCIES/SUBSEQUENT EVENTS**

*A. Primary Government*

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a

**Jefferson County, Ohio**  
**Notes to the General Purpose Financial Statements**  
**For the Year Ended December 31, 2001**

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.

On July 23, 1997, the Jefferson County Commissioners filed a Third-Party Complaint against Mascaro Construction, Inc. and the V Group. On or about December 15, 1999, after a trial, a jury of the United States District Court for the Southern District of Ohio granted a verdict against Mascaro in the amount of One Million Seven Hundred Thousand Dollars (\$1,700,000) and against the V Group in the amount of approximately Thirteen Million Three Hundred Thousand Dollars (\$13,300,000).

The District Court reduced the verdict against Mascaro, and the parties settled that matter for approximately One Million Forty Nine Thousand Dollars (\$1,049,000). Mascaro paid that settlement to the County.

On January 7, 2000, the V Group filed a Chapter 11 Bankruptcy case in the United States Bankruptcy Court for the Northern District of Ohio. During the bankruptcy, the Jefferson County Commissioners have attempted to negotiate a resolution with the V Group. No agreement was reached. In May, 2002, the Commissioners joined with the Office of the United States Trustee to seek conversion of the Bankruptcy Chapter 11 reorganization to Chapter 7 liquidation, and on March 8, 2002, the Bankruptcy Court converted the V Group Bankruptcy to a liquidation bankruptcy under Chapter 7 of the Bankruptcy Code. On March 18, 2002, the V Group filed an appeal of the Bankruptcy Court's decision.

In addition to its actions against the V Group, the Commissioners brought an adversary action in the Bankruptcy Court against Continental Casualty Company, the errors and omissions carrier for the V Group. The Commissioners alleged that although Continental maintained and still maintains the V Group exhausted its policy limits in the defense of the underlying case, additional coverage remained. Continental and the Commissioners have reached a settlement in the amount of One Hundred Seventy-Two Thousand Six Hundred and Seventeen Dollars (\$172,617) that will be paid by Continental to the County. The Bankruptcy Court approved the settlement on April 25, 2002.

On January 7, 2002, the Bankruptcy Court authorized the Jefferson County Commissioners to bring claims based on theories of fraudulent transfer, preference, and alter ego claims against the insiders of the V Group, entities related to or controlled by the insiders of the V Group, and others who assisted them with regard to such alleged transfers. The initial discovery disclosures from the defendants are due on July 1, 2002.

In addition, 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.

*B. Component Unit*

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

**NOTE 27 - RELATED PARTY TRANSACTIONS**

During 2001, Jefferson County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to JeffCo Workshop, a discretely presented component unit of Jefferson County, reported \$32,566 for such contributions. JeffCo Workshop, recorded operating revenues and operating expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of JeffCo Workshop.

The County also had significant related party transactions for investments by the County Treasurer and a financial institution within the County.

**Jefferson County, Ohio**  
**General Fund**

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The General Fund is used to account for all financial resources of the County which are not required to be accounted for in another fund.

**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, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Taxes	\$2,179,948	\$2,179,948	\$0
Permissive Taxes	3,627,706	3,627,706	0
Charges for Services	1,588,983	1,588,983	0
Licenses and Permits	4,885	4,885	0
Fines and Forfeitures	265,106	265,106	0
Intergovernmental	2,981,311	2,981,311	0
Interest	1,077,353	1,077,353	0
Rent	12,035	12,035	0
Other	184,103	184,103	0
	<hr/>	<hr/>	<hr/>
Total Revenues	11,921,430	11,921,430	0
<b><u>Expenditures:</u></b>			
Current:			
General Government - Legislative and Executive			
Commissioners			
Personal Services	402,350	402,350	0
Materials and Supplies	17,604	17,511	93
Contractual Services	337	337	0
Other	15,257	15,194	63
	<hr/>	<hr/>	<hr/>
Total Commissioners	435,548	435,392	156
Auditor			
Personal Services	600,940	600,335	605
Materials and Supplies	20,919	19,813	1,106
Contractual Services	11,273	10,052	1,221
Other	6,356	5,584	772
	<hr/>	<hr/>	<hr/>
Total Auditor	639,488	635,784	3,704
Permissive Sales Tax			
Materials and Supplies	255,230	253,964	1,266
Contractual Services	80,128	77,529	2,599
	<hr/>	<hr/>	<hr/>
Total Permissive Sales Tax	335,358	331,493	3,865
	<hr/>	<hr/>	<hr/>

(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, 2001**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
Treasurer			
Personal Services	\$237,732	\$237,750	(\$18)
Materials and Supplies	7,013	6,033	980
Contractual Services	27,602	25,971	1,631
Total Treasurer	<u>272,347</u>	<u>269,754</u>	<u>2,593</u>
Prosecuting Attorney			
Personal Services	681,440	681,440	0
Materials and Supplies	20,998	20,998	0
Contractual Services	64,794	64,794	0
Capital Outlay	18,427	18,427	0
Other	38,235	38,235	0
Total Prosecuting Attorney	<u>823,894</u>	<u>823,894</u>	<u>0</u>
Budget Commission			
Other	633	633	0
Total Budget Commission	<u>633</u>	<u>633</u>	<u>0</u>
Bureau of Inspection			
Contractual Services	84,339	84,339	0
Total Bureau of Inspection	<u>84,339</u>	<u>84,339</u>	<u>0</u>
Planning Commission			
Contractual Services	116,939	116,939	0
Other	4,298	4,298	0
Total Planning Commission	<u>121,237</u>	<u>121,237</u>	<u>0</u>
Data Processing			
Personal Services	315,469	315,384	85
Materials and Supplies	3,207	2,481	726
Contractual Services	2,150	2,150	0
Capital Outlay	338,024	321,315	16,709
Other	499	499	0
Total Data Processing	<u>659,349</u>	<u>641,829</u>	<u>17,520</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, 2001**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
Board of Elections			
Personal Services	\$451,092	\$450,801	\$291
Materials and Supplies	16,000	15,875	125
Contractual Services	106,155	106,155	0
Capital Outlay	25,598	25,598	0
Other	2,000	2,000	0
Total Board of Elections	<u>600,845</u>	<u>600,429</u>	<u>416</u>
Recorder			
Personal Services	218,945	218,945	0
Materials and Supplies	2,314	1,974	340
Other	1,713	1,713	0
Total Recorder	<u>222,972</u>	<u>222,632</u>	<u>340</u>
Buildings and Grounds			
Personal Services	432,269	432,269	0
Materials and Supplies	96,175	96,175	0
Contractual Services	347,030	347,018	12
Capital Outlay	93,685	93,274	411
Other	14,435	14,435	0
Total Buildings and Grounds	<u>983,594</u>	<u>983,171</u>	<u>423</u>
Insurance			
Contractual Services	121,032	121,032	0
Total Insurance	<u>121,032</u>	<u>121,032</u>	<u>0</u>
Total General Government - Legislative and Executive	<u>5,300,636</u>	<u>5,271,619</u>	<u>29,017</u>
General Government - Judicial			
Court of Appeals			
Personal Services	11,883	11,883	0
Total Court of Appeals	<u>11,883</u>	<u>11,883</u>	<u>0</u>

(Continued)

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**General Fund (Continued)**  
**For the Year Ended December 31, 2001**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
Common Pleas			
Personal Services	\$319,337	\$319,337	\$0
Materials and Supplies	18,681	16,542	2,139
Contractual Services	169,749	170,671	(922)
Other	3,938	3,938	0
Total Common Pleas	<u>511,705</u>	<u>510,488</u>	<u>1,217</u>
Jury Commission			
Personal Services	1,200	1,200	0
Total Jury Commission	<u>1,200</u>	<u>1,200</u>	<u>0</u>
Adult Probation			
Personal Services	121,585	121,585	0
Materials and Supplies	540	490	50
Contractual Services	5,497	5,497	0
Total Adult Probation	<u>127,622</u>	<u>127,572</u>	<u>50</u>
Capital Felony			
Contractual Services	76,609	76,609	0
Total Capital Felony	<u>76,609</u>	<u>76,609</u>	<u>0</u>
Juvenile Court			
Personal Services	658,936	658,936	0
Materials and Supplies	14,315	14,315	0
Contractual Services	83,191	82,516	675
Capital Outlay	546	546	0
Other	114,610	114,610	0
Total Juvenile Court	<u>871,598</u>	<u>870,923</u>	<u>675</u>
County Court #2			
Personal Services	128,588	128,588	0
Materials and Supplies	5,857	4,672	1,185
Contractual Services	39,011	38,611	400
Other	370	370	0
Total County Court #2	<u>173,826</u>	<u>172,241</u>	<u>1,585</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, 2001**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
County Court #3			
Personal Services	\$118,858	\$118,858	\$0
Materials and Supplies	5,374	5,107	267
Contractual Services	35,586	35,448	138
Other	1,623	1,623	0
Total County Court #3	<u>161,441</u>	<u>161,036</u>	<u>405</u>
Probate Court			
Personal Services	280,727	280,727	0
Materials and Supplies	6,798	6,798	0
Contractual Services	125	125	0
Total Probate Court	<u>287,650</u>	<u>287,650</u>	<u>0</u>
Clerk of Courts			
Personal Services	348,762	348,762	0
Materials and Supplies	10,038	9,818	220
Contractual Services	3,456	3,456	0
Other	675	675	0
Total Clerk of Courts	<u>362,931</u>	<u>362,711</u>	<u>220</u>
County Court			
Personal Services	146,488	146,488	0
Materials and Supplies	3,878	3,878	0
Contractual Services	33,043	33,011	32
Capital Outlay			0
Other	751	751	0
Total County Court	<u>184,160</u>	<u>184,128</u>	<u>32</u>
Municipal Court			
Personal Services	77,185	77,185	0
Contractual Services	22,955	22,955	0
Total Municipal Court	<u>100,140</u>	<u>100,140</u>	<u>0</u>
Law Library			
Personal Services	33,888	33,888	0
Total Law Library	<u>33,888</u>	<u>33,888</u>	<u>0</u>

**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, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u> (Continued)
Court Magistrate			
Personal Services	\$161,487	\$159,728	\$1,759
Materials and Supplies	4,219	3,839	380
Contractual Services	2,463	1,832	631
Other	6,483	5,989	494
	<u>174,652</u>	<u>171,388</u>	<u>3,264</u>
Total Court Magistrate			
	<u>3,079,305</u>	<u>3,071,857</u>	<u>7,448</u>
Total General Government - Judicial			
Public Safety			
Coroner			
Personal Services	81,109	81,109	0
Materials and Supplies	50	0	50
Contractual Services	15,626	11,317	4,309
	<u>96,785</u>	<u>92,426</u>	<u>4,359</u>
Total Coroner			
Jail Settlement			
Contractual Services	147,166	147,166	0
	<u>147,166</u>	<u>147,166</u>	<u>0</u>
Total Jail Settlement			
Disaster Services			
Contractual Services	66,154	66,154	0
	<u>66,154</u>	<u>66,154</u>	<u>0</u>
Total Disaster Services			
	<u>310,105</u>	<u>305,746</u>	<u>4,359</u>
Total Public Safety			
Health			
Humane Society			
Personal Services	13,196	13,196	0
Materials and Supplies	116	0	116
Other	277	0	277
	<u>13,589</u>	<u>13,196</u>	<u>393</u>
Total Humane Society			
			(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, 2001**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
Agriculture			
Contractual Services	\$251,517	\$251,517	\$0
Total Agriculture	251,517	251,517	0
Vital Statistics			
Contractual Services	1,434	1,434	0
Total Vital Statistics	1,434	1,434	0
Total Health	266,540	266,147	393
Human Services			
Veteran's Services			
Personal Services	156,227	156,227	0
Materials and Supplies	4,973	4,973	0
Contractual Services	200,373	200,373	0
Capital Outlay	250	250	0
Other	3,362	3,362	0
Total Veteran's Services	365,185	365,185	0
Public Assistance			
Contractual Services	503,070	503,070	0
Total Public Assistance	503,070	503,070	0
Total Human Services	868,255	868,255	0
Other			
Other			
Personal Services	83,845	83,845	0
Contractual Services	371,790	371,790	0
Capital Outlay	21,324	21,324	0
Other	838	838	0
Total Other	477,797	477,797	0
Total Other	477,797	477,797	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, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Intergovernmental			
Grants			
Contractual Services	\$143,765	\$143,765	\$0
Total Grants	143,765	143,765	0
Total Intergovernmental	143,765	143,765	0
Total Expenditures	10,446,403	10,405,186	41,217
Excess of Revenues Over Expenditures	1,475,027	1,516,244	41,217
<b><u>Other Financing Sources (Uses):</u></b>			
Sale of Fixed Assets	80,050	80,050	0
Advances In	814,060	814,060	0
Advances Out	(106,929)	(106,929)	0
Operating Transfers In	200,000	200,000	0
Operating Transfers Out	(2,127,797)	(2,127,797)	0
Total Other Financing Sources (Uses)	(1,140,616)	(1,140,616)	0
Excess of Revenues Over Expenditures and Other Financing Sources (Uses)	334,411	375,628	41,217
Fund Balance at Beginning of Year	1,366,705	1,366,705	0
Prior Year Encumbrances Appropriated	110,087	110,087	0
Fund Balance at End of Year	<u>\$1,811,203</u>	<u>\$1,852,420</u>	<u>\$41,217</u>

**Jefferson County, Ohio**  
**Special Revenue Funds**

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Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Following is a description of the County's special revenue funds:

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

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

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

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

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

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

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

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

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

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

(Continued)

**Jefferson County, Ohio**  
**Special Revenue Funds (Continued)**

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

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

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

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

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

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

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

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

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

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

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

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

(Continued)

**Jefferson County, Ohio**  
**Special Revenue Funds (Continued)**

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

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

Federal Emergency Management Assistance Fund – To account for Federal grant monies used for emergency services.

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

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

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

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

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

Jefferson County, Ohio  
Combining Balance Sheet  
All Special Revenue Funds  
December 31, 2001

	Dog and Kennel	Certificate of Auto Title Administration	Public Assistance	Child Support Enforcement Agency
<u>Assets and Other Debits:</u>				
Equity in Pooled Cash and Cash Equivalents	\$24,785	\$98,370	\$1,003,289	\$148,873
Cash and Cash Equivalents in Segregated Accounts	0	183,568	0	81,451
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0
Receivables:				
Permissive Taxes	0	0	0	0
Accounts	0	0	984,612	0
Intergovernmental	0	0	134,790	111,275
Interfund	0	0	0	0
Due From Other Funds - Property Taxes	0	0	0	0
Due From Other Funds - Permissive Taxes	0	0	0	0
Due From Other Funds - Intergovernmental	0	0	0	0
Due From Other Funds - Other	0	0	0	0
Materials and Supplies Inventory	3,351	305	11,414	3,805
Prepaid Items	0	0	13,215	0
	<u>0</u>	<u>0</u>	<u>13,215</u>	<u>0</u>
Total Assets	<u>\$28,136</u>	<u>\$282,243</u>	<u>\$2,147,320</u>	<u>\$345,404</u>
<u>Liabilities:</u>				
Accounts Payable	\$0	\$0	\$138,948	\$0
Contracts Payable	0	0	22,843	0
Accrued Wages and Benefits Payable	2,036	3,505	69,480	13,776
Compensated Absences Payable	901	2,414	58,107	8,822
Interfund Payable	0	0	0	0
Due To Other Funds - Other	1,181	2,047	369,769	8,103
Intergovernmental Payable	3,349	5,081	1,199,842	18,516
Deferred Revenue	0	0	0	0
Advances From Other Funds	0	0	112,635	0
	<u>0</u>	<u>0</u>	<u>112,635</u>	<u>0</u>
Total Liabilities	<u>7,467</u>	<u>13,047</u>	<u>1,971,624</u>	<u>49,217</u>
<u>Fund Equity:</u>				
Fund Balance:				
Reserved for Encumbrances	392	159	0	0
Reserved for Inventory	3,351	305	11,414	3,805
Unreserved, Undesignated (Deficit)	16,926	268,732	164,282	292,382
	<u>16,926</u>	<u>268,732</u>	<u>164,282</u>	<u>292,382</u>
Total Fund Equity (Deficit)	<u>20,669</u>	<u>269,196</u>	<u>175,696</u>	<u>296,187</u>
Total Liabilities and Fund Equity	<u>\$28,136</u>	<u>\$282,243</u>	<u>\$2,147,320</u>	<u>\$345,404</u>

(Continued)

Jefferson County, Ohio  
Combining Balance Sheet  
All Special Revenue Funds (Continued)  
December 31, 2001

	Real Estate Assessment	Motor Vehicle Gasoline Tax	Equipment Recorders Supply	Mental Health
<u>Assets and Other Debits:</u>				
Equity in Pooled Cash and Cash Equivalents	\$297,531	\$209,696	\$194,641	\$415,523
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	98,097	0	0
Receivables:				
Permissive Taxes	0	234,984	0	0
Accounts	0	0	0	0
Intergovernmental	0	1,789,531	0	2,037,463
Interfund	0	0	0	1,026,594
Due From Other Funds - Property Taxes	0	0	0	414,959
Due From Other Funds - Permissive Taxes	0	181,929	0	0
Due From Other Funds - Intergovernmental	0	0	0	67,559
Due From Other Funds - Other	0	73,764	0	0
Materials and Supplies Inventory	770	153,837	0	975
Prepaid Items	658	21,205	0	3,945
	<u>\$298,959</u>	<u>\$2,763,043</u>	<u>\$194,641</u>	<u>\$3,967,018</u>
Total Assets	<u>\$298,959</u>	<u>\$2,763,043</u>	<u>\$194,641</u>	<u>\$3,967,018</u>
<u>Liabilities:</u>				
Accounts Payable	\$0	\$69,514	\$0	\$508,308
Contracts Payable	523	39,238	0	0
Accrued Wages and Benefits Payable	3,861	41,272	0	5,906
Compensated Absences Payable	544	23,097	0	3,937
Interfund Payable	0	0	0	0
Due To Other Funds - Other	2,358	24,341	0	3,230
Intergovernmental Payable	4,841	60,862	0	67,405
Deferred Revenue	0	1,372,912	0	2,380,249
Advances From Other Funds	0	0	0	0
	<u>12,127</u>	<u>1,631,236</u>	<u>0</u>	<u>2,969,035</u>
Total Liabilities	<u>12,127</u>	<u>1,631,236</u>	<u>0</u>	<u>2,969,035</u>
<u>Fund Equity:</u>				
Fund Balance:				
Reserved for Encumbrances	0	57,659	2,387	0
Reserved for Inventory	770	153,837	0	975
Unreserved, Undesignated (Deficit)	286,062	920,311	192,254	997,008
	<u>286,832</u>	<u>1,131,807</u>	<u>194,641</u>	<u>997,983</u>
Total Fund Equity (Deficit)	<u>286,832</u>	<u>1,131,807</u>	<u>194,641</u>	<u>997,983</u>
Total Liabilities and Fund Equity	<u>\$298,959</u>	<u>\$2,763,043</u>	<u>\$194,641</u>	<u>\$3,967,018</u>



Jefferson County, Ohio  
Combining Balance Sheet  
All Special Revenue Funds (Continued)  
December 31, 2001

	Court Computer	County Probation Services	Children Services	Crime Victims Assistance
<u>Assets and Other Debits:</u>				
Equity in Pooled Cash and Cash Equivalents	\$118,193	\$52,450	\$1,070,107	\$8,621
Cash and Cash Equivalents in Segregated Accounts	0	0	1,894	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0
Receivables:				
Permissive Taxes	0	0	0	0
Accounts	0	0	7,267	0
Intergovernmental	0	0	927,593	0
Interfund	0	0	0	0
Due From Other Funds - Property Taxes	0	0	952,317	0
Due From Other Funds - Permissive Taxes	0	0	0	0
Due From Other Funds - Intergovernmental	0	0	143,250	0
Due From Other Funds - Other	0	0	209,307	0
Materials and Supplies Inventory	0	0	2,557	0
Prepaid Items	0	0	11,119	0
Total Assets	<u>\$118,193</u>	<u>\$52,450</u>	<u>\$3,325,411</u>	<u>\$8,621</u>
<u>Liabilities:</u>				
Accounts Payable	\$546	\$0	\$154,793	\$0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits Payable	0	0	41,325	808
Compensated Absences Payable	0	0	33,727	808
Interfund Payable	0	0	0	0
Due To Other Funds - Other	4,123	0	25,457	487
Intergovernmental Payable	0	0	65,937	591
Deferred Revenue	0	0	1,435,857	0
Advances From Other Funds	0	0	0	0
Total Liabilities	<u>4,669</u>	<u>0</u>	<u>1,757,096</u>	<u>2,694</u>
<u>Fund Equity:</u>				
Fund Balance:				
Reserved for Encumbrances	2,922	0	0	0
Reserved for Inventory	0	0	2,557	0
Unreserved, Undesignated (Deficit)	<u>110,602</u>	<u>52,450</u>	<u>1,565,758</u>	<u>5,927</u>
Total Fund Equity (Deficit)	<u>113,524</u>	<u>52,450</u>	<u>1,568,315</u>	<u>5,927</u>
Total Liabilities and Fund Equity	<u>\$118,193</u>	<u>\$52,450</u>	<u>\$3,325,411</u>	<u>\$8,621</u>

Beautification	Geographic Information System	Community Corrections	Permissive Sheriff	Mental Retardation Developmental Disabilities
\$4,913	\$594,385	\$17,159	\$0	\$1,430,825
0	0	0	5,289	0
0	0	0	0	0
0	0	0	168,984	0
0	0	0	0	0
0	0	32,123	0	898,511
0	0	0	0	0
0	0	0	0	3,377,408
0	0	0	0	0
0	0	0	0	504,264
0	0	0	0	0
0	0	0	5,031	5,407
1,381	0	0	25,973	19,068
<u>\$6,294</u>	<u>\$594,385</u>	<u>\$49,282</u>	<u>\$205,277</u>	<u>\$6,235,483</u>
\$6,192	\$27,832	\$0	\$16,506	\$60,054
1,633	0	0	0	0
3,228	0	912	31,454	105,286
1,213	0	500	7,401	30,114
15,000	0	0	1,303,218	0
1,912	0	510	27,501	59,355
4,521	0	797	27,311	190,910
0	0	16,061	0	4,345,767
0	0	0	0	0
<u>33,699</u>	<u>27,832</u>	<u>18,780</u>	<u>1,413,391</u>	<u>4,791,486</u>
0	300,679	680	0	116,623
0	0	0	5,031	5,407
<u>(27,405)</u>	<u>265,874</u>	<u>29,822</u>	<u>(1,213,145)</u>	<u>1,321,967</u>
<u>(27,405)</u>	<u>566,553</u>	<u>30,502</u>	<u>(1,208,114)</u>	<u>1,443,997</u>
<u>\$6,294</u>	<u>\$594,385</u>	<u>\$49,282</u>	<u>\$205,277</u>	<u>\$6,235,483</u>

(Continued)

Jefferson County, Ohio  
Combining Balance Sheet  
All Special Revenue Funds (Continued)  
December 31, 2001

	Jail Operating Levy	Community Development Block Grant	Home Monitoring System	Delinquent Real Estate Tax Assessment and Collection
<u>Assets and Other Debits:</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$218,432	\$3,108	\$179,601
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0
Receivables:				
Permissive Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	260,754	1,462,239	0	0
Interfund	0	0	0	0
Due From Other Funds - Property Taxes	1,468,797	0	0	0
Due From Other Funds - Permissive Taxes	0	0	0	0
Due From Other Funds - Intergovernmental	217,503	0	0	0
Due From Other Funds - Other	0	0	0	0
Materials and Supplies Inventory	893	0	0	0
Prepaid Items	2,247	0	0	0
	<u>\$1,950,194</u>	<u>\$1,680,671</u>	<u>\$3,108</u>	<u>\$179,601</u>
Total Assets				
	<u>\$1,950,194</u>	<u>\$1,680,671</u>	<u>\$3,108</u>	<u>\$179,601</u>
<u>Liabilities:</u>				
Accounts Payable	\$77,934	\$0	\$0	\$3,054
Contracts Payable	9,450	169,170	0	0
Accrued Wages and Benefits Payable	54,615	0	0	1,236
Compensated Absences Payable	13,292	0	0	0
Interfund Payable	2,302,860	0	0	0
Due To Other Funds - Other	46,831	0	0	644
Intergovernmental Payable	73,367	8,900	0	1,631
Deferred Revenue	1,700,507	1,281,812	0	0
Advances From Other Funds	0	0	0	0
	<u>4,278,856</u>	<u>1,459,882</u>	<u>0</u>	<u>6,565</u>
Total Liabilities				
	<u>4,278,856</u>	<u>1,459,882</u>	<u>0</u>	<u>6,565</u>
<u>Fund Equity:</u>				
Fund Balance:				
Reserved for Encumbrances	0	0	0	0
Reserved for Inventory	893	0	0	0
Unreserved, Undesignated (Deficit)	(2,329,555)	220,789	3,108	173,036
	<u>(2,328,662)</u>	<u>220,789</u>	<u>3,108</u>	<u>173,036</u>
Total Fund Equity (Deficit)				
	<u>(2,328,662)</u>	<u>220,789</u>	<u>3,108</u>	<u>173,036</u>
Total Liabilities and Fund Equity				
	<u>\$1,950,194</u>	<u>\$1,680,671</u>	<u>\$3,108</u>	<u>\$179,601</u>

Child Abuse and Neglect	Law Enforcement Trust	Emergency 911	Totals
\$264	\$442	\$7,538	\$6,465,552
0	0	0	272,202
0	0	0	98,097
0	0	0	403,968
0	0	0	991,879
0	0	0	8,050,966
0	0	0	2,926,594
0	0	995,773	7,399,681
0	0	0	181,929
0	0	146,531	1,107,755
0	0	0	285,269
0	0	2,415	190,760
0	0	6,232	105,043
<u>\$264</u>	<u>\$442</u>	<u>\$1,158,489</u>	<u>\$28,479,695</u>
\$0	\$0	\$4,607	1,071,288
0	0	7,134	249,991
0	0	12,939	395,495
0	0	1,149	186,026
0	0	91,929	3,713,007
0	0	5,481	597,636
0	0	13,809	1,762,498
0	0	1,142,304	14,227,447
0	0	0	112,635
<u>0</u>	<u>0</u>	<u>1,279,352</u>	<u>22,316,023</u>
0	0	0	485,709
0	0	2,415	190,760
<u>264</u>	<u>442</u>	<u>(123,278)</u>	<u>5,487,203</u>
<u>264</u>	<u>442</u>	<u>(120,863)</u>	<u>6,163,672</u>
<u>\$264</u>	<u>\$442</u>	<u>\$1,158,489</u>	<u>\$28,479,695</u>

Jefferson County, Ohio  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances - All Special Revenue Funds  
For the Year Ended December 31, 2001

	Dog and Kennel	Certificate of Auto Title Administration	Public Assistance	Child Support Enforcement Agency
<u>Revenues:</u>				
Taxes	\$0	\$0	\$0	\$0
Permissive Sales Tax	0	0	0	0
Charges for Services	0	0	0	212,828
Licenses and Permits	75,057	445,258	0	0
Fines and Forfeitures	3,945	0	0	0
Intergovernmental	0	0	11,909,039	1,246,392
Interest	0	0	0	0
Rent	0	0	0	0
Other	7,199	350	402,878	12,004
Total Revenues	<u>86,201</u>	<u>445,608</u>	<u>12,311,917</u>	<u>1,471,224</u>
<u>Expenditures:</u>				
Current:				
General Government:				
Legislative and Executive	0	250,262	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	163,887	0	0	0
Human Services	0	0	12,761,936	1,390,211
Economic Development and Assistance	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>163,887</u>	<u>250,262</u>	<u>12,761,936</u>	<u>1,390,211</u>
Excess of Revenues Over (Under) Expenditures	<u>(77,686)</u>	<u>195,346</u>	<u>(450,019)</u>	<u>81,013</u>
<u>Other Financing Sources (Uses):</u>				
Proceeds of Notes	0	0	0	0
Inception of Capital Lease	0	0	0	0
Operating Transfers In	88,814	0	0	0
Operating Transfers Out	0	(200,000)	0	0
Total Other Financing Sources (Uses)	<u>88,814</u>	<u>(200,000)</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	11,128	(4,654)	(450,019)	81,013
Fund Balances (Deficit) at Beginning of Year	9,505	273,735	622,867	214,224
Increase (Decrease) in Reserve for Inventory	<u>36</u>	<u>115</u>	<u>2,848</u>	<u>950</u>
Fund Balances (Deficit) at End of Year	<u>\$20,669</u>	<u>\$269,196</u>	<u>\$175,696</u>	<u>\$296,187</u>

Real Estate Assessment	Motor Vehicle Gasoline Tax	Equipment Recorders Supply	Mental Health	Indigent Drivers Alcohol Treatment	Tuberculosis Levy	Indigent Guardianship
\$0	\$0	\$0	\$408,923	\$0	\$190,570	\$0
0	2,374,455	0	0	0	0	0
528,223	0	50,984	0	0	0	13,718
0	296,554	0	0	0	0	0
0	144,343	0	0	5,979	0	0
0	4,100,430	0	5,808,907	11,413	0	0
0	6,077	0	0	0	0	0
0	0	0	68,870	0	0	0
1,250	141,328	0	13,910	0	66	0
<u>529,473</u>	<u>7,063,187</u>	<u>50,984</u>	<u>6,300,610</u>	<u>17,392</u>	<u>190,636</u>	<u>13,718</u>
455,033	0	20,449	0	0	0	0
0	0	0	0	0	0	8,351
0	0	0	0	0	0	0
0	6,279,476	0	0	0	0	0
0	0	0	6,620,202	0	85,178	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	2,823	0	0	0
0	12,542	0	588	0	0	0
<u>455,033</u>	<u>6,292,018</u>	<u>20,449</u>	<u>6,623,613</u>	<u>0</u>	<u>85,178</u>	<u>8,351</u>
<u>74,440</u>	<u>771,169</u>	<u>30,535</u>	<u>(323,003)</u>	<u>17,392</u>	<u>105,458</u>	<u>5,367</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	(562,627)	0	0	0	0	0
<u>0</u>	<u>(562,627)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
74,440	208,542	30,535	(323,003)	17,392	105,458	5,367
213,252	984,304	164,106	1,321,076	109,245	1,815,216	14,027
(860)	(61,039)	0	(90)	0	0	0
<u>\$286,832</u>	<u>\$1,131,807</u>	<u>\$194,641</u>	<u>\$997,983</u>	<u>\$126,637</u>	<u>\$1,920,674</u>	<u>\$19,394</u>

(Continued)

Jefferson County, Ohio  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances - All Special Revenue Funds (Continued)  
For the Year Ended December 31, 2001

	Delinquent Juvenile	Conduct of Business	Court Computer	County Probation Services
<u>Revenues:</u>				
Taxes	\$0	\$0	\$0	\$0
Permissive Sales Tax	0	0	0	0
Charges for Services	3,143	502	129,141	23,817
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	647,684	0	0	0
Interest	0	0	0	0
Rent	0	0	0	0
Other	0	0	0	0
Total Revenues	<u>650,827</u>	<u>502</u>	<u>129,141</u>	<u>23,817</u>
<u>Expenditures:</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	800	99,162	1,793
Public Safety	634,740	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>634,740</u>	<u>800</u>	<u>99,162</u>	<u>1,793</u>
Excess of Revenues Over (Under) Expenditures	<u>16,087</u>	<u>(298)</u>	<u>29,979</u>	<u>22,024</u>
<u>Other Financing Sources (Uses):</u>				
Proceeds of Notes	0	0	0	0
Inception of Capital Lease	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	16,087	(298)	29,979	22,024
Fund Balances (Deficit) at Beginning of Year	213,862	442	83,545	30,426
Increase (Decrease) in Reserve for Inventory	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$229,949</u></u>	<u><u>\$144</u></u>	<u><u>\$113,524</u></u>	<u><u>\$52,450</u></u>

Children Services	Crime Victims Assistance	Beautification	Geographic Information System	Community Corrections	Permissive Sheriff	Mental Retardation Developmental Disabilities
\$949,276	\$0	\$0	\$0	\$0	\$0	\$3,153,071
0	0	0	0	0	1,063,522	0
224,767	0	5,566	0	0	160,235	208,829
0	0	0	0	0	0	0
0	0	0	0	0	0	0
5,112,435	54,161	222,589	0	83,102	7,537	4,378,907
0	0	0	0	0	0	0
0	0	0	0	0	0	0
83,250	0	0	0	184	3,200	410
<u>6,369,728</u>	<u>54,161</u>	<u>228,155</u>	<u>0</u>	<u>83,286</u>	<u>1,234,494</u>	<u>7,741,217</u>
0	0	0	126,115	0	0	0
0	0	0	0	0	0	0
0	54,627	252,490	0	65,926	2,273,659	0
0	0	0	0	0	0	0
0	0	0	0	0	0	8,112,962
5,774,499	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	27,832	0	0	0
<u>5,774,499</u>	<u>54,627</u>	<u>252,490</u>	<u>153,947</u>	<u>65,926</u>	<u>2,273,659</u>	<u>8,112,962</u>
<u>595,229</u>	<u>(466)</u>	<u>(24,335)</u>	<u>(153,947)</u>	<u>17,360</u>	<u>(1,039,165)</u>	<u>(371,745)</u>
0	0	0	700,000	0	0	0
0	0	0	0	0	0	0
0	2,625	0	0	0	1,058,331	0
0	0	0	0	0	0	(100,000)
<u>0</u>	<u>2,625</u>	<u>0</u>	<u>700,000</u>	<u>0</u>	<u>1,058,331</u>	<u>(100,000)</u>
595,229	2,159	(24,335)	546,053	17,360	19,166	(471,745)
973,470	3,768	(2,963)	20,500	13,142	(1,225,971)	1,916,248
(384)	0	(107)	0	0	(1,309)	(506)
<u>\$1,568,315</u>	<u>\$5,927</u>	<u>(\$27,405)</u>	<u>\$566,553</u>	<u>\$30,502</u>	<u>(\$1,208,114)</u>	<u>\$1,443,997</u>

(Continued)

Jefferson County, Ohio  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances - All Special Revenue Funds (Continued)  
For the Year Ended December 31, 2001

	Jail Operating Levy	Community Development Block Grant	Federal Emergency Management Agency	Home Monitoring System
<u>Revenues:</u>				
Taxes	\$1,467,287	\$0	\$0	\$0
Permissive Sales Tax	0	0	0	0
Charges for Services	545,946	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	1,329,320	1,246,001	0	0
Interest	0	0	0	0
Rent	0	0	0	0
Other	0	9,445	0	0
Total Revenues	<u>3,342,553</u>	<u>1,255,446</u>	<u>0</u>	<u>0</u>
<u>Expenditures:</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	4,287,581	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	1,203,546	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>4,287,581</u>	<u>1,203,546</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(945,028)</u>	<u>51,900</u>	<u>0</u>	<u>0</u>
<u>Other Financing Sources (Uses):</u>				
Proceeds of Notes	0	0	0	0
Inception of Capital Lease	0	0	0	0
Operating Transfers In	772,729	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>772,729</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(172,299)	51,900	0	0
Fund Balances (Deficit) at Beginning of Year	(2,148,483)	168,889	571	3,108
Increase (Decrease) in Reserve for Inventory	<u>(7,880)</u>	<u>0</u>	<u>(571)</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>(\$2,328,662)</u></u>	<u><u>\$220,789</u></u>	<u><u>\$0</u></u>	<u><u>\$3,108</u></u>

Delinquent Real Estate Tax Assessment and Collection	Child Abuse and Neglect	Law Enforcement Trust	Emergency 911	Totals
\$0	\$0	\$0	\$1,002,495	\$7,171,622
0	0	0	0	3,437,977
95,738	0	582	0	2,204,019
0	0	0	0	816,869
0	0	0	0	154,267
0	0	1,400	467,593	36,626,910
0	0	0	0	6,077
0	0	0	26,910	95,780
0	0	0	1,905	677,379
<u>95,738</u>	<u>0</u>	<u>1,982</u>	<u>1,498,903</u>	<u>51,190,900</u>
107,475	0	0	0	959,334
0	0	0	0	110,106
0	0	1,560	1,504,543	9,075,126
0	0	0	0	6,279,476
0	0	0	0	14,982,229
0	0	0	0	19,926,646
0	0	0	0	1,203,546
0	0	0	56,254	56,254
0	0	0	9,818	12,641
0	0	0	0	40,962
<u>107,475</u>	<u>0</u>	<u>1,560</u>	<u>1,570,615</u>	<u>52,646,320</u>
<u>(11,737)</u>	<u>0</u>	<u>422</u>	<u>(71,712)</u>	<u>(1,455,420)</u>
0	0	0	0	700,000
0	0	0	49,089	49,089
0	0	0	0	1,922,499
0	0	0	(336,992)	(1,199,619)
<u>0</u>	<u>0</u>	<u>0</u>	<u>(287,903)</u>	<u>1,471,969</u>
(11,737)	0	422	(359,615)	16,549
184,773	264	20	238,559	6,215,727
0	0	0	193	(68,604)
<u>\$173,036</u>	<u>\$264</u>	<u>\$442</u>	<u>(\$120,863)</u>	<u>\$6,163,672</u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Dog and Kennel Fund**  
**For the Year Ended December 31, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Licenses and Permits	\$75,057	\$75,057	\$0
Fines and Forfeitures	3,945	3,945	0
Other	7,199	7,199	0
	<u>86,201</u>	<u>86,201</u>	<u>0</u>
Total Revenues			
<b><u>Expenditures:</u></b>			
Current:			
Health			
Dog and Kennel			
Personal Services	139,161	139,161	0
Materials and Supplies	11,807	11,415	392
Contractual Services	10,120	10,120	0
Other	8,336	8,336	0
	<u>169,424</u>	<u>169,032</u>	<u>392</u>
Total Health			
Total Expenditures	<u>169,424</u>	<u>169,032</u>	<u>392</u>
Excess of Revenues Under Expenditures	<u>(83,223)</u>	<u>(82,831)</u>	<u>392</u>
<b><u>Other Financing Sources:</u></b>			
Operating Transfers In	88,814	88,814	0
	<u>88,814</u>	<u>88,814</u>	<u>0</u>
Total Other Financing Sources			
Excess of Revenues Over Expenditures and Other Financing Sources	5,591	5,983	392
Fund Balance at Beginning of Year	16,699	16,699	0
Prior Year Encumbrances Appropriated	392	392	0
Fund Balance at End of Year	<u>\$22,682</u>	<u>\$23,074</u>	<u>\$392</u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Certificate of Auto Title Administration Fund**  
**For the Year Ended December 31, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Licenses and Permits	\$277,533	\$277,533	\$0
Other	350	350	0
Total Revenues	<u>277,883</u>	<u>277,883</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
General Government - Legislative and Executive			
Certificate of Auto Title Administration			
Personal Services	228,468	228,468	0
Materials and Supplies	6,765	6,765	0
Contractual Services	5,410	5,410	0
Capital Outlay	4,031	4,031	0
Other	5,427	5,109	318
Total Expenditures	<u>250,101</u>	<u>249,783</u>	<u>318</u>
Excess of Revenues Over Expenditures	27,782	28,100	318
<b><u>Other Financing Uses:</u></b>			
Operating Transfers Out	<u>(200,000)</u>	<u>(200,000)</u>	<u>0</u>
Excess of Revenues Under Expenditures and Other Financing Uses	(172,218)	(171,900)	318
Fund Balance at Beginning of Year	269,428	269,428	0
Prior Year Encumbrances Appropriated	<u>159</u>	<u>159</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$97,369</u></u>	<u><u>\$97,687</u></u>	<u><u>\$318</u></u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Public Assistance Fund**  
**For the Year Ended December 31, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$11,774,249	\$11,774,249	\$0
Other	488,205	488,205	0
Total Revenues	<u>12,262,454</u>	<u>12,262,454</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Human Services			
Public Assistance			
Personal Services	3,964,439	3,964,439	0
Materials and Supplies	201,946	201,946	0
Contractual Services	7,668,545	7,668,545	0
Capital Outlay	472,702	472,702	0
Other	64,612	64,612	0
Total Expenditures	<u>12,372,244</u>	<u>12,372,244</u>	<u>0</u>
Excess of Revenues Under Expenditures	(109,790)	(109,790)	0
<b><u>Other Financing Uses:</u></b>			
Advances Out	<u>(25,000)</u>	<u>(25,000)</u>	<u>0</u>
Excess of Revenues Under Expenditures and Other Financing Uses	(134,790)	(134,790)	0
Fund Balance at Beginning of Year	<u>1,138,133</u>	<u>1,138,133</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,003,343</u></u>	<u><u>\$1,003,343</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**  
**Child Support Enforcement Agency Fund**  
**For the Year Ended December 31, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Charges for Services	\$153,623	\$153,623	\$0
Intergovernmental	1,135,117	1,135,117	0
Other	<u>12,004</u>	<u>12,004</u>	<u>0</u>
Total Revenues	<u>1,300,744</u>	<u>1,300,744</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Human Services			
Child Support Enforcement Agency			
Personal Services	860,561	860,561	0
Materials and Supplies	8,541	8,541	0
Contractual Services	<u>518,160</u>	<u>518,160</u>	<u>0</u>
Total Expenditures	<u>1,387,262</u>	<u>1,387,262</u>	<u>0</u>
Excess of Revenues Under Expenditures	(86,518)	(86,518)	0
Fund Balance at Beginning of Year	<u>235,391</u>	<u>235,391</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$148,873</u></u>	<u><u>\$148,873</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**  
**Real Estate Assessment Fund**  
**For the Year Ended December 31, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Charges for Services	\$528,223	\$528,223	\$0
Other	1,250	1,250	0
Total Revenues	<u>529,473</u>	<u>529,473</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
General Government - Legislative and Executive			
Real Estate Assessment			
Personal Services	227,324	227,324	0
Materials and Supplies	19,428	19,428	0
Contractual Services	245,289	243,938	1,351
Other	13,039	11,760	1,279
Total Expenditures	<u>505,080</u>	<u>502,450</u>	<u>2,630</u>
Excess of Revenues Over Expenditures	24,393	27,023	2,630
Fund Balance at Beginning of Year	260,243	260,243	0
Prior Year Encumbrances Appropriated	<u>10,264</u>	<u>10,264</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$294,900</u></u>	<u><u>\$297,530</u></u>	<u><u>\$2,630</u></u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Motor Vehicle and Gasoline Tax Fund**  
**For the Year Ended December 31, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Taxes	\$2,182,001	\$2,182,001	\$0
Licenses and Permits	362,144	362,144	0
Fines and Forfeitures	70,579	70,579	0
Intergovernmental	3,191,823	4,057,422	865,599
Interest	6,077	6,077	0
Other	141,328	141,328	0
Total Revenues	<u>5,953,952</u>	<u>6,819,551</u>	<u>865,599</u>
<b><u>Expenditures:</u></b>			
Current:			
Public Works			
Motor Vehicle and Gasoline Tax			
Personal Services	2,669,054	2,669,052	2
Materials and Supplies	792,383	792,382	1
Contractual Services	854,257	829,875	24,382
Capital Outlay	914,378	1,779,977	(865,599)
Other	298,893	298,893	0
Total Expenditures	<u>5,528,965</u>	<u>6,370,179</u>	<u>(841,214)</u>
Excess of Revenues Over Expenditures	424,987	449,372	24,385
<b><u>Other Financing Uses:</u></b>			
Operating Transfers Out	<u>(562,627)</u>	<u>(562,627)</u>	<u>0</u>
Excess of Revenues Under Expenditures and Other Financing Uses	(137,640)	(113,255)	24,385
Fund Balance at Beginning of Year	266,628	266,628	0
Prior Year Encumbrances Appropriated	<u>86,578</u>	<u>86,578</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$215,566</u></u>	<u><u>\$239,951</u></u>	<u><u>\$24,385</u></u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Equipment Recorders Supply Fund**  
**For the Year Ended December 31, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Charges for Services	\$54,472	\$54,472	\$0
<b><u>Expenditures:</u></b>			
Current:			
General Government - Legislative and Executive			
Equipment Recorders Supply			
Personal Services			0
Materials and Supplies	2,299	2,299	0
Contractual Services	22,261	20,147	2,114
Capital Outlay	4,024	4,024	0
Total Expenditures	28,584	26,470	2,114
Excess of Revenues Over Expenditures	25,888	28,002	2,114
Fund Balance at Beginning of Year	158,232	158,232	0
Prior Year Encumbrances Appropriated	2,387	2,387	0
Fund Balance at End of Year	<u>\$186,507</u>	<u>\$188,621</u>	<u>\$2,114</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, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Taxes	\$408,923	\$408,923	\$0
Intergovernmental	5,713,765	5,713,765	0
Rent	68,870	68,870	0
Other	13,910	13,910	0
Total Revenues	<u>6,205,468</u>	<u>6,205,468</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Health			
Mental Health			
Personal Services	327,290	327,290	0
Materials and Supplies	9,544	9,544	0
Contractual Services	5,724,482	5,724,482	0
Capital Outlay	10,158	10,158	0
Other	20,545	20,545	0
Total Expenditures	<u>6,092,019</u>	<u>6,092,019</u>	<u>0</u>
Excess of Revenues Over Expenditures	113,449	113,449	0
Fund Balance at Beginning of Year	<u>1,328,667</u>	<u>1,328,667</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,442,116</u></u>	<u><u>\$1,442,116</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**  
**Indigent Drivers Alcohol Treatment Fund**  
**For the Year Ended December 31, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Fines and Forfeitures	\$6,984	\$6,984	\$0
Intergovernmental	<u>11,413</u>	<u>11,413</u>	<u>0</u>
Total Revenues	<u>18,397</u>	<u>18,397</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	18,397	18,397	0
Fund Balance at Beginning of Year	<u>108,240</u>	<u>108,240</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$126,637</u></u>	<u><u>\$126,637</u></u>	<u><u>\$0</u></u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Tuberculosis Levy Fund**  
**For the Year Ended December 31, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Taxes	\$190,570	\$190,570	\$0
Other	66	66	0
Total Revenues	<u>190,636</u>	<u>190,636</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Health			
Tuberculosis Levy			
Materials and Supplies	3,268	3,268	0
Contractual Services	80,665	76,673	3,992
Other	3,617	3,617	0
Total Expenditures	<u>87,550</u>	<u>83,558</u>	<u>3,992</u>
Excess of Revenues Over Expenditures	103,086	107,078	3,992
<b><u>Other Financing Sources:</u></b>			
Advances In	<u>1,800,000</u>	<u>1,800,000</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over Expenditures	1,903,086	1,907,078	3,992
Fund Balance at Beginning of Year	11,008	11,008	0
Prior Year Encumbrances Appropriated	<u>4,208</u>	<u>4,208</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,918,302</u></u>	<u><u>\$1,922,294</u></u>	<u><u>\$3,992</u></u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Indigent Guardianship Fund**  
**For the Year Ended December 31, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Charges for Services	\$13,718	\$13,718	\$0
<b><u>Expenditures:</u></b>			
Current:			
General Government - Judicial			
Indigent Guardianship			
Contractual Services	<u>8,351</u>	<u>8,351</u>	<u>0</u>
Excess of Revenues Over Expenditures	5,367	5,367	0
Fund Balance at Beginning of Year	<u>14,027</u>	<u>14,027</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$19,394</u></u>	<u><u>\$19,394</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**  
**Delinquent Juvenile Fund**  
**For the Year Ended December 31, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Charges for Services	\$3,143	\$3,143	\$0
Intergovernmental	648,517	648,517	0
Total Revenues	<u>651,660</u>	<u>651,660</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Public Safety			
Delinquent Juvenile			
Personal Services	378,208	378,208	0
Materials and Supplies	28,113	28,113	0
Contractual Services	221,681	221,681	0
Capital Outlay	4,497	4,497	0
Other	2,304	2,304	0
Total Expenditures	<u>634,803</u>	<u>634,803</u>	<u>0</u>
Excess of Revenues Over Expenditures	16,857	16,857	0
Fund Balance at Beginning of Year	<u>178,371</u>	<u>178,371</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$195,228</u></u>	<u><u>\$195,228</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**  
**Conduct of Business Fund**  
**For the Year Ended December 31, 2001**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b><u>Revenues:</u></b>			
Charges for Services	\$502	\$502	\$0
<b><u>Expenditures:</u></b>			
Current:			
General Government - Judicial			
Conduct of Business			
Contractual Services	800	800	0
Excess of Revenues Under Expenditures	(298)	(298)	0
Fund Balance at Beginning of Year	442	442	0
Fund Balance at End of Year	\$144	\$144	\$0

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Court Computer Fund**  
**For the Year Ended December 31, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Charges for Services	\$131,771	\$131,771	\$0
<b><u>Expenditures:</u></b>			
Current:			
General Government - Judicial			
Court Computer			
Materials and Supplies	3,613	3,613	0
Contractual Services	89,904	86,982	2,922
Capital Outlay	3,898	3,898	0
Total Expenditures	97,415	94,493	2,922
Excess of Revenues Over Expenditures	34,356	37,278	2,922
Fund Balance at Beginning of Year	77,994	77,994	0
Prior Year Encumbrances Appropriated	2,922	2,922	0
Fund Balance at End of Year	<u>\$115,272</u>	<u>\$118,194</u>	<u>\$2,922</u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**County Probation Services Fund**  
**For the Year Ended December 31, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Charges for Services	\$23,817	\$23,817	\$0
<b><u>Expenditures:</u></b>			
Current:			
General Government - Judicial			
County Probation Services			
Materials and Supplies	159	159	0
Contractual Services	1,368	868	500
Capital Outlay	1,517	766	751
Total Expenditures	3,044	1,793	1,251
Excess of Revenues Over Expenditures	20,773	22,024	1,251
Fund Balance at Beginning of Year	29,173	29,173	0
Prior Year Encumbrances Appropriated	1,251	1,251	0
Fund Balance at End of Year	<u>\$51,197</u>	<u>\$52,448</u>	<u>\$1,251</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, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Taxes	\$949,276	\$949,276	\$0
Charges for Services	14,574	14,574	0
Intergovernmental	4,689,527	4,689,527	0
Other	83,250	83,250	0
Total Revenues	<u>5,736,627</u>	<u>5,736,627</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Human Services			
Children Services			
Personal Services	3,022,100	3,022,100	0
Materials and Supplies	50,563	50,568	(5)
Contractual Services	2,556,983	2,556,983	0
Capital Outlay	9,631	9,631	0
Other	169,012	169,012	0
Total Expenditures	<u>5,808,289</u>	<u>5,808,294</u>	<u>(5)</u>
Excess of Revenues Under Expenditures	(71,662)	(71,667)	(5)
Fund Balance at Beginning of Year	<u>1,128,704</u>	<u>1,128,704</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,057,042</u></u>	<u><u>\$1,057,037</u></u>	<u><u>(\$5)</u></u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Crime Victims Assistance Fund**  
**For the Year Ended December 31, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$54,161	\$54,161	\$0
<b><u>Expenditures:</u></b>			
Current:			
Public Safety			
Crime Victims Assistance			
Personal Services	51,488	51,488	0
Capital Outlay	2,625	2,625	0
Other	626	626	0
Total Expenditures	54,739	54,739	0
Excess of Revenues Under Expenditures	(578)	(578)	0
<b><u>Other Financing Sources:</u></b>			
Operating Transfers In	2,625	2,625	0
Excess of Revenues and Other Financing Sources Over Expenditures	2,047	2,047	0
Fund Balance at Beginning of Year	6,575	6,575	0
Fund Balance at End of Year	<u>\$8,622</u>	<u>\$8,622</u>	<u>\$0</u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Beautification Fund**  
**For the Year Ended December 31, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Charges for Services	\$5,566	\$5,566	\$0
Intergovernmental	222,589	222,589	0
Total Revenues	<u>228,155</u>	<u>228,155</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Public Works			
Beautification			
Personal Services	236,324	236,323	1
Materials and Supplies	2,000	2,000	0
Contractual Services	2,621	2,621	0
Other	8,699	8,699	0
Total Expenditures	<u>249,644</u>	<u>249,643</u>	<u>1</u>
Excess of Revenues Under Expenditures	(21,489)	(21,488)	1
<b><u>Other Financing Sources:</u></b>			
Advances In	<u>15,000</u>	<u>15,000</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Under Expenditures	(6,489)	(6,488)	1
Fund Balance at Beginning of Year	<u>7,953</u>	<u>7,953</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,464</u></u>	<u><u>\$1,465</u></u>	<u><u>\$1</u></u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Geographic Information System Fund**  
**For the Year Ended December 31, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Total Revenues	\$0	\$0	\$0
<b><u>Expenditures:</u></b>			
Current:			
General Government - Legislative and Executive Geographical Information System			
Materials and Supplies	30,971	30,971	0
Contractual Services	326,418	326,418	0
Capital Outly	69,405	69,405	0
Total Expenditures	426,794	426,794	0
Excess of Revenues Under Expenditures	(426,794)	(426,794)	0
<b><u>Other Financing Sources:</u></b>			
Proceeds of Notes	700,000	700,000	0
Excess of Revenues and Other Financing Sources Over Expenditures	273,206	273,206	0
Fund Balance at Beginning of Year	6,000	6,000	0
Prior Year Encumbrances Appropriated	14,500	14,500	0
Fund Balance at End of Year	<u>\$293,706</u>	<u>\$293,706</u>	<u>\$0</u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Community Corrections Fund**  
**For the Year Ended December 31, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$67,040	\$67,040	\$0
Other	184	184	0
Total Revenues	<u>67,224</u>	<u>67,224</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Public Safety			
Community Corrections			
Personal Services	58,384	58,384	0
Materials and Supplies	379	379	0
Contractual Services	5,519	4,839	680
Other	2,687	2,687	0
Total Expenditures	<u>66,969</u>	<u>66,289</u>	<u>680</u>
Excess of Revenues Over Expenditures	255	935	680
Fund Balance at Beginning of Year	15,544	15,544	0
Prior Year Encumbrances Appropriated	<u>680</u>	<u>680</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$16,479</u></u>	<u><u>\$17,159</u></u>	<u><u>\$680</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, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Permissive Taxes	\$1,052,997	\$1,052,997	\$0
Charges for Services	154,881	154,881	0
Intergovernmental	7,537	7,537	0
Other	<u>3,200</u>	<u>3,200</u>	<u>0</u>
Total Revenues	<u>1,218,615</u>	<u>1,218,615</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Public Safety			
Permissive Sheriff			
Personal Services	2,098,735	2,098,735	0
Materials and Supplies	65,404	65,404	0
Contractual Services	87,827	87,827	0
Capital Outlay	7,706	7,706	0
Other	<u>14,980</u>	<u>14,980</u>	<u>0</u>
Total Expenditures	<u>2,274,652</u>	<u>2,274,652</u>	<u>0</u>
Excess of Revenues Under Expenditures	(1,056,037)	(1,056,037)	0
<b><u>Other Financing Sources:</u></b>			
Operating Transfers In	<u>1,058,331</u>	<u>1,058,331</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over Expenditures	2,294	2,294	0
Fund Balance (Deficit) at Beginning of Year	<u>(1,305,642)</u>	<u>(1,305,642)</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>(\$1,303,348)</u></u>	<u><u>(\$1,303,348)</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**  
**Mental Retardation and Developmental Disabilities Fund**  
**For the Year Ended December 31, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Taxes	\$3,153,071	\$3,153,071	\$0
Charges for Services	208,829	208,829	0
Intergovernmental	4,581,939	4,581,939	0
Other	410	410	0
Total Revenues	<u>7,944,249</u>	<u>7,944,249</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Health			
Mental Retardation and Developmental Disabilities			
Personal Services	6,901,922	6,901,922	0
Materials and Supplies	489,337	466,981	22,356
Contractual Services	693,128	693,128	0
Capital Outlay	53,645	53,645	0
Other	84,683	84,683	0
Total Expenditures	<u>8,222,715</u>	<u>8,200,359</u>	<u>22,356</u>
Excess of Revenues Under Expenditures	(278,466)	(256,110)	22,356
<b><u>Other Financing Uses:</u></b>			
Operating Transfers Out	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>
Excess of Revenues Under Expenditures and Other Financing Uses	(378,466)	(356,110)	22,356
Fund Balance at Beginning of Year	1,565,546	1,565,546	0
Prior Year Encumbrances Appropriated	<u>104,771</u>	<u>104,771</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,291,851</u></u>	<u><u>\$1,314,207</u></u>	<u><u>\$22,356</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, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Taxes	\$1,467,287	\$1,467,287	\$0
Charges for Services	591,493	591,493	0
Intergovernmental	1,085,867	1,085,867	0
Total Revenues	<u>3,144,647</u>	<u>3,144,647</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Public Safety			
Jail Operating Levy			
Personal Services	3,262,552	3,262,552	0
Materials and Supplies	327,250	327,250	0
Contractual Services	591,497	568,733	22,764
Capital Outlay	40,053	40,053	0
Other	37,736	37,736	0
Total Expenditures	<u>4,259,088</u>	<u>4,236,324</u>	<u>22,764</u>
Excess of Revenues Under Expenditures	<u>(1,114,441)</u>	<u>(1,091,677)</u>	<u>22,764</u>
<b><u>Other Financing Sources (Uses):</u></b>			
Advances Out	(2,546,866)	(2,546,866)	0
Operating Transfers In	772,729	772,729	0
Total Other Financing Sources (Uses)	<u>(1,774,137)</u>	<u>(1,774,137)</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(2,888,578)	(2,865,814)	22,764
Fund Balance at Beginning of Year	540,190	540,190	0
Prior Year Encumbrances Appropriated	<u>22,764</u>	<u>22,764</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>(\$2,325,624)</u></u>	<u><u>(\$2,302,860)</u></u>	<u><u>\$22,764</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, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$1,129,147	\$1,129,147	\$0
Other	9,445	9,445	0
Total Revenues	<u>1,138,592</u>	<u>1,138,592</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Economic Development and Assistance Community Development Block Grant			
Contractual Services	224,380	224,380	0
Capital Outlay	805,931	805,931	0
Total Expenditures	<u>1,030,311</u>	<u>1,030,311</u>	<u>0</u>
Excess of Revenues Over Expenditures	108,281	108,281	0
<b><u>Other Financing Uses:</u></b>			
Advances Out	<u>(2,890)</u>	<u>(2,890)</u>	<u>0</u>
Excess of Revenues Over Expenditures and Other Financing Uses	105,391	105,391	0
Fund Balance at Beginning of Year	<u>113,041</u>	<u>113,041</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$218,432</u></u>	<u><u>\$218,432</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**  
**Home Monitoring System Fund**  
**For the Year Ended December 31, 2001**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Revenues:</u></b>			
Total Revenues	\$0	\$0	\$0
<b><u>Expenditures:</u></b>			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	0	0
Fund Balance at Beginning of Year	3,108	3,108	0
Fund Balance at End of Year	\$3,108	\$3,108	\$0

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Delinquent Real Estate Tax Assessment and Collection Fund**  
**For the Year Ended December 31, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Charges for Services	\$95,738	\$95,738	\$0
<b><u>Expenditures:</u></b>			
Current:			
General Government - Legislative and Executive			
Delinquent Real Estate Assessment and Collection			
Personal Services	72,179	72,179	0
Materials and Supplies	504	504	0
Contractual Services	28,721	28,721	0
Capital Outlay	2,944	2,944	0
Total Expenditures	104,348	104,348	0
Excess of Revenues Under Expenditures	(8,610)	(8,610)	0
Fund Balance at Beginning of Year	188,211	188,211	0
Fund Balance at End of Year	<u>\$179,601</u>	<u>\$179,601</u>	<u>\$0</u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Child Abuse and Neglect Fund**  
**For the Year Ended December 31, 2001**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b><u>Revenues:</u></b>			
Total Revenues	\$0	\$0	\$0
<b><u>Expenditures:</u></b>			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	0	0
Fund Balance at Beginning of Year	264	264	0
Fund Balance at End of Year	\$264	\$264	\$0

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Law Enforcement Trust Fund**  
**For the Year Ended December 31, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Charges for Services	\$582	\$582	\$0
Intergovernmental	1,400	1,400	0
Total Revenues	1,982	1,982	0
<b><u>Expenditures:</u></b>			
Current:			
Public Safety			
Law Enforcement Trust			
Contractual Services	1,560	1,560	0
Excess of Revenues Over Expenditures	422	422	0
Fund Balance at Beginning of Year	20	20	0
Fund Balance at End of Year	<u>\$442</u>	<u>\$442</u>	<u>\$0</u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Emergency 911 Fund**  
**For the Year Ended December 31, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Taxes	\$1,002,495	\$1,002,495	\$0
Intergovernmental	467,593	467,593	0
Rent	26,910	26,910	0
Other	1,905	1,905	0
Total Revenues	<u>1,498,903</u>	<u>1,498,903</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Current:			
Public Safety			
Emergency 911			
Personal Services	572,436	572,436	0
Materials and Supplies	2,905	2,905	0
Contractual Services	901,630	900,594	1,036
Capital Outlay	36,799	36,799	0
Other	2,958	2,958	0
Total Expenditures	<u>1,516,728</u>	<u>1,515,692</u>	<u>1,036</u>
Excess of Revenues Under Expenditures	<u>(17,825)</u>	<u>(16,789)</u>	<u>1,036</u>
<b><u>Other Financing Sources (Uses):</u></b>			
Advances In	91,929	91,929	0
Operating Transfers Out	(336,992)	(336,992)	0
Total Other Financing Sources (Uses)	<u>(245,063)</u>	<u>(245,063)</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(262,888)	(261,852)	1,036
Fund Balance at Beginning of Year	268,353	268,353	0
Prior Year Encumbrances Appropriated	<u>1,036</u>	<u>1,036</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$6,501</u></u>	<u><u>\$7,537</u></u>	<u><u>\$1,036</u></u>

**Jefferson County, Ohio**  
**Debt Service Fund**

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

The County has one debt service fund, and the level of budgetary control is the same as that presented in the general purpose financial statements.

## **Jefferson County, Ohio Capital Projects Funds**

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

Mental Retardation Permanent Improvement Fund – To account for transfers from the Mental Retardation and Developmental Disabilities Special Revenue Fund to be expended for improvements of Mental Retardation and Developmental Disabilities buildings.

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

Mental Health Center Permanent Improvement Fund – To account for rental income and transfers from the Mental Health Special Revenue Fund to be expended for improvements of Mental Health properties.

Jail Construction Fund – To account for note and bond proceeds expended for the construction of the new County Justice Facility.

Industrial Park Fund – To account for note and bond proceeds to be expended for the construction of a county industrial park.

Jefferson County, Ohio  
Combining Balance Sheet  
All Capital Projects Funds  
December 31, 2001

	Mental Retardation Permanent Improvement	Engineer Capital Improvement	Mental Health Center Permanent Improvement	Jail Construction	Industrial Park	Totals
<u>Assets:</u>						
Equity in Pooled Cash and Cash Equivalents	\$264,987	\$7	\$139,889	\$31,414	\$0	\$436,297
Total Assets	<u>\$264,987</u>	<u>\$7</u>	<u>\$139,889</u>	<u>\$31,414</u>	<u>\$0</u>	<u>\$436,297</u>
<u>Liabilities:</u>						
Accounts Payable	\$0	\$0	\$0	\$291,492	\$0	291,492
Contracts Payable	0	0	0	33,189	0	33,189
Accrued Interest Payable	0	0	0	15,763	1,463	17,226
Notes Payable	0	0	0	3,995,433	370,723	4,366,156
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,335,877</u>	<u>372,186</u>	<u>4,708,063</u>
<u>Fund Equity:</u>						
Fund Balance:						
Unreserved, Undesignated (Deficit)	264,987	7	139,889	(4,304,463)	(372,186)	(4,271,766)
Total Fund Equity (Deficit)	<u>264,987</u>	<u>7</u>	<u>139,889</u>	<u>(4,304,463)</u>	<u>(372,186)</u>	<u>(4,271,766)</u>
Total Liabilities and Fund Equity	<u>\$264,987</u>	<u>\$7</u>	<u>\$139,889</u>	<u>\$31,414</u>	<u>\$0</u>	<u>\$436,297</u>

Jefferson County, Ohio  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances - All Capital Projects Funds  
For the Year Ended December 31, 2001

	Mental Retardation Permanent Improvement	Engineer Capital Improvement	Mental Health Center Permanent Improvement	Jail Construction	Industrial Park	Totals
<u>Revenues:</u>						
Intergovernmental	\$152,607	\$0	\$0	\$0	\$205,477	\$358,084
Other	778					778
Total Revenues	<u>153,385</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>205,477</u>	<u>358,862</u>
<u>Expenditures:</u>						
Capital Outlay	183,581	0	837	256,575	0	440,993
Debt Service: Interest and Fiscal Charges	<u>0</u>	<u>0</u>	<u>0</u>	<u>195,016</u>	<u>28,724</u>	<u>223,740</u>
Total Expenditures	<u>183,581</u>	<u>0</u>	<u>837</u>	<u>451,591</u>	<u>28,724</u>	<u>664,733</u>
Excess of Revenues Over (Under) Expenditures	(30,196)	0	(837)	(451,591)	176,753	(305,871)
<u>Other Financing Sources:</u>						
Operating Transfers In	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	69,804	0	(837)	(451,591)	176,753	(205,871)
Fund Balances (Deficit) at Beginning of Year	<u>195,183</u>	<u>7</u>	<u>140,726</u>	<u>(3,852,872)</u>	<u>(548,939)</u>	<u>(4,065,895)</u>
Fund Balances (Deficit) at End of Year	<u><u>\$264,987</u></u>	<u><u>\$7</u></u>	<u><u>\$139,889</u></u>	<u><u>(\$4,304,463)</u></u>	<u><u>(\$372,186)</u></u>	<u><u>(\$4,271,766)</u></u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Mental Retardation Permanent Improvement Fund**  
**For the Year Ended December 31, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$185,090	\$185,090	\$0
Other	<u>778</u>	<u>778</u>	<u>0</u>
Total Revenues	185,868	185,868	0
<b><u>Expenditures:</u></b>			
Capital Outlay			
Mental Retardation			
Capital Outlay	<u>195,336</u>	<u>195,336</u>	<u>0</u>
Excess of Revenues Under Expenditures	(9,468)	(9,468)	0
<b><u>Other Financing Sources:</u></b>			
Operating Transfers In	<u>100,000</u>	<u>100,000</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over Expenditures	90,532	90,532	0
Fund Balance at Beginning of Year	<u>167,176</u>	<u>167,176</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$257,708</u></u>	<u><u>\$257,708</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**  
**Engineer Capital Improvement Fund**  
**For the Year Ended December 31, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Total Revenues	\$0	\$0	\$0
<b><u>Expenditures:</u></b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>7</u>	<u>7</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$7</u></u>	<u><u>\$7</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**  
**Mental Health Center Permanent Improvement Fund**  
**For the Year Ended December 31, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Other	\$684	\$684	\$0
<b><u>Expenditures:</u></b>			
Capital Outlay Mental Health Capital Outlay	<u>837</u>	<u>837</u>	<u>0</u>
Excess of Revenues Under Expenditures	(153)	(153)	0
Fund Balance at Beginning of Year	<u>140,043</u>	<u>140,043</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$139,890</u></u>	<u><u>\$139,890</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 Construction Fund**  
**For the Year Ended December 31, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Total Revenues	\$0	\$0	\$0
<b><u>Expenditures:</u></b>			
Capital Outlay			
Jail Construction			
Contractual Services	353,708	353,708	
Capital Outlay	5,933	5,933	0
Total Capital Outlay	359,641	359,641	0
Debt Service:			
Principal Retirement	3,609,498	3,609,498	
Interest and Fiscal Charges	179,252	179,252	0
Total Debt Service	3,788,750	3,788,750	0
Total Expenditures	4,148,391	4,148,391	0
Excess of Revenues Under Expenditures	(4,148,391)	(4,148,391)	0
<b><u>Other Financing Sources:</u></b>			
Proceeds of Notes	3,995,432	3,995,432	0
Excess of Revenues and Other Financing Sources Under Expenditures	(152,959)	(152,959)	0
Fund Balance at Beginning of Year	184,372	184,372	0
Fund Balance at End of Year	<u>\$31,413</u>	<u>\$31,413</u>	<u>\$0</u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Industrial Park Fund**  
**For the Year Ended December 31, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental	\$205,477	\$205,477	\$0
<b><u>Expenditures:</u></b>			
Debt Service			
Principal Retirement	548,939	548,939	
Interest and Fiscal Charges	27,261	27,261	0
Total Expenditures	576,200	576,200	0
Excess of Revenues Under Expenditures	(370,723)	(370,723)	0
<b><u>Other Financing Sources:</u></b>			
Proceeds of Notes	370,723	370,723	0
Excess of Revenues and Other Financing Sources Over Expenditures	0	0	0
Fund Balance at Beginning of Year	1	1	0
Fund Balance at End of Year	<u>\$1</u>	<u>\$1</u>	<u>\$0</u>

## Jefferson County, Ohio Enterprise Funds

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

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

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

Airpark Fund – To account for Federal and State grant monies, hanger rental fees, gasoline sale monies, coal proceeds, and timber proceeds used in establishing, equipping, furnishing, operating, and maintaining a County airpark.

Jefferson County, Ohio  
Combining Balance Sheet  
All Enterprise Funds  
December 31, 2001

	Sewer	Water	Airpark	Totals
<u>Assets:</u>				
<u>Current Assets:</u>				
Cash and Cash Equivalents	\$1,693,318	\$790,835	\$370,055	\$2,854,208
Cash and Cash Equivalents with Fiscal Agents	4,598	0	0	4,598
<u>Receivables:</u>				
Accounts	140,439	437,254	970	578,663
Intergovernmental	56,844	0	14,392	71,236
Due From Other Funds - Permissive Taxes	8,528	25,585	0	34,113
Due From Other Funds - Special Assessments	382,375	0	0	382,375
Due From Other Funds - Other	10,030	4,667	0	14,697
Materials and Supplies Inventory	0	1,543	0	1,543
Prepaid Items	0	16,509	8,370	24,879
<b>Total Current Assets</b>	<b>2,296,132</b>	<b>1,276,393</b>	<b>393,787</b>	<b>3,966,312</b>
<u>Restricted Assets:</u>				
Cash and Cash Equivalents with Fiscal Agents	0	25,436	0	25,436
Investments with Fiscal Agents	0	295,019	0	295,019
<b>Total Restricted Assets</b>	<b>0</b>	<b>320,455</b>	<b>0</b>	<b>320,455</b>
<b>Fixed Assets (Net of Accumulated Depreciation)</b>	<b>17,065,331</b>	<b>19,657,468</b>	<b>4,865,696</b>	<b>41,588,495</b>
<b>Total Assets</b>	<b>\$19,361,463</b>	<b>\$21,254,316</b>	<b>\$5,259,483</b>	<b>\$45,875,262</b>
<u>Liabilities:</u>				
<u>Current Liabilities:</u>				
Accounts Payable	\$6,887	\$31,943	\$612	39,442
Contracts Payable	117,666	2,180	14,392	134,238
Accrued Wages and Benefits Payable	4,251	15,067	1,079	20,397
Compensated Absences Payable	9,780	4,548	1,283	15,611
Due To Other Funds - Other	2,276	8,058	762	11,096
Intergovernmental Payable	10,479	63,044	1,530	75,053
Accrued Interest Payable	12,866	18,121	4,975	35,962
Notes Payable	2,989,152	2,985,265	694,294	6,668,711
Current Portion of Capital Leases Payable	0	55,880	0	55,880
Current Portion of OPWC Loans Payable	0	50,339	0	50,339
Current Portion of OWDA Loans Payable	268,905	150,302	0	419,207
<b>Total Current Liabilities</b>	<b>3,422,262</b>	<b>3,384,747</b>	<b>718,927</b>	<b>7,525,936</b>
<u>Liabilities Payable from Restricted Assets:</u>				
Current Portion of Revenue Bonds Payable	0	63,000	0	63,000
<b>Total Liabilities Payable from Restricted Assets</b>	<b>0</b>	<b>63,000</b>	<b>0</b>	<b>63,000</b>
<u>Long-Term Liabilities:</u>				
OPWC Loans Payable (Net of Current Portion)	0	865,523	0	865,523
OWDA Loans Payable (Net of Current Portion)	2,771,385	2,863,343	0	5,634,728
Revenue Bond Payable (Net of Current Portion)	0	201,000	0	201,000
<b>Total Long-Term Liabilities</b>	<b>2,771,385</b>	<b>3,929,866</b>	<b>0</b>	<b>6,701,251</b>
<b>Total Liabilities</b>	<b>6,193,647</b>	<b>7,377,613</b>	<b>718,927</b>	<b>14,290,187</b>
<u>Fund Equity:</u>				
Contributed Capital	663,642	600,315	5,600,850	6,864,807
<u>Retained Earnings (Deficit):</u>				
Reserved for Debt Service	0	263,553	0	263,553
Reserved for Replacement	0	43,107	0	43,107
Unreserved	12,504,174	12,969,728	(1,060,294)	24,413,608
<b>Total Retained Earnings</b>	<b>12,504,174</b>	<b>13,276,388</b>	<b>(1,060,294)</b>	<b>24,720,268</b>
<b>Total Fund Equity</b>	<b>13,167,816</b>	<b>13,876,703</b>	<b>4,540,556</b>	<b>31,585,075</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$19,361,463</b>	<b>\$21,254,316</b>	<b>\$5,259,483</b>	<b>\$45,875,262</b>

Jefferson County, Ohio  
Combining Statement of Revenues, Expenses and  
Changes in Fund Equity - All Enterprise Funds  
For the Year Ended December 31, 2001

	Sewer	Water	Airpark	Totals
<u>Operating Revenues:</u>				
Charges for Services	\$824,320	\$3,000,165	\$108,650	\$3,933,135
Total Operating Revenues	<u>824,320</u>	<u>3,000,165</u>	<u>108,650</u>	<u>3,933,135</u>
<u>Operating Expenses:</u>				
Personal Services	185,318	871,359	83,161	1,139,838
Contractual Services	173,858	1,316,611	30,444	1,520,913
Materials and Supplies	15,548	412,057	22,884	450,489
Other Operating Expenses	0	0	34,464	34,464
Depreciation	573,233	852,132	99,773	1,525,138
Total Operating Expenses	<u>947,957</u>	<u>3,452,159</u>	<u>270,726</u>	<u>4,670,842</u>
Operating Loss	<u>(123,637)</u>	<u>(451,994)</u>	<u>(162,076)</u>	<u>(737,707)</u>
<u>Non-Operating Revenues (Expenses):</u>				
Permissive Taxes	58,356	175,070	0	233,426
Tap In Fees	0	50,250	0	50,250
Interest	0	23,712	0	23,712
Loss on Disposal of Fixed Assets	(2,049)	0	0	(2,049)
Capital Grants	328,433	0	362,434	690,867
Interest and Fiscal Charges	(283,268)	(403,633)	(10,769)	(697,670)
Other Non-Operating Revenues	0	13,502	14,453	27,955
Total Non-Operating Revenues (Expenses)	<u>101,472</u>	<u>(141,099)</u>	<u>366,118</u>	<u>326,491</u>
Income (Loss) Before Operating Transfers	(22,165)	(593,093)	204,042	(411,216)
Operating Transfers In	<u>0</u>	<u>0</u>	<u>163,252</u>	<u>163,252</u>
Net Income (Loss)	(22,165)	(593,093)	367,294	(247,964)
Depreciation on Fixed Assets				
Acquired by Contributed Capital	29,493	9,549	103,825	142,867
Retained Earnings				
(Deficit) at Beginning of Year	<u>12,496,846</u>	<u>13,859,932</u>	<u>(1,531,413)</u>	<u>24,825,365</u>
Retained Earnings (Deficit) at End of Year	<u>12,504,174</u>	<u>13,276,388</u>	<u>(1,060,294)</u>	<u>24,720,268</u>
Contributed Capital at Beginning of Year	693,135	609,864	5,704,675	7,007,674
Depreciation on Fixed Assets				
Acquired by Contributed Capital	<u>(29,493)</u>	<u>(9,549)</u>	<u>(103,825)</u>	<u>(142,867)</u>
Contributed Capital at End of Year	<u>663,642</u>	<u>600,315</u>	<u>5,600,850</u>	<u>6,864,807</u>
Total Fund Equity at End of Year	<u>\$13,167,816</u>	<u>\$13,876,703</u>	<u>\$4,540,556</u>	<u>\$31,585,075</u>

Jefferson County, Ohio  
Combining Statement of Cash Flows - All Enterprise Funds  
For the Year Ended December 31, 2001

	Sewer	Water	Airport	Totals
<i>Increase (Decrease) in Cash and Cash Equivalents:</i>				
<i>Cash Flows from Operating Activities:</i>				
Cash Received from Customers	\$818,425	\$2,923,678	\$110,399	\$3,852,502
Cash Payments for Employee Services and Benefits	(220,598)	(872,887)	(82,817)	(1,176,302)
Cash Payments for Goods and Services	(239,372)	(1,760,097)	(132,506)	(2,131,975)
Other Operating Expenses	0	0	(34,464)	(34,464)
Other Non-Operating Revenues	0	13,502	14,453	27,955
Net Cash Provided by (Used in) Operating Activities	<u>358,455</u>	<u>304,196</u>	<u>(124,935)</u>	<u>537,716</u>
<i>Cash Flows from Noncapital Financing Activities:</i>				
Short-Term Interfund Loans	(39,304)	0	0	(39,304)
Permissive Taxes	49,828	149,485	0	199,313
Operating Transfers In	0	0	163,252	163,252
Net Cash Provided by Noncapital Financing Activities	<u>10,524</u>	<u>149,485</u>	<u>163,252</u>	<u>323,261</u>
<i>Cash Flows from Capital and Related Financing Activities:</i>				
Payments for Capital Acquisitions	(749,165)	(496,438)	(428,959)	(1,674,562)
Proceeds from Sale of Notes	2,922,723	2,811,121	198,000	5,931,844
Tap-In Fees	0	50,250	0	50,250
Special Assessments	47,643	0	0	47,643
Capital Grants	349,106	227,009	500,511	1,076,626
Proceeds of OWDA Loans	0	260,798	0	260,798
Principal Paid on Debt	(3,077,845)	(3,005,451)	(81,212)	(6,164,508)
Interest and Fiscal Charges Paid on Debt	(292,992)	(417,122)	(25,247)	(735,361)
Net Cash Provided by (Used in) Capital and Related Financing Activities	<u>(800,530)</u>	<u>(569,833)</u>	<u>163,093</u>	<u>(1,207,270)</u>
<i>Cash Flows from Investing Activities:</i>				
Interest on Investments	0	2,678	0	2,678
Net Cash Provided by Investing Activities	<u>0</u>	<u>2,678</u>	<u>0</u>	<u>2,678</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(431,551)	(113,474)	201,410	(343,615)
Cash and Cash Equivalents Beginning of Year	<u>2,129,467</u>	<u>929,745</u>	<u>168,645</u>	<u>3,227,857</u>
Cash and Cash Equivalents End of Year	<u>\$1,697,916</u>	<u>\$816,271</u>	<u>\$370,055</u>	<u>\$2,884,242</u>
<i>Reconciliation of Operating Loss to Net Cash Provided by (Used in) Operating Activities:</i>				
Operating Loss	<u>(\$123,637)</u>	<u>(\$451,994)</u>	<u>(\$162,076)</u>	<u>(\$737,707)</u>
<i>Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used in) Operating Activities:</i>				
Depreciation	573,233	852,132	99,773	1,525,138
Non-Operating Revenues	0	13,502	14,453	27,955
<i>Changes in Assets and Liabilities:</i>				
(Increase) Decrease in Accounts Receivable	4,135	(71,820)	1,749	(65,936)
Increase in Due from Other Funds	(10,030)	(4,667)	0	(14,697)
Increase in Materials and Supplies Inventory	0	(189)	0	(189)
Increase in Prepays	0	(4,673)	(986)	(5,659)
Increase in Accounts Payable	6,887	27,936	612	35,435
Decrease in Contracts Payable	(62,387)	(34,297)	(78,804)	(175,488)
Increase in Accrued Wages and Benefits	1,030	6,418	120	7,568
Increase (Decrease) in Compensated Absences	(32,702)	(4,155)	920	(35,937)
Decrease in Due to Other Funds	(4,800)	(13,048)	(1,203)	(19,051)
Increase (Decrease) in Intergovernmental Payable	6,726	(10,949)	507	(3,716)
Total Adjustments	<u>482,092</u>	<u>756,190</u>	<u>37,141</u>	<u>1,275,423</u>
Net Cash Provided by (Used in) Operating Activities	<u>\$358,455</u>	<u>\$304,196</u>	<u>(\$124,935)</u>	<u>\$537,716</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, 2001**

	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b><u>Revenues:</u></b>			
Charges for Services	\$818,449	\$818,449	\$0
Special Assessments	47,643	47,643	0
Capital Grants	349,106	349,106	0
Permissive Taxes	49,828	49,828	0
Proceeds of Notes	2,922,723	2,922,723	0
<b>Total Revenues</b>	<b>4,187,749</b>	<b>4,187,749</b>	<b>0</b>
<b><u>Expenses:</u></b>			
Personal Services	220,686	220,686	0
Materials and Supplies	19,125	19,039	86
Contractual Services	251,621	251,536	85
Other	114	285	(171)
Capital Outlay	750,062	750,062	0
Debt Service:			
Principal Retirement	3,077,845	3,077,845	0
Interest and Fiscal Charges	292,992	292,992	0
<b>Total Expenses</b>	<b>4,612,445</b>	<b>4,612,445</b>	<b>0</b>
Excess of Revenues Under Expenses	(424,696)	(424,696)	0
Advances Out	(39,304)	(39,304)	0
Excess of Revenues Under Expenses and Advances	(464,000)	(464,000)	0
Fund Equity at Beginning of Year	2,111,545	2,111,545	0
Prior Year Encumbrances Appropriated	17,901	17,901	0
<b>Fund Equity at End of Year</b>	<b>\$1,665,446</b>	<b>\$1,665,446</b>	<b>\$0</b>

**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, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Charges for Services	\$2,923,678	\$2,923,678	\$0
Tap-In Fees	50,250	50,250	0
Interest	15,053	15,053	0
Capital Grants	227,009	227,009	0
Permissive Taxes	149,485	149,485	0
Other Non-Operating Revenues	13,502	13,502	0
Proceeds of Notes	2,811,121	2,811,121	0
Proceeds of OPWC Loans	260,798	260,798	0
Total Revenues	<u>6,450,896</u>	<u>6,450,896</u>	<u>0</u>
<b><u>Expenses:</u></b>			
Personal Services	873,134	873,134	0
Materials and Supplies	408,998	412,833	(3,835)
Contractual Services	1,420,716	1,416,333	4,383
Other	5,372	1,542	3,830
Capital Outlay	511,390	511,390	0
Debt Service:			
Principal Retirement	2,951,352	2,951,352	0
Interest and Fiscal Charges	411,780	411,780	0
Total Expenses	<u>6,582,742</u>	<u>6,578,364</u>	<u>4,378</u>
Excess of Revenues Under Expenses	(131,846)	(127,468)	4,378
Fund Equity at Beginning of Year	1,142,639	1,142,639	0
Prior Year Encumbrances Appropriated	61,088	61,088	0
Fund Equity at End of Year	<u><u>\$1,071,881</u></u>	<u><u>\$1,076,259</u></u>	<u><u>\$4,378</u></u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenses and Changes**  
**In Fund Equity - Budget (Non-GAAP Basis) and Actual**  
**Airpark Fund**  
**For the Year Ended December 31, 2001**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Charges for Services	\$110,399	\$110,399	\$0
Capital Grants	500,511	500,511	0
Other Non-Operating Revenues	14,453	14,453	0
Proceeds of Notes	<u>198,000</u>	<u>198,000</u>	<u>0</u>
Total Revenues	<u>823,363</u>	<u>823,363</u>	<u>0</u>
<b><u>Expenses:</u></b>			
Personal Services	82,817	82,817	0
Materials and Supplies	101,688	101,688	0
Contractual Services	30,812	30,818	(6)
Other	196,340	196,340	0
Capital Outlay	435,184	435,184	0
Debt Service:			
Principal Retirement	81,212	81,212	0
Interest and Fiscal Charges	<u>25,247</u>	<u>25,247</u>	<u>0</u>
Total Expenses	<u>953,300</u>	<u>953,306</u>	<u>(6)</u>
Excess of Revenues Under Expenses	(129,937)	(129,943)	6
Operating Transfers In	<u>163,252</u>	<u>163,252</u>	<u>0</u>
Excess of Revenues Over Expenses and Operating Transfers	33,315	33,309	(6)
Fund Equity at Beginning of Year	165,001	165,001	0
Prior Year Encumbrances Appropriated	<u>3,644</u>	<u>3,644</u>	<u>0</u>
Fund Equity at End of Year	<u><u>\$201,960</u></u>	<u><u>\$201,954</u></u>	<u><u>(\$6)</u></u>

**Jefferson County, Ohio**  
**Internal Service Fund**

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The Internal Service Fund is used to account for the operation of the County's medical/prescription drug insurance program and the County's workers' compensation program through a retrospective rating plan. The County provides these programs through actuarially determined rates that are charges to the respective funds that the employees salaries are charged. Payments are made for administrative costs of providing the programs and actual claims costs.

The County has one internal service fund, and the level of budgetary control is the same as that presented in the general purpose financial statements.

**Jefferson County, Ohio**  
**Agency Funds**

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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.

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

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

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

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

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

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

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

East Ohio Correctional 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.

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

(Continued)

**Jefferson County, Ohio**  
**Agency Funds (Continued)**

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Permissive Debt Fund – To account for the collection of the County’s additional one-half percent sales tax.

North Ohio Valley Air Authority Fund – To account for any residual costs associated with the former operations of a multi-county air authority.

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

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

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

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

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

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

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

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

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

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

(Continued)

**Jefferson County, Ohio**  
**Agency Funds (Continued)**

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

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

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

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

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

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

Sheriff Fund – To account for the collection and distribution of fees collected by the Sheriff’s department.

Jefferson County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Board of Health:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$176,733	\$1,263,352	\$1,235,510	\$204,575
Receivables:				
Accounts	7,311	0	7,311	0
Intergovernmental	7,668	0	7,668	0
Due From Other Funds -				
Other	0	4,256	0	4,256
Prepaid Items	329	0	329	0
<b>Total Assets</b>	<b>\$192,041</b>	<b>\$1,267,608</b>	<b>\$1,250,818</b>	<b>\$208,831</b>
<u>Liabilities:</u>				
Accrued Wages and Benefits	\$11,908	\$0	\$11,908	\$0
Compensated Absences				
Payable	3,717	0	3,717	0
Due to Other Funds - Other	19,755	6,938	19,755	6,938
Intergovernmental Payable	125	0	125	0
Undistributed Monies	147,205	1,312,444	1,257,756	201,893
Pension Obligation Payable	9,331	0	9,331	0
<b>Total Liabilities</b>	<b>\$192,041</b>	<b>\$1,319,382</b>	<b>\$1,302,592</b>	<b>\$208,831</b>
<i>Soil and Water Conservation District:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$21,270	\$143,594	\$145,590	\$19,274
<b>Total Assets</b>	<b>\$21,270</b>	<b>\$143,594</b>	<b>\$145,590</b>	<b>\$19,274</b>
<u>Liabilities:</u>				
Accrued Wages and Benefits	\$1,884	\$0	\$1,884	\$0
Compensated Absences				
Payable	802	0	802	0
Due to Other Funds - Other	3,614	1,018	3,614	1,018
Undistributed Monies	13,190	151,674	146,608	18,256
Pension Obligation Payable	1,780	0	1,780	0
<b>Total Liabilities</b>	<b>\$21,270</b>	<b>\$152,692</b>	<b>\$154,688</b>	<b>\$19,274</b>

(Continued)

Jefferson County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Cluster Coordinator:</i>				
<i>Assets:</i>				
Cash and				
Cash Equivalents	\$53,964	\$241,487	\$289,586	\$5,865
<b>Total Assets</b>	<b>\$53,964</b>	<b>\$241,487</b>	<b>\$289,586</b>	<b>\$5,865</b>
 <i>Liabilities:</i>				
Intergovernmental Payable	\$53,964	\$0	\$53,964	\$0
Undistributed Monies	0	295,451	289,586	5,865
<b>Total Liabilities</b>	<b>\$53,964</b>	<b>\$295,451</b>	<b>\$343,550</b>	<b>\$5,865</b>
 <i>Regional Planning Commission:</i>				
<i>Assets:</i>				
Cash and				
Cash Equivalents	\$50,389	\$145,175	\$147,630	\$47,934
Intergovernmental				
Receivable	8,900	0	8,900	0
Prepaid Items	625	0	625	0
<b>Total Assets</b>	<b>\$59,914</b>	<b>\$145,175</b>	<b>\$157,155</b>	<b>\$47,934</b>
 <i>Liabilities:</i>				
Accrued Wages and Benefits	\$1,577	\$0	\$1,577	\$0
Compensated Absences				
Payable	1,120	0	1,120	0
Due to Other Funds - Other	4,185	1,200	4,185	1,200
Undistributed Monies	51,163	153,926	158,355	46,734
Pension Obligation Payable	1,869	0	1,869	0
<b>Total Liabilities</b>	<b>\$59,914</b>	<b>\$155,126</b>	<b>\$167,106</b>	<b>\$47,934</b>

(Continued)

Jefferson County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Ohio Port Assistance:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$1,000	\$0	\$0	\$1,000
Total Assets	<u>\$1,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,000</u>
<u>Liabilities:</u>				
Undistributed Monies	\$1,000	\$0	\$0	\$1,000
Total Liabilities	<u>\$1,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,000</u>
<i>Local Emergency Planning Commission (LEPC):</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$52,748	\$121,200	\$126,575	\$47,373
Prepaid Items	615	0	615	0
Total Assets	<u>\$53,363</u>	<u>\$121,200</u>	<u>\$127,190</u>	<u>\$47,373</u>
<u>Liabilities:</u>				
Accrued Wages and Benefits	\$1,024	\$0	\$1,024	\$0
Compensated Absences				
Payable	1,273	0	1,273	0
Due to Other Funds - Other	1,680	730	1,680	730
Undistributed Monies	48,557	126,006	127,920	46,643
Pension Obligation Payable	829	0	829	0
Total Liabilities	<u>\$53,363</u>	<u>\$126,736</u>	<u>\$132,726</u>	<u>\$47,373</u>

(Continued)

Jefferson County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Crippled Child Levy:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$402,785	\$94,154	\$51,513	\$445,426
Due From Other Funds - Property Tax	111,944	95,214	111,944	95,214
Due From Other Funds - Intergovernmental	0	14,324	0	14,324
Total Assets	<u>\$514,729</u>	<u>\$203,692</u>	<u>\$163,457</u>	<u>\$554,964</u>
<u>Liabilities:</u>				
Undistributed Monies	<u>\$514,729</u>	<u>\$203,692</u>	<u>\$163,457</u>	<u>\$554,964</u>
Total Liabilities	<u>\$514,729</u>	<u>\$203,692</u>	<u>\$163,457</u>	<u>\$554,964</u>
<i>Marriage License Probate Court:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	<u>\$238</u>	<u>\$18,550</u>	<u>\$15,801</u>	<u>\$2,987</u>
Total Assets	<u>\$238</u>	<u>\$18,550</u>	<u>\$15,801</u>	<u>\$2,987</u>
<u>Liabilities:</u>				
Undistributed Monies	<u>\$238</u>	<u>\$18,550</u>	<u>\$15,801</u>	<u>\$2,987</u>
Total Liabilities	<u>\$238</u>	<u>\$18,550</u>	<u>\$15,801</u>	<u>\$2,987</u>

(Continued)

Jefferson County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>East Ohio Correction Center (EOCC):</i>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$130,306	\$2,783,108	\$2,800,685	\$112,729
Intergovernmental Receivable	10,280	0	10,280	0
<b>Total Assets</b>	<b>\$140,586</b>	<b>\$2,783,108</b>	<b>\$2,810,965</b>	<b>\$112,729</b>

<u>Liabilities:</u>				
Accounts Payable	\$28,673	\$0	\$28,673	\$0
Contracts Payable	2,868	0	2,868	0
Accrued Wages and Benefits	25,156	0	25,156	0
Compensated Absences Payable	3,203	0	3,203	0
Due to Other Funds - Other	54,893	20,149	54,893	20,149
Intergovernmental Payable	264	0	264	0
Undistributed Monies	0	2,923,694	2,831,114	92,580
Pension Obligation Payable	25,529	0	25,529	0
<b>Total Liabilities</b>	<b>\$140,586</b>	<b>\$2,943,843</b>	<b>\$2,971,700</b>	<b>\$112,729</b>

*Jefferson-Belmont Joint Solid Waste District:*

<u>Assets:</u>				
Cash and Cash Equivalents	\$147,477	\$1,310,762	\$1,449,468	\$8,771
Accounts Receivable	60,000	0	60,000	0
Due From Other Funds - Other	0	1,827	0	1,827
<b>Total Assets</b>	<b>\$207,477</b>	<b>\$1,312,589</b>	<b>\$1,509,468</b>	<b>\$10,598</b>

<u>Liabilities:</u>				
Contracts Payable	\$89,261	\$0	\$89,261	\$0
Accrued Wages and Benefits	1,911	0	1,911	0
Compensated Absences Payable	213	0	213	0
Due to Other Funds - Other	4,279	1,338	4,279	1,338
Undistributed Monies	109,946	1,410,120	1,510,806	9,260
Pension Obligation Payable	1,867	0	1,867	0
<b>Total Liabilities</b>	<b>\$207,477</b>	<b>\$1,411,458</b>	<b>\$1,608,337</b>	<b>\$10,598</b>

(Continued)

Jefferson County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Permissive Debt:</i>				
<i>Assets:</i>				
Cash and				
Cash Equivalents	\$220,160	\$2,684,093	\$2,659,011	\$245,242
Permissive Taxes				
Receivable	217,561	454,822	217,561	454,822
Total Assets	\$437,721	\$3,138,915	\$2,876,572	\$700,064
 <i>Liabilities:</i>				
Due to Other Funds -				
Permissive Sales Tax	\$0	\$454,822	\$0	\$454,822
Undistributed Monies	437,721	2,684,093	2,876,572	245,242
Total Liabilities	\$437,721	\$3,138,915	\$2,876,572	\$700,064
 <i>North Ohio Valley Air Authority (NOVAA):</i>				
<i>Assets:</i>				
Cash and				
Cash Equivalents	\$5,526	\$18	\$98	\$5,446
Total Assets	\$5,526	\$18	\$98	\$5,446
 <i>Liabilities:</i>				
Undistributed Monies	\$5,526	\$18	\$98	\$5,446
Total Liabilities	\$5,526	\$18	\$98	\$5,446

(Continued)

Jefferson County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Murder Reward:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$2,500	\$0	\$0	\$2,500
Total Assets	<u>\$2,500</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,500</u>
 <u>Liabilities:</u>				
Undistributed Monies	\$2,500	\$0	\$0	\$2,500
Total Liabilities	<u>\$2,500</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,500</u>
 <i>Undivided Property Tax:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$32,824	\$53,080,627	\$53,070,003	\$43,448
Receivables:				
Property Taxes	63,120,284	51,384,507	63,120,284	51,384,507
Accounts	0	384,600	0	384,600
Special Assessments	1,048,632	687,286	1,048,632	687,286
Intergovernmental	0	3,810,002	0	3,810,002
Total Assets	<u>\$64,201,740</u>	<u>\$109,347,022</u>	<u>\$117,238,919</u>	<u>\$56,309,843</u>
 <u>Liabilities:</u>				
Due to Other Funds -				
Property Tax	\$10,825,108	\$10,928,466	\$10,825,108	\$10,928,466
Due to Other Funds -				
Special Assessments	430,018	382,375	430,018	382,375
Due to Other Funds -				
Intergovernmental	0	1,478,591	0	1,478,591
Due to Other Funds - Other	0	14,697	0	14,697
Intergovernmental Payable	52,913,790	43,462,266	52,913,790	43,462,266
Undistributed Monies	32,824	53,080,627	53,070,003	43,448
Total Liabilities	<u>\$64,201,740</u>	<u>\$109,347,022</u>	<u>\$117,238,919</u>	<u>\$56,309,843</u>

(Continued)

Jefferson County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Undivided Trailer Tax:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$52,960	\$289,764	\$305,577	\$37,147
Receivables:				
Property Taxes	555,816	438,131	555,816	438,131
Intergovernmental	0	14,357	0	14,357
<b>Total Assets</b>	<b>\$608,776</b>	<b>\$742,252</b>	<b>\$861,393</b>	<b>\$489,635</b>

<u>Liabilities:</u>				
Due to Other Funds -				
Property Tax	\$134,094	\$85,167	\$134,094	\$85,167
Due to Other Funds -				
Intergovernmental	0	2,810	0	2,810
Intergovernmental Payable	421,722	364,511	421,722	364,511
Undistributed Monies	52,960	289,764	305,577	37,147
<b>Total Liabilities</b>	<b>\$608,776</b>	<b>\$742,252</b>	<b>\$861,393</b>	<b>\$489,635</b>

<i>Undivided Estate Tax:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$1,511,317	\$1,497,227	\$2,476,519	\$532,025
<b>Total Assets</b>	<b>\$1,511,317</b>	<b>\$1,497,227</b>	<b>\$2,476,519</b>	<b>\$532,025</b>

<u>Liabilities:</u>				
Accounts Payable	\$8,576	\$0	\$8,576	\$0
Accrued Wages and Benefits	58	0	58	0
Due to Other Funds - Other	129	38	129	38
Undistributed Monies	1,502,554	1,505,990	2,476,557	531,987
<b>Total Liabilities</b>	<b>\$1,511,317</b>	<b>\$1,506,028</b>	<b>\$2,485,320</b>	<b>\$532,025</b>

(Continued)

Jefferson County, Ohio  
 Combining Statement of Changes in Assets and Liabilities  
 All Agency Funds (Continued)  
 For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Carnegie Library:</i>				
<i>Assets:</i>				
Intergovernmental Receivable	\$1,824,456	\$1,784,859	\$1,824,456	\$1,784,859
Total Assets	<u>\$1,824,456</u>	<u>\$1,784,859</u>	<u>\$1,824,456</u>	<u>\$1,784,859</u>
<i>Liabilities:</i>				
Intergovernmental Payable	\$1,824,456	\$1,784,859	\$1,824,456	\$1,784,859
Total Liabilities	<u>\$1,824,456</u>	<u>\$1,784,859</u>	<u>\$1,824,456</u>	<u>\$1,784,859</u>
<i>Undivided Township Gas Tax:</i>				
<i>Assets:</i>				
Intergovernmental Receivable	\$341,950	\$329,204	\$341,950	\$329,204
Total Assets	<u>\$341,950</u>	<u>\$329,204</u>	<u>\$341,950</u>	<u>\$329,204</u>
<i>Liabilities:</i>				
Intergovernmental Payable	\$341,950	\$329,204	\$341,950	\$329,204
Total Liabilities	<u>\$341,950</u>	<u>\$329,204</u>	<u>\$341,950</u>	<u>\$329,204</u>

(Continued)

Jefferson County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Undivided Local Government:</i>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$0	\$4,834,104	\$4,834,079	\$25
Intergovernmental Receivable	2,636,393	2,632,345	2,636,393	2,632,345
<b>Total Assets</b>	<b><u>\$2,636,393</u></b>	<b><u>\$7,466,449</u></b>	<b><u>\$7,470,472</u></b>	<b><u>\$2,632,370</u></b>
 <u>Liabilities:</u>				
Due to Other Funds - Intergovernmental	\$1,175,550	\$1,175,473	\$1,175,550	\$1,175,473
Intergovernmental Payable	1,128,966	1,456,872	1,128,966	1,456,872
Undistributed Monies	331,877	4,834,104	5,165,956	25
<b>Total Liabilities</b>	<b><u>\$2,636,393</u></b>	<b><u>\$7,466,449</u></b>	<b><u>\$7,470,472</u></b>	<b><u>\$2,632,370</u></b>
 <i>Motor Vehicle License Tax:</i>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$34,539	\$624,999	\$624,999	\$34,539
Intergovernmental Receivable	362,693	395,054	362,693	395,054
<b>Total Assets</b>	<b><u>\$397,232</u></b>	<b><u>\$1,020,053</u></b>	<b><u>\$987,692</u></b>	<b><u>\$429,593</u></b>
 <u>Liabilities:</u>				
Intergovernmental Payable	\$397,232	\$1,020,053	\$987,692	\$429,593
<b>Total Liabilities</b>	<b><u>\$397,232</u></b>	<b><u>\$1,020,053</u></b>	<b><u>\$987,692</u></b>	<b><u>\$429,593</u></b>

(Continued)

Jefferson County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Ohio Advance Real Estate Tax:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$722,757	\$1,417,632	\$1,248,898	\$891,491
<b>Total Assets</b>	<b>\$722,757</b>	<b>\$1,417,632</b>	<b>\$1,248,898</b>	<b>\$891,491</b>
 <u>Liabilities:</u>				
Undistributed Monies	\$722,757	\$1,417,632	\$1,248,898	\$891,491
<b>Total Liabilities</b>	<b>\$722,757</b>	<b>\$1,417,632</b>	<b>\$1,248,898</b>	<b>\$891,491</b>
 <i>Law Library</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$0	\$88,193	\$88,180	\$13
Accounts Receivable	2,644	0	2,644	0
Due From Other Funds - Other	0	153,188	0	153,188
<b>Total Assets</b>	<b>\$2,644</b>	<b>\$241,381</b>	<b>\$90,824</b>	<b>\$153,201</b>
 <u>Liabilities:</u>				
Due to Other Funds - Other	\$0	\$5,657	\$0	\$5,657
Intergovernmental Payable	2,644	0	2,644	0
Undistributed Monies	0	241,381	93,837	147,544
<b>Total Liabilities</b>	<b>\$2,644</b>	<b>\$247,038</b>	<b>\$96,481</b>	<b>\$153,201</b>

(Continued)

Jefferson County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Auditor Sale -</i>				
<i>Delinquent Real Estate:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$35,566	\$651	\$651	\$35,566
Total Assets	<u>\$35,566</u>	<u>\$651</u>	<u>\$651</u>	<u>\$35,566</u>
 <u>Liabilities:</u>				
Due to Other Funds - Other	\$0	\$825	\$0	\$825
Undistributed Monies	35,566	651	1,476	34,741
Total Liabilities	<u>\$35,566</u>	<u>\$1,476</u>	<u>\$1,476</u>	<u>\$35,566</u>
 <i>Prepayment of Real Estate:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$56,988	\$80,311	\$68,964	\$68,335
Total Assets	<u>\$56,988</u>	<u>\$80,311</u>	<u>\$68,964</u>	<u>\$68,335</u>
 <u>Liabilities:</u>				
Accounts Payable	\$3,512	\$0	\$3,512	\$0
Undistributed Monies	53,476	83,823	68,964	68,335
Total Liabilities	<u>\$56,988</u>	<u>\$83,823</u>	<u>\$72,476</u>	<u>\$68,335</u>

(Continued)

Jefferson County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Payroll Clearing:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$204,685	\$17,769	\$7,567	\$214,887
Due From Other Funds - Other	<u>0</u>	<u>5,905</u>	<u>0</u>	<u>5,905</u>
Total Assets	<u>\$204,685</u>	<u>\$23,674</u>	<u>\$7,567</u>	<u>\$220,792</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$0	\$5,905	\$0	\$5,905
Undistributed Monies	<u>204,685</u>	<u>17,769</u>	<u>7,567</u>	<u>214,887</u>
Total Liabilities	<u>\$204,685</u>	<u>\$23,674</u>	<u>\$7,567</u>	<u>\$220,792</u>
<i>County Court:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents in Segregated Accounts	\$159,811	\$2,330,115	\$1,016,911	\$1,473,015
Accounts Receivable	<u>633,145</u>	<u>670,197</u>	<u>633,145</u>	<u>670,197</u>
Total Assets	<u>\$792,956</u>	<u>\$3,000,312</u>	<u>\$1,650,056</u>	<u>\$2,143,212</u>
<u>Liabilities:</u>				
Due to Other Funds - Other	\$128,481	\$428,785	\$128,481	\$428,785
Intergovernmental Payable	227,099	241,412	227,099	241,412
Undistributed Monies	<u>437,376</u>	<u>2,330,115</u>	<u>1,294,476</u>	<u>1,473,015</u>
Total Liabilities	<u>\$792,956</u>	<u>\$3,000,312</u>	<u>\$1,650,056</u>	<u>\$2,143,212</u>

(Continued)

Jefferson County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>State of Ohio:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$0	\$843,267	\$843,267	\$0
Total Assets	<u>\$0</u>	<u>\$843,267</u>	<u>\$843,267</u>	<u>\$0</u>
 <u>Liabilities:</u>				
Undistributed Monies	\$0	\$843,267	\$843,267	\$0
Total Liabilities	<u>\$0</u>	<u>\$843,267</u>	<u>\$843,267</u>	<u>\$0</u>
 <i>Corporation - Subdivision:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$0	\$42,128,896	\$42,128,896	\$0
Total Assets	<u>\$0</u>	<u>\$42,128,896</u>	<u>\$42,128,896</u>	<u>\$0</u>
 <u>Liabilities:</u>				
Undistributed Monies	\$0	\$42,128,896	\$42,128,896	\$0
Total Liabilities	<u>\$0</u>	<u>\$42,128,896</u>	<u>\$42,128,896</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, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Sheriff:</i>				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	\$0	\$177,199	\$156,224	\$20,975
Total Assets	\$0	\$177,199	\$156,224	\$20,975
 <i>Liabilities:</i>				
Undistributed Monies	\$0	\$177,199	\$156,224	\$20,975
Total Liabilities	\$0	\$177,199	\$156,224	\$20,975

(Continued)

Jefferson County, Ohio  
All Agency Funds (Continued)  
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<i>Total - All Agency Funds:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$3,916,732	\$113,708,933	\$114,619,067	\$3,006,598
Cash and				
Cash Equivalents in				
Segregated Accounts	159,811	2,507,314	1,173,135	1,493,990
Receivables:				
Property Taxes	63,676,100	51,822,638	63,676,100	51,822,638
Permissive Taxes	217,561	454,822	217,561	454,822
Accounts	703,100	1,054,797	703,100	1,054,797
Special Assessments	1,048,632	687,286	1,048,632	687,286
Intergovernmental	5,192,340	8,965,821	5,192,340	8,965,821
Due From Other Funds -				
Property Tax	111,944	95,214	111,944	95,214
Due From Other Funds -				
Intergovernmental	0	14,324	0	14,324
Due From Other Funds -				
Other	0	165,176	0	165,176
Prepaid Items	1,569	0	1,569	0
<b>Total Assets</b>	<b>\$75,027,789</b>	<b>\$179,476,325</b>	<b>\$186,743,448</b>	<b>\$67,760,666</b>
 <u>Liabilities:</u>				
Accounts Payable	\$40,761	\$0	\$40,761	\$0
Contracts Payable	92,129	0	92,129	0
Accrued Wages and Benefits	43,518	0	43,518	0
Compensated Absences				
Payable	10,328	0	10,328	0
Due to Other Funds -				
Property Tax	10,959,202	11,013,633	10,959,202	11,013,633
Due to Other Funds -				
Permissive Tax	0	454,822	0	454,822
Due to Other Funds -				
Special Assessments	430,018	382,375	430,018	382,375
Due to Other Funds -				
Intergovernmental	1,175,550	2,656,874	1,175,550	2,656,874
Due to Other Funds - Other	217,016	481,375	217,016	481,375
Intergovernmental Payable	57,312,212	48,665,082	57,902,672	48,074,622
Undistributed Monies	4,705,850	116,230,886	116,239,771	4,696,965
Pension Obligation Payable	41,205	0	41,205	0
<b>Total Liabilities</b>	<b>\$75,027,789</b>	<b>\$179,885,047</b>	<b>\$187,152,170</b>	<b>\$67,760,666</b>

**Jefferson County, Ohio**  
**General Fixed Assets Account Group**

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The General Fixed Assets Account Group is used to account for all land, buildings and improvements, furniture and fixtures, machinery and equipment, vehicles and construction in progress not used by the proprietary funds.

Jefferson County, Ohio  
Schedule of General Fixed Assets by Function  
December 31, 2001

	Total	Land	Buildings and Improvements	Furniture, Fixtures and Machinery and Equipment	Vehicles	Construction In Progress
General Government:						
Legislative and Executive	\$8,308,289	\$2,079,223	\$4,289,349	\$1,647,497	\$161,605	\$130,615
Judicial	4,973,890	0	4,475,008	486,447	12,435	0
Public Safety	23,805,012	219,000	17,476,585	4,432,815	240,207	1,436,405
Public Works	3,928,414	0	948,279	2,534,759	445,376	0
Health	9,253,961	0	7,131,721	1,293,031	829,209	0
Human Services	6,650,460	102,285	5,167,179	1,316,264	64,732	0
Conservation and Recreation	1,436,796	529,314	848,642	58,840	0	0
Total General Fixed Assets	<u>\$58,356,822</u>	<u>\$2,929,822</u>	<u>\$40,336,763</u>	<u>\$11,769,653</u>	<u>\$1,753,564</u>	<u>\$1,567,020</u>

Jefferson County, Ohio  
Schedule of Changes in General Fixed Assets by Function  
For the Year Ended December 31, 2001

	General Fixed Assets 1/1/2001	Additions	Reductions	General Fixed Assets 12/31/2001
General Government:				
Legislative and Executive	\$7,754,344	\$599,587	\$45,642	\$8,308,289
Judicial	4,933,339	61,436	20,885	4,973,890
Public Safety	22,965,280	885,132	45,400	23,805,012
Public Works	3,878,165	395,264	345,015	3,928,414
Health	9,009,342	259,619	15,000	9,253,961
Human Services	6,496,898	164,564	11,002	6,650,460
Conservation and Recreation	1,461,876	0	25,080	1,436,796
Total General Fixed Assets	<u>\$56,499,244</u>	<u>\$2,365,602</u>	<u>\$508,024</u>	<u>\$58,356,822</u>

Jefferson County, Ohio  
Schedule of General Fixed Assets by Source  
December 31, 2001

General Fixed Assets:

Land	\$2,929,822
Buildings and Improvements	40,336,763
Furniture, Fixtures, Machinery and Equipment	11,769,653
Vehicles	1,753,564
Construction In Progress	<u>1,567,020</u>
Total	<u><u>\$58,356,822</u></u>

Investments in General Fixed Assets from:

General Fund Revenues	\$8,822,670
Special Revenue Fund Revenues	27,537,398
Acquisitions Prior to December 31, 1997	<u>21,996,754</u>
Total	<u><u>\$58,356,822</u></u>

# **Statistical Section**

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

	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
General Government:										
Legislative and Executive	\$5,028,648	\$5,155,992	\$4,733,044	\$4,830,432	\$4,683,961	\$5,092,457	\$4,465,601	\$3,359,439	\$3,433,667	\$3,518,621
Judicial	3,075,791	3,245,423	2,784,616	2,685,234	2,547,965	2,197,547	2,092,597	1,802,955	1,869,573	1,818,352
Public Safety	311,644	929,074	131,471	149,254	133,869	121,342	121,715	202,323	197,822	187,132
Public Works	15,230	183,643	180,300	168,200	179,106	0	158,619	0	0	0
Health	267,807	387,358	373,922	368,540	340,874	258,504	203,395	8,431	8,723	11,074
Human Services	894,109	826,458	847,208	896,019	933,746	1,154,815	235,875	224,738	250,927	254,694
Conservation and Recreation	0	125,893	133,812	359,424	158,484	156,381	0	0	0	0
Other	477,797	411,079	72,382	113,942	378,880	3,361	0	294,839	282,747	391,850
Capital Outlay	11,987	0	0	0	0	0	0	0	0	0
Intergovernmental	143,765	181,168	172,986	176,137	169,930	195,383	71,212	0	0	0
Principal Retirement	33,211	0	0	0	0	0	2,073	0	100,000	0
Interest and Fiscal Charges	6,620	0	0	1,399	26,544	44,045	97,980	0	0	0
<b>Total Expenditures</b>	<b>\$10,266,609</b>	<b>\$11,446,088</b>	<b>\$9,429,741</b>	<b>\$9,748,581</b>	<b>\$9,553,359</b>	<b>\$9,223,835</b>	<b>\$7,449,067</b>	<b>\$5,892,725</b>	<b>\$6,143,459</b>	<b>\$6,181,723</b>

**JEFFERSON COUNTY, OHIO**  
*General Fund Revenues by Source*  
*Last Ten Years*

	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
Property and Other Local Taxes *	\$2,179,948	\$1,939,289	\$1,923,662	\$1,873,329	\$1,388,517	\$2,243,816	\$1,906,152	\$4,284,058	\$4,204,013	\$4,154,550
Permissive Sales Tax	3,738,870	3,745,132	3,571,762	3,968,361	3,696,679	3,813,018	3,382,041	0	0	0
Charges for Services	1,713,866	1,658,858	1,501,198	1,538,214	1,300,002	1,395,470	1,222,011	1,030,444	950,120	994,436
Fees, Licenses and Permits	4,885	0	0	72,077	8,135	8,315	8,240	8,130	9,805	8,005
Fines and Forfeitures	394,154	234,803	114,872	261,195	171,975	223,735	291,464	224,395	185,394	173,360
Intergovernmental	2,979,094	2,668,001	2,584,139	2,345,540	2,300,171	1,725,081	2,188,871	1,726,326	1,656,177	1,469,656
Interest	995,506	1,417,097	1,119,105	991,804	761,544	498,061	616,461	0	0	424,317
Rentals	12,035	10,012	9,925	11,026	45,048	49,807	39,491	0	0	18,823
Other	184,103	1,211,636	115,271	177,962	425,813	238,020	73,906	458,905	370,102	8,676
<b>Total Revenues</b>	<b>\$12,202,461</b>	<b>\$12,884,828</b>	<b>\$10,939,934</b>	<b>\$11,239,508</b>	<b>\$10,097,884</b>	<b>\$10,195,323</b>	<b>\$9,728,637</b>	<b>\$7,732,258</b>	<b>\$7,375,611</b>	<b>\$7,251,823</b>

Source: Jefferson County Auditor

**JEFFERSON COUNTY, OHIO**

*Property Tax Levies and Collections*

*Real and Public Utility Taxes*

*Last Ten Years*

Year	Current Tax Levy	Current Tax Collections (1)	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Collections to Current Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Delinquent Taxes to Current Tax Levy
2001	\$49,139,104	\$47,833,872	97.34%	\$1,354,347	\$49,188,219	100.10%	\$4,932,325	10.04%
2000	45,115,236	45,115,236	100.00%	1,231,287	46,346,524	102.73%	4,469,298	9.91%
1999	46,785,513	45,667,358	97.61%	1,389,985	47,057,343	100.58%	4,096,522	8.76%
1998	46,574,714	45,368,028	97.41%	795,031	46,163,059	99.12%	3,957,000	8.50%
1997	45,096,566	43,988,978	97.54%	1,099,851	45,088,829	99.98%	3,252,206	7.21%
1996	43,848,774	42,886,926	97.81%	903,284	43,790,209	99.87%	2,868,900	6.54%
1995	42,928,015	42,078,633	98.02%	967,540	43,046,173	100.28%	2,626,413	6.12%
1994	40,063,860	39,288,733	98.07%	983,003	40,271,735	100.52%	3,321,428	8.29%
1993	37,599,750	36,592,077	97.32%	1,408,343	38,000,420	101.07%	3,529,489	9.39%
1992	33,364,571	32,264,520	96.70%	1,427,327	33,691,847	100.98%	3,996,988	11.98%
1991	32,473,427	31,382,501	96.64%	1,333,229	32,715,730	100.75%	3,466,359	10.67%

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

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

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

<i>Year</i>	Current Tax Levy	Current Tax Collections	Delinquent Tax Collections	Total Tax Collected	Outstanding Delinquent Taxes
2001	\$6,312,008	\$6,179,833	\$97,644	\$6,277,477	\$4,960,797
2000	9,315,459	8,443,478	569,201	9,012,680	4,926,266
1999	8,949,296	7,899,617	113,128	8,012,745	3,670,316
1998	7,927,285	7,123,769	103,250	7,227,019	3,388,186
1997	9,588,398	7,129,079	38,649	7,167,728	4,059,524
1996	6,952,882	6,542,782	33,368	6,576,150	3,326,972
1995	7,384,302	7,219,403	79,012	7,298,415	2,948,639
1994	6,047,003	5,282,644	70,636	5,353,280	3,310,843
1993	6,071,156	5,935,329	1,541,284	7,476,612	3,028,463
1992	6,073,328	5,864,269	1,317,131	7,181,400	3,659,523

Source: Jefferson County Auditor

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

Year	Real Property		Public Utility Property		Tangible Personal Property		Totals		
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Ratio
2001 (2)	\$709,278,810	\$2,026,510,886	\$204,389,790	583,970,780	\$115,978,614	\$463,914,456	\$1,029,647,214	\$3,074,396,122	33.5%
2000	706,385,800	2,018,245,143	414,211,860	470,695,295	116,037,125	464,148,500	1,236,634,785	2,953,088,938	41.9%
1999	576,107,630	1,646,021,800	416,032,490	472,764,193	142,000,742	568,002,968	1,134,140,862	2,686,788,961	42.2%
1998	569,433,660	1,626,953,314	422,466,140	480,075,159	141,362,823	565,451,292	1,133,262,623	2,672,479,765	42.4%
1997	563,355,090	1,609,585,971	422,628,880	480,260,091	128,468,415	513,873,660	1,114,452,385	2,603,719,722	42.8%
1996	520,185,810	1,486,245,171	423,463,930	481,209,011	122,595,923	490,383,692	1,066,245,663	2,457,837,875	43.4%
1995	519,558,460	1,484,452,743	448,915,360	510,131,091	114,787,870	459,151,480	1,083,261,690	2,453,735,314	44.1%
1994	447,044,300	1,277,269,429	440,497,570	500,565,420	117,943,780	471,775,120	1,005,485,650	2,249,609,969	44.7%
1993	444,309,500	1,269,455,714	426,036,370	484,132,239	131,123,840	524,495,360	1,001,469,710	2,278,083,313	44.0%
1992	440,403,510	1,258,295,743	410,913,440	466,947,091	132,727,050	510,488,654	984,044,000	2,235,731,488	44.0%

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

(2) - 2001 was the first year electric deregulation which reduced the valuation of public utility production equipment from 100% of true value to 25% of true value.

Source: Jefferson County Auditor

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

County Units	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
General Fund	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85
Mental Health	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Mental Health & Retardation	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Tuberculosis & Crippled Children	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Children's Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Bond/Jail (\$15,000,000)	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
Mental Health & Retardation - Jeffco.	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
911 System	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Jail Operating & Equipment	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
	10.75	10.75	10.75	10.75	10.75	10.40	10.40	10.40	10.40	10.40
<b>Corporations:</b>										
Adena	25.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
Amsterdam	19.40	19.40	19.40	16.70	16.70	16.70	13.70	13.70	13.70	13.70
Bergholz	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20
Bloomington	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Dillonvale	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90
Empire	12.20	12.20	12.20	12.20	12.20	12.20	12.20	12.20	12.20	12.20
Irondale	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Mingo Junction	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80
Mt. Pleasant	26.90	26.90	26.90	26.90	22.90	22.90	14.90	22.90	22.90	22.90
New Alexandria	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
Rayland	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Richmond	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40
Smithfield	26.30	23.30	23.30	23.30	24.30	24.30	24.30	24.30	24.30	24.30
Staubenville	7.90	7.90	7.90	9.20	9.20	9.20	9.20	9.20	9.20	9.20
Stratton	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Tiltonsville	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70
Toronto	3.40	3.90	3.90	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Wintersville	6.80	6.80	6.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80
Yorkville	10.45	11.30	10.95	10.95	10.95	10.95	10.95	10.95	10.95	10.45
<b>Townships:</b>										
Brush Creek	4.20	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70
Cross Creek	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90
Island Creek	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
Knox	8.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Mt. Pleasant	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Ross	3.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Salem	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Saine	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Smithfield	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10
Springfield	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20
Staubenville	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Warren	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Wayne	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90
Wells	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
<b>School Districts</b>										
Buckeye Local School District	30.50	30.50	31.35	31.35	31.35	31.35	31.35	31.35	31.35	31.35
Edison Local School District	30.40	30.40	30.50	30.50	30.50	30.50	30.50	27.60	27.60	27.60
Indian Creek Local School District	39.10	39.10	39.10	39.10	39.10	39.10	31.20	31.20	31.20	31.20
Staubenville City School District	36.45	36.80	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
Toronto City School District	37.65	37.65	44.05	44.05	44.05	44.05	44.05	39.05	39.05	38.85
<b>Joint Vocational School</b>										
Jefferson County JVS	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.00	1.00
<b>College</b>										
Community College	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Source: Jefferson County Auditor

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

Year	Special Assessments Billed	Special Assessments Collected	Percent Collected	Outstanding Delinquent
2001	\$224,006	\$47,643	21.27%	\$182,160
2000	209,962	46,579	22.18%	170,069
1999	179,519	38,812	21.62%	145,411
1998	161,293	35,759	22.17%	130,648
1997	147,117	33,146	22.53%	119,165
1996	135,953	29,828	21.94%	110,122
1995	124,196	27,584	22.21%	100,599
1994	124,033	27,449	22.13%	100,467
1993	118,277	25,808	21.82%	95,804
1992	109,940	24,297	22.10%	89,052

Source: Jefferson County Auditor

**JEFFERSON COUNTY, OHIO**  
*Computation of Legal Debt Margin*  
*December 31, 2001*

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year 2001	\$1,029,647,214	\$1,029,647,214
Debt Limitation	24,241,180	10,296,472
Total Outstanding Debt:		
General Obligation Bonds	27,087,219	27,087,219
Revenue Bonds	264,000	264,000
OWDA Loans	6,053,933	6,053,933
OPWC Loans	990,640	990,640
Notes	12,021,816	12,021,816
Total	46,417,608	46,417,608
Exemptions:		
General Obligation Bonds	25,347,219	25,347,219
Revenue Bonds	264,000	264,000
OWDA Loans	6,053,933	6,053,933
OPWC Loans	990,640	990,640
Notes:		
Jail Facilities Notes	3,994,603	3,994,603
Road Improvement Notes	0	0
Water Revenue Notes	3,010,951	3,010,951
Sewer Revenue Notes	3,335,041	3,335,041
Amount Available in Debt Service Fund	1,935,010	1,935,010
Total	44,931,397	44,931,397
Net Debt	\$1,486,211	\$1,486,211
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$22,754,969	\$8,810,261

(1) The Debt Limitation is calculated as follows:

Two percent of first \$300,000,000 of assessed value	\$6,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	18,241,180
	\$24,241,180

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

Source: Jefferson County Auditor

# JEFFERSON COUNTY, OHIO

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

Year	Population	Assessed Value	Gross Bonded Debt (1)	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2001	72,855	\$1,029,647,214	\$27,087,219	\$1,935,010	\$25,152,209	2.44%	\$345.24
2000	73,894	1,236,634,785	28,582,219.00	1,306,301.00	27,275,918.00	2.21%	369.12
1999	73,662	1,134,140,862	29,842,219.00	1,430,851.00	28,411,368.00	2.51%	385.70
1998	74,558	1,114,452,385	30,902,219	1,197,938	29,704,281	2.67%	398.41
1997	76,014	1,066,245,663	16,475,000	1,581,075	14,893,925	1.40%	195.94
1996	77,037	1,073,746,960	16,915,000	1,462,935	15,452,065	1.44%	200.58
1995	77,968	1,084,003,820	17,335,000	(381,064)	17,716,064	1.63%	227.22
1994	78,477	1,006,187,400	3,450,000	(337,545)	3,787,545	0.38%	48.26
1993	79,096	1,002,311,500	3,689,285	8,901,529	(5,212,244)	(0.52%)	(65.90)
1992	79,378	984,841,380	3,928,570	147,109	3,781,461	0.38%	47.64

(1) Includes only General Obligation Bonds

Source: Jefferson County Auditor

## JEFFERSON COUNTY, OHIO

*Computation of Direct and Overlapping General Obligation Bonded Debt  
December 31, 2001*

<u>Political Subdivision</u>	<u>Debt Outstanding (1)</u>	<u>Percentage Applicable To County (2)</u>	<u>Amount Applicable To County</u>
Jefferson County	\$27,087,219	100.00%	\$27,087,219
Cities Wholly Within County	773,770	100.00	773,770
Villages Wholly Within County	401,000	100.00	401,000
School District Wholly Within County	11,432,567	100.00	11,432,567
Buckeye Local School District	4,469,794	91.55	4,092,096
Southern Local School District	3,092,000	1.81	<u>55,965</u>
Total Applicable to Jefferson County			<u><u>\$43,842,617</u></u>

(1) Includes only General Obligation Bonded Debt.

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

Source: Jefferson County Auditor

**JEFFERSON COUNTY, OHIO**

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

Year	Principal	Interest and Fiscal Charges	Total Service	Total General Expenditures	Ratio of Debt Service To Total General Fund Expenditures
2001	\$1,495,000	\$1,440,413	\$2,935,413	\$10,266,609	28.59%
2000	\$1,260,000	\$1,502,188	\$2,762,188	\$11,446,088	24.13%
1999	1,060,000	1,554,678	2,614,678	9,429,741	27.73%
1998	1,055,000	1,317,867	2,372,867	9,748,581	24.34%
1997	440,000	1,164,425	1,604,425	9,553,359	16.79%
1996	420,000	1,189,406	1,609,406	9,223,835	17.45%
1995	315,000	1,101,999	1,416,999	7,449,067	19.02%
1994	239,285	274,263	513,548	5,892,725	8.71%
1993	239,285	288,283	527,568	6,143,459	8.59%
1992	214,285	313,390	527,675	6,181,723	8.54%

Source: Jefferson County Auditor

# JEFFERSON COUNTY, OHIO

*Revenue Bond Coverage - Sanitary Sewer District 2  
Last Seven Years*

Year	Gross Revenue (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements (3)			Coverage
				Principal	Interest and Fiscal Charges	Total	
2001	\$824,320	\$374,724	\$449,596	\$30,000	\$900	\$30,900	14.55
2000	804,302	392,815	411,487	5,000	1,800	6,800	60.51
1999	752,511	424,083	328,428	15,000	2,700	17,700	18.56
1998	1,094,300	306,753	787,547	15,000	3,600	18,600	42.34
1997	819,715	358,379	461,336	15,000	4,500	19,500	23.66
1996	861,690	257,451	604,239	25,000	6,300	31,300	19.30
1995	826,693	317,059	509,634	25,000	7,500	32,500	15.68

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(1) Total revenues (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

Note: Information prior to 1995 not available

Source: Jefferson County Auditor

# JEFFERSON COUNTY, OHIO

## Revenue Bond Coverage - Water District 1

Last Seven Years

Year	Gross Revenue (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements (3)			Coverage
				Principal	Interest and Fiscal Charges	Total	
2001	\$3,037,379	\$2,600,027	\$437,352	\$60,000	\$12,348	\$72,348	6.05
2000	3,152,461	2,525,840	626,621	58,000	14,826	72,826	8.60
1999	3,077,663	2,202,212	875,451	56,000	17,220	73,220	11.96
1998	2,915,440	2,348,500	566,940	54,000	19,530	73,530	7.71
1997	2,579,262	1,702,331	876,931	51,000	21,720	72,720	12.06
1996	3,072,079	1,596,632	1,475,447	49,000	23,680	72,680	20.30
1995	2,390,594	1,516,456	874,138	47,000	25,560	72,560	12.05

- (1) Total revenues (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

Note: Information prior to 1995 not available

Source: Jefferson County Auditor

# JEFFERSON COUNTY, OHIO

## Demographic Statistics

December 31, 2001

Total Population 72,855 (1)

Sex

Male 34,756

Female 38,099

Age

Under 5 Years 3,806

5 to 9 Years 4,272

10 to 14 Years 4,601

15 to 19 Years 5,000

20 to 24 Years 4,105

25 to 34 Years 7,975

35 to 44 Years 10,654

45 to 54 Years 11,057

55 to 59 Years 3,968

60 to 64 Years 3,857

65 to 74 Years 7,000

75 to 84 Years 5,064

85 Years and Over 1,495

Median Age 41.6

Under 18 Years 17,179

Percent of Total Population 23.6%

65 Years and Over 13,559

Percent of Total Population 18.6%

Year	Population (1)	School Enrollment (2)	Unemployment Rate for Jefferson County (3)
2001	72,855	11,868	5.90%
2000	73,894	12,253	5.70%
1999	73,662	13,651	6.40%
1998	74,558	13,155	7.00%
1997	76,014	12,699	8.00%
1996	77,037	12,563	6.60%
1995	77,968	13,025	7.10%
1994	78,477	12,854	8.20%
1993	79,096	13,219	9.40%
1992	79,378	13,398	9.10%
1991	79,837	13,343	7.20%

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

(continued)

**JEFFERSON COUNTY, OHIO**

*Demographic Statistics (continued)*

*December 31, 2001*

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

Source: Jefferson County Chamber of Commerce and Alliance 2000

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

Collection Year	Real Property Value			New Construction			Total New Construction	Bank Deposits
	Agricultural/Residential	Commercial/Industrial	Total Value (1)	Residential	Industrial	Construction		
2001	\$558,299,540	\$150,979,270	\$709,278,810	\$4,474,960	\$2,360,720	\$6,835,680	\$913,259,000	
2000	557,811,710	148,574,090	706,385,800	5,699,450	2,054,480	7,753,930	910,791,000	
1999	437,500,420	138,607,210	576,107,630	6,431,540	1,353,710	7,785,250	904,951,000	
1998	431,203,490	138,230,170	569,433,660	4,881,840	1,351,330	6,233,170	896,436,000	
1997	426,309,620	137,045,470	563,355,090	2,659,230	1,334,170	3,993,400	909,721,000	
1996	385,324,580	134,861,230	520,185,810	1,782,740	717,280	2,500,020	884,969,000	
1995	384,547,290	135,011,170	519,558,460	1,782,740	1,644,280	3,427,020	872,416,000	
1994	315,137,890	131,906,410	447,044,300	2,485,820	2,067,240	4,553,060	913,259,000	
1993	312,204,320	132,105,180	444,309,500	1,425,730	1,449,380	2,875,110	677,766,000	
1992	310,445,180	129,958,330	440,403,510	1,499,380	1,590,510	3,089,890	667,386,000	

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

Sources: Jefferson County Auditor  
Federal Deposit Insurance Agency

**JEFFERSON COUNTY, OHIO**  
Principal Property Taxpayers  
December 31, 2001

Taxpayers	Type of Business	Real Estate		Tangible Personal Property		Total Assessed Valuation	Percent of Total County Assessed Valuation
		Assessed Valuation	Valuation	Assessed Valuation	Valuation		
First Energy (formerly Ohio Edison)	Electric Utility	\$85,045,590	\$61,907,130	\$146,952,720		11.54%	
Ohio Power Company	Electric Utility	59,739,540	54,018,820	113,758,360		8.93%	
Buckeye Power Company	Electric Utility	57,298,420	42,244,620	99,543,040		7.81%	
Wheeling-Pittsburgh Steel Corporation	Steel Manufacturing	7,369,680	20,826,580	28,196,260		2.21%	
Titanium Metals Corporation of America	Metals Manufacturing	1,179,100	22,646,920	23,826,020		1.87%	
Ohio Bell Telephone Company	Telephone Utility	6,826,750	6,398,160	13,224,910		1.04%	
Pennsylvania Power Company	Electric Utility	6,221,610	4,927,480	11,149,090		0.88%	
Boeing Company	Manufacturing	0	6,968,760	6,968,760		0.55%	
Midwest Electrical Supply Company	Electrical Supplies	0	6,134,370	6,134,370		0.48%	
Columbia Gas of Ohio, Inc.	Natural Gas Utility	3,402,270	2,513,650	5,915,920		0.46%	
		<u>\$227,082,960</u>	<u>\$228,586,490</u>	<u>\$455,669,450</u>		<u>35.77%</u>	

# JEFFERSON COUNTY, OHIO

## Miscellaneous Statistics

December 31, 2001

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Date of Incorporation	1797
34th the Largest County in the State of Ohio	88 Counties
County Seat	Steubenville
Area - Square Miles	409.6
Number of Political Subdivisions Located in the County: (1)	
Cities	2
Villages	17
Townships	14
School Districts	7
Vocations School Districts	3
Fire District	1
Colleges:	1
Jefferson Community College	
Universities:	1
Franciscan University	
Lane Miles (2)	
U.S. Highways	18.95
State Highways	153.65
County Highways	526
Township Roads	894
Communications	
3 Radio Stations - WDIG 95-AM; WSTV 1340-AM; WRKY 103.5-FM	
3 Daily Newspapers - The Herald Star; Intelligencer; Times Leader	
Voter Statistics, Election of November , 2001 (3)	
Number of Registered Voters	52,691
Number of Voters, Last General Election	20,644
Percentage of Voters Voting	39.18%

### Sources:

- (1) Jefferson County Auditor
- (2) Jefferson County Engineer's Office and Ohio Department of Development
- (3) Jefferson County Board of Elections





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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Telephone 614-466-4514  
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## 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  
DECEMBER 17, 2002