



#### JEFFERSON COUNTY DECEMBER 31, 2018

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

Jefferson County 301 Market Street Steubenville, Ohio 43952

To the Board of Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jefferson County, Ohio (the County) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2019, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions.* 

#### Internal Control Over Financial Reporting

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

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

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

Jefferson County Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by *Government Auditing Standards* Page 2

#### **Compliance and Other Matters**

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2018-001.

#### County's Response to Findings

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and corrective action plan. We did not subject the County's response to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

#### Purpose of this Report

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

athetaber

Keith Faber Auditor of State

Columbus, Ohio

June 28, 2019



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#### INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Jefferson County 301 Market Street Steubenville, Ohio 43952

To the Board of Commissioners:

#### Report on Compliance for each Major Federal Program

We have audited Jefferson County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Jefferson County's major federal programs for the year ended December 31, 2018. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

#### Management's Responsibility

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Jefferson County Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required By The Uniform Guidance Page 2

#### **Opinion on each Major Federal Program**

In our opinion, Jefferson County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2018.

#### **Report on Internal Control Over Compliance**

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Jefferson County Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required By The Uniform Guidance Page 3

#### Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Jefferson County (the County) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 28, 2019. Our opinion also explained that the County adopted Governmental Accounting Standard Statement No. 75 during the year. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

athetaber

Keith Faber Auditor of State

Columbus, Ohio

June 28, 2019

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#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

Federal Grantor/ Pass Through Grantor Program Title	CFDA Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture				
Passed through the Ohio Department of Education Child Nutrition Cluster: Board of Developmental Disabilities National School Lunch Total DD National School Lunch	10.555	FY 18 FY 19		18,638 <u>11,426</u> 30,064
Juvenile Detention Department National School Lunch	10.555	FY 18 FY 19		31,384 16,647
Total Juvenile Detention National School Lunch				48,031
Sheriff Department National School Lunch	10.555	FY 18 FY 19		6,536 7,030
Total Sheriff Department National School Lunch				13,566
Total Child Nutrition Cluster				91,661
Passed through Ohio Department of Job and Family Services State Administrative Matching Grant for Supplemental Nutrition Assistance/SNAP Cluster Total U.S. Department of Agriculture	10.561	G-1819-11-5758		<u>611,281</u> <b>702,942</b>
U.S. Department of Education				
Passed through the Ohio Department of Education: Special Education Cluster: Special Education Grants to States Total Title VI B	84.027	066068-6B-SF-18 066068-6B-SF-19		11,870 21,121 32,991
Special Education - Preschool Grant	84.173	066068-PG-S1-18		3,319
Total Preschool Grant	04.170	066068-PG-S1-19		<u>1,792</u> 5,111
Total Special Education Cluster/U.S. Department of Educat	ion			38,102
Department of Homeland Security				00,102
Passed Through the State Emergency Management Agency				
Emergency Management Performance Grant	97.042	EMC-2017-EP-00006-S01		19,160
Disaster Grant Public Assistance	97.036	DR-081-09C35-00		7,314
State Homeland Security Grant Program	97.067	EMW-2015-SS-00086		6,992
Total U.S. Department of Homeland Security				33,466

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018 (CONTINUED)

Federal Grantor/ Pass Through Grantor Program Title U. S. Department of Health and Human Services	CFDA Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
o. o. Department of fleater and futural octores				
Passed Through the Ohio Department of				
Developmental Disabilities	00.007	MD 44 40		22.040
Social Services Block Grant - Title XX	93.667	MR-41-18 MR-41-19		33,618 12,302
Total Social Services Block Grant Title XX		WICHT 10		45,920
Medicaid Cluster:				
Medicaid Administration Claiming (MAC)	93.778	FY 18		115,588
Total Medicaid Cluster - Title XIX		FY 19		<u>117,462</u> 233,050
				200,000
Passed Through Ohio Department of				
Mental Health and Addiction Services	93.959			
Substance Abuse Prevention and Treatment Block Grant (ADMS Per Capita Block Grant)	93.959	FY 18	74,325	74,325
		FY 19	28,346	28,346
Total Substance Abuse Block Grant			102,671	102,671
Preventative Treatment Block Grant	93.958	FY 18	0	0
		FY 19	48,025	48,025
Forensic Portion		FY 18	2,200	2,200
Encolorization (Occupation Mithin Harrison American		FY 19	0	0
Employment Opportunities Within Housing Agencies Total Preventative Treatment Block Grant		FY 18	3,705	3,705 53,930
			55,550	00,000
Social Services Block Grant	93.667	FY 18	0	0
		FY 19	34,233	34,233
Total Social Services Block Grant			34,233	34,233
Mediciad Cluster:				
Medical Assistance Program Title XIX	93.778			
(Opioid STR)		FY17 FY19	87,990 49,383	87,990
Total Medicaid Cluster - Medical Assistance Program		F119	137,373	<u> </u>
Passed Through the Ohio Department of				
Job and Family Services				
Child Support Enforcement Magistrates Program	93.563	FY 18		88,171
TANF Cluster:				
Temporary Assistance for Needy Families	93.558	G-1819-11-5758		2,095,400
CCDF Cluster:				
Child Care Development Block Grant Title IV-A	93.575	G-1819-11-5758		48,781
·				
Social Services Block Grant Title XX	93.667	G-1819-11-5758		656,719

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018 (CONTINUED)

Federal Grantor/ Pass Through Grantor Program Title	CFDA Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
U. S. Department of Health and Human Services (Continue	ed)			
Job and Family Services Medicaid Cluster: Medical Assistance Program Title XIX	93.778	G-1819-11-5758		1,626,220
-				
Child Support Enforcement Title IV D	93.563	G-1819-11-5758		696,326
Promoting Safe and Stable Families	93.556	G-1819-11-5758		24,234
Child Welfare Services	93.645	G-1819-11-5758		61,016
Adoption Assistance - Administration	93.659	G-1819-11-5758		290,770
Chafee Foster Care Independent Program	93.674	G-1819-11-5758		9,725
Passed Through the Office for Children and Families Foster Care Title IV E Administration	93.658	G-1819-06-0143		671,246 130,431
Foster Care Placement - Juvenile Court Administrative - Juvenile Court Total Title IV E		G-1819-06-0143		184,916 241,806 1,228,399
Total Department of Health and Human Services			328,207	7,432,938
Total Medicaid Cluster:	93.778		137,373	1,996,643
U.S. Department of Labor				
Passed Through the Ohio Department of Job and Family Services Workforce Investment Act (WIA) Cluster:				
WIA Adult Programs	17.258	G-1617-15-0190 / G-1819-15-0188	314,593	314,593
WIA Dislocated Worker National Emergency Grant	17.277	G-1819-15-0188	149,321	149,321
WIA Dislocated Worker Formula Grant	17.278	G-1617-15-0190 / G-1819-15-0188	316,171	316,171
WIA Youth Activities Total WIA Cluster	17.259	G-1617-15-0190 / G-1819-15-0188	370,302 1,150,387	370,302 1,150,387
Total U.S. Department of Labor			1,150,387	1,150,387

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018 (CONTINUED)

Federal Grantor/ Pass Through Grantor Program Title U.S Department of Transportation	CFDA Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
Federal Aviation Administration Airport Improvement Program Total Airport Improvement Program	20.106	3-39-0074-1816 3-39-0074-1714		32,770 
Passed Through Ohio Department of Transportation Highway Planning and Construction Cluster: Highway Planning and Construction Program (Bridge Project) Highway Planning and Construction Program (Bridge Project) Total Highway Planning and Construction Cluster	20.205	86475 89323		402,684 
Passed through Governors Highway Safety Office Highway Safety Cluster: National Highway Safety Program Total National Priority Safety Program	20.616	IDEP-2018-41-00-00-0384-01 IDEP-2019-41-00-00-0384-01		14,731 0
State and Community Highway Safety Grant Total Highway Safety Cluster	20.600	STEP-2018-41-00-00-00572-01 STEP-2019-41-00-00-00572-01		10,781 
Total U.S. Department of Transportation				460,966
U.S. Department of Justice				
Passed through Ohio Attorney General Crime Victim Assistance Program	16.575	2018-VOCA-109857567 2019-VOCA-132132681 2018-SVAA-109857573 2019-SVAA-132132685		32,277 9,544 278 0
Total Crime Victim Assistance Grant		2010 0 0 0 10 10 2000		42,099
Passed through the Office of Criminal Justice Services Violence Against Women Formula Grants	16.588	2017-WF-VA2-8249		35,866
Total Violence Against Women Formula Grants				35,866
Total U.S. Department of Justice				77,965
U.S. Election Commission				
Passed through Ohio Secretary of State HAVA Election Security Grant	90.404	FY 18		6,000
Total U.S. Election Commission				6,000
Total Federal Awards Expenditures			\$1,478,594	\$9,902,766

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

#### NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 2CFR 200.510(b)(6) FOR THE YEAR ENDED DECEMBER 31, 2018

#### NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Jefferson County (the County's) under programs of the federal government for the year ended December 31, 2018. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the net position, changes in net position, or cash flows of the County.

#### NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

#### NOTE C – INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

#### NOTE D - SUBRECIPIENTS

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

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

#### NOTE E - CHILD NUTRITION CLUSTER

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

#### NOTE F - MATCHING REQUIREMENTS

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

#### NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 2CFR 200.510(b)(6) FOR THE YEAR ENDED DECEMBER 31, 2018 (Continued)

#### **NOTE G - TRANSFERS BETWEEN FEDERAL PROGRAMS**

During fiscal year 2018, the County made allowable transfers of \$396,298 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$2,095,400 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2018 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 2,491,698
Transfer to Social Services Block Grant	(396,298)
Total Temporary Assistance for Needy Families	<u>\$ 2,095,400</u>

#### NOTE H – OHIO DEPARTMENT OF DEVELOPMENTAL DISABILITIES ADJUSTMENTS

During the calendar year, the County Board of Developmental Disabilities received notice of liability for the 2014 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$14,298. The cost report settlement liability was for the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. The liability is not listed on the County's Schedule of Federal Awards since the underlying expenses occurred in prior reporting periods and the liability was invoiced by the Ohio Department of Developmental Disabilities.

#### SCHEDULE OF FINDINGS 2 CFR § 200.515 DECEMBER 31, 2018

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

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	CFDA #93.558 Temporary Assistance for Needy Families Cluster CFDA #93.658 Foster Care (Title IV-E) CFDA #93.667 Social Services Block Grant (Title XX)
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

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

#### FINDING NUMBER 2018-001

#### Noncompliance

**Ohio Rev. Code § 5705.39** provides that total appropriations from each fund shall not exceed the total of the estimated revenue available for expenditure there-from, as certified by the county budget commission. No appropriation measure shall become effective until the county auditor files a certificate that the total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed such official estimate or amended official estimate.

At December 31, 2018 the County's appropriations exceeded the amount certified as available by the budget commission in the Jail Operating Special Revenue and Self Insurance Internal Service funds by \$481,288 and \$111,282, respectively. This was a direct result of the funds having a negative fund balance.

Failure to limit appropriations to the amount certified by the budget commission could result in overspending and increasing negative cash fund balances.

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

Officials' Response: See corrective action plan.

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

None

# **OFFICE OF THE AUDITOR JEFFERSON COUNTY, OHIO**

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

E.J. Conn County Auditor Phone - (740) 283-8511 Fax - (740) 283-8520

#### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS 2 CFR 200.511(b) December 31, 2018

Finding Number	Finding Summary	Status	Additional Information
2015-002	Ohio Rev. Code § 5705.39 appropriations exceeded the amount certified as available by the budget commission in some funds. This cite is the result of the deficit balances and has been reported since 2005 for the Jail Operating Fund and since 2007 for the Self Insurance Fund.	-	Repeated as Finding 2018-001
2016-002	<b>2CFR 200.305(b)</b> – Cash management – cash on hand for TANF Grant exceeded 10 days.		

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# **OFFICE OF THE AUDITOR JEFFERSON COUNTY, OHIO**

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

E.J. Conn County Auditor Phone - (740) 283-8511 Fax - (740) 283-8520

#### CORRECTIVE ACTION PLAN 2 CFR § 200.511(c) December 31, 2018

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2018-001	Jail Operating Fund deficit – The County has and will continue to monitor this fund closely and continue to explore options to eliminate this deficit as soon as possible. Through more sound fiscal management, the County has reduced the amount of this deficit. Self-Insurance Fund deficit – The County currently has a plan in place which will eliminate the deficit balance in the Self Insurance-health Fund. This deficit has been	2028	E.J. Conn, County Auditor
	greatly reduced since the implementation of this plan providing evidence that the deficit reduction plan is working as intended. In addition, the County's health plan is reviewed on an annual basis.		
	Appropriations exceeded estimated resources in these funds as a result of these deficit balances. The eventual elimination of these deficit balances will, in turn, eliminate appropriations exceeding estimated resources.		

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# Jefferson County, Ohio

## **Comprehensive Annual Financial Report**

For the Year Ended December 31, 2018



Prepared by the Jefferson County Auditor's Office:

E.J. Conn Jefferson County Auditor

# Jefferson County, Ohio

**Comprehensive Annual Financial Report** 

For the Year Ended December 31, 2018

### **E. J. Conn** Jefferson County Auditor

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

Michael Warren Deputy Auditor

Lewis Piergallini Deputy Auditor

Joseph K. Boni Deputy Auditor

Vickie Eberts Winski Deputy Auditor

# **Introductory Section**



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### **OFFICE OF THE AUDITOR JEFFERSON COUNTY, OHIO**

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

E.J. Conn County Auditor Phone - (740) 283-8511 Fax - (740) 283-8520

June 28, 2019

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

As Auditor of Jefferson County, it gives me great pleasure to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2018. This report has been carefully prepared in accordance with Generally Accepted Accounting Principles (GAAP) and provides a full and complete disclosure of the financial position and operations of the County.

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

This is the twenty second (22nd) 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 Governmental Accounting Standards Board (GASB) and other authoritative sources, and the guidelines set by the Government Finance Officers Association (GFOA).

#### Legal Requirements

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

#### Assumption of Responsibility

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

#### Fund Accounting

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

#### Internal Control Structure

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

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

#### Independent Audit

Included in this report is an unmodified audit opinion rendered on the County's financial statements as of December 31, 2018, by our independent auditor, the Auditor of the State of Ohio. Their audit was conducted in accordance with generally accepted auditing standards and Governmental Auditing Standards, issued by the Comptroller General of the United States. In addition, the audit was designed to meet the requirements of the Federal Single Audit Act of 1984, as amended in 1996, and related OMB Circular A-133 and Uniform Guidance, Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

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

#### Comprehensive Annual Financial Report

The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial, and Statistical. The introductory section includes a table of contents, this transmittal letter, the 2017 Certificate of Achievement for Excellence in Financial Reporting, a list of elected officials, and the County's organizational chart. The financial section includes the Independent Auditor's Report, Management's Discussion and Analysis (MD&A), the Basic Financial Statements and Notes that provide an overview of the County's financial position and operating results, Required Supplementary Information for Pensions and OPEB, the Combining Statements for non-major funds and other schedules that provide detailed information relative to the Basic Financial Statements. The statistical section includes financial and demographic information which is generally presented on a multi-year basis.

Generally accepted accounting principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the Management's Discussion and Analysis (MD&A). This letter of transmittal should be read in conjunction with the MD&A as they are designed to complement each other. Jefferson County's MD&A can be found beginning on page 5.

#### THE PROFILE OF THE GOVERNMENT

#### The County

Created in 1797, Jefferson County is located in east central Ohio along the west bank of the Ohio River. Its 410 square mile area is bordered on the north by Columbiana County, on the south by Belmont County, on the west by Carroll and Harrison Counties, and on the east by the State of West Virginia. The County encompasses 14 townships and 19 cities and villages, the largest of which is the City of Steubenville, the County Seat. The County's 2018 population of 65,767 placed it as the thirty-eight most populous of the State's 88 Counties. The County is in the Steubenville-Weirton, Ohio-West Virginia Metropolitan Statistical Area, which is comprised of the County and Brooke and Hancock Counties of West Virginia. The Steubenville-Weirton, Ohio-West Virginia Metropolitan Statistical Area is the 331st largest of the 383. The County is served by diversified transportation facilities. Approximately 20 motor freight carriers and local haulers serve the Jefferson County area. Major railroads serving the County include the Columbus and Ohio River Railroad Company, Norfolk Southern Combined Railroad, the Wheeling Lake Erie Railway, and the Ohi-Rail Corporation. Nationwide bus transportation service to the area is provided by Greyhound. Local bus transportation service is provided by the Steel Valley Transit Authority and the Eastern Ohio Regional Transit Authority. Airline transportation services to the County are provided by the Jefferson County Airport located in Cross Creek Township and by the Pittsburgh International Airport, located approximately 22 miles east of the County.

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

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

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

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

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

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

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

#### Component Units

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

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

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

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

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

### Form of Government

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

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

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

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

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

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

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

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

### Budgetary Controls

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

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

### LOCAL ECONOMY

Historically, the County's main industry and source of jobs has always been the area steel mills. However, the reduced demand for locally produced steel products over the past several years has resulted in the closing and/or downsizing of the local plants. It was feared that this would have a long term negative impact on the local economy. For a period of years this proved to be true. However, in 2018 JSW Steel USA Inc. purchased a previously idled steel mill located in Mingo Junction from Acero Junction. They intend to invest approximately \$250 million in plant upgrades to restart the existing electric arc furnace. If demand dictates, the company will invest an additional \$250 million to install a second electric arc furnace. In time it is estimated that the mill will have approximately 1,000 employees. It is the hope of local officials that this plant reopening and subsequent expansion will provide a significant financial boost to the local economy.

Prior to the reopening of the steel mill in Mingo Junction, it seemed that the local economy would continue to struggle due to the plant closings and downsizings. However, a new and extremely positive economic change has occurred. Vast deposits of gas and oil have been discovered in the Marcellus and Utica shale formations located in Western Pennsylvania, West Virginia, and Eastern Ohio (the Appalachia area), including Jefferson County. The discovery of deposits has spurred significant interest in gas drilling in Jefferson County. A number of companies have already procured substantial amounts of property mineral rights over the past few years. Drilling has intensified greatly over the past year and is expected to continue to increase in the foreseeable future. Experts believe that, once fully developed, Appalachia's Marcellus shale figures to be the second largest natural gas field in the world. Experts, gas company officials, and local officials believe that the gas drilling will continue to have a major effect on the local economy.

A substantial number of gas drilling and directly related jobs are expected to be created. To date, several gas related companies including Express Energy, Hess Energy, Environmental Management Specialists, Premier Pump, Heavy Duty Industrial Services, and Strauss Industries have opened operations in the County. These companies have invested over \$55 million into the local economy. In addition, a substantial number of trickledown effect jobs have been created in other areas. These trickledown jobs include new hotels, new restaurants, and new retail businesses, as well as expanded services for existing businesses.

The County has recently seen the completion of its second gas transmission pipeline. The pipelines are now completed and in operation. Significant tax revenues are currently being generated by these pipelines, benefitting the County as well as a number of school districts and townships throughout the County. It is anticipated that an additional pipelines will be completed and operational in the next year. As additional pipelines are completed, they will generate significant additional tax revenues throughout the County. The completion of these pipelines have allowed for a significant expansion of the gas drilling currently occurring throughout the County.

An additional boost to the local economy has come from the Connect Appalachia project. This \$100 million project was designed to provide high speed fiber optic internet access to rural areas of the Appalachian region. This project encompasses 34 counties covering 17,000 square miles and provides broadband internet access to the covered area. The project to install the 800 miles of fiber optic computer lines was completed by Horizon Telecom, a Ross County company. Local officials believe that this expanded access to high speed internet access will help attract new business to the area.

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

A 93 acre industrial park is a key component in the County's economic development strategy. The Countyowned park is located just over one mile from the four-lane U.S. Route 22, and is part of an area which, overall, has more than 1,000 acres available for development. The industrial park is currently the home of QPI Tools, A-2-C Communications, Signs Limited, the R-Way Transport facility, and National Colloid Company. The National Colloid Company is the most recent tenant in the industrial park. The company purchased an existing facility formerly occupied by Bulldog Rack and has invested more than \$2.5 million into the local economy. In addition, the County recently agreed to transfer five acres in the industrial park that has become the headquarters of Riley Petroleum. Construction on the new facility was completed in late 2015. Over the past several years, new development has occurred at the County airport. Over \$11 million in upgrades and improvements have been made to the facility. These upgrades include enlarging the facility, lengthening the runway, constructing new hangers, as well as the construction of a new terminal and lounge building. Construction was completed in mid-2012 on the replacement of two hangers that were damaged in a storm in 2010. In addition, the County recently completed a project to lengthen the runway an additional 400 feet. This \$2 million project allows even larger sized private jets to land at the Airport. The lengthened runway will make the Airpark facility eligible for additional federal and state funding for further expansion. Additional upgrades at the airport are currently in the planning stages. It is anticipated that the current and future improvements at the airport will help attract new business to the County.

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

Buckeye Power's Cardinal Power Plant, located in the southern portion of the County, and FirstEnergy Corporation's W.H. Sammis Plant in the northern portion of the County have both undergone substantial recent upgrades. Construction was completed on the installation of \$1.5 billion flue gas desulfurization (FGD) systems on all three units at the Cardinal Power Plant while similar construction was completed on the installation of a \$1.1 billion flue gas desulfurization (FGD) systems, commonly called scrubbers, reduce sulfur dioxide emissions by up to 98 percent. At the time of completion it was hoped that these upgrades would keep these coal fired power plants fully operational and competitive for years to come. However, both plants have seen recent reductions in production as well as staffing as demand for electricity produced from these facilities has decreased. Both companies are implementing changes that they hope will keep these coal fired power plants competitive moving forward. Local officials are monitoring these situations closely, as concern grows as to the continued sustainability of these plants.

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 \$59 million in modernization and expansions.

Trinity Medical Center has seen the completion of a number of expansion projects over the past few years. These projects include the original construction of the \$3.5 million Tony Teramana Cancer Center, a \$7 million 79,000 square foot patient care unit addition to Trinity's west campus, a \$6 million office facility at the west campus, and a \$7 million expansion project at the Tony Teramana Cancer Center. Construction is currently underway on a major \$75 million renovation project. Construction is expected to be completed in 2021. Other future upgrades and expansion projects are currently in the planning stages.

Weirton Medical Center recently purchased Lifeline, a long term acute care hospital located in the Village of Wintersville. This \$11 million facility was open and fully operational in early 2010. Now under the umbrella of Weirton Medical Center, it is anticipated that additional medical services will be offered through this facility.

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

### LONG TERM FINANCIAL PLANNING

While the County's unemployment rate has dropped slightly over the past couple of years, the fact that the County's unemployment rate is still significantly higher than the federal and state averages has caused reason for concern regarding the County's long term financial planning. Any significant unfavorable change in the unemployment rate usually leads to lower sales tax collections. Fortunately, the County's sales tax revenues have risen fairly consistently in recent years. However, in order to avoid any potential revenue shortfalls should sales tax collections decline significantly, the County has taken a very conservative approach with current spending. Budget restraints have been implemented in order to conserve spending and help maintain a sufficient spending reserve as a hedge against future revenue shortfalls.

The County has also been faced with developing a plan to overcome the accelerated loss of both public utility personal property and tangible personal property tax replacement revenues. The State's implementation of S.B. 3 reduced the assessed valuation of public utilities, while H.B. 66 phased out personal property taxes on businesses. In both cases, the State implemented measures to reimburse local entities for the lost tax revenues for a certain period of time. Subsequent State budgets contained changes to those bills that accelerated the phase out of revenue reimbursements to local subdivisions. The County has implemented a plan to account for the accelerated loss of those revenues.

Significant fluctuations in the cost of gasoline and gasoline related items over the past few years have caused a major concern for the County Engineer's Office. Those price increases caused the cost of road repair projects to increase dramatically. Consequently, the Engineer's Office revised its long-term road projects plans and implemented a revised plan to keep all County roads in a condition that meets or exceeds required safety standards, while allowing the department to stay within budget. However, one early and continuing positive from the Marcellus shale drilling has been a significant boost to the County Engineer's office and its long-term road project plans in the form of road upgrades and improvements made by the various gas and oil companies doing business in Jefferson County. During 2018 alone, through road use and maintenance agreements with the County Engineer's Office, the various gas and oil companies replaced or improved 5.47 lane miles of County road at a cost of over \$1.6 million. It is expected that additional road replacements or repairs will occur in the future. This has allowed the County Engineer's office to shift resources to bridge repair and replacement projects while still keeping up with the revised long-term road project plans.

### **RELEVANT FINANCIAL POLICIES**

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

At the same time Board of County Commissioners joined the Ohio Mid Eastern Regional Education Service Agency's now Jefferson Health Plan insurance consortium, the Board of County Commissioners also adopted a debt repayment plan to eliminate the existing deficit balance in the County's existing Self Insurance Hospitalization Fund. While the debt repayment plan is proceeding to eliminate the previous existing deficit balance, it does not appear that the deficit will be eliminated within the intended time period. The County has held preliminary discussions regarding possible modifications or an extension to the debt repayment plan to ensure that this deficit balance is eliminated.

Several years ago, the County completed the implementation of a Geographic Information System (GIS). To fund the implementation and operation of this system, the Board of County Commissioners has dedicated one mill of the four mill permissive conveyance fee to the GIS Fund. With the Geographic Information System (GIS) now fully operational, the County now utilizes this funding to ensure that the system is kept accurate and up to date. The process of updating, enhancing and expanding the capabilities of the GIS system is an ongoing process to ensure that the most up-to-date and pertinent data is available on the County's GIS system.

From 1993-2015, the County participated in the Bureau of Workers Compensation's retrospective rating program to provide workers compensation insurance coverage to employees. In the past, the cost of workers compensation premiums have been allocated to the various County funds based on the County's workers compensation rate and the various funds' payrolls. Beginning in 2006, the Board of County Commissioners adopted a cost allocation method to allocate workers compensation insurance premiums based on a combination of a fund's payroll as well as a 30 percent allocation of claims costs directly attributable to the fund. This cost allocation method was adopted to make the various County departments and funds more accountable for workers compensation claim costs. Beginning in 2015, the County joined a group retrospective rating program through the County Commissioners Association of Ohio. It is the hope of the Board of County County's workers compensation costs. The County continues to use the cost allocation method noted above to keep the various County departments and funds more accountable for workers and funds more accountable for workers compensation costs.

### MAJOR INITIATIVES

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

### Industrial Park

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

### Airport

Over the past few years, the County completed a multi phase airport expansion project. Over \$10 million in upgrades and improvements have been made to enlarge the facility, lengthen the runway, construct new hangers, and construct a new terminal and lounge building. This project provided the facility with the capability to allow larger sized private jets to land at the Airport.

In 2014, the County completed an additional airport expansion program. This \$2 million expansion project lengthened the runway to 5,000 feet, and allows even larger sized planes and private jets to land at the airport. Additional upgrades at the airport are currently in the planning stages. Local officials believe that the current and future improvements at the airport will help attract new business to the County.

### Geographic Information System

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

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

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

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

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

### Road and Bridge Improvement

As previously mentioned, through road use and maintenance agreements with the County Engineer's Office, the various gas and oil companies have replaced or improved a significant number of County roads at no cost to the County. This has allowed the County Engineer's office to shift resources to bridge repair and replacement projects while still keeping up with the revised long-term road project plans.

It is anticipated that the gas and oil companies will continue to replace or improve County roads for the foreseeable future. This will continue to be a significant boost to the County Engineer's Office and will allow resources to be dedicated to the completion of other projects.

### Water and Sewer

Jefferson County's Water and Sewer Department has adopted a long range plan to perform a number of water improvement projects and sanitary sewer projects. These scheduled projects will allow the County to meet all current EPA mandated system improvements. Additionally, the County will be able to provide water and sanitary sewer service to a number of new areas throughout the County. Major projects recently completed include the Crestview-Belvedere Sanitary Sewer Project, Tidd Dale Sanitary Sewer addition, Area A (Brilliant) Waterline Booster Station Project, the Bradley Road Waterline Extension Project, the completion of a storage facility at the service complex location, the Mingo Waterline Connector, and a new SCADA telemetry system to monitor the District's facilities.

In addition to these projects, during 2017, the County has assumed ownership and operational control over the Village of Smithfield water system and sanitary sewer systems through transfers of operations. Upgrades and improvements estimated at \$6.1 million are currently underway at these facilities to ensure that residents have safe reliable water and sanitary sewer systems. These projects are expected to be completed in 2020.

The County is in the planning stages of a \$10.5 million project that will provide sanitary sewer service to the residents of the Village of Amsterdam. This project is expected to be completed in 2020.

A number of additional projects are currently in the early planning stage. Each of these projects will be completed through a combination of grants, loans, and local contributions.

### Towers Building

The County purchased the towers building in 2013, an eight story office building in downtown Steubenville. This building currently houses a number of County departments and agencies as well as a number of private organizations. As current rental leases expire in other facilities, the County intends to relocate additional County agencies into this facility. In addition, the County hopes to attract additional governmental and/or private organizations to the site.

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

### Fiber Optics

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

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

### County Port Authority

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

### CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Jefferson County for its comprehensive annual financial report for the fiscal year ended December 31, 2017. This was the twenty-first consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

### ACKNOWLEDGMENTS

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

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

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

Sincerely,

L.J. Cu

E.J. Conn Jefferson County Auditor



Government Finance Officers Association

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

# Jefferson County Ohio

For its Comprehensive Annual Financial Report for the Fiscal Year Ended

December 31, 2017

Christophen P. Morrill

**Executive Director/CEO** 

### Jefferson County, Ohio Elected and Appointed Officials

### **Elected Officials**

E.J. Conn\*, Auditor

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

Raymond M. Agresta, Treasurer

John A. Corrigan, Clerk of Courts

Dr. Michael Scarpone, Coroner

James F. Branagan, Engineer

Jane M. Hanlin, Prosecutor

Paul R. McKeegan, Recorder

Fred J. Abdalla, Sheriff

Michelle Miller, Common Pleas Court Judge Joseph J. Bruzzese, Jr., Common Pleas Court Judge Joseph M Corabi, Juvenile/Probate Court Judge Michael C. Bednar, County Court Judge Lisa Ferguson, County Court Judge David J. Scarpone, County Court Judge

\* Term commencing March 11, 2019, succeeding former Auditor, Patrick Marshall

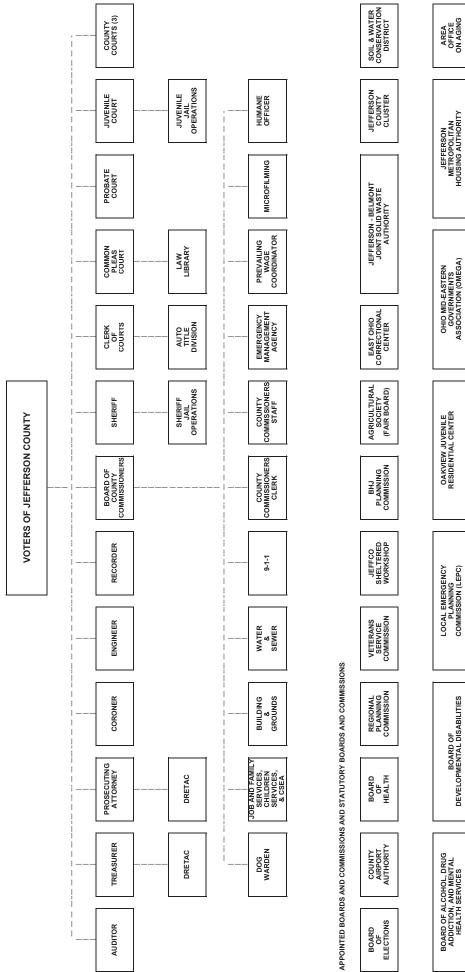
**Appointed Officials** 

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

> Michael Zinno, Superintendent Board of Developmental Disabilities

Pamela M. Petrilla, Director Prevention and Recovery Board

> Michael Eroshevich Sanitary Engineer



JEFFERSON COUNTY GOVERNMENT ORGANIZATIONAL CHART



# BOARDS AND COMMISSIONS COMPOSED OF ELECTED OFFICIALS:



# **Financial Section**





101 Central Plaza South 700 Chase Tower Canton, Ohio 44702-1509 (330) 438-0617 or (800) 443-9272 EastRegion@ohioauditor.gov

### INDEPENDENT AUDITOR'S REPORT

Jefferson County 301 Market Street Steubenville, Ohio 43952

To the Board of Commissioners:

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jefferson County, Ohio (the County), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

Jefferson County Independent Auditor's Report Page 2

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jefferson County, Ohio, as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Public Assistance, Motor Vehicle and Gasoline Tax, and Developmental Disabilities funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### Emphasis of Matter

As discussed in Note 3 to the financial statements, during 2018, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions.* We did not modify our opinion regarding this matter.

### **Other Matters**

### Required Supplementary Information

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

### Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

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

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

Jefferson County Independent Auditor's Report Page 3

### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2019, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Kuth Jobu

Keith Faber Auditor of State

Columbus, Ohio

June 28, 2019

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The discussion and analysis of Jefferson County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2018. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the County's financial performance.

### **Financial Highlights**

Key financial highlights for 2018 are as follows:

The County's total net position increased \$840,365 during 2018. This represents a 0.59 percent increase from 2017.

At the end of the current year, the County reported an unrestricted net position deficit for governmental activities of (\$33,659,001). This represents an increase in the deficit of \$2,314,233 or 7.39 percent from the restated balance of the prior year.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$35,612,357, a decrease of \$2,941,418 from the prior year. Of this amount, \$29,692,015 is restricted, \$1,224,315 is non-spendable, \$712,959 is assigned for purchases on order, \$2,098,476 is assigned for future appropriations, and \$1,884,592 is unassigned and available for spending on behalf of its citizens, as defined in Governmental Accounting Standards Board (GASB) Statement No. 54.

### **Using This Annual Financial Report**

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

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

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

### **County-Wide Financial Statements**

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

### Statement of Net Position

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2018?" The Statement of Net Position and the Statement of Activities answer this question.

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

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

In the Statement of Net Position and the Statement of Activities, the County is divided into two kinds of activities:

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

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

### Fund Financial Statements

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

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

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

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

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

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

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

Other Information - In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information in accordance with GASB Statements No. 68 and No. 75, combining and individual fund statements and schedules.

### **Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net position for 2018 compared to 2017:

### Table 1 Net Position

2018         2017         2018         2017         2018         2017           Assets Current and Other Assets         \$70,294,863         \$71,312,875         \$4,715,102         \$5,899,081         \$75,009,965         \$77,211,956           Capital Assets, Net         121,323,365         115,613,519         46,309,821         47,691,366         167,633,186         163,304,885           Total Assets         191,618,228         186,926,394         51,024,923         53,590,447         242,643,151         240,516,841           Deferred Outflows of Resources         6,922,578         16,119,968         296,391         696,247         7,218,969         16,816,215           OPEB         1,281,345         221,671         57,981         9,418         1,339,326         231,089           Total Deferred Outflows of Resources         8,203,923         16,341,639         354,372         705,665         8,558,295         17,047,304           Liabilities         Current and Other Liabilities         5,003,663         4,833,332         500,523         660,856         5,504,186         5,494,188           Long-Term Liabilities:         Due in More Than One Year:         Net OPEB Liability         17,202,724         14,972,985         750,415         17,981,944         17,508,305           To		Governmental Activities		Business-Ty	Business-Type Activities		Totals	
Current and Other Assets         \$70,294,863         \$71,312,875         \$44,715,102         \$5,899,081         \$75,009,965         \$77,211,956           Capital Assets, Net         121,323,365         115,613,519         46,309,821         47,691,366         167,633,186         163,304,885           Total Assets         191,618,228         186,926,394         51,024,923         53,590,447         242,643,151         240,516,841           Deferred Outflows of Resources         6,922,578         16,119,968         296,391         696,247         7,218,969         16,816,215           OPEB         1,281,345         221,671         57,981         9,418         1,339,326         231,089           Current and Other Liabilities         5,003,663         4,833,332         500,523         660,856         5,504,186         5,494,188           Long-Term Liabilities:         Due Within One Year         4,054,583         4,131,085         1,030,409         985,157         5,084,992         5,116,242           Due Within One Year         4,054,583         4,131,085         1,030,409         985,157         5,084,992         5,116,242           Due Within One Year         68,257,609         83,391,702         18,255         750,415         17,981,944         17,508,305           Other Am		2018	2017	2018	2017	2018	2017	
Capital Assets, Net         121,323,365         115,613,519         46,309,821         47,691,366         167,633,186         163,304,885           Total Assets         191,618,228         186,926,394         51,024,923         53,590,447         242,643,151         240,516,841           Deferred Outflows of Resources         6,922,578         16,119,968         296,391         696,247         7,218,969         16,816,215           OPEB         1,281,345         221,671         57,981         9,418         1,339,326         231,089           of Resources         8,203,923         16,341,639         354,372         705,665         8,558,295         17,047,304           Liabilities         0         0         8,203,923         40,646,671         1,186,500         1,770,547         28,637,437         42,237,218           Due Within One Year:         0         0         40,545,583         4,131,085         1,030,409         985,157         5,084,992         5,116,242           Due in More Than One Year:         0         0         14,548,307         17,202,724         14,972,983         15,954,028         29,521,292         33,156,752           Total Liabilities         68,257,609         83,391,702         18,472,242         20,121,003         86,729,851	Assets							
Total Assets         191,618,228         186,926,394         51,024,923         53,590,447         242,643,151         240,516,841           Deferred Outflows of Resources         6,922,578         16,119,968         296,391         696,247         7,218,969         16,816,215           OPEB         1,281,345         221,671         57,981         9,418         1,339,326         231,089           of Resources         8,203,923         16,341,639         354,372         705,665         8,558,295         17,047,304           Liabilities         5,003,663         4,833,332         500,523         660,856         5,504,186         5,494,188           Long-Term Liabilities:         0         0,4054,583         4,131,085         1,030,409         985,157         5,084,992         5,116,242           Due in More Than One Year:         27,450,937         40,466,671         1,186,500         1,770,547         28,637,437         42,237,218           Net OPEB Liability         17,200,119         16,757,890         781,825         750,415         17,981,944         17,508,305           Other Amounts         14,548,307         17,202,724         14,972,985         15,954,028         29,521,292         33,156,752           Deferred Inflows of Resources         1,914,727	Current and Other Assets	\$70,294,863	\$71,312,875	\$4,715,102	\$5,899,081	\$75,009,965	\$77,211,956	
Deferred Outflows of Resources         Deferred Outflows           Pension         6,922,578         16,119,968         296,391         696,247         7,218,969         16,816,215           OPEB         1,281,345         221,671         57,981         9,418         1,339,326         231,089           Total Deferred Outflows of Resources         8,203,923         16,341,639         354,372         705,665         8,558,295         17,047,304           Liabilities         5,003,663         4,833,332         500,523         660,856         5,504,186         5,494,188           Long-Term Liabilities:         Due Within One Year         4,054,583         4,131,085         1,030,409         985,157         5,084,992         5,116,242           Due in More Than One Year:         Net Pension Liability         17,200,119         16,757,890         781,825         750,415         17,981,944         17,508,305           Net OPEB Liability         17,200,119         16,757,890         781,825         750,415         17,981,944         17,508,305           Other Amounts         14,548,307         17,202,724         14,972,985         15,954,028         29,521,292         33,156,752           Total Liabilities         68,257,609         83,391,702         18,472,242         20,121,003 </td <td>Capital Assets, Net</td> <td>121,323,365</td> <td>115,613,519</td> <td>46,309,821</td> <td>47,691,366</td> <td>167,633,186</td> <td>163,304,885</td>	Capital Assets, Net	121,323,365	115,613,519	46,309,821	47,691,366	167,633,186	163,304,885	
of Resources         Pension         6,922,578         16,119,968         296,391         696,247         7,218,969         16,816,215           OPEB         1,281,345         221,671         57,981         9,418         1,339,326         231,089           Total Deferred Outflows of Resources         8,203,923         16,341,639         354,372         705,665         8,558,295         17,047,304           Liabilities         Current and Other Liabilities         5,003,663         4,833,332         500,523         660,856         5,504,186         5,494,188           Long-Term Liabilities:         Due Within One Year         4,054,583         4,131,085         1,030,409         985,157         5,084,992         5,116,242           Due in More Than One Year:         Net OPEB Liability         27,450,937         40,466,671         1,186,500         1,770,547         28,637,437         42,237,218           Net OPEB Liability         17,200,119         16,757,890         781,825         750,415         17,981,944         17,508,305           Other Amounts         14,548,307         17,202,724         14,972,985         15,954,028         29,521,292         33,156,752           Total Liabilities         68,257,194         371,654         302,598         10,539         7,127,792	Total Assets	191,618,228	186,926,394	51,024,923	53,590,447	242,643,151	240,516,841	
Pension         6,922,578         16,119,968         296,391         696,247         7,218,969         16,816,215           OPEB         1,281,345         221,671         57,981         9,418         1,339,326         231,089           Total Deferred Outflows         8,203,923         16,341,639         354,372         705,665         8,558,295         17,047,304           Liabilities         5,003,663         4,833,332         500,523         660,856         5,504,186         5,494,188           Long-Term Liabilities:         0ue Within One Year         4,054,583         4,131,085         1,030,409         985,157         5,084,992         5,116,242           Due in More Than One Year:         4,054,583         4,131,085         1,030,409         985,157         5,084,992         5,116,242           Due in More Than One Year:         17,202,724         14,972,985         15,954,028         29,521,292         33,156,752           Total Liability         17,202,724         14,972,985         15,954,028         29,521,292         33,156,752           Total Liabilities         68,257,609         83,391,702         18,472,242         20,121,003         86,729,851         103,512,705           Deferred Inflows         of Resources         1,914,727         10,935,782 <td>Deferred Outflows</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Deferred Outflows							
OPEB         1,281,345         221,671         57,981         9,418         1,339,326         231,089           Total Deferred Outflows of Resources         8,203,923         16,341,639         354,372         705,665         8,558,295         17,047,304           Liabilities         Current and Other Liabilities:         5,003,663         4,833,332         500,523         660,856         5,504,186         5,494,188           Long-Term Liabilities:         Due Within One Year:         4,054,583         4,131,085         1,030,409         985,157         5,084,992         5,116,242           Due in More Than One Year:         Net OPEB Liability         17,200,119         16,757,890         781,825         750,415         17,981,944         17,508,305           Other Amounts         14,548,307         17,202,724         14,972,985         15,954,028         29,521,292         33,156,752           Total Liabilities         68,257,609         83,391,702         18,472,242         20,121,003         86,729,851         103,512,705           Deferred Inflows of Resources         1,914,727         10,935,782         0         0         11,914,727         10,935,782           Property Taxes         1,914,727         10,935,782         0         0         1,8472,242         20,121,003	of Resources							
Total Deferred Outflows of Resources $1,2,2,3,23$ $16,341,639$ $354,372$ $705,665$ $8,558,295$ $17,047,304$ Liabilities Current and Other Liabilities: Due Within One Year Due in More Than One Year: Net Pension Liability $5,003,663$ $4,833,332$ $500,523$ $660,856$ $5,504,186$ $5,494,188$ Long-Term Liabilities: Due Within One Year Net OPEB Liability $27,450,937$ $40,466,671$ $1,186,500$ $1,770,547$ $28,637,437$ $42,237,218$ Net OPEB Liability Other Amounts $17,200,119$ $16,757,890$ $781,825$ $750,415$ $17,981,944$ $17,508,305$ <b>Total Liabilities</b> $68,257,609$ $83,391,702$ $18,472,242$ $20,121,003$ $86,729,851$ $103,512,705$ Deferred Inflows of Resources $11,914,727$ $10,935,782$ $0$ $0$ $11,914,727$ $10,935,782$ Property Taxes Property Taxes $11,914,727$ $10,935,782$ $0$ $0$ $11,814,727$ $10,935,782$ Port Deferred Inflows of Resources $20,521,211$ $11,307,436$ $376,554$ $10,539$ $20,897,765$ $11,317,975$ Net Position Net Investment in in Capital Assets In Capital Assets $106,134,401$ $102,248,115$ $30,405,682$ $30,674,793$ $136,540,083$ $132,922,908$ Net restirced Unrestricted $38,567,931$ $37,665,548$ $145,013$ $96,364$ $38,712,944$ $37,761,912$ Unrestricted Unrestricted $33,69,001$ $(31,344,768)$ $1,979,804$ $3,393,413$ $(31,679,197)$ $(27,951,355$	Pension	6,922,578	16,119,968	296,391	696,247	7,218,969	16,816,215	
of Resources         8,203,923         16,341,639         354,372         705,665         8,558,295         17,047,304           Liabilities         Current and Other Liabilities:         5,003,663         4,833,332         500,523         660,856         5,504,186         5,494,188           Long-Term Liabilities:         Due Within One Year         4,054,583         4,131,085         1,030,409         985,157         5,084,992         5,116,242           Due in More Than One Year:         Net Pension Liability         27,450,937         40,466,671         1,186,500         1,770,547         28,637,437         42,237,218           Net OPEB Liability         17,200,119         16,757,890         781,825         750,415         17,981,944         17,508,305           Other Amounts         14,548,307         17,202,724         14,972,985         15,954,028         29,521,292         33,156,752           Total Liabilities         68,257,609         83,391,702         18,472,242         20,121,003         86,729,851         103,512,705           Deferred Inflows         0         0         1,855,246         0         1,855,246         0           OPEB         1,781,290         0         73,956         0         1,855,246         0         1,855,246         0	OPEB	1,281,345	221,671	57,981	9,418	1,339,326	231,089	
LiabilitiesCurrent and Other LiabilitiesLong-Term LiabilitiesDue Within One YearDue Within One YearNet Pension LiabilityNet Pension Liability17,200,11916,757,890781,825750,41517,200,11916,757,890781,825750,41517,981,94417,200,11916,757,890781,825750,41517,981,94417,200,11916,757,890781,825750,41517,981,94417,508,305Other Amounts14,548,30717,202,72414,972,98515,954,02829,521,29233,156,752Total Liabilities68,257,60983,391,70218,472,24220,121,00386,729,851103,512,705Deferred Inflowsof ResourcesProperty Taxes11,914,72710,935,7820073,95601,855,2460073,95601,855,2460010,134,701102,248,11530,405,68230,674,793136,540,083132,922,908Restricted38,567,93137,665,548145,01396,36438,712,94437,761,912Unrestricted (Deficit)(33,659,001)	<b>Total Deferred Outflows</b>							
Current and Other Liabilities         5,003,663         4,833,332         500,523         660,856         5,504,186         5,494,188           Long-Term Liabilities:         Due Within One Year         4,054,583         4,131,085         1,030,409         985,157         5,084,992         5,116,242           Due in More Than One Year:         Net Pension Liability         27,450,937         40,466,671         1,186,500         1,770,547         28,637,437         42,237,218           Net OPEB Liability         17,200,119         16,757,890         781,825         750,415         17,981,944         17,508,305           Other Amounts         14,548,307         17,202,724         14,972,985         15,954,028         29,521,292         33,156,752           Total Liabilities         68,257,609         83,391,702         18,472,242         20,121,003         86,729,851         103,512,705           Deferred Inflows         of Resources         0         73,956         0         1,855,246         0           Ponsion         6,825,194         371,654         302,598         10,539         2,0897,765         11,317,975           Net Position         0         73,956         0         1,855,246         0         0           Total Deferred Inflows of Resources	of Resources	8,203,923	16,341,639	354,372	705,665	8,558,295	17,047,304	
Current and Other Liabilities         5,003,663         4,833,332         500,523         660,856         5,504,186         5,494,188           Long-Term Liabilities:         Due Within One Year         4,054,583         4,131,085         1,030,409         985,157         5,084,992         5,116,242           Due in More Than One Year:         Net Pension Liability         27,450,937         40,466,671         1,186,500         1,770,547         28,637,437         42,237,218           Net OPEB Liability         17,200,119         16,757,890         781,825         750,415         17,981,944         17,508,305           Other Amounts         14,548,307         17,202,724         14,972,985         15,954,028         29,521,292         33,156,752           Total Liabilities         68,257,609         83,391,702         18,472,242         20,121,003         86,729,851         103,512,705           Deferred Inflows         of Resources         0         73,956         0         1,855,246         0           Ponsion         6,825,194         371,654         302,598         10,539         2,0897,765         11,317,975           Net Position         0         73,956         0         1,855,246         0         0           Total Deferred Inflows of Resources	Liabilities							
$\begin{array}{c c c c c c c c c c c c c c c c c c c $		5 003 663	4 833 332	500 523	660 856	5 504 186	5 494 188	
Due Within One Year         4,054,583         4,131,085         1,030,409         985,157         5,084,992         5,116,242           Due in More Than One Year:         27,450,937         40,466,671         1,186,500         1,770,547         28,637,437         42,237,218           Net OPEB Liability         17,200,119         16,757,890         781,825         750,415         17,981,944         17,508,305           Other Amounts         14,548,307         17,202,724         14,972,985         15,954,028         29,521,292         33,156,752           Total Liabilities         68,257,609         83,391,702         18,472,242         20,121,003         86,729,851         103,512,705           Deferred Inflows         6,825,194         371,654         302,598         10,539         7,127,792         382,193           OPEB         1,781,290         0         73,956         0         1,855,246         0           Total Deferred Inflows         0         20,521,211         11,307,436         376,554         10,539         20,897,765         11,317,975           Net Position         106,134,401         102,248,115         30,405,682         30,674,793         136,540,083         132,922,908           Restricted         38,567,931         37,665,548		2,005,005	1,000,002	000,020	000,020	2,201,100	5,151,100	
Due in More Than One Year:         Number of the pension Liability         27,450,937         40,466,671         1,186,500         1,770,547         28,637,437         42,237,218           Net OPEB Liability         17,200,119         16,757,890         781,825         750,415         17,981,944         17,508,305           Other Amounts         14,548,307         17,202,724         14,972,985         15,954,028         29,521,292         33,156,752           Total Liabilities         68,257,609         83,391,702         18,472,242         20,121,003         86,729,851         103,512,705           Deferred Inflows         of Resources         Property Taxes         11,914,727         10,935,782         0         0         11,914,727         10,935,782           Pension         6,825,194         371,654         302,598         10,539         7,127,792         382,193           OPEB         1,781,290         0         73,956         0         1,855,246         0           Total Deferred Inflows         of Resources         20,521,211         11,307,436         376,554         10,539         20,897,765         11,317,975           Net Position         Restricted         38,567,931         37,665,548         145,013         96,364         38,712,944         37,761,9	e	4.054.583	4,131,085	1.030.409	985,157	5.084.992	5.116.242	
Net Pension Liability Net OPEB Liability         27,450,937         40,466,671         1,186,500         1,770,547         28,637,437         42,237,218           Net OPEB Liability Other Amounts         17,200,119         16,757,890         781,825         750,415         17,981,944         17,508,305           Total Liabilities         68,257,609         83,391,702         18,472,242         20,121,003         86,729,851         103,512,705           Deferred Inflows of Resources         0         11,914,727         10,935,782         0         0         11,914,727         10,935,782           Pension         6,825,194         371,654         302,598         10,539         7,127,792         382,193           OPEB         1,781,290         0         73,956         0         1,855,246         0           Total Deferred Inflows of Resources         20,521,211         11,307,436         376,554         10,539         20,897,765         11,317,975           Net Position Net Investment in in Capital Assets         106,134,401         102,248,115         30,405,682         30,674,793         136,540,083         132,922,908           Restricted         38,567,931         37,665,548         145,013         96,364         38,712,944         37,761,912           Unrestricted (Defici		.,,	.,,	-,,,,	,,,	-,,	- , •,	
Net OPEB Liability $17,200,119$ $16,757,890$ $781,825$ $750,415$ $17,981,944$ $17,508,305$ Other Amounts $14,548,307$ $17,202,724$ $14,972,985$ $15,954,028$ $29,521,292$ $33,156,752$ Total Liabilities $68,257,609$ $83,391,702$ $18,472,242$ $20,121,003$ $86,729,851$ $103,512,705$ Deferred Inflows of Resources $68,257,609$ $83,391,702$ $18,472,242$ $20,121,003$ $86,729,851$ $103,512,705$ Deferred Inflows of Resources $11,914,727$ $10,935,782$ $0$ $0$ $11,914,727$ $10,935,782$ Pension $6,825,194$ $371,654$ $302,598$ $10,539$ $7,127,792$ $382,193$ OPEB $1,781,290$ $0$ $73,956$ $0$ $1,855,246$ $0$ Total Deferred Inflows of Resources $20,521,211$ $11,307,436$ $376,554$ $10,539$ $20,897,765$ $11,317,975$ Net Position Net Investment in in Capital Assets $106,134,401$ $102,248,115$ $30,405,682$ $30,674,793$ $136,540,083$ $132,922,908$ Restricted $38,567,931$ $37,665,548$ $145,013$ $96,364$ $38,712,944$ $37,761,912$ Unrestricted (Deficit) $(33,659,001)$ $(31,344,768)$ $1,979,804$ $3,393,413$ $(31,679,197)$ $(27,951,355)$		27,450,937	40,466,671	1,186,500	1,770,547	28,637,437	42,237,218	
Other Amounts         14,548,307         17,202,724         14,972,985         15,954,028         29,521,292         33,156,752           Total Liabilities         68,257,609         83,391,702         18,472,242         20,121,003         86,729,851         103,512,705           Deferred Inflows of Resources         11,914,727         10,935,782         0         0         11,914,727         10,935,782           Pension         6,825,194         371,654         302,598         10,539         7,127,792         382,193           OPEB         1,781,290         0         73,956         0         1,855,246         0           Total Deferred Inflows of Resources         20,521,211         11,307,436         376,554         10,539         20,897,765         11,317,975           Net Position Net Investment in in Capital Assets         106,134,401         102,248,115         30,405,682         30,674,793         136,540,083         132,922,908           Restricted         38,567,931         37,665,548         145,013         96,364         38,712,944         37,761,912           Unrestricted (Deficit)         (33,659,001)         (31,344,768)         1,979,804         3,393,413         (31,679,197)         (27,951,355)								
Total Liabilities         68,257,609         83,391,702         18,472,242         20,121,003         86,729,851         103,512,705           Deferred Inflows of Resources         Property Taxes         11,914,727         10,935,782         0         0         11,914,727         10,935,782           Pension         6,825,194         371,654         302,598         10,539         7,127,792         382,193           OPEB         1,781,290         0         73,956         0         1,855,246         0           Total Deferred Inflows of Resources         20,521,211         11,307,436         376,554         10,539         20,897,765         11,317,975           Net Position Net Investment in in Capital Assets         106,134,401         102,248,115         30,405,682         30,674,793         136,540,083         132,922,908           Restricted         38,567,931         37,665,548         145,013         96,364         38,712,944         37,761,912           Unrestricted (Deficit)         (33,659,001)         (31,344,768)         1,979,804         3,393,413         (31,679,197)         (27,951,355)	•							
of Resources           Property Taxes         11,914,727         10,935,782         0         0         11,914,727         10,935,782           Pension         6,825,194         371,654         302,598         10,539         7,127,792         382,193           OPEB         1,781,290         0         73,956         0         1,855,246         0           Total Deferred Inflows of Resources         20,521,211         11,307,436         376,554         10,539         20,897,765         11,317,975           Net Position Net Investment in in Capital Assets         106,134,401         102,248,115         30,405,682         30,674,793         136,540,083         132,922,908           Restricted         38,567,931         37,665,548         145,013         96,364         38,712,944         37,761,912           Unrestricted (Deficit)         (33,659,001)         (31,344,768)         1,979,804         3,393,413         (31,679,197)         (27,951,355)	Total Liabilities	68,257,609	83,391,702	18,472,242	20,121,003	86,729,851	103,512,705	
of Resources           Property Taxes         11,914,727         10,935,782         0         0         11,914,727         10,935,782           Pension         6,825,194         371,654         302,598         10,539         7,127,792         382,193           OPEB         1,781,290         0         73,956         0         1,855,246         0           Total Deferred Inflows of Resources         20,521,211         11,307,436         376,554         10,539         20,897,765         11,317,975           Net Position Net Investment in in Capital Assets         106,134,401         102,248,115         30,405,682         30,674,793         136,540,083         132,922,908           Restricted         38,567,931         37,665,548         145,013         96,364         38,712,944         37,761,912           Unrestricted (Deficit)         (33,659,001)         (31,344,768)         1,979,804         3,393,413         (31,679,197)         (27,951,355)	Deferred Inflows							
Property Taxes         11,914,727         10,935,782         0         0         11,914,727         10,935,782           Pension         6,825,194         371,654         302,598         10,539         7,127,792         382,193           OPEB         1,781,290         0         73,956         0         1,855,246         0           Total Deferred Inflows of Resources         20,521,211         11,307,436         376,554         10,539         20,897,765         11,317,975           Net Position Net Investment in in Capital Assets         106,134,401         102,248,115         30,405,682         30,674,793         136,540,083         132,922,908           Restricted         38,567,931         37,665,548         145,013         96,364         38,712,944         37,761,912           Unrestricted (Deficit)         (33,659,001)         (31,344,768)         1,979,804         3,393,413         (31,679,197)         (27,951,355)								
Pension OPEB         6,825,194         371,654         302,598         10,539         7,127,792         382,193           OPEB         1,781,290         0         73,956         0         1,855,246         0           Total Deferred Inflows of Resources         20,521,211         11,307,436         376,554         10,539         20,897,765         11,317,975           Net Position in Capital Assets         106,134,401         102,248,115         30,405,682         30,674,793         136,540,083         132,922,908           Restricted         38,567,931         37,665,548         145,013         96,364         38,712,944         37,761,912           Unrestricted (Deficit)         (33,659,001)         (31,344,768)         1,979,804         3,393,413         (31,679,197)         (27,951,355)		11.914.727	10.935.782	0	0	11.914.727	10.935.782	
OPEB         1,781,290         0         73,956         0         1,855,246         0           Total Deferred Inflows of Resources         20,521,211         11,307,436         376,554         10,539         20,897,765         11,317,975           Net Position in Capital Assets         106,134,401         102,248,115         30,405,682         30,674,793         136,540,083         132,922,908           Restricted         38,567,931         37,665,548         145,013         96,364         38,712,944         37,761,912           Unrestricted (Deficit)         (33,659,001)         (31,344,768)         1,979,804         3,393,413         (31,679,197)         (27,951,355)			· · · ·					
Total Deferred Inflows of Resources         20,521,211         11,307,436         376,554         10,539         20,897,765         11,317,975           Net Position Net Investment in in Capital Assets         106,134,401         102,248,115         30,405,682         30,674,793         136,540,083         132,922,908           Restricted         38,567,931         37,665,548         145,013         96,364         38,712,944         37,761,912           Unrestricted (Deficit)         (33,659,001)         (31,344,768)         1,979,804         3,393,413         (31,679,197)         (27,951,355)								
Net Position           Net Investment in           in Capital Assets         106,134,401         102,248,115         30,405,682         30,674,793         136,540,083         132,922,908           Restricted         38,567,931         37,665,548         145,013         96,364         38,712,944         37,761,912           Unrestricted (Deficit)         (33,659,001)         (31,344,768)         1,979,804         3,393,413         (31,679,197)         (27,951,355)	<b>Total Deferred Inflows</b>							
Net Investment in in Capital Assets106,134,401102,248,11530,405,68230,674,793136,540,083132,922,908Restricted38,567,93137,665,548145,01396,36438,712,94437,761,912Unrestricted (Deficit)(33,659,001)(31,344,768)1,979,8043,393,413(31,679,197)(27,951,355)	of Resources	20,521,211	11,307,436	376,554	10,539	20,897,765	11,317,975	
Net Investment in in Capital Assets106,134,401102,248,11530,405,68230,674,793136,540,083132,922,908Restricted38,567,93137,665,548145,01396,36438,712,94437,761,912Unrestricted (Deficit)(33,659,001)(31,344,768)1,979,8043,393,413(31,679,197)(27,951,355)	Net Position							
in Capital Assets 106,134,401 102,248,115 30,405,682 30,674,793 136,540,083 132,922,908 Restricted 38,567,931 37,665,548 145,013 96,364 38,712,944 37,761,912 Unrestricted (Deficit) (33,659,001) (31,344,768) 1,979,804 3,393,413 (31,679,197) (27,951,355)								
Restricted38,567,93137,665,548145,01396,36438,712,94437,761,912Unrestricted (Deficit)(33,659,001)(31,344,768)1,979,8043,393,413(31,679,197)(27,951,355)		106,134,401	102,248,115	30,405.682	30,674,793	136,540.083	132,922.908	
Unrestricted (Deficit) (33,659,001) (31,344,768) 1,979,804 3,393,413 (31,679,197) (27,951,355)	÷							
	× /							

The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2018 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." For 2018, the County adopted GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting the net pension/OPEB asset and deferred outflows related to pension and OPEB.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability* or *net OPEB liability*. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability and the net OPEB liability (asset) to equal the County's proportionate share of each plan's collective:

- 1. Present value of estimated future pension/OPEB benefits attributable to active and inactive employees' past service
- 2. Minus plan assets available to pay these benefits

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability or the net OPEB liability. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's *change* in net pension liability and net OPEB liability (asset), respectively, not accounted for as deferred inflows/outflows.

As a result of implementing GASB 75, the County is reporting a net OPEB liability (asset) and deferred inflows/outflows of resources related to OPEB on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2017, from \$160,010,681 to \$142,733,465.

During 2018, total assets of the County increased \$2,126,310 or 0.89 percent from the prior year. Individually, capital assets increased \$4,328,301 or 2.65 percent while current and other assets decreased \$2,201,991 or 2.86 percent. The increase in capital assets is due primarily to completed infrastructure projects completed by the County Engineer in 2018. The decrease in current and other assets is due primarily to a reduction in cash and cash equivalents used to complete the aforementioned infrastructure projects as well as a reduction in cash and cash equivalents used to complete still on-going water and sewer projects.

During 2018 total liabilities decreased \$16,782,854, or 16.22 percent. The decrease in total liabilities was primarily due to a decrease in net pension liability. The net pension liability decrease represents the County's proportionate share of the OPERS traditional plan's unfunded benefits. The net OPEB liability increase represents the County's proportionate share of OPERS OPEB's unfunded benefits. As indicated previously, changes in pension/OPEB benefits, contribution rates, and return on investments affect the balance of the net pension/net OPEB (asset) liability.

The modest increase in current and other liabilities was an aggregate of a fairly significant increase in contracts payable for the Permanent Improvement Fund and modest increases in accrued wages in a number of funds, offset by a fairly significant decrease in accounts payable for the Permanent Improvement Fund. The decrease in long-term liabilities for amounts due within one year is primarily due to lower annual debt service requirements on existing debt issues, while the decrease in long-term liabilities for amounts due in more than one year is primarily due to lower future annual debt service requirements on existing debt issues.

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$143,573,830 (\$111,043,331 in governmental activities and \$32,530,499 in business-type activities) as of December 31, 2018. By far, the largest portion of the County's net position (95.10 percent) reflects its investment in capital assets (e.g., land, construction in progress, land improvements, buildings and building improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure), less any related debt, used to

acquire those assets, that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position, \$38,712,944 or 26.97 percent represents resources that are subject to restrictions on how they can be used. The remaining portion of the County's net position, (\$31,679,197) or (22.07) percent, are unrestricted and are to be used to meet the County's ongoing obligations to citizens and creditors. During 2018, the County's unrestricted portion of its' net position decreased \$3,727,842 or 13.34 percent.

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2018 and 2017, as Table 2 shows the changes in net position for 2018 compared to 2017.

Changes in Net Position						
	Governmenta	l Activities	Business-Typ	Business-Type Activities		als
-	2018	2017	2018	2017	2018	2017
Revenues						
Program Revenues:						
Charges for Services and Sales	\$11,726,397	\$10,706,743	\$6,594,058	\$6,991,975	\$18,320,455	\$17,698,718
Operating Grants and						
Contributions	31,079,187	28,246,968	0	0	31,079,187	28,246,968
Capital Grants and						
Contributions	1,631,589	5,761,752	39,793	53,807	1,671,382	5,815,559
Total Program Revenues	44,437,173	44,715,463	6,633,851	7,045,782	51,071,024	51,761,245
General Revenues:						
Property Taxes	10,671,758	12,603,607	0	0	10,671,758	12,603,607
Permissive Sales Taxes	13,664,567	13,554,168	348,946	347,457	14,013,513	13,901,625
Intergovernmental	2,104,002	2,016,190	0	0	2,104,002	2,016,190
Interest	272,872	240,589	26,505	23,928	299,377	264,517
Oil and Gas Lease Bonus	200,195	206,031	0	0	200,195	206,031
Gifts and Donations	91,958	0	0	0	91,958	0
Miscellaneous	273,274	209,105	18,962	49,263	292,236	258,368
Total General Revenues	27,278,626	28,829,690	394,413	420,648	27,673,039	29,250,338
Total Revenues	\$71,715,799	\$73,545,153	\$7,028,264	\$7,466,430	\$78,744,063	\$81,011,583
						(Continued)

# Table 2Changes in Net Position

Table 2

Changes in Net Position (continued)							
	Government	al Activities	Business-Tyj	be Activities	Totals		
	2018	2017	2018	2017	2018	2017	
Program Expenses							
General Government							
Legislative and Executive	\$8,183,065	\$8,734,780	\$0	\$0	\$8,183,065	\$8,734,780	
Judicial	5,142,195	5,305,254	0	0	5,142,195	5,305,254	
Public Safety	13,828,806	14,724,282	0	0	13,828,806	14,724,282	
Public Works	11,471,643	12,295,605	0	0	11,471,643	12,295,605	
Health	13,376,962	13,864,752	0	0	13,376,962	13,864,752	
Human Services	15,251,933	16,551,947	0	0	15,251,933	16,551,947	
Conservation and							
Recreation	286,189	215,807	0	0	286,189	215,807	
Economic Development	1,153,223	1,119,345	0	0	1,153,223	1,119,345	
Interest and Fiscal Charges	547,347	589,064	0	0	547,347	589,064	
Sewer	0	0	2,902,710	2,332,796	2,902,710	2,332,796	
Water	0	0	5,759,625	5,814,152	5,759,625	5,814,152	
Total Expenses	69,241,363	73,400,836	8,662,335	8,146,948	77,903,698	81,547,784	
Increase (Decrease) in Net							
Position before Special Item	2,474,436	144,317	(1,634,071)	(680,518)	840,365	(536,201)	
Special Item	0	0	0	1,787,727	0	1,787,727	
Increase (Decrease)							
in Net Position	2,474,436	144,317	(1,634,071)	1,107,209	840,365	1,251,526	
<b>Beginning Net Position</b>	108,568,895	N/A	34,164,570	N/A	142,733,465	N/A	
<b>Ending Net Position</b>	\$111,043,331	\$108,568,895	\$32,530,499	\$34,164,570	\$143,573,830	\$142,733,465	

The information necessary to restate the 2017 beginning balances and the 2017 OPEB expense amounts for the effects of the initial implementation of GASB 75 is not available. Therefore, 2017 program expenses still include OPEB expense of \$231,089 (\$221,671 for Governmental Activities and \$9,418 for Business-Type Activities) computed under GASB 45. GASB 45 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 75, OPEB expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of OPEB expense. Under GASB 75, the 2018 statements report OPEB expense of \$1,132,415. Consequently, in order to compare 2018 total program expenses to 2017, the following adjustments are needed:

	Governmental	Business-Type
	Activities	Activities
Total 2018 program expenses under GASB 75	\$69,241,363	\$8,662,335
OPEB expense under GASB 75	(1,075,165)	(57,250)
2018 contractually required contribution	9,828	447
Adjusted 2018 program expenses	68,176,026	8,605,532
Total 2017 program expenses under GASB 45	73,400,836	8,146,948
Increase (Decrease) in program expenses not related to OPEB	(\$5,224,810)	\$458,584

### **Governmental Activities**

Operating grants and contributions were the largest program revenues, accounting for \$31,079,187 or 43.34 percent of total governmental revenues. This represents an increase of \$2,832,219 from the prior year. The major recipients of intergovernmental program revenues were the Department of Job and Family Services (Public Assistance), Motor Vehicle and Gasoline Tax, Prevention and Recovery Board (Mental Health), and Developmental Disabilities governmental activities. The Motor Vehicle and Gasoline Tax Fund realized the most significant increase in operating grants and contributions as compared to the prior year.

Permissive sales tax revenues account for \$13,664,567 or 19.06 percent of total governmental revenues. Permissive sales tax revenues experienced an increase of \$110,399 from the prior year due to increased sales in the County.

Another major revenue component of governmental activities is the direct charges to users of governmental services which accounted for \$11,726,397 or 16.36 percent of total governmental revenues. These charges are for fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits. Charges for services increased \$1,019,654 from the prior year. The General Fund experienced the most significant increase in direct charges to user revenues.

Property tax revenues accounted for \$10,671,758 or 14.88 percent of total governmental revenues. Property tax revenues experienced a decrease of \$1,931,849 from the prior year, due primarily to the expiration of a county-wide levy.

Program expenses of governmental activities, not related to OPEB, decreased \$5,224,810 in 2018. This decrease is due primarily to significant decreases in legislative and executive general government program expenses for General Fund spending, decreases in public works expenses, decreases in human services expenses, and decreases in public safety program expenses for safety related spending. Other less significant increases also occurred in health expenses.

Human Services programs accounted for \$15,251,933, or 22.03 percent of total expenses for governmental activities.

Public Safety programs accounted for \$13,828,806, or 19.98 percent of total expenses for governmental activities.

Health programs accounted for \$13,376,962, or 19.32 percent of total expenses for governmental activities.

Public Works programs accounted for \$11,471,643, or 16.57 percent of total expenses for governmental activities.

Other major program expenses for governmental activities include legislative and executive general government programs which accounted for \$8,183,065, or 11.82 percent of total expenses, judicial general government programs which accounted for \$5,142,195, or 7.43 percent of total expenses, and economic development programs which accounted for \$1,153,223 or 1.67 percent of total expenses.

### **Business-Type Activities**

The net position of business-type activities decreased \$1,634,071 during 2018. Charges for services were the largest program revenue, accounting for \$6,594,058, or 93.83 percent of total business type revenues. Charges for services decreased \$397,917 from the prior year. This decrease is primarily due to an overall decrease in usage by existing customers.

Permissive sales tax revenues account for \$348,946 or 4.97 percent of total business type revenues. Permissive sales tax revenues experienced an increase of \$1,489 from the prior year due to increased sales in the County.

Capital grants and contributions account for \$39,793, or 0.57 percent of total business type revenues. Capital grants and contributions decreased \$14,014 from the prior year.

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

	Total Cost	of Services	Net Cost o	f Services	
	2018	2017	2018	2017	
General Government Legislative and Executive	\$8,183,065	\$8,734,780	\$2,882,770	\$4,251,544	
Judicial	5,142,195	5,305,254	3,522,611	3,166,672	
Public Safety	13,828,806	14,724,282	9,585,101	10,035,981	
Public Works	11,471,643	12,295,605	1,395,221	(375,796)	
Health	13,376,962	13,864,752	3,281,264	4,451,110	
Human Services	15,251,933	16,551,947	3,664,997	6,160,909	
Conservation and Recreation	286,189	215,807	286,189	215,807	
Economic Development and Assistance	1,153,223	1,119,345	(361,310)	190,082	
Interest and Fiscal Charges Total Expenses	<u>547,347</u>	589,064	<u>547,347</u>	589,064	
	\$69,241,363	\$73,400,836	\$24,804,190	\$28,685,373	

# Table 3Governmental Activities

Charges for services, operating grants, and capital grants totaling \$44,437,173 provide for 64.18 percent of the total governmental activities expenses of the County. The remaining net cost of services of \$24,804,190 in governmental activities is funded by property taxes, permissive sales taxes, non-restricted intergovernmental revenues, interest, and miscellaneous revenues, which were sufficient to cover these remaining expenses.

The \$9,585,101 in net costs of services for Public Safety indicates the general fund, permissive sales tax, and property tax levy support provided for the operation of the Sheriff's Department and the Detention Center. Management is extremely concerned with the fact that there are insufficient program revenues to operate the Justice and Detention Center. The County is exploring various options to help reduce the tax burden associated with the operation of the Justice and Detention Center.

The \$3,664,997 in net cost of services for Human Services demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved a property tax levy for the Children Services programs.

The \$3,281,264 in net cost of services for Health demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved property tax levies for several programs including the Prevention and Recovery Board (Mental Health) and Developmental Disabilities.

The \$1,395,221 in net cost of services for Public Works demonstrates the costs of services that are not supported from state and federal resources. As such, this amount indicates the portion that is funded by permissive sales taxes.

### **Financial Analysis of County Funds**

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

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

As of December 31, 2018, the County's governmental funds reported a total ending fund balance of \$35,612,357, a decrease of \$2,941,418 from the prior year. Of that total ending fund balance, \$29,692,015 is restricted, \$1,224,315 is non-spendable, \$712,959 is assigned for purchases on order, \$2,098,476 is assigned for future appropriations, and \$1,884,592 is unassigned and available for spending on behalf of its citizens as defined in (GASB) Statement No. 54. Of the amounts restricted, \$7,437,583 is restricted for developmental disabilities purposes, \$3,482,531 is restricted for motor vehicle and gasoline tax purposes, \$3,111,838 is restricted for mental health purposes, \$2,473,419 is restricted for debt service, \$2,310,497 is restricted for corrections and public safety purposes, \$2,119,983 is restricted for child support enforcement purposes, \$1,915,156 is restricted for local program purposes, \$1,272,355 is restricted for real estate assessment and delinquent collection purposes, \$1,204,125 is restricted for the children's home, \$521,598 is restricted for tuberculosis/crippled children purposes, \$155,253 is restricted for community development.

The General Fund is the primary operating fund of the County. At the end of 2018, the unassigned fund balance was \$2,231,382, while total fund balance was \$5,523,898. As a measure of the General Fund's liquidity, it may be useful to compare both the unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 17.21 percent compared to total General Fund expenditures, while total fund balance represents 42.61 percent of that same amount. The County's General Fund balance decreased \$71,798 during 2018. The key factors that contributed to this decrease were decreases in tax revenues and intergovernmental revenues, offset slightly by an increase in permissive sales tax revenues.

The Developmental Disabilities Fund balance at the end of 2018 is \$7,540,428. This represents an increase of \$803,379 from the prior year due primarily to an increase in intergovernmental revenues during 2018.

The Motor Vehicle and Gas Tax Fund balance at the end of 2018 is \$3,868,602. This represents a decrease of \$397,278 from the prior year. This decrease was due to increased project related spending during 2018.

The Public Assistance Fund balance at the end of 2018 is \$214,867 which is an increase of \$106,813 from the prior year, due primarily to a decrease in overall spending during 2018.

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

As of December 31, 2018, net position for the County's enterprise funds was \$32,530,499. Of that total, \$1,979,804 represents unrestricted net position that is available for spending for enterprise operations at the County's discretion.

As of December 31, 2018, unrestricted net position in the self-insurance programs was \$5,130,608. This represents an increase in unrestricted net position of \$955,680 from the prior year. The main factor that contributed to this increase in net position was a reduction in health care related costs during 2018. In light of the ever increasing health care costs, plan funding changes have also been implemented for 2019. Employee deductibles and out of pocket maximums were both increased. The Commissioners believe that these changes will eliminate any decrease in net position for the upcoming year. The County Commissioners review the County's health insurance plan every year, and make any necessary changes to keep the plan solvent.

### **Budgetary Highlights**

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

For the General Fund, changes from the original budget to the final budget have been primarily due to conservative spending. The County amends its final budget in relation to year end actual activity. As a result, there is no variance between final estimated revenues and actual. There are no significant variances between final appropriations and actual. Fluctuations in growth and diversity have typically not occurred in Jefferson County, allowing department managers the ability to consistently predict revenues and expenditures.

### Capital Assets and Debt Administration

*Capital Assets* - The County's investment in capital assets for governmental and business-type activities as of December 31, 2018, was \$167,633,186 (net of accumulated depreciation). This includes land and improvements, buildings and improvements, machinery and equipment, vehicles, infrastructure, and construction in progress.

For governmental activities, significant capital asset additions during 2018 included the completion of construction and resurfacing of two county parking lots at a total cost of \$379,825, the purchase of 10 vehicles by various departments at a total cost of \$620,941, the purchase of 6 pieces of machinery/heavy equipment at a total cost of \$545,891, the replacement or significant upgrade of 12 bridges at a cost of \$5,129,287, and 45.38 miles of road resurfacing and road base improvements at a cost of \$4,182,720. Of the road resurfacing and road base improvements, 5.47 miles at a cost of \$1,631,589 was completed and financed by various gas and oil companies currently active in the County. This work was completed as part of a road maintenance agreement with the County Engineer's Office.

For business-type activities, capital asset additions during 2018 included the purchase of 3 new vehicles at a total cost of \$90,584, as well as a number of smaller additions. A number of significant projects are currently under design and/or construction, and are expected to be completed in the next two to three years.

Note 11 (Capital Assets) provides capital asset activity during 2018.

*Long Term Debt* - As of December 31, 2018, the County had total general obligation bonded debt outstanding of \$17,508,829. The majority of this debt (\$14,292,441) is expected to be repaid through governmental activities. The remaining portion (\$3,216,388) is expected to be repaid through a combination of business type activities and assessments.

On May 16, 2019, the County issued \$2,000,000 in general obligation manuscript bonds. These bonds were issued to finance various improvements throughout the County. All of the bonds were issued with a fixed interest rate. See Subsequent Event Note 26 for more information.

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

Other outstanding long-term debt included O.E.P.A. loans in the amount of \$7,008,354, revenue bonds in the amount of \$5,511,000, O.A.Q.D.A. loans in the amount of \$858,549, O.P.W.C. loans in the amount of \$153,391, and capital leases payable in the amount of \$7,677.

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

### **Economic Factors**

The unemployment rate for the County is currently 6.4 percent, which is a decrease from 6.6 percent a year ago. This rate exceeds the State's current rate of 4.8 percent and the current national rate of 3.7 percent. The decrease was the result of increased employment opportunities as gas and oil activity throughout the County.

The County's \$1.373 billion tax base has increased approximately 13.59 percent over the last five years. Real property tax values and public utility personal property tax values within the County have both risen steadily over the past several years. This has allowed the County's tax base to grow over the past several years.

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

The various economic factors were considered in the preparation of the County's 2018 budget, and will be considered in the preparation of future budgets. Appropriate measures will be taken to ensure spending is within available resources.

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

### **Requests for Information**

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

### Jefferson County, Ohio Statement of Net Position December 31, 2018

	Primary Government			
	Governmental Activities	Business Type Activities	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$33,800,106	\$3,657,491	\$37,457,597	
Cash and Cash Equivalents in Segregated Accounts Accounts Receivable	147,285 1,757,697	0 826,905	147,285 2,584,602	
Internal Balances	13,460	(13,460)	2,584,002	
Intergovernmental Receivable	13,013,649	0	13,013,649	
Permissive Sales Taxes Receivable	3,287,486	84,296	3,371,782	
Cash and Cash Equivalents with Fiscal Agents	2,710,706	0	2,710,706	
Investments	140,000	58,560	198,560	
Prepaid Items Materials and Supplies Inventory	472,795 443,766	23,074 4,764	495,869 448,530	
Property Taxes Receivable	13,373,724	4,704	13,373,724	
Special Assessments Receivable	0	58,468	58,468	
Unamortized Bond Insurance Premiums	22,027	15,004	37,031	
Investments with Fiscal Agents	1,013,654	0	1,013,654	
Net OPEB Asset	98,508	0	98,508	
Non-Depreciable Capital Assets Depreciable Capital Assets, Net	8,303,560	2,819,824	11,123,384	
Total Assets	113,019,805	43,489,997	156,509,802	
	191,618,228	51,024,923	242,643,151	
Deferred Outflows of Resources Pension	6,922,578	296,391	7,218,969	
OPEB	1,281,345	57,981	1,339,326	
Total Deferred Outflows of Resources	8,203,923	354,372	8,558,295	
Liabilities Accounts Payable	842,315	41,416	883,731	
Contracts Payable	1,031,016	30,010	1,061,026	
Accrued Wages and Benefits	964,410	45,876	1,010,286	
Intergovernmental Payable	1,109,270	260,491	1,369,761	
Retainage Payable	309,909	0	309,909	
Matured Severance Payable	3,587	0	3,587	
Accrued Interest Payable	50,376	122,730	173,106	
Unearned Revenue Claims Payable - Health	4,411 688,369	0 0	4,411 688,369	
Long-Term Liabilities: Due Within One Year	4,054,583	1,030,409	5,084,992	
Due In More Than One Year:				
Net Pension Liability	27,450,937	1,186,500	28,637,437	
Net OPEB Liability Other Amounts Due in More Than One Year	17,200,119 14,548,307	781,825 14,972,985	17,981,944 29,521,292	
Total Liabilities	68,257,609	18,472,242	86,729,851	
Deferred Inflows of Resources				
Property Taxes	11,914,727	0	11,914,727	
Pension OPEB	6,825,194 1,781,290	302,598 73,956	7,127,792 1,855,246	
Total Deferred Inflows of Resources	20,521,211	376,554	20,897,765	
Net Position				
Net Investment in Capital Assets	106,134,401	30,405,682	136,540,083	
Restricted for:	2 567 400	64.002	2 621 592	
Debt Service Capital Outlay	2,567,490 1,845,632	64,093 0	2,631,583 1,845,632	
Children's Home	1,204,125	0	1,204,125	
Community Development	11,799	0	11,799	
Motor Vehicle and Gasoline Tax	9,157,484	0	9,157,484	
Mental Health	3,688,035	0	3,688,035	
Developmental Disabilities	8,409,622	0	8,409,622	
Tuberculosis/Crippled Child Levy Public Assistance	521,598	0	521,598	
Children Services	168,794 2,324,075	0 0	168,794 2,324,075	
Court/Corrections and Public Safety	2,324,075	0	2,324,075	
Child Support Enforcement	2,250,643	0	2,250,643	
Senior Citizens Levy	340,664	0	340,664	
Real Estate Assessment and Delinquent Collections	1,350,773	0	1,350,773	
Local Programs	2,033,191	0	2,033,191	
Replacement and Improvement	0	80,920	80,920	
Unclaimed Monies Unrestricted (Deficit)	307,754 (33,659,001)	0 1,979,804	307,754 (31,679,197)	

See accompanying notes to the basic financial statements

## Jefferson County, Ohio Statement of Activities For the Year Ended December 31, 2018

		Program Revenues				
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions		
Governmental Activities						
General Government:						
Legislative and Executive	\$8,183,065	\$4,874,465	\$425,830	\$0		
Judicial	5,142,195	1,619,584	0	0		
Public Safety	13,828,806	2,478,342	1,765,363	0		
Public Works	11,471,643	119,349	8,325,484	1,631,589		
Health	13,376,962	972,011	9,123,687	0		
Human Services	15,251,933	391,504	11,195,432	0		
Conservation and Recreation	286,189	0	0	0		
Economic Development and Assistance	1,153,223	1,271,142	243,391	0		
Interest and Fiscal Charges	547,347	0	0	0		
Total Governmental Activities	69,241,363	11,726,397	31,079,187	1,631,589		
Business Type Activities						
Sewer	2,902,710	1,867,360	0	950		
Water	5,759,625	4,726,698	0	38,843		
Total Business Type Activities	8,662,335	6,594,058	0	39,793		
Total Primary Government	\$77,903,698	\$18,320,455	\$31,079,187	\$1,671,382		

General Revenues Property Taxes Levied for General Purposes Property Taxes Levied for: Mental Health Developmental Disabilities Jail Operating Emergency 911 Children Services Senior Citizens Permissive Sales Taxes Levied for General Purposes Permissive Sales Taxes Levied for: Road and Bridge Improvements Public Safety Jail Operating Debt Service Sewer Water Grants and Entitlements not Restricted to Specific Programs Investment Earnings Oil and Gas Lease Bonus Unrestricted Contributions Miscellaneous

Total General Revenue

Change in Net Position

Net Position Beginning of Year - Restated (Note 3)

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position Primary Government						
Governmental Activities	Business Type Activities	Total				
(\$2,882,770)	\$0	(\$2,882,770)				
(3,522,611)	0	(3,522,611)				
(9,585,101)	0	(9,585,101)				
(1,395,221)	0	(1,395,221)				
(3,281,264)	0	(3,281,264				
(3,664,997)	0	(3,664,997				
(286,189)	0	(286,189)				
361,310	0	361,310				
(547,347)	0	(547,347				
(24,804,190)	0	(24,804,190				
0	(1.02.4.400)	(1.02.4.400				
0	(1,034,400)	(1,034,400				
0	(994,084)	(994,084				
0	(2,028,484)	(2,028,484				
(24,804,190)	(2,028,484)	(26,832,674				
2,234,196	0	2,234,196				
345,159	0	345,159				
2,905,049	0	2,905,049				
1,268,256	0	1,268,256				
1,766,371	0	1,766,371				
809,409	0	809,409				
1,343,318	0	1,343,318				
6,442,305	0	6,442,305				
3,747,543	0	3,747,543				
1,846,315	0	1,846,315				
500,000	0	500,000				
1,128,404	0	1,128,404				
0	115,308	115,308				
0	233,638	233,638				
2,104,002	0	2,104,002				
272,872	26,505	299,377				
200,195	0	200,195				
91,958	0	91,958				
273,274	18,962	292,236				
27,278,626	394,413	27,673,039				
2,474,436	(1,634,071)	840,365				
108,568,895	34,164,570	142,733,465				
\$111,043,331	\$32,530,499	\$143,573,830				

### Jefferson County, Ohio Balance Sheet Governmental Funds December 31, 2018

Assis         Size         Size <thsize< th="">         Size         Size         <th< th=""><th></th><th>General</th><th>Public Assistance</th><th>Motor Vehicle Gasoline Tax</th><th>Developmental Disabilities</th><th>Other Governmental Funds</th><th>Total Governmental Funds</th></th<></thsize<>		General	Public Assistance	Motor Vehicle Gasoline Tax	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
Cali Jardi Equivalents in Segregated Accounts         0 </td <td>Assets</td> <td>\$1.104.50¢</td> <td>6200.250</td> <td>A2 050 000</td> <td>\$&lt; 202 FF1</td> <td>¢17 100 000</td> <td><b>605</b> 055 004</td>	Assets	\$1.104.50¢	6200.250	A2 050 000	\$< 202 FF1	¢17 100 000	<b>605</b> 055 004
Incomments         0         0         0         0         140,000         140,000           Equity in Poleia Cah and Can Bagwalens         22,754         0         0         0         464,413         791,107           Cab and Can Significator with Field Agents         0         0         0         0         444,85         444,85           Marcian and Supplies Incentury         39,483         14,719         335,658         9,444         444,85         444,85           Progenty Trans         2,855,304         0         0         5,072,027         6,891,331         13,372,748           Accounts         67,2559         302,211         108,221         0         32,359         0         22,238         1,230,310           Premister State         510,958,148         551,310,377         510,260,340         512,312,744         500,416         30,308         30,312,640           Premister State         510,958,148         512,302,377         510,260,340         512,312,744         500,114,058         512,327           Total Acces         510,956         520,1051         547,423         550,310         532,299         503,320           Total Acces         510,956         520,1051         547,423         533,349         548							
Restriction         Additional construction of the physical expension of the physical expensis and the physical expe						,	
Epsity in Poole Cale and Cale Septonlamis         336,574         0         0         0         446,6413         792,167           Cale and Cale Septonlamis with Facel Agents         0         0         0         0         0         0         1,013,654         1,139           Investments with Facel Agents         2,853,513         0         0         3,657,827         6,801,293         1,037,372,14           Recentable:         2,853,513         0         2,253,519         0         2,252,010         3,657,827         6,801,293         1,317,372,14           Accounts         6,252,53         507,223         1,250,310         0         2,22,081         1,513,313           Accounts         6,125,253         507,223         2,450,101         3,007,019         1,313,44           Accounts         113,344         44,855         50,413         3,227,71         1,234         472,025           Toral Accor         510,656,114         \$11,730,01         0         2,22,24         530,1398         594,235           Contrast Royable         110,147         13,434         44,855         44,239         1,23,24         139,940           Contrast Royable         110,147         13,34,41         51,510,31         0         0		0	0	0	0	140,000	140,000
Call Introducts with Fiscal Agents         0         0         0         14967         14967           Interistication With Fiscal Agents         0         0         0         1011.654         1011.654           Materials and Supples Inventory         24,843         1,719         335,658         9,444         44,058         44,158           Property Taxis         255,513         0         92,5519         0         22,2268         13,237,124           Accounts         672,559         500,2311         0         22,2528         13,237,124           Accounts         672,559         500,2311         0         3,000,099         13,015,49           Interfind         1,056,909         199,931         0         0         2,888,32         322,518           Propati Remin         1,33,444         44,885         50,013         53,237         102,266         472,797           And Asers         51,059,81,85         51,050,004         52,127,478         53,014,063         56,552,207           Advined Sevence Public         110,000         42,2277         0         44,57,39         103,106           Accounts Pupahic         119,000         0         0         0         22,42,99         35,553		326 754	0	0	0	466 413	793 167
Investment with Find Agent         0         0         0         0         0         0         0         1.01364         1.01364           Receivable:         Property Torss         2.825,304         0         0         5.057,227         6.81333         1.3273.72           Permissive Sales         1.553,133         0         0.235,101         0         8.8322         3.2374,604           Accounts         0.557,307         0.498,103         1.5272,101         0         8.8322         3.2374,604           Permissive Sales         1.555,133         0         0.235,101         0         3.03,803         1.3275,724           Permissive Sales         1.058,699         195,931         5.922,127         0.03,800         3.226,5310           Perguid hems         1.33,644         44,805         50,113         517,032         547,033         545,82,207           Labitice         2.400,906         59,9725         3.226,101         53,224,29         59,641,010,000         53,77         0         0         2.00,90         3.562,29         59,649,010,000         0         53,77         0         0         0         0         0         0         53,77,72         6,93,73         99,93,55         1,94,447         1,101							,
Material and Supplies Inventory         39,443         14,179         333,568         9,448         44,876           Property Taxes         2,825,344         0         0         0,828,822         33,327,486           Accounts         6,725,53         607,231         10,6321         0         323,201,486           Intergovernmental         1,105,733         460,311         507,235         2,450,100         320,001,99         130,134,690           Property Taxes         67,253         50,023,11         106,321         0         323,293         130,1469           Property Taxes         700,260,314         507,237         50,041,31         93,397         150,246         422,275           Total Acces         \$10,059,114         44,095         50,413         93,397         150,246         422,275           Accounts Physike         171,000         0         422,277         0         45,739         164,101           Manard Scientics Physike         191,147         13,731         8,464         10,129         35,2429         0,4410           Manard Scientics Physike         19,000         3,359         0         0         2,852,319         1,853,444         10,129         1,359           Marcia Scientics Physike						· · ·	
Receivable:         1           Property Taxes         2,825,304         0         0         3,657,027         6,981,303         1,357,72           Permissive Sales Taxes         1,255,115         0         2,251,9         0         828,822         3,287,846           Accounts         1,05,733         465,511         5072,293         2,450,101         3,202,109         1,313,114           Interfinid         1,05,733         465,511         5072,293         2,450,101         3,202,109         1,313,114,49           Production         1,13,441         44,485         50,411         0,1393         510,224         472,295           Total Asses         510,550,114         511,353,377         510,203,04         512,527,44         500,114,638         565,350,207           Total Asses         510,508,114         512,444         510,103         547,435         500,1048         543,113           Accounts Popula         710,000         0         426,277         1,74,13         546,579,207         366,470,29         1,341,414           Accounts Popula         100,100         0         2,357,00         0         0         0         3,887           Retinging Popula         130,100         0         0         0	-						
Parameter         1,55,155         0         92,519         0         828,82         3,237,868           Accounts         672,559         507,235         106,321         0         322,08         1,320,319           Interfind         1,105,743         166,511         597,235         2,160,101         3,021,99         1,31,31,34         44,855         50,413         93,307         150,246         472,795           Trust Asses         510,924,144         531,56,317         510,024,04         512,714         510,114,31         565,382,207           Commiss Payable         131,006         590,725         520,11,611         547,435         530,008         544,315           Commiss Payable         190,00         0         422,77         0         456,709         131,016           Accounts Payable         190,00         0         0         0         0         357,90         100,00         0         3587         0         0         0         0         358,70         0         0         0         358,70         0         0         0         357,70         0         0         0         348,73         1,172,016         1,172,016         1,172,016         1,172,016         1,172,016         1,172,016 <td></td> <td>,</td> <td>,</td> <td></td> <td>- , -</td> <td>,</td> <td>- ,</td>		,	,		- , -	,	- ,
Accounts         672:50         907:231         108.321         0         232:208         1.503:309           Intergovernmental         1,105:73         465:301         597:229         2.490,101         3020,199         305,199         3020,199         305,199         3020,199         305,199         3020,199         305,199         303,205         1,172,016         Intergovernmental Payable         1,109,270         1,109,270         1,109,270         1,109,270         1,109,270         1,109,270         1,109,270         1,109,270         1,109,270         1,109,270         1,109,270         1,109,270         1,109,270         1,109,270         1,109,270         1,1	Property Taxes	2,825,304	0	0	3,657,027	6,891,393	13,373,724
Intergrand         1.105.743         3.972.295         2.490.101         3.202.199         1313.649           Interfind         3.306.6499         193.931         0         0         20.803         3.328.510           Prepaid fems         133.844         44.895         50.413         93.397         150.246         472.795           Inductors         \$10.958.184         \$15.516.37         \$10.260.304         \$12.512.744         \$50.114.685         \$55.82.207           Inductors         \$20.050         \$90.725         \$26.1051         \$47.435         \$503.098         \$584.2315           Contract Payable         191.147         13.781         84.645         201.199         33.245         964.10           Matured Sverance Payable         190.01         3.587         0         0         0         3.587           Restamage Payable         190.91         53.24         313         78.19         20.099         309.096           Interdimal Payable         190.9559         573.802         356.038         205.969         90.447         1.109.270           Unsemide Revenue         0         0         0         0         44.11         44.11           Total Labelitetion of Resources         2.261.023         4	Permissive Sales Taxes	1,535,135	0	923,519	0	828,832	3,287,486
Internand         3.066.699         195.931         0         0         0.20880         3.285.510           Total Asers         \$10.958,184         \$11.53.844         44.895         \$0.0,13         \$9.3,97         150.246         \$472.795           Liabilitis         Accounts Payable         \$140.006         \$90.725         \$261.051         \$47.435         \$30.098         \$542.315           Countrack Payable         171.000         0         \$23.570         0         0         3.587           Retinang Payable         190.147         134.781         84.645         201.199         352.2429         9464.410           Antered Sevenment Payable         0         3.587         0         0         0         3.587           Retinang Payable         190.00         0         0         0         0         3.637         10.10.487         11.01.02.79           Interfind Payable         190.019         573.802         36.033         205.598         10.04.87         11.01.02.79           Intermole Payable         102.999         373.802         3.55.51.14         4.44.19         2.443.29.44         4.44.51           Intermole Payable         102.997         3.55.53.14         5.55.53.14         4.44.9320         9.122	Accounts	672,550	507,231	108,321	0	232,208	1,520,310
Prepaid lems         133.84         44.895         50.413         93.397         150.246         472.798           Total Accers         510.958,184         \$11.538,337         \$10.260,304         \$11.2512,74         \$50.014.638         \$56.5382,207           Labities         Accounts Payable         \$140,006         \$90,725         \$261,051         \$47.435         \$50.014.638         \$5842,313           Contracts Payable         191,147         13.781         84.645         201.399         352.42         964.410           Matterd Sevenne Payable         100         0         0         0         200.999,303         90.930         90.09         0         0         200.999,303         11.120.16           Intergovernmend Payable         159,811         53.264         31.373         203.999         12.245.81         44.11         4.411           Cont Labitities         683.923         856.159         836.388         532.996         2.537.468         5.450.914           Total Labitities         683.923         455.11         5.553.14         1.244.910         1.147.2016           Inversite Mayable         1.246.21         5.553.14         1.244.910         1.317.88         1.194.727           Unavailable Revenue         2.2681.038	Intergovernmental	1,105,743	465,311	5,972,295	2,450,101	3,020,199	13,013,649
Total Assers         \$10,058,184         \$1,515,337         \$10,260,304         \$12,512,724         \$30,114,688         \$96,538,2207           Liabilities         Accounts Psyable         \$11,000         \$90,725         \$26,10,51         \$47,435         \$50,0098         \$842,315           Contracts Psyable         171,000         0         \$42,3277         0         \$46,739         1,031,016           Accrued Wages and Benefits         191,147         134,781         \$44,654         201,399         322,429         \$96,440           Matured Sevence Psyable         0         0         0         0         \$20,099         \$30,909         \$100,903         \$11,012,016           Interfund Psyable         102,959         \$73,802         \$36,338         \$32,296         \$2,527,468         \$5,46,934           Deterred Inflows of Resources         2,169,325         465,311         \$5,553,314         1,241,419         \$208,320         12,418,189           Total Labilities         683,923         465,311         \$5,553,314         4,439,320         9,122,608         2,43,32,916           Tunauliable Revenue         2,169,325         465,311         \$5,553,314         4,44,58         4,453         44,578         44,576         44,572,98         12,418,189         <	Interfund	3,068,699	195,931	0	0	20,880	3,285,510
Labilities         St40,006         S90,725         S261,051         S147,455         S103,098         S442,315           Commers Payable         171,000         0         423,2277         0         46,759         1331,016           Accensed Wages and Benefits         191,147         134,781         84,654         201,399         352,429         964,410           Matured Sevenese Payable         190,000         0         0         0         309,999         1172,016           Interfued Payable         192,099         573,802         166,033         205,999         190,487         1,109,270           Interfued Payable         102,959         573,802         166,038         532,996         2,527,468         5,436,934           Deferred Inflows of Resources         0         0         0         3,104,901         6,138,788         1,014,272           Property Taxes         2,581,038         0         0         3,144,901         2,083,820         1,2418,189           Intarular Inflows of Resources         2,169,325         465,311         5,555,314         4,44,99         2,043,329,162           Property Taxes         2,316,325         0         0         0         0         0         0         0         0	Prepaid Items	133,844	44,895	50,413	93,397	150,246	472,795
Accounts Payable         \$140,006         \$90,725         \$261,051         \$47,435         \$130,008         \$842,315           Contrasts Payable         171,000         0         42,2277         0         436,739         1031,016           Accrued Wages and Benefits         191,147         134,781         84,64         201,399         552,429         964,410           Matured Sevenue Payable         0         3,587         0         0         0         3,587           Reatings Payable         19,000         0         0         0         290,909         309,909           Interind Payable         19,000         0         0         0         4,411         4,411           Interind Payable         102,299         573,802         365,033         205,988         199,0435         1,109,272           Incance Merece         0         0         0         1,4411         2,4419         2,983,820         1,2418,189           Total Definitions of Resources         2,510,33         0         0         3,194,901         6,138,788         11,914,271           Total Definition of Resources         2,473,03         4,455,311         5,555,314         4,439,320         9,122,608         2,433,2916           Fund Bal	Total Assets	\$10,958,184	\$1,536,337	\$10,260,304	\$12,512,744	\$30,114,638	\$65,382,207
Accounts Payable         \$140,006         \$90,725         \$261,051         \$47,435         \$130,008         \$842,315           Contrasts Payable         171,000         0         42,2277         0         436,739         1031,016           Accrued Wages and Benefits         191,147         134,781         84,64         201,399         552,429         964,410           Matured Sevenue Payable         0         3,587         0         0         0         3,587           Reatings Payable         19,000         0         0         0         290,909         309,909           Interind Payable         19,000         0         0         0         4,411         4,411           Interind Payable         102,299         573,802         365,033         205,988         199,0435         1,109,272           Incance Merece         0         0         0         1,4411         2,4419         2,983,820         1,2418,189           Total Definitions of Resources         2,510,33         0         0         3,194,901         6,138,788         11,914,271           Total Definition of Resources         2,473,03         4,455,311         5,555,314         4,439,320         9,122,608         2,433,2916           Fund Bal	Liabilities						
Contras Payable         171,000         0         423,277         0         436,739         (1,031,016)           Accrued Wages and Benefits         191,147         134,781         84,664         201,399         532,429         904,410           Marced Sevennoe Payable         0         0         0         0         0         3587         0         0         0         3587           Intergioner Marchall         59,811         53,264         31,373         78,173         949,395         1,172,016           Unearmed Revenue         0         0         0         0         4,411         4,411           Total Labilities         683,923         856,159         836,388         532,096         2,527,468         5,436,934           Percent Inflows of Resources         2,581,035         0         0         0         1,04,001         6,138,788         11,014,727           Tonavailable Revenue         2,169,225         465,311         5,555,314         1,244,419         2,983,820         1,241,8189           Total Deferred Inflows of Resources         4,750,363         446,511         5,555,314         4,449,320         9,122,608         2,4332,916           Funavailable Revenue         0         0         0 <t< td=""><td></td><td>\$140,006</td><td>\$90,725</td><td>\$261,051</td><td>\$47,435</td><td>\$303,098</td><td>\$842,315</td></t<>		\$140,006	\$90,725	\$261,051	\$47,435	\$303,098	\$842,315
Material Sevenance Payable         0         3.587         0         0         0         3.587           Retainage Payable         19,000         0         0         0         0         0         0         309,099           Intergovernmental Payable         102,059         573,802         306,333         205,999         1,172,016           Intergovernmental Payable         0         0         0         0         4,411         4,411           Total Labilities         683,923         856,159         836,388         532,996         2,527,468         5,436,934           Deferred Inflows of Resources         7         2,581,038         0         0         3,194,901         6,138,788         19,147,277           Unavailable Revenue         2,169,325         465,311         5,555,314         1,244,419         2,983,820         12,418,189           Total Deferred Inflows of Resources         4,750,363         14,719         335,658         9,448         44,458         441,766           Yreng Islameer         0         0         0         0         0         0         307,754           Unclaumed Monies         307,754         0         0         0         1,733,108         1,741,9         2,473,419		171,000	0		0	436,739	
Reminage Papable         19,000         0         0         200,000         300,000           Interfund Payable         59,811         53,264         31,373         78,173         940,395         1,172,016           Intermod Payable         0         0         0         0         0         44.11         4.411           Total Liabilities         683,923         856,159         836,388         532,2996         2,527.468         5.436,934           Deferred Inflows of Resources                    7.87.73         7.87.73         7.87.78         11.914,727           Unavailable Revenue         2.169,225         .465,311         5.555,314         1.244,410         2.483,820         12.418,189           Total Deferred Inflows of Resources         4.750,63         .455,311         5.555,314         4.439         .44,37.66         7.92.2608         2.433,2016         12.418,189           Materials and Supplies Inventory         39,483         1.4,719         33.56.58         9.448         44,37.66         7.93.305         1.92.46         472,795         10.02.46         472,795         10.02.47.75.4         0         0         0	Accrued Wages and Benefits	191,147	134,781	84,654	201,399	352,429	964,410
Intergior         59,811         53,264         31,373         78,173         949,395         1,172,016           Unreamed Revenue         0         0         0         0         0         0         1,09,270           Unreamed Revenue         0         0         0         0         0         0         4,411         4,411           Total Liabilities         683,923         856,159         836,388         532,996         2,527,468         5,436,934           Deferred Inflows of Resources         2         1,04,901         6,138,788         11,914,727           Unavailable Kevenue         2,169,325         465,311         5,555,314         1,244,419         2,983,202         12,418,189           Total Deferred Inflows of Resources         4,750,363         465,311         5,555,314         4,439,320         9,122,668         24,332,916           Fund Blances         307,754         0         0         0         307,754         0         0         307,754           Uncaimed Monios         307,754         0         0         0         1,793,308         1,793,308         1,793,308         1,793,308         1,793,308         1,793,308         1,793,308         1,793,308         1,793,308         1,793,308	Matured Severance Payable	0	3,587	0	0	0	3,587
Intergovernmental Payable         102,959         573,802         36,033         205,989         100,487         1,109,270           Unsamed Revenue         0         0         0         0         0         4,411         4,411           Total Liabilities         683,923         856,159         836,388         532,096         2,527,468         5,436,934           Deferred Inflows of Resources         7         7         1,942,727         1,942,727         1,942,930         1,244,419         2,983,820         12,448,189           Total Deferred Inflows of Resources         4,750,363         465,311         5,555,314         4,439,320         9,122,608         24,332,916           Fund Balances         Nonspendable:         7         7         0         0         0         0         307,754           Unclaimed Monies         307,754         0         0         0         0         307,754           Conditiones         307,754         0         0         0         1,244,125         1,244,125         1,244,125         1,244,125         1,244,125         1,244,125         1,244,125         1,244,125         1,244,125         1,244,125         1,244,125         1,244,125         1,244,125         1,244,125         1,244,125	Retainage Payable	19,000	0	0	0	290,909	309,909
Unsame         0         0         0         0         4,411         4,411           Total Liabilities         683,923         856,159         836,388         532,996         2,527,468         5,436,934           Deferred Inflows of Resources         2,581,038         0         0,31,04,001         6,138,788         11,914,2727           Luavailable Revenue         2,169,225         465,311         5,555,314         4,439,200         9,122,608         24,332,916           Fund Balances         Namperiable:         Materials and Supplies Inventory         39,483         14,719         335,658         9,448         44,458         443,766           Prepatible:         30,754         0         0         0         0         307,754           Restricted for:         0         0         0         0         1,793,308         1,793,308         1,793,308         1,793,308         1,793,308         1,793,308         1,793,419         2,443,219         0         0         0         0         0,7437,419         2,443,418         1,418         1,199         1,199         1,199         1,199         1,199         1,199         1,199         1,199         1,199         1,199         1,199         1,199         1,199         1,199	Interfund Payable	59,811	53,264	31,373	78,173	949,395	1,172,016
Total Liabilities         683.923         856.159         836.388         532.996         2.527.468         5.436.934           Deferred Inflows of Resources         Property Taxes         0         0         3.194.901         6.138.788         11.914.727           Unavailable Revenue         2.693.25         465.311         5.555.314         1.244.419         2.983.820         12.418.189           Total Deferred Inflows of Resources         4.750.363         465.311         5.555.314         4.439.320         9.122.608         2.4332.916           Fund Balances         Nonspendable:         Nonspendable:         9.122.608         2.4332.916         9.122.608         2.4332.916           Materials and Supplies Inventory         39.483         14.719         335.658         9.448         44.458         443.766           Onespendable:         Nonspendable:         0 <td>Intergovernmental Payable</td> <td>102,959</td> <td>573,802</td> <td>36,033</td> <td>205,989</td> <td>190,487</td> <td>1,109,270</td>	Intergovernmental Payable	102,959	573,802	36,033	205,989	190,487	1,109,270
Deferred Inflows of Resources         2,581,038         0         0         3,194,901         6,138,788         11,914,727           Unavailable Revenue         2,169,325         465,311         5,555,314         1,244,419         2,983,820         12,418,189           Total Deferred Inflows of Resources         4,750,363         465,311         5,555,314         4,439,320         9,122,608         24,332,916           Fund Balances         Materials and Supplies Inventory         39,483         14,719         335,658         9,448         44,458         443,766           Prepaid Items         133,844         44,895         50,413         93,397         150,246         472,795           Unakimed Monies         337,754         0         0         0         0         2,473,419         2,473,419           Capital Outlay         0         0         0         0         1,793,308         1,793,308         1,793,308         1,793,308         1,793,308         1,244,125         1,244,125         1,244,125         1,244,125         1,244,125         1,244,125         1,244,125         1,244,125         1,244,125         1,244,125         1,244,125         1,244,125         1,244,125         1,244,125         1,244,125         1,244,125         1,244,125         1,244,125	Unearned Revenue	0	0	0	0	4,411	4,411
Property Taxes         2,581,038         0         0         3,194,901         6,138,788         11,914,727           Unavailable Revenue         2,169,325         465,311         5,555,314         1,244,419         2,983,820         12,418,189           Total Deferred Inflows of Resources         4,750,363         465,311         5,555,314         4,439,320         9,122,608         24,332,916           Fund Balances         Nonspendable:         9,448         44,458         443,766         9,448         44,458         443,766           Propail Items         133,844         44,895         50,413         93,397         150,246         472,759           Debt Service         0         0         0         0         0         0         0         0         0         0         37,754         0         0         0         0         0         1,793,308	Total Liabilities	683,923	856,159	836,388	532,996	2,527,468	5,436,934
Property Taxes         2,581,038         0         0         3,194,901         6,138,788         11,914,727           Unavailable Revenue         2,169,325         465,311         5,555,314         1,244,419         2,983,820         12,418,189           Total Deferred Inflows of Resources         4,750,363         465,311         5,555,314         4,439,320         9,122,608         24,332,916           Fund Balances         Nonspendable:         9,448         44,458         443,766         9,448         44,458         443,766           Propail Items         133,844         44,895         50,413         93,397         150,246         472,759           Debt Service         0         0         0         0         0         0         0         0         0         0         37,754         0         0         0         0         0         1,793,308	Defensed Inflows of Descussors						
Universitable Revenue         2,169,325         465,311         5,555,314         1,244,419         2,983,820         12,418,189           Total Deferred Inflows of Resources         4,750,363         465,311         5,555,314         4,439,320         9,122,608         24,332,916           Fund Balances         Materials and Supplies Inventory         39,483         14,719         335,658         9,448         44,458         443,766           Prepaid lens         133,844         44,895         50,413         93,397         150,246         472,795           Unclaimed Monies         307,754         0         0         0         0         2,473,419		2 581 038	0	0	3 194 901	6 138 788	11 914 727
Total Deferred Inflows of Resources         4.750,363         465,311         5,555,314         4,439,320         9,122,608         24,332,916           Fund Balances         Nonspendable:               24,332,916           Materials and Supplies Inventory         39,483         14,719         335,658         9,448         44,458         443,766           Prepaid Items         133,844         44,895         50,413         93,397         150,246         472,795           Unclaimed Monies         307,754         0         0         0         0         307,754           Debt Service         0         0         0         0         0         1,793,308         2,118,383         3,111,838	1 F						
Fund Balances           Monspendable:           Materials and Supplies Inventory         39,483         14,719         335,658         9,448         44,458         443,766           Prepaid Items         133,844         44,895         50,413         93,397         150,246         472,795           Unclaimed Monies         307,754         0         0         0         0         307,754           Restricted for:         0         0         0         0         1,793,308         1,793,308         1,793,308         1,793,308         1,793,308         1,793,308         1,793,308         1,793,308         1,1799         11,799         11,799         11,799         11,799         11,799         11,799         11,799         11,799         11,799         11,799         11,799         11,799         11,799         11,789         11,789         11,789         11,789         11,838         3,111,838         3,111,838         3,111,838         3,111,838         3,111,838         3,111,838         3,111,838         3,111,838         3,111,838         3,111,838         3,111,838         14,152,159         14,162,164         14,125,164         14,125,168         14,125,158         14,125,158         14,125,158         14,135,108         155,253         0							
Nonspendable:         39,483         14,719         335,658         9,448         44,458         443,766           Materials and Supplies Inventory         133,844         44,895         50,413         93,997         150,246         472,795           Unclaimed Monies         307,754         0         0         0         0         307,754           Restricted for:            0         0         0         2,473,419	Total Deferred inflows of Resources	4,750,505	405,511		4,459,520	9,122,000	24,332,710
Materials and Supplies Inventory         39,483         14,719         335,658         9,448         44,458         443,766           Prepaid Items         133,844         44,895         50,413         93,397         150,246         472,795           Restricted for:         0         0         0         0         2,473,419         2,473,418         2,473,419         2,473,419         2,473,419         2,473,418         2,473,418         2,473,418         2,473,418         2,473,418         2,473,418         2,473,418         2,473,418         2,474,84         44,458         443,760         0         0         3,482,531         0         0         3,11,838         3,1							
Prepaid Items         133,844         44,895         50,413         93,397         150,246         472,795           Unclaimed Monies         307,754         0         0         0         0         307,754           Debt Service         0         0         0         0         2,473,419         2,473,419         2,473,419           Capital Outlay         0         0         0         0         1,293,308         1,793,308         1,793,308         1,793,308         1,793,308         1,793,308         1,793,308         1,793,308         1,204,125<	*	20,402	14510	225 (50	0.440	44.450	110 5//
Unclaimed Monies         307,754         0         0         0         0         307,754           Restricted for:         0         0         0         0         2,473,419         1,204,125         1,204,1			· · · · ·				
Restricted for:         0         0         0         0         0         2,473,419         1,204,125         1,204	*			· · · · · · · · · · · · · · · · · · ·			
Debt Service         0         0         0         0         2,473,419         2,473,419           Capital Outlay         0         0         0         0         1,793,308         1,793,308           Children's Home         0         0         0         0         1,204,125         1,204,125           Community Development         0         0         0         1,799         1,1799         1,1799           Motor Vehicle and Gasoline Tax         0         0         0         3,482,531         0         0         3,482,531           Developmental Disabilities         0         0         0         7,437,583         0         7,437,583           Dubic Assistance         0         0         0         0         155,253         0         0         0         155,253           Public Assistance         0         0         0         0         2,310,497         2,310,497           Child Por Services         0         0         0         0         2,310,497         2,310,497           Child Support Enforcement         0         0         0         0         1,51,01         115,101           Real Estate Assessment and Delinquent Collections         0         0		307,754	0	0	0	0	307,754
Capital Outlay         0         0         0         0         1,793,308         1,793,308           Children's Home         0         0         0         0         1,204,125         1,204,125           Community Development         0         0         0         0         1,799,308         1,799,308           Motor Vehicle and Gasoline Tax         0         0         3,482,531         0         0         3,482,531           Mental Health         0         0         0         3,482,531         0         0         7,437,583           Developmental Disabilities         0         0         0         0         521,598         521,598           Public Assistance         0         155,253         0         0         0         1,767,469           Court/Corrections and Public Safety         0         0         0         0         2,310,497         2,310,497           Child Support Enforcement         0         0         0         0         1,51,011         115,101           Real Estate Assessment and Delinquent Collections         0         0         0         0         1,915,156         1,915,156           Assigned for:		0	0	0	0	2 472 410	2 472 410
Children's Home         0         0         0         0         1,204,125         1,204,125           Community Development         0         0         0         0         11,799         11,799           Motor Vehicle and Gasoline Tax         0         0         3,482,531         0         0         3,482,531           Mental Health         0         0         0         0         3,111,838         3,111,838           Developmental Disabilities         0         0         0         0         3,111,838         3,111,838           Developmental Disabilities         0         0         0         7,437,583         0         7,437,583           Tuberculosis/Crippled Child Levy         0         0         0         0         155,253         0         0         0         155,253           Court/Corrections and Public Safety         0         0         0         1,767,469							
Community Development         0         0         0         11,799         11,799           Motor Vehicle and Gasoline Tax         0         0         3,482,531         0         0         3,482,531           Mental Health         0         0         0         3,111,838         3,111,838           Developmental Disabilities         0         0         0         7,437,583         0         7,437,583           Tuberculosis/Crippled Child Levy         0         0         0         0         521,598         521,598           Public Assistance         0         155,253         0         0         0         157,253           Court/Corrections and Public Safety         0         0         0         0         1,767,469         1,767,469           Court/Corrections and Public Safety         0         0         0         0         2,310,497         2,310,497           Child Support Enforcement         0         0         0         0         11,5101         115,101           Real Estate Assessment and Delinquent Collections         0         0         0         1,272,355         1,272,355           Local Programs         0         0         0         0         0         2,098,476							
Motor Vehicle and Gasoline Tax         0         0         3,482,531         0         0         3,482,531           Mental Health         0         0         0         0         3,111,838         3,111,838           Developmental Disabilities         0         0         0         7,437,583         0         7,437,583           Tuberculosis/Crippled Child Levy         0         0         0         0         521,598           Public Assistance         0         155,253         0         0         0         155,253           Children Services         0         0         0         0         1,767,469         1,767,469           Court/Corrections and Public Safety         0         0         0         0         2,310,497         2,310,497           Child Support Enforcement         0         0         0         0         115,101         115,101           Real Estate Assessment and Delinquent Collections         0         0         0         1,272,355         1,272,355           Local Programs         0         0         0         0         1,915,156         1,915,156           Assigned for:         -         -         -         -         -         -         2,098,							
Mental Health         0         0         0         0         3,111,838         3,111,838           Developmental Disabilities         0         0         0         7,437,583         0         7,437,583           Tuberculosis/Crippled Child Levy         0         0         0         0         521,598         521,598           Public Assistance         0         155,253         0         0         0         155,253           Children Services         0         0         0         0         1,767,469         1,767,469           Children Services         0         0         0         0         1,767,469         1,767,469           Child Support Enforcement         0         0         0         0         2,119,983         2,119,983           Senior Citizens Levy         0         0         0         0         115,101         115,101           Real Estate Assessment and Delinquent Collections         0         0         0         0         1,915,156           Local Programs         0         0         0         0         0         1,915,156           Purchases on Order         712,959         0         0         0         2,098,476         0         0							
Developmental Disabilities         0         0         0         7,437,583         0         7,437,583           Tuberculosis/Crippled Child Levy         0         0         0         0         0         521,598         521,598           Public Assistance         0         155,253         0         0         0         155,253           Children Services         0         0         0         0         1,767,469         1,767,469           Court/Corrections and Public Safety         0         0         0         0         2,310,497         2,310,497           Child Support Enforcement         0         0         0         0         2,310,497         2,310,497           Child Support Enforcement         0         0         0         0         2,310,497         2,310,497           Child Support Enforcement         0         0         0         0         115,101         115,101           Real Estate Assessment and Delinquent Collections         0         0         0         1,915,156         1,915,156           Local Programs         0         0         0         0         0         1,915,156           Assigned for:         Purchases on Order         712,959         0         <							
Tuberculosis/Crippled Child Levy         0         0         0         521,598         521,598           Public Assistance         0         155,253         0         0         0         155,253           Children Services         0         0         0         0         1767,469         1,767,469           Court/Corrections and Public Safety         0         0         0         0         2,310,497         2,310,497           Child Support Enforcement         0         0         0         0         2,119,983         2,119,983           Senior Citizens Levy         0         0         0         0         115,101         115,101           Real Estate Assessment and Delinquent Collections         0         0         0         1,272,355         1,272,355           Local Programs         0         0         0         0         1,915,156         1,915,156           Assigned for:         7         712,959         0         0         0         2,098,476           Unassigned (Deficit)         2,231,382         0         0         0         2,098,476           Unassigned (Deficit)         2,231,382         0         0         0         3,868,602         7,540,428         18,464,							
Public Assistance       0       155,253       0       0       155,253         Children Services       0       0       0       155,253       0       0       0       155,253         Children Services       0       0       0       0       0       1767,469       1,767,469         Court/Corrections and Public Safety       0       0       0       0       2,310,497       2,310,497         Child Support Enforcement       0       0       0       0       2,310,497       2,310,497         Child Support Enforcement       0       0       0       0       2,119,983       2,119,983         Senior Citizens Levy       0       0       0       0       151,101       115,101         Real Estate Assessment and Delinquent Collections       0       0       0       0       1,272,355       1,272,355         Local Programs       0       0       0       0       0       1,915,156       1,915,156         Assigned for:							
Children Services         0         0         0         0         1,767,469         1,767,469           Court/Corrections and Public Safety         0         0         0         0         2,310,497         2,310,497           Child Support Enforcement         0         0         0         0         2,119,983         2,119,983           Senior Citizens Levy         0         0         0         0         1,51,01         115,101           Real Estate Assessment and Delinquent Collections         0         0         0         0         1,272,355         1,272,355           Local Programs         0         0         0         0         1,915,156         1,915,156           Assigned for:							
Court/Corrections and Public Safety         0         0         0         0         2,310,497         115,101         115,101         115,101         115,101         115,101         115,101         115,101         115,101         115,101         115,101         115,101         115,101         115,156         12,92,355         12,92,355         12,92,59         12,959         0         0         0         0         0         2,098,476         0         0         0         2,098,476							
Child Support Enforcement         0         0         0         0         2,119,983         2,119,983           Senior Citizens Levy         0         0         0         0         115,101         115,101           Real Estate Assessment and Delinquent Collections         0         0         0         0         1,272,355         1,272,355           Local Programs         0         0         0         0         1,915,156         1,915,156           Assigned for:         Purchases on Order         712,959         0         0         0         0         712,959           Future Appropriations         2,098,476         0         0         0         2,098,476           Unassigned (Deficit)         2,231,382         0         0         0         (346,790)         1,884,592           Total Fund Balances         5,523,898         214,867         3,868,602         7,540,428         18,464,562         35,612,357		0		0			
Senior Citizens Levy         0         0         0         0         115,101         115,101           Real Estate Assessment and Delinquent Collections         0         0         0         0         1,272,355         1,272,355           Local Programs         0         0         0         0         1,915,156         1,915,156           Assigned for:	-	0	0	0	0		
Real Estate Assessment and Delinquent Collections         0         0         0         0         0         1,272,355         1,272,355           Local Programs         0         0         0         0         0         1,915,156         1,915,156           Assigned for:         712,959         0         0         0         0         712,959           Purchases on Order         712,959         0         0         0         0         712,959           Future Appropriations         2,098,476         0         0         0         2,098,476           Unassigned (Deficit)         2,231,382         0         0         0         (346,790)         1,884,592           Total Fund Balances         5,523,898         214,867         3,868,602         7,540,428         18,464,562         35,612,357           Total Liabilities, Deferred Inflows of         5 <td></td> <td>0</td> <td>0</td> <td>0</td> <td></td> <td></td> <td></td>		0	0	0			
Local Programs         0         0         0         0         1,915,156         1,915,156           Assigned for:         Purchases on Order         712,959         0         0         0         0         712,959           Future Appropriations         2,098,476         0         0         0         0         2,098,476           Unassigned (Deficit)         2,231,382         0         0         0         (346,790)         1,884,592           Total Fund Balances         5,523,898         214,867         3,868,602         7,540,428         18,464,562         35,612,357           Total Liabilities, Deferred Inflows of		0	0	0	0		
Purchases on Order         712,959         0         0         0         0         712,959           Future Appropriations         2,098,476         0         0         0         0         2,098,476           Unassigned (Deficit)         2,231,382         0         0         0         (346,790)         1,884,592           Total Fund Balances         5,523,898         214,867         3,868,602         7,540,428         18,464,562         35,612,357           Total Liabilities, Deferred Inflows of         0         0         0         0         0         0	Local Programs	0	0	0	0		
Future Appropriations       2,098,476       0       0       0       0       2,098,476         Unassigned (Deficit)       2,231,382       0       0       0       (346,790)       1,884,592         Total Fund Balances       5,523,898       214,867       3,868,602       7,540,428       18,464,562       35,612,357         Total Liabilities, Deferred Inflows of       Image: State Sta		712,959	0	0	0	0	712,959
Unassigned (Deficit)         2,231,382         0         0         0         (346,790)         1,884,592           Total Fund Balances         5,523,898         214,867         3,868,602         7,540,428         18,464,562         35,612,357           Total Liabilities, Deferred Inflows of         0         0         0         0         0         0         0         0         0         18,464,562         35,612,357         0         <		· · · · · · · · · · · · · · · · · · ·					
Total Liabilities, Deferred Inflows of			0	0	0	(346,790)	
	Total Fund Balances	5,523,898	214,867	3,868,602	7,540,428	18,464,562	35,612,357
		\$10,958,184	\$1,536,337	\$10,260,304	\$12,512,744	\$30,114,638	\$65,382,207

See accompanying notes to the basic financial statements

#### Jefferson County, Ohio Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities December 31, 2018

Total Governmental Fund Balances		\$35,612,357
Amounts reported for governmental activities in the		
statement of net position are different because:		
Capital Assets used in governmental activities are not		
financial resources and therefore are not reported in the funds		121,323,365
Other long-term assets are not available to pay for current-period		
expenditures and therefore are reported as deferred inflows of		
resources in the funds:	1 459 007	
Delinquent Property Taxes Permissive Sales Taxes	1,458,997 1,208,267	
Intergovernmental	8,753,414	
Fines and Forfeitures	997,511	
Thes and Torretates		
Total		12,418,189
		, -,
Internal service funds are used by management to charge the costs		
of health insurance and workers' compensation to individual funds.		
The assets and liabilities of the internal service fund are included		
in governmental activities in the statement of net position		5,130,608
Unamortized bond insurance premiums do not provide current		
financial resources and, therefore, are not reported in the funds.		22,027
In the statement of activities interest is accorded on autotanding		
In the statement of activities, interest is accrued on outstanding		
bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.		(50,376)
expenditure is reported when due.		(30,370)
Long-term liabilities are not due and payable in the current		
and therefore are not reported in the funds:		
General Obligation Bonds	14,310,416	
Bond Discount	(17,975)	
OAQDA Loans	858,549	
Capital Leases	7,677	
Compensated Absences	3,299,063	
Total		(18,457,730)
The net pension/OPEB asset/liability is not due and payable in the current period;		
therefore the asset/liability and related deferred outflows/inflows are not reported in the governmental funds:		
Net OPEB Asset	(98,508)	
Deferred Outflows - Pension	(6,922,578)	
Deferred Outflows - OPEB	(1,281,345)	
Net Pension Liability	27,450,937	
Net OPEB Liability	17,200,119	
Deferred Inflows - Pension	6,825,194	
Deferred Inflows - OPEB	1,781,290	
Total	_	(44,955,109)
Net Deriting of Communicated Anti-itie		¢111.042.221
Net Position of Governmental Activities	=	\$111,043,331

#### Jefferson County, Ohio Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds For the Year Ended December 31, 2018

Revenues	General	Public Assistance	Motor Vehicle Gasoline Tax	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
	\$2,254,855	\$0	\$0	\$2,944,133	\$5,596,163	\$10,795,151
Property Taxes		0				
Permissive Sales Taxes	6,414,225		3,745,133	0	3,476,485	13,635,843
Charges for Services	3,413,725	195,931	119,349	859,482	4,542,392	9,130,879
Licenses and Permits	505,216	0	0	0	150,871	656,087
Fines and Forfeitures	489,381	0	26,495	0	234,668	750,544
Intergovernmental	2,464,957	7,930,890	8,448,318	6,830,181	7,614,368	33,288,714
Investment Income	289,859	0	2,891	0	(52,393)	240,357
Rent and Royalties	172,021	0	0	0	1,093,429	1,265,450
Oil and Gas Lease Bomus	200,195	0	0	0	0	200,195
Contributions and Donations	79,000	0	0	0	12,958	91,958
Other	36,319	27,436	0	55,393	154,126	273,274
Total Revenues	16,319,753	8,154,257	12,342,186	10,689,189	22,823,067	70,328,452
Expenditures Current:						
General Government:	( 172 01(	0	0	0	1 201 040	7.5(4.9)(4
Legislative and Executive	6,173,016	0	0	0	1,391,848	7,564,864
Judicial	4,287,597	0	0	0	283,086	4,570,683
Public Safety	202,644	0	0	0	12,424,320	12,626,964
Public Works	0	0	12,242,022	0	0	12,242,022
Health	266,722	0	0	9,635,810	2,853,673	12,756,205
Human Services	957,735	8,047,444	0	0	5,349,362	14,354,541
Conservation and Recreation	273,229	0	0	0	0	273,229
Economic Development and Assistance	140,000	0	0	0	711,123	851,123
Other	659,908	0	0	0	0	659,908
Capital Outlay	0	0	0	0	3,989,475	3,989,475
Debt Service:	4.000	0	0	0	2.01(.200	2.021.21(
Principal Retirement	4,908			•	2,816,308	2,821,216
Interest and Fiscal Charges	191	0	0	0	559,449	559,640
Total Expenditures	12,965,950	8,047,444	12,242,022	9,635,810	30,378,644	73,269,870
Excess of Revenues Over (Under) Expenditures	3,353,803	106,813	100,164	1,053,379	(7,555,577)	(2,941,418)
Other Financing Sources (Uses):						
Transfers In	0	0	0	0	4,695,578	4,695,578
Transfers Out	(3,425,601)	0	(497,442)	(250,000)	(522,535)	(4,695,578)
Total Other Financing Sources (Uses)	(3,425,601)	0	(497,442)	(250,000)	4,173,043	0
Net Change in Fund Balances	(71,798)	106,813	(397,278)	803,379	(3,382,534)	(2,941,418)
Fund Balances Beginning of Year	5,595,696	108,054	4,265,880	6,737,049	21,847,096	38,553,775
Fund Balances End of Year	\$5,523,898	\$214,867	\$3,868,602	\$7,540,428	\$18,464,562	\$35,612,357

Jefferson County, Ohio					
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances					
of Governmental Funds to the Statement of Activities					
For the Year Ended December 31, 2018					

Net Change in Fund Balances - Governmental Funds		(\$2,941,418)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period Capital Asset Additions Current Year Depreciation	12,465,320 (7,817,311)	
Total		4,648,009
Governmental funds only report the disposal of assets of the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.		(569,752)
Capital Contributions of assets that are not reported in the funds, but are additions to capital assets on the entity-wide statements		1,631,589
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund: Delinquent Propery Taxes Permissive Sales Tax Intergovernmental Interest Fines and Forfeitures	(123,393) 28,724 (14,858) (5,069) (167,230)	
Total		(281,826)
In the statement of activities, interest is accrued on outstanding debt, whereas in the governmental funds, interest expenditures are reported when due. Amortization of Unamortized Bond Insurance Premiums Amortization of Bond Discount Accrued Interest on Debt	(1,376) (1,124) 14,793	
Total		12,293
Repayments of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities: General Obligation Bonds Long-Term Notes Payable OAQDA Loans Payable Capital Leases	2,561,667 154,850 86,472 18,227	
Total		2,821,216
Compensated absences reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.		(100,822)
Internal service funds used by management to charge the costs of health insurance and workers' compensation to individual funds are not reported in the statement of activities. Governmental fund expenditures and the related internal service funds' revenues are eliminated. The net revenues of the internal service funds are allocated among governmental activities.		955,680
Contractually required contributions are reported as expenditures in the governmental funds; however, the Statement of Net Position reports these amounts as deferred outflows or a reduction (increase) in the pension/OPEB liability (asset). Pension OPEB	3,229,383 9,828	
Total		3,239,211
Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the Statement of Activities. Pension OPEB	(5,864,579) (1,075,165)	
Total	_	(6,939,744)
Change in Net Position of Governmental Activities	=	\$2,474,436

#### Jefferson County, Ohio Statement of Revenues, Expenditures and Changes In Fund Balance - Budget (Non-GAAP Basis) and Actual General Fund For the Year Ended December 31, 2018

	Budgeted A	mounts		Variance with Final Budget
	Original	Final Budget	Actual	Positive (Negative)
Revenues		0		
Property Taxes	\$2,206,996	\$2,276,092	\$2,276,092	\$0
Permissive Sales Taxes	6,076,027	6,062,418	6,062,418	0
Charges for Services	2,639,638	3,629,111	3,629,111	0
Licenses and Permits	527,000	505,216	505,216	0
Fines and Forfeitures	427,167	485,070	485,070	0
Intergovernmental	2,519,396	2,461,344	2,461,344	0
Interest	150,000	272,156	272,156	0
Rent and Royalties	172,021	172,021	172,021	0
Oil and Gas Lease Bonus	0	200,195	200,195	0
Contributions and Donations	0	79,000	79,000	0
Other	55,408	36,319	36,319	0
Total Revenues	14,773,653	16,178,942	16,178,942	0
Expenditures				
Current:				
General Government -				
Legislative and Executive	6,898,193	6,422,243	6,401,478	20,765
Judicial	4,519,196	4,318,434	4,316,860	1,574
Public Safety	211,750	208,513	205,900	2,613
Health	326,340	322,837	322,837	0
Human Services	1,022,666	953,539	953,539	0
Conservation and Recreation	273,229	273,229	273,229	0
Economic Development and Assistance	140,000	140,000	140,000	0
Other	394,274	938,285	938,076	209
Total Expenditures	13,785,648	13,577,080	13,551,919	25,161
Excess of Revenues Over Expenditures	988,005	2,601,862	2,627,023	25,161
Other Financing Uses				
Advances Out	0	(183,183)	(183,183)	0
Transfers Out	(3,576,954)	(3,425,601)	(3,425,601)	0
Total Other Financing Uses	(3,576,954)	(3,608,784)	(3,608,784)	0
Net Change in Fund Balance	(2,588,949)	(1,006,922)	(981,761)	25,161
Fund Balance Beginning of Year	3,441,411	3,441,411	3,441,411	0
Prior Year Encumbrances Appropriated	97,928	97,928	97,928	0
Fund Balance End of Year	\$950,390	\$2,532,417	\$2,557,578	\$25,161

#### Jefferson County, Ohio Statement of Revenues, Expenditures and Changes In Fund Balance - Budget (Non-GAAP Basis) and Actual Public Assistance Fund For the Year Ended December 31, 2018

	Budgeted A	Amounts		Variance with	
	Original Budget	Final Budget	Actual	Final Budget Positive (Negative)	
Revenues					
Intergovernmental	\$9,917,300	\$7,930,890	\$7,930,890	\$0	
Other	857,462	27,436	27,436	0	
Total Revenues	10,774,762	7,958,326	7,958,326	0	
Expenditures Current:					
Human Services	10,774,762	8,110,726	8,110,726	0	
Net Change in Fund Balance	0	(152,400)	(152,400)	0	
Fund Balance Beginning of Year	439,586	439,586	439,586	0	
Fund Balance End of Year	\$439,586	\$287,186	\$287,186	\$0	

#### Jefferson County, Ohio Statement of Revenues, Expenditures and Changes In Fund Balance - Budget (Non-GAAP Basis) and Actual Motor Vehicle Gasoline Tax Fund For the Year Ended December 31, 2018

	Budgeted Amounts			Variance with
	Original Budget	Final Budget	Actual	Final Budget Positive (Negative)
Revenues				
Permissive Sales Taxes	\$2,900,000	\$3,937,340	\$3,937,340	\$0
Charges for Services	131,646	119,349	119,349	0
Fines and Forfeitures	25,000	26,495	26,495	0
Intergovernmental	4,120,226	8,450,384	8,450,384	0
Interest	1,000	2,891	2,891	0
Other	15,000	0	0	0
Total Revenues	7,192,872	12,536,459	12,536,459	0
Expenditures				
Current:				
Public Works	7,917,599	12,845,011	12,754,835	90,176
Excess of Revenues Under Expenditures	(724,727)	(308,552)	(218,376)	90,176
Other Financing Uses				
Transfers Out	(497,442)	(497,442)	(497,442)	0
Net Change in Fund Balance	(1,222,169)	(805,994)	(715,818)	90,176
Fund Balance Beginning of Year	1,554,357	1,554,357	1,554,357	0
Prior Year Encumbrances Appropriated	1,158,671	1,158,671	1,158,671	0
Fund Balance End of Year	\$1,490,859	\$1,907,034	\$1,997,210	\$90,176

#### Jefferson County, Ohio Statement of Revenues, Expenditures and Changes In Fund Balance - Budget (Non-GAAP Basis) and Actual Developmental Disabilities Fund For the Year Ended December 31, 2018

	<b>Budgeted Amounts</b>			Variance with	
	Original Budget	Final Budget	Actual	Final Budget Positive (Negative)	
Revenues					
Property Taxes	\$2,978,000	\$2,965,694	\$2,965,694	\$0	
Charges for Services	771,394	859,482	859,482	0	
Intergovernmental	5,700,906	6,069,426	6,069,426	0	
Other	15,200	55,393	55,393	0	
Total Revenues	9,465,500	9,949,995	9,949,995	0	
Expenditures					
Current:					
Health	9,641,620	9,674,284	9,674,284	0	
Excess of Revenues Over (Under) Expenditures	(176,120)	275,711	275,711	0	
Other Financing Uses					
Transfers Out	(50,000)	(250,000)	(250,000)	0	
Net Change in Fund Balance	(226,120)	25,711	25,711	0	
Fund Balance Beginning of Year	6,185,696	6,185,696	6,185,696	0	
Fund Balance End of Year	\$5,959,576	\$6,211,407	\$6,211,407	\$0	

#### Jefferson County, Ohio Statement of Fund Net Position Proprietary Funds December 31, 2018

	Business Ty	ype Activities - Enterpri	se Funds	Governmental
	6	Watan	Tetal	Activities- Internal Service Funds
Assets	Sewer	Water	Total	Funds
Current Assets: Equity in Pooled Cash and Cash Equivalents	\$1,606,556	\$1,844,825	\$3,451,381	\$5,131,045
Cash and Cash Equivalents with Fiscal Agents	0	0	0	2,695,739
Investments Materials and Supplies Inventory	0 1,139	58,560 3,625	58,560 4,764	0
Receivables:				0
Permissive Sales Taxes Accounts	21,074 334,891	63,222 492,014	84,296 826,905	0 237,387
Interfund	0	492,014	020,505	706,988
Prepaid Items Restricted Assets:	3,854	19,220	23,074	0
Equity in Pooled Cash and Cash Equivalents	206,110	0	206,110	0
Total Current Assets	2,173,624	2,481,466	4,655,090	8,771,159
Noncurrent Assets:				
Restricted Assets:	50.460		50.450	
Special Assessments Receivable Unamortized Bond Insurance Premiums	58,468 7,896	0 7,108	58,468 15,004	0
Non Depreciable Capital Assets	1,926,892	892,932	2,819,824	0
Depreciable Capital Assets, Net	21,806,533	21,683,464	43,489,997	0
Total Noncurrent Assets	23,799,789	22,583,504	46,383,293	0
Total Assets	25,973,413	25,064,970	51,038,383	8,771,159
Deferred Outflows of Resources				
Pension OPEB	74,099 14,495	222,292 43,486	296,391 57,981	0
Total Deferred Outflows of Resources	88,594	265,778	354,372	0
Liabilities				
Current Liabilities:		0.040		
Accounts Payable Contracts Payable	31,474 30,010	9,942 0	41,416 30,010	0 0
Accrued Wages and Benefits Payable	15,598	30,278	45,876	0
Interfund Payable	3,854	9,606	13,460	2,807,022
Intergovernmental Payable	53,895	206,596	260,491	0
Claims Payable - Health Benefits Claims Payable - Workers Comp	0	0 0	0	688,369 16,042
Accrued Interest Payable	120,195	2,535	122,730	10,012
Current Portion of Compensated Absences Payable	20,853	45,349	66,202	0
Current Portion of General Obligation Bonds Payable	105,000	90,000 0	195,000	0
Current Portion of Revenue Bonds Payable Current Portion of OPWC Loans Payable	100,000 11,766	15,429	100,000 27,195	0
Current Portion of Ohio EPA Loan Payable	30,075	611,937	642,012	0
Total Current Liabilities	522,720	1,021,672	1,544,392	3,511,433
Long-Term Liabilities (Net of Current Portion):				
Compensated Absences Payable	21,835	26,224	48,059	0
Claims Payable - Workers Compensation General Obligation Bonds Payable	0 1,989,992	0 1,031,396	0 3,021,388	129,118 0
Revenue Bonds Payable	5,411,000	0	5,411,000	0
OPWC Loans Payable	105,886	20,310	126,196	0
Ohio EPA Loan Payable Net Pension Liability	390,970 296,625	5,975,372 889,875	6,366,342 1,186,500	0 0
Net OPEB Liability	195,456	586,369	781,825	0
Total Long-Term Liabilities	8,411,764	8,529,546	16,941,310	129,118
Total Liabilities	8,934,484	9,551,218	18,485,702	3,640,551
Deferred Inflows of Resources Pension OPEB	75,650 18,489	226,948 55,467	302,598 73,956	0 0
Total Deferred Inflows of Resources	94,139	282,415	376,554	0
Net Position	,		·	
Net Investment in Capital Assets	15,566,622	14,839,060	30,405,682	0
Restricted for: Debt Service	64,093	0	64,093	0
Replacement and Improvement	80,920	0	80,920	0
Unrestricted	1,321,749	658,055	1,979,804	5,130,608
Total Net Position	\$17,033,384	\$15,497,115	\$32,530,499	\$5,130,608

#### Jefferson County, Ohio Statement of Revenues, Expenses and Changes in Fund Net Position Proprietary Funds For the Year Ended December 31, 2018

	Business Ty	Governmental		
	Sewer	Water	Total	Activities- Internal Service Funds
Operating Revenues	¢1.977.270	\$4.726.609	¢C 504 059	¢9.414.070
Charges for Services Other	\$1,867,360 0	\$4,726,698 7,634	\$6,594,058 7,634	\$8,414,970 16,368
Other	0	7,034	7,034	10,308
Total Operating Revenues	1,867,360	4,734,332	6,601,692	8,431,338
Operating Expenses				
Personal Services	576,382	1,324,215	1,900,597	0
Contractual Services	694,189	2,461,548	3,155,737	491,414
Materials and Supplies	102,051	356,910	458,961	0
Claims - Health	0	0	0	7,017,132
Claims - Workers' Compensation	0	0	0	31,936
Depreciation	1,302,221	1,340,501	2,642,722	0
Other	0	79,264	79,264	0
Total Operating Expenses	2,674,843	5,562,438	8,237,281	7,540,482
Operating Income (Loss)	(807,483)	(828,106)	(1,635,589)	890,856
Non-Operating Revenues (Expenses)				
Permissive Sales Taxes	115,308	233,638	348,946	0
Interest	0	26,505	26,505	37,584
Interest and Fiscal Charges	(227,867)	(197,187)	(425,054)	0
Other Non-Operating Revenues	0	11,328	11,328	27,240
Total Non-Operating Revenues (Expenses)	(112,559)	74,284	(38,275)	64,824
Gain or (Loss) Before Contributions	(920,042)	(753,822)	(1,673,864)	955,680
Capital Contributions	950	38,843	39,793	0
Change in Net Position	(919,092)	(714,979)	(1,634,071)	955,680
Net Position Beginning of Year - Restated (Note 3)	17,952,476	16,212,094	34,164,570	4,174,928
Net Position End of Year	\$17,033,384	\$15,497,115	\$32,530,499	\$5,130,608

#### Jefferson County, Ohio Statement of Cash Flows Proprietary Funds For the Year Ended December 31, 2018

_	Business Typ	e Activities - Enterprise	Funds	Governmental
	Sewer	Water	Total	Activities- Internal Service Funds
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$1,886,400	\$4,690,658	\$6,577,058	\$0
Cash Received from Interfund Services - Health Benefits	0	0	0	8,414,970
Cash Payments for Employee Services and Benefits	(560,235)	(1,192,124)	(1,752,359)	(445,505)
Cash Payments for Goods and Services	(726,090)	(2,864,893)	(3,590,983)	0
Cash Payments for Claims - Health	0	0	0	(9,701,289)
Cash Payments for Claims - Workers' Compensation	0	0	0	(43,585)
Other Operating Revenues	0	7,634	7,634	2,603,219
Other Operating Expenses	0	(79,264)	(79,264)	0
Other Non-Operating Revenues	0	11,328	11,328	27,240
Net Cash Provided by Operating Activities	600,075	573,339	1,173,414	855,050
Cash Flows from Noncapital Financing Activities				
Cash Received from Interfund Loans	0	0	0	4,036,709
Cash Payments for Interfund Loans	0	0	0	(3,587,039)
Operating Grants	0	30,000	30,000	0
Permissive Sales Taxes	114,450	231,064	345,514	0
Net Cash Provided by Noncapital Financing Activities	114,450	261,064	375,514	449,670
Cash Flows from Capital and Related Financing Activities				
Payments for Capital Acquistions	(1,027,897)	(401,793)	(1,429,690)	0
Tap-In Fees	950	38,843	39,793	0
Special Assessments	9,599	0	9,599	0
Principal Paid on Debt:	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Ŭ	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Ŭ
General Obligation Bonds	(105,000)	(90,000)	(195,000)	0
Revenue Bonds	(98,000)	(50,000)	(98,000)	0
OPWC Loans	(11,766)	(15,430)	(27,196)	0
Ohio EPA Loans	(30,074)	(594,990)	(625,064)	0
Interest and Fiscal Charges Paid on Debt	(229,285)	(196,817)	(426,102)	0
- Net Cash Used for Capital and Related Financing Activities	(1,491,473)	(1,260,187)	(2,751,660)	0
-				
Cash Flows from Investing Activities Interest	0	26,505	26,505	37,584
Net Increase (Decrease) in Cash and Cash Equivalents	(776,948)	(399,279)	(1,176,227)	1,342,304
Cash and Cash Equivalents Beginning of Year	2,589,614	2,244,104	4,833,718	6,484,480
Cash and Cash Equivalents End of Year	\$1,812,666	\$1,844,825	\$3,657,491	\$7,826,784
				(Continued)

#### Jefferson County, Ohio Statement of Cash Flows Proprietary Funds (Continued) For the Year Ended December 31, 2018

_	Business Typ	e Funds	Governmental Activities-	
_	Sewer	Water	Total	Internal Service Fund
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
Operating Income (Loss)	(\$807,483)	(\$828,106)	(\$1,635,589)	\$890,856
Adjustments:				
Depreciation	1,302,221	1,340,501	2,642,722	0
Non-Operating Revenues	0	11,328	11,328	27,240
Changes in Deferred Outflows of Resources, Assets, Liabilities,				
and Deferred Inflows of Resources:				
(Increase) Decrease in Accounts Receivable	19,040	(36,040)	(17,000)	(103,574)
Increase in Interfund Receivable	0	0	0	(4,726)
(Increase) Decrease in Prepaid Items	(3,854)	(9,606)	(13,460)	338,842
Decrease in Deferred Outflows of Resources - Pension	56,749	170,246	226,995	0
Decrease in Deferred Outflows of Resources - OPEB	9,120	27,358	36,478	0
Increase (Decrease) in Accounts Payable	11,479	(49,007)	(37,528)	0
Increase in Accrued Wages and Benefits Payable	3,142	4,665	7,807	0
Increase in Interfund Payable	441	382	823	0
Increase in Intergovernmental Payable	31,231	9,057	40,288	0
Decrease in Claims Payable - Health	0	0	0	(281,939)
Decrease in Claims Payable - Workers' Compensation	0	0	0	(11,649)
Increase in Compensated Absences Payable	2,690	6,662	9,352	0
Increase in Net Pension Liability	6,451	19,355	25,806	0
Increase in Net OPEB Liability	10,600	31,800	42,400	0
Decrease in Deferred Inflows of Resources - Pension	(36,233)	(108,700)	(144,933)	0
Decrease in Deferred Inflows of Resources - OPEB	(5,519)	(16,556)	(22,075)	0
Net Cash Provided by Operating Activities	\$600,075	\$573,339	\$1,173,414	\$855,050

#### Noncash Activities:

The Sewer Fund had prior year accruals for contracts payable in the amount of \$196,023

The Sewer Fund has contracts payable for capital assets in the amount of \$30,010

The Water Fund had prior year accruals for contracts payablein the amount of \$2,500

# Jefferson County, Ohio Statement of Fiduciary Net Position Custodial Funds December 31, 2018

Assets	
Equity in Pooled Cash and Cash Equivalents	\$3,424,795
	774,565
Cash and Cash Equivalents in Segregated Accounts	774,505
Receivables:	
Property Taxes	64,606,707
Accounts	354,502
Special Assessments	684,407
Intergovernmental	3,200,332
Total Assets	73,045,308
Liabilities	
Accounts Payable	113,528
Intergovernmental Payable	5,773,505
Total Liabilities	5,887,033
Deferred Inflows of Resources	
Property Taxes	57,570,527
Net Position	
Restricted for Individuals, Organizations, and Other Governments	\$9,587,748

# Jefferson County, Ohio Statement of Changes in Fiduciary Net Position Custodial Funds For the Year Ended December 31, 2018

Additions	
Intergovernmental	\$6,438,525
Amounts Received as Fiscal Agent	7,075,880
Licenses, Permits and Fees for Other Governments	8,367,822
Fines and Forfeitures for Other Governments	1,628,031
Amounts Held for Employees	8,327,888
Property Tax Collections for Other Governments	49,012,471
Special Assessment Collections for Other Governments	824,623
Miscellaneous	68,211
Total Additions	81,743,451
Deductions	
Distributions to the State of Ohio	10,131,424
Distributions of State Funds to Other Governments	6,128,678
Property Tax Distributions to Other Governments	49,621,850
Special Assessment Distributions to Other Governments	854,764
Distributions on Behalf of Employees	8,327,888
Distributions as Fiscal Agent	6,554,349
Total Deductions	81,618,953
Increase in Fiduciary Net Position	124,498
Net Position Beginning of Year	9,463,250
Net Position End of Year	\$9,587,748

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## **NOTE 1 - DESCRIPTION OF THE COUNTY AND REPORTING ENTITY**

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

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

#### Reporting Entity:

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

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Jefferson County, this includes the Board of Developmental Disabilities, the Department of Job and Family Services, the Prevention and Recovery Board, the Veteran's Service Commission, the Law Library Resources Board, the 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 that are fiscally dependent on the County in that the County approves the budget, the issuance of debt or the levying of taxes and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government. The County has one entity that meets the requirements to be reported as a discretely presented component unit.

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

The Jefferson County Regional Airport Authority (JCRAA) meets the blended component unit criteria of Governmental Accounting Standards Board (GASB) Statement Numbers 14, 39, and 61 and is included as one of the funds in the Miscellaneous Local special revenue fund.

The JCRAA is a legally separate organization, which is governed by a board of trustees. The Jefferson County Board of County Commissioners appoints the majority of the board. The purpose of the JCRAA is to provide administrative duties of airpark. The County can impose its will on the JCRAA, and has a financial benefit/burden relationship with the JCRAA. Based upon the JCRAA solely providing services to the County, the JCRAA is presented as a blended component unit. Separately issued financial statements can be obtained from the Jefferson County Regional Airport Authority.

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

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

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

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

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

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

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

#### Jefferson County Regional Planning Commission

The County participates in the Jefferson County Regional Planning Commission which is a statutorily created political subdivision of the State. The commission is jointly governed among Jefferson County and municipalities and townships within the County. Each member's control over the operation of the commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical,

environment, social, economic and governmental functions and services of the County as well as applies for certain grants on behalf of the member governments. The continued existence of the Commission is dependent upon the County's continued participation; however, the County does not have an equity interest in the Commission. Since Jefferson County serves as the fiscal agent for the Board, the financial activity of the District is presented as part of the fiscal agent custodial 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.

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

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.

Jefferson Metropolitan Housing Authority Eastern Gateway Community College Friendship Park District

The County is associated with the following organizations which are public entity pools. Additional information concerning these pools is presented in Note 23.

County Risk Sharing Authority (CORSA) County Commissioners Association of Ohio Workers' Compensation Group Retrospective Rating Program (CCAO) Jefferson Health Plan

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

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

a. Basis of Presentation

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

## Jefferson County, Ohio Notes to the Basic Financial Statements For the Year Ended December 31, 2018

Government-wide Financial Statements The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities. The statement of net position presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

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

#### b. Fund Accounting

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

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

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

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

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

*Developmental Disabilities Fund* The developmental disabilities fund accounts for Federal and State grant monies and a county-wide property tax levy restricted to providing services for the developmentally disabled residents of the County.

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

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

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

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

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

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

*Fiduciary Funds* Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into the following four classifications: pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangements that has certain characteristics. Custodial Funds are used to report fiduciary activities that are not required to be reported in a trust fund.

The County's fiduciary funds are custodial funds. Custodial funds are used to account for assets held by the County as fiscal agent for the Board of Health and other districts and entities; for various taxes, assessments, fines and fees collected for the benefit of and distributed to other governments; for State shared resources received from the State and distributed to other local governments; for various fines and fees collected and distributed through the courts for the benefit of others; and for the distribution of employee payroll withholdings.

#### c. Measurement Focus

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

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

Like the government-wide statements, all proprietary and fiduciary funds are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. In fiduciary funds, a liability to the beneficiaries of fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus.

For proprietary funds, the statement of revenues, expenses and changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. Proprietary fund also present a statement of cash flows which provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deductions from custodial funds.

# d. Basis of Accounting

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

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

## Jefferson County, Ohio Notes to the Basic Financial Statements For the Year Ended December 31, 2018

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the year for which the taxes are levied (see Note 7.) Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see Note 9), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

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

**Deferred Outflows/Inflows of Resources** In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for deferred pension and OPEB. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 13 and 14.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2018, but which were levied to finance 2019 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, permissive sales tax revenue, state-levied and locally shared taxes, grants and entitlements, fines and forfeitures, and interest. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities found on page 23. Deferred inflows of resources relate to pension and OPEB plans are reported on the government-wide Statement of Net Position. (See Notes 13 and 14)

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

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

### e. Budgetary Process

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

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. These appropriations were made before the end of the prior year and before the actual year end fund balances were known. This resulted in differences being reported for beginning of year fund balances for the original and final budgeted amounts. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2018 upon which the final appropriations were based.

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

# f. Pensions/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension/OPEB asset/liability, deferred outflows of resources and deferred inflows of resources related to pension/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net positon have been determined on the same basis as they are reported by the pension/OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension/OPEB plans report investments at fair value.

#### g. Cash, Cash Equivalents, and Investments

Cash balances of the County's funds, except cash held by a trustee or fiscal agent or held in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management.

Various departments within the County have segregated bank accounts for monies held separate from the County's central bank account. These accounts are presented as "Cash and Cash Equivalents in Segregated Accounts," since they are not required to be deposited with the County Treasurer.

The County participates in a risk sharing, claims servicing, and insurance purchasing pool and its balance within the pool is reported as "Cash and Cash Equivalents with Fiscal Agents" Interim monies, not invested in securities at year-end, which are held by a fiscal agent in trust for the benefit of the County Children's Home are also reported as "Cash and Cash Equivalents with Fiscal Agents."

## Jefferson County, Ohio Notes to the Basic Financial Statements For the Year Ended December 31, 2018

During 2018, investments were limited to mutual funds, United States Treasury Notes, STAR Ohio, and negotiable certificates of deposit. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost. Under existing Ohio statutes, all investment earnings accrue to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2018 amounted to \$289,859 which includes \$20,581 assigned from other funds.

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

During 2018, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, *Certain External Investment Pools and Pool Participants*. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2018, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals of \$25 million or more. STAR Ohio reserves the right to limit the transactions to \$100 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

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

# h. Restricted Assets

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

# *i. Receivables and Payables*

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

# j. Inventory

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

## k. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2018, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

## *l.* Capital Assets

The County's only capital assets are general capital assets. General capital assets are those assets not specifically related to activities reported in the proprietary fund. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements.

Capital assets utilized by the enterprise funds are reported both in the business type activities column of the government-wide statement of net position and in the funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of assets by back-trending (i.e., estimating the current replacement cost of the asset to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year.) Donated capital assets are recorded at their acquisition values as of the date received. The capitalization threshold is ten thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. All infrastructure of the County has been reported, including infrastructure acquired or constructed prior to 1980.

All reported capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

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

#### m. Internal Balances

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

#### n. Compensated Absences

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

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

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

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

## o. Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments, compensated absences, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, and long-term loans are recognized as a liability in the governmental fund financial statements when due. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

#### p. Unamortized Bond Insurance Premiums, Bond Discounts, Bond Premiums, and Bond Issuance Costs

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

Under Ohio law, premiums on the original issuance of debt are to be deposited to the bond retirement fund to be used for debt retirement and are precluded from being applied to the project fund. Ohio law does allow premiums on refunding debt to be used as part of the payment to the bond escrow agent.

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

#### q. Fund Balance

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

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

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

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

**Assigned:** Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County Commissioners. In the general fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by resolution or by State Statute. State Statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The amount assigned in the General Fund represents fiscal year 2019 appropriations, which exceed estimated resources, as well as encumbered purchases on order.

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

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

## r. Net Position

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

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

#### s. Operating Revenues and Expenses

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

#### t. Capital Contributions

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

#### u. Internal Activity

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

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

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

#### v. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. During 2018, the County did not report any extraordinary items or special items.

#### w. Estimates

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

# **NOTE 3 - CHANGES IN ACCOUNTING PRINCIPLE/RESTATEMENT OF NET POSITION**

# **Changes in Accounting Principle**

For fiscal year 2018, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 85, *Omnibus* 2017, Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, and related guidance from (GASB) Implementation Guide No. 2017-3, *Accounting and Financial Reporting for Postemployment Benefits other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)*.

For 2018, the County also implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2017-1*. These changes were incorporated in the County's 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB 85 addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits (OPEB)). These changes were incorporated in the County's 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB 89 establishes accounting requirements for interest cost incurred before the end of a construction period. These changes were incorporated in the County's 2018 financial statements; however, there was no effect on beginning net position.

GASB 75 established standards for measuring and recognizing Postemployment benefit liabilities, deferred outflows of resources, deferred inflows of resources and expense/expenditure.

#### Restatement of Net Position

The implementation of GASB 75 had the following effect on net position as reported December 31, 2017:

	Governmental Activities	Business - Type Activities
Net Position December 31, 2017	\$125,105,114	\$34,905,567
Adjustments: Net OPEB Liability Deferred Outflow - Payments Subsequent to Measurement Date	(16,757,890) 221,671	(750,415) 9,418
Restated Net Position December 31, 2017	\$108,568,895	\$34,164,570

# Jefferson County, Ohio Notes to the Basic Financial Statements For the Year Ended December 31, 2018

			Total
	Sewer	Water	Enterprise
Net Position December 31, 2017	\$18,137,725	\$16,767,842	\$34,905,567
Adjustments:			
Net OPEB Liability	(187,604)	(562,811)	(750,415)
Deferred Outflow - Payments Subsequent to			
Measurement Date	2,355	7,063	9,418
Restated Net Position December 31, 2017	\$17,952,476	\$16,212,094	\$34,164,570

Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available.

# **NOTE 4 - BUDGETARY BASIS OF ACCOUNTING**

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

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

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

Net Change in Fund Balances
General and Major Special Revenue Funds

	General	Public Assistance	MVGT	Developmental Disabilities
GAAP Basis	(\$71,798)	\$106,813	(\$397,278)	\$803,379
Net Adjustment for				
Revenue Accruals	936,607	(195,931)	207,814	(647,830)
Unrecorded Cash	(133,801)	0	0	0
Custodial Fund				
Cash Allocation	(1,011,010)	(21,064)	(13,541)	(91,364)
Net Adjustment for				
Expenditure Accruals	158,289	(42,218)	346,534	(38,474)
Investment Market				
Value Adjustment	67,393	0	0	0
Advances Out	(183,183)	0	0	0
Encumbrances	(744,258)	0	(859,347)	0
Budget Basis	(\$981,761)	(\$152,400)	(\$715,818)	\$25,711

# **NOTE 5 - ACCOUNTABILITY AND COMPLIANCE**

#### **Fund Deficits**

The following funds had a deficit fund balance or deficit net position as of December 31, 2018:

	Deficit Fund Balance	Deficit Net Position
Special Revenue Fund:	(\$214,174)	
Jail Operating Levy Internal Service Fund:	(\$314,174)	
Self Insurance - Health		(\$562,265)

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

#### Legal Compliance

The Jail Operating Levy Special Revenue Fund and the Self Insurance - Health Internal Service Fund had appropriations in excess of estimated revenue contrary to Section 5705.39, Revised Code, in the amounts of \$481,288 and \$111,283 respectively. 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**

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

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

- 1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
- 2. Bonds, notes, debentures, or any other obligations or security 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 and Government National Mortgage 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 the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
- 4. Bonds and other obligations of this state or the political subdivisions of this state, provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
- 5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;
- 6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided these investments are made only through eligible institutions;
- 7. The State Treasurer's investment pool (STAR Ohio);
- 8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;
- 9. Up to forty percent of the County's average portfolio, if training requirements have been met in either of the following:

## Jefferson County, Ohio Notes to the Basic Financial Statements For the Year Ended December 31, 2018

- a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation, which mature within 270 days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate five percent of interim monies available for investment at the time of purchase.
- b. Bankers acceptances of banks that are insured by the federal deposit insurance corporation and that mature not later than 180 days after purchase.
- 10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. or any state provided the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;
- 11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and,
- 12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government, subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Except as noted above, an investment must mature within five years from the date of settlement, 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. 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, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

#### Cash on Hand

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

## Cash with Fiscal Agents

At December 31, 2018, the County's Self Insurance – Health internal service fund had a \$2,695,739 balance with Jefferson Health Plan, a risk sharing, claims servicing, and insurance purchasing pool (See Note 23). The balance is held by the claims administrator in a pooled account which is representative of numerous entities and therefore cannot be included in the risk disclosures reported by the County. Disclosures for the Jefferson Health Plan as a whole may be obtained from the Plan's fiscal agent, the Jefferson County Educational Service Center. To obtain financial information, write to the Jefferson Health Plan, Treasurer, Jefferson County ESC, Steubenville, Ohio 43952.

#### Investments

Investments are reported at fair value. As of December 31, 2018, the County had the following investments:

	Maaguuamant		Standard & Poor's	Percent of
	Measurement			Total
Measurement/Investment	Amount	Maturity	Rating	Investments
Net Asset Value Per Share				
STAR Ohio	\$207,899	_44.9 days	AAA	1.67%
Fair Value Level One Inputs		-		
Mutual Funds	1,013,654	N/A	N/A	8.14%
Fair Value Level Two Inputs		-		
United States Treasury Notes	1,783,157	Less than one year	AA+	14.32%
United States Treasury Notes	2,272,874	Less than two years	AA+	18.25%
United States Treasury Notes	401,250	Less than three years	AA+	3.23%
Negotiable Certificates of Deposit	3,836,930	Less than one year	N/A	30.83%
Negotiable Certificates of Deposit	1,951,011	Less than two years	N/A	15.67%
Negotiable Certificates of Deposit	980,385	Less than three years	N/A	7.89%
Total Fair Value Level Two Inputs	11,225,607	-	·	
Total Investments	\$12,447,160	_		100.00%

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The previous chart identifies the County's recurring fair value measurements as of December 31, 2018. The mutual fund is measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

Investments held by fiscal agents include mutual funds that were donated to the County, not purchased by the County. The STAR Ohio investment is part of the internal investment pool.

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

<u>*Credit Risk*</u>: The credit ratings for the County's securities are listed above. Ohio Law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

The County has no investment policy that would further limit its investment choices.

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

<u>Concentration of Credit Risk</u>: The County places no limit on the amount that may be invested in any one issuer. The percentage of total investments is listed in the preceding table.

## NOTE 7 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2018 for real and public utility property taxes represents collections of 2017 taxes.

2018 real property taxes are levied after October 1, 2018, on the assessed value as of January 1, 2018, the lien date. Assessed values are established by the State Law at 35 percent of appraised market value. 2018 real property taxes are collected in and intended to finance 2019.

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

Public utility tangible personal property currently is assessed at varying percentages of true collected value; public utility real property is assessed at 25 percent of true value. 2018 public utility property taxes became a lien December 31, 2017, are levied after October 1, 2018, and are collected in 2019 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2018, was \$11.05 per \$1,000 of assessed value. The assessed values of real and public utility personal property upon which 2018 property tax receipts were based are as follows:

Real Property	\$988,739,250
Public Utility Personal Property	384,166,550
Total Assessed Property Value	\$1,372,905,800

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through custodial funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding

## Jefferson County, Ohio Notes to the Basic Financial Statements For the Year Ended December 31, 2018

delinquencies which were measurable as of December 31, 2018, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2018 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

# NOTE 8 - TAX ABATEMENTS

County property taxes were reduced under Community Reinvestment Area agreements entered into by the City of Steubenville. The abatements resulted in a reduction of County property tax revenue of \$19,350.

# **NOTE 9 - PERMISSIVE SALES AND USE TAX**

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

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

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

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

# **NOTE 10 - RECEIVABLES**

Receivables at December 31, 2018, consisted of taxes, special assessments, accounts (billings for user charged services, including unbilled utility services), and intergovernmental receivables arising from grants, entitlements, and shared revenues. Management believes all receivables are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. Except as noted below, all other receivables are expected to be collected within one year.

Delinquent property taxes deemed collectible by the County Auditor and recorded as a receivable in the amount of \$1,458,997 may not be collected within one year.

In prior years, special assessments were assessed for the partial repayment of business-type activities debt. These special assessments relating to the payment of debt are not expected to be fully collected within one year. The amount not scheduled for collection during the subsequent year is \$46,011. The County has \$3,131 in delinquent special assessments at December 31, 2018.

A summary of the principal items of intergovernmental receivables follows:

# Jefferson County, Ohio Notes to the Basic Financial Statements For the Year Ended December 31, 2018

# **Governmental Activities**

Indigent Fee Reimbursement57,669Homestead/Rollback, SB 3 and HB 66 Reimbursement788,098Local Government Funding524,878Motor Vehicle License and Gas Tax2,031,874OPWC192,950ODOT Support55,688Casino Tax Revenue407,262Child Support Enforcement Agency Grants654,473MVGT Fund Grants3,691,783Mental Health Fund Grants1,038,949Court/Corrections Fund Grants430,935Permissive Sheriff Fund Grants18,798Children Services Fund Grants675,846Developmental Disabilities Fund Grants2,129,326Jail Operating Levy Fund Grants13,423Total Governmental Activities\$13,013,649	Jail Operating Levy - Detention	\$301,697
Local Government Funding524,878Motor Vehicle License and Gas Tax2,031,874OPWC192,950ODOT Support55,688Casino Tax Revenue407,262Child Support Enforcement Agency Grants654,473MVGT Fund Grants3,691,783Mental Health Fund Grants1,038,949Court/Corrections Fund Grants18,798Children Services Fund Grants675,846Developmental Disabilities Fund Grants2,129,326Jail Operating Levy Fund Grants13,423	Indigent Fee Reimbursement	57,669
Motor Vehicle License and Gas Tax2,031,874OPWC192,950ODOT Support55,688Casino Tax Revenue407,262Child Support Enforcement Agency Grants654,473MVGT Fund Grants3,691,783Mental Health Fund Grants1,038,949Court/Corrections Fund Grants430,935Permissive Sheriff Fund Grants18,798Children Services Fund Grants675,846Developmental Disabilities Fund Grants2,129,326Jail Operating Levy Fund Grants13,423	Homestead/Rollback, SB 3 and HB 66 Reimbursement	788,098
OPWC192,950ODOT Support55,688Casino Tax Revenue407,262Child Support Enforcement Agency Grants654,473MVGT Fund Grants3,691,783Mental Health Fund Grants1,038,949Court/Corrections Fund Grants430,935Permissive Sheriff Fund Grants18,798Children Services Fund Grants675,846Developmental Disabilities Fund Grants2,129,326Jail Operating Levy Fund Grants13,423	Local Government Funding	524,878
ODOT Support55,688Casino Tax Revenue407,262Child Support Enforcement Agency Grants654,473MVGT Fund Grants3,691,783Mental Health Fund Grants1,038,949Court/Corrections Fund Grants430,935Permissive Sheriff Fund Grants18,798Children Services Fund Grants675,846Developmental Disabilities Fund Grants2,129,326Jail Operating Levy Fund Grants13,423	Motor Vehicle License and Gas Tax	2,031,874
Casino Tax Revenue407,262Child Support Enforcement Agency Grants654,473MVGT Fund Grants3,691,783Mental Health Fund Grants1,038,949Court/Corrections Fund Grants430,935Permissive Sheriff Fund Grants18,798Children Services Fund Grants675,846Developmental Disabilities Fund Grants2,129,326Jail Operating Levy Fund Grants13,423	OPWC	192,950
Child Support Enforcement Agency Grants654,473MVGT Fund Grants3,691,783Mental Health Fund Grants1,038,949Court/Corrections Fund Grants430,935Permissive Sheriff Fund Grants18,798Children Services Fund Grants675,846Developmental Disabilities Fund Grants2,129,326Jail Operating Levy Fund Grants13,423	ODOT Support	55,688
MVGT Fund Grants3,691,783Mental Health Fund Grants1,038,949Court/Corrections Fund Grants430,935Permissive Sheriff Fund Grants18,798Children Services Fund Grants675,846Developmental Disabilities Fund Grants2,129,326Jail Operating Levy Fund Grants13,423	Casino Tax Revenue	407,262
Mental Health Fund Grants1,038,949Court/Corrections Fund Grants430,935Permissive Sheriff Fund Grants18,798Children Services Fund Grants675,846Developmental Disabilities Fund Grants2,129,326Jail Operating Levy Fund Grants13,423	Child Support Enforcement Agency Grants	654,473
Court/Corrections Fund Grants430,935Permissive Sheriff Fund Grants18,798Children Services Fund Grants675,846Developmental Disabilities Fund Grants2,129,326Jail Operating Levy Fund Grants13,423	MVGT Fund Grants	3,691,783
Permissive Sheriff Fund Grants18,798Children Services Fund Grants675,846Developmental Disabilities Fund Grants2,129,326Jail Operating Levy Fund Grants13,423	Mental Health Fund Grants	1,038,949
Children Services Fund Grants675,846Developmental Disabilities Fund Grants2,129,326Jail Operating Levy Fund Grants13,423	Court/Corrections Fund Grants	430,935
Developmental Disabilities Fund Grants2,129,326Jail Operating Levy Fund Grants13,423	Permissive Sheriff Fund Grants	18,798
Jail Operating Levy Fund Grants 13,423	Children Services Fund Grants	675,846
	Developmental Disabilities Fund Grants	2,129,326
Total Governmental Activities \$13.013.649	Jail Operating Levy Fund Grants	13,423
	Total Governmental Activities	\$13,013,649

(This space intentionally left blank. Note 11 begins on the following page.)

## NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2018, was as follows:

	Balance 12/31/2017	Additions	Reductions	Balance 12/31/2018
Governmental Activities:	12,31,201,	1 Idditions	readenons	12,31,2010
Non Depreciable Capital Assets:				
Land	\$3,910,848	\$0	\$0	\$3,910,848
Construction in Progress	2,041,969	3,686,963	(1,336,220)	4,392,712
Total Non Depreciable Capital Assets	5,952,817	3,686,963	(1,336,220)	8,303,560
Depreciable Capital Assets:				
Land Improvements	637,477	379,825	0	1,017,302
Buildings and Improvements	54,606,414	185,725	0	54,792,139
Machinery and Equipment	18,786,651	780,867	0	19,567,518
Infrastructure	116,379,306	9,778,808	(2,209,569)	123,948,545
Vehicles	4,965,019	620,941	(54,333)	5,531,627
Total Depreciable Capital Assets	195,374,867	11,746,166	(2,263,902)	204,857,131
Accumulated Depreciation:				
Land Improvements	(137,696)	(42,970)	0	(180,666)
Buildings and Improvements	(26,723,487)	(1,566,979)	0	(28,290,466)
Machinery and Equipment	(12,432,406)	(978,674)	0	(13,411,080)
Infrastructure	(43,340,768)	(4,849,929)	1,694,150	(46,496,547)
Vehicles	(3,079,808)	(378,759)	0	(3,458,567)
Total Accumulated Depreciation	(85,714,165)	(7,817,311)	1,694,150	(91,837,326)
Total Depreciable Capital Assets, Net	109,660,702	3,928,855	(569,752)	113,019,805
Governmental Capital Assets, Net	\$115,613,519	\$7,615,818	(\$1,905,972)	\$121,323,365

Capital asset additions for infrastructure includes capital contributions in the amount of \$1,631,589.

Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
General Government:	
Legislative and Executive	\$401,893
Judicial	144,039
Public Safety	1,301,185
Public Works	5,017,442
Health	401,470
Human Services	176,770
Economic Development and Assistance	361,552
Conservation and Recreation	12,960
Total Depreciation Expense	\$7,817,311

	Balance 12/31/2017	Additions	Reductions	Balance 12/31/2018
<b>Business Type Activities:</b>				
Non Depreciable Capital Assets:				
Land	\$279,700	\$0	\$0	\$279,700
Construction in Progress	1,502,067	1,038,057	0	2,540,124
Total Non Depreciable Capital Assets	1,781,767	1,038,057	0	2,819,824
Depreciable Capital Assets:				
Buildings and Improvements	1,093,788	0	0	1,093,788
Machinery and Equipment	2,413,893	61,642	0	2,475,535
Infrastructure	94,151,635	70,894	0	94,222,529
Vehicles	609,998	90,584	(46,761)	653,821
Total Depreciable Capital Assets	98,269,314	223,120	(46,761)	98,445,673
Accumulated Depreciation:				
Buildings and Improvements	(641,466)	(37,025)	0	(678,491)
Machinery and Equipment	(957,423)	(153,763)	0	(1,111,186)
Infrastructure	(50,405,339)	(2,386,132)	0	(52,791,471)
Vehicles	(355,487)	(65,802)	46,761	(374,528)
Total Accumulated Depreciation	(52,359,715)	(2,642,722)	46,761	(54,955,676)
Total Depreciable Capital Assets, Net	45,909,599	(2,419,602)	0	43,489,997
Business Type Capital Assets, Net	\$47,691,366	(\$1,381,545)	\$0	\$46,309,821

# **NOTE 12 - RISK MANAGEMENT**

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

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

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

Turne of Courses	Amount	
<u>Type of Coverage</u>	Amount	
Liability:		
General:	\$1,000,000	Each Occumence
Bodily Injury, Property Damage, etc.	\$1,000,000	Each Occurrence
Products and Completed Operations	1,000,000	Each Occurrence/Annual Aggregate Each Person/Each Accident
Medical Payments Limit	5,000/50,000	Each Person/Each Accident
Foster Parents	6,000,000	
Attorney Disciplinary Proceedings	25,000	Each Occurrence/Annual Aggregate
Law Enforcement:	1 000 000	
Occurrence or Wrongful Acts Limit	1,000,000	Each Occurrence
Auto:	1 000 000	Each Oceaning and
Bodily Injury, Property Damage, etc.	1,000,000	Each Occurrence
Medical Payments Limit	5,000/50,000	Each Person/Each Accident
Errors and Omissions:	1 000 000	
Wrongful Acts Limit	1,000,000	Each Occurrence/Annual Aggregate
Back Wages Limit	100,000	Each Occurrence
Errors and Omissions	1,000,000	Annual Aggregate
Excess:	5 000 000	
Excess Liability Limit	5,000,000	Each Occurrence/Annual Aggregate
Property:		
Direct Physical Loss or Damage, and Collapse:	010 192 497	Denle envent Cert Mehre
Real and Personal Property	219,183,487	Replacement Cost Value
Contractor's Equipment	Actual Cash Value	
Electronic Data Processing Equipment	250.000	
Media	250,000	Each Occurrence
Extra Expense	25,000	Each Occurrence
Fine Arts	1,000,000	Each Occurrence
Mobile Medical Equipment	250,000	Each Occurrence
Property in Transit	100,000	Each Occurrence
Extra Expense/Business Income	1,000,000	Each Occurrence
Flood Damage	100,000,000	Each Occurrence/Annual CORSA Aggregate
Earthquake Damage	100,000,000	Each Occurrence/Annual CORSA Aggregate
Valuable Papers	2,500,000	Each Occurrence
Auto Physical Damage	Actual Cash Value	
Automatic Acquisitions	5,000,000	
Unintentional Omissions	250,000	Each Occurrence
Service Interruption	2,500,000	
Pollutant Cleanup/Removal	10,000	Each Occurrence
Equipment Breakdown:	100,000,000	
Equipment Breakdown	100,000,000	Each Accident
Sublimits:		
Demolition & Increased Cost of Construction	5,000,000	Each Accident
Perishable Goods	500,000	Each Accident
Expediting Goods	500,000	Each Accident
EDP Extra Response	25,000	Each Accident
Data Restoration	100,000	Each Accident
Hazardous Substances	250,000	Each Accident
Amonia Contamination, CFC Refrigerants	500,000	Each Accident
		(continued)

Type of Coverage (Continued)	Amount	
Privacy and Security Liability:		
Third Party	\$1,000,000	Each Occurrence/Annual Aggregate
Privacy Response Expense	500,000	Each Occurrence
Claims Expense, Regulatory Proceedings		
and Penalities	250,000	
PCI-DSS Assessments	250,000	
Time Element Coverage:		
Gross Earnings/Extra Expense	2,500,000	Each Occurrence
Contingent Business Interuption	100,000	
Crime:		
Employee Dishonesty	1,000,000	Each Occurrence
Individual Public Official Bond Excess	250,000	Each Occurrence
Dog Warden Blanket Bond	2,000	Bond Limit
Money and Securities (Inside & Outside)	1,000,000	Each Occurrence
Money Orders & Counterfeit Paper	1,000,000	Each Occurrence
Depositor's Forgery	1,000,000	Each Occurrence
Fund Transfer Fraud	500,000	Each Occurrence
Computer Fraud	500,000	Each Occurrence
Claims Expense	1,000	Each Occurrence
Employer Stop Gap Liability	1,000,000	Each Occurrence
Employee Benefits Laibility	1,000,000	Each Occurrence
Deductible on Presented Coverages	2,500	Each Occurrence

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

The County participates in the workers' compensation program provided by the state of Ohio. Beginning in 2015, the County participated in the County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Retrospective Rating Program (Program), an insurance purchasing pool (See Note 23). The Program is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The participating Counties continue to pay their own individual premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending on that performance, the participating employers can receive either a premium refund or assessment. Employers will pay experience – or base rated premium under the same terms as if they were not in a retro group. The total premium for the entire group is the standard premium of the group. The standard premium serves as the benchmark that is adjusted up and down retroactively. In order to allocate the savings derived by formation of the Program, the Program's executive committee annually calculates the group-retrospective premium based on developed incurred claim losses for the whole group. The new premium is compared the standard premium. If the retrospective premium is lower than the standard premium, a refund will be distributed to the employers of the group. If the retrospective premium is higher, an assessment will be charged to each participant.

Participation in the Program is limited to counties that can meet the Program's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Program. Each year, the County pays an enrollment fee to the Program to cover the costs of administering the program.

The County may withdraw from the Program if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Workers' Compensation. However, the participant is not relieved of the obligation to pay any amounts owed to the Program prior to withdrawal.

Prior to 2015, the County had participated in the State Workers' Compensation retrospective rating and payment program The County is servicing related run-out claims through the Self Insurance – Workers' Compensation Fund.

The County provides health, dental, and vision insurance to its employees through a self-insurance plan. The County participated in the Jefferson Health Plan during 2018, and employees have the choice of two third-party administrators within the consortium, Self-Funded Plans, Inc. or the Health Plan. The County pays \$1,416 per month for every eligible employee regardless of what coverage the employee has chosen (\$1,346 for the premium and \$70 for debt reduction). The employee share of the premium for Self-Funded Plans, Inc. is \$134 per month for single, and \$178 per month for family. The employee share of the premium for the Health Plan is \$90 per month for single, and \$124 per month for family. Jefferson Health Plan administers the health, dental, and vision insurance plan.

The claims liabilities of \$688,369, for health insurance and \$145,160, for workers' compensation reported in the self insurance – health and self-insurance – workers' compensation internal service funds, respectively at December 31, 2018 are based on the requirements of Governmental Accounting Standards Board Statement Number 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The claims liability is based on an estimate supplied by the County's third party administrators. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustments expenses. A summary of the fund's claims liability during the past two years is as follows:

Program	Beginning Balance	Current Year Claims	Claims Payments	Ending Balance
Self Insurance - Health				
2017	\$575,666	\$8,743,515	\$8,348,873	\$970,308
2018	970,308	7,254,519 (1)	7,536,458 (2)	688,369
Self Insurance - Workers' Compensation				
2017	254,359	15,424	112,974	156,809
2018	156,809	31,936	43,585	145,160
<ul> <li>(1) Claims Expense</li> <li>+ Stop Loss Receivable</li> <li>Current Year Claims</li> </ul>		\$7,017,132 237,387 \$7,254,519		
(2) Cash Payments for Claim	ms		\$9,701,289	
- Stop Loss Received for 2	2018 Claims	_	(2,164,831)	
Claims Payments		=	\$7,536,458	

# **NOTE 13 - DEFINED BENEFIT PENSION PLANS**

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

## Net Pension Liability /Net OPEB Liability (Asset)

The net pension liability and the net OPEB liability (asset) reported on the statement of net position represent liabilities to employees for pensions and OPEB, respectively. Pensions/OPEB are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions/OPEB are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability and the net OPEB liability (asset) represent the County's proportionate share of each pension/OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan's fiduciary net position. The net pension liability and the net OPEB liability (asset) calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension and OPEB.

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension liability and the net OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a *net OPEB asset* or long-term *net pension/OBEB liability* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note 14 for the required OPEB disclosures.

## Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <u>https://www.opers.org/financial/reports.shtml</u>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the tradition and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the traditional and combined plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<ul> <li>Traditional Plan Formula:</li> <li>2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30</li> <li>Combined Plan Formula:</li> <li>1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30</li> </ul>	<ul> <li>Traditional Plan Formula:</li> <li>2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30</li> <li>Combined Plan Formula:</li> <li>1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30</li> </ul>	<ul> <li>Traditional Plan Formula:</li> <li>2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35</li> <li>Combined Plan Formula:</li> <li>1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35</li> </ul>
Law Enforce ment	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
	<b>Traditional Plan Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 sents the average of the three highest y	-

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a traditional plan benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment of the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the purchase of a monthly defined benefit annuity from OPERS (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State	Public	Law
	and Local	Safety	Enforcement
2018 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	**	***
2018 Actual Contribution Rates			
Employer:			
Pension ****	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits ****	0.0	0.0	0.0
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	13.0 %

\* Member Contributions within the combined plan are not used to fund the defined benefit retirement allowance.

\*\* This rate is determined by OPERS' Board and has no maximum rate established by ORC.

\*\*\* This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

\*\*\*\* These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

For 2018, The County's contractually required contribution was \$3,314,470 for the traditional plan, and \$25,685 for the member-directed plan. Of these amounts, \$375,801 is reported as an intergovernmental payable for the traditional plan, and \$4,000 for the member-directed plan. Participation in the combined plan is not material.

## Plan Description - State Teachers Retirement System (STRS)

Plan Description – County licensed teachers and other faculty members participate in STRS Ohio, a costsharing multiple employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information, and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at <u>www.strsoh.org</u>.

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307.

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five year of service credit and age 65, or 35 years of service credit and at least age 60.

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate goes to the DC Plan and the remaining 2 percent goes to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2018 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2018, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$103,210 for 2018. Of this amount \$7,051 is reported as an intergovernmental payable.

## Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability for OPERS was measured as of December 31, 2017, and the net pension liability for STRS was measured as of June 30, 2018. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS Traditional Plan	STRS	Total
Proportion of the Net Pension Liability/Asset:			
Current Measurement Date	0.17395084%	0.00613034%	
Prior Measurement Date	0.17932916%	0.00637593%	
Change in Proportionate Share	-0.00537832%	-0.00024559%	
Proportionate Share of the: Net Pension Liability	\$27,289,513	\$1,347,924	\$28,637,437
Pension Expense	6,072,984	87,760	6,160,744

2018 pension expense for the member-directed plan was \$25,685.

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS		
	Traditional Plan	STRS	Total
<b>Deferred Outflows of Resources</b>			
Differences between expected and			
actual experience	\$27,869	\$31,115	\$58,984
Changes of assumptions	3,261,280	238,877	3,500,157
Changes in proportion and differences			
between County contributions and			
proportionate share of contributions	259,773	26,564	286,337
County contributions subsequent to the			
measurement date	3,314,470	59,021	3,373,491
Total Deferred Outflows of Resources	\$6,863,392	\$355,577	\$7,218,969
Deferred Inflows of Resources			
Differences between expected and			
actual experience	\$537,792	\$8,803	\$546,595
Net difference between projected			
and actual earnings on pension			
plan investments	5,858,700	81,737	5,940,437
Changes in proportion and differences			
between County contributions and			
proportionate share of contributions	563,199	77,561	640,760
Total Deferred Inflows of Resources	\$6,959,691	\$168,101	\$7,127,792

\$3,373,491 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	<b>OPERS</b> Traditional		
	Plan	STRS	Total
Year Ending December 31:			
2019	\$2,399,561	\$73,883	\$2,473,444
2020	(823,043)	74,581	(748,462)
2021	(2,579,860)	7,145	(2,572,715)
2022	(2,407,427)	(27,154)	(2,434,581)
Total	(\$3,410,769)	\$128,455	(\$3,282,314)

## Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2017, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2017, are presented below.

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases,	3.25 to 10.75 percent	3.25 to 8.25 percent
including inflation	including wage inflation	including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018,	3 percent, simple through 2018,
	then 2.15 percent, simple	then 2.15 percent, simple
Investment Rate of Return	7.5 percent	7.5 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age
including inflation COLA or Ad Hoc COLA: Pre-January 7, 2013 Retirees Post-January 7, 2013 Retirees Investment Rate of Return	including wage inflation 3 percent, simple 3 percent, simple through 2018, then 2.15 percent, simple 7.5 percent	including wage inflation 3 percent, simple 3 percent, simple through 2018, then 2.15 percent, simple 7.5 percent

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 16.82 percent for 2017.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

		Weighted Average		
		Long-Term Expected		
	Target	Real Rate of Return		
Asset Class	Allocation	(Arithmetic)		
Fixed Income	23.00 %	2.20 %		
Domestic Equities	19.00	6.37		
Real Estate	10.00	5.26		
Private Equity	10.00	8.97		
International Equities	20.00	7.88		
Other investments	18.00	5.26		
Total	100.00 %	5.66 %		

**Discount Rate** The discount rate used to measure the total pension liability was 7.5 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.5 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.5 percent) or one-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease (6.50%)	Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$48,459,225	\$27,289,513	\$9,640,356

## Changes between Measurement Date and Report Date

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 7.5 percent to 7.2 percent. This change will be effective for the 2018 valuation. The exact amount of the impact to the County's net pension liability is not known.

## **Actuarial Assumptions - STRS**

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2018, actuarial valuation are presented below:

Inflation	2.50 percent
Projected salary increases	12.50 percent at age 20 to
	2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment
	expenses, including inflation
Discount Rate of Return	7.45 percent
Payroll Increases	3 percent
Cost-of-Living Adjustments	0.0 percent, effective July 1, 2017
(COLA)	

Post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the July 1 2018, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

STRS' investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

Asset Class	Target Allocation	Long-Term Expected Rate of Return *
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
Total	100.00 %	

\* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and does not include investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocation should generate a return above the actuarial rate of return, without net value added by management.

**Discount Rate** The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2018. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2018. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2018.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount *Rate* The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.45 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.45 percent) or one-percentage-point higher (8.45 percent) than the current rate:

	Current		
	1% Decrease (6.45%)	Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$1,968,466	\$1,347,924	\$822,720

## Social Security System

Effective July 1, 1991, all employees not otherwise covered by a State Retirement System have an option to choose Social Security or the appropriate state system. As of December 31, 2018, eight employees have elected Social Security. The County's liability is 6.2 percent of wages.

# NOTE 14 - POST-EMPLOYMENT BENEFITS

See Note 13 for a description of the net OPEB liability (asset).

# Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <u>https://www.opers.org/financial/reports.shtml</u>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2018 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The County's contractually required contribution was \$10,275 for 2018. Of this amount, \$1,143 is reported as an intergovernmental payable.

## Plan Description - State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2020. The Plan is included in the report of STRS which can be obtained by visiting <u>www.strsoh.org</u> or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2018, STRS did not allocate any employer contributions to post-employment health care.

## **OPEB** Liabilities, **OPEB** Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to **OPEB**

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB liability (asset) was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	Total
Proportion of the Net OPEB Liability Current Measurement Date Proportion of the Net OPEB Liability	0.16559080%	0.00613034%	
Prior Measurement Date	0.17088080%	0.00637593%	
Change in Proportionate Share	-0.00529000%	-0.00024559%	
Proportionate Share of the Net:			
OPEB Asset	\$0	\$98,508	\$98,508
OPEB Liability	17,981,944	0	17,981,944
OPEB Expense	1,331,224	(198,809)	1,132,415

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
<b>Deferred Outflows of Resources</b>			
Differences between expected and			
actual experience	\$14,008	\$5,767	\$19,775
Changes of assumptions	1,309,276	0	1,309,276
County contributions subsequent to the			
measurement date	10,275	0	10,275
Total Deferred Outflows of Resources	\$1,333,559	\$5,767	\$1,339,326
Deferred Inflows of Resources			
Changes of assumptions	\$0	\$134,225	\$134,225
Net difference between projected and			
actual earnings on OPEB plan investments	1,339,534	11,254	1,350,788
Changes in Proportionate Share and			
Difference between County contributions			
and proportionate share of contributions	361,482	8,751	370,233
Total Deferred Inflows of Resources	\$1,701,016	\$154,230	\$1,855,246

\$10,275 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or increase to the net OPEB asset in the year ending December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS	STRS	Total
Fiscal Year Ending June 30:			
2019	\$124,955	(\$26,473)	\$98,482
2020	124,955	(26,473)	98,482
2021	(292,760)	(26,473)	(319,233)
2022	(334,882)	(23,917)	(358,799)
2023	0	(23,020)	(23,020)
Thereafter	0	(22,107)	(22,107)
Total	(\$377,732)	(\$148,463)	(\$526,195)

#### **Actuarial Assumptions - OPERS**

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases,	3.25 to 10.75 percent
including inflation	including wage inflation
Single Discount Rate:	
Current measurement date	3.85 percent
Prior Measurement date	4.23 percent
Investment Rate of Return	6.50 percent
Municipal Bond Rate	3.31 percent
Health Care Cost Trend Rate	7.5 percent, initial
	3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term expected rate of return on health care investment assets was determined using a buildingblock method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is 15.2 percent for 2017.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

		Weighted Average Long-Term Expected		
Asset Class	Target Allocation	Real Rate of Return (Arithmetic)		
Fixed Income	34.00 %	1.88 %		
Domestic Equities	21.00	6.37		
Real Estate Investment Trust	6.00	5.91		
International Equities	22.00	7.88		
Other investments	17.00	5.39		
Total	100.00 %	4.98 %		

**Discount Rate** A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. A single discount rate of 4.23 percent was used to measure the OPEB liability on the measurement date of December 31, 2016. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.50 percent and a municipal bond rate of 3.31 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount *Rate* The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.85 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.85 percent) or one-percentage-point higher (4.85 percent) than the current rate:

		Current	
	1% Decrease	Discount Rate	1% Increase
	(2.85%)	(3.85%)	(4.85%)
County's proportionate share			
of the net OPEB liability	\$23,889,785	\$17,981,944	\$13,202,554

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2018 is 7.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	Current Health Care		
	Cost Trend Rate		
	1% Decrease	Assumption	1% Increase
County's proportionate share			
of the net OPEB liability	\$17,204,884	\$17,981,944	\$18,784,620

#### Changes between Measurement Date and Report Date

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 6.5 percent to 6.0 percent. This change will be effective for the 2018 valuation. The exact amount of the impact to the County's net OPEB liability is not known.

## Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2018, actuarial valuation are presented below:

Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent
Discount Rate of Return	7.45 percent
Health Care Cost Trends	
Medical	
Pre-Medicare	6 percent initial, 4 percent ultimate
Medicare	5 percent initial, 4 percent ultimate
Medical	
Pre-Medicare	8 percent initial, 4 percent ultimate
Medicare	-5.23 initial, 4 percent ultimate

Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

For healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. For disabled retirees, mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2018, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

Since the Prior Measurement Date, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45 percent based on the methodology defined under GASB *Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB).* Valuation year per capita health care costs were updated.

Also since the prior measurement date, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 13.

**Discount Rate** The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2018. The blended discount rate used to measure the total OPEB liability was 4.13 percent as of June 30, 2017. The projection of cash flows used to determine the discount rate assumes STRS Ohio continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was used to measure the total OPEB liability as of June 30, 2018. The blended discount rate of 4.13 percent, which represents the long-term expected rate of return of 7.45 percent for the funded benefit payments and the Bond Buyer 20-year municipal bond rate of 3.58 percent for the unfunded benefit payments, was used to measure the total OPEB liability as of June 30, 2017.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate The following table represents the net OPEB asset as of June 30, 2018, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	Current		
	1% Decrease Discount Rate 1% Increase		1% Increase
	(6.45%)	(7.45%)	(8.45%)
County's proportionate share			
of the net OPEB asset	(\$84,431)	(\$98,508)	(\$110,340)

	Current		
	1% Decrease	Trend Rate	1% Increase
County's proportionate share			
of the net OPEB asset	(\$109,672)	(\$98,508)	(\$87,171)

# **NOTE 15 - OTHER EMPLOYEE BENEFITS**

## **Compensated Absences**

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

## Life Insurance

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

# NOTE 16 - CAPITAL LEASES - LESSEE DISCLOSURE

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

Equipment acquired by lease has been capitalized in government wide statements governmental activities in the amount of \$89,599, which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the government wide statements governmental activities. Governmental activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$24,395 for machinery and equipment and \$11,284 for vehicles. Principal payments towards capital leases during 2018 totaled \$18,227 for governmental activities.

Future minimum lease payments through 2019 are as follows:

	Governmental Activities	
Year	Principal	Interest
2019	\$3,513	\$15
2020	2,082	0
2021	2,082	0
Total	\$7,677	\$15

# NOTE 17 - LONG-TERM LIABILITIES

Changes in the County's long-term liabilities during 2018 are presented as follows.

	Outstanding 12/31/2017	Additions	Reductions	Outstanding 12/31/2018	Due Within One Year
Governmental Activities:					
Jail Construction Refunding - 1998, \$10,657,219 Serial/Term - \$10,020,000 @ 3.75%-5.75%	\$2,170,000	\$0	\$1,055,000	\$1,115,000	\$1,115,000
<i>911 Radio System Upgrade - 2012</i> Term @ 1.95% - \$3,525,000	1,847,000	0	355,000	1,492,000	362,000
Various Purpose Refunding - 2012, \$7,525,000 Jail Construction Refunding - \$4,355,000 Serial/Term @ 1.00%-3.625%	3,660,000	0	175,000	3,485,000	175,000
Discount \$25,843	(19,099)	0	(1,124)	(17,975)	0
Various Purpose - 2013, \$1,500,000 Term @ 2.80%	750,000	0	150,000	600,000	150,000
<i>Facilities Construction/Improve - 2014 \$2,000,000</i> Term @ 3.52%	1,400,000	0	200,000	1,200,000	200,000
<i>Emergency Response - 2014 \$775,000</i> Term @ 1.93%	451,750	0	110,000	341,750	112,000
<i>Various Purpose - 2016, \$3,850,000</i> Term @ 2.30%	3,593,333	0	256,667	3,336,666	256,667
<i>Various Purpose - 2017, \$3,000,000</i> Term @ 3.00%	3,000,000	0	260,000	2,740,000	270,000
Total General Obligation Bonds	16,852,984	0	2,560,543	14,292,441	2,640,667
<i>Long Term Notes Payable</i> Garage & Salt Fac 2008, \$1,300,000 @ 4.14%	154,850	0	154,850	0	0
OAQDA Loan - 2012, \$1,379,295 @ 2.47% - 4.4%	945,021	0	86,472	858,549	88,608
 Capital Leases	25,904	0	18,227	7,677	3,513
Workers' Compensation Claims Payable	156,809	31,936	43,585	145,160	16,042
Compensated Absences	3,198,241	1,968,257	1,867,435	3,299,063	1,305,753
– Net Pension Liability					
OPERS	38,952,055	0	12,849,042	26,103,013	0
STRS	1,514,616	0	166,692	1,347,924	0
Total Net Pension Liability	40,466,671	0	13,015,734	27,450,937	0
Net OPEB Liability	16 500 106	(00.002	0	17 200 110	0
OPERS STRS*	16,509,126 248,764	690,993 0	0 248,764	17,200,119 0	0 0
Total Net OPEB Liability	16,757,890	690,993	248,764	17,200,119	0
Total Governmental Activities	\$78,558,370	\$2,691,186	\$17,995,610	\$63,253,946	\$4,054,583

\* At December 31, 2018, the County's Governmental Activities are reporting a net OPEB asset of \$98,508 for STRS.

	Outstanding 12/31/2017	Additions	Reductions	Outstanding 12/31/2018	Due Within One Year
Business Type Activities: General Obligation Bonds					
Various Purpose - 2010, \$5,130,000					
Sewer Projects - \$1,035,000					
Serial/Term @ 1.30%-4.50%	\$880,000	\$0	\$25,000	\$855,000	\$25,000
Various Purpose Refunding - 2012, \$7,525,000					
Water Projects - \$1,550,000 Serial/Term @ 1.0%-3.25%	1,210,000	0	90,000	1,120,000	90,000
Premium - \$2,285	1,210,000	0	127	1,120,000	90,000 0
Sewer Projects - \$1,380,000	,			,	
Serial/Term @ 1.0%-3.625%	1,165,000	0	55,000	1,110,000	60,000
Discount \$8,150 Tidd-Dale/Hazelwood Sewer Projects - \$240,000	(6,026)	0	(354)	(5,672)	0
Serial/Term @ 1.0%-2.75%	160,000	0	25,000	135,000	20,000
Premium - \$1,434	774	0	110	664	0
Total General Obligation Bonds	3,411,271	0	194,883	3,216,388	195,000
Revenue Bonds					
Wastewater Treatment Bonds - 2012, \$5,884,000					
Crestview - Series A Serial \$5,000,000 @ 2.75%	4,766,000	0	83,000	4,683,000	85,000
Crestview - Series B Serial \$884,000 @ 2.75%	843,000	0	15,000	828,000	15,000
Total Revenue Bonds	5,609,000	0	98,000	5,511,000	100,000
OPWC Loans					
Piney Fork Waterline - 1998, \$195,000 @ 0%	34,125	0 0	9,750 5,680	24,375	9,750 5,670
Norton Hill, Empire Water- 1998, \$113,589 @ 0% Barbers Hollow Sewer Treatment Plant	17,044	0	5,680	11,364	5,679
Improvement - 2006, \$300,000 @0%	129,418	0	11,766	117,652	11,766
Total OPWC Loans	180,587	0	27,196	153,391	27,195
Ohio EPA Loans Payable					
Pottery Sanitary Sewer, 2012, \$1,396,196 @ 0% (WPCL)	451,119	0	30,074	421,045	30,075
Rush Run Waterline, 2008, \$500,000 @ 0% (Disadv. Loan)	350,000	0	16,667	333,333	16,667
Rush Run Waterline, 2008, \$455,685 @ 2.0% (WRSLA)	272,850	0	22,410	250,440	22,861
Brilliant Booster Station, 2013, \$3,908,090 @ 1.94% Bradley Road Waterline, 2014, \$858,053 @ 2.0% (WRSLA)	2,493,397 755,405	0 0	139,334 21,343	2,354,063 734,062	142,050 21,772
Toronto Waterline Connector, 2004, \$7,888,745 @ 3.35%	3,310,647	0	395,236	2,915,411	408,587
Total EPA Loans	7,633,418	0	625,064	7,008,354	642,012
Compensated Absences	104,909	102,745	93,393	114,261	66,202
Net Pension Liability					
OPERS - Sewer	442,637	0	146,012	296,625	0
OPERS - Water	1,327,910	0	438,035	889,875	0
Total Net Pension Liability	1,770,547	0	584,047	1,186,500	0
Net OPEB Liability					
OPERS - Sewer	187,604	7,852	0	195,456	0
OPERS - Water Total Net OPEB Liability	562,811 750,415	23,558 31,410	0	586,369 781,825	0 0
Total Business Type Activities	\$19,460,147	\$134,155	\$1,622,583		\$1,030,409
	,	,	. ,,		

## Governmental Activities

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

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

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

Principal and interest requirements to retire the 1998 Jail Construction Refunding Bonds outstanding at December 31, 2018 are as follows:

	Serial and Term Bonds		
Year Ending			
December 31	Principal	Interest	
2019	\$1,115,000	\$64,113	

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

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

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

Principal and interest requirements to retire the 2012 Emergency Response System Bonds outstanding at December 31, 2018 are as follows:

	Serial and Term Bonds		
Year Ending			
December 31	Principal	Interest	
2019	\$362,000	\$29,094	
2020	369,000	22,035	
2021	377,000	14,840	
2022	384,000	7,488	
Totals	\$1,492,000	\$73,457	

2012 Various Purpose Refunding Bonds - On March 1, 2012 Jefferson County issued \$7,525,000 of general obligation bonds which included serial and term bonds in the amount of \$4,670,000 and \$2,855,000, respectively. These various purpose bonds were issued to partially refund the 2004 Various Purpose Bonds, as well as pay the costs of issuance of these bonds for governmental and business type activities in the amounts of \$4,355,000 (\$2,430,000 serial bonds and \$1,925,000 term bonds) and \$3,170,000 (\$2,240,000 serial bonds and \$930,000 term bonds), respectively. A portion of these various purpose bonds were issued at a discount for governmental activities of \$25,843, and \$8,150 for business type activities, which is reported as a decrease to bonds payable and being amortized over the life of the bonds using the straight-line method. Another portion of the bonds were issued at a premium of \$3,719 for business type activities, which is reported as an increase to bonds payable. This amount is being amortized to interest expense over the life of the bonds using the straight-line method. The bonds are insured, and the cost of the bond insurance is reported as Unamortized Bond Insurance Premiums and will be amortized over the life of the bonds. The value of the insurance was \$55,214 (\$31,659 governmental activities and \$23,555 business type activities), and the current year amortization is \$1,376 governmental activities and \$1,222 business type activities. All of the bonds that were refunded with this issue were called and fully repaid from the irrevocable trust fund in 2014.

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

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

	Principal Amount	
	Subject to	
Date	Mandatory Redemption	
2025	\$375,000	
2026 *	380,000	
	\$755,000	
* Maturity		

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

	Principal Amount	
	Subject to	
Date	Mandatory Redemption	
2029	\$425,000	
2030 *	315,000	
	\$740,000	
* Maturity		

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

		Principal Amount	
		Subject to	
Date	_	Mandatory Redemption	
2031		\$320,000	
2032	*	335,000	
		\$655,000	
* Matani	4		

\* Maturity

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

		Subject to
Date	_	Mandatory Redemption
2033		\$350,000
2034	*	355,000
		\$705,000
* Matani	4	

\* Maturity

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

Principal and interest requirements to retire the governmental activities portion of the 2012 Various Purpose Refunding Bonds outstanding at December 31, 2018 are as follows:

	Serial and Term Bonds	
Year Ending		
December 31	Principal	Interest
2019	\$175,000	\$104,580
2020	180,000	101,080
2021	185,000	97,255
2022	190,000	92,862
2023	190,000	88,111
2024-2028	1,055,000	355,730
2029-2033	1,240,000	179,438
2034	270,000	9,788
Totals	\$3,485,000	\$1,028,844

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

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

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

Principal and interest requirements to retire the 2013 Various Purpose Bonds outstanding at December 31, 2018 are as follows:

	Term B	onds
Year Ending		
December 31	Principal	Interest
2019	\$150,000	\$16,800
2020	150,000	12,600
2021	150,000	8,400
2022	150,000	4,200
Totals	\$600,000	\$42,000

**2014** Facilities Construction and Improvement Bonds – On July 30, 2014 Jefferson County issued \$2,000,000 of federally taxable general obligation term bonds. The bonds were issued to pay the costs of constructing, improving and renovating county facilities including the towers building, demolishing the courthouse annex building and converting to a parking lot and replacing a boiler at the justice facility. The bonds were issued at par value with an interest rate of 3.52 percent. The bonds will be repaid through the debt service fund from tax revenues. As of December 31, 2018, \$97,251 of the bond proceeds remain unspent. The bonds are not subject to redemption prior to maturity.

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

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

Principal and interest requirements to retire the 2014 Facilities Construction and Improvement Bonds outstanding at December 31, 2018 are as follows:

	Serial and Te	rm Bonds
Year Ending December 31	Principal	Interest
2019	\$200,000	\$38,720
2020	200,000	31,680
2021	200,000	24,640
2022	200,000	17,600
2023	200,000	10,560
2024	200,000	3,520
Totals	\$1,200,000	\$126,720

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

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

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

Principal and interest requirements to retire the 2014 Emergency Response System Bonds outstanding at December 31, 2018 are as follows:

	Serial and Te	rm Bonds
Year Ending		
December 31	Principal	Interest
2019	\$112,000	\$6,596
2020	114,000	4,434
2021	115,750	2,234
Totals	\$341,750	\$13,264

**2016 Various Purpose Bonds** – On February 22, 2016 Jefferson County issued \$3,850,000 of federally taxable general obligation term bonds. The bonds were issued to pay the costs of acquiring and constructing upgrades and improvements including bridge replacements, slip repair projects, a guardrail replacement project, and building and grounds repair and replacement projects. The bonds were issued at par value with an interest rate of 2.3 percent. The bonds will be repaid through the debt service fund from tax revenues. As of December 31, 2018, \$582,794 of the bond proceeds remain unspent. The bonds are not subject to redemption prior to maturity.

The bonds are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on February 15 of the years and in the respective principal amounts as follows:

Date		Principal Amount to be Redeemed
2017	_	\$256,667
2018		256,667
2019		256,667
2020		256,667
2021		256,667
2022		256,667
2023		256,667
2024		256,667
2025		256,667
2026		256,667
2027		256,667
2028		256,667
2029		256,667
2030		256,667
2031	*	265,662
		\$3,859,000

\* Maturity

Principal and interest requirements to retire the 2016 Various Purpose Bonds outstanding at December 31, 2018 are as follows:

	Serial and Te	erm Bonds
Year Ending		
December 31	Principal	Interest
2019	\$256,667	\$73,792
2020	256,667	67,888
2021	256,667	61,985
2022	256,667	56,082
2023	256,667	50,178
2024-2028	1,283,335	162,342
2029-2031	769,996	26,565
Totals	\$3,336,666	\$498,832

**2017** Various Purpose Bonds – On September 22, 2017 Jefferson County issued \$3,000,000 of federally taxable general obligation term bonds. The bonds were issued to pay the costs of acquiring, constructing and providing upgrades and improvements to various County buildings and facilities. The bonds were issued at par value with an interest rate of 3 percent. The bonds will be repaid through the debt service fund from tax revenues. As of December 31, 2018, \$608,556 of the bond proceeds remain unspent. The bonds are not subject to redemption prior to maturity.

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

Date	Principal Amount to be Redeemed
2010	\$260,000
2018	\$260,000
2019	270,000
2020	280,000
2021	285,000
2022	295,000
2023	305,000
2024	310,000
2025	320,000
2026	330,000
	\$2,655,000

The remaining principal amount of the Bonds (\$345,000) will mature at stated maturity on October 1, 2027.

	Serial and Term Bonds		
Year Ending			
December 31	Principal	Interest	
2019	\$270,000	\$82,200	
2020	280,000	74,100	
2021	285,000	65,700	
2022	295,000	57,150	
2023	305,000	48,300	
2024-2027	1,305,000	99,600	
Totals	\$2,740,000	\$427,050	

*Long Term Notes Payable* - The County had issued several long term notes payable, all of which were backed by the full faith and credit of the County. These notes were repaid through the debt service fund from county general revenues. All of the notes were issued with a fixed interest rate. As of December 31, 2018, the County had retired all of its outstanding long-term notes.

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

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

	Series A		Series B			
	Tax Exempt			Taxa	ble	
Year Ending December 31	Principal	Interest	Principal	Interest	Interest Subsidy	Net Interest
2019	\$88,608	\$4,953	\$0	\$28,954	(\$20,268)	\$8,686
2020	90,796	2,764	0	28,954	(20,268)	8,686
2021	21,105	521	71,934	28,954	(20,268)	8,686
2022	0	0	94,510	25,789	(18,052)	7,737
2023	0	0	95,758	21,630	(15,141)	6,489
2024-2027	0	0	395,838	43,828	(30,677)	13,151
Totals	\$200,509	\$8,238	\$658,040	\$178,109	(\$124,675)	\$53,434

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

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

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

*Net Pension/OPEB Liability* - There is no repayment schedule for the net pension/OPEB liability. However, employer pension contributions are made from the General fund, Miscellaneous Local, Public Assistance, Motor Vehicle and Gasoline Tax, Mental Health, Court/Corrections, Permissive Sheriff, Children Services, Department of Developmental Disabilities and Jail Operating Levy special revenue funds, and the Sewer and Water enterprise funds For additional information related to the net pension/OPEB liability see Notes 13 and 14.

# **Business Type Activities**

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

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

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

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

		Principal Amount Subject to	
Date	_	Mandatory Redemption	
2026		\$30,000	
2027		35,000	
2028		35,000	
2029		35,000	
2030	*	40,000	
		\$175,000	
* Moturity	7		

\* Maturity

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

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

\* Maturity

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

Principal and interest requirements to retire the business type activities portion of the 2010 Various Purpose/Refunding Bonds outstanding at December 31, 2018 are as follows:

December 31	Principal	Interest
2019	\$25,000	\$36,020
2020	25,000	35,120
2021	25,000	34,220
2022	30,000	33,320
2023	30,000	32,240
2024-2028	160,000	144,345
2029-2033	200,000	108,440
2034-2038	245,000	60,075
2039-2040	115,000	7,875
Totals	\$855,000	\$491,655

**2012** Various Purpose Refunding Bonds – On March 1, 2012 Jefferson County issued \$7,525,000 of general obligation bonds which included serial and term bonds in the amount of \$4,670,000 and \$2,855,000, respectively. These various purpose bonds were issued to partially refund the 2004 Various Purpose Bonds, as well as pay the costs of issuance of these bonds for governmental and business type activities in the amounts of \$4,355,000 (\$2,430,000 serial bonds and \$1,925,000 term bonds) and \$3,170,000 (\$2,240,000 serial bonds and \$930,000 term bonds), respectively. These various purpose bonds were issued at a discount for governmental activities of \$25,843, and \$8,150 for business type activities, which is reported as a decrease to bonds payable and being amortized over the life of the bonds using the straight-line method. The bonds were issued at a premium of \$3,719 for business type

## Jefferson County, Ohio Notes to the Basic Financial Statements For the Year Ended December 31, 2018

activities, which is reported as an increase to bonds payable. This amount is being amortized to interest expense over the life of the bonds using the straight-line method. The bonds are insured, and the cost of the bond insurance is reported as Unamortized Bond Insurance Premiums and will be amortized over the life of the bonds. The value of the insurance was \$55,214 (\$31,659 governmental activities and \$23,555 business type activities), and the current year amortization is \$1,376 governmental activities and \$1,222 business type activities.

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

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

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

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

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

					Tidd-Dale H	Hazelwood
	Water P	rojects	Sewer P	rojects	Sewer Projects	
	Serial and T	erm Bonds	Serial and T	erm Bonds	Serial and Term Bonds	
Year Ending						
December 31	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$90,000	\$30,590	\$60,000	\$33,242	\$20,000	\$3,275
2020	95,000	28,790	55,000	32,043	20,000	2,875
2021	95,000	26,771	60,000	30,874	20,000	2,450
2022	100,000	24,515	60,000	29,449	25,000	1,975
2023	95,000	22,015	65,000	27,949	25,000	1,350
2024-2028	530,000	67,438	335,000	112,131	25,000	687
2029-2033	115,000	3,737	390,000	56,520	0	0
2034	0	0	85,000	3,081	0	0
Totals	\$1,120,000	\$203,856	\$1,110,000	\$325,289	\$135,000	\$12,612

Principal and interest requirements to retire the business type activities portion of the 2012 Various Purpose Refunding Bonds outstanding at December 31, 2018 are as follows:

**Revenue Bonds** – On April 2, 2012, Jefferson County issued \$5,884,000 of Wastewater Treatment Collection System Revenue Bonds. Through the issuance, Jefferson County has irrevocably pledged future sewer customer revenues, net of specified operating expenses, to repay the revenue bonds. The bonds were issued as Series A \$5,000,000, and Series B \$884,000, with all bonds being taxable. Proceeds from the bonds provided financing for the Crestview/Belvedere Sewer project. When the bonds were issued, the bond proceeds were held by a fiscal agent. The bonds are payable solely from sewer customer net revenues and are payable through 2052. For 2018, annual principal and interest payments on the bonds are expected to require fifty-one percent of net revenues. The total principal and interest remaining to be paid on the bonds is \$8,553,875. Principal and interest paid for the current year and total customer net revenues were \$242,247 and \$494,738, respectively. The schedule of debt service requirements to maturity is as follows:

Year Ending		
December 31	Principal	Interest
2019	\$100,000	\$151,553
2020	102,000	148,802
2021	106,000	145,998
2022	108,000	143,082
2023	112,000	140,113
2024-2028	605,000	652,795
2029-2033	693,000	564,877
2034-2038	793,000	464,172
2039-2043	909,000	349,030
2044-2048	1,042,000	216,892
2049-2052	941,000	65,561
Totals	\$5,511,000	\$3,042,875

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

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

	OPWC Loans
Year Ending	
December 31	Principal
2019	\$27,195
2020	27,195
2021	16,641
2022	11,766
2023	11,766
2024-2028	58,828
Totals	\$153,391

## Jefferson County, Ohio Notes to the Basic Financial Statements For the Year Ended December 31, 2018

Ohio EPA Loans Payable - The County entered into a loan agreement on November 2, 2004 with the Ohio Water Development Authority for a \$7,888,745 Ohio EPA Loan from the Water Supply Revolving Loan Account at 3.35 percent for a twenty year period. Beginning in 2017, the County received an interest rate subsidy of 3 percent for this loan. The loan was issued for the completion of Toronto waterline connector project that allows the County to purchase water from the City of Toronto. During 2008, the County entered into loan agreements with the Ohio Water Development Authority for two additional Ohio EPA loans for the completion of the Rush Run Waterline Extension project, which included a Disadvantaged loan in the amount of \$500,000 at zero percent interest, and a WSRLA loan in the amount of \$455,685 at 2.0 percent interest. During 2012, the County entered into a loan agreement with the Ohio Water Development Authority for an additional Ohio EPA loan from the Water Pollution Control Fund in the amount of \$1,396,196 at zero percent interest, which included the provision for fifty percent non ARRA principal forgiveness, which was recognized in 2012. The loan was issued for the Pottery Addition Sanitary Sewer Project. During 2012 the County also entered into a loan agreement with the Ohio Water Development Authority for an additional Ohio EPA loan from the Drinking Water Fund in the amount of \$3,908,090 at a 1.94% interest rate, with proceeds first received in 2013. The loan was issued for the Brilliant Booster Station Project. During 2014, the County entered into a loan agreement with the Ohio Water Development Authority for an additional Ohio EPA loan from the WSRLA fund in the amount of \$858,053 at a two percent interest rate. The loan was issued to finance the Bradley Road Waterline Project. The County received principal forgiveness in the amount of \$201,114 during 2015. The loans are backed by the full faith and credit of the County and are intended to be repaid with user charges.

Year Ending December 31	Principal	Interest	Interest Subsidy	Net Interest
2019	\$642,012	\$158,724	(\$9,849)	\$148,875
2020	659,481	141,255	(8,407)	132,848
2021	677,488	123,249	(6,917)	116,332
2022	696,050	104,687	(5,376)	99,311
2023	715,186	85,554	(3,786)	81,768
2024-2028	2,033,372	210,294	(2,564)	207,730
2029-2033	1,144,152	82,856	0	82,856
2034-2038	236,079	28,979	0	28,979
2039-2043	168,727	12,999	0	16,324
2044	35,807	538	0	1,782
Totals	\$7,008,354	\$949,135	(\$36,899)	\$916,805

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

#### **Bond Ratings:**

On September 24, 2014, Jefferson County received an upgraded credit rating of A1 from Moody's Investor Services. As of the date of the financials, this remains the most recent credit rating for the County.

## **Debt Margins:**

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

The effects of the debt limitations described above at December 31, 2018 are a margin on unvoted debt of \$8,970,178 and an overall debt margin of \$28,063,765.

## **Conduit Debt:**

Pursuant to State Statute, various industrial revenue bonds have been issued for private industry within Jefferson County. The proceeds of the industrial revenue bonds are used by the various private industries for new construction or improvements. The bonds are to be repaid by the recipients of the proceeds and do not represent an obligation of the County. As of December 31, 2018, there were \$140,465,000 in industrial revenue bonds that have been issued and fully repaid.

## NOTE 18 - INTERNAL BALANCES

Interfund balances at December 31, 2018 consist of the following individual interfund receivables and payables:

		Interfu	nd Receivable		
	Major Fund			Self	
Interfund Payable	General	Public Assistance	Other Nonmajor Governmental	Insurance - Workers' Compensation	Total
Major Funds:					
General Fund	\$0	\$0	\$0	\$59,811	\$59,811
Public Assistance	0	0	18,673	34,591	53,264
MVGT	0	0	0	31,373	31,373
Developmental Disabilities	0	0	0	78,173	78,173
Other Nonmajor					
Governmental	266,871	195,931	2,207	484,386	949,395
Sewer	0	0	0	3,854	3,854
Water	0	0	0	9,606	9,606
Self Insurance - Health	2,801,828	0	0	5,194	2,807,022
Total All Funds	\$3,068,699	\$195,931	\$20,880	\$706,988	\$3,992,498

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

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

The interfund receivables/payables between governmental funds are eliminated on an accrual basis; the internal balance on the Statement of Net Position represents the balance due to governmental activities from business-type activities for goods and services.

Interfund transfers for the year ended December 31, 2018 consisted of the following:

	Transfers to
Transfer from	Other Nonmajor Governmental
General MVGT Developmental Disabilities Other Nonmajor Governmental	\$3,425,601 497,442 250,000 522,535
Total All Funds	\$4,695,578

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

#### **NOTE 19 - COMMITMENTS**

#### **Encumbrances**

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

Major Funds:	
General	\$744,258
Motor Vehicle Gas Tax	859,347
Sewer	57,227
Water	24,856
Other Non-Major Governmental Funds	340,087
Total	\$2,025,775

## **Construction Commitments**

As of December 31, 2018, the County had the following contractual construction commitments:

Project	Fund	Purchase Commitment	Amounts Paid as of 12/31/2018	Amounts Remaining on Contracts
<u>Capital:</u>				
Star Hill Waterline	Water	\$100,000	\$74,836	\$25,164
Smithfield Water Tank	Water	1,621,468	240,385	1,381,083
Water Telemetry	Water	401,025	301,025	100,000
Water GIS Project	Water	100,000	47,104	52,896
Barbers Hollow Waste Water				
Treatment Plant	Sewer	150,000	66,114	83,886
Sewer Telemetery Project	Sewer	125,000	50,000	75,000
Belvedere Sanitary Sewer	Sewer	338,235	57,221	281,014
Amsterdam Sanitary Sewer	Sewer	9,700,000	1,103,499	8,596,501
Murphy Lift Station	Sewer	36,200	32,083	4,117
Ridgeland Treatment Plant	Sewer	155,000	101,043	53,957
Smithfield Sanitary Sewer	Sewer	4,500,000	326,986	4,173,014
M-Plant Garage	Sewer	600,000	78,555	521,445
Reed's Mill Pump Station	Sewer	875,000	130,529	744,471
County Road 74 Bridge	MVGT	2,041,979	502,428	1,539,551
County Road 25 Bridge	MVGT	271,826	105,459	166,367
County Road 17 Bridge 2	MVGT	420,000	20,289	399,711
911 Dispatch Upgrade	Emergency 911	189,000	115,297	73,703
Towers Building Main Roof				
and A/C Replacement	Permanent Improvement	3,550,000	3,389,758	160,242
Courthouse Restoration	General	113,380	68,680	44,700
Justice Center Upgrade	General	600,000	205,722	394,278
Workshop Renovations	Developmental Disabilities	1,200,000	59,430	1,140,570
Ariel Imagery Project	Miscellaneous Local	86,630	57,753	28,877
Total Construction				
Commitments		\$27,174,743	\$7,134,196	\$20,040,547

# **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,

## Jefferson County, Ohio Notes to the Basic Financial Statements For the Year Ended December 31, 2018

economic and governmental functions and services of the County as well as applies for Community Development Block Grants for the member governments. The Board exercises total control of the budgeting, appropriation, contracting and management. The County's contribution was \$85,000 for their annual subsidy (approximately 67 percent of the annual revenues of the Commission). The remaining member governments contribute an annual fee that totals \$8,300 per year. The Commission applies for Community Development Block Grants on behalf of member governments and receives approximately \$31,728 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 a custodial 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**

## Eastern Ohio Correction Center

The Eastern Ohio Correction Center operates under the direction of a Judicial Advisory Board of Directors comprised of a Common Pleas judge from Carroll, Guernsey and Harrison Counties, and two judges from Belmont, Columbiana, and Jefferson Counties. The Center is governed by a Facility Governance Board comprised of nine members, six of which are appointed by the Judicial Advisory Board, one appointed by the Columbiana County Board of Commissioners and one appointed by the Jefferson County Board of Commissioners, with the remaining member being appointed by the remaining Counties in alphabetical order. The Board exercises total control over the operations of the Center including budgetary, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Jefferson County serves as the fiscal agent for the Center, and the judicial activity related to the Center is presented on the financial statements as a custodial fund. The County did not contribute financially to the center in 2018.

## 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 quasipublic entities. Each member's degree of control is limited to its representation on the committee. The County contributed \$36,564 to BHJ in 2018.

## Oakview Juvenile Residential Center

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

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

## Area Office on Aging

The Area Office on Aging is a regional council of governments that assists nine counties, including Jefferson County, in providing services to senior citizens in the Council's service area. The Council is governed by a board of directors comprised of one representative appointed by each participating county. The Area Office on Aging receives Title III monies to be used for programs within the member Counties. The Board exercises total control over the operations of the Council including budgetary, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. The County did not contribute financially to the Office in 2018.

#### Ohio Mid-Eastern Governments Association (OMEGA)

OMEGA is a ten-county regional council of governments comprised of Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, Muskingum, and Tuscarawas Counties. OMEGA was formed to aid and assist the participating counties and political subdivisions within the counties in the application of Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a sixteen member executive board comprised of members appointed from each participating county and the cities within each county. City membership is voluntary. A county commissioner serves as the County's representative on the Board. The board exercises total control over the operations of the OMEGA including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Each member currently pays a per capita membership fee based upon the most recent United States census. OMEGA has no outstanding debt. The County contributed \$6,894 to OMEGA in 2018.

#### Jefferson-Belmont Joint Solid Waste Authority

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

## Jefferson County Family and Children First Council

The Jefferson County Family and Children First Council is a jointly governed organization created under the Ohio Revised Code Section 121.37. The Council is comprised of the following members: Director of the Board of Mental Health, Alcohol and Drug Addiction, Health Commissioner of the City of Steubenville, Health Commissioner of Jefferson County, Director of the Jefferson County Department of Job and Family Services, Director of Children Services, Superintendent of Jefferson County Board of Department of Developmental Disabilities, Juvenile Court Judge, Superintendent of the Steubenville City Board of Education, Superintendent of the Jefferson County Educational Service Center, Superintendent Edison Local School District, Mayor of Steubenville, Chairman of the Board of County of Commissioners, Director of the regional office of the Department of Youth Services, Director of the Community Action Council, a representative of Jefferson County Early Intervention Collaborative, a representative of the Jefferson County Behavioral Health System, a representative from the Jefferson County United Way, and a representative from the Family Services Association, three individuals representing the interests of families in Jefferson County, a representative from any public or private organization which formally attests to its support for the mission of the Council. The Council is governed currently by a 24 member Board. During 2018, the County made no contributions to the Council. Each member's degree of control is limited to its representation on the committee.

## Belmont, Carroll, Harrison, and Jefferson Counties Council of Governments

The Belmont, Carroll, Harrison, and Jefferson Counties Council of Government was created to establish the operating and administrative procedures and to direct funding within the Workforce Investment Area as required by the Workforce Investment Act of 1998. The Council of Governments is comprised of four voting members, one designated from each County, each of whom shall be a duly elected County Commissioner, and may include ex-officio members, representatives from the Department of Job and Family Services of the member counties, and the Chairperson of the Workforce Investment Board. Each member's degree of control is limited to its representation on the committee. During 2018, the County made no contributions to the Board.

## Jefferson County Port Authority

The Jefferson County Port Authority is a jointly governed organization between Jefferson County, the City of Steubenville, and the Jefferson County Regional Planning Commission. The Authority, formed to provide economic development opportunities, is governed by a five member board of directors. The County Commissioners and the City of Steubenville each appoint two members, with one member being appointed by the Jefferson County Regional Planning Commission. Each member's degree of control is limited to its representation on the committee. During 2018, the County contributed \$140,000 to the Jefferson County Port Authority.

## Mid Eastern Ohio Regional Council of Governments (MEORC)

The Mid Eastern Ohio Regional Council of Governments is a regional council of governments created pursuant to Ohio Revised Code Chapter 167. Participating counties include Belmont, Carroll, Coshocton, Fairfield, Guernsey, Harrison, Hocking, Holmes, Jefferson, Knox, Licking, Monroe, Morgan, Muskingum, Noble, Perry, Tuscarawas, and Washington Counties. MEORC was created to provide the best possible services to persons with developmental disabilities in their respective counties. Each county has representation on the MEORC board. Member counties have a contract between its county BDD board and the MEORC for MEORC to provide supported living services or housing to eligible persons in the member counties. County payments to MEORC totaled \$79,133 for contracted services in 2018.

## **NOTE 22 - RELATED ORGANIZATIONS**

## 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 2018.

#### Eastern Gateway Community College

Eastern Gateway Community College was established to provide educational programming and opportunities for individual growth and development that best serves the citizens and was created pursuant to Ohio Revised Code Section 3354. The College is operated by a nine member board. Six members are appointed by the County commissioners and three members are appointed by the Governor. The College receives funding from State appropriation, Federal grants and programs, student fees and other private sources. The board sets its own budget and selects its own management, and the County is not involved in the management or operation. The County is not financially accountable for the College. The County did not contribute to the College in 2018.

#### Friendship Park District

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

## **NOTE 23 - PUBLIC ENTITY POOLS**

#### A. <u>Risk Sharing Pool:</u>

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

## Jefferson County, Ohio Notes to the Basic Financial Statements For the Year Ended December 31, 2018

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 2018 was \$308,590.

## B. <u>Risk Sharing, Claims Servicing, and Insurance Purchasing Pools:</u>

*County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Retrospective Rating Program (Program)* The County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Retrospective Rating Program (Program) is a shared risk pool among thirty counties in Ohio. Section 4123.29, Ohio Revised Code, permits the establishment of employer group retrospective rating plans for workers' compensation rating purposes. The Program is governed by the CCAO Group Executive Committee that consists of eleven members as follows: the president and the secretary/treasurer of County Commissioners' Association of Ohio Service Corporation, nine representatives elected from the participating counties.

CCAO, a Bureau of Workers' Compensation (BWC)-certified sponsor, established the Program based upon guidelines set forth by BWC. CCAO created a group of Counties that will practice effective workplace safety and claims management to achieve lower premiums for worker's compensation coverage than they would individually. The participating counties continue to pay their own premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending upon that performance, the participating counties can receive either a premium refund or assessment. CCAO, with approval of the Group Executive Committee, retains the services of a third party administrator (TPA) that will assist CCAO staff in the day-to-day management of the plan, prepare and file necessary reports with the Ohio Bureau of Workers' Compensation and member counties, assist with loss control programs, and other duties, (excluding claims related matters, which will be the responsibility of each individual participating county). The cost of the TPA will be paid by each participating county to CCAO in proportion to its payroll to the total payroll of the group.

The County's premium payments to BWC were \$344,515, and the County made no payments for administrative fees during 2018.

*Jefferson Health Plan* The County participates in the Jefferson Health Plan, formerly known as the Ohio Mid-Eastern Regional Educational Service Agency, Self-Insurance Plan, a risk-sharing, claims servicing, and insurance purchasing pool comprised of over one hundred members, including two insurance consortiums. Each participant appoints a member of the insurance plans' assembly. The Plans' business and affairs are conducted by a nine member Board of Directors elected from the assembly. The plan offers medical, dental and prescription drug coverage to the members on a self-insured basis, as well as the opportunity to participate in the group purchasing of life insurance deductible limit which can range from \$35,000 to \$150,000 under which the individual member is responsible for all claims through the claims servicing pool. Plan participants also participate in a shared risk internal pool for individual claims between the self-insurance deductible limit and \$500,000, and all claims between the deductible and the \$500,000 are paid from the internal shared risk pool. The internal pool is not owned by the plan

participants. All participants pay a premium rate that is actuarially calculated based on the participants' actual claims experience which are utilized for the payment of claims within the claims servicing pool up to the self-insurance deductible limit; and for this portion of the plan, all plan participants retain their own risk. All participants pay an additional fee for participation in the internal pool that is based on the claims of the internal pool in aggregate and is not based on individual claims experience.

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

## **NOTE 24 - 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 25 - CONTINGENCIES**

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

*Litigation* - The County is currently not party to any pending litigation.

*Paid Up Oil/Gas Leases* - During 2018 and in prior year, the Board of County Commissioners have entered into various "Paid-Up" Oil and Gas Leases. Summaries of the current leases are as follows.

Effective Date	Period	Company	Leased Acres	Royalty	Signing Bonus Received
		<b>1</b>			
7/2/2015	5 Years	Ascent Resources-Utica, LLC	581.934	13%	\$475,811
1/26/2017	3 Years	Ascent Resources-Utica, LLC	2.933	13%	19,500
4/27/2017	3 Years	Chesapeake Exploration, LLC	56.496	20%	170,495
8/9/2017	5 Years	Ascent Resources-Utica, LLC	0.28	20%	1,160
8/9/2017	5 Years	Ascent Resources-Utica, LLC	3.88	20%	22,310
10/19/2017	5 Years	Ascent Resources-Utica, LLC	1.9	20%	6,267
12/26/2017	5 Years	Ascent Resources-Utica, LLC	0.412	20%	1,303
2/23/2018	5 Years	Gulfport Appalachia LLC	9.8771	20%	69,140

Lease bonuses were paid in consideration of the execution of the respective "paid-up" oil and gas leases.

## Jefferson County, Ohio Notes to the Basic Financial Statements For the Year Ended December 31, 2018

Royalty payments are in addition to the bonus, and are for all oil and other liquid hydrocarbons and by-products produced and saved from the land, and all gas and other hydrocarbons and by-products. During 2018, the County received royalties of \$912,147. The total value of future royalty payments is not reasonably estimable.

The total carrying value of the land leased is \$3,333,700.

## **NOTE 26 - SUBSEQUENT EVENTS**

## "Paid Up" Oil and Gas Lease

*Ascent Resources-Utica, LLC* – On January 31, 2018, the Board of County Commissioner entered into a "Paid-Up" Oil and Gas Lease with Ascent Resources-Utica, LLC for 27.878701 acres of property owned by the County. The lease is effective beginning January 31, 2019 for a five year period. In consideration of the execution of the "Paid Up" Oil and Gas Lease, the County is to receive a signing bonus in in the amount of \$131,744. The lease calls for payments to the County, in addition to the bonus, royalties in the amount of 20 percent for all oil and other liquid hydrocarbons and by-products produced and saved from the land, and all gas and other hydrocarbons and by-products. The total carrying value of the land leased is \$88,193. As of the date of the financial statements, the value of any potential royalties cannot be determined.

## Manuscript Debt

On May 16, 2019, the County issued \$2,000,000 of manuscript bonds for the constructing, acquiring, and improvements of various County buildings and related assets. The manuscript bonds were issued at an interest rate of 2.48 percent for a ten year period, with final maturity on May 1, 2029. The bonds were purchased with the inactive monies of the County's Workers' Compensation – Internal Service Fund.

## **NOTE 27 - RELATED PARTY TRANSACTIONS**

*Jeffco Workshop* - During 2017, Jefferson County provided services to JeffCo Workshop, a not-for-profit corporation providing employment opportunities to developmentally disabled adults within Jefferson County. The Workshop reported \$27,500 for such contributions. Additional financial information regarding the workshop may be obtained from JeffCo Workshop, Steubenville, Ohio

*Jefferson County Land Revitalization Corporation* - During 2018, Jefferson County provided the Jefferson County Land Revitalization Corporation with \$195,707 from the Delinquent Tax Assessment and Collections Funds for the purpose of purchasing and demolishing dilapidated properties within Jefferson County.

Required

Supplementary

Information

#### Jefferson County, Ohio Required Supplementary Information Schedule of the County's Proportionate Share of the Net Pension Liability Ohio Public Employees Retirement System - Traditional Plan Last Five Years (1)\*

	2018	2017	2016
County's Proportion of the Net Pension Liability	0.17395084%	0.17932916%	0.17460496%
County's Proportionate Share of the Net Pension Liability	\$27,289,513	\$40,722,602	\$30,243,780
County's Covered Payroll	\$22,334,153	\$22,484,242	\$20,030,045
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	122.19%	181.12%	150.99%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.66%	77.25%	81.08%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2014 is not available. An additional column will be added for each year.

\* Amounts presented as of the County's measurement date which is the prior fiscal year end.

2014
0.16631300%
\$19,606,132 \$20,547,643
95.42%
86.36%

# Jefferson County, Ohio Required Supplementary Information Schedule of the County's Proportionate Share of the Net Pension Liability State Teachers Retirement System of Ohio Last Six Fiscal Years (1) \*

	2018	2017	2016
County's Proportion of the Net Pension Liability	0.00613034%	0.00637593%	0.00622241%
County's Proportionate Share of the Net Pension Liability	\$1,347,924	\$1,514,616	\$2,082,828
County's Covered Payroll	\$696,914	\$700,957	\$654,714
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	193.41%	216.08%	318.13%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.30%	75.30%	66.80%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available. An additional column will be added for each year.

\* Amounts presented for each fiscal year were determined as of June 30th

2015	2014	2013
0.00621911%	0.00689379%	0.00689379%
\$1,718,779	\$1,676,808	\$1,997,403
\$648,857	\$758,531	\$726,115
264.89%	221.06%	275.08%
72.10%	74.70%	69.30%

## Jefferson County, Ohio Required Supplementary Information Schedule of the County's Proportionate Share of the Net OPEB Liability Ohio Public Employees Retirement System Last Two Years (1)\*

	2018	2017
County's Proportion of the Net OPEB Liability	0.16559080%	0.17088080%
County's Proportionate Share of the Net OPEB Liability	\$17,981,944	\$17,259,541
County's Covered Payroll (2)	\$22,748,166	\$22,867,210
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	79.05%	75.48%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	54.14%	54.04%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added for each year.

(2) The County's covered payroll for OPEB includes participants in the Traditional, Combined, and Member Directed Plans.

\* Amounts presented as of the County's measurement date which is the prior fiscal year end.

## Jefferson County, Ohio Required Supplementary Information Schedule of the County's Proportionate Share of the Net OPEB (Asset) Liability State Teachers Retirement System of Ohio Last Two Fiscal Years (1) \*

	2018	2017
County's Proportion of the Net OPEB Liability	0.00613034%	0.00637593%
County's Proportionate Share of the Net OPEB (Asset) Liability	(\$98,508)	\$248,764
County's Covered Payroll	\$696,914	\$700,957
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	-14.13%	35.49%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	176.00%	47.11%

- Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.
- \* Amounts presented for each fiscal year were determined as of June 30th

## Jefferson County, Ohio Required Supplementary Information Schedule of County Contributions Ohio Public Employees Retirement System Last Six Years (1)

Net Pension Liability - Traditional Plan	2018	2017	2016
Contractually Required Contribution	\$3,314,470	\$3,002,230	\$2,796,153
Contributions in Relation to the Contractually Required Contribution	(3,314,470)	(3,002,230)	(2,796,153)
Contribution Deficiency (Excess)	\$0	\$0	\$0
County's Covered Payroll	\$22,924,216	\$22,334,153	\$22,484,242
Contributions as a Percentage of Covered Payroll	14.46%	13.44%	12.44%
Net OPEB Liability - OPEB Plan (2)			
Contractually Required Contribution	\$10,275	\$231,089	\$460,640
Contributions in Relation to the Contractually Required Contribution	(10,275)	(231,089)	(460,640)
Contribution Deficiency (Excess)	\$0	\$0	\$0
County's Covered Payroll (3)	\$23,624,091	\$22,748,166	\$22,867,210
Contributions as a Percentage of Covered Payroll	0.04%	1.02%	2.01%

 Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available for contributions related to the Net Pension Liability - Traditional Plan. An additional column will be added for each year.

(2) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans; therefore information is not available for contributions related to the Net OPEB Liability prior to 2016. An additional column will be added for each year.

(3) The OPEB plan includes the members of the traditional plan, the combined plan, and the memberdirected plan. Participation in the combined plan, related to pension, is not material to the County. The member-directed plan is a defined contribution plan. Therefore, pension contributions for the combined plan and the member-directed plan are not presented above.

2015	2014	2013
\$2,492,725	\$2,450,999	\$2,760,898
(2,492,725)	(2,450,999)	(2,760,898)
\$0	\$0	\$0
\$20,030,045	\$19,712,364	\$20,547,643
12.44%	12.43%	13.44%
N/A	N/A	N/A
N/A	N/A	N/A
NT/A	NT/A	
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A

#### Jefferson County, Ohio Required Supplementary Information Schedule of County Contributions State Teachers Retirement System of Ohio Last Ten Years

Net Pension Liability	2018	2017	2016	2015
Contractually Required Contribution	\$103,210	\$96,718	\$96,418	\$94,673
Contributions in Relation to the Contractually Required Contribution	(103,210)	(96,718)	(96,418)	(94,673)
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0
County Covered Payroll (1)	\$737,214	\$690,843	\$688,700	\$676,236
Pension Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
Net OPEB Liability (Asset)				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	0	0	0	0
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0
OPEB Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%
Total Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%

(1) The County's covered payroll is the same for Pension and OPEB

2014	2013	2012	2011	2010	2009
\$96,404	\$94,452	\$102,611	\$99,743	\$96,212	\$89,038
(96,404)	(94,452)	(102,611)	(99,743)	(96,212)	(89,038)
\$0	\$0	\$0	\$0	\$0	\$0
\$715,482	\$726,554	\$789,254	\$767,254	\$740,092	\$684,908
13.47%	13.00%	13.00%	13.00%	13.00%	13.00%
\$3,792	\$7,266	\$7,893	\$7,671	\$7,401	\$6,849
(3,792)	(7,266)	(7,893)	(7,671)	(7,401)	(6,849)
\$0	\$0	\$0	\$0	\$0	\$0
0.53%	1.00%	1.00%	1.00%	1.00%	1.00%
14.00%	14.00%	14.00%	14.00%	14.00%	14.00%

#### **Changes in Assumptions – OPERS Pension**

Amounts reported beginning in 2017 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented below:

	2017	2016 and prior
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases,	3.25 to 10.75 percent	4.25 to 10.05 percent
including inflation	including wage inflation	including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018,	3 percent, simple through 2018,
	then 2.15 percent, simple	then 2.8 percent, simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Amounts reported beginning in 2017 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

#### **Changes in Assumptions – STRS Pension**

Amounts reported beginning in 2017 incorporate changes in assumptions and changes in benefit terms used by STRS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented as follows:

## Jefferson County Notes to the Required Supplementary Information For the year ended December 31, 2018

	2017	2016 and Prior
Inflation	2.50 percent	2.75 percent
Projected salary increases	12.50 percent at age 20 to	12.25 percent at age 20 to
	2.50 percent at age 65	2.75 percent at age 70
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	7.75 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, ,2013, or later, 2 percent COLA commences on fifth anniversary of retirement date.

Beginning in 2017, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70% of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For 2016 and prior actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

## **Changes in Assumptions – OPERS OPEB**

For 2018, the single discount rate changed from 4.23 percent to 3.85 percent.

## **Changes in Assumptions – STRS OPEB**

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45.

#### **Changes in Benefit Terms – STRS OPEB**

For 2018, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

# Combining Statements And Individual Fund Schedules

## Jefferson County, Ohio Fund Descriptions – Nonmajor Governmental Funds

#### Nonmajor Special Revenue Funds:

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

<u>Miscellaneous Local</u> Fund – To account for smaller Special Revenue Funds operated by the County, which are restricted or committed for miscellaneous purposes and subsidized in part by Local, State and Federal monies as well as miscellaneous sources. Budgetary information is adopted separately for each of these funds, and is aggregated in the Miscellaneous Local Special Revenue budgetary schedule; however, they are considered one fund for GAAP reporting. These funds are as follows, Jefferson County Regional Airport Authority, Airport Gas Resale, Beautification, Child Support Enforcement Agency, Coal Proceeds, Delinquent Real/Assessment Collection, Dog and Kennel, Geographic Information System, and Law Library Resources.

<u>Mental Health Fund</u> – To account for property tax revenue and federal and state grants restricted to the Jefferson County Mental Health and Recovery Board.

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

<u>Emergency 911 Fund</u> – To account for revenue derived from a County tax levy restricted for the implementation and operation of a 911 system.

<u>Permissive Sheriff Fund</u> – To account for permissive sales tax monies as well as transfers from the General Fund restricted for the operation of the Sheriff's department.

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

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

<u>Jail Operating Levy Fund</u> – To account for a county-wide property tax levy restricted for the administration and operation of the county justice facility.

<u>Community Development Block Grant Fund</u> – To account for Federal grant monies restricted for the administration of a community development block grant program.

<u>Senior Citizens Levy Fund</u> – To account for revenue derived from a County tax levy restricted to help senior citizens throughout the County.

## Nonmajor Debt Service Fund:

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

## Nonmajor Capital Projects Fund:

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlay, including the acquisition or construction of capital facilities and other capital assets (other than those financed by proprietary funds).

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

#### Jefferson County, Ohio Combining Balance Sheet Nonmajor Governmental Funds December 31, 2018

	December 51, 2018			
	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Assets	\$10 F40 F40	\$2.224.401	\$ <b>2 221</b> 050	¢17 100 000
Equity in Pooled Cash and Cash Equivalents	\$12,743,540	\$2,224,491	\$2,231,958	\$17,199,989
Cash and Cash Equivalents in Segregated Accounts	91,399	0	0 0	91,399
Investments Restricted Assets:	140,000	0	0	140,000
Equity in pooled Cash and Cash Equivalents	175,504	0	290,909	466,413
Cash and Cash Equivalents with Fiscal Agents	14,967	0	0	14,967
Investments with Fiscal Agents	1,013,654	0	0	1,013,654
Materials and Supplies Inventory	44,458	0	0	44,458
Receivables:	,			,
Property Taxes	6,891,393	0	0	6,891,393
Permissive Sales Taxes	435,457	393,375	0	828,832
Accounts	232,208	0	0	232,208
Intergovernmental	3,020,199	0	0	3,020,199
Interfund	20,880	0	0	20,880
Prepaid Items	150,246	0	0	150,246
Total Assets	\$24,973,905	\$2,617,866	\$2,522,867	\$30,114,638
Liabilities				
Accounts Payable	\$301,187	\$0	\$1,911	\$303,098
Contracts Payable	0	0	436,739	436,739
Accrued Wages and Benefits	352,429	0	0	352,429
Retainage Payable	0	0	290,909	290,909
Interfund Payable	949,395	0	0	949,395
Intergovernmental Payable	190,487	0	0	190,487
Unearned Revenue	4,411	0	0	4,411
Total Liabilities	1,797,909	0	729,559	2,527,468
Deferred Inflows of Resources				
Property Taxes	6,138,788	0	0	6,138,788
Unavailable Revenue	2,839,373	144,447	0	2,983,820
Total Defered Inflows of Resources	8,978,161	144,447	0	9,122,608
Fund Balances				
Nonspendable:	11.150	0	0	11.150
Materials and Supplies Inventory	44,458	0	0	44,458
Prepaid Items	150,246	0	0	150,246
Restricted for: Debt Service	0	2,473,419	0	2 472 410
	0			2,473,419
Capital Outlay Children's Home		0	1,793,308	1,793,308
	1,204,125 11,799	0 0	0 0	1,204,125
Community Development	· · · · · · · · · · · · · · · · · · ·		0	11,799
Mental Health Tuberculosis/Crippled Child Levy	3,111,838	0 0	0	3,111,838
Children Services	521,598 1,767,469	0	0	521,598 1,767,469
Court/Corrections and Public Safety	2,310,497	0	0	
Child Support Enforcement		0	0	2,310,497
Senior Citizens Levy	2,119,983 115,101	0	0	2,119,983 115,101
Real Estate Assessment and Delinquent Collections	1,272,355	0	0	1,272,355
Local Programs	1,272,555	0	0	1,272,355
Unassigned	(346,790)	0	0	(346,790)
Total Fund Balances	14,197,835	2,473,419	1,793,308	18,464,562
Total Liabilities, Deferred Inflows	¢34.073.005	\$ <b>2</b> (17 9//	\$2.522.9 <i>47</i>	¢20.114.620
of Resources, and Fund Balances	\$24,973,905	\$2,617,866	\$2,522,867	\$30,114,638

#### Jefferson County, Ohio Combining Balance Sheet Nonmajor Special Revenue Funds December 31, 2018

	Miscellaneous Local	Mental Health	Court/Corrections and Public Safety	Emergency 911
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,432,609	\$2,591,386	\$1,839,995	\$146,769
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Investments Restricted Assets:	0	140,000	0	0
Equity in Pooled Cash and Cash Equivalents	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0
Investments with Fiscal Agents	0	0	0	0
Materials and Supplies Inventory	33,027	133	0	1,697
Receivables:				
Property Taxes	0	442,147	0	2,173,862
Permissive Sales Taxes	0	0	0	0
Accounts	231,508	700	0	0
Intergovernmental	189,162	1,081,179	430,935	88,765
Interfund	0	0	0	0
Prepaid Items	19,507	5,526	25,947	18,595
Total Assets	\$5,905,813	\$4,261,071	\$2,296,877	\$2,429,688
Liabilities				
Accounts Payable	\$2,095	\$62,717	\$15,307	\$32,509
Accrued Wages and Benefits	40,161	14,286	35,640	39,426
Interfund Payable	94,724	3,437	9,081	8,284
Intergovernmental Payable	17,165	14,360	34,571	15,144
Unearned Revenue	4,411	0	0	0
Total Liabilities	158,556	94,800	94,599	95,363
Deferred Inflows of Resources				
Property Taxes	0	376,129	0	1,975,808
Unavailable Revenue	387,229	672,645	270,799	286,819
Total Defered Inflows of Resources	387,229	1,048,774	270,799	2,262,627
Fund Balances				
Nonspendable:				
Materials and Supplies Inventory	33,027	133	0	1,697
Prepaid Items Restricted for:	19,507	5,526	25,947	18,595
Children's Home	0	0	0	0
Community Development	0	0	0	0
Mental Health	0	3,111,838	0	0
Tuberculosis/Crippled Child Levy	0	0	0	0
Children Services	0	0	0	0
Court/Corrections and Public Safety	0	0	1,905,532	51,406
Child Support Enforcement	2,119,983	0	0	0
Senior Citizens Levy	0	0	0	0
Real Estate Assessment and Delinquent Collections	1,272,355	0	0	0
Local Programs	1,915,156	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	5,360,028	3,117,497	1,931,479	71,698
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$5,905,813	\$4,261,071	\$2,296,877	\$2,429,688
of resources, and I and Dadhees	φ3,203,013	ψ1,201,071	ψ2,270,077	ψ2,727,000

Permissive Sheriff	Tuberculosis/ Crippled Child Levy	Children Services	Jail Operating Levy	Community Development Block Grant	Senior Citizens Levy	Total Nonmajor Special Revenue Funds
\$316,442	\$523,999	\$1,765,440	\$0	\$11,799	\$115,101	\$12,743,540
84,846	0	6,553	0	0	0	91,399
0	0	0	0	0	0	140,000
0	0	175,504	0	0	0	175,504
0	0	14,967	0	0	0	14,967
0	0	1,013,654	0	0	0	1,013,654
5,946	0	2,103	1,552	0	0	44,458
0	0	1,028,984	1,594,237	0	1,652,163	6,891,393
435,457	0	0	0	0	0	435,457
0	0	0	0	0	0	232,208
18,798	0	766,311	377,929	0	67,120	3,020,199
18,673 46,552	0 0	0 3,055	2,207 31,064	0 0	0 0	20,880 150,246
\$926,714	\$523,999	\$4,776,571	\$2,006,989	\$11,799	\$1,834,384	\$24,973,905
\$8,809	\$0	\$120,340	\$59,410	\$0	\$0	\$301,18
97,151	0	9,842	115,923	0	0	352,42
212,217	0	198,986	422,666	0	0	949,39
41,374	2,401	4,052	61,420	0	0	190,48
0	0	0	0	0	0	4,41
359,551	2,401	333,220	659,419	0	0	1,797,909
0	0	896,948	1,396,183	0	1,493,720	6,138,788
161,106	0	569,651	265,561	0	225,563	2,839,373
161,106	0	1,466,599	1,661,744	0	1,719,283	8,978,16
5,946	0	2,103	1,552	0	0	44,458
46,552	0	3,055	31,064	0	0	150,24
0	0	1,204,125	0	0	0	1,204,12
0	0	0	0	11,799	0	11,79
0	0	0	0	0	0	3,111,83
0	521,598	0	0	0	0	521,59
0	0	1,767,469	0	0	0	1,767,46
353,559	0	0	0	0	0	2,310,49
0	0	0	0	0	0	2,119,98
0	0	0	0	0	115,101	115,10
0 0	0 0	0 0	0 0	0 0	0 0	1,272,35
0	0	0	(346,790)	0	0	1,915,15 (346,79
406,057	521,598	2,976,752	(314,174)	11,799	115,101	14,197,83
\$926,714	\$523,999	\$4,776,571	\$2,006,989	\$11,799	\$1,834,384	\$24,973,905

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#### Jefferson County, Ohio Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended December 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$5,596,163	\$0	\$0	\$5,596,163
Permissive Sales Taxes	2,347,959	1,128,526	0	3,476,485
Charges for Services	4,542,392	0	0	4,542,392
Licenses and Permits	150,871	0	0	150,871
Fines and Forfeitures	234,668	0	0	234,668
Intergovernmental	7,604,813	9,555	0	7,614,368
Investment Income	(52,393)	0	0	(52,393)
Rent and Royalies	1,093,429	0	0	1,093,429
Contributions and Donations	12,958	0	0	12,958
Other	66,986	0	87,140	154,126
Total Revenues	21,597,846	1,138,081	87,140	22,823,067
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,391,848	0	0	1,391,848
Judicial	283,086	0	0	283,086
Public Safety	12,424,320	0	0	12,424,320
Health	2,853,673	0	0	2,853,673
Human Services	5,349,362	0	0	5,349,362
Economic Development and Assistance	711,123	0	0	711,123
Capital Outlay	0	0	3,989,475	3,989,475
Debt Service:				
Principal Retirement	13,319	2,802,989	0	2,816,308
Interest and Fiscal Charges	283	559,166	0	559,449
Total Expenditures	23,027,014	3,362,155	3,989,475	30,378,644
Excess of Revenues Under Expenditures	(1,429,168)	(2,224,074)	(3,902,335)	(7,555,577)
Other Financing Sources (Uses):				
Transfers In	3,438,401	1,007,177	250,000	4,695,578
Transfers Out	(522,535)	0	0	(522,535)
Total Other Financing Sources (Uses)	2,915,866	1,007,177	250,000	4,173,043
Net Change in Fund Balances	1,486,698	(1,216,897)	(3,652,335)	(3,382,534)
Fund Balances Beginning of Year	12,711,137	3,690,316	5,445,643	21,847,096
Fund Balances End of Year	\$14,197,835	\$2,473,419	\$1,793,308	\$18,464,562

#### Jefferson County, Ohio Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Special Revenue Funds For the Year Ended December 31, 2018

	Miscellaneous Local	Mental Health	Court/Corrections and Public Safety	Emergency 911
Revenues			,	
Property Taxes	\$0	\$350,742	\$0	\$1,783,121
Permissive Sales Taxes	0	0	0	0
Charges for Services	2,165,302	136	353,517	0
Licenses and Permits	52,393	0	98,478	0
Fines and Forfeitures	7,110	0	227,558	0
Intergovernmental	1,028,283	2,355,587	1,190,179	325,374
Investment Income	0	0	0	0
Rent and Royalties	1,000,882	60,000	0	32,547
Contributions and Donations	0	0	0	0
Other	6,667	1,337	0	2,738
Total Revenues	4,260,637	2,767,802	1,869,732	2,143,780
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,391,848	0	0	0
Judicial	60	0	283,026	0
Public Safety	0	0	1,619,104	1,922,201
Health	192,749	2,635,756	0	0
Human Services	1,046,370	0	0	0
Economic Development and Assistance	434,262	0	0	0
Debt Service:				
Principal Retirement	0	0	13,319	0
Interest and Fiscal Charges	0	0	283	0
Total Expenditures	3,065,289	2,635,756	1,915,732	1,922,201
Excess of Revenues Over (Under) Expenditures	1,195,348	132,046	(46,000)	221,579
Other Financing Sources (Uses):				
Transfers In	293,348	0	157,595	0
Transfers Out	0	0	0	(509,735)
Total Other Financing Sources (Uses)	293,348	0	157,595	(509,735)
Net Change in Fund Balances	1,488,696	132,046	111,595	(288,156)
Fund Balances (Deficit) Beginning of Year	3,871,332	2,985,451	1,819,884	359,854
Fund Balances (Deficit) End of Year	\$5,360,028	\$3,117,497	\$1,931,479	\$71,698

Permissive Sheriff	Tuberculosis/ Crippled Child Levy	Children Services	Jail Operation Levy	Community Development Block Grant	Senior Citizens Levy	Total Nonmajor Special Revenue Funds
\$0	\$0	\$820,576	\$1,285,006	\$0	\$1,356,718	\$5,596,163
1,847,959	0	0	500,000	0	0	2,347,959
604,558	0	28,107	1,390,772	0	0	4,542,392
0	0	0	0	0	0	150,871
0	0	0	0	0	0	234,668
79,315	0	2,074,059	183,224	243,391	125,401	7,604,813
0	0	(52,393) 0	0	0 0	0	(52,393) 1,093,429
12,958	0	0	0	0	0	1,093,429
54,161	0	0	0	2,083	0	66,986
2,598,951	0	2,870,349	3,359,002	245,474	1,482,119	21,597,846
0 0 3,707,080 0 0 0 0 3,707,080	0 0 25,168 0 0 0 25,168	0 0 0 2,872,219 0 0 2,872,219	0 0 5,175,935 0 0 0 0 0 5,175,935	0 0 0 276,861 0 276,861	$ \begin{array}{r} 0 \\ 0 \\ 0 \\ 1,430,773 \\ 0 \\ 0 \\ 1,430,773 \\ \end{array} $	1,391,848 283,086 12,424,320 2,853,673 5,349,362 711,123 13,319 283 23,027,014
			· · · ·			
(1,108,129)	(25,168)	(1,870)	(1,816,933)	(31,387)	51,346	(1,429,168)
872,158	0	0	2,115,300	0	0	3,438,401
(12,800)	0	0	2,115,500	0	0	(522,535)
859,358	0	0	2,115,300	0	0	2,915,866
(248,771)	(25,168)	(1,870)	298,367	(31,387)	51,346	1,486,698
654,828	546,766	2,978,622	(612,541)	43,186	63,755	12,711,137
\$406,057	\$521,598	\$2,976,752	(\$314,174)	\$11,799	\$115,101	\$14,197,835

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# Jefferson County, Ohio Fund Descriptions – Internal Service Funds

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

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

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

## Jefferson County, Ohio Combining Statement of Fund Net Position Internal Service Funds December 31, 2018

	Self Insurance Health	Self Insurance Workers' Compensation	Total Internal Service Funds
Assets			
Current Assets:	¢0	Φ5 121 0 <i>45</i>	Ø5 121 045
Equity in Pooled Cash and Cash Equivalents	\$0 2.605.720	\$5,131,045	\$5,131,045
Cash and Cash Equivalents with Fiscal Agents Receivables:	2,695,739	0	2,695,739
	227 227	0	227 227
Accounts	237,387		237,387
Interfund	0	706,988	706,988
Total Assets	2,933,126	5,838,033	8,771,159
Liabilities			
Current Liabilities:			
Interfund Payable	2,807,022	0	2,807,022
Claims Payable - Health	688,369	0	688,369
Claims Payable - Workers' Compensation	0	16,042	16,042
Total Current Liabilities	3,495,391	16,042	3,511,433
Long-Term Liabilities (Net of Current Portion):			
Claims Payable - Workers' Compensation	0	129,118	129,118
Total Liabilities	3,495,391	145,160	3,640,551
Net Position (Deficit)			
Unrestricted	(562,265)	5,692,873	5,130,608
Total Net Position (Deficit)	(\$562,265)	\$5,692,873	\$5,130,608

## Jefferson County, Ohio Combining Statement of Revenues, Expenses and Changes in Fund Net Position Internal Service Funds For the Year Ended December 31, 2018

	Self Insurance Health	Self Insurance Workers' Compensation	Total Internal Service Funds
<b>Operating Revenues</b> Charges for Services Other	\$8,414,970 11,642	\$0 4,726	\$8,414,970 16,368
Total Operating Revenues	8,426,612	4,726	8,431,338
<b>Operating Expenses</b> Contractual Services Claims	445,505 7,017,132	45,909 31,936	491,414 7,049,068
Total Operating Expenses	7,462,637	77,845	7,540,482
Operating Income (Loss)	963,975	(73,119)	890,856
<b>Non-Operating Revenues</b> Interest Other Non-Operating Revenues	37,584	0 27,240	37,584 27,240
Total Non-Operating Revenues	37,584	27,240	64,824
Change in Net Position	1,001,559	(45,879)	955,680
Net Position (Deficit) Beginning of Year	(1,563,824)	5,738,752	4,174,928
Net Position (Deficit) End of Year	(\$562,265)	\$5,692,873	\$5,130,608

## Jefferson County, Ohio Combining Statement of Cash Flows Internal Service Funds For the Year Ended December 31, 2018

Increase (Decrease) in Cash and Cash Equivalents	Self Insurance Health	Self Insurance Workers' Compensation	Total
increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Interfund Services	\$8,414,970	\$0	\$8,414,970
Cash Payments for Goods and Services	(445,505)	0	(445,505)
Cash Payments for Claims	(9,701,289)	(43,585)	(9,744,874)
Other Operating Revenues	2,310,286	292,933	2,603,219
Other Non-Operating Revenues	0	27,240	27,240
Net Cash Provided by Operating Activities	578,462	276,588	855,050
Cash Flows from Noncapital Financing Activities			
Cash Received from Interfund Loans	2,807,022	1,229,687	4,036,709
Cash Payments for Interfund Loans	(3,190,243)	(396,796)	(3,587,039)
Net Cash Provided by (Used for) Noncapital Financing Activities	(383,221)	832,891	449,670
Cash Flows from Investing Activities			
Interest	37,584	0	37,584
Net Increase in Cash and Cash Equivalents	232,825	1,109,479	1,342,304
Cash and Cash Equivalents Beginning of Year	2,462,914	4,021,566	6,484,480
Cash and Cash Equivalents End of Year	\$2,695,739	\$5,131,045	\$7,826,784
Reconciliation of Operating Income (Loss) to Net Cash Used for Operating Activities			
Operating Income (Loss)	\$963,975	(\$73,119)	\$890,856
Adjustments:			
Non-Operating Revenues	0	27,240	27,240
Changes in Assets and Liabilities:	(102 574)	0	(102 574)
Increase in Accounts Receivable	(103,574)	0	(103,574)
Increase in Interfund Receivable Decrease in Prepaid Items	0	(4,726) 338,842	(4,726) 338,842
Decrease in Claims Payable	(281,939)	(11,649)	(293,588)
Derease in Claims I ayaole	(201,757)	(11,077)	(275,588)
Net Cash Provided by Operating Activities	\$578,462	\$276,588	\$855,050

# Jefferson County, Ohio Fund Descriptions – Fiduciary Funds

Custodial Funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue. The following is a description of the County's custodial funds:

<u>Undivided Monies Fund</u> – To account for various taxes, special assessments, and state undivided monies collected and distributed for the benefit of other governments.

<u>Fiscal Agent Fund</u> – To account for monies received and disbursed by the County as fiscal agent for the benefit of legally separate entities including the Jefferson Soil and Water Conservation District, the Jefferson County General Health District, the Local Emergency Planning Commission and the Jefferson County Regional Planning Commission.

<u>Miscellaneous Court/Safety Fund</u> – To account for various fines and fees collected and distributed through the courts for the benefit of others.

<u>Other Custodial Fund</u> – To account for monies held by the County to be distributed for the benefit of others, including employee withholdings.

#### Jefferson County, Ohio Combining Statement of Fiduciary Net Position Custodial Funds December 31, 2018

	Undivided Monies	Fiscal Agent	Miscellaneous Court / Safety	Other	Total
Assets					
Equity in Pooled Cash and Cash Equivalents	\$1,500,802	\$1,320,932	\$305,255	\$297,806	\$3,424,795
Cash and Cash Equivalents in Segregated Accounts	0	0	774,565	0	774,565
Receivables:					
Property Taxes	64,606,707	0	0	0	64,606,707
Accounts	0	0	354,502	0	354,502
Special Assessments	684,407	0	0	0	684,407
Intergovernmental	3,200,332	0	0	0	3,200,332
Total Assets	69,992,248	1,320,932	1,434,322	297,806	73,045,308
Liabilities					
Accounts Payable	0	113,528	0	0	113,528
Intergovernmental Payable	4,701,134	0	774,565	297,806	5,773,505
Total Liabilities	4,701,134	113,528	774,565	297,806	5,887,033
Deferred Inflows of Resources					
Property Taxes	57,570,527	0	0	0	57,570,527
Net Position					
Restricted for Individuals,					
Organizations, and Other Governments	\$7,720,587	\$1,207,404	\$659,757	\$0	\$9,587,748

#### Jefferson County, Ohio Combining Statement of Changes in Fiduciary Net Position Custodial Funds For the Year Ended December 31, 2018

	Undivided Monies	Fiscal Agent	Miscellaneous Court / Safety	Other	Total
Additions					
Intergovernmental	\$6,438,525	\$0	\$0	\$0	\$6,438,525
Amounts Received as Fiscal Agent	0	7,075,880	0	0	7,075,880
Licenses, Permits and Fees for Other Governments	0	0	8,027,943	339,879	8,367,822
Fines and Forfeitures for Other Governments	0	0	1,628,031	0	1,628,031
Amounts Held for Employees	0	0	0	8,327,888	8,327,888
Property Tax Collections for Other Governments	49,012,471	0	0	0	49,012,471
Special Assessment Collections for Other Governments	824,623	0	0	0	824,623
Miscellaneous	0	0	68,211	0	68,211
Total Additions	56,275,619	7,075,880	9,724,185	8,667,767	81,743,451
Deductions					
Distributions to the State of Ohio	0	0	9,791,545	339,879	10,131,424
Distributions of State Funds to Other Governments	6,128,678	0	0	0	6,128,678
Property Tax Distributions to Other Governments	49,621,850	0	0	0	49,621,850
Special Assessment Distributions to Other Governments	854,764	0	0	0	854,764
Distributions on Behalf of Employees	0	0	0	8,327,888	8,327,888
Distributions as Fiscal Agent	0	6,554,349	0	0	6,554,349
Total Deductions	56,605,292	6,554,349	9,791,545	8,667,767	81,618,953
Increase (Decrease) in Fiduciary Net Position	(329,673)	521,531	(67,360)	0	124,498
Net Position Beginning of Year	8,050,260	685,873	727,117	0	9,463,250
Net Position End of Year	\$7,720,587	\$1,207,404	\$659,757	\$0	\$9,587,748

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

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Property Taxes	\$2,276,092	\$2,276,092	\$0
Permissive Sales Taxes	6,062,418	6,062,418	0
Charges for Services	3,629,111	3,629,111	0
Licenses and Permits	505,216	505,216	0
Fines and Forfeitures	485,070	485,070	0
Intergovernmental	2,461,344	2,461,344	0
Interest	272,156	272,156	0
Rent and Royalties Oil and Gas Lease Bonus	172,021 200,195	172,021 200,195	0
Contributions and Donations	79,000	79,000	0
Other	36,319	36,319	0
Total Revenues	16,178,942	16,178,942	0
Expenditures: Current: General Government - Legislative and Executive			
Commissioners	259 245	259 245	0
Salary and Wages	258,345	258,345	0
Fringe Benefits Materials and Supplies	115,790	115,790	0
Contractual Services	7,240 56,748	7,240 56,748	0
Other	10,982	10,982	0
ould	10,762	10,762	0
Total Commissioners	449,105	449,105	0
Auditor			
Salary and Wages	417,153	417,153	0
Fringe Benefits	181,401	181,401	ů 0
Materials and Supplies	8,219	7,477	742
Contractual Services	3,946	3,466	480
Other	14,475	14,475	0
Total Auditor	625,194	623,972	1,222
Permissive Sales Tax			
Capital Outlay	356,913	356,913	0
Other	684,612	670,891	13,721
Total Permissive Sales Tax	1,041,525	1,027,804	13,721
Treasurer			
Salary and Wages	164,822	164,822	0
Fringe Benefits	59,912	59,912	ů 0
Materials and Supplies	23,174	22,878	296
Contractual Services	8,955	8,955	0
Other	554	554	0
Total Treasurer	257,417	257,121	296
			(Continued)

(Continued)

	Final Budget	Actual	Variance Positive (Negative)
Prosecuting Attorney	8		
Salary and Wages	\$809,578	\$809,578	\$0
Fringe Benefits	274,726	274,726	0
Materials and Supplies	14,011	13,414	597
Other	46,766	46,150	616
Total Prosecuting Attorney	1,145,081	1,143,868	1,213
Budget Commission			
Other	66	66	0
Bureau of Inspection			
Contractual Services	126,548	126,223	325
County Planning Commission			
Contractual Services	85,000	85,000	0
Other	43,458	43,458	0
ould		-5,-50	0
Total County Planning Commission	128,458	128,458	0
Data Processing			
Salary and Wages	162,454	162,454	0
Fringe Benefits	80,466	80,466	0
Total Data Processing	242,920	242,920	0
Total Data Hocessing	242,920	242,920	0
Data Processing Central Purchasing			
Other	37,096	34,364	2,732
Board of Elections			
Salary and Wages	341,601	341,601	0
Fringe Benefits	174,483	174,483	0
Materials and Supplies	71,213	71,213	0
Contractual Services	146,056	146,056	0
Other	11,269	11,269	0
Total Board of Elections	744,622	744,622	0
Recorder			
Salary and Wages	208,526	208,526	0
Fringe Benefits	116,079	116,079	0
	110,077	110,075	0
Total Recorder	324,605	324,605	0
			(Continued)

	Final Budget	Actual	Variance Positive (Negative)
Buildings and Grounds			(1119)
Materials and Supplies	\$12,271	\$12,127	144
Contractual Services	194,651	193,908	743
Other	92,641	92,641	0
Total Buildings and Grounds	299,563	298,676	887
Towers Building			
Materials and Supplies	11,794	11,794	0
Contractual Services	196,477	196,108	369
Capital Outlay	32,400	32,400	0
Other	6,203	6,203	0
Total Tower Building	246,874	246,505	369
Maintenance			
Salary and Wages	168,727	168,727	
Fringe Benefits	102,417	102,417	
Total Maintenance	271,144	271,144	
Certified Auto Title Administration			
Salary and Wages	171,155	171,155	0
Fringe Benefits	113,311	113,311	0
Materials and Supplies	29,851	29,851	Ő
Contractual Services	5,803	5,803	0
Capital Outlay	4,665	4,665	
Other	18,252	18,252	0
Total Certified Auto Title Administration	343,037	343,037	0
Equipment Records Supply			
Materials and Supplies	7,343	7,343	0
Contractual Services	8,968	8,968	C
Capital Outlay	42,355	42,355	C
Total Equipment Records Supply	58,666	58,666	0
Insurance			
Official Bonds	1,770	1,770	0
Group and Liability	78,552	78,552	0
Total Insurance	80,322	80,322	0
Fotal General Government -	<i></i>	6 404 4 <b>-</b> 0	
Legislative and Executive	6,422,243	6,401,478	20,765
General Government - Judicial			
Court of Appeals Other	74,966	74,966	C
Total Court of Appeals	74,966	74,966	0
	,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Common Pleas Court	222 947	222.047	
Salary and Wages	232,847	232,847	0
Fringe Benefits	119,622	119,622	0
Materials and Supplies	17,557	17,318	239
Contractual Services Other	234,794 7,060	234,690 7,060	104 0
-	7,000	7,000	0
Total Common Pleas Court	611,880	611,537	343

	Final Budget	Actual	Variance Positive (Negative)
Adult Probation			
Salary and Wages	\$150,276	\$150,276	\$0
Fringe Benefits	82,860	82,860	0
Materials and Supplies	570	570	0
Contractual Services	752	752	0
Total Adult Probation	234,458	234,458	0
County Court Probate			
Salary and Wages	97,972	97,972	0
Fringe Benefits	32,880	32,880	0
Materials and Supplies	29,540	29,373	167
Total County Court Probate	160,392	160,225	167
Juvenile Court			
Salary and Wages	667,759	667,759	0
Fringe Benefits	293,776	293,776	0
Materials and Supplies	12,829	12,829	0
Contractual Services	296,539	296,538	1
Other	84,099	84,099	0
Total Juvenile Court	1,355,002	1,355,001	1
County Court #2			
Salary and Wages	130,934	131,739	(805)
Fringe Benefits	53,317	53,317	0
Materials and Supplies	3,332	3,254	78
Contractual Services	76,692	76,692	0
Other	805	0	805
Total County Court #2	265,080	265,002	78
County Court #3			
Salary and Wages	98,941	99,443	(502)
Fringe Benefits	49,080	49,080	0
Materials and Supplies	2,311	2,297	14
Contractual Services Other	63,586 850	63,586 0	0 850
Total County Court #3	214,768	214,406	362
Probate Court			
Salary and Wages	212,617	212,617	0
Fringe Benefits	79,480	79,480	0
Total Probate Court	292,097	292,097	0
	272,071	272,071	0_
Clerk of Courts		a / a / / -	-
Salary and Wages	265,648	265,648	0
Fringe Benefits	172,992	172,992	0
Total Clerk of Courts	438,640	438,640	0
			(Continued)

	Final Budget	Actual	Variance Positive (Negative)
County Court			
Salary and Wages	\$158,845	\$158,845	\$0
Fringe Benefits	73,640	73,640	0
Materials and Supplies	4,609	4,545	64
Contractual Services	82,402	82,243	159
Other	1,550	1,150	400
Total County Court	321,046	320,423	623
Municipal Court			
Salary and Wages	79,022	79,022	0
Fringe Benefits	20,079	20,079	0
Contractual Services	62,015	62,015	0
Total Municipal Court	161,116	161,116	0
Court Magistrate			
Salary and Wages	142,165	142,165	0
Fringe Benefits	38,404	38,404	0
Materials and Supplies	3,338	3,338	0
Contractual Services	4,025	4,025	0
Capital Outlay	0	0	0
Other	1,057	1,057	0
Total Court Magistrate	188,989	188,989	0
Total General Government - Judicial	4,318,434	4,316,860	1,574
Public Safety			
Coroner			
Salary and Wages	75,946	75,946	0
Fringe Benefits	28,416	28,416	0
Materials and Supplies	75	75	0
Contractual Services	22,503	19,890	2,613
Other	4,466	4,466	0
Total Coroner	131,406	128,793	2,613
Disaster Services			
Contractual Services	77,107	77,107	0
Total Public Safety	208,513	205,900	2,613
Conservation and Recreation			
Park Recreation			
Materials and Supplies	30,000	30,000	0
Capital Outlay	243,229	243,229	0
Total Conservation and Recreation	273,229	273,229	0
Health			
Humane Society			
Other	300	300	0
Agriculture			
Contractual Service	320,740	320,740	0
			(Continued)

	Final Budget	Actual	Variance Positive (Negative)
Vital Statistics			
Fees	\$1,797	\$1,797	\$
Total Health	322,837	322,837	
Human Services			
Veteran's Services			
Salary and Wages	296,994	296,994	
Fringe Benefits	129,362	129,362	
Materials and Supplies	13,130	13,130	
Contractual Services Other	9,102 172,296	9,102 172,296	
Total Veteran's Services	620,884	620,884	
Public Assistance			
Contractual Services	332,655	332,655	
Total Human Services	953,539	953,539	
Economic Development and Assistance			
Port Authority			
Contractual Services	140,000	140,000	
Other			
County Shared Utilities			
Contractual Services	130,643	130,435	20
Delinquent Land Sale-Unclaimed			
Contractual Services	139,783	139,783	
Other	104,573	104,573	
Total Delinquent Land Sale-Unclaimed	244,356	244,356	
Unclaimed Monies			
Other	4,979	4,979	
Other			
Other	543,640	543,639	
Indigent Application Fees			
Contractual Services	2,954	2,954	
Grant			
Grants	11,713	11,713	
Total Other	938,285	938,076	20
Total Expenditures	13,577,080	13,551,919	25,16
			(Continue

	Final Budget	Actual	Variance Positive (Negative)
Excess of Revenues Over Expenditures	\$2,601,862	\$2,627,023	\$25,161
<u>Other Financing Uses:</u> Advances Out Transfers Out	(183,183) (3,425,601)	(183,183) (3,425,601)	0 0
Total Other Financing Uses	(3,608,784)	(3,608,784)	0
Net Change in Fund Balance	(1,006,922)	(981,761)	25,161
Fund Balance Beginning of Year	3,441,411	3,441,411	0
Prior Year Encumbrances Appropriated	97,928	97,928	0
Fund Balance End of Year	\$2,532,417	\$2,557,578	\$25,161

	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues:</u> Intergovernmental Other	\$7,930,890 27,436	\$7,930,890 27,436	\$0 0
Total Revenues	7,958,326	7,958,326	0
Expenditures: Current: Human Services Public Assistance Salary and Wages Fringe Benefits Materials and Supplies Contractual Services Capital Outlay Other Total Public Assistance	3,160,200 1,613,746 96,286 1,736,858 113,540 239,709 6,960,339	3,160,200 1,613,746 96,286 1,736,858 113,540 239,709 6,960,339	0 0 0 0 0 0
Workforce Investment Act Contractual Services	1,150,387	1,150,387	0
Total Expenditures	8,110,726	8,110,726	0
Net Change in Fund Balance	(152,400)	(152,400)	0
Fund Balance Beginning of Year	439,586	439,586	0
Fund Balance End of Year	\$287,186	\$287,186	\$0

## Jefferson County, Ohio Schedule of Revenues, Expenditures and Changes In Fund Balance - Budget (Non-GAAP Basis) and Actual Motor Vehicle Gasoline Tax Fund For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b> Permissive Sales Taxes Charges for Services Fines and Forfeitures Intergovernmental Interest	\$3,937,340 119,349 26,495 8,450,384 2,891	\$3,937,340 119,349 26,495 8,450,384 2,891	\$0 0 0 0 0
Total Revenues	12,536,459	12,536,459	0
Expenditures: Current: Public Works Motor Vehicle and Gasoline Tax Salary and Wages Fringe Benefits Materials and Supplies Contractual Services Capital Outlay Other	2,242,440 1,068,376 854,866 1,294,632 6,532,644 852,053	2,242,440 1,068,376 820,175 1,281,950 6,517,201 824,693	0 0 34,691 12,682 15,443 27,360
Total Expenditures	12,845,011	12,754,835	90,176
Excess of Revenues Under Expenditures	(308,552)	(218,376)	90,176
Other Financing Uses: Transfers Out	(497,442)	(497,442)	0
Net Change in Fund Balance	(805,994)	(715,818)	90,176
Fund Balance Beginning of Year	1,554,357	1,554,357	0
Prior Year Encumbrances Appropriated	1,158,671	1,158,671	0
Fund Balance End of Year	\$1,907,034	\$1,997,210	\$90,176

# Jefferson County, Ohio Schedule of Revenues, Expenditures and Changes In Fund Balance - Budget (Non-GAAP Basis) and Actual Developmental Disabilities Fund For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Property Taxes	\$2,965,694	\$2,965,694	\$0
Charges for Services	859,482	859,482	0
Intergovernmental	6,069,426	6,069,426	0
Other	55,393	55,393	0
Total Revenues	9,949,995	9,949,995	0
Expenditures:			
Current:			
Health			
Developmental Disabilities			
Salary and Wages	4,825,450	4,825,450	0
Fringe Benefits	2,461,130	2,461,130	0
Materials and Supplies Contractual Services	386,457 1,512,617	386,457 1,512,617	0 0
Capital Outlay	1,512,617		0
Other	476,951	11,679 476,951	0
Other	470,951	470,931	0
Total Expenditures	9,674,284	9,674,284	0
Excess of Revenues Under Expenditures	275,711	275,711	0
<b>Other Financing Uses:</b>			
Transfers Out	(250,000)	(250,000)	0
Net Change in Fund Balance	25,711	25,711	0
Fund Balance Beginning of Year	6,185,696	6,185,696	0
Fund Balance End of Year	\$6,211,407	\$6,211,407	\$0

# 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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Tap-In Fees	\$950	\$950	\$0
Special Assessments	9,599	9,599	0
Charges for Services	1,886,400	1,886,400	0
Permissive Sales Taxes	77,712	77,712	0
Total Revenues	1,974,661	1,974,661	0
Expenses:			
Personal Services	525,113	525,113	0
Contractual Services	728,014	689,798	38,216
Materials and Supplies	105,364	104,038	1,326
Capital Outlay	1,078,360	1,047,388	30,972
Debt Service:			
Principal Retirement	244,840	244,840	0
Interest and Fiscal Charges	229,285	229,285	0
Total Expenses	2,910,976	2,840,462	70,514
Net Change in Fund Equity	(936,315)	(865,801)	70,514
Fund Equity Beginning of Year	2,476,660	2,476,660	0
Prior Year Encumbrances Appropriated	99,465	99,465	0
Fund Equity End of Year	\$1,639,810	\$1,710,324	\$70,514

# 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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Charges for Services	\$4,690,658	\$4,690,658	\$0
Tap-In Fees	38,843	38,843	0
Interest	26,505	26,505	0
Intergovernmental	30,000	30,000	0
Permissive Sales Taxes	233,135	233,135	0
Other Operating Revenue	7,634	7,634	0
Other Non-Operating Revenue	11,328	11,328	0
Total Revenues	5,038,103	5,038,103	0
Expenses:			
Personal Services	1,183,102	1,183,102	0
Contractual Services	2,533,035	2,511,816	21,219
Materials and Supplies	369,792	367,670	2,122
Other Operating Expenses	85,174	81,643	3,531
Capital Outlay	409,677	409,677	0
Debt Service:			
Principal Retirement	700,420	700,420	0
Interest and Fiscal Charges	196,817	196,817	0
Total Expenses	5,478,017	5,451,145	26,872
Net Change in Fund Equity	(439,914)	(413,042)	26,872
Fund Equity Beginning of Year	2,189,218	2,189,218	0
Prior Year Encumbrances Appropriated	83,805	83,805	0
Fund Equity End of Year	\$1,833,109	\$1,859,981	\$26,872

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Charges for Services	\$2,155,507	\$2,155,507	\$0
Licenses and Permits	52,393	52,393	0
Fines and Forfeitures	7,110	7,110	0
Intergovernmental	1,009,710	1,009,710	0
Rent and Royalties	1,004,138	1,004,138	0
Other	6,667	6,667	0
Total Revenues	4,235,525	4,235,525	0
Expenditures:			
Current:			
General Government -			
Legislative and Executive			
Real Estate Assessment			
Salary and Wages	416,014	416,014	0
Fringe Benefits	186,738	186,738	0
Materials and Supplies	9,806	7,748	2,058
Contractual Services	355,373	354,539	834
Other	4,879	4,879	0
Total Real Estate Assessment	972,810	969,918	2,892
Delinquent Real/Assessment Collection			
Salary and Wages	116,122	116,122	0
Fringe Benefits	82,780	82,780	0
Materials and Supplies	6,014	6,134	(120)
Contractual Services	46,983	46,983	0
Other	9,475	9,475	0
Total Delinquent Real/Assessment Collection	261,374	261,494	(120)
Geographic Information System			
Materials and Supplies	4,150	4,556	(406)
Contractual Services	78,652	78,033	619
Total Geographic Information System	82,802	82,589	213
		_	(Continued)

	Final Budget	Actual	Variance Positive (Negative)
Law Library Resource	\$21.960	¢21.962	¢0
Salary and Wages	\$31,862	\$31,862	\$0
Fringe Benefits	22,178	22,178	0
Materials and Supplies	382	382	0
Contractual Services Other	58,803	58,803	0
Other	144	144	0
Total Law Library Resource	113,369	113,369	0
Total General Government - Legislative and Executive	1,430,355	1,427,370	2,985
-		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Health			
Dog and Kennel	00 200	00 207	0
Salary and Wages	88,386	88,386	0
Fringe Benefits	49,817	49,817	0
Materials and Supplies	44,583	44,584	(1)
Other	9,118	11,330	(2,212)
Total Dog and Kennel	191,904	194,117	(2,213)
Total Health	191,904	194,117	(2,213)
Human Services			
Child Support Enforcement Agency			
Salary and Wages	261,709	261,709	0
Fringe Benefits	154,915	154,915	0
Materials and Supplies	1,194	1,194	0
Contractual Services	406,782	406,782	0
Other	222,833	222,833	0
Total Child Support Enforcement Agency	1,047,433	1,047,433	0
Total Human Services	1,047,433	1,047,433	0
Economic Development and Assistance			
Airport Gas Resale			
Salary and Wages	9,085	9,085	0
Fringe Benefits	1,402	1,402	0
Materials and Supplies	179,145	179,145	0
Other	13,705	13,705	0
Total Airport Gas Resale	203,337	203,337	0
			(Continued)

	Final Budget	Actual	Variance Positive (Negative)
Airport			
Salary and Wages	\$75,834	\$75,834	\$0
Fringe Benefits	33,233	33,233	0
Materials and Supplies	54,806	54,807	(1)
Contractual Services	42,770	42,770	0
Other	39,493	39,493	0
Total Airport	246,136	246,137	(1)
Total Economic Development and Assistance	449,473	449,474	(1)
Total Expenditures	3,119,165	3,118,394	771
Excess of Revenues Over Expenditures	1,116,360	1,117,131	771
Other Financing Sources:			
Transfers In	293,348	293,348	0
Net Change in Fund Balance	1,409,708	1,410,479	771
Fund Balance Beginning of Year	3,986,040	3,986,040	0
Prior Year Encumbrances Appropriated	12,151	12,151	0
Fund Balance End of Year	\$5,407,899	\$5,408,670	\$771

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Property Taxes	\$352,448	\$352,448	\$0
Intergovernmental	2,327,556	2,327,556	0
Rent and Royalties	60,000	60,000	0
Other	1,337	1,337	0
Total Revenues	2,741,341	2,741,341	0
Expenditures:			
Current:			
Health			
Mental Health			
Salary and Wages	347,328	347,328	0
Fringe Benefits	124,882	124,882	0
Materials and Supplies	23,503	23,503	0
Contractual Services	2,121,261	2,121,261	0
Capital Outlay	18,496	18,496	0
Other	21,574	21,574	0
Total Expenditures	2,657,044	2,657,044	0
Net Change in Fund Balance	84,297	84,297	0
Fund Balance Beginning of Year	2,639,782	2,639,782	0
Fund Balance End of Year	\$2,724,079	\$2,724,079	\$0

## Jefferson County, Ohio Schedule of Revenues, Expenditures and Changes In Fund Balance - Budget (Non-GAAP Basis) and Actual Court/Corrections and Public Safety Fund For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Charges for Services	\$353,517	\$353,517	\$0
Licenses and Permits	98,478	98,478	0
Fines and Forfeitures	231,196	231,196	0
Intergovernmental	1,173,416	1,173,416	0_
Total Revenues	1,856,607	1,856,607	0
Expenditures:			
Current:			
General Government - Judicial			
Indigent Guardianship Contractual Services	9.335	9,335	0
Contractual Services	9,333	9,555	0
Conduct of Business			
Other	20,464	20,464	0
	/	<u>,</u>	
County Court Computer			
Contractual Services	160,492	158,451	2,041
County Probation Services			
Materials and Supplies	8,238	8,238	0
Contractual Service	12,411	12,411	0
Total County Probation Services	20,649	20,649	0
Total County Trobation Services	20,047	20,047	0
Juvenile Computer Equipment			
Contractual Services	300	300	0
Common Pleas Computer			
Contractual Services	3,598	3,598	0
Probate Computer Equipment			
Materials and Supplies	6,701	6,701	0
Contractual Services	6,614	6,614	0
		0,011	0
Total Probate Computer Equipment	13,315	13,315	0
		· · · · ·	(Continued)
			. /

	Final Budget	Actual	Variance Positive (Negative)
Clerk of Courts Contractual Services	\$29,045	\$29,045	\$0
Foreclosure Special Project			
Materials and Supplies	12,992	12,992	0
Contractual Services	7,156	7,156	0
Total Foreclosure Special Project	20,148	20,148	0
Marriage License - Probate Court			
Contractual Services	11,954	11,954	0
Juvenile Special Projects			
Contractual Services	6,000	6,000	0
CC Special Projects			
Contractual Services	901	901	0
Total General Government - Judicial	296,201	294,160	2,041
Public Safety			
Juvenile Probation Fees Other	2 1 0 0	2 1 9 9	0
Other	3,188	3,188	0
Juvenile Account Incentive			_
Materials and Supplies	71	71	0
Concealed Handgun			
Materials and Supplies	17,646	17,646	0
Contractual Services Capital Outlay	98,951 2,570	98,951 2,570	0 0
	· · · · · · · · · · · · · · · · · · ·	2,370	
Total Concealed Handgun	119,167	119,167	0
Juvenile Probation Services Enhancement			
Salary and Wages	190,534	190,534	0
Fringe Benefits Contractual Services	77,354	77,354	0 0
Other	23,629 29,534	23,629 29,534	0
		27,001	
Total Juvenile Probation Services Enhancement	321,051	321,051	0
TANF Juvenile Division			
Salary and Wages	153,400	153,400	0
Fringe Benefits	53,377	53,377	0
Other	7,746	7,746	0
Total TANF Juvenile Division	214,523	214,523	0
			(Continued)

	Final Budget	Actual	Variance Positive (Negative)
Felony Delinquent Care and Custody	8		
Salary and Wages	\$198,015	\$198,015	\$0
Fringe Benefits	195,424	195,424	0
Materials and Supplies	2,285	2,285	0
Contractual Services	56,424	56,424	0
Other	12,944	12,944	0
Total Felony Delinquent Care and Custody	465,092	465,092	0
Crime Victims Assistance Office			
Salary and Wages	38,283	38,283	0
Fringe Benefits	5,967	5,967	0
Materials and Supplies	3,722	3,722	0
Contractual Services	4,258	4,258	0
Other	1,582	1,582	0
Total Crime Victims Assistance Office	53,812	53,812	0
Mediation II Program			
Other	1,700	1,700	0
Law Enforcement Trust			
Salary and Wages	35,263	35,263	0
Fringe Benefits	22,741	22,741	Ő
Contractual Service	129,765	129,166	599
Other	5,617	5,617	0
Total Law Enforcement Trust	193,386	192,787	599
Committee Commentioner Aut			
Community Corrections Act	15 262	15 262	0
Salary and Wages	45,262	45,262	0
Fringe Benefits	19,843	19,843	0
Total Community Corrections Act	65,105	65,105	0
Prisoner Incentive			
Capital Outlay	5,661	5,661	0
Domestic Violence Investigator			
Salary and Wages	40,960	40,960	0
Fringe Benefits	8,070	8,070	0
Total Domestic Violence Investigator	49,030	49,030	0
T-CAP			
Salary and Wages	25 200	25,200	0
Fringe Benefits	25,200 10,967	23,200 10,967	0 0
Materials and Supplies	11,455	10,967	0
Contractual Service	23,018	23,018	0
		23,010	<u></u>
Total Contractual Services	70,640	70,640	0
			(Continued)

	Final Budget	Actual	Variance Positive (Negative)
Indigent Drivers Alcohol Treatment Materials and Supplies	\$9,977	\$9,977	\$0
Mary Jane Brooks Trust Materials and Supplies Contractual Service	22,000 14,490	22,000 14,490	0
Total Mary Jane Brooks Trust	36,490	36,490	0
Total Public Safety	1,608,893	1,608,294	599
Total Expenditures	1,905,094	1,902,454	2,640
Excess of Revenues Over Expenditures	(48,487)	(45,847)	2,640
<u>Other Financing Sources:</u> Transfers In	157,595	157,595	0
Net Change in Fund Balance	109,108	111,748	2,640
Fund Balance Beginning of Year	1,587,427	1,587,427	0
Prior Year Encumbrances Appropriated	3,706	3,706	0
Fund Balance End of Year	\$1,700,241	\$1,702,881	\$2,640

	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Property Taxes	\$1,802,937	\$1,802,937	\$0
Intergovernmental	323,827	323,827	0
Rent and Royalties	32,547	32,547	0
Other	2,738	2,738	0
Total Revenues	2,162,049	2,162,049	0
Expenditures:			
Current:			
Public Safety			
Emergency 911			
Salary and Wages	760,272	760,272	0
Fringe Benefits	344,712	344,712	0
Materials and Supplies	14,983	14,983	0
Contractual Services	617,156	615,431	1,725
Capital Outlay Other	24,177	24,177	0 0
Other	131,847	131,847	0
Total Expenditures	1,893,147	1,891,422	1,725
Excess of Revenues Over Expenditures	268,902	270,627	1,725
Other Financing Uses:			
Transfers Out	(509,735)	(509,735)	0
Net Change in Fund Balance	(240,833)	(239,108)	1,725
Fund Balance Beginning of Year	302,702	302,702	0
Prior Year Encumbrances Appropriated	1,725	1,725	0
Fund Balance End of Year	\$63,594	\$65,319	\$1,725

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Permissive Sales Taxes	\$1,644,667	\$1,644,667	\$0
Charges for Services	791,140	791,140	0
Intergovernmental	70,633	70,633	0
Contributions and Donations Other	12,958	12,958	0
Other	54,161	54,161	0
Total Revenues	2,573,559	2,573,559	0
Expenditures: Current: Public Safety Permissive Sheriff Salary and Wages	2,363,397	2,363,397	0
Fringe Benefits	1,052,732	1,052,732	0
Materials and Supplies	115,877	115,877	0
Contractual Services	10,429	10,429	0
Capital Outlay Other	160,389	160,389	0
Other	31,466	31,466	0
Total Expenditures	3,734,290	3,734,290	0
Excess of Revenues Under Expenditures	(1,160,731)	(1,160,731)	0
<b>Other Financing Sources (Uses):</b>			
Advances-In	183,183	183,183	0
Transfers In	872,158	872,158	0
Transfers Out	(12,800)	(12,800)	0
Total Other Financing Sources (Uses)	1,042,541	1,042,541	0
Net Change in Fund Balance	(118,190)	(118,190)	0
Fund Balance Beginning of Year	107,838	107,838	0
Prior Year Encumbrances Appropriated	10,352	10,352	0
Fund Balance End of Year	\$0	\$0	\$0

## Jefferson County, Ohio Schedule of Revenues, Expenditures and Changes In Fund Balance - Budget (Non-GAAP Basis) and Actual Tuberculosis/Crippled Child Levy Fund For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues:	<b>\$</b> 0	<b>*</b> •	<b>.</b>
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u> Current: Health			
Tuberculosis Levy			
Materials and Supplies	1,301	1,301	0
Contractual Services	739	739	0
Other	142,967	142,967	0
Total Expenditures	145,007	145,007	0
Net Change in Fund Balance	(145,007)	(145,007)	0
Fund Balance Beginning of Year	547,975	547,975	0
Fund Balance End of Year	\$402,968	\$402,968	\$0

	Final Budget	Actual	Variance Positive (Negative)
Revenues:		<b>*</b> •• <b>•</b> • <b>•</b> • <b>•</b>	<b>*</b> •
Property Taxes	\$826,505	\$826,505	\$0
Charges for Services	32,821	32,821	0
Intergovernmental	1,998,507	1,998,507	0
Interest	17,159	17,159	0
Total Revenues	2,874,992	2,874,992	0
Expenditures: Current: Human Services Wellness Block Grant Children Services Levy Salary and Wages Fringe Benefits Materials and Supplies Contractual Services Capital Outlay Other	248,246 143,805 12,028 2,307,802 3,101 97,278	248,246 143,805 12,028 2,307,802 3,101 97,278	0 0 0 0 0 0
Total Expenditures	2,812,260	2,812,260	0
Net Change in Fund Balance	62,732	62,732	0
Fund Balance Beginning of Year	1,856,550	1,856,550	0
Fund Balance End of Year	\$1,919,282	\$1,919,282	\$0

	Final Budget	Actual	Variance Positive (Negative)
Revenues: Property Taxes Permissive Sales Taxes Charges for Services Intergovernmental	\$1,294,632 500,000 1,336,545 180,804	\$1,294,632 500,000 1,336,545 180,804	\$0 0 0 0
Total Revenues	3,311,981	3,311,981	0
Expenditures: Current: Public Safety Jail Operating Levy Salary and Wages Fringe Benefits Materials and Supplies Contractual Services Capital Outlay Other	2,761,991 1,374,002 246,849 69,130 772,280 5,937	2,761,991 1,374,002 244,349 69,072 769,639 5,937	$0 \\ 0 \\ 2,500 \\ 58 \\ 2,641 \\ 0$
Total Expenditures	5,230,189	5,224,990	5,199
Excess of Revenues Under Expenditures	(1,918,208)	(1,913,009)	5,199
Other Financing Sources: Transfers In	2,115,300	2,115,300	0
Net Change in Fund Balance	197,092	202,291	5,199
Fund Balance (Deficit) Beginning of Year	(707,274)	(707,274)	0
Prior Year Encumbrances Appropriated	28,894	28,894	0
Fund Balance (Deficit) End of Year	(\$481,288)	(\$476,089)	\$5,199

# 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, 2018

	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues:</u> Intergovernmental Other	\$243,391 2,083	\$243,391 2,083	\$0 0
Total Revenues	245,474	245,474	0
Expenditures: Current: Economic Development and Assistance Community Development Block Grant Contractual Services	276,861	276,861	0
Total Expenditures	276,861	276,861	0
Net Change in Fund Balance	(31,387)	(31,387)	0
Fund Balance Beginning of Year	43,186	43,186	0
Fund Balance End of Year	\$11,799	\$11,799	\$0

### Jefferson County, Ohio Schedule of Revenues, Expenditures and Changes In Fund Balance - Budget (Non-GAAP Basis) and Actual Senior Citizens Levy Fund For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues:	¢1 271 207	¢1 271 207	¢0.
Property Taxes Intergovernmental	\$1,371,207 125,401	\$1,371,207 125,401	\$0 0
Total Revenues	1,496,608	1,496,608	0
Expenditures: Current: Human Services Senior Citizens Levy Contractual Services	1,430,773	1,430,773	0
Net Change in Fund Balance	65,835	65,835	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$65,835	\$65,835	\$0

### Jefferson County, Ohio Schedule of Revenues, Expenditures and Changes In Fund Balance - Budget (Non-GAAP Basis) and Actual Debt Service Fund For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues:</u> Permissive Sales Taxes Intergovernmental	\$950,617 9,555	\$950,617 9,555	\$0 0
Total Revenues	960,172	960,172	0
Expenditures: Debt Service: Principal Retirement Interest and Fiscal Charges Total Expenditures	2,802,989 559,166 3,362,155	2,802,989 559,166 3,362,155	0 0 0
Excess of Revenues Under Expenditures <u>Other Financing Sources:</u> Transfers In	(2,401,983)	(2,401,983)	0
Net Change in Fund Balance	(1,394,806)	(1,394,806)	0
Fund Balance Beginning of Year	3,357,311	3,357,311	0
Fund Balance End of Year	\$1,962,505	\$1,962,505	\$0

### Jefferson County, Ohio Schedule of Revenues, Expenditures and Changes In Fund Balance - Budget (Non-GAAP Basis) and Actual Permanent Improvement Fund For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues: Other	\$87,140	\$87,140	\$0
	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	\$67,110	
Total Revenues	87,140	87,140	0
Expenditures: Capital Outlay Developmental Disabilities Capital Improvements Mental Health Engineer's Capital Project	99,256 2,631,865 7,741 1,815,437	99,256 2,631,865 7,741 1,589,188	$0\\0\\0\\226,249$
Engineer's Capital Project	1,013,437	1,389,188	220,249
Total Expenditures	4,554,299	4,328,050	226,249
Excess of Revenues Under Expenditures	(4,467,159)	(4,240,910)	226,249
Other Financing Sources: Transfers In	250,000	250,000	0
Net Change in Fund Balance	(4,217,159)	(3,990,910)	226,249
Fund Balance Beginning of Year	5,323,701	5,323,701	0
Prior Year Encumbrances Appropriated	1,023,417	1,023,417	0
Fund Balance End of Year	\$2,129,959	\$2,356,208	\$226,249

## Jefferson County, Ohio Schedule of Revenues, Expenses and Changes In Fund Equity - Budget (Non-GAAP Basis) and Actual Self Insurance - Health Fund For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Charges for Services	\$8,029,480	\$8,029,480	\$0
Charges for Services Debt Reduction	385,490	385,490	0
Interest	37,584	37,584	0
Other Operating Revenue	2,310,286	2,310,286	0
Total Revenues	10,762,840	10,762,840	0
Expenses: Contractual Services	445,505	445,505	0
Claims	9,701,289	9,701,289	0
Claims	),701,209	),701,207	0
Total Expenses	10,146,794	10,146,794	0
Net Change in Fund Equity	616,046	616,046	0
Fund Equity (Deficit) Beginning of Year	(727,329)	(727,329)	0
Fund Equity (Deficit) End of Year	(\$111,283)	(\$111,283)	\$0

## Jefferson County, Ohio Schedule of Revenues, Expenses and Changes In Fund Equity - Budget (Non-GAAP Basis) and Actual Self Insurance - Workers' Compensation Fund For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues:</u></b> Other Operating Revenue Other Non-Operating Revenues	\$292,933 27,240	\$292,933 27,240	\$0 0
Total Revenues	320,173	320,173	0
Expenses: Claims	43,585	43,585	0
Total Expenses	43,585	43,585	0
Net Change in Fund Equity	276,588	276,588	0
Fund Equity Beginning of Year	5,251,253	5,251,253	0
Fund Equity End of Year	\$5,527,841	\$5,527,841	\$0

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## **Statistical Section**



## **Statistical Section**

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

Contents	Page(s)
Financial Trends	
These schedules contain trend information to help the reader understand how the county's financial position has changed over time.	S2-S13
Revenue Capacity	
These schedules contain information to help the reader understand and assess the	
factors affecting the county's ability to generate its most significant local revenue sources, the property tax and the sales tax.	S14-S37
Debt Capacity	
These schedules present information to help the reader assess the affordability of the county's current levels of outstanding debt and the county's ability to issue additional debt in the future.	S38-S44
Economic and Demographic Information	
These schedules offer economic and demographic indicators to help the reader understand the environment within which the county's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S45-S46
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the county's financial report relates to the services the county	
provides and the activities it performs.	S47-S55

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Jefferson County, Ohio Net Position by Component Last Ten Years

(Accrual Basis of Accounting)

	2018	2017	2016	2015
Governmental Activities				
Net Investment in Capital Assets	\$106,134,401	\$102,248,115	\$95,781,751	\$90,469,252
Restricted for:	\$100,154,401	\$102,240,115	\$75,761,751	\$70,407,232
Debt Service	2,567,490	3,769,716	3,563,478	3,553,282
Capital Outlay	1,845,632	855,691	1,205,903	2,277,631
Children's Home	1,204,125	1,256,518	1,154,448	1,120,870
Community Development	11,799	43,186	37,866	248,163
Motor Vehicle Gasoline Tax	9,157,484	9,704,901	11,947,125	8,346,325
Mental Health	3,688,035	3,468,646	3,359,449	3,000,559
Developmental Disabilities	8,409,622	7,755,047	8,002,086	8,038,002
Tuberculosis/Crippled Child Levy	521,598	546,766	631,668	726,784
Public Assistance	168,794	0	001,000	0
Children Services	2,324,075	2,276,118	2,626,108	2,854,434
Court/Corrections and Public Safety	2,386,252	2,925,117	2,427,804	2,133,625
Child Support Enforcement	2,250,643	2,506,263	2,427,004	2,155,025
Senior Citizens Levy	340,664	294,824	0	0
Real Estate Assessment and Delq. Collections	1,350,773	1,572,049	0	0
Local Programs	2,033,191	1,572,649	0	0
Unclaimed Monies	307,754	0	0	0
Other Purposes	0	539,087	4,873,934	4,275,779
Unrestricted (Deficit)	(33,659,001)	(31,344,768)	(10,650,823)	(9,639,083)
Offestiteted (Deficit)	(33,039,001)	(51,544,708)	(10,030,823)	(9,039,083)
Total Governmental Activities Net Position	111,043,331	108,568,895	124,960,797	117,405,623
Business-type Activities				
Net Investment in Capital Assets	30,405,682	30,674,793	27,973,110	29,040,502
Restricted for:	50,105,002	50,071,755	27,973,110	29,010,002
Debt Service	64,093	46,290	29,135	11,266
Replacement/Improvement	80,920	50,074	98,878	49,793
Unrestricted	1,979,804	3,393,413	5,697,235	4,917,281
			0,007,200	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Total Business-type Activities Net Position	32,530,499	34,164,570	33,798,358	34,018,842
Primary Government				
Net Investment in Capital Assets	136,540,083	132,922,908	123,754,861	119,509,754
Restricted	38,712,944	37,761,912	39,957,882	36,636,513
Unrestricted (Deficit)	(31,679,197)	(27,951,355)	(4,953,588)	(4,721,802)
Christileter (Dellett)	(31,07),177)	(21,751,555)	(1,23,300)	(1,721,002)
Total Primary Government Net Position	\$143,573,830	\$142,733,465	\$158,759,155	\$151,424,465

Note: The County reported the impact of GASB Statement Nos. 68 and 75 beginning in 2014 and 2017, respectively.

0.014	0.010		2011		• • • • •
2014	2013	2012	2011	2010	2009
\$86,692,065	\$83,553,285	\$82,122,263	\$78,756,997	\$70,075,743	\$70,513,506
3,565,613	3,666,169	3,805,079	3,687,096	3,702,059	3,617,034
3,535,685	2,693,961	1,318,702	1,402,595	1,362,564	2,164,582
1,133,532	1,114,244	983,510	921,533	952,229	898,008
303,823	285,217	316,124	567,209	47,936	57,456
5,607,917	5,031,104	4,232,435	3,900,154	4,359,587	4,267,432
2,965,158	3,232,826	3,049,184	3,437,112	4,567,599	3,915,985
7,507,439	8,255,738	7,994,731	7,963,485	7,496,462	6,583,499
805,065	983,212	1,112,607	1,280,140	1,410,360	1,550,540
0	0	0	0	0	(
2,334,910	2,327,860	2,422,550	2,567,304	2,425,885	2,114,479
1,888,912	2,169,638	2,450,496	2,782,821	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	
3,663,667	3,742,127	2,900,414	2,366,377	6,879,046	4,700,91
(13,025,761)	5,624,433	4,815,772	5,735,012	6,321,527	3,784,31
106,978,025	122,679,814	117,523,867	115,367,835	109,600,997	104,167,75
30,232,403	29,923,667	26,770,076	25,136,041	25,453,931	25,572,12
, ,		1 (0 0 <b>70</b>			
0	106,855	169,872	136,029	171,232	205,17
48,202	0	0	0	0	2 0 6 0 5 0
3,718,555	4,816,479	5,003,296	4,910,687	3,969,314	3,960,50
33,999,160	34,847,001	31,943,244	30,182,757	29,594,477	29,737,80
116,924,468	113,476,952	108,892,339	103,893,038	95,529,674	96,085,63
33,359,923	33,608,951	30,755,704	31,011,855	33,374,959	30,075,10
(9,307,206)	10,440,912	9,819,068	10,645,699	10,290,841	7,744,81
\$140,977,185	\$157,526,815	\$149,467,111	\$145,550,592	\$139,195,474	\$133,905,55

## Jefferson County, Ohio Changes in Net Position Last Ten Years

(Accrual Basis of Accounting)

	2018	2017	2016	2015
Program Revenues				
Governmental Activities:				
Charges for Services and Sales				
General Government:				
Legislative and Executive	\$4,874,465	\$3,219,011	\$2,607,012	\$3,763,055
Judicial	1,619,584	1,431,879	1,615,461	1,806,354
Public Safety	2,478,342	2,864,832	2,553,475	2,147,534
Public Works	119,349	116,009	69,945	161,659
Health	972,011	1,062,821	978,112	998,314
Human Services	391,504	1,377,692	1,279,032	319,212
Economic Development and Assistance	1,271,142	634,499	563,413	439,382
Total Charges for Services and Sales	11,726,397	10,706,743	9,666,450	9,635,510
Operating Grants and Contributions	31,079,187	28,246,968	30,573,558	32,471,001
Capital Grants and Contributions	1,631,589	5,761,752	4,857,200	2,054,970
Total Governmental Activities Program Revenues	44,437,173	44,715,463	45,097,208	44,161,481
Business-type Activities:				
Charges for Services and Sales				
Sewer	1,867,360	1,870,242	1,598,837	1,688,427
Water	4,726,698	5,121,733	4,753,641	4,945,024
Total Charges for Services and Sales	6,594,058	6,991,975	6,352,478	6,633,451
Operating Grants and Contributions	0	0	40,000	0
Capital Grants and Contributions	39,793	53,807	679,482	859,673
Total Business Type Activities Program Revenues	6,633,851	7,045,782	7,071,960	7,493,124
Total Primary Government Program Revenues	51,071,024	51,761,245	52,169,168	51,654,605

2009	2010	2011	2012	2013	2014
\$2,269,76	\$3,142,457	\$2,730,378	\$3,456,899	\$3,001,328	\$3,575,001
1,630,25	1,443,302	1,549,376	2,022,789	1,785,717	1,565,877
1,738,68	1,948,289	1,555,786	1,932,101	2,159,950	2,178,762
142,10	147,984	214,152	124,127	236,579	183,575
504,24	708,289	783,836	858,984	859,363	972,010
177,02	349,538	715,991	240,707	1,181,767	989,216
377,39	237,678	78,909	1,061,638	124,249	117,364
6,839,47	7,977,537	7,628,428	9,697,245	9,348,953	9,581,805
35,996,35	35,004,090	33,043,294	30,216,944	27,956,913	28,176,110
1,210,91	2,424,839	4,751,921	3,538,866	2,189,250	3,179,354
44,046,74	45,406,466	45,423,643	43,453,055	39,495,116	40,937,269
1,288,95	1,229,153	1,275,066	1,375,670	1,447,140	1,710,529
4,810,52	4,477,179	4,655,987	4,604,245	4,589,837	4,716,923
6,099,48	5,706,332	5,931,053	5,979,915	6,036,977	6,427,452
	0	0	0	0	0
82,70	244,901	808,455	1,849,240	3,502,278	686,447
6,182,19	5,951,233	6,739,508	7,829,155	9,539,255	7,113,899
50,228,93	51,357,699	52,163,151	51,282,210	49,034,371	48,051,168
(Continue					- ,

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

Expenses	2018	2017	2016	2015
Governmental Activities:				
General Government:				
Legislative and Executive	\$8,183,065	\$8,734,780	\$8,458,434	\$6,454,200
Judicial	5,142,195	5,305,254	4,578,307	4,123,407
Public Safety	13,828,806	14,724,282	12,666,914	11,451,829
Public Works	11,471,643	12,295,605	8,572,676	8,455,519
Health	13,376,962	13,864,752	13,401,349	13,354,461
Human Services	15,251,933	16,551,947	14,489,909	14,337,785
Conservation and Recreation	286,189	215,807	261,259	215,667
Economic Development and Assistance	1,153,223	1,119,345	1,430,207	1,233,841
Interest and Fiscal Charges	547,347	589,064	667,861	720,233
Total Governmental Activities	69,241,363	73,400,836	64,526,916	60,346,942
Business-Type Activities:				
Sewer	2,902,710	2,332,796	2,252,093	2,243,808
Water	5,759,625	5,814,152	5,467,747	5,619,034
Total Business-type Aciivities	8,662,335	8,146,948	7,719,840	7,862,842
Total Primary Government Program	77,903,698	81,547,784	72,246,756	68,209,784
Net (Expense)/Revenue				
Governmental Activities	(24,804,190)	(28,685,373)	(19,429,708)	(16,185,461)
Business-type Activities	(2,028,484)	(1,101,166)	(647,880)	(369,718)
Total Primary Government	( ) ,	()	(1, ),0000/	(
Net (Expense)Revenue	(26,832,674)	(29,786,539)	(20,077,588)	(16,555,179)

2014	2013	2012	2011	2010	2009
	¢ ( 500 1 50	<b>*</b> < <b>==2 =2</b>		¢ < 100 441	<b>\$5.501.00</b>
\$7,142,851	\$6,529,152	\$6,773,527	\$6,785,618	\$6,189,441	\$5,521,036
4,071,525	4,124,020	4,304,040	3,813,796	3,573,245	4,126,611
11,340,788	10,847,282	11,071,269	9,934,028	9,476,851	10,576,605
9,228,871	7,493,419	8,228,727	7,247,033	7,273,883	6,278,249
13,865,712	13,722,045	17,056,388	17,956,816	18,755,114	17,739,785
14,094,692	12,694,607	13,223,085	13,297,112	14,174,160	16,793,595
240,069	252,548	0	69,160	11,400	13,316
2,024,455	1,515,781	2,040,631	1,659,847	1,540,861	1,157,602
925,575	1,023,178	1,042,002	1,009,555	1,308,309	1,482,021
62,934,538	58,202,032	63,739,669	61,772,965	62,303,264	63,688,820
	´				
2,083,941	1,716,138	1,443,617	1,481,831	1,370,465	1,353,589
5,434,708	5,249,180	5,208,929	4,953,016	4,996,563	5,006,379
7,518,649	6,965,318	6,652,546	6,434,847	6,367,028	6,359,968
· · · · ·					· · · · ·
70,453,187	65,167,350	70,392,215	68,207,812	68,670,292	70,048,788
(21,997,269)	(18,706,916)	(20,286,614)	(16,349,322)	(16,896,798)	(19,642,078)
(404,750)	2,573,937	1,176,609	304,661	(415,795)	(177,774)
	, - )	, , , , , , , , , , , , , , , , , , , ,			
(22,402,019)	(16,132,979)	(19, 110, 005)	(16,044,661)	(17,312,593)	(19,819,852)
					(Continued)
					(

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

General Revenues and Other				
Changes in Net Position	2018	2017	2016	2015
Governmental Activities:				
Property Taxes Levied for General Purposes	\$2,234,196	\$2,373,672	\$2,184,246	\$2,002,722
Property Taxes Levied for:	* ) - )	• )- · - )- ·	* ) - ) -	* ) )-
Mental Health	345,159	374,183	332,345	294,886
Developmental Disabilities	2,905,049	3,122,096	2,803,497	2,543,299
Jail Operating	1,268,256	1,361,649	1,223,807	1,112,410
Emergency 911	1,766,371	1,876,915	1,717,875	1,608,473
Children Services	809,409	878,555	787,816	714,004
Senior Citizens	1,343,318	1,425,645	1,301,519	1,210,248
Permanent Improvement	1,515,510	1,125,015	0	0
Debt Service	0	1,190,892	1.298.129	1,192,367
Permissive Sales Tax Levied for General Purposes	6,442,305	6,364,221	5,704,874	6,274,945
Permissive Sales Tax Levied for:	0,112,505	0,501,221	5,701,071	0,271,915
Road and Bridge Improvments	3,747,543	3,727,941	3,365,018	3,726,115
Public Safety	1,846,315	1,840,539	1,657,907	1,823,861
Jail Operating	500,000	0	200,000	250,000
Debt Service	1,128,404	1,621,467	1,262,222	1,356,723
Grants and Entitlements not	1,120,404	1,021,407	1,202,222	1,550,725
Restricted to Specific Programs	2,104,002	2,016,190	2,005,468	2,080,255
Investment Earnings	272,872	240,589	172,020	98,022
Oil and Gas Lease Bonus	200,195	206,031	475,811	0
Unrestricted Contributions	91,958	200,031	475,811	0
Miscellaneous	,	209.105	492,328	324,729
Transfers	273,274		492,528	324,729
	0	0	0	ÿ
Total Governmental Activities	27,278,626	28,829,690	26,984,882	26,613,059
Business-type Activities:				
Permissive Sales Tax Levied for:				
Sewer	115,308	86,864	78,333	86,075
Water	233,638	260,593	235,000	258,224
Investment Earnings	26,505	23,928	23,832	0
Gain on Sale of Capital Assets	0	0	65,161	0
Miscellaneous	18,962	49,263	25,070	45,101
Special Item	0	1,787,727	0	0
Transfers	0	0	0	0
Total Business-type Activities	394,413	2,208,375	427,396	389,400
Total Primary Government	27,673,039	31,038,065	27,412,278	27,002,459
Change in Net Position				
Governmental Activities	2,474,436	144,317	7,555,174	10,427,598
Business-type Activities	(1,634,071)	1,107,209	(220,484)	19,682
Business-type Activities	(1,034,071)	1,107,209	(220,404)	19,002
Total Primary Government Change in Net Position	\$840,365	\$1,251,526	\$7,334,690	\$10,447,280

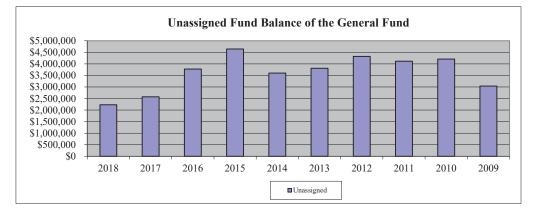
2014	2013	2012	2011	2010	2009
\$1,923,540	\$1,893,402	\$1,893,932	\$1,848,153	\$1,854,029	\$1,885,3
279,499	273,497	271,093	265,468	270,636	269,7
2,423,419	2,379,908	2,373,354	2,324,326	2,362,308	2,349,1
1,060,539	1,041,703	1,039,192	1,017,932	1,034,077	1,022,5
1,543,729	1,525,155	1,184,758	1,141,366	1,158,994	1,150,7
679,450	667,120	665,057	651,212	662,128	658,5
987,547	944,110	948,684	927,911	940,757	932,3
0	0	0	0	0	1,261,8
1,143,043	1,130,359	1,125,486	1,100,266	1,114,095	1,123,8
5,593,306	5,255,283	4,919,221	4,639,671	4,479,585	4,703,8
3,313,688	3,133,033	2,937,651	2,775,287	2,682,052	2,887,9
1,618,124	1,527,203	1,429,292	1,377,676	1,271,854	1,365,1
200,000	300,000	250,000	150,000	0	
1,225,870	1,047,351	1,069,045	1,033,100	1,101,253	1,216,9
2,040,861	2,067,869	1,918,673	1,941,770	2,562,048	2,636,8
143,102	96,276	192,381	198,403	327,912	383,4
0	0	0	0	0	
0	0	0	0	0	
418,519	580,594	484,827	723,619	508,317	529,5
0	0	(260,000)	0	0	
24,594,236	23,862,863	22,442,646	22,116,160	22,330,045	24,377,8
76,386	72,179	67,610	63,808	61,621	65,1
229,157	216,539	202,831	191,424	184,861	195,5
0	0	0	0	0	
0	0	0	0	0	
31,145	41,102	53,437	28,387	25,986	20,8
0	0	0	0	0	
0	0	260,000	0	0	
336,688	329,820	583,878	283,619	272,468	281,6
	24,192,683	23,026,524	22,399,779	22,602,513	24,659,4
24,930,924					
24,930,924					
		2,156.032	5,766.838	5,433.247	4.735.7
24,930,924 2,596,967 (68,062)	5,155,947 2,903,757	2,156,032 1,760,487	5,766,838 588,280	5,433,247 (143,327)	4,735,7 103,8

### Jefferson County, Ohio

### Fund Balances, Governmental Funds Last Ten Years

(Modified accrual basis of accounting)

	2018	2017	2016	2015
General Fund				
Nonspendable:				
Materials and Supplies Inventory	\$39,483	\$45,160	\$43,766	\$42,565
Prepaid Items	133,844	95,399	85,879	84,201
Unclaimed Monies	307,754	539,087	391,088	440,263
Restricted for Claimants	0	0	0	0
Assigned	2,811,435	2,342,429	137,756	49,815
Unassigned	2,231,382	2,573,621	3,773,680	4,644,851
Total General Fund	5,523,898	5,595,696	4,432,169	5,261,695
All Other Governmental Funds				
Nonspendable:				
Materials and Supplies Inventory	404,283	430,149	474,025	484,544
Prepaid Items	338,951	123,557	97,066	103,313
Restriced for:				
Debt Service	2,473,419	3,690,316	3,253,298	3,287,039
Capital Outlay	1,793,308	5,445,643	4,704,909	2,163,928
Children's Home	1,204,125	1,256,518	1,154,448	1,120,870
Community Development	11,799	43,186	37,866	248,163
Motor Vehicle and Gasoline Tax	3,482,531	3,899,214	3,441,757	3,739,599
Mental Health	3,111,838	2,983,319	2,868,217	2,480,358
Developmental Disabilities	7,437,583	6,711,736	6,969,105	6,423,176
Tuberculosis/Crippled Child Levy	521,598	546,766	631,668	726,784
Children Services	1,767,469	1,719,599	2,043,834	2,310,525
Corrections and Public Safety	2,310,497	2,755,421	2,355,988	1,986,801
Public Assistance	155,253	80,903	113,208	135,070
Child Support Enforcement	2,119,983	1,984,439	0	0
Senior Citizens Levy	115,101	63,755	0	0
Real Estate Assessment and Delq Collections	1,272,355	1,244,736	0	0
Local Programs	1,915,156	599,395	0	0
Other Purposes	0	0	3,709,916	2,891,577
Unassigned (Deficit)	(346,790)	(620,573)	(899,362)	(1,288,898)
Total All Other Governmental Funds	30,088,459	32,958,079	30,955,943	26,812,849
Total Governmental Funds	\$35,612,357	\$38,553,775	\$35,388,112	\$32,074,544



2014	2013	2012	2011	2010	2009
\$45,926	\$50,906	\$54,076	\$64,486	\$49,011	\$57,351
92,149	51,858	44,496	46,574	43,851	42,505
490,901	510,687	404,272	317,249	0	0
0	0	0	0	312,759	343,542
37,899	42,332	77,773	40,874	49,360	28,498
3,601,014	3,807,549	4,323,091	4,113,825	4,206,883	3,038,234
4,267,889	4,463,332	4,903,708	4,583,008	4,661,864	3,510,130
505,220	309,020	449,630	474,792	430,641	291,376
137,427	104,585	102,365	107,506	144,025	107,974
3,286,381	3,413,142	3,558,896	3,569,363	3,600,988	3,512,671
2,873,288	1,825,099	3,840,599	1,187,506	1,362,564	2,164,582
1,133,532	1,114,244	983,510	921,533	952,229	898,008
240,889	285,062	257,254	127,271	47,936	57,456
2,820,210	2,840,566	2,180,753	1,814,724	2,370,925	1,830,539
2,426,297	2,567,658	2,437,150	3,008,002	3,475,034	2,923,676
6,548,079	7,037,564	6,943,929	6,876,411	6,172,815	5,251,078
805,065	983,212	1,112,607	1,280,140	1,383,338	1,523,524
1,908,572	1,951,210	1,869,404	2,112,086	1,810,857	1,409,134
1,833,517	2,042,075	2,468,834	2,668,302	3,330,910	2,607,178
17,600	177,412	17,787	191,658	83,111	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
2,376,171	2,415,002	1,620,442	739,876	639,879	676,096
(1,783,239)	(1,822,628)	(2,185,831)	(2,165,390)	(2,425,127)	(2,612,907
25,129,009	25,243,223	25,657,329	22,913,780	23,380,125	20,640,385
\$29,396,898	\$29,706,555	\$30,561,037	\$27,496,788	\$28,041,989	\$24,150,515

## Jefferson County, Ohio Changes in Fund Balances, Governmental Funds

Last Ten Years

(Modified accrual basis of accounting)

	2018	2017	2016	2015
Revenues				
Property Taxes	\$10,795,151	\$12,777,732	\$11,172,644	\$10,760,070
Permissive Sales Taxes	13,635,843	13,612,693	12,211,333	13,558,447
Charges for Services	9,130,879	8,980,025	7,594,757	8,099,947
Licenses and Permits	656,087	666,410	676,990	673,381
Fines and Forfeitures	750,544	1,007,509	578,192	757,402
Intergovernmental	33,288,714	32,531,013	30,683,182	31,727,747
Investment Income	240,357	206,432	144,859	73,955
Rent and Royalties	1,265,450	300,859	357,151	308,494
Oil and Gas Lease Bonus	200,195	206,031	475,811	0
Contributions and Donations	91,958	0	0	0
Other	273,274	209,105	492,328	324,729
			- )	- )
Total Revenues	70,328,452	70,497,809	64,387,247	66,284,172
Expenditures				
Current:				
General Government:				
Legislative and Executive	7,564,864	7,458,754	6,905,945	5,924,839
Judicial	4,570,683	4,382,800	4,286,247	4,142,146
Public Safety	12,626,964	11,658,011	11,052,092	10,690,002
Public Works	12,242,022	10,017,141	7,766,921	8,281,851
Health	12,756,205	13,352,088	12,987,355	13,476,300
Human Services	14,354,541	15,212,579	14,248,161	14,478,109
Conservation and Recreation	273,229	192,869	248,299	202,708
Economic Development and Assistance	851,123	1,091,314	1,169,526	884,918
Other	659,908	359,392	331,666	353,154
Capital Outlay	3,989,475	2,429,345	2,074,592	1,133,466
Debt Service:	, , ,	· ·	· ·	· ·
Principal Retirement	2,821,216	3,591,741	3,253,433	3,336,276
Interest and Fiscal Charges	559,640	596,522	670,739	733,531
Issuance Costs	0	0	17,500	0
Interest on Capital Appreciation Bonds	0	0	0	0
1 11				
Total Expenditures	73,269,870	70,342,556	65,012,476	63,637,300
Excess of Revenues Over (Under) Expenditures	(2,941,418)	155,253	(625,229)	2,646,872
Other Financing Sources (Uses):				
Transfers In	4,695,578	4,816,778	4,647,946	4,592,434
General Obligation Bonds Issued	0	3,000,000	3,850,000	0
Refunding Bonds Issued	0	0	0	0
Premium on General Oligation Bonds Issued	0	0	0	0
Sale of Capital Assets	0	0	88,797	0
Discount on Debt Issued	0	0	0	0
Inception of Capital Lease	0	10,410	0	30,774
Insurance Recoveries	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Transfers Out	(4,695,578)	(4,816,778)	(4,647,946)	(4,592,434)
Total Other Financing Sources (Uses)	0	3,010,410	3,938,797	30,774
Net Change in Fund Balances	(\$2,941,418)	\$3,165,663	\$3,313,568	\$2,677,646
Daht Samuica as a Damaanta as of				
Debt Service as a Percentage of Noncapital Expenditures	5.6%	6.6%	6.6%	6.9%

2014	2013	2012	2011	2010	2009
2014	2013	2012	2011	2010	2009
\$10,238,273	\$9,945,981	\$9,347,678	\$9,369,001	\$9,429,779	\$10,792,146
11,660,821	11,248,192	10,569,566	9,818,075	9,620,057	9,200,567
8,063,512	7,717,983	7,802,953	6,389,195	6,785,075	5,440,384
662,263	647,809	599,075	542,479	559,501	477,254
582,431	612,111	889,024	423,876	387,077	430,890
31,597,294	30,561,419	32,941,678	35,741,257	39,023,292	40,322,429
130,916	91,072	152,900	102,017	199,775	205,409
294,343	279,544	152,987	170,653	374,656	429,187
0	0	0	0	0	0
0	0	0	0	0	0
418,519	580,594	484,827	723,619	508,317	529,539
63,648,372	61,684,705	62,940,688	63,280,172	66,887,529	67,827,805
6,564,684	5,800,729	5,620,002	5,979,890	5,644,041	5,920,216
3,922,690	4,065,860	4,026,826	3,667,692	3,451,216	3,926,377
10,490,988	10,508,027	10,216,724	9,755,510	9,120,236	9,510,657
7,258,243	7,021,000	6,549,844	7,965,152	6,564,896	6,650,817
14,038,602	13,751,426	16,445,214	17,559,309	17,671,299	17,185,357
13,892,969	12,753,869	12,854,228	13,075,888	14,104,357	16,296,798
227,109	239,588	75,000	68,790	0	0
3,267,654	2,332,286	2,352,996	3,083,580	1,408,675	1,058,982
461,331	375,713	460,754	420,928	375,707	331,779
2,805,523	3,403,031	2,668,395	500,244	1,180,197	466,063
3,117,716	2,995,526	2,439,765	2,405,611	1,752,079	1,703,486
769,729	867,514	832,804	1,022,364	1,133,125	1,288,573
14,750	0	99,857	0	85,009	1,200,575
0	0	0	0	636,108	620,165
66,831,988	64,114,569	64,642,409	65,504,958	63,126,945	64,959,270
(3,183,616)	(2,429,864)	(1,701,721)	(2,224,786)	3,760,584	2,868,535
5,045,053	4,631,050	3,892,910	3,628,302	3,321,668	3,846,877
2,775,000	1,500,000	3,525,000	0	0	0
0	0	4,355,000	0	4,095,000	0
0	0	0	0	43,820	0
0	0	0	0	45,881	0
0	0	(25,843)	0	0	0
98,959	75,382	21,818	0	0	69,166
0	0	0	1,679,585	0	0
0	0	(4,229,300)	0	(4,053,811)	0
(5,045,053)	(4,631,050)	(4,152,910)	(3,628,302)	(3,321,668)	(3,846,877)
2,873,959	1,575,382	4,765,970	1,679,585	130,890	69,166
(\$309,657)	(\$854,482)	\$3,064,249	(\$545,201)	\$3,891,474	\$2,937,701
6.5%	7.0%	5.8%	5.8%	6.1%	6.0%

### Jefferson County, Ohio Assessed and Estimated Actual Value of Taxable Property Last Ten Years

		Real Property	<u> </u>	sonal Property	
-				Public	: Utility
-	Assesse	d Value	Estimated		Estimated
Collection	Residential/	Commercial/	Actual	Assessed	Actual
Year	Agricultural	Industrial/PU	Value	Value	Value
2018	\$751,780,510	\$236,958,740	\$2,824,969,286	\$384,166,550	\$1,097,618,714
2017	749,777,260	217,860,540	2,764,679,429	447,014,180	1,277,183,371
2016	749,035,630	215,044,830	2,754,515,600	329,582,520	941,664,343
2015	715,823,970	213,354,600	2,654,795,914	298,736,560	853,533,029
2014	713,355,990	209,882,500	2,637,824,257	285,423,220	815,494,914
2013	711,054,945	207,856,520	2,625,461,329	266,734,740	762,099,257
2012	704,776,335	201,909,090	2,590,529,786	245,842,810	702,408,029
2011	702,105,850	200,480,870	2,578,819,200	249,840,070	713,828,771
2010	702,045,720	195,922,790	2,565,624,314	256,976,910	731,043,600
2009	726,099,770	194,199,130	2,629,425,429	255,865,260	651,763,343

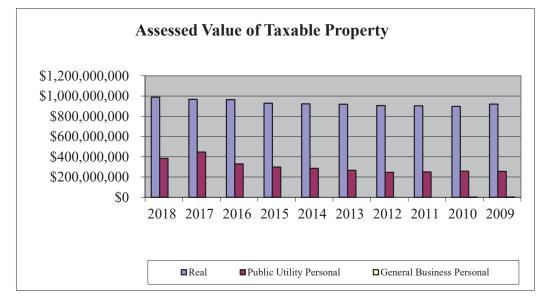
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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

The tangible personal property values associated with each year were the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by a 10 percent and a 2 1/2 percent rollback, and homestead exemptions before being billed.

Source : Jefferson County Auditor

Assessed	Estimated				
Value	Actual Value	Assessed Value	Estimated Actual Value	Ratio	Weighted Average Tax Rate
\$0	\$0	\$1,372,905,800	\$3,922,588,000	35.00%	\$8.6
0	0	1,414,651,980	4,041,862,800	35.00%	9.84
0	0	1,293,662,980	3,696,179,943	35.00%	9.6.
0	0	1,227,915,130	3,508,328,943	35.00%	9.73
0	0	1,208,661,710	3,453,319,171	35.00%	9.5
0	0	1,185,646,205	3,387,560,586	35.00%	9.40
0	0	1,152,528,235	3,292,937,815	35.00%	9.1
0	0	1,152,426,790	3,292,647,971	35.00%	9.1
1,188,770	19,020,320	1,156,134,190	3,315,688,234	34.87%	9.1
2,416,610	38,665,760	1,178,580,770	3,319,854,532	35.50%	10.2



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

	2018	2017	2016	2015
Unvoted Millage Operating	1.850000	1.850000	1.850000	1.850000
Voted Millage - by levy				
1976 Mental Health				
Residential/Agricultural Real Commercial/Industrial and Public Utility Real	0.122483 0.362484	0.122481 0.362226	$0.122428 \\ 0.361790$	0.128027 0.359922
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
1985 Mental Retardation Development Disability				
Residential/Agricultural Real	0.765266	0.765257	0.764926	0.799907
Commercial/Industrial and Public Utility Real	1.420061	1.419049	1.417343	1.410026
General Business and Public Utility Personal	1.800000	1.800000	1.800000	1.800000
2012 9-1-1 System	1 100 100	1 400000	1 101550	1 10 (000
Residential/Agricultural Real Commercial/Industrial and Public Utility Real	1.422409	1.422393	1.421778	1.486800
General Business and Public Utility Personal	1.479259 1.500000	1.478206 1.500000	1.476429 1.500000	1.468806 1.500000
	1.500000	1.500000	1.500000	1.500000
1988 Children Services Residential/Agricultural Real	0.425558	0.425553	0.425369	0.444822
Commercial/Industrial and Public Utility Real	0.790749	0.790186	0.789236	0.785161
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
1992 Bond / Jail (\$15,000,000)				
Residential/Agricultural Real	0.000000	1.100000	1.100000	1.100000
Commercial/Industrial and Public Utility Real	0.000000	1.100000	1.100000	1.100000
General Business and Public Utility Personal	0.000000	1.100000	1.100000	1.100000
1992 Mental Retardation Development Disability				
Residential/Agricultural Real	0.782418	0.782408	0.782069	0.817836
Commercial/Industrial and Public Utility Real General Business and Public Utility Personal	1.399528 1.700000	1.398532 1.700000	1.396850 1.700000	1.389639 1.700000
	1.700000	1.700000	1.700000	1.700000
1992 9-1-1 System Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
1993 Jail Operating and Equipment				
Residential/Agricultural Real	0.690973	0.690964	0.690666	0.722251
Commercial/Industrial and Public Utility Real	1.234878	1.233999	1.232515	1.226152
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
1997 9-1-1 System	0.000000	0.000000	0.000000	0.000000
Residential/Agricultural Real Commercial/Industrial and Public Utility Real	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
2002 9-1-1 System				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000

2014	2013	2012	2011	2010	2009
1.850000	1.850000	1.850000	1.850000	1.850000	1.850000
1.850000	1.830000	1.850000	1.850000	1.830000	1.830000
0.128060	0.128001	0.129163	0.129231	0.129277	0.124595
0.358720 0.500000	0.357167 0.500000	$0.367572 \\ 0.500000$	0.367818 0.500000	0.367789 0.500000	0.369309 0.500000
0.800110	0.799745	0.807006	0.807429	0.807721	0.778465
1.405314 1.800000	1.399230 1.800000	1.439992 1.800000	1.440959 1.800000	1.440840 1.800000	1.446796 1.800000
1.800000	1.800000	1.800000	1.800000	1.800000	1.800000
1.487179	1.486503	0.000000	0.000000	0.000000	0.000000
1.463898	1.457560	0.000000	0.000000	0.000000	0.000000
1.500000	1.500000	0.000000	0.000000	0.000000	0.000000
0.444935	0.444732	0.448770	0.449006	0.449169	0.432900
0.782537	0.779150	0.801849	0.802386	0.802322	0.805638
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1.100000	1.100000	1.100000	1.100000	1.100000	1.100000
1.100000	1.100000	1.100000	1.100000	1.100000	1.100000
1.100000	1.100000	1.100000	1.100000	1.100000	1.100000
0.818045	0.817672	0.825096	0.825530	0.825829	0.795917
1.384996	1.379000	1.419173	1.420125	1.420010	1.425880
1.700000	1.700000	1.700000	1.700000	1.700000	1.700000
0.000000	0.000000	0.315478	0.315643	0.315758	0.304321
0.000000	0.000000	0.542625	0.542989	0.542945	0.545189
0.000000	0.000000	0.650000	0.650000	0.650000	0.650000
0.722436	0.722106	0.728661	0.729043	0.729307	0.702892
1.222056	1.216765	1.252212	1.253052	1.252950	1.258129
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
0.000000	0.000000	0.208814	0.208924	0.208999	0.201429
0.000000	0.000000	0.292182	0.292378	0.292355	0.293563
0.000000	0.000000	0.350000	0.350000	0.350000	0.350000
0.000000	0.000000	0.416507	0.416726	0.416877	0.401778
0.000000	0.000000	0.438723	0.439018	0.438982	0.440796
0.000000	0.000000	0.500000	0.500000	0.500000	0.500000
					(Continued)

### Jefferson County, Ohio

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

	2018	2017	2016	2015
2004 Senior Citizens				
Residential/Agricultural Real	0.848792	0.848782	0.848415	0.887215
Commercial/Industrial and Public Utility Real	0.918389	0.917735	0.916632	0.911900
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
2008 Dog Pound				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
2014 Senior Citizens				
Residential/Agricultural Real	0.191289	0.191287	0.191204	0.199948
Commercial/Industrial and Public Utility Real	0.200000	0.200000	0.200000	0.200000
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
Total voted millage by type of property				
Residential/Agricultural Real	5.249188	6.349125	6.346855	6.586806
Commercial/Industrial and Public Utility Real	7.805348	8.899933	8.890795	8.851606
General Business and Public Utility Personal	9.200000	10.300000	10.300000	10.300000
Total millage by type of property				
Residential/Agricultural Real	7.099188	8.199125	8.196855	8.436806
Commercial/Industrial and Public Utility Real	9.655348	10.749933	10.740795	10.701606
General Business and Public Utility Personal	11.050000	12.150000	12.150000	12.150000
Total Weighted Average Tax Rate	8.645889	9.840389	9.626863	9.733697

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

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

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

Source : Jefferson County Auditor

2014	2013	2012	2011	2010	2009
0.887442	0.887038	0.895092	0.895563	0.895888	0.863439
0.908853	0.904919	0.931282	0.931908	0.931830	0.935682
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.000000	0.000000	0.000000	0.000000	0.000000	1 200516
0.000000	0.000000	0.000000	0.000000	0.000000	1.299516
0.000000	0.000000	0.000000	0.000000	0.000000	1.300000
0.000000	0.000000	0.000000	0.000000	0.000000	1.300000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
6.388207	6.385797	5.874587	5.877095	5.878825	7.005252
8.626374	8.593791	8.585610	8.590633	8.590023	9.920982
10.100000	10.100000	10.100000	10.100000	10.100000	11.400000
8.238207	8.235797	7.724587	7.727095	7.728825	8.855252
10.476374	10.443791	10.435610	10.440633	10.440023	11.770982
11.950000	11.950000	11.950000	11.950000	11.950000	13.250000
9.503395	9.458466	9.100838	9.114657	9.118579	10.271613

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

	2018	2017	2016	2015
Cities:				
Steubenville				
Residential/Agricultural Real	5.174745	5.174595	5.174000	5.165250
Commercial/Industrial and Public Utility Real	6.543020	6.540775	6.528370	6.558850
General Business and Public Utility Personal	8.200000	8.200000	8.200000	8.200000
Toronto				
Residential/Agricultural Real	3.040412	3.040378	3.040371	3.052008
Commercial/Industrial and Public Utility Real	3.200043	3.200043	3.200043	3.201183
General Business and Public Utility Personal	3.400000	3.400000	3.400000	3.400000
Villages:				
Adena				
Residential/Agricultural Real	19.793813	19.879518	16.879518	18.211559
Commercial/Industrial and Public Utility Real	26.176145	26.255710	23.255710	23.387015
General Business and Public Utility Personal	33.000000	33.000000	30.000000	30.000000
Amsterdam				
Residential/Agricultural Real	10.592009	10.592009	10.592009	10.563733
Commercial/Industrial and Public Utility Real	16.338382	16.338382	16.338382	16.262083
General Business and Public Utility Personal	19.400000	19.400000	19.400000	19.400000
Bergholz				
Residential/Agricultural Real	6.143909	6.143909	6.144895	5.998840
Commercial/Industrial and Public Utility Real	5.709256	5.709256	5.709256	5.704441
General Business and Public Utility Personal	10.200000	10.200000	10.200000	10.200000
Bloomingdale				
Residential/Agricultural Real	1.988838	1.988838	1.988838	1.992321
Commercial/Industrial and Public Utility Real	1.912618	1.912618	1.912618	1.917266
General Business and Public Utility Personal	3.400000	3.400000	3.400000	3.400000
Dillonville				
Residential/Agricultural Real	12.690144	12.690144	12.691933	9.908857
Commercial/Industrial and Public Utility Real	16.539505	16.539505	16.539505	13.901517
General Business and Public Utility Personal	21.400000	21.400000	21.400000	18.900000
Empire				
Residential/Agricultural Real	7.197900	7.197900	7.197900	6.611320
Commercial/Industrial and Public Utility Real	6.875895	6.875895	6.875895	6.875895
General Business and Public Utility Personal	12.200000	12.200000	12.200000	12.200000
Turn de la				
Irondale Residential/Agricultural Real	10.932318	10.932318	10.932318	10.947461
Commercial/Industrial and Public Utility Real	11.500440	11.500440	11.500440	11.500440
General Business and Public Utility Personal	13.000000	13.000000	13.000000	13.000000
Mingo Junction Residential/Agricultural Real	8.800000	8.800000	8.799922	8.800000
Commercial/Industrial and Public Utility Real	8.745358	8.745370	8.745370	8.794906
General Business and Public Utility Personal	8.800000	8.800000	8.800000	8.800000
-				
Mt. Pleasant	15 2020(0	15 215796	15 21 4221	15 200101
Residential/Agricultural Real Commercial/Industrial and Public Utility Real	15.323269 19.274454	15.315786 19.274454	15.314331 19.274454	15.322101 19.262896
General Business and Public Utility Personal	28.900000	28.900000	28.900000	28.900000
New Alexandria	< 0.	( ) ( <b>)</b>		< 1000 <b>-</b> 5
Residential/Agricultural Real	6.862200	6.862200	6.862200	6.498975
Commercial/Industrial and Public Utility Real General Business and Public Utility Personal	5.689655 7.400000	5.689655 7.400000	5.689655 7.400000	5.651010 7.400000
General Dusiness and Fublic Outily Personal	/.400000	7.400000	7.400000	7.400000

2014	2013	2012	2011	2010	2009
5.165145	5.159635	5.035400	5.035360	5.035500	4.961340
6.557040	6.544940	6.584500	6.583855	6.582720	6.618920
8.200000	8.200000	8.200000	8.200000	8.200000	8.200000
3.052000	3.052019	3.041300	3.041297	3.041292	3.035647
3.202113 3.400000	3.201957 3.400000	3.203082 3.400000	3.203093 3.400000	3.203202 3.400000	3.204936 3.400000
18.435817	18.052842	18.679424	18.593070	18.595379	18.190206
23.303203	23.065433	23.182986	23.144069	23.144069	23.144069
30.000000	30.000000	30.000000	30.000000	30.000000	30.000000
10.569884 16.262083	10.570271 16.262083	10.991364 15.740381	10.981791 15.740381	10.981791 15.740381	10.651564 15.740381
19.400000	19.400000	19.400000	19.400000	19.400000	19.400000
5.997181	5.999235	6.198789	4.198035	4.200200	4.125212
5.704441	5.704441	5.693472	3.693472	3.693472	3.693472
10.200000	10.200000	10.200000	8.200000	8.200000	8.200000
1.992247	1.992247	1.985713	1.985205	1.985101	1.962296
1.917266	1.917266	1.935030	1.935030	1.935030	1.935030
3.400000	3.400000	3.400000	3.400000	3.400000	3.400000
9.908857	9.908857	9.830211	9.829595	9.823943	6.541424
13.901517	13.901517	14.205212	13.968418	13.968418	13.968418
18.900000	18.900000	18.900000	18.900000	18.900000	18.900000
6.611320	6.611320	6.208840	6.208840	6.208840	6.051210
6.875895	6.875895	6.981070	6.981080	6.981050	6.981885
12.200000	12.200000	12.200000	12.200000	12.200000	12.200000
10.947461	12.007323	8.224883	8.223262	8.223262	7.988603
11.463764	12.576476	8.855045	8.855045	8.855045	8.855045
13.000000	15.000000	11.000000	11.000000	11.000000	11.000000
6.154962	6.154962	5.967294	5.967424	5.967120	5.838692
8.281844	8.278772	8.071408	8.072410	8.070222	8.066706
8.800000	8.800000	8.800000	8.800000	8.800000	8.800000
13.322957	13.322957	13.461778	13.461778	13.416778	13.038917
17.262896	17.262896	16.962017	16.962017	16.962017	16.962017
26.900000	26.900000	26.900000	26.900000	26.900000	26.900000
6.501495	6.501595	6.512180	6.562295	6.562295	6.412490
5.651010	5.651010	6.258915	6.258915	6.258915	6.258915
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000 (Continued)
			\$21		Continued

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

	2018	2017	2016	2015
Rayland Residential/Agricultural Real	5.564784	5 561700	5 561106	5.845196
Commercial/Industrial and Public Utility Real	6.140232	5.564788 6.140232	5.564496 6.140232	6.200000
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
5				
Richmond	7 240519	5 702((0	5 00 4901	5 200595
Residential/Agricultural Real Commercial/Industrial and Public Utility Real	7.340518 7.386618	5.783660 5.617732	5.004801 4.733289	5.290585 4.856235
General Business and Public Utility Personal	14.400000	14.400000	14.400000	14.400000
General Dushiess and Fushe Stilly Fersonal	11.100000	11100000	11100000	11.100000
Smithfield				
Residential/Agricultural Real	14.997576	14.997582	18.703918	13.258559
Commercial/Industrial and Public Utility Real General Business and Public Utility Personal	18.044964 20.500000	18.044964 20.500000	22.044964 24.500000	15.133038 19.500000
General Business and Fublic Othity Fersonal	20.300000	20.300000	24.300000	19.300000
Stratton				
Residential/Agricultural Real	9.999805	9.999805	10.000000	5.000000
Commercial/Industrial and Public Utility Real	9.993885	9.993885	9.993885	4.993430
General Business and Public Utility Personal	10.000000	10.000000	10.000000	5.000000
Tiltonsville				
Residential/Agricultural Real	13.435360	8.335360	8.336000	8.767210
Commercial/Industrial and Public Utility Real	14.405158	9.305158	9.305158	9.321236
General Business and Public Utility Personal	16.300000	11.200000	11.200000	11.200000
Wintersville				
Residential/Agricultural Real	4.420948	4.420949	7.008854	7.183065
Commercial/Industrial and Public Utility Real	4.690185	4.685742	7.409989	7.431186
General Business and Public Utility Personal	5.800000	5.800000	9.800000	9.800000
V1				
Yorkville Residential/Agricultural Real	7.111695	6.111695	6.111695	6.294952
Commercial/Industrial and Public Utility Real	8.356208	7.324731	7.323884	7.336214
General Business and Public Utility Personal	10.850000	9.850000	9.850000	9.850000
Townships:				
Brush Creek				
Residential/Agricultural Real	3.102340	3.102340	3.102248	3.126158
Commercial/Industrial and Public Utility Real	3.829591	3.829591	3.829591	3.829562
General Business and Public Utility Personal	4.200000	4.200000	4.200000	4.200000
Cross Creek				
Residential/Agricultural Real	5.045253	5.145333	7.651436	6.520936
Commercial/Industrial and Public Utility Real	5.963542	5.962786	9.239069	7.658042
General Business and Public Utility Personal	7.400000	7.400000	12.400000	10.900000
Island Creek Residential/Agricultural Real	5.548343	5.549196	5.548285	5.762870
Commercial/Industrial and Public Utility Real	8.334184	8.306742	8.304860	7.319951
General Business and Public Utility Personal	9.700000	9.700000	9.700000	9.700000
Knox Residential/Agrigultural Real	5 210512	5 200002	5 210020	5 129116
Residential/Agricultural Real Commercial/Industrial and Public Utility Real	5.310512 5.459196	5.309903 5.469594	5.310020 5.522347	5.438416 6.097812
General Business and Public Utility Personal	8.200000	8.200000	8.200000	8.200000
Mt. Pleasant	7 0 5 0 0 4 7	7.050055	7.0(0271	7 100100
Residential/Agricultural Real Commercial/Industrial and Public Utility Real	7.059947 7.075271	7.059955 7.075271	7.060271 7.075271	7.102130 7.066269
General Business and Public Utility Personal	9.100000	9.100000	9.100000	9.100000
General Dusiness and I dolle Othity I elsolidi	2.100000	2.100000	2.100000	2.100000

2014	2013	2012	2011	2010	2009
5.845196	5.845236	5.847184	5.847184	5.846688	5.700184
6.200000	6.200000	5.971104	5.971104	5.971104	5.971104
6.200000	6.200000	6.200000	6.200000	6.200000	6.200000
5.290575	5.290585	5.342293	5.341941	5.341941	5.189910
4.856235	4.856235	5.026723	5.026557	5.026557	5.024195
4.400000	14.400000	14.400000	14.400000	14.400000	14.400000
16.526548	16.537605	15.783646	15.775012	15.775800	15.230586
18.363712	18.363712	18.296735	18.296735	17.667289	17.667289
23.000000	23.000000	22.500000	22.500000	22.500000	22.500000
5.000000	5.000000	4.996425	4.999857	4.647562	5.098565
4.993430	4.993430	5.000000	5.000000	4.997705	5.978986
5.000000	5.000000	5.000000	5.000000	5.000000	6.000000
11.859267	11.859267	11.953358	11.953358	11.953335	11.602284
12.339471	12.487045	13.038305	13.038662	13.038670	13.036611
14.700000	14.700000	14.700000	14.700000	14.700000	14.700000
8.218349	7.183583	7.109396	7.108209	7.108735	6.984968
7.426934	7.421816	7.637158	7.658366	7.670925	7.668887
9.800000	9.800000	9.800000	9.800000	9.800000	9.800000
6.294952	6.290852	6.471688	6.471689	6.471689	6.392742
7.336214	7.370623	7.035170	7.034991	7.035354	6.850250
9.850000	9.850000	9.850000	9.850000	9.850000	9.850000
3.126278	3.126154	3.229304	3.229785	3.230442	3.219562
3.829562 4.200000	3.829562	3.951475 4.200000	3.942070	3.938728	3.938728
4.200000	4.200000	4.200000	4.200000	4.200000	4.200000
6.520969	6.521074	6.456423	6.455133	6.454568	6.328234
7.658441	7.660865	8.064363	8.067129	8.078652	8.071382
10.900000	10.900000	10.900000	10.900000	10.900000	10.900000
5.767104	5.768273	4.857738	4.862638	4.862369	4.788864
7.197553	7.041102	6.380813	6.391697	6.352318	6.35348
9.700000	9.700000	8.700000	8.700000	8.700000	8.70000
5.442851	5.443231	5.571826	5.578106	5.578320	5.48387
6.006713	6.108903	7.612812	7.617355	7.852073	7.96996
8.200000	8.200000	8.200000	8.200000	8.200000	8.20000
7.100673	7.102384	7.478421	7.394549	4.504536	4.47429
7.077552	7.077466	7.551318	7.772375	4.609785	4.58427
9.100000	9.100000	9.100000	9.100000	6.100000	6.10000
					(Continued

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

	2018	2017	2016	2015
Ross Residential/Agricultural Real	4.687797	4.687786	4.686903	4.812782
Commercial/Industrial and Public Utility Real	3.977175	3.977175	3.977175	3.988366
General Business and Public Utility Personal	5.700000	5.700000	5.700000	5.700000
Salem		2 (200 15	2 (2000)	2 502 51 5
Residential/Agricultural Real Commercial/Industrial and Public Utility Real	4.558765 4.777555	3.630045 4.030799	3.630806 4.030799	3.723517 4.054889
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Saline				
Residential/Agricultural Real	7.806364	5.306364	5.323066	5.501300
Commercial/Industrial and Public Utility Real	9.129040	6.629040	6.629040	6.630701
General Business and Public Utility Personal	9.300000	6.800000	6.800000	6.800000
Smithfield				
Residential/Agricultural Real Commercial/Industrial and Public Utility Real	3.956190 4.423321	3.956280	3.955855 4.423321	3.964084 4.411884
General Business and Public Utility Personal	5.100000	4.423321 5.100000	5.100000	5.100000
	5.100000	5.100000	5.100000	5.100000
Springfield Residential/Agricultural Real	5.839455	5.838945	5.839595	6.044575
Commercial/Industrial and Public Utility Real	6.225349	6.225349	6.225349	6.242658
General Business and Public Utility Personal	10.200000	10.200000	10.200000	10.200000
Steubenville				
Residential/Agricultural Real	4.894870	4.894774	4.892150	4.814264
Commercial/Industrial and Public Utility Real	5.818286	5.818262	5.818262	5.826334
General Business and Public Utility Personal	6.100000	6.100000	6.100000	6.100000
Warren				
Residential/Agricultural Real Commercial/Industrial and Public Utility Real	3.845865 4.087452	3.846013 4.087452	3.845704 4.087452	3.891966 4.090621
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
Wayne				
Residential/Agricultural Real	8.156190	8.005309	7.987703	8.474248
Commercial/Industrial and Public Utility Real	11.079598	11.079598	11.040724	11.074751
General Business and Public Utility Personal	14.400000	14.400000	14.400000	14.400000
Wells				
Residential/Agricultural Real	8.312820	8.312872	6.314151	6.552878
Commercial/Industrial and Public Utility Real General Business and Public Utility Personal	9.555920 9.750000	9.553726 9.750000	7.555920 7.750000	7.593263 7.750000
-	2.750000	2.750000	1.150000	1.150000
Colleges: Eastern Gateway Community College				
Residential/Agricultural Real	0.565495	0.565488	0.565243	0.591093
Commercial/Industrial and Public Utility Real	0.823252	0.822666	0.821677	0.817435
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Special Districts:				
Eastern Ohio Regional Transit Authority	2 276460	2 275120	2 2 (1201	0.400000
Residential/Agricultural Real Commercial/Industrial and Public Utility Real	2.276460 2.500000	2.275130 2.500000	2.261391 2.492910	2.423052 2.500000
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Steel Valley Regional Transit Authority				
Residential/Agricultural Real	1.449325	1.449255	1.448913	1.456999
Commercial/Industrial and Public Utility Real	1.373838	1.372449	1.368894	1.379967
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000

2014	2013	2012	2011	2010	2009
4.812946	4.813855	5.300651	5.295042	3.303871	3.288783
3.988366	3.960037	4.092594	4.092309	3.523244	3.492393
5.700000	5.700000	5.700000	5.700000	3.700000	3.700000
3.723765	3.724704	3.796093	3.796231	3.796253	3.754196
4.054889	4.054670	4.140037	4.140012	4.155356	4.154831
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
5.502775	3.502020	3.735592	3.736573	3.742196	3.694475
6.630532	4.630532	4.666925	4.666925	4.667785	4.667785
6.800000	4.800000	4.800000	4.800000	4.800000	4.800000
3.964320	3.964953	4.014819	4.014993	4.014987	4.002625
4.411884	4.404342	4.528728	4.529080	4.546099	4.546099
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
6.041555	6.039728	6.669636	6.678801	4.692035	4.622072
6.242516	6.148428	7.507849	7.573456	5.800025	5.798347
10.200000	10.200000	10.200000	10.200000	8.200000	8.200000
4.813994	4.814108	4.918274	4.920680	4.923612	4.821122
5.884144	5.580840	5.524470	5.526156	5.525028	5.524994
6.100000	6.100000	6.100000	6.100000	6.100000	6.100000
3.891843	3.891900	3.921871	3.921928	3.922428	3.900543
4.091716	4.096543	4.169791	4.169791	4.169793	4.16977
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
8.477480	8.473002	8.900157	8.902971	8.913125	8.754235
10.085542	10.088661	9.545798	9.553067	9.542316	9.563854
4.400000	14.400000	14.400000	14.400000	14.400000	14.400000
5.950387	5.950016	6.087476	6.362248	6.093809	5.996515
7.495636	7.475201	7.631692	7.630718	7.598529	7.598327
7.750000	7.750000	7.750000	7.750000	7.750000	7.750000
0.591244	0.590975	0.596340	0.596653	0.596869	0.57525
0.814704 1.000000	0.811177	0.834808	0.835368	0.835300	0.838753
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1.922006	1.917970	2.000000	1.776458	1.775334	1.764706
1.922000	1.995130	2.000000	1.938354	1.925126	1.831152
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
1.456975	1.453606	1.363344	1.363330	1.363393	1.308274
1.379220	1.374535	1.385236	1.385046	1.384512	1.39805
1.500000	1.500000	1.500000	1.500000	1.500000	1.50000
					(Continued

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

	2018	2017	2016	2015
TEMS Ambulance Residential/Agricultural Real	1.907981	1.407651	1.407640	1.498914
Commercial/Industrial and Public Utility Real	1.933139	1.433890	1.436551	1.462023
General Business and Public Utility Personal	2.000000	1.500000	1.500000	1.500000
Warren Township Park				
Residential/Agricultural Real	0.455113	0.455181	0.455053	0.492043
Commercial/Industrial and Public Utility Real General Business and Public Utility Personal	0.572860 1.000000	$0.569968 \\ 1.000000$	$0.569891 \\ 1.000000$	$0.571726 \\ 1.000000$
Belvedere Fire				
Residential/Agricultural Real	2.814660	2.814660	2.812408	3.043985
Commercial/Industrial and Public Utility Real	2.329625	2.329625	2.158284	2.185143
General Business and Public Utility Personal	7.500000	7.500000	7.500000	7.500000
Puskarich Public Library Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
Public Library of Steubenville and				
Jefferson County Residential/Agricultural Real	0.947432	0.947421	0.947011	0.990320
Commercial/Industrial and Public Utility Real	0.985534	0.984832	0.983648	0.978570
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Seven Ranges Joint Fire District	5.999856	6.000000	0.000000	0.000000
Residential/Agricultural Real	6.000000	6.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real General Business and Public Utility Personal	6.000000	6.000000	0.000000	0.000000
Joint Vocational School Districts:				
Jefferson County JVS	2 274271	2 274495	2.347982	2 452246
Residential/Agricultural Real Commercial/Industrial and Public Utility Real	2.374271 2.479198	2.374485 2.479031	2.347982	2.453346 2.478524
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Belmont-Harrison Career Center				
Residential/Agricultural Real	1.450000	1.450000	1.450000	1.450000
Commercial/Industrial and Public Utility Real General Business and Public Utility Personal	1.450000 1.450000	1.450000 1.450000	1.450000 1.450000	1.450000 1.450000
-	1.100000	1.150000	1.150000	1.150000
Columbiana County JVS Residential/Agricultural Real	2.000283	2.000000	2.003946	2.002761
Commercial/Industrial and Public Utility Real	2.023182	2.000000	2.029622	2.025363
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
School Districts:				
Buckeye Local	20.000010	20.011082	20.000015	20.00007
Residential/Agricultural Real Commercial/Industrial and Public Utility Real	20.000019 21.671231	20.011083 21.499829	20.000015 21.496593	20.000007 21.588482
General Business and Public Utility Personal	27.500000	27.500000	27.500000	27.500000
Edison Local				
Residential/Agricultural Real	26.859803	26.559480	26.797187	27.980725
Commercial/Industrial and Public Utility Real General Business and Public Utility Personal	29.330753 35.700000	29.040023 35.400000	29.265894 35.600000	28.338668 35.600000
Harrison Hills City				
Residential/Agricultural Real	24.189774	26.361087	26.341905	21.282528
Commercial/Industrial and Public Utility Real	35.919498	38.267179	37.869001	32.888877
General Business and Public Utility Personal	40.750000	42.730000	42.730000	37.750000

2014	2013	2012	2011	2010	2009
1.499808	1.500000	1.219689	1.220661	1.220668	1.174999
1.460061	1.463469	1.443067	1.443114	1.445959	1.44933
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
0.491986	0.491874	0.512830	0.512855	0.513080	0.495334
0.571891	0.577213	0.559530	0.559404	0.559662	0.539997
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
3.046209	3.046209	3.166151	3.165991	3.170428	3.051559
2.185399	2.205416	2.358514	2.358514	2.358514	2.42988
7.500000	7.500000	7.500000	7.500000	7.500000	7.50000
/.500000	7.500000	7.500000	7.500000	7.500000	7.500000
0.963925	0.963797	0.999112	0.998795	0.999648	0.00000
1.000000	1.000000	0.999368	1.000000	1.000000	0.00000
1.000000	1.000000	1.000000	1.000000	1.000000	0.00000
0.990573	0.990122	0.999112	0.999637	0.000000	0.00000
0.975300	0.971078	0.999368	0.999996	0.000000	0.00000
1.000000	1.000000	1.000000	1.000000	0.000000	0.00000
0.000000	0.000000	0.000000	0.000000	0.000000	0.00000
0.000000	0.000000	0.000000	0.000000	0.000000	0.00000
0.000000	0.000000	0.000000	0.000000	0.000000	0.00000
2.456810	1.456786	1.457385	1.457424	1.457446	1.45525
2.478029	1.477714	1.479997	1.480050	1.480047	1.48019
2.500000	1.500000	1.500000	1.500000	1.500000	1.50000
1.450000	1.450000	1.450000	1.450000	1.450000	1.45000
1.450000	1.450000	1.450000	1.450000	1.450000	1.45000
1.450000	1.450000	1.450000	1.450000	1.450000	1.45000
2.004867	2.016742	2.015924	2.012304	2.000614	2.00000
2.014174	2.000000	2.007154	1.999998	2.035499	2.03411
2.800000	2.800000	2.800000	2.800000	2.800000	2.80000
20.000007	20.000003	20.453525	20.875887	20.982744	22.50002
21.357241	21.359813	21.695660	22.087515	22.110838	23.89692
27.500000	27.500000	27.500000	27.900000	28.000000	30.00000
22.100017	22.100015	22.529272	22.550976	22.463753	22.30000
22.280849	22.100013	22.347450	22.364065	22.312825	22.62293
29.700000	29.700000	29.700000	29.700000	29.600000	29.90000
21.445944	21.443560	21.441422	21.493940	21.495232	21.49576
27.056424	27.056424	26.620170	25.191162	25.236440	24.55889
37.750000	37.750000	37.750000	37.750000	37.750000	37.75000 (Continued
			\$27		(Continued

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

Last Ten	Years
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	2018	2017	2016	2015
Indian Creek Local				
Residential/Agricultural Real	24.308268	24.308023	24.286204	25.108376
Commercial/Industrial and Public Utility Real	30.631652	30.593601	30.584556	30.587401
General Business and Public Utility Personal	42.650000	42.650000	42.650000	42.650000
Southern Local				
Residential/Agricultural Real	25.457455	25.437452	25.455712	25.466132
Commercial/Industrial and Public Utility Real	34.389050	32.893430	32.826012	32.683167
General Business and Public Utility Personal	39.440000	39.440000	39.440000	39.440000
Steubenville City				
Residential/Agricultural Real	27.509914	28.909718	28.903387	28.628195
Commercial/Industrial and Public Utility Real	27.189564	28.572198	28.467515	28.734923
General Business and Public Utility Personal	33.950000	35.350000	35.350000	35.350000
Toronto City				
Residential/Agricultural Real	28.655938	28.656635	28.658269	29.939813
Commercial/Industrial and Public Utility Real	36.987014	36.987014	37.001655	38.423812
General Business and Public Utility Personal	45.750000	45.750000	45.750000	45.750000

The rates presented in this Table represent the effective rates.

Source : Jefferson County Auditor

2014	2013	2012	2011	2010	2009
25.110514	25.109292	24.882280	24.882602	24.887687	24.298669
30.500745	30.493763	31.040671	31.080825	31.072639	31.304887
42.650000	42.650000	42.650000	42.650000	42.650000	42.650000
25.455918	23.486119	23.489852	23.467685	23.486785	23.468733
32.189247	31.442469	31.301042	31.262073	31.383360	30.386962
39.440000	39.440000	39.440000	39.440000	39.440000	39.440000
28.634081	28.563270	27.218964	27.218029	27.215987	26.534730
28.731665	28.585115	28.731587	28.726847	28.740023	28.782572
35.350000	35.350000	35.350000	35.350000	35.350000	35.350000
30.441486	30.443535	27.632545	27.634212	20.609181	20.000198
38.998492	39.204356	37.869389	37.873614	31.056930	31.200891
46.250000	46.250000	44.100000	44.100000	37.650000	37.650000

### Property Tax Levies and Collections (1) Real and Public Utilities Taxes

Last Ten Years

Collection Year	Current Tax Levy (2)	Current Tax Collections (3)	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (4)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2018	\$68,056,320	\$66,369,983	97.52%	\$2,378,023	\$68,748,006	101.02%
2017	72,308,469	72,822,196	100.71%	2,458,361	75,280,557	104.11%
2016	63,904,454	62,065,172	97.12%	1,986,150	64,051,322	100.23%
2015	60,381,714	58,671,709	97.17%	2,475,134	61,146,843	101.27%
2014	57,152,517	55,377,855	96.89%	2,434,719	57,812,574	101.15%
2013	54,138,366	52,430,061	96.84%	2,472,598	54,902,659	101.41%
2012	52,044,581	50,205,886	96.47%	2,416,866	52,622,752	101.11%
2011	52,935,768	50,821,048	96.01%	2,419,752	53,240,800	100.58%
2010	50,864,117	48,803,761	95.95%	1,991,906	50,795,667	99.87%
2009	53,306,429	51,201,336	96.05%	1,779,513	52,980,849	99.39%

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

(2) Includes all property taxes levied by the County.

- (3) The County's current reporting system does not track prepaymant tax collections by tax year. Prepayments are tracked only in total, reflected in current collection year, and applied to subsequent tax year.
- (4) The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked only in total. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

Source: Jefferson County Auditor

# Property Tax Levies and Collections Tangible Personal Property Taxes

## Last Ten Years

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (1)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2018	\$0	\$0	N/A	\$0	\$0	N/A
2017	0	0	N/A	0	0	N/A
2016	0	0	N/A	0	0	N/A
2015	0	0	N/A	0	0	N/A
2014	0	0	N/A	0	0	N/A
2013	0	0	N/A	104,996	104,996	N/A
2012	0	0	N/A	97,057	97,057	N/A
2011	0	0	N/A	2,017	2,017	N/A
2010	70,276	70,272	99.99%	283,704	353,976	503.69%
2009	199,309	192,630	96.65%	80,685	273,315	137.13%

(1) The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked only in total. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

### Source: Jefferson County Auditor

Note: The general business tangible personal property tax including inventory was phased out beginning in 2006. The assessment percentage is 18.75 percent for 2006, 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax was 2010).

# Principal Taxpayers Real Estate Tax 2018 and 2009

	2018			
		Percent of		
	Assessed	Real Property		
Name of Taxpayer	Value	Assessed Value		
Ohio Edison Company	\$22,076,915	2.23%		
Buckeye Power	20,116,880	2.03%		
WalMart Store East LLP	7,850,920	0.79%		
LTAH Real Estate Holdings	3,468,605	0.35%		
Hollywood Center Inc.	3,440,745	0.35%		
WSD Properties LLC	2,666,545	0.27%		
Acero Junction Inc	2,643,101	0.27%		
Mary Schiappa Trust	2,336,110	0.24%		
Yorkville Intermodal Terminals LLC	2,193,975	0.22%		
Carriage Inn of Steubenville	2,109,520	0.21%		
Totals	\$68,903,316	6.96%		
Total Assessed Valuation	\$988,739,250			

	2009				
		Percent of			
	Assessed	Real Property			
Name of Taxpayer	Value	Assessed Value			
Ohio Edison Company	\$23,075,630	2.51%			
Buckeye Power	15,089,490	1.64%			
Fort Steuben Improvements	12,726,650	1.38%			
Wheeling Pittsburgh Steel	7,403,330	0.80%			
Ohio Power Company	5,317,840	0.58%			
Wal-Mart Stores East LLP	4,735,850	0.51%			
Hollywood Center Inc.	3,847,730	0.42%			
Cal-Steuben Limited	2,325,930	0.25%			
Anthony Mining Company Inc.	2,125,490	0.23%			
Carriage Inn of Steubenville, Inc.	1,952,630	0.21%			
Totals	\$78,600,570	8.53%			
Total Assessed Valuation	\$920,298,900				

Source : Jefferson County Auditor

Principal Taxpayers General Business Tangible Personal Property Tax 2018 and 2009

## No Current Tangible Personal Property Tax Levied for 2018

	20	009
	-	Percent of
		Tangible
	Assessed	Personal Property
Name of Taxpayer	Value	Assessed Value
Ohio Bell Telephone	\$1,143,800	47.33%
Verizon North Inc.	684,720	28.33%
AT & T Communications	197,590	8.18%
New Cingular Wireless PCS LLC	104,290	4.32%
Windstream Western Reserve Inc.	70,630	2.92%
Cricket Communications Inc.	57,830	2.39%
New Par	46,400	1.92%
Sprint Spectrum LP	34,800	1.44%
Voicestream Pittsburgh LP	31,970	1.32%
Ameritech Advanced Data	29,910	1.24%
Total	\$2,401,940	99.39%
Total Assessed Valuation	\$2,416,610	

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

Source: Jefferson County Auditor

# Principal Taxpayers Public Utilities Tangible Personal Property Tax 2018 and 2009

	20	)18
Name of Taxpayer	Assessed Value	Percent of Public Utility Assessed Value
Devileere Deres Lee	¢00.4(1.040	22.550/
Buckeye Power Inc.	\$90,461,940	23.55%
Texas Eastern Transmission LP	84,570,490	22.01%
Ohio Power Company	75,724,160	19.71%
First Energy Generation Corp.	45,819,970	11.93%
American Transmission Systems Inc.	37,329,630	9.72%
AEP Generation Resources, Inc.	18,858,560	4.91%
Columbia Gas of Ohio Inc.	12,699,510	3.31%
AEP Ohio Transmission Company, Inc.	9,421,350	2.45%
Ohio Edison Company	4,304,030	1.12%
Columbia Gas Transmission Corp.	2,123,340	0.55%
Total	\$381,312,980	99.26%
Total Assessed Valuation	\$384,166,550	

	2009				
Name of Taxpayer	Assessed Value	Percent of Public Utility Assessed Value			
First Energy Generation Corp.	\$99,929,310	39.06%			
Ohio Power Company	75,394,560	29.47%			
Buckeye Power Inc.	65,253,060	25.50%			
American Transmission Systems Inc.	5,055,180	1.98%			
Columbia Gas of Ohio, Inc.	3,030,570	1.18%			
Ohio Edison Company	2,977,090	1.16%			
Norfolk Southern Combined Railroad	1,163,650	0.45%			
Carroll Electric Cooperative Inc.	1,286,100	0.50%			
Columbia Gas Transmission Corp.	1,009,800	0.39%			
Dominion Transmission Inc.	361,180	0.14%			
Total	\$255,460,500	99.83%			
Total Assessed Valuation	\$255,865,260				

Source : Jefferson County Auditor

Taxable Sales By Industry (Category)

Last Ten Years

	December 31, 2018		December	31, 2017	December 31, 2016	
	Percent	Collections	Percent	Collections	Percent	Collections
	Share of	by	Share of	by	Share of	by
	Collections	Industry	Collections	Industry	Collections	Industry
Industry (Category)						<u> </u>
Agriculture, Forestry, and Fishing	0.01%	\$1,863	0.01%	\$1,500	0.01%	\$1,064
Mining	5.66%	712,107	5.13%	672,593	2.32%	290,482
Utilities (excluding						
telecommunications)	0.87%	109,583	1.20%	158,063	0.89%	111,268
Construction	0.67%	84,189	0.63%	82,642	0.46%	57,995
Manufacturing	2.58%	324,106	3.20%	419,562	3.21%	401,416
Wholesale Trade	3.11%	390,949	2.78%	364,073	1.76%	220,371
Motor Vehicle and Parts Dealers	20.72%	2,605,225	18.22%	2,386,470	17.58%	2,201,487
Furniture and Home						
Furnishings Stores	0.74%	93,632	0.72%	94,599	0.70%	87,212
Electronic and Appliance Stores	1.40%	176,636	1.30%	170,617	1.27%	158,566
Building Material and Garden						
Equipment & Supplies	9.35%	1,175,367	9.21%	1,205,979	8.88%	1,112,224
Food and Beverage Stores	3.69%	463,491	3.54%	464,104	3.71%	465,012
Health and Personal Care Stores	1.27%	159,462	1.45%	189,379	1.56%	195,851
Gasoline Stations	2.22%	279,490	2.49%	326,445	2.21%	276,713
Clothing and Clothing		277,170	21.07.0	020,110	2.21/0	270,710
Accessories Stores	1.72%	216,437	1.58%	206,567	1.45%	181,788
Sporting Goods, Hobby,	1.7270	210,157	1.5070	200,007	1.1070	101,700
Book, and Music Stores	1.27%	159,473	1.09%	142,842	1.25%	156,784
General Merchandise Stores	10.65%	1,338,789	9.74%	1,275,852	10.17%	1,273,829
Miscellaneous Store Retailers	8.90%	1,118,318	9.85%	1,289,851	9.28%	1,162,266
Nonstore Retailers	3.98%	500,604	3.16%	414,136	3.15%	394,542
Transportation and Warehousing	0.28%	34,614	0.17%	22,917	0.26%	32,491
	0.2870	54,014	0.1770	22,917	0.2070	52,491
Information (including telecommunications)	5.040/	747.024	5 770/	755 420	( )()/	794 105
,	5.94%	747,034	5.77%	755,430	6.26%	784,105
Finance and Insurance	0.85%	106,282	6.13%	803,416	10.47%	1,311,171
Real Estate, and Rental &	1.000/	500.000	2.224	10 5 11 6	<b>a a a a</b>	212.102
Leasing of Property	4.00%	503,233	3.32%	435,416	2.50%	313,192
Professional, Scientific and						
Technical Services	0.62%	77,515	0.57%	74,209	0.70%	88,147
Management of Companies						
(Holding Companies)	0.00%	0	0.00%	0	0.06%	7,087
Administrative & Support Services, and Waste						
Management & Remediation						
Services	1.81%	227,515	1.31%	172,075	1.36%	170,466
Education, Health Care	110170	22,,010	101/0	1,2,0,0	110070	1,0,100
and Social Assistance	0.15%	18,753	0.14%	18,154	0.15%	19,334
Arts, Entertainment, and	0.1570	10,755	0.1170	10,101	0.1570	19,551
Recreation	0.12%	14,594	0.12%	15,714	0.08%	10,101
Accommodation and	0.1270	14,394	0.1270	15,714	0.0870	10,101
Food Services	4.37%	549,844	1 2 2 0 /	566 702	4 260/	522 822
Other Services			4.33%	566,703	4.26%	533,823
	2.08%	261,396	2.00%	261,421	2.17%	271,331
Unclassified	0.97%	121,490	0.84%	110,220	1.87%	234,287
Total	100.00%	\$12,571,991	100.00%	\$13,100,949	100.00%	\$12,524,405
Sales Tax Rate	1.50%		1.50%		1.50%	
						(Continued)

(Continued)

## Taxable Sales By Industry (Category) (Continued)

Last Ten Years

-			December 31, 2014		December 31, 2013	
	Percent	Collections	Percent	Collections	Percent	Collections
	Share of	by	Share of	by	Share of	by
_	Collections	Industry	Collections	Industry	Collections	Industry
Industry (Category)						
Agriculture, Forestry, and Fishing	0.01%	\$1,303	0.01%	\$1,221	0.01%	\$1,050
Mining	1.26%	174,613	1.09%	130,177	0.51%	57,715
Utilities (excluding						
telecommunications)	1.18%	163,580	1.09%	130,257	0.79%	89,709
Construction	0.35%	48,595	0.73%	87,318	2.29%	261,054
Manufacturing	4.87%	677,400	1.88%	223,809	2.09%	238,010
Wholesale Trade	1.46%	202,957	1.81%	215,433	2.18%	248,982
Motor Vehicle and Parts Dealers Furniture and Home	16.79%	2,335,216	25.90%	3,090,335	18.72%	2,135,133
Furnishings Stores	0.59%	82,292	0.57%	68,293	0.57%	65,164
Electronic and Appliance Stores	0.88%	123,022	1.26%	150,303	1.27%	145,206
Building Material and Garden	0.8870	123,022	1.2070	150,505	1.2//0	145,200
Equipment & Supplies	8.18%	1,137,030	7.71%	919,636	9.41%	1,073,328
Food and Beverage Stores	1.52%	211,360	2.40%	286,025	4.09%	466,427
Health and Personal Care Stores	1.09%	151,913	1.23%	146,885	1.70%	193,365
Gasoline Stations	3.02%	419,538	2.44%	290,820	2.13%	242,823
Clothing and Clothing	5.0270	419,558	2.4470	290,820	2.1370	242,823
Accessories Stores	0.59%	81,700	1.15%	137,047	1.39%	158,342
Sporting Goods, Hobby,		- ,				)-
Book, and Music Stores	0.46%	64,329	0.91%	108,938	1.67%	189,937
General Merchandise Stores	8.74%	1,215,205	11.08%	1,322,698	15.21%	1,735,056
Miscellaneous Store Retailers	13.48%	1,874,967	10.40%	1,240,605	6.71%	765,369
Nonstore Retailers	2.71%	376,888	2.35%	280,438	2.61%	297,935
Transportation and Warehousing	6.50%	904,522	0.20%	23,283	1.62%	184,428
Information (including		,		,		,
telecommunications)	5.38%	747,850	6.31%	753,078	6.20%	706,797
Finance and Insurance	9.51%	1,321,919	8.55%	1,019,704	7.34%	836,876
Real Estate, and Rental &				, ,		
Leasing of Property	2.31%	321,324	2.20%	261,977	2.40%	273,245
Professional, Scientific and		- )-		- ,		,
Technical Services	0.59%	82,684	0.46%	54,612	0.57%	65,448
Management of Companies		- )		- ,-		
(Holding Companies)	0.00%	0	0.08%	9,707	0.08%	9,226
Administrative & Support				- ,		
Services, and Waste						
Management & Remediation						
Services	1.34%	186,941	1.40%	167,635	1.30%	148,025
Education, Health Care	110 170	100,9 11	111070	10,,000	10070	1.0,020
and Social Assistance	0.15%	21,126	0.14%	17,018	0.24%	27,432
Arts, Entertainment, and		,•		-,,		_,,
Recreation	0.09%	12,567	0.19%	23,068	0.12%	13,631
Accommodation and	0.0970	12,507	0.1970	25,000	0.1270	15,051
Food Services	4.18%	580,672	4.27%	509,703	4.37%	498,193
Other Services	2.09%	290,425	1.94%	231,368	1.99%	226,789
Unclassified	0.68%	94,124	0.26%	31,395	0.45%	51,354
	0.0070	77,127	0.2070	51,575	0.7570	51,554
Total	100.00%	\$13,906,062	100.00%	\$11,932,786	100.00%	\$11,406,049
=						

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

Source: State Department of Taxation

December 31, 2012		December 31, 2011		December 31, 2010		December 31, 2009	
Percent Share of	Collections by						
Collections	Industry	Collections	Industry	Collections	Industry	Collections	Industry
0.01%	\$771	0.01%	\$271	0.01%	\$550	0.01%	\$9
0.87%	94,350	0.44%	44,688	0.00%	0 0	0.01%	\$ <i>9</i>
0.50%	54,376	0.73%	73,615	0.96%	94,229	1.27%	120,1
0.52%	56,353	0.26%	26,495	0.22%	21,658	0.23%	21,3
3.70%	401,308	4.62%	464,820	4.59%	452,436	4.09%	386,0
1.40%	152,079	1.39%	140,151	1.26%	124,742	1.28%	120,3
19.71%	2,136,304	19.33%	1,946,182	18.40%	1,815,783	16.96%	1,600,7
0.88%	95,083	0.90%	90,610	0.93%	92,130	1.06%	100,3
1.18%	127,439	0.96%	96,998	0.74%	72,755	1.25%	117,9
9.52%	1,031,411	8.64%	869,861	8.92%	880,515	9.38%	885,5
4.29%	465,047	4.57%	460,261	4.63%	456,607	4.91%	463,1
1.80%	195,430	1.84%	184,895	1.87%	184,871	2.42%	228,3
2.41%	261,496	2.33%	234,729	2.37%	233,970	2.48%	234,1
1.39%	151,001	1.48%	149,278	1.57%	154,613	1.47%	138,4
1.76%	190,297	1.90%	191,283	1.80%	177,906	2.00%	188,9
14.96%	1,620,776	16.28%	1,638,928	17.58%	1,734,628	17.72%	1,671,8
8.00%	866,597	7.21%	726,329	8.14%	803,438	10.58%	998,4
2.63%	284,534	2.63%	264,521	2.38%	234,608	2.53%	238,3
0.05%	5,137	0.05%	5,173	0.05%	4,595	0.06%	5,5
5.84%	633,313	6.21%	625,626	6.68%	658,891	6.68%	630,5
6.98%	756,728	6.05%	609,063	4.91%	484,553	1.30%	122,6
2.57%	278,927	2.83%	285,473	2.58%	254,705	2.51%	236,8
0.52%	55,944	0.45%	45,706	0.47%	46,251	0.69%	65,0
0.00%	0	0.13%	13,417	0.05%	4,801	0.00%	
1.17%	126,629	1.13%	114,197	1.16%	114,776	1.10%	104,2
0.12%	13,031	0.07%	7,155	0.05%	4,724	0.02%	2,1
0.12%	13,021	0.12%	11,768	0.11%	11,153	0.10%	8,9
4 520/	400 400	4 700/	175 500		452 401		465,6
4.53%	490,490	4.72%	475,562	4.60%	453,491	4.93%	
2.17% 0.41%	234,780 44,454	2.31% 0.40%	232,225 40,602	2.27% 0.70%	223,945 69,322	2.20% 0.76%	208,3 72,3
100.00%	\$10,837,106	100.00%	\$10,069,882	100.00%	\$9,866,646	100.00%	\$9,437,7

# Jefferson County, Ohio Ratios of Outstanding Debt Last Ten Years

	Governmental Activities						e Activities
Year	General Obligation Bonds	Long-Term Notes Payable	OAQDA Loans	OPWC Loans	Capital Leases	General Obligation Bonds	Revenue Bonds
2018	\$14,292,441	\$0	\$858,549	\$0	\$7,677	\$3,216,388	\$5,511,000
2017	16,852,984	154,850	945,021	0	25,904	3,411,271	5,609,000
2016	17,069,700	417,874	1,029,409	0	46,156	3,601,154	5,703,000
2015	16,087,836	670,745	1,111,763	0	101,364	3,781,037	5,795,000
2014	18,882,222	1,089,189	1,192,131	0	118,804	3,965,920	5,884,000
2013	18,696,358	1,492,555	1,270,562	0	71,764	4,140,803	5,884,000
2012	19,684,494	1,881,439	1,347,103	3,256	40,227	4,305,686	5,884,000
2011	17,596,297	2,310,980	0	9,758	39,939	4,132,087	0
2010	19,391,941	2,765,288	0	95,957	120,043	4,257,662	0
2009	20,847,709	3,196,508	0	182,154	260,813	3,323,237	0

(1) Assessed Valuation can be located on S14
 (2) Personal Income and Population can be located on S45

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

Bus	siness Type Activi	ties	_			
OWDA Loans Payable	OPWC Loans Payable	Ohio EPA Loans Payable	Total Primary Government	Ratio of Net Debt to Estimated Actual Value (1)	Percentage of Personal Income (2)	Per Capita (2)
\$0	\$153,391	\$7,008,354	\$31,047,800	0.79%	1.27%	\$472
0	180,587	7,633,418	34,813,035	0.86%	1.42%	525
0	207,783	8,240,079	36,315,155	0.98%	1.54%	544
0	234,978	8,747,749	36,530,472	1.04%	1.53%	542
0	262,173	8,832,967	40,227,406	1.16%	1.72%	594
179,886	315,801	8,351,197	40,402,926	1.19%	1.72%	594
967,070	388,941	6,491,580	40,993,796	1.24%	1.79%	599
1,453,220	462,086	6,263,588	32,267,955	0.98%	1.48%	469
1,778,359	535,231	6,596,848	35,541,329	1.07%	1.69%	510
1,916,328	608,376	6,948,760	37,283,885	1.12%	1.78%	551

# **Jefferson County, Ohio** *Ratio of General Bonded Debt (1)* to Assessed Value and Debt per Capita Last Ten Years

			General Bonded Debt				
Year	Population	Estimated Actual Value of Taxable Property	General Bonded Debt Outstanding	Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita		
2018	65,767	\$3,922,588,000	\$17,508,829	0.45%	\$266		
2017	66,359	4,041,862,800	\$20,264,255	0.50%	305		
2016	66,704	3,696,179,943	\$20,670,854	0.56%	310		
2015	67,347	3,508,328,943	19,868,873	0.57%	295		
2014	67,694	3,453,319,171	22,848,142	0.66%	338		
2013	67,964	3,387,560,586	22,837,161	0.67%	336		
2012	68,389	3,292,937,815	23,990,180	0.73%	351		
2011	68,828	3,292,647,971	21,728,384	0.66%	316		
2010	69,709	3,315,688,234	23,649,603	0.71%	339		
2009	67,691	3,319,854,532	24,170,946	0.73%	357		

(1) General Obligation Bonds only.

Jefferson County Auditor's Ofice Sources: US Census Bureau

# Computation of Direct and Overlapping Debt Attributable to Governmental Activities December 31, 2018

Political Subdivision	Debt Outstanding	Percentage Applicable to County (1)	Amount of Direct and Overlapping Debt
Jefferson County	\$15,158,667	100.00%	\$15,158,667
Overlapping:			
Municipalities Wholly Within County	9,979,879	100.00%	9,979,879
School Districts Wholly Within County	63,955,000	100.00%	63,955,000
Jefferson County Joint Vocational School District	540,808	97.19%	525,611
Buckeye Local School District	565,000	91.93%	519,405
Southern Local School District	1,290,000	0.92%	11,868
Harrison Hills City School District	27,575,000	0.02%	5,515
Belmont-Harrison Joint Vocational School District	510,000	0.01%	51
Total Overlapping Debt	104,415,687		74,997,329
Total Applicable to Jefferson County	\$119,574,354		\$90,155,996

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the subdivision. The valuations used were for the 2018 collection year.

Source: Jefferson County Auditors Office

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

	2018	2017	2016	2015
Tax Valuation	\$1,372,905,800	\$1,414,651,980	\$1,293,662,980	\$1,227,915,130
	\$1,572,705,600	\$1,414,031,700	\$1,275,002,700	\$1,227,913,130
Debt Limit (1)	32,822,645	33,866,300	30,841,575	29,197,878
Total Outstanding Debt:				
General Obligation Bonds	17,530,416	20,287,083	20,690,750	19,883,750
Revenue Bond	5,511,000	5,609,000	5,703,000	5,795,000
OWDA Loans OPWC Loans	0 153,391	0 180,587	0 207,783	0 234,978
OEPA Loans	7,008,354	7,633,418	8,240,079	234,978 8,747,749
OAQDA Loans	858,549	945,021	1,029,409	1,111,763
Notes and SIB Loan	0	154,850	417,874	670,745
Total	31,061,710	34,809,959	36,288,895	36,443,985
Exemptions:				
General Obligation Bonds	11,156,666	12,838,333	15,435,000	13,830,000
Revenue Bond	5,511,000	5,609,000	5,703,000	5,795,000
OWDA Loans	0	0	0	0
OPWC Loans	153,391	180,587	207,783	234,978
OEPA Loans	7,008,354	7,633,418	8,240,079	8,747,749
OAQDA Loans	0	0	0	0
Notes	0	15,480	303,738	446,644
Amount Available in Debt Service Fund	2,473,419	3,690,316	3,253,298	3,287,039
Total	26,302,830	29,967,134	33,142,898	32,341,410
Amount of Debt Subject to Limit	4,758,880	4,842,825	3,145,997	4,102,575
Legal Debt Margin	\$28,063,765	\$29,023,475	\$27,695,578	\$25,095,303
Legal Debt Margin as a Percentage of the Debt Limit	85.50%	85.70%	89.80%	85.95%
Unvoted Debt Limit (2)	\$13,729,058	\$14,146,520	\$12,936,630	\$12,279,151
Less: Amount of Debt Subject to Limit	4,758,880	4,842,825	3,145,997	4,102,575
Unvoted Legal Debt Margin	\$8,970,178	\$9,303,695	\$9,790,633	\$8,176,576
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	65.34%	65.77%	75.68%	66.59%

Ohio Bond Law sets a limit calculated as follows: \$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

(2) Ohio Bond Law sets a limit of one percent of the tax valuation

Source: Jefferson County Auditor

2014	2013	2012	2011	2010	2009
\$1,208,661,710	\$1,185,646,205	\$1,152,528,235	\$1,152,426,790	\$1,156,134,190	\$1,178,580,770
28,716,543	28,141,155	27,313,206	27,310,670	27,403,355	27,964,519
22,858,000	22,842,000	23,990,000	21,490,000	23,395,000	23,423,892
5,884,000	5,884,000	5,884,000	0	0	0
0	179,886	967,070	1,453,220	1,778,359	1,916,328
262,173	315,801	392,197	471,844	631,188	790,530
8,832,967	8,351,197	6,491,580	6,263,588	6,596,848	6,948,760
1,192,131	1,270,562	1,347,103	0	0	0
1,089,189	1,492,555	1,881,439	2,310,980	2,765,288	4,152,508
40,118,460	40,336,001	40,953,389	31,989,632	35,166,683	37,232,018
16,010,000	18,290,000	20,465,000	17,460,000	19,245,000	20,213,892
5,884,000	5,884,000	5,884,000	0	0	0
0	179,886	967,070	1,453,220	1,778,359	1,916,328
262,173	315,801	392,197	471,844	631,188	790,530
8,832,967	8,351,197	6,491,580	6,263,588	6,596,848	6,948,760
0	0	0	0	0	0
759,849 3,286,381	1,062,511 3,413,142	842,170 3,558,896	963,697 3,569,363	1,080,392 3,600,988	2,148,423 3,512,671
5,200,301	5,415,142	5,536,690	3,309,303	3,000,988	5,512,071
35,035,370	37,496,537	38,600,913	30,181,712	32,932,775	35,530,604
5,083,090	2,839,464	2,352,476	1,807,920	2,233,908	1,701,414
\$23,633,453	\$25,301,691	\$24,960,730	\$25,502,750	\$25,169,447	\$26,263,105
82.30%	89.91%	91.39%	93.38%	91.85%	93.92%
\$12,086,617	\$11,856,462	\$11,525,282	\$11,524,268	\$11,561,342	\$11,785,808
			. , ,		
5,083,090	2,839,464	2,352,476	1,807,920	2,233,908	1,701,414
\$7,003,527	\$9,016,998	\$9,172,806	\$9,716,348	\$9,327,434	\$10,084,394
57.94%	76.05%	79.59%	84.31%	80.68%	85.56%

## Pledged Revenue Coverage - Sewer Fund Last Ten Years (4)

	Revenue Bonds Sewer							
	Sewer	Sewer Less:		Debt Serv	Debt Service (3)			
Year	Service Charges (1)	Operating Expenses (2)	Net Available Revenue	Principal	Interest	Coverage		
2018	\$1,867,360	\$1,372,622	\$494,738	\$98,000	\$154,247	1.96		
2017	1,870,242	997,605	872,637	94,000	156,832	3.48		
2016	1,598,837	984,556	614,281	92,000	159,362	2.44		
2015	1,688,427	964,714	723,713	89,000	161,810	2.89		
2014	1,710,529	825,983	884,546	0	161,810	5.47		
2013	1,447,140	706,834	740,306	0	79,581	9.30		

(1) Total Revenue (including interest) exclusive of other revenues, tap fees, capital grants, transfers, and permissive taxes

(2) Total operating expenses exclusive of depreciation

(3) Includes principal and interest of revenue bonds only

(4) Information prior to 2013 is not available.

# Demographic and Economic Statistics

Last Ten Y	ears
------------	------

Year	Population (1)	Personal Income (2) (4)	Per Capita Personal Income (4)	Unemployment Rate (3)
2018	65,767	\$2,445,120,000	\$37,179	6.40%
2017	66,359	2,445,120,000	36,847	6.60%
2016	66,704	2,357,473,000	35,342	6.90%
2015	67,347	2,390,563,000	35,496	7.90%
2014	67,694	2,334,146,000	34,481	6.60%
2013	67,964	2,345,694,000	34,514	8.80%
2012	68,389	2,291,174,000	33,502	10.60%
2011	68,828	2,184,722,000	31,742	9.90%
2010	69,709	2,098,913,000	30,110	12.40%
2009	67,691	2,099,613,000	31,018	14.10%

Sources: (1) U.S. Census Bureau

(2) Bureau of Economic Analysis

(3) Ohio Job and Family Services website

(4) Personal Income not available for 2018. Used 2017 income.

# Jefferson County, Ohio Principal Employers 2018 and 2009

		20	18
Employer	Nature of Business	Number of Employees	Percentage of Total Employment
Trinity Health System	Acute Care Hospital	2,259	8.72%
Wal-Mart Distribution Center	Retail Food Sales Distribution	708	2.73%
Titanium Metals Corporation	Titanium Mill Production	703	2.71%
Jefferson County	Government	687	2.65%
Fransican University	Higher Education	458	1.77%
Indian Creek Local School District	Education	416	1.61%
Buckeye Local School District	Education	364	1.41%
Wal-Mart	Retail Sales	335	1.29%
Cardinal Operating Company	Utility	303	1.17%
First Energy	Utility	242	0.93%
Total		6,475	24.99%
Total Employment within the County		25,900	

		2009		
Employer	Nature of Business	Number of Employees	Percentage of Total Employment	
Trinity Health System	Acute Care Hospital	1,825	6.56%	
Arcelor Mittal Steel	Steel	988	3.55%	
Wal-Mart Distribution Center	Retail Product Distribution	740	2.66%	
Jefferson County	Government	701	2.52%	
Titanium Metals Corporation	Titanium Mill Production	580	2.09%	
Franciscan University of Steubenville	Higher Education	450	1.62%	
First Energy	Utility	445	1.60%	
Wal-Mart	Retail Sales	370	1.33%	
Buckeye Local School District	Education	312	1.12%	
Steubenville City School District	Education	299	1.08%	
Total		6,710	24.13%	
Total Employment within the County		27,800		

Sources: Jefferson County Auditor

## Jefferson County, Ohio County Government Employees by Function/Activity

Last Ten Years

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
General Government	2010	2017	2010	2010		2010	2012	2011	2010	
Legislative and Executive										
Commissioners	5	4	4	4	4	4	4	4	4	5
Auditor	11	9	10	11	11	10	10	10	10	10
Treasurer	3	2	2	2	2	2	3	3	3	5
Prosecuting Attorney	15	15	15	15	14	15	14	14	12	14
Board of Elections	10	9	9	9	9	8	9	9	10	10
Recorder	5	5	5	5	5	4	4	4	4	5
Buildings and Grounds	6	6	6	5	6	6	5	5	5	6
Data Processing	3	4	4	5	5	5	5	5	6	6
Certificate Auto Title	5	5	5	5	5	5	5	6	5	6
Real Estate Assessment	6	7	7	5	5	3	4	5	5	7
DRETAC	6	5	6	4	3	3	3	3	4	2
Didiffie	0	5	0		5	5	5	5		2
Judicial										
Common Pleas Court	7	7	7	7	7	7	7	7	7	7
Adult Probate Court	58	55	55	53	51	49	51	50	50	47
Probate Court	4	4	4	6	6	5	5	5	5	5
County Court #1	6	6	5	5	6	6	6	4	5	4
County Court #2	5	5	5	5	5	5	5	4	4	4
County Court #3	4	4	5	7	7	7	7	4	4	4
County Court Baliffs	2	1	2	0	0	0	0	0	0	0
Juvenile Court	16	19	22	13	8	7	9	9	11	12
Municipal Court	3	3	3	5	6	5	5	5	6	5
Clerk of Courts	8	8	9	8	8	8	8	8	8	8
Court Magistrate	2	2	2	2	3	3	3	3	3	3
Law Library	1	1	1	1	1	1	1	1	1	1
Law Liorary	1	1	1	1	1	1	1	1	1	1
Public Safety										
Jail Oprating Levy	69	64	59	56	54	54	54	52	49	58
911 Emergency	16	15	15	18	15	17	15	16	17	17
Permissive Sheriff	47	44	45	41	42	37	38	35	34	39
Drug Task Force	1	1	1	1	0	0	0	0	0	0
Court Corrections	10	10	10	12	13	15	16	15	14	12
Coroner	4	4	4	4	4	4	4	4	5	5
Public Works										
MVGT	39	40	40	41	42	40	41	39	43	42
Beautification					42 5					42 5
Beautification	3	4	4	4	3	5	4	5	5	3
Health										
Dog and Kennel	4	3	3	3	2	4	4	5	3	3
Board of Health	23	23	16	16	15	18	19	23	27	29
Mental Health	4	4	4	4	4	4	4	4	5	5
Department of Developmental Disabilities	146	149	157	157	166	175	167	172	170	158
Human Services										
Family and Child	0	0	0	1	1	1	1	1	1	1
Public Assistance	72	70	70	69	71	69	73	75	97	100
Children's Services	7	6	8	8	9	7	6	6	6	7
Child Support Enforcement Agency	8	8	9	9	9	7	8	8	11	12
Veteran Services	13	13	12	13	11	11	13	5	7	7
Conservation and Recreation										
Soil and Water	4	5	5	6	5	4	5	5	6	5
Soli allu water	4	5	5	6	5	4	5	5	6	5
Community and Economic Development										
Airport	3	3	4	3	3	3	4	3	3	3
Sewer District	6	6	5	5	4	4	3	3	3	3
Water District	17	15	16	14	15	15	16	14	13	14
Total	687	673	680	667	667	662	668	658	691	701

# Jefferson County, Ohio Capital Asset Statistics by Function/Activity Ten Years

	2018	2017	2016	2015
General Government				
Legislative and Executive				
Commissioners Number of vehicles	3	3	3	3
Auditor	5	5	5	5
Number of vehicles	1	1	1	1
Prosecuting Attorney	-	-	-	-
Number of vehicles	0	0	0	0
Judicial				
Adult Probation				
Number of vehicles	3	3	3	3
Juvenile Court				
Number of vehicles	5	5	5	5
Total number of courtrooms	7	7	7	7
Public Safety				
Sheriff	0.0			
Number of Adult Cells - single	80	80	80	80
Number of Juvenile Cells - double Cruisers	20 25	20	20 22	20 22
Number of vehicles	23	22 3	3	3
Juvenile Court - Detention	5	5	5	3
Number of vehicles	1	1	1	1
911 Emergency	1	1	1	1
Number of vehicles	3	3	2	2
Public Works				
Engineer				
Number of vehicles	23	21	23	23
Pieces of heavy equipment	58	54	53	51
Number of bridges and culverts	313	313	313	313
Lane miles of roads	526	526	526	526
Lineal feet of guardrail	444,043	444,043	444,043	444,043
Health				
Department of Developmental Disabilities			0	0
Number of vehicles	10	10	9	8
Number of buses	16	17	17	16
Mental Health	1	1	1	1
Number of vehicles	1	1	1	1
Human Services				
Job and Family Services Number of vehicles	10	10	10	10
Children Services	10	10	10	10
Number of vehicles	2	2	2	2
Number of rooms - childrens home	9	9	9	9
	/	/	,	/

2014	2013	2012	2011	2010	2009
3	3	3	2	2	3
1	1	1	1	1	1
0	0	0	0	0	0
3	3	2	2	2	2
5 7	5 7	5 7	5 7	5 7	5 7
80	80	80	80	80	80
20 22	20 19	20 19	20 16	20 15	20 15
4	3	19 2	2	1	1
1	1	1	1	1	1
2	2	2	1	1	1
25	24	23	22	21	24
50 312	49	49 311	50 311	53 311	53
526	311 526	526	526	526	310 526
444,043	444,043	444,043	444,043	444,043	444,043
7 15	7 15	7 15	7 15	9 15	9 15
1	1	1	1	1	1
1	1	1	1	1	1
10	10	8	8	8	8
2 9	2 9	1	1	1	1
9	9	9	9	9	9 (Continued)
					(Commund)

# Jefferson County, Ohio Capital Asset Statistics by Function/Activity (Continued) Ten Years

	2018	2017	2016	2015
Conservation and Recreation				
Parks				
Number of vehicles	3	2	2	2
Community and Economic Development				
Airpark				
Length of runway in feet	5,000	5,000	5,000	5,000
Number of hangers	6	6	6	6
Number of airplane rental spaces	57	57	57	57
Number of miscellaneous rental spaces	0	0	0	0
Industrial Park				
Undeveloped acreage	48	48	48	48
Sewer District				
Number of tanks, lifts, and booster stations	38	38	29	29
Water District				
Number of vehicles	15	14	13	13
Number of tanks, lifts, and booster stations	49	49	48	48

Source: Jefferson County Auditor's Office

2014	2013	2012	2011	2010	2009
2	2	2	2	2	2
5,000 6	4,400 6	4,400 6	4,400 4	4,400 4	4,400 6
57 0	57 0	57 0	34 0	34 0	33 68
48	48	48	48	48	48
29	23	23	23	23	23
12 48	12 48	10 48	10 48	10 48	12 48

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

	2018	2017	2016	2015
General Government				
Legislative and Executive				
Auditor				
Number of Non-Exempt Conveyances	1,788	1,754	1,341	1,165
Number of Exempt Conveyances	1,861	1,827	1,433	1,629
Homestead and Rollback:				
Number of Exemptions Granted	6,430	6,434	6,896	7,116
Total Reduction in Taxes	\$5,452,522	\$5,676,734	\$5,791,220	\$5,839,546
Number of Individual Dog Tags Sold	4,470	4,609	4,706	4,612
Total Number of Dog Tags Sold	4,505	4,644	4,861	4,652
Board of Elections				
Number of Registered Voters	48,463	47,833	47,687	45,787
Number of Ballots Cast	25,146	17,737	32,904	21,659
Judicial				
Common Pleas Court				
Number of New Cases Filed	2,967	3,231	3,212	3,119
Probate Court				
Number of New Cases Filed	952	937	972	1,063
Juvenile Court				
Number of New Cases Filed	823	1,553	1,177	1,237
County Court #1				
Number of New Cases Filed	3,922	3,842	3,309	3,390
County Court #2				
Number of New Cases Filed	2,445	2,639	1,596	1,543
County Court #3	,	,	,	,
Number of New Cases Filed	1,377	1,217	1,936	1,834
Clerk of Courts				
Titles	25,912	29,744	30,809	31,823
Duplicates	1,498	1,597	1,611	1,499
Replacements	3,906	4,267	4,195	4,275
Salvage	203	331	212	198
Public Safety				
Sheriff				
Calls Received	68,439	93,489	59,486	57,136
Investigated Complaints	2,101	2,133	2,016	1,957
Arrests	197	197	357	347
Warrants Served	384	384	542	515
Mileage Traveled	411,683	464,965	389,426	386,953
Sheriff Sales	90	145	113	122
Jail Operation				
Prisoners Booked	2,402	2,599	2,597	2,696
Meals Served	176,947	190,497	180,626	184,288
Juvenile Detention				
Number of Admissions	425	493	482	493
Average Daily Population	19.36	19.60	20.42	19.92
Revenue (Juveniles outside County)	\$465,030	\$578,772	\$659,807	\$528,149
911 service	\$ .00,000	\$510,112	<i><i><i>wooooooooooooo</i></i></i>	<i><i>vvuuuuuuuuuuuuu</i></i>
Logged calls per year	43,297	41,998	38,729	34,538
	13,297	11,220	20,122	51,550

2009	2010	2011	2012	2013	2014
1,13 86	1,248 998	919 1,420	1,163 1,643	1,127 1,495	1,200 1,922
7,00 \$5,616,43	7,069 \$5,352,952	7,013 \$5,589,224	7,074 \$5,566,167	7,165 \$5,723,762	7,221 \$5,809,924
5,53 6,07	4,570 4,795	4,628 4,813	4,880 5,254	5,131 5,336	4,567 4,637
50,20 21,04	51,116 25,238	47,896 22,754	49,729 33,177	48,222 13,601	48,303 18,952
3,28	3,115	3,236	3,460	3,040	3,434
1,02	1,137	1,062	1,142	1,003	1,014
2,42	2,303	2,237	2,182	2,178	1,206
3,20	2,874	3,026	2,950	3,279	4,020
1,91	1,309	2,058	1,728	1,443	1,605
2,01	1,881	2,100	2,200	1,863	1,408
33,89	31,789	30,740	31,731	31,321	31,014
1,70 2,57	1,640 2,617	1,653 2,570	1,686 2,915	1,639 3,990	1,588 4,403
36	169	138	183	180	241
75,01	76,893	63,624	61,836	71,455	72,484
2,96	2,743 327 248	2,780 336	2,988 394	2,726 361	2,135 376
35 412,58 12	348 418,720 141	541 339,413 185	573 340,150 230	657 417,977 217	608 407,524 151
75 143,55	1,880 147,850	1,929 148,752	2,208 157,807	2,639 178,862	2,362 172,578
62	648	642	560	546	502
24.3 \$528,77	22.60 \$746,909	27.33 \$695,599	23.45 \$667,069	24.50 \$538,106	24.99 \$553,050
42,28 (Continue	41,536	42,668	42,599	68,124	41,807

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

	2018	2017	2016	2015
Public Works	·			
Engineer				
Miles of roads resurfaced (hot / cold mix)	16.22	23.33	24.31	2.09
Miles of roads resurfaced (chip / sealed)	29.16	30.88	27.89	29.45
Number of culverts built / replaced / improved	1,200	1,200	812	949
Number of Bridges repaired / replaced	12	12	9	6
Number of slips repaired	7	5	4	3
Health				
Department of Developmental Disabilities				
Number of Adults Served	211	258	178	184
Number of Children Served	125	138	130	129
Prevention and Recovery Board				
Total Number Served	2,660	3,000	3,066	3,133
Health Department				
Number of Births	9	5	3	4
Number of Deaths	299	358	339	351
Number of Participants in WIC Program	10,956	19,713	19,867	19,887
Number of Immunuzations	1,456	2,036	2,028	2,016
Human Services				
Jobs and Family Services				
Child Support Collections	\$9,490,117	\$9,477,962	\$9,794,578	\$10,271,892
Average Client Count - Food Stamps	12,451	13,769	14,412	14,612
Average Ohio Works First Recipients	726	742	855	752
Average Disability Recipients	0	115	116	90
Average Medicaid Recipients	20,302	21,339	21,644	21,414

N/A = information not available. Source: Jefferson County Auditors

2014	2013	2012	2011	2010	2009
10.58	10.62	23.30	21.40	6.38	4.62
21.11	41.29	33.69	33.32	9.01	42.95
949	782	942	729	730	1,730
5	2	6	8	4	4
2	3	4	4	5	0
100	1.7.7	101	015	224	22.4
180	177	181	217	224	234
130	129	133	145	139	144
3,112	3,175	3,010	3,436	2,580	2,500
2	2	2	2	2	2
342	334	322	305	237	215
19,811	19,986	19,176	18,600	20,986	21,400
2,046	2,025	1,936	2,346	4,798	5,274
\$10 684 406	\$11,138,612	\$10,947,600	\$11,230,017	\$11.061.204	\$11 200 840
\$10,684,406 13,698	14,141	\$10,947,000 14,045	12,635	\$11,061,204 11,779	\$11,399,849 10,531
846	953	1,332	747	1,684	1,691
102	955	1,552	109	1,084	1,091
16,200	17,043	16,718	14,933	15,423	18,284
10,200	17,045	10,718	14,955	15,425	10,204

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## 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 Babbett

**CLERK OF THE BUREAU** 

CERTIFIED JULY 25, 2019

> 88 East Broad Street, Columbus, Ohio 43215 Phone: 614-466-4514 or 800-282-0370 www.ohioauditor.gov