



OHIO AUDITOR OF STATE
KEITH FABER



JEFFERSON COUNTY
DECEMBER 31, 2020

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JEFFERSON COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

| Federal Grantor/ Pass Through Grantor Program/Cluster Title | Federal CFDA Number | Pass Through Entity Identifying Number | Provided Through to Subrecipients | Total Federal Expenditures |
|---|---------------------------|--|---|----------------------------------|
| Appalachian Regional Commission | | | | |
| Passed Through U.S. Department of Commerce, Economic Development Administration Appalachian Area Development | 23.002 | FY19 | | <u>250,000</u> |
| Total Appalachian Regional Commission | | | | |
| U.S. Department of Agriculture | | | | |
| Water and Waste Disposal Systems for Rural Communities | 10.760 | | | 707,729 |
| Loan Portion (Amsterdam) | | | | <u>2,874,000</u> |
| Total Water and Waste Disposal Systems for Rural Communities | | | | <u>3,581,729</u> |
| Emergency Community Water Assistance Grants | 10.763 | | | 150,000 |
| <i>Passed through the Ohio Department of Education</i> | | | | |
| Child Nutrition Cluster: | | | | |
| Board of Developmental Disabilities: | | | | |
| COVID-19 - School Breakfast Program | 10.553 | FY 20 | | 4,522 |
| | | FY 21 | | <u>796</u> |
| Total DD National School Breakfast Program | | | | <u>5,318</u> |
| COVID-19 - National School Lunch Program | 10.555 | FY 20 | | 7,186 |
| | | FY 21 | | <u>1,238</u> |
| Total DD National School Lunch Program | | | | <u>8,424</u> |
| Juvenile Detention Department | | | | |
| COVID-19 - National School Lunch Program | 10.555 | FY 20 | | 20,662 |
| | | FY 21 | | <u>4,960</u> |
| Total Juvenile Detention National School Lunch Program | | | | <u>25,622</u> |
| Sheriff Department | | | | |
| National School Lunch Program | 10.555 | FY 20 | | 5,317 |
| | | FY 21 | | <u>1,107</u> |
| Total Sheriff Department National School Lunch Program | | | | <u>6,424</u> |
| Total Child Nutrition Cluster | | | | 45,788 |
| <i>Passed through Ohio Department of Job and Family</i> | | | | |
| Supplemental Nutrition Assistance Program | | | | |
| Supplemental | | | | |
| Nutrition Assistance Program (Administrative Costs) | 10.561 | G-2021-06-0069 | | <u>635,011</u> |
| Total Supplemental Nutrition Assistance Program Cluster | | | | 635,011 |
| Total U.S. Department of Agriculture | | | | 4,412,528 |

JEFFERSON COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)

| Federal Grantor/ Pass Through Grantor Program/Cluster Title | Federal CFDA Number | Pass Through Entity Identifying Number | Provided Through to Subrecipients | Total Federal Expenditures |
|---|---------------------------|--|---|----------------------------------|
| U. S. Department of Housing and Urban Development | | | | |
| <i>Passed through the Ohio Development Services Agency:</i> | | | | |
| Community Development Formula Program | 14.228 | B-F-18-1BL-1 | | 125,720 |
| Community Development Residential Infrastructure | | B-W-18-1BL-1 | | 750,000 |
| Community Development Residential Infrastructure | | B-W-18-1BL-2 | | 596,411 |
| Total Community Development Program | | | | <u>1,472,131</u> |
| Total U.S. Department of Housing and Urban | | | | 1,472,131 |
| U.S. Department of Education | | | | |
| <i>Passed through the Ohio Department of Education:</i> | | | | |
| Special Education Cluster: | | | | |
| Special Education Grants to States (Title VI-B) | 84.027 | 066068-6B-SF-20 | | 22,700 |
| | | 066068-6B-SF-21 | | <u>15,245</u> |
| Total Special Education Cluster | | | | <u>37,945</u> |
| Special Education - Preschool Grants | 84.173 | 066068-PG-S1-20 | | 2,070 |
| | | 066068-PG-S1-21 | | <u>917</u> |
| Total Preschool Grants | | | | <u>2,987</u> |
| Total Special Education Cluster/U.S. Department of Education | | | | 40,932 |
| Department of Homeland Security | | | | |
| <i>Passed Through the State Emergency Management Agency</i> | | | | |
| Emergency Management Performance Grants | 97.042 | EMC-2019-EP-00005 | | 32,243 |
| Disaster Grants - Public Assistance | 97.036 | DR-4360-081-09C35-00 | | 223,734 |
| | | DR-4424-081-09C35-00 | | <u>331,087</u> |
| Total Disaster Grants - Public Assistance | | | | <u>554,821</u> |
| Total U.S. Department of Homeland Security | | | | 587,064 |
| U. S. Department of Health and Human Services | | | | |
| <i>Passed Through the Ohio Department of Developmental Disabilities</i> | | | | |
| Social Services Block Grant - Title XX | 93.667 | MR-41-20 | | 22,573 |
| | | MR-41-21 | | <u>19,317</u> |
| Total Social Services Block Grant Title XX | | | | <u>41,890</u> |
| Medicaid Cluster: | | | | |
| Medicaid Administration Claiming (MAC) | 93.778 | FY 20 | | 106,433 |
| | | FY 21 | | <u>99,019</u> |
| Total Medicaid Cluster - Title XIX | | | | <u>205,452</u> |
| <i>Passed Through Ohio Department of Mental Health and Addiction Services</i> | | | | |
| Block Grants for Prevention and Treatment of | | | | |
| Substance Abuse (SABG) | 93.959 | FY 20 | 111,250 | 111,250 |
| | | FY 21 | <u>86,153</u> | <u>86,153</u> |
| Total Substance Abuse Block Grant | | | <u>197,403</u> | <u>197,403</u> |

JEFFERSON COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)

| Federal Grantor/ Pass Through Grantor Program/Cluster Title | Federal CFDA Number | Pass Through Entity Identifying Number | Provided Through to Subrecipients | Total Federal Expenditures |
|--|---------------------------|--|---|----------------------------------|
| U. S. Department of Health and Human Services (Continued) | | | | |
| Block Grants for Community Mental Health Services | 93.958 | FY 20 FY 21 | 0 31,556 | 0 31,556 |
| Forensic Portion | | FY 20 FY 21 | 2,200 0 | 2,200 0 |
| Total Block Grants for Community Mental Health Services | | | 33,756 | 33,756 |
| Social Services Block Grant | 93.667 | FY 20 FY 21 | (466) 22,892 | (466) 22,892 |
| Total Social Services Block Grant | | | 22,426 | 22,426 |
| Opioid STR | 93.788 | FY20 | 218,305 | 218,305 |
| <i>Passed Through the Ohio Department of Job and Family Services</i> | | | | |
| Temporary Assistance for Needy Families (TANF) (Title IV-A) | | | | |
| Temporary Assistance for Needy Families | 93.558 | G-2021-06-0069 | | 1,994,998 |
| Child Care and Development Fund Cluster | | | | |
| Child Care and Development Block Grant | 93.575 | G-2021-06-0069 | | 141,218 |
| Total Child Care and Development Fund Cluster | | | | |
| Social Services Block Grant (Title XX) | 93.667 | G-2021-06-0069 | | 832,658 |
| Job and Family Services | | | | |
| Medicaid Cluster (Title XIX): | | | | |
| Medical Assistance Program | 93.778 | G-2021-06-0069 | | 1,625,700 |
| Child Support Enforcement | 93.563 | G-2021-06-0069 | | 696,660 |
| Promoting Safe and Stable Families | 93.556 | G-2021-06-0069 | | 19,202 |
| Child Welfare Services_State Grants | 93.645 | G-2021-06-0069 | | 18,023 |
| Adoption Assistance | 93.659 | G-2021-06-0069 | | 277,816 |
| Chafee Foster Care Independence Program | 93.674 | G-2021-06-0069 | | 1,960 |
| <i>Passed Through the Office for Children and Families</i> | | | | |
| Foster Care (Title IV-E) | 93.658 | G-2021-06-0069 | | 605,287 |
| Administration | | | | 162,350 |
| Foster Care Placement - Juvenile Court | | | | 249,190 |
| Administrative - Juvenile Court | | G-2021-06-0069 | | 344,787 |
| Total Title IV E | | | | 1,361,614 |
| Total Medicaid Cluster: | 93.778 | | | 1,831,152 |
| Total Department of Health and Human Services | | | 471,890 | 7,689,081 |

JEFFERSON COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)

| Federal Grantor/ Pass Through Grantor Program/Cluster Title | Federal CFDA Number | Pass Through Entity Identifying Number | Provided Through to Subrecipients | Total Federal Expenditures |
|--|---------------------------|--|---|----------------------------------|
| U.S. Department of Labor | | | | |
| <i>Passed Through the Ohio Department of Job and Family Services</i> | | | | |
| WIOA National Disclosed Workers Grants/WIA National Emergency Grants | 17.277 | G-1819-15-0188 | 141,075 | 141,075 |
| Workforce Innovation and Opportunity Act (WIOA) Cluster: WIOA Adult Program | 17.258 | G-1819-15-0188 / G-2021-06-0069 | 411,896 | 411,896 |
| WIOA Dislocated Formula | 17.278 | G-1819-15-0188 | 344,397 | 344,397 |
| WIOA Youth Activities | 17.259 | G-1819-15-0188 | 345,662 | 345,662 |
| Total WIOA Cluster | | | <u>1,101,955</u> | <u>1,101,955</u> |
| WIOA Non-Formula Grants | 17.286 | G-2021-06-0069 | 258,154 | 258,154 |
| Total U.S. Department of Labor | | | 1,501,184 | 1,501,184 |
| U.S. Department of Transportation | | | | |
| <i>Passed Through Ohio Department of Transportation</i> | | | | |
| Highway Planning and Construction Cluster: Highway Planning and Construction (Bridge Project) | 20.205 | 89323 | | 695,452 |
| Total Highway Planning and Construction Cluster | | | | <u>695,452</u> |
| <i>Passed through Governors Highway Safety Office</i> | | | | |
| Highway Safety Cluster: National Priority Safety Programs | 20.616 | DDEP-2020-00032 | | 3,700 |
| State and Community Highway Safety Grant | 20.600 | STEP-2020-41-00052 | | 12,080 |
| Total Highway Safety Cluster | | | | <u>15,780</u> |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated | 20.608 | IDEP-2020-41-00052 | | 15,464 |
| | | | | <u>15,464</u> |
| Federal Aviation Administration | | | | |
| Airport Improvement Program COVID-19 - CARES Act Grant | 20.106 | 3-39-0074-021-2020 | | 30,000 |
| Automated Weather Observation System Design | | 3-39-0074-019-2019 | | 31,774 |
| Automated Weather Observation System Construction | | 3-39-0074-020-2020 | | 0 |
| Total Airport Improvement Program | | | | <u>61,774</u> |
| Total U.S. Department of Transportation | | | | 788,470 |

JEFFERSON COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)

| Federal Grantor/ Pass Through Grantor Program/Cluster Title | Federal CFDA Number | Pass Through Entity Identifying Number | Provided Through to Subrecipients | Total Federal Expenditures |
|---|---------------------------|--|---|----------------------------------|
| U.S. Election Assistance Commission | | | | |
| Passed Through the Ohio Secretary of State | | | | |
| 2018 HAVA Security Grants | 90.404 | FY 20 | | |
| Primary Election PPE and Cleaning Grant | | | | 315 |
| HAVA Security and Voter Accessibility Block Grant | | | | 40,000 |
| COVID-19 CARES Grant | | | | 56,184 |
| Total HAVA Security Grants | | | | <u>96,499</u> |
| Total U.S. Election Assistance Commission | | | | 96,499 |
| U.S. Department of Justice | | | | |
| Passed through Ohio Attorney General | | | | |
| Crime Victim Assistance Program | 16.575 | 2020-VOCA-132922868 2021-VOCA-133926802 2020-SVAA-132922871 2021-SVAA-132922871 | | 31,612 9,725 711 375 |
| Total Crime Victim Assistance Grant | | | | <u>42,423</u> |
| Passed through the Office of Criminal Justice Services | | | | |
| COVID-19 - Coronavirus Emergency Supplemental | | | | |
| Funding Program | 16.034 | | | |
| Sheriff | | 2020-CE-LEF-2175 | | 16,000 |
| Sheriff - Adult Detention | | 2020-CE-LEF-2175 | | 20,500 |
| Juvenile - Adult Detention | | 2020-CE-CCF-2250 | | 39,516 |
| 911 | | 2020-CE-OTH-2141 | | 21,294 |
| Total Coronavirus Emergency Supplemental Funding Program | | | | <u>97,310</u> |
| Violence Against Women Formula Grants | 16.588 | 2019-WF-VA2-8249 | | <u>28,132</u> |
| Total Violence Against Women Formula Grants | | | | <u>28,132</u> |
| Edward Byrne Memorial Justice | | | | |
| Assistance Grant Program | 16.738 | 2017-JG-A02-6570F | | 7,000 |
| Total Edward Byrne Memorial Justice Assistance Grant Program | | | | <u>7,000</u> |
| Total U.S. Department of Justice | | | | 174,865 |
| U.S. Department of Defense | | | | |
| Section 594 of the Water Resources Development | 12.118 | | | |
| Act of 1999 | | | | |
| Sewer (Amsterdam) | | FY17 | | 966,532 |
| Sewer (Smithfield) | | FY18 | | 0 |
| | | | | <u>966,532</u> |
| Total U.S. Department of Defense | | | | 966,532 |

JEFFERSON COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)

| Federal Grantor/ Pass Through Grantor Program/Cluster Title | Federal CFDA Number | Pass Through Entity Identifying Number | Provided Through to Subrecipients | Total Federal Expenditures |
|--|------------------------------------|---|--|---|
| U.S. Department of Treasury | | | | |
| <i>Passed through the Ohio Office of Budget and Management:</i> | | | | |
| COVID-19 Coronavirus Relief Funds | 21.019 | HB481-CRF-Local | | <u>4,037,189</u> |
| Total U.S. Department of Treasury | | | | <u>4,037,189</u> |
| Total Federal Awards Expenditures | | | <u>\$1,973,074</u> | <u>\$22,016,475</u> |

The accompanying notes are an integral part of this schedule.

JEFFERSON COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 2CFR 200.510(b)(6) FOR THE YEAR ENDED DECEMBER 31, 2020

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, 2020. 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 financial 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 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 – LOAN PROGRAMS WITH CONTINUING COMPLIANCE REQUIREMENTS

The federal loan programs listed below are administered directly by the County, and balances and transactions relating to these programs are included in the County's basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule. The balances of loans outstanding at December 31, 2020 consist of:

| CFDA Number | Program/Cluster Name | Outstanding Balance at December 31, 2020 |
|-------------|--|--|
| 10.760 | Water and Waste Disposal Systems for Rural Communities | \$2,894,000 |

JEFFERSON COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 2CFR 200.510(b)(6) FOR THE YEAR ENDED DECEMBER 31, 2020 (Continued)

NOTE G - MATCHING REQUIREMENTS

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

NOTE H - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2020, the County made allowable transfers of \$585,138 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 \$1,994,998 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 2020 and the amount transferred to the Social Services Block Grant program.

| | |
|--|----------------------------|
| Temporary Assistance for Needy Families | \$ 2,580,136 |
| Transfer to Social Services Block Grant | <u>(585,138)</u> |
| Total Temporary Assistance for Needy Families | <u>\$ 1,994,998</u> |



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

Jefferson County
301 Market Street
Steubenville, Ohio 43952

To the Board of Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Jefferson County, (the County) as of and for the year ended December 31, 2020, 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 30, 2021. We noted the County adopted GASB Statement No. 83, Certain Asset Retirement Obligations, and we also noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) as a basis for designing 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 *Governmental 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 financial statements. 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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

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.



Keith Faber
Auditor of State
Columbus, Ohio

June 30, 2021

OHIO AUDITOR OF STATE KEITH FABER



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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 Jefferson County's major federal programs for the year ended December 31, 2020. 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 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 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

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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 its major federal programs for the year ended December 31, 2020.

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, such that there is a reasonable possibility that material noncompliance with a 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, 2020, 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 30, 2021. Our opinion also explained that the County adopted *Governmental Accounting Standard No. 83* during the year, and the financial impact of COVID-19. 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.



Keith Faber
Auditor of State
Columbus, Ohio

June 30, 2021

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JEFFERSON COUNTY

SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2020

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)? | No |
| (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): Water and Waste Disposal Systems for Rural Communities Section 594 of the Water Resources Development Act of 1999 Community Development Program Coronavirus Relief Funds | CFDA # 10.760 12.118 14.228 21.019 |
| (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? | Yes |

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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Jefferson County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2020



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, 2020

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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Comprehensive Annual Financial Report
For the Year Ended December 31, 2020
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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 30, 2021

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 for the year ended December 31, 2020. 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-fourth (24th) 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, 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, 2020, 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 2019 Certificate of Achievement for Excellence in Financial Reporting, a list of elected and appointed 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, and the Combining Statements for nonmajor 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 18 cities and villages, the largest of which is the City of Steubenville, the County Seat. The County's 2020 population of 64,876 placed it as the thirty-eighth most populous of the State's 88 Counties. The County is in the Steubenville-Weirton, Ohio-West Virginia Metropolitan Statistical Area, which is composed of the County and Brooke and Hancock Counties of West Virginia. The Steubenville-Weirton, Ohio-West Virginia Metropolitan Statistical Area is the 334th largest out of 392. 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 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;” Statement No. 39 “Determining Whether Certain Organizations Are Component Units;” 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, 39, 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 for which the County serves as fiscal agent. 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 Counties Council of Governments, the Jefferson County Port Authority, and the Mid-Eastern Ohio Regional Council of Governments (MEORC) 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 (COPSA), a risk sharing pool, the County Commissioners Association of Ohio Workers’ Compensation Group Retrospective Group Rating Program (CCAO), and the Jefferson Health Plan Self Insurance Plan, public entity risk sharing claims servicing and insurance purchasing pools.

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 composed 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. The Engineer's 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. The primary duty of the Sheriff 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 \$60 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 pipeline will be completed and operational in the next year. The completion of these pipelines has allowed for a significant expansion of gas drilling currently occurring throughout the County. While this has been a significant boost to the local economy, the future of gas drilling has become a bit uncertain due to the effects of the COVID-19 pandemic. Local officials are monitoring this situation closely.

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. In addition, two Dunkin' Donut stores opened in mid 2020.

A 93 acre industrial park is a key component in the County's economic development strategy. The County-owned park is located just over one mile from the four-lane U.S. Route 22, and is part of an area which, overall, has more than 1,000 acres available for development. The industrial park is currently the home of QPI Tools, A-2-C Communications, Signs Limited, the R-Way Transport facility, and National Colloid Company. The National Colloid Company is the most recent tenant in the industrial park. The company purchased an existing facility formerly occupied by Bulldog Rack and has invested more than \$2.5 million into the local economy. In addition, the County recently agreed to transfer five acres in the industrial park that 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. In addition, the County recently completed a project to lengthen the runway an additional 400 feet to its current 5,000 foot length. 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 on three units at the W.H. Sammis Plant. 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 \$62 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.

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. In addition, Eastern Gateway Community College has greatly expanded its online class program to keep up with the ever changing educational demands. The Community College currently has over 16,000 on-line students.

While a number of positive changes have occurred in the County over the past few years, the County, like the State of Ohio and the rest of the Country, was, and still is, dealing with the effects of the COVID-19 pandemic. This pandemic changed the culture within the County and has greatly impacted government and business operations as well. Essential County services have been maintained throughout the pandemic. However, many County departments have altered staffing assignments and office policies to ensure the safety of the general public and the office staff members while ensuring that essential operations would continue. This has resulted in a number of work assignments and office services being completed/conducted remotely when possible. While this has been a significant deviation from "normal" office operations, the County has managed to maintain standard operations. A number of local business were forced to scale back operations, lay-off employees, and drastically change the way business is conducted in the current climate. This change in the business climate affected the County's overall financial status. Revenues for local businesses have dropped in most instances. Unemployment has risen. County revenues saw slight to moderate decreases as a result of the pandemic. During the height of the pandemic and continuing on into the current timeframe, the State of Ohio has issued various memorandums to local governments advising them of anticipated decreases in revenues. These anticipated revenue decreases have already been seen and are expected to continue in the upcoming months. While the actual change in future County revenues is not known at this time, the County has continued to monitor revenues closely. In addition, County officials have had ongoing discussions concerning possible continued revenue reductions, the effect that would have on County operations, and possible changes that could be made in light of possible continued revenue reductions.

LONG-TERM FINANCIAL PLANNING

Prior to the upswing in unemployment caused by the COVID-19 pandemic, the County's unemployment rate had continued to drop slightly over the past couple of years. However, the fact that the County's unemployment rate has still been significantly higher than the federal and state averages has caused reason for continued 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 yet unknown continued effect of the COVID-19 pandemic on County revenues is already being discussed by County officials and is further cause to take a conservative approach to spending.

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. Past 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 2020 alone, through road use and maintenance agreements with the County Engineer's Office, the various gas and oil companies replaced or improved 1.63 lane miles of County road at a cost of over \$300 thousand. In addition, the various gas and oil companies improved 23.82 lane miles of County road base at a cost of over \$400 thousand. 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 Commissioners that participation in this group retrospective rating program will help lower the County's workers compensation costs. So far that has been the case as County workers compensation premiums have declined. The County continues to use the cost allocation method noted above to keep the various County departments and funds more accountable for workers compensation claim costs.

MAJOR INITIATIVES

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

Industrial Park

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

Airport

Over the past few years, the County completed a multi-phase airport expansion project. Over \$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-to-day operations by providing continually updated information that is specifically tailored to each department and agency. The Geographic Information System (GIS) also allows Jefferson County to deliver services to a diverse customer base. Information is available to help provide the following services: neighborhood indicators and asset mapping, social services master plan development, benchmarking, regional and community planning, policy and program coordination, data collection, data analysis, and promotion of economic development plans. In addition, the project also provides accurate and up-to-date information that will benefit the citizens who depend on County departments.

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

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

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

Road and Bridge Improvement

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, a new SCADA telemetry system to monitor the District's facilities, and a water telemetry project.

In addition to these projects, the County assumed ownership and operational control over the Village of Richmond water system through a transfer of operations in 2020. The County also assumed ownership and operational control over the Village of Smithfield water system and sanitary sewer systems through transfers of operations in prior years. 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 2022.

The County is also in the early construction 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 2021.

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, 2019. This was the twenty-third consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

ACKNOWLEDGMENTS

The publication of this Comprehensive Annual Financial Report 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 Comprehensive Annual Financial Report. I ask for their continued support of this project and of my efforts toward continuing the sound financial management for Jefferson County.

Sincerely,



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, 2019

Christopher P. Monell

Executive Director/CEO

Jefferson County, Ohio Elected and Appointed Officials

Elected Officials

E.J. Conn, Auditor

Dr. Thomas E. Graham, Commissioner
David Maple, Commissioner
Anthony Morelli, Commissioner ¹

Raymond M. Agresta, Treasurer

Andrew Plesich, Clerk of Courts ²

Dr. Michael Scarpone, Coroner

James F. Branagan, Engineer

Jane M. Hanlin, Prosecutor

Scott Renforth, Recorder ³

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 ⁴
Michael C. Bednar, County Court Judge
Lisa Ferguson, County Court Judge
David J. Scarpone, County Court Judge

¹ Term commencing January 3, 2021, replacing former Commissioner, Thomas Gentile

² Term commencing January 4, 2021, replacing former Clerk of Courts John A. Corrigan

³ Term commencing January 4, 2021, replacing former Recorder Paul R. McKeegan

⁴ Term commencing February 9, 2021, replacing former Juvenile/Probate Court Judge Joseph M Corabi

Appointed Officials

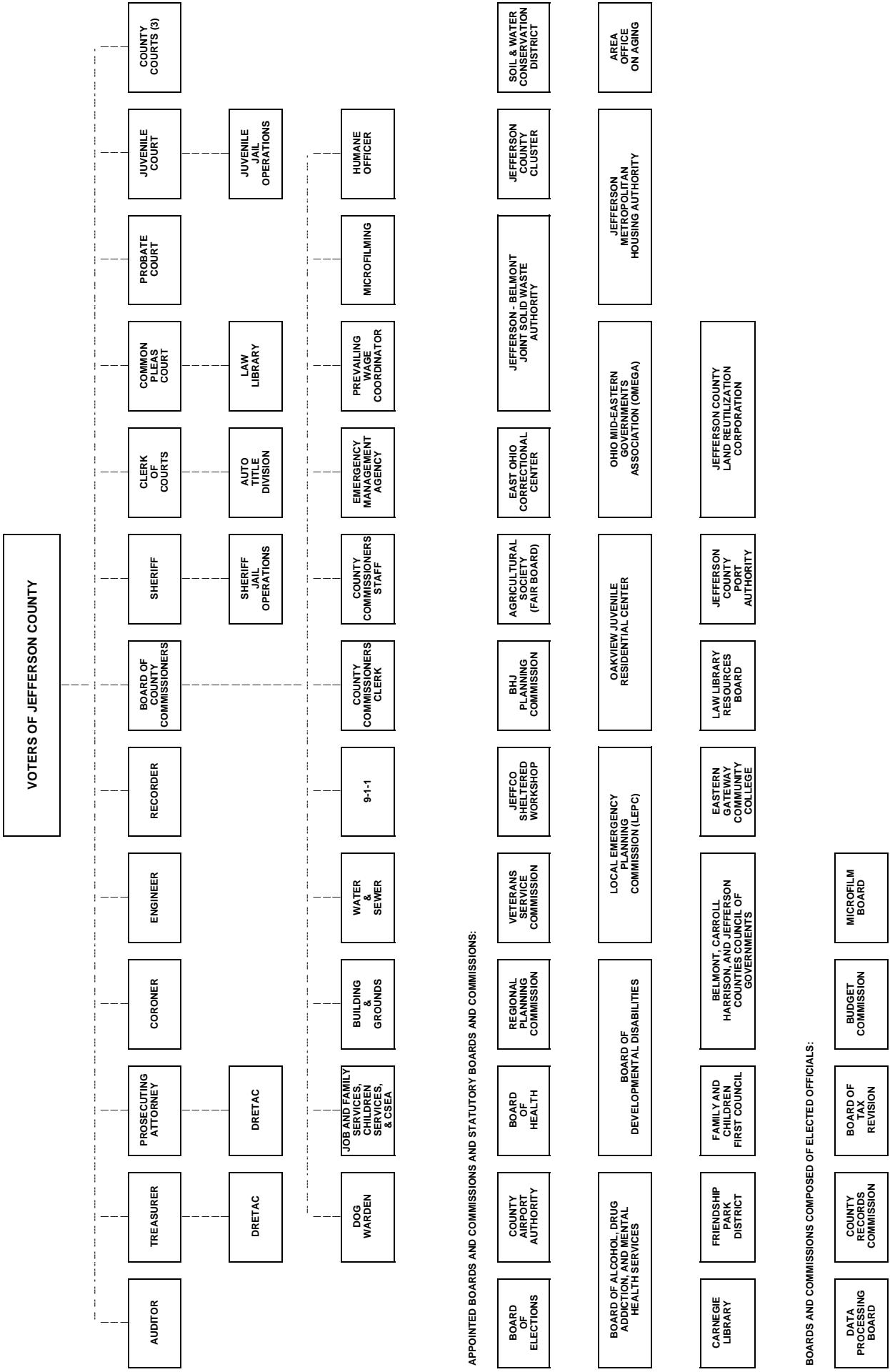
Michael Santin, Director
Department of Job and Family Services and Children Services

Michael Zinno, Superintendent
Board of Developmental Disabilities

William Holt, Director
Prevention and Recovery Board

Michael Eroshevich
Sanitary Engineer

JEFFERSON COUNTY GOVERNMENT ORGANIZATIONAL CHART



Financial Section







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6000 Frank Ave. NW
North Canton, OH 44720
EastRegion@ohioauditor.gov
(800) 443-9272

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 the Jefferson County, Ohio (the County), as of and for the year ended December 31, 2020, 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.

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 the Jefferson County, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Public Assistance, Motor Vehicle Gasoline Tax, 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 2020, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 83, *Certain Asset Retirement Obligations*. As discussed in Note 28 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. We did not modify our opinion regarding these matters.

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 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2021, 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.



Keith Faber
Auditor of State
Columbus, Ohio

June 30, 2021

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Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

The discussion and analysis of Jefferson County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2020. 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 2020 are as follows:

The County's total net position increased \$8,718,930 during 2020. This represents a 6.42 percent increase from 2019.

At the end of the current year, the County reported an unrestricted net position deficit for governmental activities of (\$42,807,126). This represents an increase in the deficit of \$241,462 or 0.56 percent from the balance of the prior year.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$39,737,522, an increase of \$4,654,831 from the prior year. Of this amount, \$33,292,486 is restricted, \$1,349,560 is nonspendable, \$1,676,549 is assigned for future appropriations, \$35,000 is assigned for economic development, \$28,543 is assigned for human services programs, and \$3,355,384 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. Nonmajor funds are presented separately from major funds in total and in one column.

County-Wide Financial Statements

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

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

Statement of Net Position

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2020?" 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, deferred outflows, 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, Public Assistance (Job and Family Services), Motor Vehicle and Gasoline Tax, and Developmental Disabilities Special Revenue Funds.

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

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

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

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

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

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2020 compared to 2019, which has been restated for the implementation of GASB 83 (See Note 3 for more information):

Table 1
Net Position

| | Governmental Activities | | Business-Type Activities | | Totals | |
|---|-------------------------|----------------------|--------------------------|---------------------|----------------------|----------------------|
| | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 |
| Assets | | | | | | |
| Current and Other Assets | \$75,704,257 | \$67,777,283 | \$7,497,707 | \$5,553,906 | \$83,201,964 | \$73,331,189 |
| Capital Assets, Net | 121,515,806 | 123,159,421 | 53,130,180 | 44,988,484 | 174,645,986 | 168,147,905 |
| Total Assets | 197,220,063 | 190,936,704 | 60,627,887 | 50,542,390 | 257,847,950 | 241,479,094 |
| Deferred Outflows of Resources | | | | | | |
| Pension | 5,294,261 | 13,976,450 | 229,537 | 621,837 | 5,523,798 | 14,598,287 |
| OPEB | 3,496,217 | 1,748,720 | 158,290 | 78,878 | 3,654,507 | 1,827,598 |
| Asset Retirement Obligation | 0 | 0 | 1,166,306 | 1,276,939 | 1,166,306 | 1,276,939 |
| Total Deferred Outflows of Resources | 8,790,478 | 15,725,170 | 1,554,133 | 1,977,654 | 10,344,611 | 17,702,824 |
| Liabilities | | | | | | |
| Current and Other Liabilities | 3,793,186 | 4,357,593 | 916,332 | 1,020,492 | 4,709,518 | 5,378,085 |
| Long-Term Liabilities: | | | | | | |
| Due Within One Year | 2,864,612 | 2,981,837 | 1,063,051 | 1,074,934 | 3,927,663 | 4,056,771 |
| Due in More Than One Year: | | | | | | |
| Net Pension Liability | 33,888,119 | 47,355,337 | 1,472,653 | 2,088,125 | 35,360,772 | 49,443,462 |
| Net OPEB Liability | 21,601,898 | 20,820,162 | 981,903 | 946,371 | 22,583,801 | 21,766,533 |
| Other Amounts | 11,646,948 | 12,918,007 | 20,331,829 | 15,900,908 | 31,978,777 | 28,818,915 |
| Total Liabilities | 73,794,763 | 88,432,936 | 24,765,768 | 21,030,830 | 98,560,531 | 109,463,766 |
| Deferred Inflows of Resources | | | | | | |
| Property Taxes | 13,667,193 | 12,484,992 | 0 | 0 | 13,667,193 | 12,484,992 |
| Pension | 7,448,284 | 970,827 | 335,264 | 39,379 | 7,783,548 | 1,010,206 |
| OPEB | 3,470,958 | 372,620 | 151,836 | 10,769 | 3,622,794 | 383,389 |
| Total Deferred Inflows of Resources | 24,586,435 | 13,828,439 | 487,100 | 50,148 | 25,073,535 | 13,878,587 |
| Net Position | | | | | | |
| Net Investment in Capital Assets | 110,402,198 | 109,841,758 | 33,475,385 | 29,427,091 | 143,877,583 | 139,268,849 |
| Restricted | 40,034,271 | 37,124,405 | 250,336 | 836,539 | 40,284,607 | 37,960,944 |
| Unrestricted (Deficit) | (42,807,126) | (42,565,664) | 3,203,431 | 1,175,436 | (39,603,695) | (41,390,228) |
| Total Net Position | \$107,629,343 | \$104,400,499 | \$36,929,152 | \$31,439,066 | \$144,558,495 | \$135,839,565 |

The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2020. 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

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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.

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.

During 2020, total assets of the County increased \$16,368,856 or 6.78 percent from the prior year. Individually, capital assets increased \$6,498,081 or 3.86 percent while current and other assets increased \$9,870,775 or 13.46 percent. The increase in capital assets is due primarily to completed infrastructure projects completed by the County Engineer and construction in progress in the Water and Sewer Funds in 2020. The increase in current and other assets is due primarily to an increase in cash and cash equivalents and property taxes receivable.

During 2020, total liabilities decreased \$10,903,235 or 9.96 percent. The decrease in total liabilities was primarily due to a decrease in net pension liability. The net pension liability decrease primarily 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 and OPEB benefits, contribution rates, and return on investments affect the balance of the net pension and net OPEB (asset) liability.

The modest decrease in current and other liabilities was an aggregate of small decreases in accrued wages, contracts payable, and retainage payables for a number of funds. The slight 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 increase in long-term liabilities for amounts due in more than one year is primarily due to future payments on additional debt issued by the County for various projects.

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 \$144,558,495 (\$107,629,343 in governmental activities and \$36,929,152 in business-type activities) as of December 31, 2020. By far, the largest portion of the County's net position, 99.53 percent, reflects its investment in capital assets (e.g., land, construction in progress, land improvements, buildings and building improvements, 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.

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An additional portion of the County's net position, \$40,284,607 or 27.87 percent represents resources that are subject to restrictions on how they can be used. The remaining portion of the County's net position, (\$39,603,695) or (27.40) percent, is a deficit unrestricted and are to be used to meet the County's ongoing obligations to citizens and creditors. During 2020, the deficit in the County's unrestricted portion of its' net position decreased \$1,786,533 or 4.32 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 2020 and 2019, as Table 2 shows the changes in net position for 2020 compared to 2019, which incorporates the restatement of net position for the implementation of GASB 83.

Table 2
Changes in Net Position

| | Governmental Activities | | Business-Type Activities | | Totals | |
|------------------------------------|-------------------------|---------------------|--------------------------|--------------------|---------------------|---------------------|
| | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 |
| Revenues | | | | | | |
| Program Revenues: | | | | | | |
| Charges for Services and Sales | \$9,565,495 | \$13,140,569 | \$6,614,165 | \$6,640,949 | \$16,179,660 | \$19,781,518 |
| Operating Grants and Contributions | 36,788,252 | 27,051,142 | 0 | 0 | 36,788,252 | 27,051,142 |
| Capital Grants and Contributions | 1,369,434 | 2,443,651 | 6,788,842 | 1,529,785 | 8,158,276 | 3,973,436 |
| Total Program Revenues | 47,723,181 | 42,635,362 | 13,403,007 | 8,170,734 | 61,126,188 | 50,806,096 |
| General Revenues: | | | | | | |
| Property Taxes | 13,033,522 | 12,051,800 | 0 | 0 | 13,033,522 | 12,051,800 |
| Permissive Sales Taxes | 12,966,284 | 12,912,450 | 332,421 | 330,943 | 13,298,705 | 13,243,393 |
| Intergovernmental | 1,933,374 | 2,277,282 | 0 | 0 | 1,933,374 | 2,277,282 |
| Interest | 583,846 | 844,332 | 27,268 | 25,804 | 611,114 | 870,136 |
| Oil and Gas Lease Bonus | 91,622 | 18,097 | 0 | 0 | 91,622 | 18,097 |
| Gifts and Donations | 950 | 9,537 | 0 | 0 | 950 | 9,537 |
| Miscellaneous | 1,903,256 | 707,727 | 52,489 | 84,407 | 1,955,745 | 792,134 |
| Total General Revenues | 30,512,854 | 28,821,225 | 412,178 | 441,154 | 30,925,032 | 29,262,379 |
| Total Revenues | \$78,236,035 | \$71,456,587 | \$13,815,185 | \$8,611,888 | \$92,051,220 | \$80,068,475 |

(Continued)

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Table 2
Changes in Net Position (continued)

| | Governmental Activities | | Business-Type Activities | | Totals | |
|--|-------------------------|----------------------|--------------------------|---------------------|----------------------|----------------------|
| | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 |
| Program Expenses | | | | | | |
| General Government | | | | | | |
| Legislative and Executive | \$7,982,233 | \$9,880,066 | \$0 | \$0 | \$7,982,233 | \$9,880,066 |
| Judicial | 4,992,176 | 6,008,625 | 0 | 0 | 4,992,176 | 6,008,625 |
| Public Safety | 14,662,128 | 17,149,396 | 0 | 0 | 14,662,128 | 17,149,396 |
| Public Works | 14,326,408 | 11,239,475 | 0 | 0 | 14,326,408 | 11,239,475 |
| Health | 14,273,838 | 14,923,899 | 0 | 0 | 14,273,838 | 14,923,899 |
| Human Services | 15,992,859 | 16,600,599 | 0 | 0 | 15,992,859 | 16,600,599 |
| Conservation and | | | | | | |
| Recreation | 237,225 | 221,105 | 0 | 0 | 237,225 | 221,105 |
| Economic Development | 2,150,134 | 1,634,870 | 0 | 0 | 2,150,134 | 1,634,870 |
| Interest and Fiscal Charges | 390,190 | 441,384 | 0 | 0 | 390,190 | 441,384 |
| Sewer | 0 | 0 | 3,013,953 | 2,801,174 | 3,013,953 | 2,801,174 |
| Water | 0 | 0 | 5,602,496 | 6,233,086 | 5,602,496 | 6,233,086 |
| Total Expenses | 75,007,191 | 78,099,419 | 8,616,449 | 9,034,260 | 83,623,640 | 87,133,679 |
| Increase (Decrease) in Net Position before Special Item | | | | | | |
| | 3,228,844 | (6,642,832) | 5,198,736 | (422,372) | 8,427,580 | (7,065,204) |
| Special Item | 0 | 0 | 291,350 | 0 | 291,350 | 0 |
| Increase (Decrease) in Net Position | | | | | | |
| | 3,228,844 | (6,642,832) | 5,490,086 | (422,372) | 8,718,930 | (7,065,204) |
| Beginning Net Position | 104,400,499 | 111,043,331 | 31,439,066 | N/A | 135,839,565 | N/A |
| Ending Net Position | \$107,629,343 | \$104,400,499 | \$36,929,152 | \$31,439,066 | \$144,558,495 | \$135,839,565 |

Governmental Activities

The net position of governmental activities increased \$3,228,844 or 3.09 percent during 2020.

Operating grants and contributions were the largest program revenues, accounting for \$36,788,252 or 47.02 percent of total governmental revenues. This represents an increase of \$9,737,110 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), Developmental Disabilities, and Local Coronavirus Relief governmental activities. The Motor Vehicle and Gasoline Tax Fund and the Local Coronavirus Relief Fund realized the most significant increase in operating grants and contributions as compared to the prior year.

Property tax revenues accounted for \$13,033,522 or 16.66 percent of total governmental revenues. Property tax revenues experienced an increase of \$981,722 from the prior year, due primarily to increased commercial/industrial property tax values for gas and oil related property and for public utility personal property.

Permissive sales tax revenues account for \$12,966,284 or 16.57 percent of total governmental revenues. Permissive sales tax revenues experienced an increase of \$53,834 from the prior year due to a modest increase in sales throughout the County. This modest increase was a very pleasant surprise in light of the COVID-19 pandemic experienced throughout most of 2020.

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Another major revenue component of governmental activities is the direct charges to users of governmental services which accounted for \$9,565,495 or 12.23 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 decreased \$3,575,074 from the prior year. The Permissive Sheriff Fund, the Jail Operating Fund, and the Court Corrections and Public Safety Fund experienced the most significant decrease in direct charges to user revenues. These decreases were the direct result of the effects of the COVID-19 pandemic.

Program expenses of governmental activities decreased \$3,092,228 in 2020. This decrease is due primarily to a decrease in pension expense for the traditional plan, due to changes in the amortization related to changes of assumption and the net difference between projected and actual earnings on pension plan investments.

Human Services programs accounted for \$15,992,859, or 21.32 percent of total expenses for governmental activities. Human Services expenses decreased \$607,740 from the prior year.

Public Safety programs accounted for \$14,662,128, or 19.55 percent of total expenses for governmental activities. Public Safety expenses decreased \$2,487,268 from the prior year.

Public Works programs accounted for \$14,326,408, or 19.10 percent of total expenses for governmental activities. Public Works expenses increased \$3,086,933 from the prior year.

Health programs accounted for \$14,273,838, or 19.03 percent of total expenses for governmental activities. Health expenses decreased \$650,061 from the prior year.

Other major program expenses for governmental activities include legislative and executive general government programs which accounted for \$7,982,233, or 10.64 percent of total expenses, judicial general government programs which accounted for \$4,992,176, or 6.66 percent of total expenses, and economic development programs which accounted for \$2,150,134 or 2.87 percent of total expenses.

Business-Type Activities

The net position of business-type activities increased \$5,490,086 during 2020.

In 2020, capital grants and contributions were the largest program revenue, accounting for \$6,788,842, or 49.14 percent of total business-type revenues. Capital grants and contributions increased \$5,259,057 from the prior year. This increase is primarily due to an increase in grant funding for capital related projects underway during 2020.

Charges for services were another of the largest program revenues, accounting for \$6,614,165, or 47.88 percent of total business-type revenues. Charges for services decreased \$26,784 from the prior year. This decrease is primarily due to normal year to year fluctuations in this type of revenue.

Permissive sales tax revenues account for \$332,421 or 2.41 percent of total business-type revenues. Permissive sales tax revenues experienced an increase of \$1,478 from the prior year due to slightly increased sales in the County.

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

Table 3
Governmental Activities

| | Total Cost of Services | | Net Cost of Services | |
|-------------------------------------|------------------------|---------------------|----------------------|---------------------|
| | 2020 | 2019 | 2020 | 2019 |
| General Government | | | | |
| Legislative and Executive | \$7,982,233 | \$9,880,066 | \$3,240,897 | \$5,339,682 |
| Judicial | 4,992,176 | 6,008,625 | 3,361,715 | 4,299,604 |
| Public Safety | 14,662,128 | 17,149,396 | 8,839,762 | 11,928,542 |
| Public Works | 14,326,408 | 11,239,475 | 3,627,186 | 4,735,252 |
| Health | 14,273,838 | 14,923,899 | 4,320,258 | 5,252,174 |
| Human Services | 15,992,859 | 16,600,599 | 3,190,942 | 4,749,595 |
| Conservation and Recreation | 237,225 | 221,105 | 237,225 | 221,105 |
| Economic Development and Assistance | 2,150,134 | 1,634,870 | 75,835 | (1,503,281) |
| Interest and Fiscal Charges | 390,190 | 441,384 | 390,190 | 441,384 |
| Total Expenses | \$75,007,191 | \$78,099,419 | \$27,284,010 | \$35,464,057 |

Charges for services, operating grants, and capital grants totaling \$47,723,181 provide for 63.62 percent of the total governmental activities expenses of the County. The remaining net cost of services of \$27,284,010 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 \$8,839,762 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 \$4,320,258 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 \$3,240,897 in net cost of services for General Government Legislative and Executive and the \$3,361,715 in net cost of services for General Government Judicial demonstrate the costs of services that are not supported from charges for services, state, and federal resources. As such, this amount indicates the portion that is funded by permissive sales taxes and other miscellaneous local revenues.

The \$3,627,186 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.

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The \$3,190,942 in net cost of services for Human Services demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved a property tax levy for the Children Services programs.

Financial Analysis of County Funds

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

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

As of December 31, 2020, the County's governmental funds reported a total ending fund balance of \$39,737,522, an increase of \$4,654,831 from the prior year.

Of that total ending fund balance, \$33,292,486 is restricted, \$1,349,560 is nonspendable, \$1,676,549 is assigned for future appropriations, \$28,543 is assigned for human services, \$35,000 is assigned for economic development, and \$3,355,384 is unassigned and available for spending on behalf of its citizens as defined in (GASB) Statement No. 54. Of the amounts restricted, \$8,126,938 is restricted for developmental disabilities purposes, \$4,822,730 is restricted for motor vehicle and gasoline tax purposes, \$3,579,024 is restricted for local program purposes, \$3,461,354 is restricted for corrections and public safety purposes, \$2,877,957 is restricted for children services purposes, \$2,841,079 is restricted for mental health purposes, \$1,838,045 is restricted for child support enforcement purposes, \$1,719,626 is restricted for real estate assessment and delinquent collection purposes, \$1,685,147 is restricted for debt service, \$1,464,692 is restricted for the children's home, \$444,330 is restricted for tuberculosis/crippled children purposes, \$275,520 is restricted for jail levy operations, \$121,799 is restricted for senior citizens levy purposes, and \$34,245 is restricted for community development.

The General Fund is the primary operating fund of the County. At the end of 2020, the unassigned fund balance was \$3,818,743, while total fund balance was \$6,356,384. 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 31.08 percent compared to total General Fund expenditures, while total fund balance represents 51.74 percent of that same amount. The County's General Fund balance increased \$1,671,151 during 2020. The key factor that contributed to this increase was a decrease in expenditures (transfers) to other funds to cover costs associated with public safety due primarily to reallocated allowable CARES Act Costs.

The Developmental Disabilities Fund balance at the end of 2020 is \$8,156,261. This represents an increase of \$697,413 from the prior year due primarily to modest increases in property tax revenues and intergovernmental revenues during 2020, as well as a reduction in program expenditures during 2020.

The Motor Vehicle and Gas Tax Fund balance at the end of 2020 is \$5,196,993. This represents an increase of \$613,095 from the prior year. This increase was due primarily to an increase in intergovernmental revenues in 2020.

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The Public Assistance Fund balance (deficit) at the end of 2020 is (\$10,648) which is a decrease of \$380,513 from the prior year, due primarily to an increase in expenditures during 2020 as a result of the COVID-19 pandemic.

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, 2020, net position for the County's enterprise funds was \$36,929,152. Of that total, \$3,203,431 represents unrestricted net position that is available for spending for enterprise operations at the County's discretion.

As of December 31, 2020, unrestricted net position in the self-insurance programs was \$7,792,362. This represents an increase in unrestricted net position of \$2,206,553 from the prior year. The main factor that contributed to this increase in net position was a decrease in health claims expense as COVID-19 precautions impacted the delivery of other health care services during 2020. To help ensure that unrestricted net position in the self-insurance programs continues to trend in a positive direction and in light of the ever increasing health care costs, proposed plan funding changes are reviewed annually. In light of the significant increase in unrestricted net position in 2020, no plan funding changes have been implemented for 2021. Employee deductibles and out of pocket maximums have both been kept at the same levels as in 2020. The Commissioners believe that the current unrestricted net position is adequate to absorb any reduction that may result from the lack of funding changes during 2021. The County Commissioners will continue to review the County's health insurance plan every year, and make any necessary changes to keep the plan solvent and help eliminate any decrease in net position for future years.

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 revenue budget in relation to year end actual activity. As a result, there is minimal, if any, variance between final estimated revenues and actual. During 2020, the final General Fund appropriation budget decreased by 14.11 percent which is a more significant change than normal. This change was the result of unplanned and previously unbudgeted expenditures that were directly attributable to the COVID-19 pandemic. A somewhat significant portion of the original General Fund appropriations were reallocated to coronavirus related items. This portion of the General Fund expenditures were permissible expenditures under the guidelines of the CARES Act. Consequently, these expenditures were moved to the Local Coronavirus Relief Fund. 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.

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Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2020, was \$174,645,986 (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 2020 included the completion of various building improvements/upgrades at a cost of \$2,472,676, an IT hardware upgrade at a cost of \$385,221, the purchase of 8 vehicles by various departments at a total cost of \$483,698, the purchase of 2 pieces of machinery/heavy equipment by various departments at a cost of \$273,306, the replacement or significant upgrade of 5 bridges at a cost of \$5,392,370, and 43.46 miles of road resurfacing and road base improvements at a cost of \$1,959,924. Of the road resurfacing and road base improvements, 22.41 miles at a cost of \$706,000 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 2020 included the acquisition of the Village of Richmond water system valued at \$89,570, the completion of a waterline at a cost of \$74,836, the completion of a telemetry project at a cost of \$471,184, the purchase of 1 vehicle at a cost of \$29,091, and a number of smaller additions. A number of significant projects are currently under construction, and are expected to be completed in the next one to two years.

Note 11 (Capital Assets) provides capital asset activity during 2020.

Long Term Debt - As of December 31, 2020, the County had total general obligation bonded debt outstanding of \$12,930,977. The majority of this debt (\$10,104,355) is expected to be repaid through governmental activities. The remaining portion (\$2,826,622) is expected to be repaid through a combination of business-type activities and assessments.

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 \$7,936,357, revenue bonds in the amount of \$8,203,000, O.A.Q.D.A. loans in the amount of \$679,145, O.P.W.C. loans in the amount of \$354,777, and capital leases payable in the amount of \$2,082.

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 18 of this report.

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Economic Factors

The unemployment rate for the County as of December 31, 2020 was 6.9 percent, which is an increase from 5.6 percent a year prior. This rate exceeded the State's rate of 5.2 percent and the national rate of 6.5 percent at the same time. The increase was the result of the lingering effects of the COVID-19 pandemic, which has affected the County and its economy for the past year. The unemployment rate as well as ongoing County revenues are both being monitored closely. Once the financial long-term effects of the COVID-19 pandemic are better known, county officials will review the County's budget to determine any changes that would be necessary.

The County's \$1.56 billion tax base has increased approximately 20.80 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 2020 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.

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Jefferson County, Ohio
Statement of Net Position
December 31, 2020

| | Primary Government | | |
|---|-------------------------|--------------------------|----------------------|
| | Governmental Activities | Business Type Activities | Total |
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$37,274,069 | \$4,082,639 | \$41,356,708 |
| Cash and Cash Equivalents in Segregated Accounts | 450,258 | 0 | 450,258 |
| Accounts Receivable | 1,805,259 | 814,546 | 2,619,805 |
| Intergovernmental Receivable | 9,435,809 | 2,450,925 | 11,886,734 |
| Permissive Sales Taxes Receivable | 3,350,218 | 85,904 | 3,436,122 |
| Cash and Cash Equivalents with Fiscal Agents | 4,567,343 | 0 | 4,567,343 |
| Prepaid Items | 513,912 | 9,614 | 523,526 |
| Materials and Supplies Inventory | 481,273 | 4,764 | 486,037 |
| Property Taxes Receivable | 16,459,218 | 0 | 16,459,218 |
| Special Assessments Receivable | 0 | 36,755 | 36,755 |
| Unamortized Bond Insurance Premiums | 19,275 | 12,560 | 31,835 |
| Investments with Fiscal Agents | 1,239,418 | 0 | 1,239,418 |
| Net OPEB Asset | 108,205 | 0 | 108,205 |
| Non-Depreciable Capital Assets | 4,098,413 | 14,135,178 | 18,233,591 |
| Depreciable Capital Assets, Net | 117,417,393 | 38,995,002 | 156,412,395 |
| <i>Total Assets</i> | <i>197,220,063</i> | <i>60,627,887</i> | <i>257,847,950</i> |
| Deferred Outflows of Resources | | | |
| Pension | 5,294,261 | 229,537 | 5,523,798 |
| OPEB | 3,496,217 | 158,290 | 3,654,507 |
| Asset Retirement Obligations | 0 | 1,166,306 | 1,166,306 |
| <i>Total Deferred Outflows of Resources</i> | <i>8,790,478</i> | <i>1,554,133</i> | <i>10,344,611</i> |
| Liabilities | | | |
| Accounts Payable | 755,163 | 145,064 | 900,227 |
| Contracts Payable | 279,973 | 263,286 | 543,259 |
| Accrued Wages and Benefits | 399,637 | 22,910 | 422,547 |
| Payroll Withholdings | 517,460 | 28,116 | 545,576 |
| Intergovernmental Payable | 899,497 | 253,714 | 1,153,211 |
| Matured Severance Payable | 78,937 | 0 | 78,937 |
| Retainage Payable | 69,412 | 83,313 | 152,725 |
| Accrued Interest Payable | 35,058 | 119,929 | 154,987 |
| Unearned Revenue | 323,636 | 0 | 323,636 |
| Claims Payable - Health | 434,413 | 0 | 434,413 |
| Long-Term Liabilities: | | | |
| Due Within One Year | 2,864,612 | 1,063,051 | 3,927,663 |
| Due In More Than One Year: | | | |
| Net Pension Liability | 33,888,119 | 1,472,653 | 35,360,772 |
| Net OPEB Liability | 21,601,898 | 981,903 | 22,583,801 |
| Other Amounts | 11,646,948 | 20,331,829 | 31,978,777 |
| <i>Total Liabilities</i> | <i>73,794,763</i> | <i>24,765,768</i> | <i>98,560,531</i> |
| Deferred Inflows of Resources | | | |
| Property Taxes | 13,667,193 | 0 | 13,667,193 |
| Pension | 7,448,284 | 335,264 | 7,783,548 |
| OPEB | 3,470,958 | 151,836 | 3,622,794 |
| <i>Total Deferred Inflows of Resources</i> | <i>24,586,435</i> | <i>487,100</i> | <i>25,073,535</i> |
| Net Position | | | |
| Net Investment in Capital Assets | 110,402,198 | 33,475,385 | 143,877,583 |
| Restricted for: | | | |
| Debt Service | 1,805,478 | 95,193 | 1,900,671 |
| Capital Outlay | 170,102 | 0 | 170,102 |
| Children's Home | 1,464,692 | 0 | 1,464,692 |
| Community Development | 34,245 | 0 | 34,245 |
| Motor Vehicle and Gasoline Tax | 7,678,487 | 0 | 7,678,487 |
| Mental Health | 3,407,718 | 0 | 3,407,718 |
| Developmental Disabilities | 9,151,761 | 0 | 9,151,761 |
| Tuberculosis/Crippled Child Levy | 444,330 | 0 | 444,330 |
| Children Services | 3,579,942 | 0 | 3,579,942 |
| Court/Corrections and Public Safety | 3,539,813 | 0 | 3,539,813 |
| Child Support Enforcement | 2,024,810 | 0 | 2,024,810 |
| Senior Citizens Levy | 425,005 | 0 | 425,005 |
| Real Estate Assessment and Delinquent Collections | 1,852,597 | 0 | 1,852,597 |
| Local Programs | 3,855,772 | 0 | 3,855,772 |
| Replacement and Improvement | 0 | 155,143 | 155,143 |
| Other Purposes | 354,375 | 0 | 354,375 |
| Jail Levy | 245,144 | 0 | 245,144 |
| Unrestricted (Deficit) | (42,807,126) | 3,203,431 | (39,603,695) |
| <i>Total Net Position</i> | <i>\$107,629,343</i> | <i>\$36,929,152</i> | <i>\$144,558,495</i> |

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Activities
For the Year Ended December 31, 2020

| | Expenses | Program Revenues | | |
|---------------------------------------|---------------------|--------------------------------|------------------------------------|----------------------------------|
| | | Charges for Services and Sales | Operating Grants and Contributions | Capital Grants and Contributions |
| Governmental Activities | | | | |
| General Government: | | | | |
| Legislative and Executive | \$7,982,233 | \$3,923,579 | \$817,757 | \$0 |
| Judicial | 4,992,176 | 1,544,345 | 86,116 | 0 |
| Public Safety | 14,662,128 | 1,957,798 | 3,864,568 | 0 |
| Public Works | 14,326,408 | 108,775 | 9,221,013 | 1,369,434 |
| Health | 14,273,838 | 810,762 | 9,142,818 | 0 |
| Human Services | 15,992,859 | 404,334 | 12,397,583 | 0 |
| Conservation and Recreation | 237,225 | 0 | 0 | 0 |
| Economic Development and Assistance | 2,150,134 | 815,902 | 1,258,397 | 0 |
| Interest and Fiscal Charges | 390,190 | 0 | 0 | 0 |
| <i>Total Governmental Activities</i> | <i>75,007,191</i> | <i>9,565,495</i> | <i>36,788,252</i> | <i>1,369,434</i> |
| Business Type Activities | | | | |
| Sewer | 3,013,953 | 1,880,533 | 0 | 6,278,466 |
| Water | 5,602,496 | 4,733,632 | 0 | 510,376 |
| <i>Total Business Type Activities</i> | <i>8,616,449</i> | <i>6,614,165</i> | <i>0</i> | <i>6,788,842</i> |
| <i>Total Primary Government</i> | <i>\$83,623,640</i> | <i>\$16,179,660</i> | <i>\$36,788,252</i> | <i>\$8,158,276</i> |

General Revenues

Property Taxes Levied for:

 General Purposes
 Mental Health
 Developmental Disabilities
 Jail Operating
 Emergency 911
 Children Services
 Senior Citizens

Permissive Sales Taxes Levied for:

 General Purposes
 Road and Bridge Improvements
 Public Safety
 Debt Service
 Sewer
 Water

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings
Oil and Gas Lease Bonus
Gifts and Donations
Other

Total General Revenue

Special Item - Transfer of Operations

Total General Revenues and Special Item

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 |
| (\$3,240,897) | \$0 | (\$3,240,897) |
| (3,361,715) | 0 | (3,361,715) |
| (8,839,762) | 0 | (8,839,762) |
| (3,627,186) | 0 | (3,627,186) |
| (4,320,258) | 0 | (4,320,258) |
| (3,190,942) | 0 | (3,190,942) |
| (237,225) | 0 | (237,225) |
| (75,835) | 0 | (75,835) |
| (390,190) | 0 | (390,190) |
| <u>(27,284,010)</u> | <u>0</u> | <u>(27,284,010)</u> |
| 0 | 5,145,046 | 5,145,046 |
| 0 | <u>(358,488)</u> | <u>(358,488)</u> |
| 0 | 4,786,558 | 4,786,558 |
| <u>(27,284,010)</u> | <u>4,786,558</u> | <u>(22,497,452)</u> |
| 2,701,126 | 0 | 2,701,126 |
| 439,611 | 0 | 439,611 |
| 3,604,090 | 0 | 3,604,090 |
| 1,571,321 | 0 | 1,571,321 |
| 2,095,206 | 0 | 2,095,206 |
| 1,014,080 | 0 | 1,014,080 |
| 1,608,088 | 0 | 1,608,088 |
| 6,095,678 | 0 | 6,095,678 |
| 3,547,171 | 0 | 3,547,171 |
| 1,772,138 | 0 | 1,772,138 |
| 1,551,297 | 0 | 1,551,297 |
| 0 | 83,105 | 83,105 |
| 0 | 249,316 | 249,316 |
| 1,933,374 | 0 | 1,933,374 |
| 583,846 | 27,268 | 611,114 |
| 91,622 | 0 | 91,622 |
| 950 | 0 | 950 |
| 1,903,256 | 52,489 | 1,955,745 |
| 30,512,854 | 412,178 | 30,925,032 |
| 0 | 291,350 | 291,350 |
| <u>30,512,854</u> | <u>703,528</u> | <u>31,216,382</u> |
| 3,228,844 | 5,490,086 | 8,718,930 |
| 104,400,499 | 31,439,066 | 135,839,565 |
| <u>\$107,629,343</u> | <u>\$36,929,152</u> | <u>\$144,558,495</u> |

Jefferson County, Ohio
Balance Sheet
Governmental Funds
December 31, 2020

| | General | Public Assistance | Motor Vehicle Gasoline Tax | Developmental Disabilities | Other Governmental Funds | Total Governmental Funds |
|---|---------------------|--------------------|----------------------------|----------------------------|--------------------------|--------------------------|
| Assets | | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,349,621 | \$193,211 | \$3,690,049 | \$7,229,408 | \$19,526,169 | \$32,988,458 |
| Cash and Cash Equivalents in Segregated Accounts | 163,130 | 0 | 0 | 0 | 287,128 | 450,258 |
| Restricted Assets: | | | | | | |
| Equity in Pooled Cash and Cash Equivalents | 354,375 | 0 | 0 | 0 | 279,265 | 633,640 |
| Cash and Cash Equivalents with Fiscal Agents | 0 | 0 | 0 | 0 | 15,421 | 15,421 |
| Investments with Fiscal Agents | 0 | 0 | 0 | 0 | 1,239,418 | 1,239,418 |
| Materials and Supplies Inventory | 53,683 | 11,737 | 361,223 | 14,100 | 40,530 | 481,273 |
| Receivables: | | | | | | |
| Property Taxes | 3,306,437 | 0 | 0 | 4,664,073 | 8,488,708 | 16,459,218 |
| Permissive Sales Taxes | 1,574,889 | 0 | 916,299 | 0 | 859,030 | 3,350,218 |
| Accounts | 772,774 | 483,833 | 117,787 | 0 | 273,779 | 1,648,173 |
| Intergovernmental | 1,062,650 | 414,563 | 2,972,332 | 1,784,550 | 3,201,714 | 9,435,809 |
| Interfund | 1,955,488 | 199,758 | 66,551 | 0 | 0 | 2,221,797 |
| Prepaid Items | 389,491 | 9,614 | 13,040 | 15,223 | 86,544 | 513,912 |
| <i>Total Assets</i> | \$11,982,538 | \$1,312,716 | \$8,137,281 | \$13,707,354 | \$34,297,706 | \$69,437,595 |
| Liabilities | | | | | | |
| Accounts Payable | \$75,990 | \$212,248 | \$28,096 | \$41,453 | \$397,376 | \$755,163 |
| Contracts Payable | 0 | 0 | 177,199 | 0 | 102,774 | 279,973 |
| Accrued Wages and Benefits | 72,838 | 55,746 | 39,892 | 76,142 | 155,019 | 399,637 |
| Matured Severance Payable | 69,512 | 4,338 | 1,407 | 3,680 | 0 | 78,937 |
| Retainage Payable | 0 | 0 | 0 | 0 | 69,412 | 69,412 |
| Interfund Payable | 0 | 2,237 | 0 | 0 | 2,179,110 | 2,181,347 |
| Intergovernmental Payable | 72,690 | 545,531 | 30,252 | 113,626 | 137,398 | 899,497 |
| Unearned Revenue | 0 | 0 | 0 | 0 | 323,636 | 323,636 |
| Payroll Withholdings | 137,780 | 88,701 | 53,751 | 91,973 | 145,264 | 517,469 |
| <i>Total Liabilities</i> | 428,810 | 908,801 | 330,597 | 326,874 | 3,509,989 | 5,505,071 |
| Deferred Inflows of Resources | | | | | | |
| Property Taxes | 2,838,994 | 0 | 0 | 3,779,721 | 7,048,478 | 13,667,193 |
| Unavailable Revenue | 2,358,350 | 414,563 | 2,609,691 | 1,444,498 | 3,700,707 | 10,527,809 |
| <i>Total Deferred Inflows of Resources</i> | 5,197,344 | 414,563 | 2,609,691 | 5,224,219 | 10,749,185 | 24,195,002 |
| Fund Balances | | | | | | |
| Nonspendable: | | | | | | |
| Materials and Supplies Inventory | 53,683 | 11,737 | 361,223 | 14,100 | 40,530 | 481,273 |
| Prepaid Items | 389,491 | 9,614 | 13,040 | 15,223 | 86,544 | 513,912 |
| Unclaimed Monies | 354,375 | 0 | 0 | 0 | 0 | 354,375 |
| Restricted for: | | | | | | |
| Debt Service | 0 | 0 | 0 | 0 | 1,685,147 | 1,685,147 |
| Jail Levy Operations | 0 | 0 | 0 | 0 | 275,520 | 275,520 |
| Children's Home | 0 | 0 | 0 | 0 | 1,464,692 | 1,464,692 |
| Community Development | 0 | 0 | 0 | 0 | 34,245 | 34,245 |
| Motor Vehicle and Gasoline Tax | 0 | 0 | 4,822,730 | 0 | 0 | 4,822,730 |
| Mental Health | 0 | 0 | 0 | 0 | 2,841,079 | 2,841,079 |
| Developmental Disabilities | 0 | 0 | 0 | 8,126,938 | 0 | 8,126,938 |
| Tuberculosis/Crippled Child Levy | 0 | 0 | 0 | 0 | 444,330 | 444,330 |
| Children Services | 0 | 0 | 0 | 0 | 2,877,957 | 2,877,957 |
| Court/Corrections and Public Safety | 0 | 0 | 0 | 0 | 3,461,354 | 3,461,354 |
| Child Support Enforcement | 0 | 0 | 0 | 0 | 1,838,045 | 1,838,045 |
| Senior Citizens Levy | 0 | 0 | 0 | 0 | 121,799 | 121,799 |
| Real Estate Assessment and Delinquent Collections | 0 | 0 | 0 | 0 | 1,719,626 | 1,719,626 |
| Local Programs | 0 | 0 | 0 | 0 | 3,579,024 | 3,579,024 |
| Assigned for: | | | | | | |
| Human Services | 28,543 | 0 | 0 | 0 | 0 | 28,543 |
| Economic Development | 35,000 | 0 | 0 | 0 | 0 | 35,000 |
| Future Appropriations | 1,676,549 | 0 | 0 | 0 | 0 | 1,676,549 |
| Unassigned (Deficit) | 3,818,743 | (31,999) | 0 | 0 | (431,360) | 3,355,384 |
| <i>Total Fund Balances</i> | 6,356,384 | (10,648) | 5,196,993 | 8,156,261 | 20,038,532 | 39,737,522 |
| <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i> | \$11,982,538 | \$1,312,716 | \$8,137,281 | \$13,707,354 | \$34,297,706 | \$69,437,595 |

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, 2020

| | |
|--|-----------------------------|
| Total Governmental Fund Balances | \$39,737,522 |
| <i>Amounts reported for governmental activities in the statement of net position are different because:</i> | |
| Capital Assets used in governmental activities are not financial resources; therefore, the amounts are not reported in the funds. | 121,515,806 |
| Other long-term assets are not available to pay for current-period expenditures; therefore, the amounts are reported as deferred inflows of resources in the funds: | |
| Delinquent Property Taxes | 2,792,025 |
| Permissive Sales Taxes | 1,298,613 |
| Intergovernmental | 5,311,034 |
| Fines and Forfeitures | <u>1,126,137</u> |
| Total | 10,527,809 |
| 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 funds are included in governmental activities in the statement of net position. | 7,792,362 |
| Unamortized bond insurance premiums do not provide current financial resources; therefore, the amounts are not reported in the funds. | 19,275 |
| In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due. | (35,058) |
| Long-term liabilities are not due and payable in the current; therefore, the amounts are not reported in the funds: | |
| General Obligation Bonds | 10,120,082 |
| Bond Discount | (15,727) |
| OAQDA Loans | 679,145 |
| Capital Leases | 2,082 |
| Compensated Absences | <u>3,632,215</u> |
| Total | (14,417,797) |
| 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 | (108,205) |
| Deferred Outflows - Pension | (5,294,261) |
| Deferred Outflows - OPEB | (3,496,217) |
| Net Pension Liability | 33,888,119 |
| Net OPEB Liability | 21,601,898 |
| Deferred Inflows - Pension | 7,448,284 |
| Deferred Inflows - OPEB | <u>3,470,958</u> |
| Total | <u>(57,510,576)</u> |
| Net Position of Governmental Activities | <u>\$107,629,343</u> |

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2020

| | General | Public Assistance | Motor Vehicle Gasoline Tax | Developmental Disabilities | Other Governmental Funds | Total Governmental Funds |
|--|--------------------|-------------------|----------------------------|----------------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Property Taxes | \$2,543,846 | \$0 | \$0 | \$3,306,534 | \$6,243,715 | \$12,094,095 |
| Permissive Sales Taxes | 6,009,851 | 0 | 3,511,529 | 0 | 3,258,545 | 12,779,925 |
| Charges for Services | 2,648,018 | 0 | 97,166 | 743,325 | 4,021,031 | 7,509,540 |
| Licenses and Permits | 446,041 | 0 | 0 | 0 | 136,880 | 582,921 |
| Fines and Forfeitures | 337,122 | 0 | 23,554 | 0 | 219,864 | 580,540 |
| Intergovernmental | 2,790,215 | 8,418,320 | 8,315,524 | 5,999,282 | 13,629,164 | 39,152,505 |
| Investment Income | 378,384 | 0 | 5,997 | 0 | 125,423 | 509,804 |
| Rent and Royalties | 215,643 | 0 | 0 | 0 | 635,223 | 850,866 |
| Oil and Gas Lease Bonus | 91,622 | 0 | 0 | 0 | 0 | 91,622 |
| Contributions and Donations | 0 | 0 | 921,000 | 0 | 950 | 921,950 |
| Other | 1,199,461 | 72,244 | 66,204 | 175,578 | 389,769 | 1,903,256 |
| <i>Total Revenues</i> | <i>16,660,203</i> | <i>8,490,564</i> | <i>12,940,974</i> | <i>10,224,719</i> | <i>28,660,564</i> | <i>76,977,024</i> |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | 5,464,095 | 0 | 0 | 0 | 1,436,799 | 6,900,894 |
| Judicial | 4,284,623 | 0 | 0 | 0 | 345,086 | 4,629,709 |
| Public Safety | 217,888 | 0 | 0 | 0 | 12,679,964 | 12,897,852 |
| Public Works | 0 | 0 | 12,666,987 | 0 | 75,252 | 12,742,239 |
| Health | 334,755 | 0 | 0 | 8,872,642 | 4,315,366 | 13,522,763 |
| Human Services | 966,011 | 8,871,077 | 0 | 0 | 5,729,791 | 15,566,879 |
| Conservation and Recreation | 224,700 | 0 | 0 | 0 | 0 | 224,700 |
| Economic Development and Assistance | 140,000 | 0 | 0 | 0 | 1,761,336 | 1,901,336 |
| Other | 653,304 | 0 | 0 | 0 | 0 | 653,304 |
| Capital Outlay | 0 | 0 | 0 | 0 | 1,247,334 | 1,247,334 |
| Debt Service: | | | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 | 1,642,545 | 1,642,545 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 | 392,638 | 392,638 |
| <i>Total Expenditures</i> | <i>12,285,376</i> | <i>8,871,077</i> | <i>12,666,987</i> | <i>8,872,642</i> | <i>29,626,111</i> | <i>72,322,193</i> |
| Excess of Revenues Over (Under) Expenditures | <i>4,374,827</i> | <i>(380,513)</i> | <i>273,987</i> | <i>1,352,077</i> | <i>(965,547)</i> | <i>4,654,831</i> |
| Other Financing Sources (Uses): | | | | | | |
| Transfers In | 0 | 0 | 663,434 | 0 | 4,211,934 | 4,875,368 |
| Transfers Out | (2,703,676) | 0 | (324,326) | (654,664) | (1,192,702) | (4,875,368) |
| <i>Total Other Financing Sources (Uses)</i> | <i>(2,703,676)</i> | <i>0</i> | <i>339,108</i> | <i>(654,664)</i> | <i>3,019,232</i> | <i>0</i> |
| Net Change in Fund Balances | 1,671,151 | (380,513) | 613,095 | 697,413 | 2,053,685 | 4,654,831 |
| <i>Fund Balances Beginning of Year</i> | <i>4,685,233</i> | <i>369,865</i> | <i>4,583,898</i> | <i>7,458,848</i> | <i>17,984,847</i> | <i>35,082,691</i> |
| <i>Fund Balances End of Year</i> | <i>\$6,356,384</i> | <i>(\$10,648)</i> | <i>\$5,196,993</i> | <i>\$8,156,261</i> | <i>\$20,038,532</i> | <i>\$39,737,522</i> |

See accompanying notes to the basic financial statements

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, 2020

Net Change in Fund Balances - Governmental Funds \$4,654,831

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 depreciation exceeded capital outlay in the current period:

| | |
|---------------------------|--------------------|
| Capital Asset Additions | 6,955,735 |
| Current Year Depreciation | <u>(8,509,451)</u> |
| Total | (1,553,716) |

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.

(795,899)

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

706,000

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

| | |
|---------------------------|------------------|
| Delinquent Property Taxes | 939,427 |
| Permissive Sales Tax | 186,359 |
| Intergovernmental | <u>(688,445)</u> |
| Fines and Forfeitures | 41,628 |
| Total | 478,969 |

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 | (1,376) |
| Amortization of Bond Discount | (1,124) |
| Accrued Interest on Debt | 4,948 |
| Total | 2,448 |

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

| | |
|--------------------------|--------------|
| General Obligation Bonds | 1,549,667 |
| OAQDA Loans Payable | 90,796 |
| Capital Leases | <u>2,082</u> |
| Total | 1,642,545 |

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.

(289,992)

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 income (loss) of the internal service funds are allocated among governmental activities.

2,206,553

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 | 3,297,303 |
| OPEB | 14,350 |
| Total | 3,311,653 |

Except for amounts reported as deferred inflows/outflows, changes in the net pension and net OPEB liabilities are reported as pension expense in the Statement of Activities.

| | |
|---------|--------------------|
| Pension | (4,989,731) |
| OPEB | <u>(2,144,817)</u> |
| Total | (7,134,548) |

Change in Net Position of Governmental Activities \$3,228,844

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2020

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------------|--------------------|---|
| | Original | Final Budget | Actual | |
| Revenues | | | | |
| Property Taxes | \$2,501,943 | \$2,549,988 | \$2,549,988 | \$0 |
| Permissive Sales Taxes | 6,127,200 | 6,085,307 | 6,085,307 | 0 |
| Charges for Services | 2,773,934 | 2,639,039 | 2,639,039 | 0 |
| Licenses and Permits | 503,400 | 446,041 | 446,041 | 0 |
| Fines and Forfeitures | 501,171 | 381,965 | 381,965 | 0 |
| Intergovernmental | 3,012,129 | 2,702,475 | 2,702,475 | 0 |
| Investment Income | 350,354 | 485,101 | 485,101 | 0 |
| Rent and Royalties | 123,121 | 124,021 | 124,021 | 0 |
| Oil and Gas Lease Bonus | 250,000 | 91,622 | 91,622 | 0 |
| Other | 172,524 | 1,291,083 | 1,291,083 | 0 |
| <i>Total Revenues</i> | <i>16,315,776</i> | <i>16,796,642</i> | <i>16,796,642</i> | <i>0</i> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Legislative and Executive | 6,565,147 | 5,780,490 | 5,763,226 | 17,264 |
| Judicial | 4,926,444 | 4,410,183 | 4,410,183 | 0 |
| Public Safety | 268,840 | 226,598 | 222,815 | 3,783 |
| Health | 336,990 | 335,955 | 335,955 | 0 |
| Human Services | 1,076,641 | 998,212 | 998,212 | 0 |
| Conservation and Recreation | 224,700 | 224,700 | 224,700 | 0 |
| Economic Development and Assistance | 140,000 | 140,000 | 140,000 | 0 |
| Other | 399,758 | 689,089 | 689,080 | 9 |
| <i>Total Expenditures</i> | <i>13,938,520</i> | <i>12,805,227</i> | <i>12,784,171</i> | <i>21,056</i> |
| Excess of Revenues Over Expenditures | 2,377,256 | 3,991,415 | 4,012,471 | 21,056 |
| Other Financing Sources (Uses) | | | | |
| Advances Out | 0 | (26,000) | (26,000) | 0 |
| Transfers In | 133,684 | 0 | 0 | 0 |
| Transfers Out | (4,117,542) | (2,703,676) | (2,703,676) | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <i>(3,983,858)</i> | <i>(2,729,676)</i> | <i>(2,729,676)</i> | <i>0</i> |
| Net Change in Fund Balance | (1,606,602) | 1,261,739 | 1,282,795 | 21,056 |
| <i>Fund Balance Beginning of Year</i> | <i>1,965,242</i> | <i>1,965,242</i> | <i>1,965,242</i> | <i>0</i> |
| <i>Prior Year Encumbrances Appropriated</i> | <i>68,792</i> | <i>68,792</i> | <i>68,792</i> | <i>0</i> |
| <i>Fund Balance End of Year</i> | <i>\$427,432</i> | <i>\$3,295,773</i> | <i>\$3,316,829</i> | <i>\$21,056</i> |

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2020

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|----------------------------|-------------------------|------------------------|---|
| | Original Budget | Final Budget | Actual | |
| Revenues | | | | |
| Intergovernmental | \$11,488,100 | \$8,418,320 | \$8,418,320 | \$0 |
| Other | 228,665 | 72,244 | 72,244 | 0 |
| <i>Total Revenues</i> | 11,716,765 | 8,490,564 | 8,490,564 | 0 |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | 11,716,765 | 8,744,053 | 8,744,052 | 1 |
| Net Change in Fund Balance | 0 | (253,489) | (253,488) | 1 |
| <i>Fund Balance Beginning of Year</i> | 320,121 | 320,121 | 320,121 | 0 |
| <i>Fund Balance End of Year</i> | <u><u>\$320,121</u></u> | <u><u>\$66,632</u></u> | <u><u>\$66,633</u></u> | <u><u>\$1</u></u> |

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gasoline Tax Fund
For the Year Ended December 31, 2020

| | Budgeted Amounts | | | Variance with Final Budget |
|--|----------------------------|-------------------------|--------------------|---------------------------------------|
| | Original Budget | Final Budget | Actual | |
| Revenues | | | | |
| Permissive Sales Taxes | \$3,000,000 | \$3,502,569 | \$3,502,569 | \$0 |
| Charges for Services | 65,000 | 94,199 | 94,199 | 0 |
| Fines and Forfeitures | 2,500 | 23,554 | 23,554 | 0 |
| Intergovernmental | 4,268,602 | 8,590,605 | 8,590,605 | 0 |
| Investment Income | 0 | 5,997 | 5,997 | 0 |
| Contributions and Donations | 0 | 921,000 | 921,000 | 0 |
| Other | 110,000 | 66,204 | 66,204 | 0 |
| <i>Total Revenues</i> | <i>7,446,102</i> | <i>13,204,128</i> | <i>13,204,128</i> | <i>0</i> |
| Expenditures | | | | |
| Current: | | | | |
| Public Works | 10,311,972 | 13,211,140 | 13,160,562 | 50,578 |
| Excess of Revenues Over (Under) Expenditures | (2,865,870) | (7,012) | 43,566 | 50,578 |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 811,398 | 811,398 | 811,398 | 0 |
| Transfers Out | (324,326) | (324,326) | (324,326) | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <i>487,072</i> | <i>487,072</i> | <i>487,072</i> | <i>0</i> |
| Net Change in Fund Balance | (2,378,798) | 480,060 | 530,638 | 50,578 |
| <i>Fund Balance Beginning of Year</i> | <i>1,488,793</i> | <i>1,488,793</i> | <i>1,488,793</i> | <i>0</i> |
| <i>Prior Year Encumbrances Appropriated</i> | <i>1,125,629</i> | <i>1,125,629</i> | <i>1,125,629</i> | <i>0</i> |
| <i>Fund Balance End of Year</i> | <i>\$235,624</i> | <i>\$3,094,482</i> | <i>\$3,145,060</i> | <i>\$50,578</i> |

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2020

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|--|----------------------------|---------------------------|---------------------------|---|
| | Original Budget | Final Budget | Actual | |
| Revenues | | | | |
| Property Taxes | \$3,325,600 | \$3,311,426 | \$3,311,426 | \$0 |
| Charges for Services | 659,670 | 743,325 | 743,325 | 0 |
| Intergovernmental | 5,627,493 | 5,968,027 | 5,968,027 | 0 |
| Other | 0 | 175,578 | 175,578 | 0 |
| <i>Total Revenues</i> | <i>9,612,763</i> | <i>10,198,356</i> | <i>10,198,356</i> | <i>0</i> |
| Expenditures | | | | |
| Current: | | | | |
| Health | <u>9,679,933</u> | <u>9,010,229</u> | <u>9,010,229</u> | <u>0</u> |
| Excess of Revenues Over (Under) Expenditures | (67,170) | 1,188,127 | 1,188,127 | 0 |
| Other Financing Uses | | | | |
| Transfers Out | (70,000) | (654,664) | (654,664) | 0 |
| Net Change in Fund Balance | (137,170) | 533,463 | 533,463 | 0 |
| <i>Fund Balance Beginning of Year</i> | <i>6,526,463</i> | <i>6,526,463</i> | <i>6,526,463</i> | <i>0</i> |
| <i>Fund Balance End of Year</i> | <i><u>\$6,389,293</u></i> | <i><u>\$7,059,926</u></i> | <i><u>\$7,059,926</u></i> | <i><u>\$0</u></i> |

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2020

| | Business Type Activities - Enterprise Funds | | | Governmental Activities-Internal Service Funds |
|---|---|---------------------|---------------------|--|
| | Sewer | Water | Total | |
| Assets | | | | |
| Current Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$1,971,116 | \$1,696,919 | \$3,668,035 | \$3,651,980 |
| Cash and Cash Equivalents with Fiscal Agents | 0 | 0 | 0 | 4,551,922 |
| Materials and Supplies Inventory | 1,139 | 3,625 | 4,764 | 0 |
| Receivables: | | | | |
| Permissive Sales Taxes | 21,476 | 64,428 | 85,904 | 0 |
| Intergovernmental | 2,249,145 | 201,780 | 2,450,925 | 0 |
| Accounts | 332,638 | 481,908 | 814,546 | 157,086 |
| Interfund | 0 | 0 | 0 | 1,821,000 |
| Prepaid Items | 0 | 9,614 | 9,614 | 0 |
| <i>Total Current Assets</i> | <u>4,575,514</u> | <u>2,458,274</u> | <u>7,033,788</u> | <u>10,181,988</u> |
| Noncurrent Assets: | | | | |
| Restricted Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | 414,604 | 0 | 414,604 | 0 |
| Special Assessments Receivable | 36,755 | 0 | 36,755 | 0 |
| Unamortized Bond Insurance Premiums | 6,744 | 5,816 | 12,560 | 0 |
| Non Depreciable Capital Assets | 11,800,255 | 2,334,923 | 14,135,178 | 0 |
| Depreciable Capital Assets, Net | 19,229,513 | 19,765,489 | 38,995,002 | 0 |
| <i>Total Noncurrent Assets</i> | <u>31,487,871</u> | <u>22,106,228</u> | <u>53,594,099</u> | <u>0</u> |
| <i>Total Assets</i> | <u>36,063,385</u> | <u>24,564,502</u> | <u>60,627,887</u> | <u>10,181,988</u> |
| Deferred Outflows of Resources | | | | |
| Pension | 57,385 | 172,152 | 229,537 | 0 |
| OPEB | 39,571 | 118,719 | 158,290 | 0 |
| Asset Retirement Obligations | 1,166,306 | 0 | 1,166,306 | 0 |
| <i>Total Deferred Outflows of Resources</i> | <u>1,263,262</u> | <u>290,871</u> | <u>1,554,133</u> | <u>0</u> |
| Liabilities | | | | |
| Current Liabilities: | | | | |
| Accounts Payable | 97,471 | 47,593 | 145,064 | 0 |
| Contracts Payable | 220,151 | 43,135 | 263,286 | 0 |
| Accrued Wages and Benefits Payable | 5,871 | 17,039 | 22,910 | 0 |
| Interfund Payable | 0 | 0 | 0 | 1,861,450 |
| Intergovernmental Payable | 23,959 | 229,755 | 253,714 | 0 |
| Retainage Payable | 83,313 | 0 | 83,313 | 0 |
| Claims Payable - Health Benefits | 0 | 0 | 0 | 434,413 |
| Claims Payable - Workers Comp | 0 | 0 | 0 | 93,763 |
| Accrued Interest Payable | 117,710 | 2,219 | 119,929 | 0 |
| Current Portion of Compensated Absences Payable | 12,843 | 44,000 | 56,843 | 0 |
| Current Portion of General Obligation Bonds Payable | 105,000 | 95,000 | 200,000 | 0 |
| Current Portion of Revenue Bonds Payable | 106,000 | 0 | 106,000 | 0 |
| Current Portion of OPWC Loans Payable | 11,766 | 4,875 | 16,641 | 0 |
| Current Portion of Ohio EPA Loan Payable | 30,074 | 653,493 | 683,567 | 0 |
| Payroll Withholdings | 7,698 | 20,418 | 28,116 | 0 |
| <i>Total Current Liabilities</i> | <u>821,856</u> | <u>1,157,527</u> | <u>1,979,383</u> | <u>2,389,626</u> |
| Long-Term Liabilities (Net of Current Portion): | | | | |
| Compensated Absences Payable | 17,784 | 53,497 | 71,281 | 0 |
| Claims Payable - Workers Compensation | 0 | 0 | 0 | 0 |
| General Obligation Bonds Payable | 1,785,480 | 841,142 | 2,626,622 | 0 |
| Revenue Bonds Payable | 8,097,000 | 0 | 8,097,000 | 0 |
| OPWC Loans Payable | 82,355 | 255,781 | 338,136 | 0 |
| Ohio EPA Loan Payable | 2,377,965 | 4,874,825 | 7,252,790 | 0 |
| Asset Retirement Obligations | 1,946,000 | 0 | 1,946,000 | 0 |
| Net Pension Liability | 368,164 | 1,104,489 | 1,472,653 | 0 |
| Net OPEB Liability | 245,475 | 736,428 | 981,903 | 0 |
| <i>Total Long-Term Liabilities</i> | <u>14,920,223</u> | <u>7,866,162</u> | <u>22,786,385</u> | <u>0</u> |
| <i>Total Liabilities</i> | <u>15,742,079</u> | <u>9,023,689</u> | <u>24,765,768</u> | <u>2,389,626</u> |
| Deferred Inflows of Resources | | | | |
| Pension | 83,815 | 251,449 | 335,264 | 0 |
| OPEB | 37,958 | 113,878 | 151,836 | 0 |
| <i>Total Deferred Inflows of Resources</i> | <u>121,773</u> | <u>365,327</u> | <u>487,100</u> | <u>0</u> |
| Net Position | | | | |
| Net Investment in Capital Assets | 18,137,408 | 15,337,977 | 33,475,385 | 0 |
| Restricted for: | | | | |
| Debt Service | 95,193 | 0 | 95,193 | 0 |
| Replacement and Improvement | 155,143 | 0 | 155,143 | 0 |
| Unrestricted | 3,075,051 | 128,380 | 3,203,431 | 7,792,362 |
| <i>Total Net Position</i> | <u>\$21,462,795</u> | <u>\$15,466,357</u> | <u>\$36,929,152</u> | <u>\$7,792,362</u> |

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2020

| | Business Type Activities - Enterprise Funds | | | Governmental Activities-Internal Service Funds |
|---|---|---------------------|---------------------|--|
| | Sewer | Water | Total | |
| | | | | |
| Operating Revenues | | | | |
| Charges for Services | \$1,880,533 | \$4,733,632 | \$6,614,165 | \$9,453,999 |
| Other | 5,575 | 19,344 | 24,919 | 210,322 |
| <i>Total Operating Revenues</i> | <i>1,886,108</i> | <i>4,752,976</i> | <i>6,639,084</i> | <i>9,664,321</i> |
| Operating Expenses | | | | |
| Personal Services | 558,179 | 1,319,176 | 1,877,355 | 0 |
| Contractual Services | 858,754 | 2,370,543 | 3,229,297 | 503,345 |
| Materials and Supplies | 73,049 | 379,980 | 453,029 | 0 |
| Claims - Health | 0 | 0 | 0 | 7,028,465 |
| Claims - Workers' Compensation | 0 | 0 | 0 | 0 |
| Depreciation | 1,304,516 | 1,344,349 | 2,648,865 | 0 |
| Other | 0 | 26,459 | 26,459 | 0 |
| <i>Total Operating Expenses</i> | <i>2,794,498</i> | <i>5,440,507</i> | <i>8,235,005</i> | <i>7,531,810</i> |
| Operating Income (Loss) | (908,390) | (687,531) | (1,595,921) | 2,132,511 |
| Non-Operating Revenues (Expenses) | | | | |
| Permissive Sales Taxes | 83,105 | 249,316 | 332,421 | 0 |
| Investment Income | 0 | 27,268 | 27,268 | 74,042 |
| Interest and Fiscal Charges | (219,455) | (161,989) | (381,444) | 0 |
| Other Non-Operating Revenues | 0 | 27,570 | 27,570 | 0 |
| <i>Total Non-Operating Revenues (Expenses)</i> | <i>(136,350)</i> | <i>142,165</i> | <i>5,815</i> | <i>74,042</i> |
| Gain or (Loss) Before Contributions | (1,044,740) | (545,366) | (1,590,106) | 2,206,553 |
| <i>Capital Contributions</i> | <i>6,278,466</i> | <i>510,376</i> | <i>6,788,842</i> | <i>0</i> |
| Gain (Loss) Before Special Item | 5,233,726 | (34,990) | 5,198,736 | 2,206,553 |
| <i>Special Item - Transfer of Operations</i> | <i>0</i> | <i>291,350</i> | <i>291,350</i> | <i>0</i> |
| Change in Net Position | 5,233,726 | 256,360 | 5,490,086 | 2,206,553 |
| <i>Net Position Beginning of Year - Restated (Note 3)</i> | <i>16,229,069</i> | <i>15,209,997</i> | <i>31,439,066</i> | <i>5,585,809</i> |
| <i>Net Position End of Year</i> | <i>\$21,462,795</i> | <i>\$15,466,357</i> | <i>\$36,929,152</i> | <i>\$7,792,362</i> |

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020

| | Business Type Activities - Enterprise Funds | | | Governmental Activities-Internal Service Funds |
|--|---|---------------------------|---------------------------|--|
| | Sewer | Water | Total | |
| Increase (Decrease) in Cash and Cash Equivalents | | | | |
| Cash Flows from Operating Activities | | | | |
| Cash Received from Customers | \$1,872,935 | \$4,706,318 | \$6,579,253 | \$0 |
| Cash Received from Interfund Services - Health Benefits | 0 | 0 | 0 | 9,453,999 |
| Cash Payments for Employee Services and Benefits | (527,677) | (1,164,120) | (1,691,797) | 0 |
| Cash Payments for Goods and Services | (747,371) | (2,606,040) | (3,353,411) | (503,345) |
| Cash Payments for Claims - Health | 0 | 0 | 0 | (8,839,883) |
| Cash Payments for Claims - Workers' Compensation | 0 | 0 | 0 | (36,855) |
| Other Operating Revenues | 5,575 | 19,344 | 24,919 | 1,949,432 |
| Other Operating Expenses | 0 | (26,459) | (26,459) | 0 |
| Other Non-Operating Revenues | 0 | 27,570 | 27,570 | 0 |
| <i>Net Cash Provided by Operating Activities</i> | <u>603,462</u> | <u>956,613</u> | <u>1,560,075</u> | <u>2,023,348</u> |
| Cash Flows from Noncapital Financing Activities | | | | |
| Cash Received from Interfund Loans | 0 | 0 | 0 | 2,040,450 |
| Cash Payments for Interfund Loans | 0 | 0 | 0 | (2,328,803) |
| Permissive Sales Taxes | <u>81,557</u> | <u>244,671</u> | <u>326,228</u> | <u>0</u> |
| <i>Net Cash Provided by (Used for) Noncapital Financing Activities</i> | <u>81,557</u> | <u>244,671</u> | <u>326,228</u> | <u>(288,353)</u> |
| Cash Flows from Capital and Related Financing Activities | | | | |
| Payments for Capital Acquisitions | (8,554,394) | (1,951,417) | (10,505,811) | 0 |
| Revenue Bonds Issued | 2,894,000 | 0 | 2,894,000 | 0 |
| OPWC Loans Issued | 0 | 255,781 | 255,781 | 0 |
| Ohio EPA Loans Issued | 3,027,617 | 182,356 | 3,209,973 | 0 |
| Tap-In Fees | 36,000 | 60,376 | 96,376 | 0 |
| Capital Grants | 3,494,606 | 1,072,000 | 4,566,606 | 0 |
| Special Assessments | 12,642 | 0 | 12,642 | 0 |
| Principal Paid on Debt: | | | | |
| General Obligation Bonds | (100,000) | (95,000) | (195,000) | 0 |
| Revenue Bonds | (102,000) | 0 | (102,000) | 0 |
| OPWC Loans | (11,766) | (15,434) | (27,200) | 0 |
| Ohio EPA Loans | (1,010,548) | (629,408) | (1,639,956) | 0 |
| Interest and Fiscal Charges Paid on Debt | <u>(218,840)</u> | <u>(161,637)</u> | <u>(380,477)</u> | <u>0</u> |
| <i>Net Cash Used for Capital and Related Financing Activities</i> | <u>(532,683)</u> | <u>(1,282,383)</u> | <u>(1,815,066)</u> | <u>0</u> |
| Cash Flows from Investing Activities | | | | |
| Interest | <u>0</u> | <u>27,268</u> | <u>27,268</u> | <u>74,042</u> |
| <i>Net Increase (Decrease) in Cash and Cash Equivalents</i> | <u>152,336</u> | <u>(53,831)</u> | <u>98,505</u> | <u>1,809,037</u> |
| Cash and Cash Equivalents Beginning of Year | <u>2,233,384</u> | <u>1,750,750</u> | <u>3,984,134</u> | <u>6,394,865</u> |
| Cash and Cash Equivalents End of Year | <u>\$2,385,720</u> | <u>\$1,696,919</u> | <u>\$4,082,639</u> | <u>\$8,203,902</u> |

(Continued)

Jefferson County, Ohio
Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2020

| | Business Type Activities - Enterprise Funds | | | Governmental Activities-Internal Service Fund |
|--|---|------------------|--------------------|---|
| | Sewer | Water | Total | |
| Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities | | | | |
| Operating Income (Loss) | (\$908,390) | (\$687,531) | (\$1,595,921) | \$2,132,511 |
| Adjustments: | | | | |
| Depreciation | 1,304,516 | 1,344,349 | 2,648,865 | 0 |
| Non-Operating Revenues | 0 | 27,570 | 27,570 | 0 |
| Changes in Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources: | | | | |
| Increase in Accounts Receivable | (7,598) | (27,314) | (34,912) | (78,634) |
| Decrease in Prepaid Items | 4,505 | 9,007 | 13,512 | 0 |
| Decrease in Deferred Outflows of Resources - Pension | 79,847 | 239,544 | 319,391 | 0 |
| Decrease in Deferred Outflows of Resources - OPEB | 35,273 | 105,815 | 141,088 | 0 |
| Decrease in Deferred Outflows of Resources - Asset Retirement Obligations | 110,633 | 0 | 110,633 | 0 |
| Increase in Accounts Payable | 68,264 | 28,021 | 96,285 | 0 |
| (Decrease) in Accrued Wages and Benefits Payable | (8,233) | (13,847) | (22,080) | 0 |
| (Decrease) in Interfund Payable | 0 | (2,642) | (2,642) | 0 |
| Increase (Decrease) in Intergovernmental Payable | (483) | 109,506 | 109,023 | 0 |
| (Accrue) in Claims Payable - Health | 0 | 0 | 0 | 6,326 |
| Decrease in Claims Payable - Workers' Compensation | 0 | 0 | 0 | (36,855) |
| Increase in Payroll Withholdings Liability | 3,908 | 12,611 | 16,519 | 0 |
| Increase (Decrease) in Compensated Absences Payable | (6,134) | 29,457 | 23,323 | 0 |
| Increase in Net Pension Liability | 8,340 | 25,021 | 33,361 | 0 |
| Increase in Net OPEB Liability | 14,937 | 44,812 | 59,749 | 0 |
| Decrease in Deferred Inflows of Resources - Pension | (70,010) | (210,029) | (280,039) | 0 |
| Decrease in Deferred Inflows of Resources - OPEB | (25,913) | (77,737) | (103,650) | 0 |
| <i>Net Cash Provided by Operating Activities</i> | <u>\$603,462</u> | <u>\$956,613</u> | <u>\$1,560,075</u> | <u>\$2,023,348</u> |

Noncash Activities:

The Sewer Fund had prior year accruals for contracts payable in the amount of \$150,551.

The Sewer Fund has contracts payable for capital assets in the amount of \$220,151.

The Sewer Fund has retainage payable for capital assets in the amount of \$83,313.

The Sewer Fund has capital contributions in the amount of \$498,715.

The Sewer Fund has capital grants receivable in the amount of \$2,249,145.

The Water Fund had prior year accruals for contracts payable in the amount of \$499,583.

The Water Fund has contracts payable for capital assets in the amount of \$43,135.

The Water Fund had prior year accruals for capital grants in the amount of \$622,000.

The Water Fund has reported a special item which includes capital assets,

net of accumulated depreciation, acquired through a transfer of operations with the Village of Richmond in the amount \$89,570.

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2020

| | <u>Custodial</u> |
|--|---------------------|
| Assets | |
| Equity in Pooled Cash and Cash Equivalents | \$3,811,647 |
| Cash and Cash Equivalents in Segregated Accounts | 738,802 |
| Receivables: | |
| Property Taxes | 80,252,408 |
| Accounts | 385,487 |
| Special Assessments | 775,726 |
| Intergovernmental | <u>3,127,727</u> |
| <i>Total Assets</i> | <u>89,091,797</u> |
| Liabilities | |
| Intergovernmental Payable | <u>5,827,469</u> |
| Deferred Inflows of Resources | |
| Property Taxes | <u>67,565,938</u> |
| Net Position | |
| Restricted for Individuals, Organizations, and Other Governments | <u>\$15,698,390</u> |

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2020

| | Custodial |
|--|---------------------|
| Additions | |
| Intergovernmental | \$11,831,640 |
| Amounts Received as Fiscal Agent | 7,545,711 |
| Licenses, Permits and Fees Collected for Other Governments | 8,029,845 |
| Fines and Forfeitures for Other Governments | 1,454,341 |
| Property Tax Collections for Other Governments | 63,804,849 |
| Special Assessment Collections for Other Governments | 392,605 |
| Miscellaneous | <u>52,850</u> |
| <i>Total Additions</i> | <u>93,111,841</u> |
| Deductions | |
| Distributions to the State of Ohio | 9,516,318 |
| Distributions of State Funds to Other Governments | 6,339,226 |
| Property Tax Distributions to Other Governments | 60,755,260 |
| Special Assessment Distributions to Other Governments | 369,729 |
| Distribution of Federal Funds to Other Governments | 4,744,386 |
| Distributions as Fiscal Agent | <u>7,053,839</u> |
| <i>Total Deductions</i> | <u>88,778,758</u> |
| Change in Fiduciary Net Position | 4,333,083 |
| <i>Net Position Beginning of Year</i> | <u>11,365,307</u> |
| <i>Net Position End of Year</i> | <u>\$15,698,390</u> |

See accompanying notes to the basic financial statements

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Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 composed 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.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 are 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 composed 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.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 Commission is presented as part of the fiscal agent custodial fund. Additional information on the joint venture is presented in Note 21.

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 22.

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 23.

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 24.

County Risk Sharing Authority (COPSA)
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.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

a. Basis of Presentation

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

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 (MVGТ) 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 federal coronavirus relief funding distributed to other governments; and for various fines and fees collected and distributed through the courts for the benefit of others.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 funds 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, 2020

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, as well as asset retirement obligations. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 14 and 15. The deferred outflows of resources related to asset retirement obligations is originally measured at the amount of the corresponding liability. This amount is expensed in a systematic and rational manner over the tangible asset's useful life.

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, 2020, but which were levied to finance 2021 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, and fines and forfeitures. 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 14 and 15)

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 2020 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 pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net position 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.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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.”

During 2020, investments were limited to mutual funds, United States Treasury Notes, STAR Ohio, commercial paper, municipal securities, 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 2020 amounted to \$378,384, which includes \$353,267 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 2020, 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 2020, 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 \$100 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 Self Insurance – Health Internal Service Fund made disbursements in excess of its equity interest in the cash management pool. The amounts of these excesses are reported as an interfund payable to the General 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, for monies held by a fiscal agent that are held in trust for the benefit of the County Children’s Home, and as required by the County’s revenue bond covenants.

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,

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 expensed/expended when used.

k. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2020, 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

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:

| Description | Governmental Activities Estimated Lives | Business Type Activities 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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 and compensated absences 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.

Jefferson County, Ohio
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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.

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

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 2021 appropriations, which exceed estimated resources, as well as program encumbrances.

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

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 2020, the County reported a special item for its acquisition of the water system of the Village of Richmond through a transfer of operations. See Note 27 for more information.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 PRINCIPLES

For 2020, the County implemented the Governmental Accounting Standard Board's (GASB) Statement No. 83, Certain Asset Retirement Obligations. GASB Statement 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. The implementation of GASB Statement No. 83 had the following effect on net position as of December 31, 2019:

| | Governmental Activities | Business-Type Activities | Total |
|--|----------------------------|-----------------------------|----------------------|
| Net Position, December 31, 2019 | \$104,400,499 | \$32,108,127 | \$136,508,626 |
| Restatement | | | |
| Deferred Outflows of Resources - | | | |
| Asset Retirement Obligation | 0 | 1,276,939 | 1,276,939 |
| Other Amounts Due in More Than One Year | 0 | (1,946,000) | (1,946,000) |
| Net Position, December 31, 2019 Restated | <u>\$104,400,499</u> | <u>\$31,439,066</u> | <u>\$135,839,565</u> |
| | Sewer | Water | Total |
| Net Position, December 31, 2019 | \$16,898,130 | \$15,209,997 | \$32,108,127 |
| Restatement | | | |
| Deferred Outflows of Resources - | | | |
| Asset Retirement Obligation | 1,276,939 | 0 | 1,276,939 |
| Asset Retirement Obligation Payable | (1,946,000) | 0 | (1,946,000) |
| Net Position, December 31, 2019 Restated | <u>\$16,229,069</u> | <u>\$15,209,997</u> | <u>\$31,439,066</u> |

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).

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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. Transfers in and transfers out that are balance sheet transactions (GAAP) as opposed to operating transactions (Budget).
7. 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.
8. The investment market value adjustment is the amount recorded to bring investments to market value on the balance sheet (GAAP basis) that is not recorded on the budgetary (Cash basis)

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

| | General | Public Assistance | MVGT | Developmental Disabilities |
|----------------------------------|--------------------|--------------------|------------------|----------------------------|
| GAAP Basis | \$1,671,151 | (\$380,513) | \$613,095 | \$697,413 |
| Net Adjustment for | | | | |
| Revenue Accruals | 2,535,077 | 0 | 559,082 | (31,255) |
| Unrecorded Cash - Beginning | (494,025) | 0 | 0 | 0 |
| Unrecorded Cash - Ending | (173,927) | 0 | 0 | 0 |
| Custodial Allocation - Beginning | (750,425) | 0 | 0 | 79,875 |
| Custodial Allocation - Ending | (632,083) | 0 | 0 | (74,983) |
| Investment Market | | | | |
| Value Adjustment - Beginning | (89,820) | 0 | 0 | 0 |
| Investment Market | | | | |
| Value Adjustment - Ending | (258,358) | 0 | 0 | 0 |
| Advances Out | (26,000) | 0 | 0 | 0 |
| Transfers In | 0 | 0 | (147,964) | 0 |
| Net Adjustment for | | | | |
| Expenditure Accruals | (427,292) | 164,902 | (2,337) | (137,587) |
| Encumbrances | (71,503) | (37,877) | (491,238) | 0 |
| Budget Basis | <u>\$1,282,795</u> | <u>(\$253,488)</u> | <u>\$530,638</u> | <u>\$533,463</u> |

NOTE 5 - ACCOUNTABILITY

The Permanent Improvement Capital Projects Fund had a deficit fund balance as of December 31, 2020 in the amount of (\$431,360). The deficit in the Permanent Improvement Capital Projects Fund is due to accruals until revenues and other resources are available to finance the programs. Funds generally receive transfers from the General Fund when cash is needed rather than when accruals occur.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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
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- 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 \$3,000 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, 2020, the County's Self Insurance – Health internal service fund had a \$4,551,922 balance with Jefferson Health Plan, a risk sharing, claims servicing, and insurance purchasing pool (See Note 24). 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 County, Ohio
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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, 2020, the County had the following investments:

| Measurement/Investment | Measurement Amount | Maturity | Rating* | Percent of Total Investments |
|------------------------------------|-----------------------|-----------------------|---------|------------------------------------|
| <u>Net Asset Value Per Share</u> | | | | |
| STAR Ohio | \$2,963,451 | 55.8 days | AAA | 13.29% |
| <u>Fair Value Level One Inputs</u> | | | | |
| Mutual Funds | 1,239,418 | N/A | N/A | 5.56% |
| <u>Fair Value Level Two Inputs</u> | | | | |
| United States Treasury Notes | 654,055 | Less than six months | AA+ | 2.93% |
| United States Treasury Notes | 707,546 | Less than one year | AA+ | 3.17% |
| United States Treasury Notes | 4,731,196 | Less than three years | AA+ | 21.21% |
| United States Treasury Notes | 3,901,384 | Less than five years | AA+ | 17.50% |
| Negotiable Certificates of Deposit | 1,243,150 | Less than six months | N/A | 5.57% |
| Negotiable Certificates of Deposit | 496,451 | Less than one year | N/A | 2.23% |
| Negotiable Certificates of Deposit | 2,783,480 | Less than three years | N/A | 12.48% |
| Negotiable Certificates of Deposit | 1,830,239 | Less than five years | N/A | 8.21% |
| Commercial Paper | 1,598,668 | Less than six months | P-1 | 7.17% |
| Municipal Securities | 150,552 | Less than one year | SP-1+ | 0.68% |
| Total Fair Value Level Two Inputs | 18,096,721 | | | |
| Total Investments | \$22,299,590 | | | 100.00% |

* Applicable investments rated by either Standard & Poor's or Moody's Investor Services.

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, 2020. 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.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

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

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

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

Concentration of Credit Risk: The County places no limit on the amount that may be invested in any one issuer. The percentage of total investments is listed in the 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 2020 for real and public utility property taxes represents collections of 2019 taxes.

2020 real property taxes are levied after October 1, 2020, on the assessed value as of January 1, 2020, the lien date. Assessed values are established by the State Law at 35 percent of appraised market value. 2020 real property taxes are collected in and intended to finance 2021.

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. 2020 public utility property taxes became a lien December 31, 2019, are levied after October 1, 2020, and are collected in 2021 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2020, was \$11.05 per \$1,000 of assessed value. The assessed values of real and public utility personal property upon which 2020 property tax receipts were based are as follows:

| | |
|----------------------------------|-------------------------------|
| Real Property | \$1,174,937,240 |
| Public Utility Personal Property | <u>387,781,000</u> |
| Total Assessed Property Value | <u><u>\$1,562,718,240</u></u> |

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through 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 delinquencies

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

which were measurable as of December 31, 2020, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2020 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 \$64,201.

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, 2020, consisted of taxes, special assessments, interfund, 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 \$2,792,025 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 \$36,755. The County has \$3,498 in delinquent special assessments at December 31, 2020.

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, 2020

Governmental Activities

| | |
|--|-------------------------|
| Jail Operating Levy - Detention | \$211,604 |
| Indigent Fee Reimbursement | 89,667 |
| Homestead/Rollback, SB 3 and HB 66 Reimbursement | 734,987 |
| Local Government Funding | 480,367 |
| Motor Vehicle License and Gas Tax | 2,340,041 |
| Gasoline Sales to Other Governments | 5,609 |
| Casino Tax Revenue | 372,508 |
| Public Assistance Grants | 414,563 |
| Child Support Enforcement Agency Grants | 242,084 |
| Miscellaneous Local Fund (Airpark) Grants | 249,975 |
| MVGT Fund Grants | 626,682 |
| Mental Health Fund Grants | 1,063,308 |
| Court/Corrections Fund Grants | 326,800 |
| Permissive Sheriff Fund Grants | 21,529 |
| Children Services Fund Grants | 735,374 |
| Developmental Disabilities Fund Grants | 1,498,902 |
| Jail Operating Levy Fund Grants | 8,550 |
| FEMA Fund Grants | 13,259 |
| Total Governmental Activities | <u>9,435,809</u> |

Business Type Activities

| | |
|---------------------------------------|----------------------------|
| Sewer | 2,249,145 |
| Water | 201,780 |
| Total Business Type Activities | <u>2,450,925</u> |
| Total | <u>\$11,886,734</u> |

NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020, was as follows:

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

| | Balance 12/31/2019 | Additions | Reductions | Balance 12/31/2020 |
|--|-----------------------|--------------------|----------------------|-----------------------|
| <u>Governmental Activities:</u> | | | | |
| Non Depreciable Capital Assets: | | | | |
| Land | \$3,910,848 | \$0 | \$0 | \$3,910,848 |
| Construction in Progress | 3,743,868 | 157,620 | (3,713,923) | 187,565 |
| Total Non Depreciable Capital Assets | <u>7,654,716</u> | <u>157,620</u> | <u>(3,713,923)</u> | <u>4,098,413</u> |
| Depreciable Capital Assets: | | | | |
| Land Improvements | 1,017,302 | 0 | 0 | 1,017,302 |
| Buildings and Improvements | 60,643,735 | 2,533,094 | 0 | 63,176,829 |
| Machinery and Equipment | 18,928,780 | 610,274 | (11,700) | 19,527,354 |
| Infrastructure | 127,243,724 | 7,590,972 | (2,414,992) | 132,419,704 |
| Vehicles | 5,750,469 | 483,698 | (148,429) | 6,085,738 |
| Total Depreciable Capital Assets | <u>213,584,010</u> | <u>11,218,038</u> | <u>(2,575,121)</u> | <u>222,226,927</u> |
| Accumulated Depreciation: | | | | |
| Land Improvements | (233,133) | (52,467) | 0 | (285,600) |
| Buildings and Improvements | (29,882,043) | (1,880,729) | 0 | (31,762,772) |
| Machinery and Equipment | (13,264,954) | (1,043,380) | 11,700 | (14,296,634) |
| Infrastructure | (50,842,475) | (5,130,262) | 1,626,481 | (54,346,256) |
| Vehicles | (3,856,700) | (402,613) | 141,041 | (4,118,272) |
| Total Accumulated Depreciation | <u>(98,079,305)</u> | <u>(8,509,451)</u> | <u>1,779,222</u> | <u>(104,809,534)</u> |
| Total Depreciable Capital Assets, Net | <u>115,504,705</u> | <u>2,708,587</u> | <u>(795,899)</u> | <u>117,417,393</u> |
| Governmental Capital Assets, Net | <u>\$123,159,421</u> | <u>\$2,866,207</u> | <u>(\$4,509,822)</u> | <u>\$121,515,806</u> |

Capital asset additions for infrastructure includes capital contributions in the amount of \$706,000.

Depreciation expense was charged to governmental activities as follows:

Governmental Activities:

General Government:

| | |
|-------------------------------------|--------------------|
| Legislative and Executive | \$662,952 |
| Judicial | 150,599 |
| Public Safety | 1,364,193 |
| Public Works | 5,328,568 |
| Health | 413,441 |
| Human Services | 165,411 |
| Economic Development and Assistance | 411,762 |
| Conservation and Recreation | <u>12,525</u> |
| Total Depreciation Expense | <u>\$8,509,451</u> |

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

| | Balance 12/31/2019 | Additions | Reductions | Balance 12/31/2020 |
|---|----------------------------|---------------------------|---------------------------|----------------------------|
| <u>Business Type Activities:</u> | | | | |
| Non Depreciable Capital Assets: | | | | |
| Land | \$279,700 | \$0 | \$0 | \$279,700 |
| Construction in Progress | 3,729,598 | 10,546,380 | (420,500) | 13,855,478 |
| Total Non Depreciable Capital Assets | <u>4,009,298</u> | <u>10,546,380</u> | <u>(420,500)</u> | <u>14,135,178</u> |
| Depreciable Capital Assets: | | | | |
| Buildings and Improvements | 1,093,788 | 0 | 0 | 1,093,788 |
| Machinery and Equipment | 2,475,535 | 471,184 | 0 | 2,946,719 |
| Infrastructure | 94,334,579 | 164,406 | 0 | 94,498,985 |
| Vehicles | 653,821 | 29,091 | 0 | 682,912 |
| Total Depreciable Capital Assets | <u>98,557,723</u> | <u>664,681</u> | <u>0</u> | <u>99,222,404</u> |
| Accumulated Depreciation: | | | | |
| Buildings and Improvements | (715,515) | (36,550) | 0 | (752,065) |
| Machinery and Equipment | (1,265,276) | (164,278) | 0 | (1,429,554) |
| Infrastructure | (55,152,309) | (2,373,734) | 0 | (57,526,043) |
| Vehicles | (445,437) | (74,303) | 0 | (519,740) |
| Total Accumulated Depreciation | <u>(57,578,537)</u> | <u>(2,648,865)</u> | <u>0</u> | <u>(60,227,402)</u> |
| Total Depreciable Capital Assets, Net | <u>40,979,186</u> | <u>(1,984,184)</u> | <u>0</u> | <u>38,995,002</u> |
| Business Type Capital Assets, Net | <u><u>\$44,988,484</u></u> | <u><u>\$8,562,196</u></u> | <u><u>(\$420,500)</u></u> | <u><u>\$53,130,180</u></u> |

Capital asset additions for construction in progress includes capital contributions for the Sewer Fund in the amount of \$498,715. Capital asset additions for infrastructure include assets acquired by the Water Fund through a transfer of operations (See Note 27).

NOTE 12 - ASSET RETIREMENT OBLIGATIONS

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their waste water treatment facilities. These public safety issues would include removing/filling any tankage, cleaning/removing certain equipment, and backfilling certain exposed areas. This asset retirement obligation (ARO) of \$1,946,000 associated with the County waste water treatment facilities, and related infrastructure, were estimated by the County's contracted engineering firm. The estimated remaining useful life of these facilities ranges from 3 years to 33 years.

NOTE 13 - 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 (CORS) for liability, property, and crime insurance, the County has addressed these various types of risk.

CORS, 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. CORS was established May 12, 1987, and has grown to sixty-six member counties and forty-four county-affiliated public entities.

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

| <u>Type of Coverage</u> | <u>Amount</u> |
|---|-------------------|
| Liability: | |
| General: | |
| Bodily Injury, Property Damage, etc. | \$1,000,000 |
| Products and Completed Operations | 1,000,000 |
| Medical Payments Limit | 5,000/50,000 |
| Foster Parents | 6,000,000 |
| Attorney Disciplinary Proceedings | 25,000 |
| Law Enforcement: | |
| Occurrence or Wrongful Acts Limit | 1,000,000 |
| Auto: | |
| Bodily Injury, Property Damage, etc. | 1,000,000 |
| Medical Payments Limit | 5,000/50,000 |
| Errors and Omissions: | |
| Wrongful Acts Limit | 1,000,000 |
| Back Wages Limit | 100,000 |
| Errors and Omissions | 1,000,000 |
| Excess: | |
| Excess Liability Limit | 5,000,000 |
| Property: | |
| Direct Physical Loss or Damage, and Collapse: | |
| Real and Personal Property | 207,228,192 |
| Contractor's Equipment | Actual Cash Value |
| Electronic Data Processing Equipment | |
| Media | 250,000 |
| Extra Expense | 25,000 |
| Fine Arts | 1,000,000 |
| Mobile Medical Equipment | 250,000 |
| Property in Transit | 100,000 |
| Extra Expense/Business Income | 2,500,000 |
| Flood Damage | 100,000,000 |
| Earthquake Damage | 100,000,000 |
| Valuable Papers | 2,500,000 |
| Auto Physical Damage | Actual Cash Value |
| Automatic Acquisitions | 5,000,000 |
| Unintentional Omissions | 250,000 |
| Service Interruption | 2,500,000 |
| Pollutant Cleanup/Removal | 10,000 |
| Equipment Breakdown: | |
| Equipment Breakdown | 100,000,000 |
| Sublimits: | |
| Demolition & Increased Cost of Construction | 5,000,000 |
| Perishable Goods | 500,000 |
| Expediting Goods | 500,000 |
| EDP Extra Response | 25,000 |
| Data Restoration | 100,000 |
| Hazardous Substances | 250,000 |
| Amonia Contamination, CFC Refrigerants | 500,000 |

(continued)

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

| <u>Type of Coverage (Continued)</u> | <u>Amount</u> |
|--|-----------------|
| Privacy and Security Liability: | |
| Third Party | \$1,000,000 |
| Privacy Response Expense | 500,000 |
| Claims Expense, Regulatory Proceedings and Penalties | 250,000 |
| PCI-DSS Assessments | 250,000 |
| Time Element Coverage: | |
| Gross Earnings/Extra Expense | 2,500,000 |
| Contingent Business Interruption | 100,000 |
| Crime: | |
| Employee Dishonesty | 1,000,000 |
| Individual Public Official Bond Excess | 250,000 |
| Dog Warden Blanket Bond | 2,000 |
| Money and Securities (Inside & Outside) | 1,000,000 |
| Money Orders & Counterfeit Paper | 1,000,000 |
| Depositor's Forgery | 1,000,000 |
| Fund Transfer Fraud | 500,000 |
| Computer Fraud | 500,000 |
| Claims Expense | 1,000 |
| Employer Stop Gap Liability | 1,000,000 |
| Employee Benefits Liability | 1,000,000 |
| 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 24). 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.

Jefferson County, Ohio
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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 2020, and employees have the choice of two third-party administrators within the consortium, Self-Funded Plans, Inc. or the Health Plan. The County pays \$1,532 per month for every eligible employee regardless of what coverage the employee has chosen (\$1,462 for the premium and \$70 for debt reduction). The employee share of the premium for Self-Funded Plans, Inc. is \$139 per month for single, and \$184 per month for family. The employee share of the premium for the Health Plan is \$93 per month for single, and \$129 per month for family. Jefferson Health Plan administers the health, dental, and vision insurance plan.

The claims liabilities of \$434,413 for health insurance and \$93,763 for workers' compensation reported in the self-insurance – health and self-insurance – workers' compensation internal service funds, respectively at December 31, 2020, 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 | | | | |
| 2019 | \$688,369 | \$10,295,553 | \$10,555,835 | \$428,087 |
| 2020 | 428,087 | 7,185,551 (1) | 7,179,225 (2) | 434,413 |
| Self Insurance - Workers' Compensation | | | | |
| 2019 | 145,160 | 3,464 | 18,006 | 130,618 |
| 2020 | 130,618 | 0 | 36,855 | 93,763 |
| (1) Claims Expense | | \$7,028,465 | | |
| + Stop Loss Receivable | | 157,086 | | |
| Current Year Claims | | <u><u>\$7,185,551</u></u> | | |
| (2) Cash Payments for Claims | | | \$8,839,883 | |
| - Stop Loss Received for 2020 Claims | | | (1,660,658) | |
| Claims Payments | | | <u><u>\$7,179,225</u></u> | |

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 14 - 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/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/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/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 pension/OPEB asset* or a long-term *net pension/OPEB 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 15 for the required OPEB disclosures.

Plan Description – Ohio Public Employees Retirement System (OPERS)

County Employees, other than certified teachers, 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

Jefferson County, Ohio
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benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional 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 <https://www.opers.org/financial/reports.shtml>, 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 traditional 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 relevant member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS Comprehensive Annual Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

| Group A | Group B | Group C |
|--|--|--|
| Eligible to retire prior to January 7, 2013 or five years after January 7, 2013 | 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013 | 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 |
| Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 | Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 | Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35 |
| Law Enforcement | 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 |
| Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 | Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 | Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 |

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. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

Jefferson County, Ohio
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When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). 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 on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost of living adjustment is 3 percent. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that 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 annuitization of the benefit (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.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

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

| | <u>State and Local</u> | <u>Law Enforcement</u> |
|--|----------------------------|----------------------------|
| 2020 | | |
| Employer | 14.0 % | 18.1 % |
| Employee * | 10.0 % | ** |
| 2020 | | |
| Employer: | | |
| Pension *** | 14.0 % | 18.1 % |
| Post-employment Health Care Benefits *** | 0.0 | 0.0 |
| <hr/> | <hr/> | <hr/> |
| Total Employer | 14.0 % | 18.1 % |
| <hr/> | <hr/> | <hr/> |
| Employee | 10.0 % | 13.0 % |
| <hr/> | <hr/> | <hr/> |

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

** 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.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

*** 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 2020, the County's contractually required contribution was \$3,394,317 for the traditional plan and \$37,505 for the member-directed plan. Of these amounts, \$324,368 is reported as an intergovernmental payable for the traditional plan and \$4,957 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 cost-sharing 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 www.strsoh.org.

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. 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. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2023, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit at any age.

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. The member determines how to allocate the member and employer money among various investment choices offered by STRS. 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 is deposited into the member's DC account and the remaining 2 percent is applied 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

Jefferson County, Ohio
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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 at age fifty and after termination of employment.

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. New members 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. Eligible survivors of members who die before service retirement may qualify for monthly benefits. 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 2020 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2020, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$93,206 for 2020. Of this amount, \$2,262 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, 2019, and the net pension liability for STRS was measured as of June 30, 2020. 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 | 0.17136288% | 0.00615685% | |
| Prior Measurement Date | <u>0.17535752%</u> | <u>0.00640576%</u> | |
| Change in Proportionate Share | <u>-0.00399464%</u> | <u>-0.00024891%</u> | |
| Proportionate Share of the: | | | |
| Net Pension Liability | \$33,871,034 | \$1,489,738 | \$35,360,772 |
| Pension Expense | 5,066,740 | 185,924 | 5,252,664 |

Jefferson County, Ohio
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2020 pension expense for the member-directed defined contribution plan was \$37,505.

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | OPERS | | |
|---|---------------------------|-------------------------|---------------------------|
| | <u>Traditional Plan</u> | <u>STRS</u> | <u>Total</u> |
| Deferred Outflows of Resources | | | |
| Differences between expected and actual experience | \$0 | \$3,342 | \$3,342 |
| Changes of assumptions | 1,809,108 | 79,970 | 1,889,078 |
| Net difference between projected and actual earnings on pension plan investments | 0 | 72,446 | 72,446 |
| Changes in proportion and differences between County contributions and proportionate share of contributions | 75,946 | 38,104 | 114,050 |
| County contributions subsequent to the measurement date | <u>3,394,317</u> | <u>50,565</u> | <u>3,444,882</u> |
| Total Deferred Outflows of Resources | <u>\$5,279,371</u> | <u>\$244,427</u> | <u>\$5,523,798</u> |
| Deferred Inflows of Resources | | | |
| Differences between expected and actual experience | \$428,252 | \$9,526 | \$437,778 |
| Net difference between projected and actual earnings on pension plan investments | 6,756,510 | 0 | 6,756,510 |
| Changes in proportion and differences between County contributions and proportionate share of contributions | <u>526,291</u> | <u>62,969</u> | <u>589,260</u> |
| Total Deferred Inflows of Resources | <u>\$7,711,053</u> | <u>\$72,495</u> | <u>\$7,783,548</u> |

\$3,444,882 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 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

| Year Ending December 31: | OPERS | | Total |
|--------------------------|-----------------------------|-------------------------|-----------------------------|
| | Traditional Plan | STRS | |
| 2021 | (\$1,052,968) | \$46,989 | (\$1,005,979) |
| 2022 | (2,370,035) | 12,581 | (2,357,454) |
| 2023 | 279,784 | 39,807 | 319,591 |
| 2024 | <u>(2,682,780)</u> | <u>21,990</u> | <u>(2,660,790)</u> |
| Total | <u>(\$5,825,999)</u> | <u>\$121,367</u> | <u>(\$5,704,632)</u> |

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the value 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, 2019, 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, 2019, are presented below.

| OPERS Traditional Plan | |
|---|--|
| Wage Inflation | 3.25 percent |
| Future Salary Increases, including inflation | 3.25 to 10.75 percent including wage inflation |
| COLA or Ad Hoc COLA: | |
| Pre-January 7, 2013 Retirees | 3 percent, simple |
| Post-January 7, 2013 Retirees | 1.4 percent, simple through 2020, then 2.15 percent, simple |
| Investment Rate of Return | 7.2 percent |
| Actuarial Cost Method | Individual Entry Age |

In October 2019, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 3 percent simple through 2018 then 2.15 simple to 1.4 percent simple through 2020 the 2.15 percent simple.

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 males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are

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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.

During 2019, 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 17.2 percent for 2019.

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 long-term expected 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. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

| Asset Class | Target Allocation | Weighted Average Long-Term Expected Real Rate of Return (Arithmetic) |
|------------------------|-------------------|--|
| Fixed Income | 25.00 % | 1.83 % |
| Domestic Equities | 19.00 | 5.75 |
| Real Estate | 10.00 | 5.20 |
| Private Equity | 12.00 | 10.70 |
| International Equities | 21.00 | 7.66 |
| Other investments | 13.00 | 4.98 |
| Total | 100.00 % | 5.61 % |

Discount Rate The discount rate used to measure the total pension liability was 7.2 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 for the traditional pension plan, combined plan and member-directed plan was applied to all periods of projected benefit payments to determine the total pension liability.

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Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 7.2 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (6.2 percent) or one-percentage-point higher (8.2 percent) than the current rate:

| | 1% Decrease (6.20%) | Current Discount Rate (7.20%) | 1% Increase (8.20%) |
|------------------------|--|-------------------------------------|------------------------|
| | County's proportionate share of the net pension liability | | |
| OPERS Traditional Plan | \$55,864,299 | \$33,871,034 | \$14,099,738 |

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2020, actuarial valuation are presented as follows:

| | |
|--------------------------------------|--|
| 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 (COLA) | 0.0 percent, effective July 1, 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 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 males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the July 1 2020, 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:

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| Asset Class | Allocation | 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, but does not include investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations 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, 2020. 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, 2020. 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, 2020.

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 | \$2,121,128 | \$1,489,738 | \$954,688 |

NOTE 15 - POST-EMPLOYMENT BENEFITS

See Note 14 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.

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OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment 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 separation, 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 with a minimum age of 60, or generally 30 years of qualifying service at any age. 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 Comprehensive Annual Financial Report 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 <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority allowing 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. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, 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. For 2020, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. 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 2020 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 \$15,002 for 2020. Of this amount, \$1,416 is reported as an intergovernmental payable.

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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. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org 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. All benefit recipients 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, 2020, 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, 2018, rolled forward to the measurement date of December 31, 2019, 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, 2020, 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 | | | |
| Prior Measurement Date | 0.16695148% | 0.00640576% | |
| Proportion of the Net OPEB Liability | | | |
| Current Measurement Date | 0.16350148% | 0.00615685% | |
| Change in Proportionate Share | <u>-0.00345000%</u> | <u>-0.00024891%</u> | |
| Proportionate Share of the Net: | | | |
| OPEB (Asset) | \$0 | (\$108,205) | (\$108,205) |
| OPEB Liability | 22,583,801 | 0 | 22,583,801 |
| OPEB Expense | 2,250,329 | (7,673) | 2,242,656 |

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

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| | OPERS | STRS | Total |
|---|---------------------------|------------------------|---------------------------|
| Deferred Outflows of Resources | | | |
| Differences between expected and actual experience | \$605 | \$6,934 | \$7,539 |
| Changes of assumptions | 3,574,775 | 1,786 | 3,576,561 |
| Net difference between projected and actual earnings on OPEB plan investments | 0 | 3,792 | 3,792 |
| Changes in proportionate Share and difference between County contributions and proportionate share of contributions | 50,290 | 1,323 | 51,613 |
| County contributions subsequent to the measurement date | <u>15,002</u> | <u>0</u> | <u>15,002</u> |
| Total Deferred Outflows of Resources | <u><u>\$3,640,672</u></u> | <u><u>\$13,835</u></u> | <u><u>\$3,654,507</u></u> |

| | OPERS | STRS | Total |
|---|---------------------------|-------------------------|---------------------------|
| Deferred Inflows of Resources | | | |
| Differences between expected and actual experience | \$2,007,554 | \$21,553 | \$2,029,107 |
| Changes of assumptions | 0 | 102,778 | 102,778 |
| Net difference between projected and actual earnings on OPEB plan investments | 1,207,800 | 0 | 1,207,800 |
| Changes in Proportionate Share and Difference between County contributions and proportionate share of contributions | <u>276,930</u> | <u>6,179</u> | <u>283,109</u> |
| Total Deferred Inflows of Resources | <u><u>\$3,492,284</u></u> | <u><u>\$130,510</u></u> | <u><u>\$3,622,794</u></u> |

\$15,002 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, 2021. 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: | | | |
| 2021 | \$457,562 | (\$29,180) | \$428,382 |
| 2022 | 166,299 | (26,614) | 139,685 |
| 2023 | 913 | (25,714) | (24,801) |
| 2024 | (491,388) | (25,155) | (516,543) |
| 2025 | 0 | (4,728) | (4,728) |
| Thereafter | <u>0</u> | <u>(5,284)</u> | <u>(5,284)</u> |
| Total | <u><u>\$133,386</u></u> | <u><u>(\$116,675)</u></u> | <u><u>\$16,711</u></u> |

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.

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Projections of health care costs 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 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, 2018, rolled forward to the measurement date of December 31, 2019. 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, including inflation | 3.25 to 10.75 percent including wage inflation |
| Single Discount Rate: | |
| Current measurement date | 3.16 percent |
| Prior Measurement date | 3.96 percent |
| Investment Rate of Return | 6.00 percent |
| Municipal Bond Rate: | |
| Current measurement date | 2.75 percent |
| Prior Measurement date | 3.71 percent |
| Health Care Cost Trend Rate: | |
| Current measurement date | 10.0 percent, initial 3.50 percent, ultimate in 2030 |
| Prior Measurement date | 7.25 percent, initial 3.25 percent, ultimate in 2029 |
| Actuarial Cost Method | Individual Entry Age Normal |

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 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.

During 2019, 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, if any contribution are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. 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 was 19.7 percent for 2019.

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The allocation of investment assets within 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 long-term expected rate of return on health care 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. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

| Asset Class | Target Allocation | Weighted Average Long-Term Expected Real Rate of Return (Arithmetic) |
|------------------------------|-------------------|--|
| Fixed Income | 36.00 % | 1.53 % |
| Domestic Equities | 21.00 | 5.75 |
| Real Estate Investment Trust | 6.00 | 5.69 |
| International Equities | 23.00 | 7.66 |
| Other investments | <u>14.00</u> | 4.90 |
| Total | <u>100.00 %</u> | <u>4.55 %</u> |

Discount Rate A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. 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 6.00 percent and a municipal bond rate of 2.75 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 3.16 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 (2.16 percent) or one-percentage-point higher (4.16 percent) than the current rate:

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| | 1% Decrease (2.16%) | Current Discount Rate | 1% Increase (4.16%) |
|---|------------------------|--------------------------|------------------------|
| County's proportionate share of the net OPEB liability | \$29,554,528 | \$22,583,801 | \$17,002,519 |

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 2020 is 10.50 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 3.50 percent in the most recent valuation.

| | 1% Decrease | Current Health Care Cost Trend Rate Assumption | 1% Increase |
|---|--------------|--|--------------|
| County's proportionate share of the net OPEB liability | \$21,917,373 | \$22,583,801 | \$23,241,735 |

Changes between Measurement Date and Reporting Date

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2020, actuarial valuation are presented as follows:

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| | |
|----------------------------|---|
| 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 | 5.00 percent initial, 4 percent ultimate |
| Medicare | -6.69 percent initial, 4 percent ultimate |
| Prescription Drug | |
| Pre-Medicare | 6.50 percent initial, 4 percent ultimate |
| Medicare | 11.87 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, 2020, 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, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2021 premium based on June 30, 2020 enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

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 14.

Discount Rate The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes STRS 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 as of June 30, 2020. 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, 2020.

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, 2020, 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)

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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.

| | 1% Decrease (6.45%) | Current Discount Rate (7.45%) | 1% Increase (8.45%) |
|---|------------------------|-------------------------------------|------------------------|
| County's proportionate share of the net OPEB (asset) | (\$94,147) | (\$108,205) | (\$120,136) |
| | 1% Decrease | Current Trend Rate | 1% Increase |
| County's proportionate share of the net OPEB (asset) | (\$119,395) | (\$108,205) | (\$94,577) |

NOTE 16 - 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 17 - CAPITAL LEASES - LESSEE DISCLOSURE

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

Equipment acquired by outstanding leases has been capitalized for governmental activities in the amount of \$10,410, which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded for governmental activities. Governmental activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$5,205 for machinery and equipment. Principal payments towards capital leases during 2020 totaled \$2,082 for governmental activities.

Future minimum lease payments through 2021 are as follows:

| Year | Governmental Activities | |
|------|-------------------------|----------|
| | Principal | Interest |
| 2021 | \$2,082 | \$0 |

Jefferson County, Ohio
Notes to the Basic Financial Statements
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NOTE 18 - LONG-TERM LIABILITIES

Changes in the County's long-term liabilities during 2020 are presented as follows.

| | Outstanding 12/31/2019 | Additions | Reductions | Outstanding 12/31/2020 | Due Within One Year |
|---|---------------------------|-------------|--------------|---------------------------|------------------------|
| Governmental Activities: | | | | | |
| <i>General Obligation Bonds</i> | | | | | |
| <i>Various Purpose Refunding - 2012</i> | | | | | |
| Jail Construction Refunding | | | | | |
| \$4,355,000 Serial/Term | | | | | |
| @ 1.00%-3.625% | \$3,310,000 | \$0 | \$180,000 | \$3,130,000 | \$185,000 |
| Discount \$25,843 | (16,851) | 0 | (1,124) | (15,727) | 0 |
| Total | 3,293,149 | 0 | 178,876 | 3,114,273 | 185,000 |
| <i>General Obligation Bonds from Direct Placements</i> | | | | | |
| <i>911 Radio System Upgrade - 2012</i> | | | | | |
| \$3,525,000 Term @ 1.95% | 1,130,000 | 0 | 369,000 | 761,000 | 377,000 |
| <i>Various Purpose - 2013</i> | | | | | |
| \$1,500,000 Term @ 2.80% | 450,000 | 0 | 150,000 | 300,000 | 150,000 |
| <i>Facilities Construction/Improvement - 2014</i> | | | | | |
| \$2,000,000 Term @ 3.52% | 1,000,000 | 0 | 200,000 | 800,000 | 200,000 |
| <i>Emergency Response - 2014</i> | | | | | |
| \$775,000 Term @ 1.93% | 229,750 | 0 | 114,000 | 115,750 | 115,750 |
| <i>Various Purpose - 2016</i> | | | | | |
| \$3,850,000 Term @ 2.30% | 3,079,999 | 0 | 256,667 | 2,823,332 | 256,667 |
| <i>Various Purpose - 2017</i> | | | | | |
| \$3,000,000 Term @ 3.00% | 2,470,000 | 0 | 280,000 | 2,190,000 | 285,000 |
| Total General Obligation Bonds from Direct Borrowings and Direct Placements | 8,359,749 | 0 | 1,369,667 | 6,990,082 | 1,384,417 |
| Total of All General Obligation Bonds | 11,652,898 | 0 | 1,548,543 | 10,104,355 | 1,569,417 |
| <i>OAQDA Loans from Direct Borrowing</i> | | | | | |
| 2012, \$1,379,295 @ 2.47% - 4.40% | 769,941 | 0 | 90,796 | 679,145 | 93,039 |
| <i>Capital Leases</i> | 4,164 | 0 | 2,082 | 2,082 | 2,082 |
| <i>Other Long-Term Obligations</i> | | | | | |
| Workers' Compensation Claims Payable | 130,618 | 0 | 36,855 | 93,763 | 93,763 |
| Compensated Absences | 3,342,223 | 1,867,060 | 1,577,068 | 3,632,215 | 1,106,311 |
| Net Pension Liability | 47,355,337 | 0 | 13,467,218 | 33,888,119 | 0 |
| Net OPEB Liability | 20,820,162 | 781,736 | 0 | 21,601,898 | 0 |
| Total Other Long-Term Liabilities | 71,648,340 | 2,648,796 | 15,081,141 | 59,215,995 | 1,200,074 |
| Total Governmental Activities | \$84,075,343 | \$2,648,796 | \$16,722,562 | \$70,001,577 | \$2,864,612 |

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| | Outstanding 12/31/2019 | Additions | Reductions | Outstanding 12/31/2020 | Due Within One Year |
|---|---------------------------|--------------------|--------------------|---------------------------|------------------------|
| Business Type Activities: | | | | | |
| <i>General Obligation Bonds</i> | | | | | |
| <i>Various Purpose - 2010</i> | | | | | |
| Sewer Projects - \$1,035,000 Serial/Term @ 1.30%-4.50% | \$830,000 | \$0 | \$25,000 | \$805,000 | \$25,000 |
| <i>Various Purpose Refunding - 2012</i> | | | | | |
| Water Projects - \$1,550,000 Serial/Term @ 1.0%-3.25% | 1,030,000 | 0 | 95,000 | 935,000 | 95,000 |
| Premium - \$2,285 | 1,269 | 0 | 127 | 1,142 | 0 |
| Sewer Projects - \$1,380,000 Serial/Term @ 1.0%-3.625% | 1,050,000 | 0 | 55,000 | 995,000 | 60,000 |
| Discount \$8,150 | (5,318) | 0 | (354) | (4,964) | 0 |
| Tidd-Dale/Hazelwood Sewer - \$240,000 Serial/Term @ 1.0%-2.75% | 115,000 | 0 | 20,000 | 95,000 | 20,000 |
| Premium - \$1,434 | 554 | 0 | 110 | 444 | 0 |
| Total General Obligation Bonds | <u>3,021,505</u> | <u>0</u> | <u>194,883</u> | <u>2,826,622</u> | <u>200,000</u> |
| <i>Revenue Bonds from Direct Placement</i> | | | | | |
| <i>Wastewater Treatment Bonds</i> | | | | | |
| Crestview Project - 2012 | | | | | |
| Series A Serial \$5,000,000 @ 2.75% | 4,598,000 | 0 | 87,000 | 4,511,000 | 90,000 |
| Series B Serial \$884,000 @ 2.75% | 813,000 | 0 | 15,000 | 798,000 | 16,000 |
| Amsterdam Sewer 2020 - \$2,894,000 @ 1.625% | 0 | 2,894,000 | 0 | 2,894,000 | 0 |
| Total Revenue Bonds from Direct Placement | <u>5,411,000</u> | <u>2,894,000</u> | <u>102,000</u> | <u>8,203,000</u> | <u>106,000</u> |
| <i>OPWC Loans from Direct Borrowings</i> | | | | | |
| Piney Fork Waterline - 1998, \$195,000 @ 0% | | | | | |
| 14,625 | 0 | 9,750 | 4,875 | 4,875 | |
| Norton Hill, Empire Water - 1998, \$113,589 @ 0% | 5,684 | 0 | 5,684 | 0 | 0 |
| Barbers Hollow Sewer Treatment Plant | | | | | |
| Improvement - 2006, \$300,000 @ 0% | 105,887 | 0 | 11,766 | 94,121 | 11,766 |
| Smithfield Water Tank - 2020, \$613,250 @ 0% | 0 | 255,781 | 0 | 255,781 | 0 |
| Total OPWC Loans from Direct Borrowing | <u>126,196</u> | <u>255,781</u> | <u>27,200</u> | <u>354,777</u> | <u>16,641</u> |
| <i>Ohio EPA Loans from Direct Borrowing</i> | | | | | |
| Pottery Sanitary Sewer, 2012, \$1,396,196 @ 0% | | | | | |
| 390,970 | 0 | 30,074 | 360,896 | 30,074 | |
| Rush Run Waterline, 2008, \$500,000 @ 0% | 316,666 | 0 | 16,667 | 299,999 | 16,667 |
| Rush Run Waterline, 2008, \$455,685 @ 2.0% | 227,578 | 0 | 23,321 | 204,257 | 23,790 |
| Brilliant Booster Station, 2013, \$3,908,090 @ 1.94% | 2,212,012 | 0 | 144,820 | 2,067,192 | 147,643 |
| Bradley Road Waterline, 2014, \$858,053 @ 2.0% | 712,290 | 0 | 22,210 | 690,080 | 22,656 |
| Toronto Waterline Connector, 2004, | | | | | |
| \$7,888,745 @ 3.35% | 2,506,824 | 0 | 422,390 | 2,084,434 | 436,658 |
| Smithfield WaterTank, 2020, \$341,132 @ 0% | 0 | 182,356 | 0 | 182,356 | 6,079 |
| Amsterdam Sanitary Sewer, 2020, \$5,419,564 @ 0% | 0 | 3,027,617 | 980,474 | 2,047,143 | 0 |
| Total Ohio EPA Loans from Direct Borrowing | <u>6,366,340</u> | <u>3,209,973</u> | <u>1,639,956</u> | <u>7,936,357</u> | <u>683,567</u> |
| <i>Other Long-Term Obligations</i> | | | | | |
| Compensated Absences | | | | | |
| 104,801 | 95,709 | 72,386 | 128,124 | 56,843 | |
| Asset Retirement Obligations | 1,946,000 | 0 | 0 | 1,946,000 | 0 |
| Net Pension Liability | 2,088,125 | 0 | 615,472 | 1,472,653 | 0 |
| Net OPEB Liability | 946,371 | 35,532 | 0 | 981,903 | 0 |
| Total Other Long-Term Liabilities | <u>5,085,297</u> | <u>131,241</u> | <u>687,858</u> | <u>4,528,680</u> | <u>56,843</u> |
| Total Business Type Activities | <u>\$20,010,338</u> | <u>\$6,490,995</u> | <u>\$2,651,897</u> | <u>\$23,849,436</u> | <u>\$1,063,051</u> |

Jefferson County, Ohio
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Governmental Activities

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:

| Date | Principal Amount Subject to | |
|------------------|--------------------------------|--|
| | 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:

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

* Maturity

Jefferson County, Ohio
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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:

| <u>Date</u> | <u>Principal Amount Subject to Mandatory Redemption</u> |
|-------------|---|
| 2031 | \$320,000 |
| 2032 * | <u>335,000</u> |
| | <u><u>\$655,000</u></u> |

* 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:

| <u>Date</u> | <u>Subject to Mandatory Redemption</u> |
|-------------|--|
| 2033 | \$350,000 |
| 2034 * | <u>355,000</u> |
| | <u><u>\$705,000</u></u> |

* 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, 2020, are as follows:

| <u>Year Ending December 31</u> | <u>Serial and Term Bonds</u> | |
|------------------------------------|------------------------------|-------------------------|
| | <u>Principal</u> | <u>Interest</u> |
| 2021 | \$185,000 | \$97,255 |
| 2022 | 190,000 | 92,862 |
| 2023 | 190,000 | 88,111 |
| 2024 | 200,000 | 83,076 |
| 2025 | 205,000 | 77,576 |
| 2026-2030 | 1,125,000 | 290,853 |
| 2031-2034 | <u>1,035,000</u> | <u>93,451</u> |
| Totals | <u><u>\$3,130,000</u></u> | <u><u>\$823,184</u></u> |

Jefferson County, Ohio
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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 |
|--------|------------------------------------|
| 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, 2020, are as follows:

| Year Ending December 31 | Term Bonds | |
|----------------------------|------------|----------|
| | Principal | Interest |
| 2021 | \$377,000 | \$14,840 |
| 2022 | 384,000 | 7,488 |
| Totals | \$761,000 | \$22,328 |

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:

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

* Maturity

Principal and interest requirements to retire the 2013 Various Purpose Bonds outstanding at December 31, 2020, are as follows:

| Year Ending December 31 | Term Bonds | |
|----------------------------|------------|----------|
| | Principal | Interest |
| 2021 | \$150,000 | \$8,400 |
| 2022 | 150,000 | 4,200 |
| Totals | \$300,000 | \$12,600 |

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.

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:

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

* Maturity

Principal and interest requirements to retire the 2014 Facilities Construction and Improvement Bonds outstanding at December 31, 2020, are as follows:

| Year Ending December 31 | Term Bonds | |
|----------------------------|------------|----------|
| | Principal | Interest |
| 2021 | \$200,000 | \$24,640 |
| 2022 | 200,000 | 17,600 |
| 2023 | 200,000 | 10,560 |
| 2024 | 200,000 | 3,520 |
| Totals | \$800,000 | \$56,320 |

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:

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| 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 * | <u>115,750</u> |
| | <u><u>\$775,000</u></u> |

* Maturity

Principal and interest requirements to retire the 2014 Emergency Response System Bonds outstanding at December 31, 2020, are as follows:

| Year Ending December 31 | Term Bonds | |
|----------------------------|-------------------------|-----------------------|
| | Principal | Interest |
| 2021 | <u><u>\$115,750</u></u> | <u><u>\$2,234</u></u> |

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, 2020, \$2,084 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:

Jefferson County, Ohio
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| 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 * | 256,662 |
| | \$3,850,000 |

* Maturity

Principal and interest requirements to retire the 2016 Various Purpose Bonds outstanding at December 31, 2020, are as follows:

| Year Ending December 31 | Term Bonds | |
|----------------------------|--------------------|------------------|
| | Principal | Interest |
| 2021 | \$256,667 | \$61,985 |
| 2022 | 256,667 | 56,082 |
| 2023 | 256,667 | 50,178 |
| 2024 | 256,667 | 44,275 |
| 2025 | 256,667 | 38,372 |
| 2026-2030 | 1,283,335 | 103,308 |
| 2031 | 256,662 | 2,952 |
| Totals | \$2,823,332 | \$357,152 |

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.

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:

Jefferson County, Ohio
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| Date | Principal Amount to be Redeemed |
|------|------------------------------------|
| 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 | <u>330,000</u> |
| | <u><u>\$2,655,000</u></u> |

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

| Year Ending December 31 | Term Bonds | |
|----------------------------|---------------------------|-------------------------|
| | Principal | Interest |
| 2021 | \$285,000 | \$65,700 |
| 2022 | 295,000 | 57,150 |
| 2023 | 305,000 | 48,300 |
| 2024 | 310,000 | 39,150 |
| 2025 | 320,000 | 29,850 |
| 2026-2027 | <u>675,000</u> | <u>30,600</u> |
| Totals | <u><u>\$2,190,000</u></u> | <u><u>\$270,750</u></u> |

The County's outstanding general obligation bonds from direct borrowings and direct placements related to governmental activities of \$6,990,082 contain no provisions related to events of default with finance-related consequences; termination events with finance-related consequences; or subjective acceleration clauses.

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.

Jefferson County, Ohio
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For the Year Ended December 31, 2020

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

| Year Ending December 31 | Series A | | Series B | | | Net Interest | |
|----------------------------|-----------------|--------------|------------------|------------------|---------------------|-----------------|--|
| | Tax Exempt | | Taxable | | Interest Subsidy | | |
| | Principal | Interest | Principal | Interest | | | |
| 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 | 0 | 0 | 97,022 | 17,417 | (12,191) | 5,226 | |
| 2025 | 0 | 0 | 98,302 | 13,148 | (9,203) | 3,945 | |
| 2026-2027 | 0 | 0 | 200,514 | 13,263 | (9,283) | 3,980 | |
| Totals | \$21,105 | \$521 | \$658,040 | \$120,201 | (\$84,138) | \$36,063 | |

The County's outstanding Ohio Air Quality Development Authority Loan from direct borrowings and direct placements related to governmental activities of \$679,145 contain a provision that in an event of default, outstanding amounts become immediately due if the County is unable to make payment.

Capital Leases – The County has issued capital leases for office equipment, voting equipment, and vehicles. These leases will be repaid through the 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 and OPEB Liabilities - There are no repayment schedules for the net pension or net OPEB liabilities. However, employer 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 and net OPEB liabilities, see Notes 14 and 15.

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 amounts 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

Jefferson County, Ohio
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For the Year Ended December 31, 2020

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:

| <u>Date</u> | <u>Principal Amount Subject to Mandatory Redemption</u> |
|-------------|---|
| 2018 | \$25,000 |
| 2019 | 25,000 |
| 2020 | 25,000 |
| 2021 | 25,000 |
| 2022 | 30,000 |
| 2023 | 30,000 |
| 2024 | 30,000 |
| 2025 * | <u>30,000</u> |
| | <u><u>\$220,000</u></u> |

* Maturity

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

| <u>Date</u> | <u>Principal Amount Subject to Mandatory Redemption</u> |
|-------------|---|
| 2026 | \$30,000 |
| 2027 | 35,000 |
| 2028 | 35,000 |
| 2029 | 35,000 |
| 2030 * | <u>40,000</u> |
| | <u><u>\$175,000</u></u> |

* 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:

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For the Year Ended December 31, 2020

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

* Maturity

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

Principal and interest requirements to retire the business type activities portion of the 2010 Various Purpose/Refunding Bonds outstanding at December 31, 2020 are as follows:

| December 31 | Principal | Interest |
|-------------|-----------|-----------|
| 2021 | \$25,000 | \$34,220 |
| 2022 | 30,000 | 33,320 |
| 2023 | 30,000 | 32,240 |
| 2024 | 30,000 | 31,160 |
| 2025 | 30,000 | 30,080 |
| 2026-2030 | 175,000 | 131,470 |
| 2031-2035 | 215,000 | 90,450 |
| 2036-2040 | 270,000 | 37,575 |
| Totals | \$805,000 | \$420,515 |

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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.

Principal and interest requirements to retire the business type activities portion of the 2012 Various Purpose Refunding Bonds outstanding at December 31, 2020, are as follows:

| Year Ending December 31 | Water Projects | | Sewer Projects | | Tidd-Dale Hazelwood Sewer Projects | |
|----------------------------|-----------------------|------------------|-----------------------|------------------|---------------------------------------|----------------|
| | Serial and Term Bonds | | Serial and Term Bonds | | Serial and Term Bonds | |
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 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 | 100,000 | 19,498 | 65,000 | 26,226 | 25,000 | 687 |
| 2025 | 105,000 | 16,747 | 65,000 | 24,438 | 0 | 0 |
| 2026-2030 | 440,000 | 34,930 | 355,000 | 91,567 | 0 | 0 |
| 2031-2034 | 0 | 0 | 325,000 | 26,420 | 0 | 0 |
| Totals | \$935,000 | \$144,476 | \$995,000 | \$256,923 | \$95,000 | \$6,462 |

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

Jefferson County, Ohio
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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.

On March 12, 2020, Jefferson County issued \$2,894,000 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 a single issue, with all bonds being taxable. Proceeds from the bonds provided financing for the Amsterdam 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 2060.

For 2020, annual principal and interest payments on the bonds are expected to require sixty-four percent of net revenues. The total principal and interest remaining to be paid on the bonds is \$11,981,377. Principal and interest paid for the current year and total customer net revenues were \$250,802 and \$390,551, respectively.

The schedule of debt service requirements to maturity is as follows:

| Year Ending December 31 | Principal | Interest |
|----------------------------|---------------------------|---------------------------|
| 2021 | \$106,000 | \$145,998 |
| 2022 | 162,000 | 190,110 |
| 2023 | 167,000 | 186,262 |
| 2024 | 170,000 | 182,289 |
| 2025 | 174,500 | 178,244 |
| 2026-2030 | 934,000 | 826,768 |
| 2031-2035 | 1,052,000 | 709,147 |
| 2036-2040 | 1,185,500 | 576,029 |
| 2041-2045 | 1,337,500 | 425,119 |
| 2046-2050 | 1,508,500 | 253,924 |
| 2051-2055 | 926,000 | 80,827 |
| 2056-2060 | <u>480,000</u> | <u>23,660</u> |
| Totals | <u>\$8,203,000</u> | <u>\$3,778,377</u> |

The County's outstanding revenue bonds from direct placement related to business-type activities of \$8,203,000 contain a provision, if there shall be default in the provisions of the resolution or in the payment of bond service charges on any of the bonds, upon the filing of a suit by any owner of any of the bonds, any court having jurisdiction of the action may appoint a receiver to administer said system on behalf of the issuer with power to charge and collect rates sufficient to provide for the payment of the bonds and for the payment of operating expenses and to apply income and revenues in accordance with the bond resolution and the laws of Ohio. Owners of 20 percent of the outstanding bonds in the event of default may require by mandatory injunction the raising of taxes in a reasonable amount except as otherwise provided by law.

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:

Jefferson County, Ohio
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| <u>Year Ending</u> <u>December 31</u> | <u>OPWC Loans</u> |
|--|-------------------------|
| | <u>Principal</u> |
| 2021 | \$16,641 |
| 2022 | 24,555 |
| 2023 | 24,555 |
| 2024 | 24,555 |
| 2025 | 24,555 |
| 2026-2030 | 99,242 |
| 2031-2035 | 63,945 |
| 2036-2040 | 63,945 |
| 2041 | <u>12,784</u> |
| Totals | <u>\$354,777</u> |

The County's outstanding OPWC Loans from direct borrowings related to business-type activities of \$354,777 contain a provision that whenever an event of default shall have happened and be subsisting, the entire principal amount of the loan then remaining unpaid, at the OPWC's option, become immediately due and payable.

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. During 2020, the County entered into two loan agreements with the Ohio Water Development Authority for an additional Ohio EPA loan from the WSRLA fund in the amounts of \$341,132 and \$5,419,564, both at zero percent interest rates. The loans were issued to finance the Smithfield Water Tank Project, and the Amsterdam Sanitary Sewer Project, respectively. The County received principal forgiveness in the amount of \$980,474 during 2020, related to the Amsterdam Sewer Project Loan. The loans are backed by the full faith and credit of the County and are intended to be repaid with user charges.

As of December 31, 2020, the County has not fully drawn the Smithfield Water Tank or Amsterdam Sanitary Sewer Projects loan amounts. Estimated debt service requirements to maturity for these EPA loans are as follows:

Jefferson County, Ohio
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| Year Ending December 31 | Principal | Interest | Interest Subsidy | Net Interest |
|----------------------------|--------------------|------------------|---------------------|------------------|
| 2021 | \$683,567 | \$116,332 | (\$6,917) | \$109,415 |
| 2022 | 770,367 | 99,311 | (5,376) | 93,935 |
| 2023 | 789,502 | 81,768 | (3,786) | 77,982 |
| 2024 | 809,229 | 63,688 | (2,564) | 61,124 |
| 2025 | 578,136 | 45,054 | 0 | 45,054 |
| 2026-2030 | 1,661,334 | 144,116 | 0 | 144,116 |
| 2031-2035 | 1,113,237 | 51,136 | 0 | 51,136 |
| 2036-2040 | 580,531 | 22,778 | 0 | 22,778 |
| 2041-2045 | 510,633 | 6,330 | 0 | 6,330 |
| 2046-2050 | 371,583 | 0 | 0 | 0 |
| 2051 | 68,238 | 0 | 0 | 0 |
| Totals | \$7,936,357 | \$630,513 | (\$18,643) | \$611,870 |

The County's outstanding Ohio EPA Loans from direct borrowings related to business-type activities of \$7,936,357 contain a provision that whenever an event of default shall have happened and be subsisting, the OWDA may exercise any and all rights and remedies for the enforcement of entire principal amount of the Loan then remaining unpaid, at the OWDA's option, become immediately due and payable.

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, 2020, are a margin on unvoted debt of \$12,466,434 and an overall debt margin of \$34,407,208.

NOTE 19 - INTERNAL BALANCES

Interfund Balances

Interfund balances at December 31, 2020, consist of the following individual interfund receivables and payables:

Jefferson County, Ohio
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| Interfund Payable | Interfund Receivable | | | | |
|--------------------------------|----------------------|----------------------|-----------------|---|--------------------|
| | Major Fund | | | Self Insurance - Workers' Compensation | Total |
| | General | Public Assistance | MVGT | | |
| Major Funds: | | | | | |
| Public Assistance | \$2,237 | \$0 | \$0 | \$0 | \$2,237 |
| Other Nonmajor Governmental | 91,801 | 199,758 | 66,551 | 1,821,000 | 2,179,110 |
| Self Insurance - Health | 1,861,450 | 0 | 0 | 0 | 1,861,450 |
| Total All Funds | \$1,955,488 | \$199,758 | \$66,551 | \$1,821,000 | \$4,042,797 |

The Self Insurance – Health Fund has an existing deficit within the County’s pool of cash and cash equivalents, from prior years. In order to alleviate the cash deficit in the Self Insurance - Health Internal Service Fund, the County Commissioners have authorized a twenty-five year repayment plan which includes increased monthly premium charges and changes to the plan guidelines. The deficit is covered by cash from the General Fund.

The interfund receivables/payables between governmental funds are eliminated on an accrual basis.

On May 16, 2019, the County issued general obligation bonds in the amount of \$2,000,000 for a ten year period at a 2.48 percent interest rate. The County has purchased this bond. The County has identified the Capital Projects fund as the fund that received the proceeds and the Self-Insurance Workers’ Compensation – Internal Service Fund as the fund that purchased the bonds. For reporting purposes, these transactions are reflected as an interfund receivable and an interfund payable in the respective funds.

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

| Year | Principal Amount to be Redeemed |
|------|------------------------------------|
| 2020 | \$179,000 |
| 2021 | 183,000 |
| 2022 | 188,000 |
| 2023 | 192,000 |
| 2024 | 197,000 |
| 2025 | 202,000 |
| 2026 | 207,000 |
| 2027 | 212,000 |
| 2028 | 217,000 |

The remaining principal of the bonds (\$223,000) will be paid at stated maturity on May 1, 2029.

Principal and interest requirements to maturity on the manuscript debt are as follows:

Jefferson County, Ohio
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| Year Ending December 31, | Principal | Interest | Total |
|-----------------------------|---------------------------|-------------------------|---------------------------|
| 2021 | \$183,000 | \$45,161 | \$228,161 |
| 2022 | 188,000 | 40,622 | 228,622 |
| 2023 | 192,000 | 35,960 | 227,960 |
| 2024 | 197,000 | 31,198 | 228,198 |
| 2025 | 202,000 | 26,313 | 228,313 |
| 2026-2029 | <u>859,000</u> | <u>53,915</u> | <u>912,915</u> |
| Total | <u>\$1,821,000</u> | <u>\$233,169</u> | <u>\$2,054,169</u> |

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.

Transfers

Interfund transfers for the year ended December 31, 2020, consisted of the following:

| Transfer from | Transfers to | | |
|-----------------------------|-------------------------|-----------------------------------|---------------------------|
| | MVGT | Other Nonmajor Governmental | Totals |
| General | \$0 | \$2,703,676 | \$2,703,676 |
| MVGT | 0 | 324,326 | 324,326 |
| Developmental Disabilities | 0 | 654,664 | 654,664 |
| Other Nonmajor Governmental | <u>663,434</u> | <u>529,268</u> | <u>1,192,702</u> |
| Total All Funds | <u>\$663,434</u> | <u>\$4,211,934</u> | <u>\$4,875,368</u> |

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; for Federal Emergency Management Agency (FEMA) grant reimbursements; and to use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 20 - 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 year were as follows:

Jefferson County, Ohio
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| | |
|------------------------------------|------------------|
| Major Funds: | |
| General | \$71,503 |
| Public Assistance | \$37,877 |
| MVGT | 491,238 |
| Sewer | 77,836 |
| Water | 80,112 |
| Other Non-Major Governmental Funds | 144,225 |
| Total | \$902,791 |

Construction Commitments

As of December 31, 2020, the County had the following contractual construction commitments:

| Project | Fund | Purchase Commitment | Amounts Paid as of 12/31/2020 | Amounts Remaining on Contracts |
|--|---------------------|---------------------|-------------------------------|--------------------------------|
| Norton Hill Water Tank | Water | \$1,085,216 | \$21,254 | \$1,063,962 |
| Water GIS Project | Water | 100,000 | 72,104 | 27,896 |
| Smithfield Water Tank | Water | 2,476,039 | 2,008,765 | 467,274 |
| Barbers Hollow Waste Water Treatment Plant | Sewer | 1,450,000 | 64,072 | 1,385,928 |
| Sewer GIS Project | Sewer | 100,000 | 25,000 | 75,000 |
| Sewer Telemetry Project | Sewer | 346,032 | 246,032 | 100,000 |
| Belvedere Sanitary Sewer | Sewer | 338,235 | 57,221 | 281,014 |
| Amsterdam Sanitary Sewer | Sewer | 14,928,344 | 10,203,095 | 4,725,249 |
| Murphy Lift Station | Sewer | 36,200 | 32,083 | 4,117 |
| Smithfield Sanitary Sewer | Sewer | 4,148,925 | 593,712 | 3,555,213 |
| Ridgeland Treatment Plant | Sewer | 1,415,700 | 172,654 | 1,243,046 |
| M-Plant Garage | Sewer | 570,000 | 169,891 | 400,109 |
| Reed's Mill Pump Station | Sewer | 2,228,231 | 195,189 | 2,033,042 |
| Airpark Taxiway A | Miscellaneous Local | 4,600,000 | 34,402 | 4,565,598 |
| Airpark AWOS-II Project | Miscellaneous Local | 250,000 | 34,422 | 215,578 |
| Airpark Office Renovation Project | Miscellaneous Local | 47,000 | 41,495 | 5,505 |
| Airpark Hanger Construction Project | Miscellaneous Local | 554,000 | 54,076 | 499,924 |
| Airpark Runway PAPI Project | Miscellaneous Local | 65,000 | 5,250 | 59,750 |
| GIS Ariel Imagery | Miscellaneous Local | 165,764 | 27,627 | 138,137 |
| Total Construction Commitments | | \$34,904,686 | \$14,058,344 | \$20,846,342 |

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 21 - JOINT VENTURE

Jefferson County Regional Planning Commission

The County participates in the Jefferson County Regional Planning Commission which is a statutorily created (ORC section 713) political subdivision of the State. The Commission is jointly governed among Jefferson County and municipalities and townships within the County. The Commission includes the three Jefferson County Commissioners, fourteen municipality mayors, fourteen township trustees, and six non-governmental representatives appointed by the member governments. Each member's control over the operation of the commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environment, social, economic and governmental functions and services of the County as well as applies for Community Development Block Grants for the member governments. The Board exercises total control of the budgeting, appropriation, contracting and management. The County's contribution was \$85,000 for their annual subsidy (approximately 67 percent of the annual revenues of the Commission). The remaining member governments contribute an annual fee that totals \$8,300 per year. 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 22 - JOINTLY GOVERNED ORGANIZATIONS

Eastern Ohio Correction Center

The Eastern Ohio Correction Center operates under the direction of a Judicial Advisory Board of Directors composed 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 composed 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 2020.

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 composed of Jefferson County and two counties in West Virginia. The governing board is composed of 69 members which include 50 elected officials from the counties and municipalities as well as 19 appointed members from an array of private, public, and quasi-public entities. Each member's degree of control is limited to its representation on the committee. The County contributed \$36,564 to BHJ in 2020.

Jefferson County, Ohio
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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 composed 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 2020.

Ohio Mid-Eastern Governments Association (OMEGA)

OMEGA is a ten-county regional council of governments composed 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 composed 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 2020.

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, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 composed of the following members: Director of the Board of Mental Health, Alcohol and Drug Addiction, Health Commissioner of the City of Steubenville, Health Commissioner of Jefferson County, Director of the Jefferson County Department of Job and Family Services, Director of Children Services, Superintendent of Jefferson County Board of Department of Developmental Disabilities, Juvenile Court Judge, Superintendent of the Steubenville City Board of Education, Superintendent of the Jefferson County Educational Service Center, Superintendent of Edison Local School District, Mayor of Steubenville, Chairman of the Board of County Commissioners, Director of the regional office of the Department of Youth Services, Director of the Community Action Council, a representative of Jefferson County Early Intervention Collaborative, a representative of the Jefferson County Behavioral Health System, a representative from the Jefferson County United Way, and a representative from the Family Services Association, three individuals representing the interests of families in Jefferson County, a representative from any public or private organization which formally attests to its support for the mission of the Council. The Council is governed currently by a 24 member Board. During 2020, 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 composed 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 2020, 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 2020, the County contributed \$105,000 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. During 2020, the County made no contributions to the Board.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 23 - 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 2020.

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 2020.

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.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 24 - PUBLIC ENTITY POOLS

Risk Sharing Pool

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

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the 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 2020 was \$306,823.

Risk Sharing, Claims Servicing, and Insurance Purchasing Pools

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 and 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 \$316,266, and the County made no payments for administrative fees during 2020.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Jefferson Health Plan is a risk-sharing, claims servicing, and insurance purchasing pool comprised of over one hundred members, including five insurance consortiums. Each participant appoints a member of the insurance plan's assembly. The Plan's business and affairs are conducted by a nine member Board of Directors elected from the assembly. The plan offers medical, dental, vision, and prescription drug coverage to the members on a self-insured basis, as well as the opportunity to participate in the group purchasing of life insurance coverage. The medical coverage plan provides each plan participant the opportunity to choose a self-insurance deductible limit which can range from \$35,000 to \$250,000 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 \$1,500,000, and all claims between the deductible and the \$1,500,000 are paid from the Large Claim Reimbursement Program (LCRP). The LCRP 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 LCRP 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 LCRP that is based on the claims of the LCRP in aggregate and is not based on individual claims experience.

In the event of a deficiency in the LCRP, 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 \$1,500,000, 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.

NOTE 25 - FOOD STAMPS

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

NOTE 26 - CONTINGENCIES

Grants

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

Litigation

The County is currently party to pending litigation. Management is of the opinion that the disposition of claims will not have a material effect, if any, on the financial condition of the County.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Paid Up Oil/Gas Leases

During 2020 and in prior years, 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 |
|----------------|---------|-----------------------------|--------------|---------|------------------------|
| 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 |
| 6/27/2019 | 5 Years | Ascent Resources-Utica, LLC | 0.425 | 20% | 3,000 |
| 8/8/2019 | 5 Years | Ascent Resources-Utica, LLC | 1.116 | 20% | 6,417 |
| 9/19/2019 | 5 Years | Gulfport Appalachia LLC | 0.38 | 20% | 7,000 |

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

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. The total value of future royalty payments is not reasonably estimable.

The total carrying value of the land leased is \$3,339,777.

NOTE 27 - SPECIAL ITEM-TRANSFER OF OPERATIONS

Under an Asset Transfer Agreement between the County and the Village of Richmond, the County agreed to accept the Village’s water system operation for the purpose of enhancing the provision of water services to the Village’s citizens. On October 26, 2020, the Village transferred all capital assets related to its water operations to the County. The Village’s water system is free of debt and contractual obligations as a condition of the Asset Transfer Agreement. The County is reporting an intergovernmental receivable for the net cash balances of the Village’s water funds in the amount of \$201,780. The cash received from the Village will be used for operations. The Village did not report capital assets. The values of the assets were determined by the County.

As a result of the transfer, the County recognized the following assets and net position:

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

| | <u>Carrying Value</u> |
|------------------------------------|-------------------------|
| Transferred Assets | |
| Cash | <u>\$201,780</u> |
| Capital Assets, Net: | |
| Water Tank | 50,000 |
| Lines and Valves | 39,570 |
| Total Capital Assets, Net | <u>89,570</u> |
| Total Transferred Assets | <u><u>\$291,350</u></u> |
| | |
| Net Position of Transferred | |
| Water Operations | |
| Net Investment in Capital Assets | <u>\$89,570</u> |
| Unrestricted | 201,780 |
| Total Net Position | <u><u>\$291,350</u></u> |

NOTE 28 - COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. Additional funding will be available through the Consolidated Appropriations Act, 2021, passed by Congress on December 21, 2020 and/or the American Rescue Plan Act, passed by Congress on March 11, 2021.

During 2020, the County received Coronavirus Aid, Relief, and Economic Security (CARES) Act funding. Of the amounts received, \$4,744,386 was sub-granted to other governments and \$632,927 was sub-granted to businesses, nonprofits and other community organizations.

NOTE 29 - SUBSEQUENT EVENTS

Water Pollution Control Loan

On January 28, 2021, the Ohio Water Development Authority approved and authorized a Water Pollution Control Loan Fund Agreement with the County. The loan award amount is \$1,686,674 at a zero percent interest rate and includes \$50,000 of principal forgiveness. The loan is to finance the Sewer Fund's Reeds Mill Pump Rehabilitation Project.

American Rescue Plan

On May 26, 2021, the US Department of Treasury awarded the County \$6,344,307 of initial funding related to the American Rescue Plan Act of 2021.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 30 - RELATED PARTY TRANSACTIONS

Jefferson County Land Revitalization Corporation

During 2020, Jefferson County provided the Jefferson County Land Revitalization Corporation with \$215,223 from the Delinquent Tax Assessment and Collections Funds for the purpose of purchasing and demolishing dilapidated properties within Jefferson County.

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**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 Seven Years (1)*

| | <u>2020</u> | <u>2019</u> | <u>2018</u> |
|--|--------------|--------------|--------------|
| County's Proportion of the Net Pension Liability | 0.17136288% | 0.17535752% | 0.17395084% |
| County's Proportionate Share of the Net Pension Liability | \$33,871,034 | \$48,026,867 | \$27,289,513 |
| County's Covered Payroll | \$23,580,600 | \$22,924,216 | \$22,334,153 |
| County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll | 143.64% | 209.50% | 122.19% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 82.17% | 74.70% | 84.66% |

(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.

See accompanying notes to required supplementary information

| 2017 | 2016 | 2015 | 2014 |
|--------------|--------------|--------------|--------------|
| 0.17932916% | 0.17460496% | 0.16631300% | 0.16631300% |
| \$40,722,602 | \$30,243,780 | \$20,059,201 | \$19,606,132 |
| \$22,484,242 | \$20,030,045 | \$19,712,364 | \$20,547,643 |
| 181.12% | 150.99% | 101.76% | 95.42% |
| 77.25% | 81.08% | 86.45% | 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 Eight Fiscal Years (1) *

| | 2020 | 2019 | 2018 | 2017 |
|--|-------------|-------------|-------------|-------------|
| County's Proportion of the Net Pension Liability | 0.00615685% | 0.00640576% | 0.00613034% | 0.00637593% |
| County's Proportionate Share of the Net Pension Liability | \$1,489,738 | \$1,416,595 | \$1,347,924 | \$1,514,616 |
| County's Covered Payroll | \$743,036 | \$752,057 | \$696,914 | \$700,957 |
| County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll | 200.49% | 188.36% | 193.41% | 216.08% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 75.50% | 77.40% | 77.30% | 75.30% |

(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

See accompanying notes to the required supplementary information

| 2016 | 2015 | 2014 | 2013 |
|-------------|-------------|-------------|-------------|
| 0.00622241% | 0.00621911% | 0.00689379% | 0.00689379% |
| \$2,082,828 | \$1,718,779 | \$1,676,808 | \$1,997,403 |
| \$654,714 | \$648,857 | \$758,531 | \$726,115 |
| 318.13% | 264.89% | 221.06% | 275.08% |
| 66.80% | 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 Four Years (1)*

| | <u>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</u> |
|---|--------------|--------------|--------------|--------------|
| County's Proportion of the Net OPEB Liability | 0.16350148% | 0.16695148% | 0.16559080% | 0.17088080% |
| County's Proportionate Share of the Net OPEB Liability | \$22,583,801 | \$21,766,533 | \$17,981,944 | \$17,259,541 |
| County's Covered Payroll (2) | \$24,262,156 | \$23,624,091 | \$22,748,166 | \$22,867,210 |
| County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll | 93.08% | 92.14% | 79.05% | 75.48% |
| Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability | 47.80% | 46.33% | 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.

See accompanying notes to required supplementary information

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 Four Fiscal Years (1) *

| | 2020 | 2019 | 2018 | 2017 |
|---|-------------|-------------|-------------|-------------|
| County's Proportion of the Net OPEB (Asset) Liability | 0.00615685% | 0.00640576% | 0.00613034% | 0.00637593% |
| County's Proportionate Share of the Net OPEB (Asset) Liability | (\$108,205) | (\$106,095) | (\$98,508) | \$248,764 |
| County's Covered Payroll | \$743,036 | \$752,057 | \$696,914 | \$700,957 |
| County's Proportionate Share of the Net OPEB (Asset) Liability as a Percentage of its Covered Payroll | -14.56% | -14.11% | -14.13% | 35.49% |
| Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability | 182.10% | 174.70% | 176.00% | 47.11% |

(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 each year.

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

See accompanying notes to the required supplementary information

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

| | <u>2020</u> | <u>2019</u> | <u>2018</u> |
|--|----------------------------|----------------------------|----------------------------|
| Net Pension Liability - Traditional Plan | | | |
| Contractually Required Contribution | \$3,394,317 | \$3,423,249 | \$3,314,470 |
| Contributions in Relation to the Contractually Required Contribution | <u>(3,394,317)</u> | <u>(3,423,249)</u> | <u>(3,314,470)</u> |
| Contribution Deficiency (Excess) | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> |
| County's Covered Payroll | <u><u>\$23,463,934</u></u> | <u><u>\$23,580,600</u></u> | <u><u>\$22,924,216</u></u> |
| Contributions as a Percentage of Covered Payroll | <u><u>14.47%</u></u> | <u><u>14.52%</u></u> | <u><u>14.46%</u></u> |
| Net OPEB Liability - OPEB Plan (2) | | | |
| Contractually Required Contribution | \$15,002 | \$8,054 | \$10,275 |
| Contributions in Relation to the Contractually Required Contribution | <u>(15,002)</u> | <u>(8,054)</u> | <u>(10,275)</u> |
| Contribution Deficiency (Excess) | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> |
| County's Covered Payroll (3) | <u><u>\$24,234,291</u></u> | <u><u>\$24,262,156</u></u> | <u><u>\$23,624,091</u></u> |
| Contributions as a Percentage of Covered Payroll | <u><u>0.06%</u></u> | <u><u>0.03%</u></u> | <u><u>0.04%</u></u> |

(1) 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 member-directed 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.

See accompanying notes to the required supplementary information

| 2017 | 2016 | 2015 | 2014 | 2013 |
|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$3,002,230 | \$2,796,153 | \$2,492,725 | \$2,450,999 | \$2,760,898 |
| (3,002,230) | (2,796,153) | (2,492,725) | (2,450,999) | (2,760,898) |
| <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| <u>\$22,334,153</u> | <u>\$22,484,242</u> | <u>\$20,030,045</u> | <u>\$19,712,364</u> | <u>\$20,547,643</u> |
| <u>13.44%</u> | <u>12.44%</u> | <u>12.44%</u> | <u>12.43%</u> | <u>13.44%</u> |
| | | | | |
| \$231,089 | \$460,640 | N/A | N/A | N/A |
| (231,089) | (460,640) | N/A | N/A | N/A |
| <u>\$0</u> | <u>\$0</u> | <u>N/A</u> | <u>N/A</u> | <u>N/A</u> |
| <u>\$22,748,166</u> | <u>\$22,867,210</u> | <u>N/A</u> | <u>N/A</u> | <u>N/A</u> |
| <u>1.02%</u> | <u>2.01%</u> | <u>N/A</u> | <u>N/A</u> | <u>N/A</u> |

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

| | <u>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</u> |
|--|-------------------|-------------------|-------------------|-------------------|
| Net Pension Liability | | | | |
| Contractually Required Contribution | \$93,206 | \$107,651 | \$103,210 | \$96,718 |
| Contributions in Relation to the Contractually Required Contribution | <u>(93,206)</u> | <u>(107,651)</u> | <u>(103,210)</u> | <u>(96,718)</u> |
| Contribution Deficiency (Excess) | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> |
| County Covered Payroll (1) | \$665,757 | \$768,936 | \$737,214 | \$690,843 |
| Pension Contributions as a Percentage of Covered Payroll | <u>14.00%</u> | <u>14.00%</u> | <u>14.00%</u> | <u>14.00%</u> |
| Net OPEB Liability (Asset) | | | | |
| Contractually Required Contribution | \$0 | \$0 | \$0 | \$0 |
| Contributions in Relation to the Contractually Required Contribution | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Contribution Deficiency (Excess) | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> |
| OPEB Contributions as a Percentage of Covered Payroll | <u>0.00%</u> | <u>0.00%</u> | <u>0.00%</u> | <u>0.00%</u> |
| Total Contributions as a Percentage of Covered Payroll | <u>14.00%</u> | <u>14.00%</u> | <u>14.00%</u> | <u>14.00%</u> |

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

See accompanying notes to the required supplementary information

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$96,418 | \$94,673 | \$96,404 | \$94,452 | \$102,611 | \$99,743 |
| <u>(96,418)</u> | <u>(94,673)</u> | <u>(96,404)</u> | <u>(94,452)</u> | <u>(102,611)</u> | <u>(99,743)</u> |
| <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> |
| \$688,700 | \$676,236 | \$715,482 | \$726,554 | \$789,254 | \$767,254 |
| <u><u>14.00%</u></u> | <u><u>14.00%</u></u> | <u><u>13.47%</u></u> | <u><u>13.00%</u></u> | <u><u>13.00%</u></u> | <u><u>13.00%</u></u> |
| | | | | | |
| \$0 | \$0 | \$3,792 | \$7,266 | \$7,893 | \$7,671 |
| <u>0</u> | <u>0</u> | <u>(3,792)</u> | <u>(7,266)</u> | <u>(7,893)</u> | <u>(7,671)</u> |
| <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> |
| <u><u>0.00%</u></u> | <u><u>0.00%</u></u> | <u><u>0.53%</u></u> | <u><u>1.00%</u></u> | <u><u>1.00%</u></u> | <u><u>1.00%</u></u> |
| | | | | | |
| <u><u>14.00%</u></u> | <u><u>14.00%</u></u> | <u><u>14.00%</u></u> | <u><u>14.00%</u></u> | <u><u>14.00%</u></u> | <u><u>14.00%</u></u> |

Jefferson County
Notes to the Required Supplementary Information
For the year ended December 31, 2020

Changes in Assumptions – OPERS Pension– Traditional Plan

Amounts reported beginning in 2019 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 prior years are presented below:

| | 2019 | 2018 and 2017 | 2016 and prior |
|---|---|---|---|
| Wage Inflation | 3.25 percent | 3.25 percent | 3.75 percent |
| Future Salary Increases, including inflation | 3.25 to 10.75 percent including wage inflation | 3.25 to 10.75 percent including wage inflation | 4.25 to 10.05 percent including wage inflation |
| COLA or Ad Hoc COLA: | | | |
| Pre-January 7, 2013 Retirees | 3 percent, simple see below | 3 percent, simple see below | 3 percent, simple see below |
| Post-January 7, 2013 Retirees | | | |
| Investment Rate of Return | 7.2 percent | 7.5 percent | 8 percent |
| Actuarial Cost Method | Individual Entry Age | Individual Entry Age | Individual Entry Age |

The assumptions related COLA or Ad Hoc COLA for Post-January 7, 2013 Retirees are as follows:

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:

| | |
|-------------------|---|
| 2020 | 1.4 percent, simple through 2020 then 2.15 percent, simple |
| 2017 through 2019 | 3.0 percent, simple through 2018 then 2.15 percent, simple |
| 2016 and prior | 3.0 percent, simple through 2018 then 2.80 percent, simple |

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.

Jefferson County
Notes to the Required Supplementary Information
For the year ended December 31, 2020

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 below:

| | 2017 | 2016 and Prior |
|--------------------------------------|--|--|
| Inflation | 2.50 percent | 2.75 percent |
| Projected salary increases | 12.50 percent at age 20 to 2.50 percent at age 65 | 12.25 percent at age 20 to 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 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. 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.

Jefferson County
Notes to the Required Supplementary Information
For the year ended December 31, 2020

Changes in Assumptions – OPERS OPEB

| | |
|-------------------------------|---|
| Investment Return Assumption: | |
| Beginning in 2019 | 6.00 percent |
| 2018 | 6.50 percent |
| Municipal Bond Rate: | |
| 2020 | 2.75 percent |
| 2019 | 3.71 percent |
| 2018 | 3.31 percent |
| Single Discount Rate: | |
| 2020 | 3.16 percent |
| 2019 | 3.96 percent |
| 2018 | 3.85 percent |
| Health Care Cost Trend Rate: | |
| 2020 | 10.0 percent, initial 3.5 percent, ultimate in 2030 |
| 2019 | 10.0 percent, initial 3.25 percent, ultimate in 2029 |
| 2018 | 7.5 percent, initial 3.25 percent, ultimate in 2028 |

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 2020, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2021 premium based on June 30, 2020 enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

For 2019, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020, to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020, from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

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**

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Jefferson County, Ohio
Fund Descriptions –
Nonmajor Governmental Funds

Nonmajor Special Revenue Funds:

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

Miscellaneous Local Fund – To account for 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, Coal Proceeds, Delinquent Real/Assessment Collection, Dog and Kennel, Geographic Information System, and Law Library Resources.

Child Support Enforcement Agency Fund – To account for restricted state, federal, and local revenue used to administer the County child support program.

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

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

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

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

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

Children Services Fund – To account for 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.

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

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

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

Jefferson County, Ohio
Fund Descriptions –
Nonmajor Governmental Funds

Federal Emergency Management Agency Fund – To account for revenue received from the Federal Emergency Management Agency for disaster relief from flood damage used to repair roads.

Local Coronavirus Relief Fund – To account for federal revenue received from the Coronavirus Aid, Relief, and Economic Security (CARES) Act to reimburse the County for expenditures incurred as a result of the COVID-19 public health emergency, and to provide economic support to local businesses and organizations.

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).

Permanent Improvement Fund – 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, 2020

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Fund | Nonmajor Capital Projects Fund | Total Nonmajor Governmental Funds |
|--|---|-------------------------------------|---|--|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$16,594,100 | \$1,618,655 | \$1,313,414 | \$19,526,169 |
| Cash and Cash Equivalents in Segregated Accounts | 287,128 | 0 | 0 | 287,128 |
| Restricted Assets: | | | | |
| Equity in pooled Cash and Cash Equivalents | 209,853 | 0 | 69,412 | 279,265 |
| Cash and Cash Equivalents with Fiscal Agents | 15,421 | 0 | 0 | 15,421 |
| Investments with Fiscal Agents | 1,239,418 | 0 | 0 | 1,239,418 |
| Materials and Supplies Inventory | 40,530 | 0 | 0 | 40,530 |
| Receivables: | | | | |
| Property Taxes | 8,488,708 | 0 | 0 | 8,488,708 |
| Permissive Sales Taxes | 458,149 | 221,881 | 179,000 | 859,030 |
| Accounts | 273,779 | 0 | 0 | 273,779 |
| Intergovernmental | 3,201,714 | 0 | 0 | 3,201,714 |
| Prepaid Items | 86,544 | 0 | 0 | 86,544 |
| <i>Total Assets</i> | <u>\$30,895,344</u> | <u>\$1,840,536</u> | <u>\$1,561,826</u> | <u>\$34,297,706</u> |
| Liabilities | | | | |
| Accounts Payable | \$397,376 | \$0 | \$0 | \$397,376 |
| Contracts Payable | 0 | 0 | 102,774 | 102,774 |
| Accrued Wages and Benefits | 155,019 | 0 | 0 | 155,019 |
| Retainage Payable | 0 | 0 | 69,412 | 69,412 |
| Interfund Payable | 358,110 | 0 | 1,821,000 | 2,179,110 |
| Intergovernmental Payable | 137,398 | 0 | 0 | 137,398 |
| Unearned Revenue | 323,636 | 0 | 0 | 323,636 |
| Payroll Withholdings | 145,264 | 0 | 0 | 145,264 |
| <i>Total Liabilities</i> | <u>1,516,803</u> | <u>0</u> | <u>1,993,186</u> | <u>3,509,989</u> |
| Deferred Inflows of Resources | | | | |
| Property Taxes | 7,048,478 | 0 | 0 | 7,048,478 |
| Unavailable Revenue | <u>3,545,318</u> | <u>155,389</u> | <u>0</u> | <u>3,700,707</u> |
| <i>Total Deferred Inflows of Resources</i> | <u>10,593,796</u> | <u>155,389</u> | <u>0</u> | <u>10,749,185</u> |
| Fund Balances | | | | |
| Nonspendable: | | | | |
| Materials and Supplies Inventory | 40,530 | 0 | 0 | 40,530 |
| Prepaid Items | 86,544 | 0 | 0 | 86,544 |
| Restricted for: | | | | |
| Debt Service | 0 | 1,685,147 | 0 | 1,685,147 |
| Jail Levy Operations | 275,520 | 0 | 0 | 275,520 |
| Children's Home | 1,464,692 | 0 | 0 | 1,464,692 |
| Community Development | 34,245 | 0 | 0 | 34,245 |
| Mental Health | 2,841,079 | 0 | 0 | 2,841,079 |
| Tuberculosis/Crippled Child Levy | 444,330 | 0 | 0 | 444,330 |
| Children Services | 2,877,957 | 0 | 0 | 2,877,957 |
| Court/Corrections and Public Safety | 3,461,354 | 0 | 0 | 3,461,354 |
| Child Support Enforcement | 1,838,045 | 0 | 0 | 1,838,045 |
| Senior Citizens Levy | 121,799 | 0 | 0 | 121,799 |
| Real Estate Assessment and Delinquent Collections | 1,719,626 | 0 | 0 | 1,719,626 |
| Local Programs | 3,579,024 | 0 | 0 | 3,579,024 |
| Unassigned | 0 | 0 | (431,360) | (431,360) |
| <i>Total Fund Balances</i> | <u>18,784,745</u> | <u>1,685,147</u> | <u>(431,360)</u> | <u>20,038,532</u> |
| <i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i> | <u><u>\$30,895,344</u></u> | <u><u>\$1,840,536</u></u> | <u><u>\$1,561,826</u></u> | <u><u>\$34,297,706</u></u> |

Jefferson County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

| | Miscellaneous Local | Child Support Enforcement Agency | Mental Health | Court/Corrections and Public Safety | Emergency 911 | Permissive Sheriff |
|--|---------------------|----------------------------------|--------------------|-------------------------------------|--------------------|--------------------|
| Assets | | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$5,332,146 | \$1,895,334 | \$2,377,350 | \$2,276,564 | \$330,588 | \$387,065 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 0 | 122,717 | 0 | 158,277 |
| Restricted Assets: | | | | | | |
| Equity in Pooled Cash and Cash Equivalents | 0 | 0 | 0 | 0 | 0 | 0 |
| Cash and Cash Equivalents with Fiscal Agents | 0 | 0 | 0 | 0 | 0 | 0 |
| Investments with Fiscal Agents | 0 | 0 | 0 | 0 | 0 | 0 |
| Materials and Supplies Inventory | 34,099 | 0 | 0 | 510 | 1,035 | 1,658 |
| Receivables: | | | | | | |
| Property Taxes | 0 | 0 | 580,354 | 0 | 2,573,580 | 0 |
| Permissive Sales Taxes | 0 | 0 | 0 | 0 | 0 | 458,149 |
| Accounts | 273,259 | 0 | 520 | 0 | 0 | 0 |
| Intergovernmental | 249,975 | 242,084 | 1,082,555 | 326,800 | 92,858 | 21,529 |
| Prepaid Items | 8,202 | 0 | 2,088 | 48,412 | 7,985 | 19,857 |
| <i>Total Assets</i> | \$5,897,681 | \$2,137,418 | \$4,042,867 | \$2,775,003 | \$3,006,046 | \$1,046,535 |
| Liabilities | | | | | | |
| Accounts Payable | \$25,683 | \$0 | \$78,909 | \$1,750 | \$46,439 | \$58,413 |
| Accrued Wages and Benefits | 11,633 | 4,692 | 4,969 | 12,817 | 16,138 | 42,655 |
| Interfund Payable | 0 | 60,405 | 0 | 0 | 26,000 | 5,396 |
| Intergovernmental Payable | 9,474 | 3,803 | 5,970 | 12,279 | 11,423 | 36,861 |
| Unearned Revenue | 7,261 | 0 | 0 | 0 | 0 | 0 |
| Payroll Withholdings | 17,128 | 6,869 | 7,852 | 6,648 | 19,927 | 12,379 |
| <i>Total Liabilities</i> | 71,179 | 75,769 | 97,700 | 33,494 | 119,927 | 155,704 |
| Deferred Inflows of Resources | | | | | | |
| Property Taxes | 0 | 0 | 454,018 | 0 | 2,194,572 | 0 |
| Unavailable Revenue | 485,551 | 223,604 | 647,982 | 224,091 | 379,008 | 179,977 |
| <i>Total Deferred Inflows of Resources</i> | 485,551 | 223,604 | 1,102,000 | 224,091 | 2,573,580 | 179,977 |
| Fund Balances | | | | | | |
| Nonspendable: | | | | | | |
| Materials and Supplies Inventory | 34,099 | 0 | 0 | 510 | 1,035 | 1,658 |
| Prepaid Items | 8,202 | 0 | 2,088 | 48,412 | 7,985 | 19,857 |
| Restricted for: | | | | | | |
| Jail Levy Operations | 0 | 0 | 0 | 0 | 0 | 0 |
| Children's Home | 0 | 0 | 0 | 0 | 0 | 0 |
| Community Development | 0 | 0 | 0 | 0 | 0 | 0 |
| Mental Health | 0 | 0 | 2,841,079 | 0 | 0 | 0 |
| Tuberculosis/Crippled Child Levy | 0 | 0 | 0 | 0 | 0 | 0 |
| Children Services | 0 | 0 | 0 | 0 | 0 | 0 |
| Court/Corrections and Public Safety | 0 | 0 | 0 | 2,468,496 | 303,519 | 689,339 |
| Child Support Enforcement | 0 | 1,838,045 | 0 | 0 | 0 | 0 |
| Senior Citizens Levy | 0 | 0 | 0 | 0 | 0 | 0 |
| Real Estate Assessment and Delinquent Collections | 1,719,626 | 0 | 0 | 0 | 0 | 0 |
| Local Programs | 3,579,024 | 0 | 0 | 0 | 0 | 0 |
| <i>Total Fund Balances</i> | 5,340,951 | 1,838,045 | 2,843,167 | 2,517,418 | 312,539 | 710,854 |
| <i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i> | \$5,897,681 | \$2,137,418 | \$4,042,867 | \$2,775,003 | \$3,006,046 | \$1,046,535 |

| Tuberculosis/ Crippled Child Levy | Children Services | Jail Operating Levy | Community Development Block Grant | Senior Citizens Levy | Federal Emergency Management Assistance | Local Coronavirus Relief | Total Nonmajor Special Revenue Funds |
|--------------------------------------|----------------------|---------------------|---|----------------------------|--|--------------------------------|---|
| \$444,330 0 | \$2,875,084 6,134 | \$221,336 0 | \$34,245 0 | \$50,391 0 | \$53,292 0 | \$316,375 0 | \$16,594,100 287,128 |
| 0 | 209,853 | 0 | 0 | 0 | 0 | 0 | 209,853 |
| 0 | 15,421 | 0 | 0 | 0 | 0 | 0 | 15,421 |
| 0 | 1,239,418 | 0 | 0 | 0 | 0 | 0 | 1,239,418 |
| 0 | 1,676 | 1,552 | 0 | 0 | 0 | 0 | 40,530 |
| 0 | 1,314,665 | 2,029,475 | 0 | 1,990,634 | 0 | 0 | 8,488,708 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 458,149 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 273,779 |
| 0 | 811,186 | 290,060 | 0 | 71,408 | 13,259 | 0 | 3,201,714 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 86,544 |
| \$444,330 | \$6,473,437 | \$2,542,423 | \$34,245 | \$2,112,433 | \$66,551 | \$316,375 | \$30,895,344 |
| \$0 | \$130,883 | \$55,299 | \$0 | \$0 | \$0 | \$0 | \$397,376 |
| 0 | 3,618 | 58,497 | 0 | 0 | 0 | 0 | 155,019 |
| 0 | 199,758 | 0 | 0 | 0 | 66,551 | 0 | 358,110 |
| 0 | 3,472 | 54,116 | 0 | 0 | 0 | 0 | 137,398 |
| 0 | 0 | 0 | 0 | 0 | 0 | 316,375 | 323,636 |
| 0 | 6,497 | 67,964 | 0 | 0 | 0 | 0 | 145,264 |
| 0 | 344,228 | 235,876 | 0 | 0 | 66,551 | 316,375 | 1,516,803 |
| 0 | 1,061,993 | 1,650,467 | 0 | 1,687,428 | 0 | 0 | 7,048,478 |
| 0 | 722,891 | 379,008 | 0 | 303,206 | 0 | 0 | 3,545,318 |
| 0 | 1,784,884 | 2,029,475 | 0 | 1,990,634 | 0 | 0 | 10,593,796 |
| 0 | 1,676 | 1,552 | 0 | 0 | 0 | 0 | 40,530 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 86,544 |
| 0 | 0 | 275,520 | 0 | 0 | 0 | 0 | 275,520 |
| 0 | 1,464,692 | 0 | 0 | 0 | 0 | 0 | 1,464,692 |
| 0 | 0 | 0 | 34,245 | 0 | 0 | 0 | 34,245 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,841,079 |
| 444,330 | 0 | 0 | 0 | 0 | 0 | 0 | 444,330 |
| 0 | 2,877,957 | 0 | 0 | 0 | 0 | 0 | 2,877,957 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,461,354 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,838,045 |
| 0 | 0 | 0 | 0 | 121,799 | 0 | 0 | 121,799 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,719,626 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,579,024 |
| 444,330 | 4,344,325 | 277,072 | 34,245 | 121,799 | 0 | 0 | 18,784,745 |
| \$444,330 | \$6,473,437 | \$2,542,423 | \$34,245 | \$2,112,433 | \$66,551 | \$316,375 | \$30,895,344 |

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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, 2020

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Fund | Nonmajor Capital Projects Fund | Total Nonmajor Governmental Funds |
|---|---|-------------------------------------|---|--|
| Revenues | | | | |
| Property Taxes | \$6,243,715 | \$0 | \$0 | \$6,243,715 |
| Permissive Sales Taxes | 1,739,566 | 1,339,979 | 179,000 | 3,258,545 |
| Charges for Services | 4,021,031 | 0 | 0 | 4,021,031 |
| Licenses and Permits | 136,880 | 0 | 0 | 136,880 |
| Fines and Forfeitures | 219,864 | 0 | 0 | 219,864 |
| Intergovernmental | 13,619,394 | 9,770 | 0 | 13,629,164 |
| Investment Income | 125,423 | 0 | 0 | 125,423 |
| Rent and Royalties | 635,223 | 0 | 0 | 635,223 |
| Contributions and Donations | 950 | 0 | 0 | 950 |
| Other | 353,496 | 0 | 36,273 | 389,769 |
| <i>Total Revenues</i> | <i>27,095,542</i> | <i>1,349,749</i> | <i>215,273</i> | <i>28,660,564</i> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 1,436,799 | 0 | 0 | 1,436,799 |
| Judicial | 345,086 | 0 | 0 | 345,086 |
| Public Safety | 12,679,964 | 0 | 0 | 12,679,964 |
| Public Works | 75,252 | 0 | 0 | 75,252 |
| Health | 4,315,366 | 0 | 0 | 4,315,366 |
| Human Services | 5,729,791 | 0 | 0 | 5,729,791 |
| Economic Development and Assistance | 1,761,336 | 0 | 0 | 1,761,336 |
| Capital Outlay | 0 | 0 | 1,247,334 | 1,247,334 |
| Debt Service: | | | | |
| Principal Retirement | 2,082 | 1,640,463 | 0 | 1,642,545 |
| Interest and Fiscal Charges | 0 | 392,638 | 0 | 392,638 |
| <i>Total Expenditures</i> | <i>26,345,676</i> | <i>2,033,101</i> | <i>1,247,334</i> | <i>29,626,111</i> |
| Excess of Revenues Under Expenditures | 749,866 | (683,352) | (1,032,061) | (965,547) |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 2,723,475 | 833,795 | 654,664 | 4,211,934 |
| Transfers Out | (1,192,702) | 0 | 0 | (1,192,702) |
| <i>Total Other Financing Sources (Uses)</i> | <i>1,530,773</i> | <i>833,795</i> | <i>654,664</i> | <i>3,019,232</i> |
| Net Change in Fund Balances | 2,280,639 | 150,443 | (377,397) | 2,053,685 |
| <i>Fund Balances Beginning of Year</i> | <i>16,504,106</i> | <i>1,534,704</i> | <i>(53,963)</i> | <i>17,984,847</i> |
| <i>Fund Balances End of Year</i> | <i>\$18,784,745</i> | <i>\$1,685,147</i> | <i>(\$431,360)</i> | <i>\$20,038,532</i> |

Jefferson County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020

| | Miscellaneous Local | Child Support Enforcement Agency | Mental Health | Court/Corrections and Public Safety | Emergency 911 | Permissive Sheriff |
|--|---------------------|----------------------------------|--------------------|-------------------------------------|------------------|--------------------|
| Revenues | | | | | | |
| Property Taxes | \$0 | \$0 | \$397,103 | \$0 | \$1,967,682 | \$0 |
| Permissive Sales Taxes | 0 | 0 | 0 | 0 | 0 | 1,739,566 |
| Charges for Services | 1,939,389 | 221,280 | 520 | 272,725 | 0 | 622,633 |
| Licenses and Permits | 54,917 | 0 | 0 | 81,963 | 0 | 0 |
| Fines and Forfeitures | 23,888 | 0 | 0 | 195,549 | 0 | 427 |
| Intergovernmental | 70,223 | 904,340 | 2,612,293 | 1,251,975 | 411,314 | 71,498 |
| Investment Income | 16,250 | 0 | 0 | 0 | 0 | 0 |
| Rent and Royalties | 582,644 | 0 | 12,000 | 0 | 40,579 | 0 |
| Contributions and Donations | 0 | 0 | 0 | 950 | 0 | 0 |
| Other | 41,237 | 6,480 | 6,467 | 84,802 | 13,807 | 109,740 |
| <i>Total Revenues</i> | <i>2,728,548</i> | <i>1,132,100</i> | <i>3,028,383</i> | <i>1,887,964</i> | <i>2,433,382</i> | <i>2,543,864</i> |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | 1,302,548 | 0 | 0 | 0 | 0 | 0 |
| Judicial | 0 | 0 | 0 | 258,937 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 1,584,926 | 1,634,928 | 3,202,036 |
| Public Works | 0 | 0 | 0 | 0 | 0 | 0 |
| Health | 185,479 | 0 | 3,143,404 | 0 | 0 | 0 |
| Human Services | 0 | 1,101,705 | 0 | 0 | 0 | 0 |
| Economic Development and Assistance | 783,817 | 0 | 0 | 0 | 0 | 0 |
| Debt Service: | | | | | | |
| Principal Retirement | 0 | 0 | 0 | 2,082 | 0 | 0 |
| <i>Total Expenditures</i> | <i>2,271,844</i> | <i>1,101,705</i> | <i>3,143,404</i> | <i>1,845,945</i> | <i>1,634,928</i> | <i>3,202,036</i> |
| Excess of Revenues Over (Under) Expenditures | 456,704 | 30,395 | (115,021) | 42,019 | 798,454 | (658,172) |
| Other Financing Sources (Uses): | | | | | | |
| Transfers In | 198,000 | 0 | 0 | 94,319 | 0 | 581,156 |
| Transfers Out | 0 | 0 | 0 | 0 | (509,469) | (19,799) |
| <i>Total Other Financing Sources (Uses)</i> | <i>198,000</i> | <i>0</i> | <i>0</i> | <i>94,319</i> | <i>(509,469)</i> | <i>561,357</i> |
| Net Change in Fund Balances | 654,704 | 30,395 | (115,021) | 136,338 | 288,985 | (96,815) |
| <i>Fund Balances (Deficit) Beginning of Year</i> | <i>4,686,247</i> | <i>1,807,650</i> | <i>2,958,188</i> | <i>2,381,080</i> | <i>23,554</i> | <i>807,669</i> |
| <i>Fund Balances End of Year</i> | <i>\$5,340,951</i> | <i>\$1,838,045</i> | <i>\$2,843,167</i> | <i>\$2,517,418</i> | <i>\$312,539</i> | <i>\$710,854</i> |

| Tuberculosis/ Crippled Child Levy | Children Services | Jail Operation Levy | Community Development Block Grant | Senior Citizens Levy | Federal Emergency Management Assistance | Local Coronavirus Relief | Total Nonmajor Special Revenue Funds |
|--------------------------------------|-------------------|------------------------|---|----------------------------|--|--------------------------------|---|
| 0 | \$929,064 | \$1,443,797 | \$0 | \$1,506,069 | \$0 | \$0 | \$6,243,715 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,739,566 |
| 0 | 2,996 | 961,488 | 0 | 0 | 0 | 0 | 4,021,031 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 136,880 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 219,864 |
| 0 | 2,829,140 | 248,885 | 347,724 | 132,198 | 706,339 | 4,033,465 | 13,619,394 |
| 0 | 107,623 | 0 | 0 | 0 | 0 | 1,550 | 125,423 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 635,223 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 950 |
| 0 | 6,486 | 65,821 | 18,656 | 0 | 0 | 0 | 353,496 |
| 0 | 3,875,309 | 2,719,991 | 366,380 | 1,638,267 | 706,339 | 4,035,015 | 27,095,542 |
| 0 | 0 | 0 | 0 | 0 | 0 | 134,251 | 1,436,799 |
| 0 | 0 | 0 | 0 | 0 | 0 | 86,149 | 345,086 |
| 0 | 0 | 4,155,512 | 0 | 0 | 0 | 2,102,562 | 12,679,964 |
| 0 | 0 | 0 | 0 | 0 | 0 | 75,252 | 75,252 |
| 39,092 | 0 | 0 | 0 | 0 | 0 | 947,391 | 4,315,366 |
| 0 | 3,001,457 | 0 | 0 | 1,570,146 | 0 | 56,483 | 5,729,791 |
| 0 | 0 | 0 | 344,592 | 0 | 0 | 632,927 | 1,761,336 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,082 |
| 39,092 | 3,001,457 | 4,155,512 | 344,592 | 1,570,146 | 0 | 4,035,015 | 26,345,676 |
| (39,092) | 873,852 | (1,435,521) | 21,788 | 68,121 | 706,339 | 0 | 749,866 |
| 0 | 0 | 1,850,000 | 0 | 0 | 0 | 0 | 2,723,475 |
| 0 | 0 | 0 | 0 | 0 | (663,434) | 0 | (1,192,702) |
| 0 | 0 | 1,850,000 | 0 | 0 | (663,434) | 0 | 1,530,773 |
| (39,092) | 873,852 | 414,479 | 21,788 | 68,121 | 42,905 | 0 | 2,280,639 |
| 483,422 | 3,470,473 | (137,407) | 12,457 | 53,678 | (42,905) | 0 | 16,504,106 |
| \$444,330 | \$4,344,325 | \$277,072 | \$34,245 | \$121,799 | \$0 | \$0 | \$18,784,745 |

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Jefferson County, Ohio
Fund Descriptions –
Internal Service Funds

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

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

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

Jefferson County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2020

| | Self Insurance Health | Self Insurance Workers' Compensation | Total Internal Service Funds |
|--|---------------------------|--|------------------------------------|
| Assets | | | |
| Current Assets: | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$3,651,980 | \$3,651,980 |
| Cash and Cash Equivalents with Fiscal Agents | 4,551,922 | 0 | 4,551,922 |
| Receivables: | | | |
| Accounts | 157,086 | 0 | 157,086 |
| Interfund | 0 | 1,821,000 | 1,821,000 |
| <i>Total Assets</i> | <u>4,709,008</u> | <u>5,472,980</u> | <u>10,181,988</u> |
| Liabilities | | | |
| Current Liabilities: | | | |
| Interfund Payable | 1,861,450 | 0 | 1,861,450 |
| Claims Payable - Health | 434,413 | 0 | 434,413 |
| Claims Payable - Workers' Compensation | 0 | 93,763 | 93,763 |
| <i>Total Liabilities</i> | <u>2,295,863</u> | <u>93,763</u> | <u>2,389,626</u> |
| Net Position | | | |
| Unrestricted | <u>2,413,145</u> | <u>5,379,217</u> | <u>7,792,362</u> |
| <i>Total Net Position</i> | <u><u>\$2,413,145</u></u> | <u><u>\$5,379,217</u></u> | <u><u>\$7,792,362</u></u> |

Jefferson County, Ohio
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2020

| | Self Insurance Health | Self Insurance Workers' Compensation | Total Internal Service Funds |
|---------------------------------------|--------------------------|--|------------------------------------|
| Operating Revenues | | | |
| Charges for Services | \$9,453,999 | \$0 | \$9,453,999 |
| Other | 210,322 | 0 | 210,322 |
| <i>Total Operating Revenues</i> | <u>9,664,321</u> | <u>0</u> | <u>9,664,321</u> |
| Operating Expenses | | | |
| Contractual Services | 503,345 | 0 | 503,345 |
| Claims | 7,028,465 | 0 | 7,028,465 |
| <i>Total Operating Expenses</i> | <u>7,531,810</u> | <u>0</u> | <u>7,531,810</u> |
| <i>Operating Income</i> | <u>2,132,511</u> | <u>0</u> | <u>2,132,511</u> |
| Non-Operating Revenues | | | |
| Interest | 74,042 | 0 | 74,042 |
| Change in Net Position | 2,206,553 | 0 | 2,206,553 |
| <i>Net Position Beginning of Year</i> | <u>206,592</u> | <u>5,379,217</u> | <u>5,585,809</u> |
| <i>Net Position End of Year</i> | <u>\$2,413,145</u> | <u>\$5,379,217</u> | <u>\$7,792,362</u> |

Jefferson County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2020

| | 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 | \$9,453,999 | \$0 | \$9,453,999 |
| Cash Payments for Goods and Services | (503,345) | 0 | (503,345) |
| Cash Payments for Claims | (8,839,883) | (36,855) | (8,876,738) |
| Other Operating Revenues | 1,949,432 | 0 | 1,949,432 |
| <i>Net Cash Provided by (Used for) Operating Activities</i> | <u>2,060,203</u> | <u>(36,855)</u> | <u>2,023,348</u> |
| Cash Flows from Noncapital Financing Activities | | | |
| Cash Received from Interfund Loans | 1,861,450 | 179,000 | 2,040,450 |
| Cash Payments for Interfund Loans | (2,328,803) | 0 | (2,328,803) |
| <i>Net Cash Provided by (Used for) Noncapital Financing Activities</i> | <u>(467,353)</u> | <u>179,000</u> | <u>(288,353)</u> |
| Cash Flows from Investing Activities | | | |
| Interest | 74,042 | 0 | 74,042 |
| <i>Net Increase in Cash and Cash Equivalents</i> | <u>1,666,892</u> | <u>142,145</u> | <u>1,809,037</u> |
| <i>Cash and Cash Equivalents Beginning of Year</i> | <u>2,885,030</u> | <u>3,509,835</u> | <u>6,394,865</u> |
| <i>Cash and Cash Equivalents End of Year</i> | <u>\$4,551,922</u> | <u>\$3,651,980</u> | <u>\$8,203,902</u> |
| Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities | | | |
| Operating Income | \$2,132,511 | \$0 | \$2,132,511 |
| Changes in Assets and Liabilities: | | | |
| Increase in Accounts Receivable | (78,634) | 0 | (78,634) |
| (Decrease) Increase in Claims Payable | 6,326 | (36,855) | (30,529) |
| <i>Net Cash Provided by (Used for) Operating Activities</i> | <u>\$2,060,203</u> | <u>(\$36,855)</u> | <u>\$2,023,348</u> |

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:

Undivided Monies Fund – To account for various taxes, special assessments, and state undivided monies collected and distributed for the benefit of other governments.

Fiscal Agent Fund – 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.

Miscellaneous Court/Safety Fund – To account for various fines and fees collected and distributed through the courts for the benefit of others.

Other Custodial Fund – To account for monies held by the County to be distributed for the benefit of others.

Coronavirus Relief Fund – To account for federal revenue received from the Coronavirus Aid, Relief, and Economic Security (CARES) Act to distribute to other local governments to address the impact of the COVID-19 pandemic on their entities, for which the County has no administrative or direct financial involvement.

Jefferson County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2020

| | Undivided Monies | Fiscal Agent | Miscellaneous Court / Safety | Other | Total |
|---|---------------------|--------------------|---------------------------------|------------------|---------------------|
| Assets | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$1,570,542 | \$1,912,166 | \$192,939 | \$136,000 | \$3,811,647 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 738,802 | 0 | 738,802 |
| Receivables: | | | | | |
| Property Taxes | 80,252,408 | 0 | 0 | 0 | 80,252,408 |
| Accounts | 0 | 0 | 385,487 | 0 | 385,487 |
| Special Assessments | 775,726 | 0 | 0 | 0 | 775,726 |
| Intergovernmental | 3,127,727 | 0 | 0 | 0 | 3,127,727 |
| <i>Total Assets</i> | <i>85,726,403</i> | <i>1,912,166</i> | <i>1,317,228</i> | <i>136,000</i> | <i>89,091,797</i> |
| Liabilities | | | | | |
| Intergovernmental Payable | 5,088,667 | 0 | 738,802 | 0 | 5,827,469 |
| Deferred Inflows of Resources | | | | | |
| Property Taxes | 67,565,938 | 0 | 0 | 0 | 67,565,938 |
| Net Position | | | | | |
| Restricted for Individuals, Organizations, and Other Governments | <u>\$13,071,798</u> | <u>\$1,912,166</u> | <u>\$578,426</u> | <u>\$136,000</u> | <u>\$15,698,390</u> |

Jefferson County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2020

| | Undivided Monies | Fiscal Agent | Miscellaneous Court / Safety | Other | Coronavirus Relief | Total |
|---|---------------------|--------------------|---------------------------------|------------------|-----------------------|---------------------|
| Additions | | | | | | |
| Intergovernmental | \$7,067,254 | \$20,000 | \$0 | \$0 | \$4,744,386 | \$11,831,640 |
| Amounts Received as Fiscal Agent | 0 | 7,545,711 | 0 | 0 | 0 | 7,545,711 |
| Licenses, Permits and Fees for Other Governments | 0 | 0 | 7,693,180 | 336,665 | 0 | 8,029,845 |
| Fines and Forfeitures for Other Governments | 0 | 0 | 1,454,341 | 0 | 0 | 1,454,341 |
| Property Tax Collections for Other Governments | 63,804,849 | 0 | 0 | 0 | 0 | 63,804,849 |
| Special Assessment Collections for Other Governments | 392,605 | 0 | 0 | 0 | 0 | 392,605 |
| Miscellaneous | 0 | 0 | 9,775 | 43,075 | 0 | 52,850 |
| <i>Total Additions</i> | <i>71,264,708</i> | <i>7,565,711</i> | <i>9,157,296</i> | <i>379,740</i> | <i>4,744,386</i> | <i>93,111,841</i> |
| Deductions | | | | | | |
| Distributions to the State of Ohio | 0 | 0 | 9,186,612 | 329,706 | 0 | 9,516,318 |
| Distributions of State Funds to Other Governments | 6,339,226 | 0 | 0 | 0 | 0 | 6,339,226 |
| Property Tax Distributions to Other Governments | 60,755,260 | 0 | 0 | 0 | 0 | 60,755,260 |
| Special Assessment Distributions to Other Governments | 369,729 | 0 | 0 | 0 | 0 | 369,729 |
| Distribution of Federal Funds to Other Governments | 0 | 0 | 0 | 0 | 4,744,386 | 4,744,386 |
| Distributions as Fiscal Agent | 0 | 7,053,839 | 0 | 0 | 0 | 7,053,839 |
| <i>Total Deductions</i> | <i>67,464,215</i> | <i>7,053,839</i> | <i>9,186,612</i> | <i>329,706</i> | <i>4,744,386</i> | <i>88,778,758</i> |
| Change in Fiduciary Net Position | 3,800,493 | 511,872 | (29,316) | 50,034 | 0 | 4,333,083 |
| <i>Net Position Beginning of Year</i> | <i>9,271,305</i> | <i>1,400,294</i> | <i>607,742</i> | <i>85,966</i> | <i>0</i> | <i>11,365,307</i> |
| <i>Net Position End of Year</i> | <i>\$13,071,798</i> | <i>\$1,912,166</i> | <i>\$578,426</i> | <i>\$136,000</i> | <i>\$0</i> | <i>\$15,698,390</i> |

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

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|-----------------------------------|-------------------------|-------------------|---|
| Revenues | | | |
| Property Taxes | \$2,549,988 | \$2,549,988 | \$0 |
| Permissive Sales Taxes | 6,085,307 | 6,085,307 | 0 |
| Charges for Services | 2,639,039 | 2,639,039 | 0 |
| Licenses and Permits | 446,041 | 446,041 | 0 |
| Fines and Forfeitures | 381,965 | 381,965 | 0 |
| Intergovernmental | 2,702,475 | 2,702,475 | 0 |
| Investment Income | 485,101 | 485,101 | 0 |
| Rent and Royalties | 124,021 | 124,021 | 0 |
| Oil and Gas Lease Bonus | 91,622 | 91,622 | 0 |
| Other | 1,291,083 | 1,291,083 | 0 |
| <i>Total Revenues</i> | <i>16,796,642</i> | <i>16,796,642</i> | <i>0</i> |
| Expenditures | | | |
| Current: | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| Commissioners | | | |
| Salary and Wages | 274,470 | 274,470 | 0 |
| Fringe Benefits | 111,802 | 111,802 | 0 |
| Materials and Supplies | 3,344 | 3,343 | 1 |
| Contractual Services | 48,490 | 48,490 | 0 |
| Other | 11,178 | 11,178 | 0 |
| <i>Total Commissioners</i> | <i>449,284</i> | <i>449,283</i> | <i>1</i> |
| Auditor | | | |
| Salary and Wages | 486,281 | 486,281 | 0 |
| Fringe Benefits | 203,130 | 203,130 | 0 |
| Materials and Supplies | 6,703 | 6,703 | 0 |
| Contractual Services | 3,821 | 2,822 | 999 |
| Other | 23,976 | 23,976 | 0 |
| <i>Total Auditor</i> | <i>723,911</i> | <i>722,912</i> | <i>999</i> |
| Permissive Sales Tax | | | |
| Capital Outlay | 51,769 | 51,769 | 0 |
| Other | 140,837 | 140,793 | 44 |
| <i>Total Permissive Sales Tax</i> | <i>192,606</i> | <i>192,562</i> | <i>44</i> |
| Treasurer | | | |
| Salary and Wages | 146,930 | 146,930 | 0 |
| Fringe Benefits | 83,314 | 83,314 | 0 |
| Materials and Supplies | 23,004 | 22,746 | 258 |
| Contractual Services | 12,295 | 12,295 | 0 |
| <i>Total Treasurer</i> | <i>\$265,543</i> | <i>\$265,285</i> | <i>\$258</i> |

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|------------------------------------|-------------------------|------------------|---|
| Prosecuting Attorney | | | |
| Salary and Wages | \$906,049 | \$906,049 | \$0 |
| Fringe Benefits | 275,635 | 275,635 | 0 |
| Materials and Supplies | 18,732 | 17,604 | 1,128 |
| Contractual Services | 680 | 680 | 0 |
| Other | 43,836 | 43,380 | 456 |
| Total Prosecuting Attorney | <u>1,244,932</u> | <u>1,243,348</u> | <u>1,584</u> |
| Budget Commission | | | |
| Other | 83 | 83 | 0 |
| Bureau of Inspection | | | |
| Contractual Services | 127,984 | 127,984 | 0 |
| County Planning Commission | | | |
| Contractual Services | 85,000 | 85,000 | 0 |
| Other | 43,458 | 43,458 | 0 |
| Total County Planning Commission | <u>128,458</u> | <u>128,458</u> | <u>0</u> |
| Data Processing | | | |
| Salary and Wages | 115,908 | 115,908 | 0 |
| Fringe Benefits | 40,252 | 40,252 | 0 |
| Contractual Services | 4,021 | 4,021 | 0 |
| Total Data Processing | <u>160,181</u> | <u>160,181</u> | <u>0</u> |
| Data Processing Central Purchasing | | | |
| Other | 41,002 | 40,076 | 926 |
| Board of Elections | | | |
| Salary and Wages | 389,411 | 389,411 | 0 |
| Fringe Benefits | 203,677 | 203,677 | 0 |
| Materials and Supplies | 204,483 | 204,483 | 0 |
| Contractual Services | 139,720 | 139,660 | 60 |
| Grants | 32,866 | 32,866 | 0 |
| Other | 6,308 | 6,308 | 0 |
| Total Board of Elections | <u>976,465</u> | <u>976,405</u> | <u>60</u> |
| Recorder | | | |
| Salary and Wages | 197,313 | 197,313 | 0 |
| Fringe Benefits | 112,305 | 112,305 | 0 |
| Total Recorder | <u>\$309,618</u> | <u>\$309,618</u> | <u>\$0</u> |

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|--|-------------------------|------------------|---|
| Buildings and Grounds | | | |
| Materials and Supplies | \$10,972 | \$10,463 | 509 |
| Contractual Services | 135,688 | 134,671 | 1,017 |
| Other | 72,589 | 72,589 | 0 |
| Total Buildings and Grounds | <u>219,249</u> | <u>217,723</u> | <u>1,526</u> |
| Towers Building | | | |
| Materials and Supplies | 9,675 | 9,645 | 30 |
| Contractual Services | 148,354 | 148,044 | 310 |
| Other | 1,910 | 1,910 | 0 |
| Total Tower Building | <u>159,939</u> | <u>159,599</u> | <u>340</u> |
| Maintenance | | | |
| Salary and Wages | 210,496 | 210,496 | 0 |
| Fringe Benefits | 114,385 | 114,385 | 0 |
| Total Maintenance | <u>324,881</u> | <u>324,881</u> | <u>0</u> |
| Certified Auto Title Administration | | | |
| Salary and Wages | 182,392 | 182,392 | 0 |
| Fringe Benefits | 119,990 | 119,990 | 0 |
| Materials and Supplies | 34,011 | 34,011 | 0 |
| Contractual Services | 2,347 | 2,347 | 0 |
| Capital Outlay | 4,541 | 4,541 | 0 |
| Other | 14,607 | 14,607 | 0 |
| Total Certified Auto Title Administration | <u>357,888</u> | <u>357,888</u> | <u>0</u> |
| Equipment Records Supply | | | |
| Materials and Supplies | 4,958 | 3,340 | 1,618 |
| Contractual Services | 19,481 | 12,073 | 7,408 |
| Capital Outlay | 3,658 | 1,158 | 2,500 |
| Total Equipment Records Supply | <u>28,097</u> | <u>16,571</u> | <u>11,526</u> |
| Insurance | | | |
| Official Bonds | 2,853 | 2,853 | 0 |
| Group and Liability | 67,516 | 67,516 | 0 |
| Total Insurance | <u>70,369</u> | <u>70,369</u> | <u>0</u> |
| Total General Government - Legislative and Executive | <u>5,780,490</u> | <u>5,763,226</u> | <u>17,264</u> |
| General Government - Judicial | | | |
| Court of Appeals | | | |
| Other | 83,797 | 83,797 | 0 |
| Common Pleas Court | | | |
| Salary and Wages | 227,806 | 227,806 | 0 |
| Fringe Benefits | 118,770 | 118,770 | 0 |
| Materials and Supplies | 11,424 | 11,424 | 0 |
| Contractual Services | 229,634 | 229,634 | 0 |
| Other | 4,076 | 4,076 | 0 |
| Total Common Pleas Court | <u>\$591,710</u> | <u>\$591,710</u> | <u>\$0</u> |

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|----------------------------|-------------------------|------------------|---|
| Adult Probation | | | |
| Salary and Wages | \$156,335 | \$156,335 | \$0 |
| Fringe Benefits | 76,315 | 76,315 | 0 |
| Total Adult Probation | <u>232,650</u> | <u>232,650</u> | 0 |
| County Court Probate | | | |
| Salary and Wages | 98,158 | 98,158 | 0 |
| Fringe Benefits | 25,656 | 25,656 | 0 |
| Materials and Supplies | 12,044 | 12,044 | 0 |
| Total County Court Probate | <u>135,858</u> | <u>135,858</u> | 0 |
| Juvenile Court | | | |
| Salary and Wages | 680,071 | 680,071 | 0 |
| Fringe Benefits | 277,226 | 277,226 | 0 |
| Materials and Supplies | 27,712 | 27,712 | 0 |
| Contractual Services | 316,137 | 316,137 | 0 |
| Other | 63,540 | 63,540 | 0 |
| Total Juvenile Court | <u>1,364,686</u> | <u>1,364,686</u> | 0 |
| County Court #2 | | | |
| Salary and Wages | 146,733 | 146,733 | 0 |
| Fringe Benefits | 71,200 | 71,200 | 0 |
| Materials and Supplies | 1,755 | 1,755 | 0 |
| Contractual Services | 69,748 | 69,748 | 0 |
| Total County Court #2 | <u>289,436</u> | <u>289,436</u> | 0 |
| County Court #3 | | | |
| Salary and Wages | 120,037 | 120,037 | 0 |
| Fringe Benefits | 70,488 | 70,488 | 0 |
| Materials and Supplies | 2,409 | 2,409 | 0 |
| Contractual Services | 64,679 | 64,679 | 0 |
| Total County Court #3 | <u>257,613</u> | <u>257,613</u> | 0 |
| Probate Court | | | |
| Salary and Wages | 209,560 | 209,560 | 0 |
| Fringe Benefits | 102,842 | 102,842 | 0 |
| Total Probate Court | <u>312,402</u> | <u>312,402</u> | 0 |
| Clerk of Courts | | | |
| Salary and Wages | 281,063 | 281,063 | 0 |
| Fringe Benefits | 182,430 | 182,430 | 0 |
| Total Clerk of Courts | <u>\$463,493</u> | <u>\$463,493</u> | \$0 |

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|-------------------------------------|-------------------------|------------------|---|
| County Court | | | |
| Salary and Wages | \$169,577 | \$169,577 | \$0 |
| Fringe Benefits | 75,400 | 75,400 | 0 |
| Materials and Supplies | 2,933 | 2,933 | 0 |
| Contractual Services | 81,183 | 81,183 | 0 |
| Other | 1,623 | 1,623 | 0 |
| Total County Court | <u>330,716</u> | <u>330,716</u> | 0 |
| Municipal Court | | | |
| Salary and Wages | 81,892 | 81,892 | 0 |
| Fringe Benefits | 25,377 | 25,377 | 0 |
| Contractual Services | 49,631 | 49,631 | 0 |
| Total Municipal Court | <u>156,900</u> | <u>156,900</u> | 0 |
| Court Magistrate | | | |
| Salary and Wages | 146,425 | 146,425 | 0 |
| Fringe Benefits | 37,588 | 37,588 | 0 |
| Materials and Supplies | 3,076 | 3,076 | 0 |
| Contractual Services | 3,833 | 3,833 | 0 |
| Total Court Magistrate | <u>190,922</u> | <u>190,922</u> | 0 |
| Total General Government - Judicial | <u>4,410,183</u> | <u>4,410,183</u> | 0 |
| Public Safety | | | |
| Coroner | | | |
| Salary and Wages | 77,646 | 77,646 | 0 |
| Fringe Benefits | 29,208 | 29,208 | 0 |
| Contractual Services | 20,549 | 16,766 | 3,783 |
| Other | 3,086 | 3,086 | 0 |
| Total Coroner | <u>130,489</u> | <u>126,706</u> | 3,783 |
| Disaster Services | | | |
| Contractual Services | <u>96,109</u> | <u>96,109</u> | 0 |
| Total Public Safety | <u>226,598</u> | <u>222,815</u> | 3,783 |
| Health | | | |
| Humane Society | | | |
| Other | 300 | 300 | 0 |
| Agriculture | | | |
| Contractual Service | <u>334,357</u> | <u>334,357</u> | 0 |
| Vital Statistics | | | |
| Fees | <u>1,298</u> | <u>1,298</u> | 0 |
| Total Health | <u>\$335,955</u> | <u>\$335,955</u> | \$0 |

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|-------------------------------------|----------------------------|----------------------------|---|
| Human Services | | | |
| Veteran's Services | | | |
| Salary and Wages | \$337,471 | \$337,471 | \$0 |
| Fringe Benefits | 130,925 | 130,925 | 0 |
| Materials and Supplies | 38,371 | 38,371 | 0 |
| Contractual Services | 53,629 | 53,629 | 0 |
| Other | 128,306 | 128,306 | 0 |
| Total Veteran's Services | <u>688,702</u> | <u>688,702</u> | 0 |
| Public Assistance | | | |
| Contractual Services | 309,510 | 309,510 | 0 |
| Total Human Services | <u>998,212</u> | <u>998,212</u> | 0 |
| Conservation and Recreation | | | |
| Park Recreation | | | |
| Capital Outlay | 224,700 | 224,700 | 0 |
| Total Conservation and Recreation | <u>224,700</u> | <u>224,700</u> | 0 |
| Economic Development and Assistance | | | |
| Port Authority | | | |
| Contractual Services | 140,000 | 140,000 | 0 |
| Other | | | |
| County Shared Utilities | | | |
| Contractual Services | 118,490 | 118,421 | 69 |
| Unclaimed Monies | | | |
| Other | 255 | 315 | (60) |
| Other | | | |
| Fringe Benefits | 75,207 | 75,207 | 0 |
| Other | 480,339 | 480,339 | 0 |
| Total Other | <u>555,546</u> | <u>555,546</u> | 0 |
| Indigent Application Fees | | | |
| Contractual Services | 3,278 | 3,278 | 0 |
| Grant | | | |
| Grants | 11,520 | 11,520 | 0 |
| Total Other | <u>689,089</u> | <u>689,080</u> | 9 |
| <i>Total Expenditures</i> | <u><u>\$12,805,227</u></u> | <u><u>\$12,784,171</u></u> | <u><u>\$21,056</u></u> |

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|---|---------------------------|---------------------------|---|
| Excess of Revenues Over Expenditures | \$3,991,415 | \$4,012,471 | \$21,056 |
| Other Financing Uses | | | |
| Advances Out | (26,000) | (26,000) | 0 |
| Transfers Out | (2,703,676) | (2,703,676) | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <i>(2,729,676)</i> | <i>(2,729,676)</i> | <i>0</i> |
| Net Change in Fund Balance | 1,261,739 | 1,282,795 | 21,056 |
| <i>Fund Balance Beginning of Year</i> | <i>1,965,242</i> | <i>1,965,242</i> | <i>0</i> |
| <i>Prior Year Encumbrances Appropriated</i> | <i>68,792</i> | <i>68,792</i> | <i>0</i> |
| <i>Fund Balance End of Year</i> | <i><u>\$3,295,773</u></i> | <i><u>\$3,316,829</u></i> | <i><u>\$21,056</u></i> |

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|---------------------------------------|-------------------------|------------------------|---|
| Revenues | | | |
| Intergovernmental | \$8,418,320 | \$8,418,320 | \$0 |
| Other | <u>72,244</u> | <u>72,244</u> | 0 |
| Total Revenues | <u>8,490,564</u> | <u>8,490,564</u> | 0 |
| Expenditures | | | |
| Current: | | | |
| Human Services | | | |
| Public Assistance | | | |
| Salary and Wages | 3,505,312 | 3,505,312 | 0 |
| Fringe Benefits | 1,744,454 | 1,744,454 | 0 |
| Materials and Supplies | 112,307 | 112,306 | 1 |
| Contractual Services | 1,726,732 | 1,726,732 | 0 |
| Capital Outlay | 85,537 | 85,537 | 0 |
| Other | <u>68,527</u> | <u>68,527</u> | 0 |
| Total Public Assistance | 7,242,869 | 7,242,868 | 1 |
| Workforce Investment Act | | | |
| Contractual Services | <u>1,501,184</u> | <u>1,501,184</u> | 0 |
| <i>Total Expenditures</i> | <u>8,744,053</u> | <u>8,744,052</u> | 1 |
| Net Change in Fund Balance | (253,489) | (253,488) | 1 |
| <i>Fund Balance Beginning of Year</i> | <u>320,121</u> | <u>320,121</u> | 0 |
| <i>Fund Balance End of Year</i> | <u><u>\$66,632</u></u> | <u><u>\$66,633</u></u> | <u><u>\$1</u></u> |

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gasoline Tax Fund
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|--|-------------------------|--------------------|---|
| Revenues | | | |
| Permissive Sales Taxes | \$3,502,569 | \$3,502,569 | \$0 |
| Charges for Services | 94,199 | 94,199 | 0 |
| Fines and Forfeitures | 23,554 | 23,554 | 0 |
| Intergovernmental | 8,590,605 | 8,590,605 | 0 |
| Investment Income | 5,997 | 5,997 | 0 |
| Contributions and Donations | 921,000 | 921,000 | 0 |
| Other | 66,204 | 66,204 | 0 |
| <i>Total Revenues</i> | <u>13,204,128</u> | <u>13,204,128</u> | <u>0</u> |
| Expenditures | | | |
| Current: | | | |
| Public Works | | | |
| Motor Vehicle and Gasoline Tax | | | |
| Salary and Wages | 2,296,074 | 2,296,074 | 0 |
| Fringe Benefits | 1,063,660 | 1,063,660 | 0 |
| Materials and Supplies | 819,362 | 816,706 | 2,656 |
| Contractual Services | 1,382,915 | 1,367,676 | 15,239 |
| Capital Outlay | 6,960,844 | 6,932,263 | 28,581 |
| Other | 688,285 | 684,183 | 4,102 |
| <i>Total Expenditures</i> | <u>13,211,140</u> | <u>13,160,562</u> | <u>50,578</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(7,012)</u> | <u>43,566</u> | <u>50,578</u> |
| Other Financing Sources (Uses) | | | |
| Transfers In | 811,398 | 811,398 | 0 |
| Transfers Out | (324,326) | (324,326) | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>487,072</u> | <u>487,072</u> | <u>0</u> |
| Net Change in Fund Balance | 480,060 | 530,638 | 50,578 |
| <i>Fund Balance Beginning of Year</i> | 1,488,793 | 1,488,793 | 0 |
| <i>Prior Year Encumbrances Appropriated</i> | <u>1,125,629</u> | <u>1,125,629</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u>\$3,094,482</u> | <u>\$3,145,060</u> | <u>\$50,578</u> |

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|---------------------------------------|-------------------------|--------------------|---|
| Revenues | | | |
| Property Taxes | \$3,311,426 | \$3,311,426 | \$0 |
| Charges for Services | 743,325 | 743,325 | 0 |
| Intergovernmental | 5,968,027 | 5,968,027 | 0 |
| Other | <u>175,578</u> | <u>175,578</u> | 0 |
| <i>Total Revenues</i> | <u>10,198,356</u> | <u>10,198,356</u> | 0 |
| Expenditures | | | |
| Current: | | | |
| Health | | | |
| Developmental Disabilities | | | |
| Salary and Wages | 4,761,295 | 4,761,295 | 0 |
| Fringe Benefits | 2,380,777 | 2,380,777 | 0 |
| Materials and Supplies | 375,565 | 375,565 | 0 |
| Contractual Services | 1,024,467 | 1,024,467 | 0 |
| Capital Outlay | 42,687 | 42,687 | 0 |
| Other | <u>425,438</u> | <u>425,438</u> | 0 |
| <i>Total Expenditures</i> | <u>9,010,229</u> | <u>9,010,229</u> | 0 |
| Excess of Revenues Over Expenditures | 1,188,127 | 1,188,127 | 0 |
| Other Financing Uses | | | |
| Transfers Out | <u>(654,664)</u> | <u>(654,664)</u> | 0 |
| Net Change in Fund Balance | 533,463 | 533,463 | 0 |
| <i>Fund Balance Beginning of Year</i> | <u>6,526,463</u> | <u>6,526,463</u> | 0 |
| <i>Fund Balance End of Year</i> | <u>\$7,059,926</u> | <u>\$7,059,926</u> | <u>\$0</u> |

Jefferson County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|---|---------------------------|---------------------------|---|
| Revenues | | | |
| Tap-In Fees | \$36,000 | \$36,000 | \$0 |
| Capital Grants | 3,494,606 | 3,494,606 | 0 |
| Special Assessments | 12,642 | 12,642 | 0 |
| Charges for Services | 1,872,935 | 1,872,935 | 0 |
| Permissive Sales Taxes | 81,557 | 81,557 | 0 |
| Other | 5,768 | 5,768 | 0 |
| Revenue Bonds Issued | 2,894,000 | 2,894,000 | 0 |
| OEPA Loans Issued | 3,027,617 | 3,027,617 | 0 |
| <i>Total Revenues</i> | <u>11,425,125</u> | <u>11,425,125</u> | <u>0</u> |
| Expenses | | | |
| Personal Services | 531,585 | 531,585 | 0 |
| Contractual Services | 714,802 | 695,812 | 18,990 |
| Materials and Supplies | 79,157 | 76,423 | 2,734 |
| Capital Outlay | 8,608,183 | 8,607,366 | 817 |
| Debt Service: | | | |
| Principal Retirement | 1,224,314 | 1,224,314 | 0 |
| Interest and Fiscal Charges | 218,840 | 218,840 | 0 |
| <i>Total Expenses</i> | <u>11,376,881</u> | <u>11,354,340</u> | <u>22,541</u> |
| Net Change in Fund Equity | 48,244 | 70,785 | 22,541 |
| <i>Fund Equity Beginning of Year</i> | 2,085,938 | 2,085,938 | 0 |
| <i>Prior Year Encumbrances Appropriated</i> | <u>101,357</u> | <u>101,357</u> | <u>0</u> |
| <i>Fund Equity End of Year</i> | <u><u>\$2,235,539</u></u> | <u><u>\$2,258,080</u></u> | <u><u>\$22,541</u></u> |

Jefferson County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Water Fund
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|---|-------------------------|--------------------|---|
| Revenues | | | |
| Charges for Services | \$4,706,318 | \$4,706,318 | \$0 |
| Tap-In Fees | 60,376 | 60,376 | 0 |
| Interest | 27,268 | 27,268 | 0 |
| Capital Grants | 622,000 | 622,000 | 0 |
| Intergovernmental | 450,000 | 450,000 | 0 |
| Permissive Sales Taxes | 244,671 | 244,671 | 0 |
| Other Operating Revenues | 19,344 | 19,344 | 0 |
| Other Non-Operating Revenues | 27,570 | 27,570 | 0 |
| OPWC Loans Issued | 249,204 | 255,781 | 6,577 |
| OWDA Loans Issued | <u>182,356</u> | <u>182,356</u> | 0 |
| <i>Total Revenues</i> | <u>6,589,107</u> | <u>6,595,684</u> | <u>6,577</u> |
| Expenses | | | |
| Personal Services | 1,176,731 | 1,176,731 | 0 |
| Contractual Services | 3,473,186 | 3,434,150 | 39,036 |
| Materials and Supplies | 409,534 | 382,560 | 26,974 |
| Other Operating Expenses | 34,064 | 31,706 | 2,358 |
| Capital Outlay | 815,612 | 815,612 | 0 |
| Debt Service: | | | |
| Principal Retirement | 739,842 | 739,842 | 0 |
| Interest and Fiscal Charges | <u>161,637</u> | <u>161,637</u> | 0 |
| <i>Total Expenses</i> | <u>6,810,606</u> | <u>6,742,238</u> | <u>68,368</u> |
| Net Change in Fund Equity | (221,499) | (146,554) | 74,945 |
| <i>Fund Equity Beginning of Year</i> | 1,603,075 | 1,603,075 | 0 |
| <i>Prior Year Encumbrances Appropriated</i> | <u>125,834</u> | <u>125,834</u> | 0 |
| <i>Fund Equity End of Year</i> | <u>\$1,507,410</u> | <u>\$1,582,355</u> | <u>\$74,945</u> |

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Miscellaneous Local Fund
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|---|-------------------------|------------------|---|
| Revenues | | | |
| Charges for Services | \$1,964,790 | \$1,964,765 | (\$25) |
| Licenses and Permits | 54,917 | 54,917 | 0 |
| Fines and Forfeitures | 6,252 | 6,252 | 0 |
| Intergovernmental | 70,223 | 70,223 | 0 |
| Interest | 49,325 | 49,325 | 0 |
| Rent and Royalties | 550,022 | 550,022 | 0 |
| Other | 41,237 | 41,237 | 0 |
| <i>Total Revenues</i> | <u>2,736,766</u> | <u>2,736,741</u> | <u>(25)</u> |
| Expenditures | | | |
| Current: | | | |
| General Government - | | | |
| Legislative and Executive | | | |
| Real Estate Assessment | | | |
| Salary and Wages | 377,469 | 377,469 | 0 |
| Fringe Benefits | 176,166 | 176,166 | 0 |
| Materials and Supplies | 8,163 | 7,843 | 320 |
| Contractual Services | 135,042 | 130,042 | 5,000 |
| Other | 3,378 | 3,378 | 0 |
| Total Real Estate Assessment | <u>700,218</u> | <u>694,898</u> | <u>5,320</u> |
| Delinquent Real/Assessment Collection | | | |
| Salary and Wages | 127,623 | 127,623 | 0 |
| Fringe Benefits | 71,565 | 71,565 | 0 |
| Materials and Supplies | 3,316 | 3,105 | 211 |
| Contractual Services | 255,923 | 255,889 | 34 |
| Total Delinquent Real/Assessment Collection | <u>458,427</u> | <u>458,182</u> | <u>245</u> |
| Geographic Information System | | | |
| Materials and Supplies | 774 | 774 | 0 |
| Contractual Services | 53,034 | 52,365 | 669 |
| Total Geographic Information System | <u>\$53,808</u> | <u>\$53,139</u> | <u>\$669</u> |

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Miscellaneous Local Fund (Continued)
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|---|-------------------------|------------------|---|
| Law Library Resource | | | |
| Salary and Wages | \$31,003 | \$31,003 | \$0 |
| Fringe Benefits | 21,420 | 21,420 | 0 |
| Materials and Supplies | 176 | 176 | 0 |
| Contractual Services | 68,068 | 67,278 | 790 |
| Total Law Library Resource | 120,667 | 119,877 | 790 |
| Total General Government - Legislative and Executive | 1,333,120 | 1,326,096 | 7,024 |
| Health | | | |
| Dog and Kennel | | | |
| Salary and Wages | 100,135 | 100,135 | 0 |
| Fringe Benefits | 67,085 | 67,085 | 0 |
| Materials and Supplies | 15,416 | 15,416 | 0 |
| Other | 7,739 | 7,740 | (1) |
| Total Health | 190,375 | 190,376 | (1) |
| Economic Development and Assistance | | | |
| Airport Gas Resale | | | |
| Salary and Wages | 16,323 | 16,323 | 0 |
| Fringe Benefits | 2,518 | 2,518 | 0 |
| Materials and Supplies | 251,880 | 245,075 | 6,805 |
| Other | 8,785 | 8,499 | 286 |
| Total Airport Gas Resale | \$279,506 | \$272,415 | \$7,091 |

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Miscellaneous Local Fund (Continued)
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|---|---------------------------|---------------------------|---|
| Airport | | | |
| Salary and Wages | \$109,569 | \$109,569 | \$0 |
| Fringe Benefits | 50,347 | 50,347 | 0 |
| Materials and Supplies | 79,638 | 79,302 | 336 |
| Contractual Services | 58,224 | 58,224 | 0 |
| Other | <u>43,912</u> | <u>42,165</u> | 1,747 |
| Total Airport | <u>341,690</u> | <u>339,607</u> | 2,083 |
| Coal Proceeds | | | |
| Materials and Supplies | 9,995 | 9,995 | 0 |
| Capital Outlay | <u>185,990</u> | <u>185,990</u> | 0 |
| Total Coal Proceeds | <u>195,985</u> | <u>195,985</u> | 0 |
| Total Economic Development and Assistance | <u>817,181</u> | <u>808,007</u> | 9,174 |
| <i>Total Expenditures</i> | <u>2,340,676</u> | <u>2,324,479</u> | 16,197 |
| Excess of Revenues Over Expenditures | 396,090 | 412,262 | 16,172 |
| Other Financing Sources | | | |
| Transfers In | <u>198,000</u> | <u>198,000</u> | 0 |
| <i>Net Change in Fund Balance</i> | <u>594,090</u> | <u>610,262</u> | 16,172 |
| <i>Fund Balance Beginning of Year</i> | <u>4,612,112</u> | <u>4,612,112</u> | 0 |
| <i>Prior Year Encumbrances Appropriated</i> | <u>46,541</u> | <u>46,541</u> | 0 |
| <i>Fund Balance End of Year</i> | <u><u>\$5,252,743</u></u> | <u><u>\$5,268,915</u></u> | <u><u>\$16,172</u></u> |

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Agency Fund
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|---------------------------------------|-------------------------|--------------------|---|
| Revenues | | | |
| Charges for Services | \$221,280 | \$221,280 | \$0 |
| Intergovernmental | 918,938 | 918,938 | 0 |
| Other | <u>6,480</u> | <u>6,480</u> | 0 |
| <i>Total Revenues</i> | <u>1,146,698</u> | <u>1,146,698</u> | 0 |
| Expenditures | | | |
| Current: | | | |
| Human Services | | | |
| Child Support Enforcement Agency | | | |
| Salary and Wages | 293,824 | 293,824 | 0 |
| Fringe Benefits | 171,532 | 171,532 | 0 |
| Materials and Supplies | 190 | 190 | 0 |
| Contractual Services | 431,962 | 431,962 | 0 |
| Other | <u>210,847</u> | <u>210,847</u> | 0 |
| <i>Total Expenditures</i> | <u>1,108,355</u> | <u>1,108,355</u> | 0 |
| Net Change in Fund Balance | 38,343 | 38,343 | 0 |
| <i>Fund Balance Beginning of Year</i> | <u>1,850,077</u> | <u>1,850,077</u> | 0 |
| <i>Fund Balance End of Year</i> | <u>\$1,888,420</u> | <u>\$1,888,420</u> | \$0 |

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Health Fund
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|---------------------------------------|-------------------------|--------------------|---|
| Revenues | | | |
| Property Taxes | \$397,490 | \$397,490 | \$0 |
| Intergovernmental | 2,639,320 | 2,671,894 | 32,574 |
| Rent and Royalties | 12,000 | 12,000 | 0 |
| Other | 6,467 | 6,467 | 0 |
| <i>Total Revenues</i> | <u>3,055,277</u> | <u>3,087,851</u> | <u>32,574</u> |
| Expenditures | | | |
| Current: | | | |
| Health | | | |
| Mental Health | | | |
| Salary and Wages | 411,113 | 411,113 | 0 |
| Fringe Benefits | 153,852 | 153,852 | 0 |
| Materials and Supplies | 17,230 | 17,230 | 0 |
| Contractual Services | 2,558,149 | 2,558,149 | 0 |
| Capital Outlay | 12,293 | 12,293 | 0 |
| Other | 17,541 | 17,541 | 0 |
| <i>Total Expenditures</i> | <u>3,170,178</u> | <u>3,170,178</u> | <u>0</u> |
| Net Change in Fund Balance | (114,901) | (82,327) | 32,574 |
| <i>Fund Balance Beginning of Year</i> | <u>2,445,891</u> | <u>2,445,891</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u>\$2,330,990</u> | <u>\$2,363,564</u> | <u>\$32,574</u> |

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Court/Corrections and Public Safety Fund
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|---------------------------------|-------------------------|------------------|---|
| Revenues | | | |
| Charges for Services | \$272,725 | \$272,725 | \$0 |
| Licenses and Permits | 81,963 | 81,963 | 0 |
| Fines and Forfeitures | 191,529 | 191,529 | 0 |
| Intergovernmental | 1,333,133 | 1,300,559 | (32,574) |
| Contributions and Donations | 950 | 950 | 0 |
| Other | <u>84,802</u> | <u>84,802</u> | <u>0</u> |
| <i>Total Revenues</i> | <u>1,965,102</u> | <u>1,932,528</u> | <u>(32,574)</u> |
| Expenditures | | | |
| Current: | | | |
| General Government - Judicial | | | |
| Indigent Guardianship | | | |
| Contractual Services | 7,100 | 7,100 | 0 |
| Conduct of Business | | | |
| Other | 23,919 | 23,919 | 0 |
| County Court Computer | | | |
| Contractual Services | 65,886 | 65,237 | 649 |
| County Probation Services | | | |
| Materials and Supplies | 8,448 | 8,448 | 0 |
| Contractual Service | <u>19,275</u> | <u>19,275</u> | <u>0</u> |
| Total County Probation Services | <u>27,723</u> | <u>27,723</u> | <u>0</u> |
| Computer Research Juvenile | | | |
| Contractual Service | 2,745 | 2,745 | 0 |
| Juvenile Computer Equipment | | | |
| Contractual Services | 2,597 | 2,597 | 0 |
| Common Pleas Computer | | | |
| Contractual Services | 4,000 | 4,000 | 0 |
| Probate Computer Equipment | | | |
| Contractual Services | <u>\$1,230</u> | <u>\$1,230</u> | <u>\$0</u> |

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Court/Corrections and Public Safety Fund (Continued)
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|---|-------------------------|---------------|---|
| Clerk of Courts | | | |
| Contractual Services | \$51,051 | \$51,051 | \$0 |
| Foreclosure Special Project | | | |
| Materials and Supplies | 20,267 | 20,267 | 0 |
| Contractual Services | 3,381 | 3,381 | 0 |
| Total Foreclosure Special Project | 23,648 | 23,648 | 0 |
| Marriage License - Probate Court | | | |
| Contractual Services | 10,590 | 10,590 | 0 |
| Juvenile Special Projects | | | |
| Contractual Services | 30,171 | 30,171 | 0 |
| CC Special Projects | | | |
| Contractual Services | 9,651 | 9,651 | 0 |
| Total General Government - Judicial | 260,311 | 259,662 | 649 |
| Public Safety | | | |
| Juvenile Probation Fees | | | |
| Other | 1,781 | 1,781 | 0 |
| Concealed Handgun | | | |
| Materials and Supplies | 2,176 | 2,176 | 0 |
| Contractual Services | 41,116 | 41,116 | 0 |
| Capital Outlay | 2,275 | 2,275 | 0 |
| Total Concealed Handgun | 45,567 | 45,567 | 0 |
| Juvenile Probation Services Enhancement | | | |
| Salary and Wages | 192,550 | 192,550 | 0 |
| Fringe Benefits | 83,528 | 83,528 | 0 |
| Contractual Services | 58,409 | 58,409 | 0 |
| Other | 10,300 | 10,300 | 0 |
| Total Juvenile Probation Services Enhancement | 344,787 | 344,787 | 0 |
| TANF Juvenile Division | | | |
| Salary and Wages | 169,740 | 169,740 | 0 |
| Fringe Benefits | 81,237 | 81,237 | 0 |
| Other | 3,927 | 3,927 | 0 |
| Total TANF Juvenile Division | \$254,904 | \$254,904 | \$0 |

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Court/Corrections and Public Safety Fund (Continued)
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|---|-------------------------|------------------|---|
| Felony Delinquent Care and Custody | | | |
| Salary and Wages | \$273,852 | \$273,852 | \$0 |
| Fringe Benefits | 130,094 | 130,094 | 0 |
| Materials and Supplies | 2,056 | 2,056 | 0 |
| Contractual Services | 51,189 | 51,189 | 0 |
| Other | 6,369 | 6,369 | 0 |
| Total Felony Delinquent Care and Custody | 463,560 | 463,560 | 0 |
| Crime Victims Assistance Office | | | |
| Salary and Wages | 40,445 | 40,445 | 0 |
| Fringe Benefits | 6,314 | 6,314 | 0 |
| Materials and Supplies | 2,912 | 2,912 | 0 |
| Contractual Services | 1,780 | 1,780 | 0 |
| Other | 1,908 | 1,908 | 0 |
| Total Crime Victims Assistance Office | 53,359 | 53,359 | 0 |
| Mediation II Program | | | |
| Other | 16,250 | 16,250 | 0 |
| Law Enforcement Trust | | | |
| Salary and Wages | 39,069 | 39,069 | 0 |
| Fringe Benefits | 24,341 | 24,341 | 0 |
| Contractual Service | 125,900 | 122,438 | 3,462 |
| Other | 11,431 | 11,431 | 0 |
| Total Law Enforcement Trust | 200,741 | 197,279 | 3,462 |
| Community Corrections Act | | | |
| Salary and Wages | 51,227 | 51,227 | 0 |
| Fringe Benefits | 14,383 | 14,383 | 0 |
| Total Community Corrections Act | 65,610 | 65,610 | 0 |
| Prisoner Incentive | | | |
| Capital Outlay | 3,400 | 3,400 | 0 |
| Domestic Violence Investigator | | | |
| Salary and Wages | 46,019 | 46,019 | 0 |
| Fringe Benefits | 8,987 | 8,987 | 0 |
| Total Domestic Violence Investigator | 55,006 | 55,006 | 0 |
| T-CAP | | | |
| Salary and Wages | 37,903 | 37,903 | 0 |
| Fringe Benefits | 23,144 | 23,144 | 0 |
| Materials and Supplies | 40,382 | 40,382 | 0 |
| Contractual Service | 24,551 | 24,551 | 0 |
| Total Contractual Services | \$125,980 | \$125,980 | \$0 |

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Court/Corrections and Public Safety Fund (Continued)
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|---|-------------------------|--------------------|---|
| Indigent Drivers Alcohol Treatment Contractual Service | \$681 | \$681 | \$0 |
| Indigent Drivers Interlock Treatment Materials and Supplies | 4,700 | 4,700 | 0 |
| Total Public Safety | <u>1,636,326</u> | 1,632,864 | 3,462 |
| <i>Total Expenditures</i> | <u>1,896,637</u> | 1,892,526 | 4,111 |
| Excess of Revenues Over Expenditures | 68,465 | 40,002 | (28,463) |
| Other Financing Sources | | | |
| Transfers In | 94,319 | 94,319 | 0 |
| Net Change in Fund Balance | 162,784 | 134,321 | (28,463) |
| <i>Fund Balance Beginning of Year</i> | 2,122,934 | 2,122,934 | 0 |
| <i>Prior Year Encumbrances Appropriated</i> | 8,443 | 8,443 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$2,294,161</u> | <u>\$2,265,698</u> | <u>(\$28,463)</u> |

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency 911 Fund
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|---|-------------------------|------------------|---|
| Revenues | | | |
| Property Taxes | \$1,972,177 | \$1,972,177 | \$0 |
| Intergovernmental | 319,081 | 319,081 | 0 |
| Rent and Royalties | 40,579 | 40,579 | 0 |
| Other | <u>13,807</u> | <u>13,807</u> | 0 |
| <i>Total Revenues</i> | <u>2,345,644</u> | <u>2,345,644</u> | 0 |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Emergency 911 | | | |
| Salary and Wages | 868,431 | 868,431 | 0 |
| Fringe Benefits | 351,001 | 351,001 | 0 |
| Materials and Supplies | 13,963 | 13,878 | 85 |
| Contractual Services | 275,337 | 275,337 | 0 |
| Capital Outlay | 24,170 | 23,927 | 243 |
| Other | <u>124,068</u> | <u>124,068</u> | 0 |
| <i>Total Expenditures</i> | <u>1,656,970</u> | <u>1,656,642</u> | 328 |
| Excess of Revenues Over Expenditures | <u>688,674</u> | <u>689,002</u> | 328 |
| Other Financing Sources (Uses) | | | |
| Advances In | 26,000 | 26,000 | 0 |
| Transfers Out | <u>(509,469)</u> | <u>(509,469)</u> | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(483,469)</u> | <u>(483,469)</u> | 0 |
| Net Change in Fund Balance | 205,205 | 205,533 | 328 |
| <i>Fund Balance Beginning of Year</i> | 29,376 | 29,376 | 0 |
| <i>Prior Year Encumbrances Appropriated</i> | <u>328</u> | <u>328</u> | 0 |
| <i>Fund Balance End of Year</i> | <u>\$234,909</u> | <u>\$235,237</u> | <u>\$328</u> |

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Permissive Sheriff Fund
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|---|-------------------------|------------------------|---|
| Revenues | | | |
| Permissive Sales Taxes | \$1,726,687 | \$1,726,687 | \$0 |
| Charges for Services | 768,172 | 768,172 | 0 |
| Intergovernmental | 60,762 | 60,762 | 0 |
| Other | <u>109,740</u> | <u>109,740</u> | 0 |
| <i>Total Revenues</i> | <u>2,665,361</u> | <u>2,665,361</u> | 0 |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Permissive Sheriff | | | |
| Salary and Wages | 2,098,581 | 2,098,581 | 0 |
| Fringe Benefits | 834,264 | 834,264 | 0 |
| Materials and Supplies | 86,247 | 85,094 | 1,153 |
| Contractual Services | 12,735 | 12,735 | 0 |
| Capital Outlay | 116,974 | 116,974 | 0 |
| Other | <u>44,814</u> | <u>44,814</u> | 0 |
| <i>Total Expenditures</i> | <u>3,193,615</u> | <u>3,192,462</u> | 1,153 |
| Excess of Revenues Under Expenditures | <u>(528,254)</u> | <u>(527,101)</u> | 1,153 |
| Other Financing Sources (Uses) | | | |
| Transfers In | 581,156 | 581,156 | 0 |
| Transfers Out | <u>(19,799)</u> | <u>(19,799)</u> | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>561,357</u> | <u>561,357</u> | 0 |
| Net Change in Fund Balance | 33,103 | 34,256 | 1,153 |
| <i>Fund Balance Beginning of Year</i> | 20,762 | 20,762 | 0 |
| Prior Year Encumbrances Appropriated | <u>4,750</u> | <u>4,750</u> | 0 |
| <i>Fund Balance End of Year</i> | <u><u>\$58,615</u></u> | <u><u>\$59,768</u></u> | <u><u>\$1,153</u></u> |

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Tuberculosis/Crippled Child Levy Fund
For the Year Ended December 31, 2020

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|---|-------------------------|------------------|---|
| <u>Revenues</u> | | | |
| <i>Total Revenues</i> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Health | | | |
| Tuberculosis Levy | | | |
| Materials and Supplies | 1,916 | 1,916 | 0 |
| Other | <u>144,902</u> | <u>41,612</u> | <u>103,290</u> |
| <i>Total Expenditures</i> | <u>146,818</u> | <u>43,528</u> | <u>103,290</u> |
| Net Change in Fund Balance | (146,818) | (43,528) | 103,290 |
| <i>Fund Balance Beginning of Year</i> | 380,132 | 380,132 | 0 |
| <i>Prior Year Encumbrances Appropriated</i> | <u>107,726</u> | <u>107,726</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u>\$341,040</u> | <u>\$444,330</u> | <u>\$103,290</u> |

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Fund
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|---------------------------------------|-------------------------|--------------------|---|
| Revenues | | | |
| Property Taxes | \$930,409 | \$930,409 | \$0 |
| Charges for Services | 3,236 | 3,236 | 0 |
| Intergovernmental | 2,631,659 | 2,631,659 | 0 |
| Investment Income | 16,991 | 16,991 | 0 |
| Other | 6,486 | 6,486 | 0 |
| <i>Total Revenues</i> | <i>3,588,781</i> | <i>3,588,781</i> | <i>0</i> |
| Expenditures | | | |
| Current: | | | |
| Human Services | | | |
| Children Services Levy | | | |
| Salary and Wages | 233,131 | 233,131 | 0 |
| Fringe Benefits | 118,592 | 118,592 | 0 |
| Materials and Supplies | 8,852 | 8,852 | 0 |
| Contractual Services | 2,597,261 | 2,597,261 | 0 |
| Capital Outlay | 33,511 | 33,511 | 0 |
| Other | 65,835 | 74,133 | (8,298) |
| <i>Total Expenditures</i> | <i>3,057,182</i> | <i>3,065,480</i> | <i>(8,298)</i> |
| Net Change in Fund Balance | 531,599 | 523,301 | (8,298) |
| <i>Fund Balance Beginning of Year</i> | <i>2,506,418</i> | <i>2,506,418</i> | <i>0</i> |
| <i>Fund Balance End of Year</i> | <i>\$3,038,017</i> | <i>\$3,029,719</i> | <i>(\$8,298)</i> |

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Operating Levy Fund
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|---|-------------------------|-------------------------|---|
| Revenues | | | |
| Property Taxes | \$1,445,981 | \$1,445,981 | \$0 |
| Charges for Services | 965,044 | 965,044 | 0 |
| Intergovernmental | 182,511 | 182,511 | 0 |
| Other | 65,821 | 65,821 | 0 |
| <i>Total Revenues</i> | <u>2,659,357</u> | <u>2,659,357</u> | <u>0</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Jail Operating Levy | | | |
| Salary and Wages | 2,239,019 | 2,239,019 | 0 |
| Fringe Benefits | 1,058,278 | 1,058,278 | 0 |
| Materials and Supplies | 210,747 | 209,956 | 791 |
| Contractual Services | 43,206 | 43,206 | 0 |
| Capital Outlay | 655,340 | 639,441 | 15,899 |
| Other | 5,929 | 5,929 | 0 |
| <i>Total Expenditures</i> | <u>4,212,519</u> | <u>4,195,829</u> | <u>16,690</u> |
| Excess of Revenues Under Expenditures | (1,553,162) | (1,536,472) | 16,690 |
| Other Financing Sources | | | |
| Transfers In | <u>1,850,000</u> | <u>1,850,000</u> | <u>0</u> |
| Net Change in Fund Balance | 296,838 | 313,528 | 16,690 |
| <i>Fund Balance (Deficit) Beginning of Year</i> | (242,826) | (242,826) | 0 |
| <i>Prior Year Encumbrances Appropriated</i> | <u>49,193</u> | <u>49,193</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$103,205</u></u> | <u><u>\$119,895</u></u> | <u><u>\$16,690</u></u> |

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|---------------------------------------|-------------------------|------------------------|---|
| Revenues | | | |
| Intergovernmental | \$347,724 | \$347,724 | \$0 |
| Other | <u>18,656</u> | <u>18,656</u> | 0 |
| <i>Total Revenues</i> | <i>366,380</i> | <i>366,380</i> | 0 |
| Expenditures | | | |
| Current: | | | |
| Economic Development and Assistance | | | |
| Community Development Block Grant | | | |
| Contractual Services | <u>344,592</u> | <u>344,592</u> | 0 |
| Net Change in Fund Balance | 21,788 | 21,788 | 0 |
| <i>Fund Balance Beginning of Year</i> | <i>12,457</i> | <i>12,457</i> | 0 |
| <i>Fund Balance End of Year</i> | <i><u>\$34,245</u></i> | <i><u>\$34,245</u></i> | <i><u>\$0</u></i> |

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, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|---------------------------------------|-------------------------|-------------------|---|
| Revenues | | | |
| Property Taxes | \$1,509,356 | \$1,509,356 | \$0 |
| Intergovernmental | <u>60,790</u> | <u>60,790</u> | <u>0</u> |
| <i>Total Revenues</i> | <i>1,570,146</i> | <i>1,570,146</i> | <i>0</i> |
| Expenditures | | | |
| Current: | | | |
| Human Services | | | |
| Senior Citizens Levy | | | |
| Contractual Services | <u>1,570,146</u> | <u>1,570,146</u> | <u>0</u> |
| Net Change in Fund Balance | 0 | 0 | 0 |
| <i>Fund Balance Beginning of Year</i> | <i>0</i> | <i>0</i> | <i>0</i> |
| <i>Fund Balance End of Year</i> | <i><u>\$0</u></i> | <i><u>\$0</u></i> | <i><u>\$0</u></i> |

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Emergency Management Agency Fund
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|---------------------------------------|-------------------------|------------------------|---|
| Revenues | | | |
| Intergovernmental | \$864,690 | \$864,690 | \$0 |
| Expenditures | | | |
| <i>Total Expenditures</i> | 0 | 0 | 0 |
| Other Financing Uses | | | |
| Transfers Out | <u>(811,398)</u> | <u>(811,398)</u> | 0 |
| Net Change in Fund Balance | 53,292 | 53,292 | 0 |
| <i>Fund Balance Beginning of Year</i> | <u>0</u> | <u>0</u> | 0 |
| <i>Fund Balance End of Year</i> | <u><u>\$53,292</u></u> | <u><u>\$53,292</u></u> | <u><u>\$0</u></u> |

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Coronavirus Relief Fund
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|---|-------------------------|------------------|---|
| Revenues | | | |
| Intergovernmental | \$4,349,840 | \$4,349,840 | \$0 |
| Interest | 1,550 | 1,550 | 0 |
| <i>Total Revenues</i> | <u>4,351,390</u> | <u>4,351,390</u> | 0 |
| Expenditures | | | |
| Current: | | | |
| General Government - Legislative and Executive | | | |
| Auditor | | | |
| Salaries and Wages | 32,939 | 32,939 | 0 |
| Fringe Benefits | 14,872 | 14,872 | 0 |
| <i>Total Auditor</i> | <u>47,811</u> | <u>47,811</u> | 0 |
| Treasurer | | | |
| Salaries and Wages | 4,304 | 4,304 | 0 |
| Fringe Benefits | 2,539 | 2,539 | 0 |
| <i>Total Treasurer</i> | <u>6,843</u> | <u>6,843</u> | 0 |
| Board of Elections | | | |
| Salaries and Wages | 5,990 | 5,990 | 0 |
| Fringe Benefits | 901 | 901 | 0 |
| <i>Total Board of Elections</i> | <u>6,891</u> | <u>6,891</u> | 0 |
| Recorder | | | |
| Salaries and Wages | 4,892 | 4,892 | 0 |
| Fringe Benefits | 3,195 | 3,195 | 0 |
| <i>Total Recorder</i> | <u>8,087</u> | <u>8,087</u> | 0 |
| Certified Auto Title Administration | | | |
| Salaries and Wages | 792 | 792 | 0 |
| Real Estate Assessment | | | |
| Salaries and Wages | 29,238 | 29,238 | 0 |
| Fringe Benefits | 15,938 | 15,938 | 0 |
| <i>Total Real Estate Assessment</i> | <u>45,176</u> | <u>45,176</u> | 0 |
| Delinquent Real/Assessment Collection | | | |
| Salaries and Wages | 9,182 | 9,182 | 0 |
| Fringe Benefits | 4,742 | 4,742 | 0 |
| <i>Total Delinquent Real/Assessment Collection</i> | <u>13,924</u> | <u>13,924</u> | 0 |
| Law Library Resource | | | |
| Salaries and Wages | \$2,716 | \$2,716 | \$0 |
| Fringe Benefits | 2,011 | 2,011 | 0 |
| <i>Total Law Library Resource</i> | <u>4,727</u> | <u>4,727</u> | 0 |
| <i>Total General Government - Legislative and Executive</i> | <u>\$134,251</u> | <u>\$134,251</u> | \$0 |

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Coronavirus Relief Fund (Continued)
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|-------------------------------|--|--------------------|---|
| General Government - Judicial | | | |
| Common Pleas | | | |
| Salaries and Wages | \$19,523 | \$19,523 | \$0 |
| Fringe Benefits | 8,655 | 8,655 | 0 |
| | <i>Total Common Pleas</i> | <i>28,178</i> | <i>0</i> |
| Adult Probation | | | |
| Salaries and Wages | 8,200 | 8,200 | 0 |
| Fringe Benefits | 4,226 | 4,226 | 0 |
| | <i>Total Adult Probation</i> | <i>12,426</i> | <i>0</i> |
| County Courts | | | |
| Salaries and Wages | 26,931 | 26,931 | 0 |
| Fringe Benefits | 11,576 | 11,576 | 0 |
| | <i>Total County Courts</i> | <i>38,507</i> | <i>0</i> |
| Clerk of Courts | | | |
| Salaries and Wages | 1,000 | 1,000 | 0 |
| Fringe Benefits | 862 | 862 | 0 |
| | <i>Total Clerk of Courts</i> | <i>1,862</i> | <i>0</i> |
| Magistrate | | | |
| Salaries and Wages | 3,419 | 3,419 | 0 |
| Fringe Benefits | 1,757 | 1,757 | 0 |
| | <i>Total Magistrate</i> | <i>5,176</i> | <i>0</i> |
| | <i>Total General Government - Judicial</i> | <i>86,149</i> | <i>0</i> |
| Public Safety | | | |
| Sheriff | | | |
| Salaries and Wages | 587,525 | 587,525 | 0 |
| Fringe Benefits | 305,763 | 305,763 | 0 |
| | <i>Total Sheriff</i> | <i>893,288</i> | <i>0</i> |
| Jail Operations | | | |
| Salaries and Wages | 747,995 | 747,995 | 0 |
| Fringe Benefits | 454,054 | 454,054 | 0 |
| | <i>Total Jail Operations</i> | <i>1,202,049</i> | <i>0</i> |
| Community Corrections | | | |
| Salaries and Wages | 2,437 | 2,437 | 0 |
| Fringe Benefits | 1,260 | 1,260 | 0 |
| | <i>Total Community Corrections</i> | <i>3,697</i> | <i>0</i> |
| T-CAP | | | |
| Salaries and Wages | 2,168 | 2,168 | 0 |
| Fringe Benefits | 1,360 | 1,360 | 0 |
| | <i>Total T-CAP</i> | <i>3,528</i> | <i>0</i> |
| | <i>Total Public Safety</i> | <i>\$2,102,562</i> | <i>\$0</i> |

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Coronavirus Relief Fund (Continued)
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|--|-------------------------|------------------|---|
| Public Works | | | |
| Engineer | | | |
| Salaries and Wages | \$48,826 | \$48,826 | \$0 |
| Fringe Benefits | 26,426 | 26,426 | 0 |
| | <u>75,252</u> | <u>75,252</u> | 0 |
| <i>Total Public Works</i> | | | |
| Health | | | |
| Local Coronavirus Relief | | | |
| Materials and Supplies | 264,002 | 264,002 | 0 |
| Contractual Services | 655,644 | 655,644 | 0 |
| | <u>919,646</u> | <u>919,646</u> | 0 |
| <i>Total Local Coronavirus Relief</i> | | | |
| Board of Developmental Disabilities | | | |
| Salaries and Wages | 24,032 | 24,032 | 0 |
| Fringe Benefits | 3,713 | 3,713 | 0 |
| | <u>27,745</u> | <u>27,745</u> | 0 |
| <i>Total Board of Developmental Disabilities</i> | | | |
| <i>Total Health</i> | | | |
| Human Services | | | |
| Public Assistance | | | |
| Salaries and Wages | 35,941 | 35,941 | 0 |
| Fringe Benefits | 13,773 | 13,773 | 0 |
| | <u>49,714</u> | <u>49,714</u> | 0 |
| <i>Total Public Assistance</i> | | | |
| Child Support Enforcement Agency | | | |
| Salaries and Wages | 4,118 | 4,118 | 0 |
| Fringe Benefits | 2,651 | 2,651 | 0 |
| | <u>6,769</u> | <u>6,769</u> | 0 |
| <i>Total Child Support Enforcement Agency</i> | | | |
| <i>Total Human Services</i> | | | |
| Economic Development and Assistance | | | |
| Small Business and Non-Profit Grant Program | | | |
| Salaries and Wages | 7,705 | 7,705 | 0 |
| Fringe Benefits | 1,190 | 1,190 | 0 |
| Other | 624,032 | 624,032 | 0 |
| | <u>632,927</u> | <u>632,927</u> | 0 |
| <i>Total Economic Development and Assistance</i> | | | |
| <i>Total Expenditures</i> | | | |
| Net Change in Fund Balance | 316,375 | 316,375 | 0 |
| <i>Fund Balance Beginning of Year</i> | 0 | 0 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$316,375</u> | <u>\$316,375</u> | \$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, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|---------------------------------------|---------------------------|---------------------------|---|
| Revenues | | | |
| Permissive Sales Taxes | \$1,343,397 | \$1,343,397 | \$0 |
| Intergovernmental | <u>9,770</u> | <u>9,770</u> | <u>0</u> |
| <i>Total Revenues</i> | <u><u>1,353,167</u></u> | <u><u>1,353,167</u></u> | <u><u>0</u></u> |
| Expenditures | | | |
| Debt Service: | | | |
| Principal Retirement | 1,640,463 | 1,640,463 | 0 |
| Interest and Fiscal Charges | <u>392,638</u> | <u>392,638</u> | <u>0</u> |
| <i>Total Expenditures</i> | <u><u>2,033,101</u></u> | <u><u>2,033,101</u></u> | <u><u>0</u></u> |
| Excess of Revenues Under Expenditures | (679,934) | (679,934) | 0 |
| Other Financing Sources | | | |
| Transfers In | 833,795 | 833,795 | 0 |
| Net Change in Fund Balance | 153,861 | 153,861 | 0 |
| <i>Fund Balance Beginning of Year</i> | <u>1,202,808</u> | <u>1,202,808</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$1,356,669</u></u> | <u><u>\$1,356,669</u></u> | <u><u>\$0</u></u> |

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement Fund
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|---|---------------------------|---------------------------|---|
| Revenues | | | |
| Permissive Sales Taxes | \$179,000 | \$179,000 | \$0 |
| Other | <u>36,273</u> | <u>36,273</u> | <u>0</u> |
| <i>Total Revenues</i> | <u><u>215,273</u></u> | <u><u>215,273</u></u> | <u><u>0</u></u> |
| Expenditures | | | |
| Capital Outlay | | | |
| Developmental Disabilities | 563,741 | 563,741 | 0 |
| Capital Improvements | <u>1,090,022</u> | <u>1,077,687</u> | <u>12,335</u> |
| <i>Total Expenditures</i> | <u><u>1,653,763</u></u> | <u><u>1,641,428</u></u> | <u><u>12,335</u></u> |
| Excess of Revenues Under Expenditures | <u>(1,438,490)</u> | <u>(1,426,155)</u> | <u>12,335</u> |
| Other Financing Sources (Uses) | | | |
| Transfers In | 654,664 | 654,664 | 0 |
| Advances Out | <u>(179,000)</u> | <u>(179,000)</u> | <u>0</u> |
| <i>Total Other Financing Sources (Uses)</i> | <u><u>475,664</u></u> | <u><u>475,664</u></u> | <u><u>0</u></u> |
| Net Change in Fund Balance | (962,826) | (950,491) | 12,335 |
| <i>Fund Balance Beginning of Year</i> | 2,277,478 | 2,277,478 | 0 |
| <i>Prior Year Encumbrances Appropriated</i> | <u>48,884</u> | <u>48,884</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$1,363,536</u></u> | <u><u>\$1,375,871</u></u> | <u><u>\$12,335</u></u> |

Jefferson County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance - Health Fund
For the Year Ended December 31, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|--------------------------------------|---------------------------|---------------------------|---|
| Revenues | | | |
| Charges for Services | \$9,058,709 | \$9,058,709 | \$0 |
| Charges for Services Debt Reduction | 395,290 | 395,290 | 0 |
| Investment Income | 74,042 | 74,042 | 0 |
| Other Operating Revenues | <u>1,949,432</u> | <u>1,949,432</u> | 0 |
| <i>Total Revenues</i> | <u>11,477,473</u> | <u>11,477,473</u> | 0 |
| Expenses | | | |
| Contractual Services | 503,345 | 503,345 | 0 |
| Claims | <u>8,839,883</u> | <u>8,839,883</u> | 0 |
| <i>Total Expenses</i> | <u>9,343,228</u> | <u>9,343,228</u> | 0 |
| Net Change in Fund Equity | 2,134,245 | 2,134,245 | 0 |
| <i>Fund Equity Beginning of Year</i> | <u>556,227</u> | <u>556,227</u> | 0 |
| <i>Fund Equity End of Year</i> | <u><u>\$2,690,472</u></u> | <u><u>\$2,690,472</u></u> | \$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, 2020

| | Final Budget | Actual | Variance Positive (Negative) |
|---------------------------------------|-------------------------|--------------------|---|
| <u>Revenues</u> | | | |
| <i>Total Revenues</i> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| <u>Expenses</u> | | | |
| Claims | 42,700 | 36,855 | 5,845 |
| Other Operating Expenses | <u>5,845</u> | <u>5,845</u> | <u>0</u> |
| <i>Total Expenses</i> | <u>48,545</u> | <u>42,700</u> | <u>5,845</u> |
| Excess of Revenues Under Expenses | (48,545) | (42,700) | 5,845 |
| <u>Other Financing Sources</u> | | | |
| Advances In | <u>179,000</u> | <u>179,000</u> | <u>0</u> |
| Net Change in Fund Equity | 130,455 | 136,300 | 5,845 |
| <i>Fund Equity Beginning of Year</i> | <u>3,509,835</u> | <u>3,509,835</u> | <u>0</u> |
| <i>Fund Equity End of Year</i> | <u>\$3,640,290</u> | <u>\$3,646,135</u> | <u>\$5,845</u> |

Statistical Section





Statistical Section

This part of the Jefferson County Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the county's overall financial health.

| <u>Contents</u> | <u>Page(s)</u> |
|--|----------------|
| Financial Trends These schedules contain trend information to help the reader understand how the county's financial position has changed over time. | S2-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-S36 |
| 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 |
| Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the county's financial report relates to the services the county provides and the activities it performs. | 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)

| | 2020 | 2019 | 2018 | 2017 |
|--|----------------------|----------------------|----------------------|----------------------|
| Governmental Activities | | | | |
| Net Investment in Capital Assets | \$110,402,198 | \$109,841,758 | \$106,134,401 | \$102,248,115 |
| Restricted for: | | | | |
| Debt Service | 1,805,478 | 1,617,769 | 2,567,490 | 3,769,716 |
| Capital Outlay | 170,102 | 571,973 | 1,845,632 | 855,691 |
| Children's Home | 1,464,692 | 1,357,069 | 1,204,125 | 1,256,518 |
| Community Development | 34,245 | 12,457 | 11,799 | 43,186 |
| Motor Vehicle Gasoline Tax | 7,678,487 | 7,314,332 | 9,157,484 | 9,704,901 |
| Mental Health | 3,407,718 | 3,672,607 | 3,688,035 | 3,468,646 |
| Developmental Disabilities | 9,151,761 | 8,439,101 | 8,409,622 | 7,755,047 |
| Tuberculosis/Crippled Child Levy | 444,330 | 483,422 | 521,598 | 546,766 |
| Public Assistance | 0 | 143,970 | 168,794 | 0 |
| Children Services | 3,579,942 | 2,849,041 | 2,324,075 | 2,276,118 |
| Court/Corrections and Public Safety | 3,539,813 | 3,246,997 | 2,386,252 | 2,925,117 |
| Child Support Enforcement | 2,024,810 | 1,910,555 | 2,250,643 | 2,506,263 |
| Senior Citizens Levy | 425,005 | 323,132 | 340,664 | 294,824 |
| Real Estate Assessment and Delq. Collections | 1,852,597 | 1,459,871 | 1,350,773 | 1,572,049 |
| Jail Levy Operations | 245,144 | 0 | 0 | 0 |
| Local Programs | 3,855,772 | 3,424,005 | 2,033,191 | 151,619 |
| Unclaimed Monies | 0 | 298,104 | 307,754 | 0 |
| Other Purposes | 354,375 | 0 | 0 | 539,087 |
| Unrestricted (Deficit) | <u>(42,807,126)</u> | <u>(42,565,664)</u> | <u>(33,659,001)</u> | <u>(31,344,768)</u> |
| <i>Total Governmental Activities Net Position</i> | <i>107,629,343</i> | <i>104,400,499</i> | <i>111,043,331</i> | <i>108,568,895</i> |
| Business-type Activities | | | | |
| Net Investment in Capital Assets | 33,475,385 | 29,427,091 | 30,405,682 | 30,674,793 |
| Restricted for: | | | | |
| Debt Service | 95,193 | 82,466 | 64,093 | 46,290 |
| Capital Outlay | 0 | 622,000 | 0 | 0 |
| Replacement/Improvement | 155,143 | 132,073 | 80,920 | 50,074 |
| Unrestricted | <u>3,203,431</u> | <u>1,175,436</u> | <u>1,979,804</u> | <u>3,393,413</u> |
| <i>Total Business-type Activities Net Position</i> | <i>36,929,152</i> | <i>31,439,066</i> | <i>32,530,499</i> | <i>34,164,570</i> |
| Primary Government | | | | |
| Net Investment in Capital Assets | 143,877,583 | 139,268,849 | 136,540,083 | 132,922,908 |
| Restricted | 40,284,607 | 37,960,944 | 38,712,944 | 37,761,912 |
| Unrestricted (Deficit) | <u>(39,603,695)</u> | <u>(41,390,228)</u> | <u>(31,679,197)</u> | <u>(27,951,355)</u> |
| <i>Total Primary Government Net Position</i> | <i>\$144,558,495</i> | <i>\$135,839,565</i> | <i>\$143,573,830</i> | <i>\$142,733,465</i> |

Note: The County reported the impact of GASB Statement Nos. 68, 75, and 83 beginning in 2014, 2017, and 2019, respectively.

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$95,781,751 | \$90,469,252 | \$86,692,065 | \$83,553,285 | \$82,122,263 | \$78,756,997 |
| 3,563,478 | 3,553,282 | 3,565,613 | 3,666,169 | 3,805,079 | 3,687,096 |
| 1,205,903 | 2,277,631 | 3,535,685 | 2,693,961 | 1,318,702 | 1,402,595 |
| 1,154,448 | 1,120,870 | 1,133,532 | 1,114,244 | 983,510 | 921,533 |
| 37,866 | 248,163 | 303,823 | 285,217 | 316,124 | 567,209 |
| 11,947,125 | 8,346,325 | 5,607,917 | 5,031,104 | 4,232,435 | 3,900,154 |
| 3,359,449 | 3,000,559 | 2,965,158 | 3,232,826 | 3,049,184 | 3,437,112 |
| 8,002,086 | 8,038,002 | 7,507,439 | 8,255,738 | 7,994,731 | 7,963,485 |
| 631,668 | 726,784 | 805,065 | 983,212 | 1,112,607 | 1,280,140 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 2,626,108 | 2,854,434 | 2,334,910 | 2,327,860 | 2,422,550 | 2,567,304 |
| 2,427,804 | 2,133,625 | 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 | 0 | 0 | 0 | 0 |
| 4,873,934 | 4,275,779 | 3,663,667 | 3,742,127 | 2,900,414 | 2,366,377 |
| (10,650,823) | (9,639,083) | (13,025,761) | 5,624,433 | 4,815,772 | 5,735,012 |
| <u>124,960,797</u> | <u>117,405,623</u> | <u>106,978,025</u> | <u>122,679,814</u> | <u>117,523,867</u> | <u>115,367,835</u> |
| 27,973,110 | 29,040,502 | 30,232,403 | 29,923,667 | 26,770,076 | 25,136,041 |
| 29,135 | 11,266 | 0 | 106,855 | 169,872 | 136,029 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 98,878 | 49,793 | 48,202 | 0 | 0 | 0 |
| 5,697,235 | 4,917,281 | 3,718,555 | 4,816,479 | 5,003,296 | 4,910,687 |
| <u>33,798,358</u> | <u>34,018,842</u> | <u>33,999,160</u> | <u>34,847,001</u> | <u>31,943,244</u> | <u>30,182,757</u> |
| 123,754,861 | 119,509,754 | 116,924,468 | 113,476,952 | 108,892,339 | 103,893,038 |
| 39,957,882 | 36,636,513 | 33,359,923 | 33,608,951 | 30,755,704 | 31,011,855 |
| (4,953,588) | (4,721,802) | (9,307,206) | 10,440,912 | 9,819,068 | 10,645,699 |
| <u>\$158,759,155</u> | <u>\$151,424,465</u> | <u>\$140,977,185</u> | <u>\$157,526,815</u> | <u>\$149,467,111</u> | <u>\$145,550,592</u> |

Jefferson County, Ohio
Changes in Net Position
Last Ten Years
(Accrual Basis of Accounting)

| | 2020 | 2019 | 2018 | 2017 |
|--|---------------------|---------------------|---------------------|---------------------|
| Program Revenues | | | | |
| Governmental Activities: | | | | |
| Charges for Services and Sales | | | | |
| General Government: | | | | |
| Legislative and Executive | \$3,923,579 | \$4,147,265 | \$4,874,465 | \$3,219,011 |
| Judicial | 1,544,345 | 1,515,888 | 1,619,584 | 1,431,879 |
| Public Safety | 1,957,798 | 3,312,447 | 2,478,342 | 2,864,832 |
| Public Works | 108,775 | 163,335 | 119,349 | 116,009 |
| Health | 810,762 | 1,031,119 | 972,011 | 1,062,821 |
| Human Services | 404,334 | 417,678 | 391,504 | 1,377,692 |
| Economic Development and Assistance | 815,902 | 2,552,837 | 1,271,142 | 634,499 |
| Total Charges for Services and Sales | 9,565,495 | 13,140,569 | 11,726,397 | 10,706,743 |
| Operating Grants and Contributions | 36,788,252 | 27,051,142 | 31,079,187 | 28,246,968 |
| Capital Grants and Contributions | 1,369,434 | 2,443,651 | 1,631,589 | 5,761,752 |
| <i>Total Governmental Activities Program Revenues</i> | <i>47,723,181</i> | <i>42,635,362</i> | <i>44,437,173</i> | <i>44,715,463</i> |
| Business-type Activities: | | | | |
| Charges for Services and Sales | | | | |
| Sewer | 1,880,533 | 1,827,847 | 1,867,360 | 1,870,242 |
| Water | 4,733,632 | 4,813,102 | 4,726,698 | 5,121,733 |
| Total Charges for Services and Sales | 6,614,165 | 6,640,949 | 6,594,058 | 6,991,975 |
| Operating Grants and Contributions | 0 | 0 | 0 | 0 |
| Capital Grants and Contributions | 6,788,842 | 1,529,785 | 39,793 | 53,807 |
| <i>Total Business Type Activities Program Revenues</i> | <i>13,403,007</i> | <i>8,170,734</i> | <i>6,633,851</i> | <i>7,045,782</i> |
| <i>Total Primary Government Program Revenues</i> | <i>\$61,126,188</i> | <i>\$50,806,096</i> | <i>\$51,071,024</i> | <i>\$51,761,245</i> |

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|--------------|--------------|--------------|--------------|--------------|--------------|
| \$2,607,012 | \$3,763,055 | \$3,575,001 | \$3,001,328 | \$3,456,899 | \$2,730,378 |
| 1,615,461 | 1,806,354 | 1,565,877 | 1,785,717 | 2,022,789 | 1,549,376 |
| 2,553,475 | 2,147,534 | 2,178,762 | 2,159,950 | 1,932,101 | 1,555,786 |
| 69,945 | 161,659 | 183,575 | 236,579 | 124,127 | 214,152 |
| 978,112 | 998,314 | 972,010 | 859,363 | 858,984 | 783,836 |
| 1,279,032 | 319,212 | 989,216 | 1,181,767 | 240,707 | 715,991 |
| 563,413 | 439,382 | 117,364 | 124,249 | 1,061,638 | 78,909 |
| 9,666,450 | 9,635,510 | 9,581,805 | 9,348,953 | 9,697,245 | 7,628,428 |
| 30,573,558 | 32,471,001 | 28,176,110 | 27,956,913 | 30,216,944 | 33,043,294 |
| 4,857,200 | 2,054,970 | 3,179,354 | 2,189,250 | 3,538,866 | 4,751,921 |
| 45,097,208 | 44,161,481 | 40,937,269 | 39,495,116 | 43,453,055 | 45,423,643 |
| 1,598,837 | 1,688,427 | 1,710,529 | 1,447,140 | 1,375,670 | 1,275,066 |
| 4,753,641 | 4,945,024 | 4,716,923 | 4,589,837 | 4,604,245 | 4,655,987 |
| 6,352,478 | 6,633,451 | 6,427,452 | 6,036,977 | 5,979,915 | 5,931,053 |
| 40,000 | 0 | 0 | 0 | 0 | 0 |
| 679,482 | 859,673 | 686,447 | 3,502,278 | 1,849,240 | 808,455 |
| 7,071,960 | 7,493,124 | 7,113,899 | 9,539,255 | 7,829,155 | 6,739,508 |
| \$52,169,168 | \$51,654,605 | \$48,051,168 | \$49,034,371 | \$51,282,210 | \$52,163,151 |

(Continued)

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

| Expenses | 2020 | 2019 | 2018 | 2017 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| Governmental Activities: | | | | |
| General Government: | | | | |
| Legislative and Executive | \$7,982,233 | \$9,880,066 | \$8,183,065 | \$8,734,780 |
| Judicial | 4,992,176 | 6,008,625 | 5,142,195 | 5,305,254 |
| Public Safety | 14,662,128 | 17,149,396 | 13,828,806 | 14,724,282 |
| Public Works | 14,326,408 | 11,239,475 | 11,471,643 | 12,295,605 |
| Health | 14,273,838 | 14,923,899 | 13,376,962 | 13,864,752 |
| Human Services | 15,992,859 | 16,600,599 | 15,251,933 | 16,551,947 |
| Conservation and Recreation | 237,225 | 221,105 | 286,189 | 215,807 |
| Economic Development and Assistance | 2,150,134 | 1,634,870 | 1,153,223 | 1,119,345 |
| Interest and Fiscal Charges | 390,190 | 441,384 | 547,347 | 589,064 |
| <i>Total Governmental Activities</i> | <u>75,007,191</u> | <u>78,099,419</u> | <u>69,241,363</u> | <u>73,400,836</u> |
| Business-Type Activities: | | | | |
| Sewer | 3,013,953 | 2,801,174 | 2,902,710 | 2,332,796 |
| Water | 5,602,496 | 6,233,086 | 5,759,625 | 5,814,152 |
| <i>Total Business-type Activities</i> | <u>8,616,449</u> | <u>9,034,260</u> | <u>8,662,335</u> | <u>8,146,948</u> |
| <i>Total Primary Government Program Expenses</i> | <u>83,623,640</u> | <u>87,133,679</u> | <u>77,903,698</u> | <u>81,547,784</u> |
| Net (Expense)/Revenue | | | | |
| Governmental Activities | (27,284,010) | (35,464,057) | (24,804,190) | (28,685,373) |
| Business-type Activities | 4,786,558 | (863,526) | (2,028,484) | (1,101,166) |
| <i>Total Primary Government</i> | | | | |
| <i>Net (Expense)Revenue</i> | <u>(\$22,497,452)</u> | <u>(\$36,327,583)</u> | <u>(\$26,832,674)</u> | <u>(\$29,786,539)</u> |

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| \$8,458,434 | \$6,454,200 | \$7,142,851 | \$6,529,152 | \$6,773,527 | \$6,785,618 |
| 4,578,307 | 4,123,407 | 4,071,525 | 4,124,020 | 4,304,040 | 3,813,796 |
| 12,666,914 | 11,451,829 | 11,340,788 | 10,847,282 | 11,071,269 | 9,934,028 |
| 8,572,676 | 8,455,519 | 9,228,871 | 7,493,419 | 8,228,727 | 7,247,033 |
| 13,401,349 | 13,354,461 | 13,865,712 | 13,722,045 | 17,056,388 | 17,956,816 |
| 14,489,909 | 14,337,785 | 14,094,692 | 12,694,607 | 13,223,085 | 13,297,112 |
| 261,259 | 215,667 | 240,069 | 252,548 | 0 | 69,160 |
| 1,430,207 | 1,233,841 | 2,024,455 | 1,515,781 | 2,040,631 | 1,659,847 |
| 667,861 | 720,233 | 925,575 | 1,023,178 | 1,042,002 | 1,009,555 |
| <u>64,526,916</u> | <u>60,346,942</u> | <u>62,934,538</u> | <u>58,202,032</u> | <u>63,739,669</u> | <u>61,772,965</u> |
| 2,252,093 | 2,243,808 | 2,083,941 | 1,716,138 | 1,443,617 | 1,481,831 |
| 5,467,747 | 5,619,034 | 5,434,708 | 5,249,180 | 5,208,929 | 4,953,016 |
| <u>7,719,840</u> | <u>7,862,842</u> | <u>7,518,649</u> | <u>6,965,318</u> | <u>6,652,546</u> | <u>6,434,847</u> |
| <u>72,246,756</u> | <u>68,209,784</u> | <u>70,453,187</u> | <u>65,167,350</u> | <u>70,392,215</u> | <u>68,207,812</u> |
| (19,429,708) | (16,185,461) | (21,997,269) | (18,706,916) | (20,286,614) | (16,349,322) |
| (647,880) | (369,718) | (404,750) | 2,573,937 | 1,176,609 | 304,661 |
| <u>(\$20,077,588)</u> | <u>(\$16,555,179)</u> | <u>(\$22,402,019)</u> | <u>(\$16,132,979)</u> | <u>(\$19,110,005)</u> | <u>(\$16,044,661)</u> |

(Continued)

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

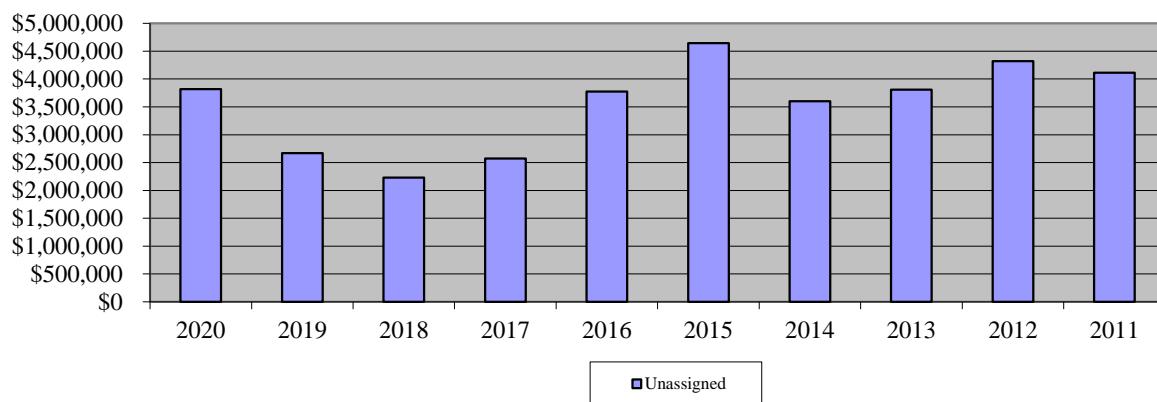
| General Revenues and Other Changes in Net Position | 2020 | 2019 | 2018 | 2017 |
|--|--------------------|----------------------|-------------------|--------------------|
| Governmental Activities: | | | | |
| Property Taxes Levied for General Purposes | \$2,701,126 | \$2,531,046 | \$2,234,196 | \$2,373,672 |
| Property Taxes Levied for: | | | | |
| Mental Health | 439,611 | 398,555 | 345,159 | 374,183 |
| Developmental Disabilities | 3,604,090 | 3,296,507 | 2,905,049 | 3,122,096 |
| Jail Operating | 1,571,321 | 1,437,666 | 1,268,256 | 1,361,649 |
| Emergency 911 | 2,095,206 | 1,958,035 | 1,766,371 | 1,876,915 |
| Children Services | 1,014,080 | 927,230 | 809,409 | 878,555 |
| Senior Citizens | 1,608,088 | 1,502,761 | 1,343,318 | 1,425,645 |
| Debt Service | 0 | 0 | 0 | 1,190,892 |
| Permissive Sales Tax Levied for General Purposes | 6,095,678 | 6,002,143 | 6,442,305 | 6,364,221 |
| Permissive Sales Tax Levied for: | | | | |
| Road and Bridge Improvements | 3,547,171 | 3,618,241 | 3,747,543 | 3,727,941 |
| Public Safety | 1,772,138 | 1,753,554 | 1,846,315 | 1,840,539 |
| Jail Operating | 0 | 0 | 500,000 | 0 |
| Debt Service | 1,551,297 | 1,538,512 | 1,128,404 | 1,621,467 |
| Grants and Entitlements not Restricted to Specific Programs | 1,933,374 | 2,277,282 | 2,104,002 | 2,016,190 |
| Investment Earnings | 583,846 | 844,332 | 272,872 | 240,589 |
| Oil and Gas Lease Bonus | 91,622 | 18,097 | 200,195 | 206,031 |
| Unrestricted Contributions | 0 | 9,537 | 91,958 | 0 |
| Gifts and Donations | 950 | 0 | 0 | 0 |
| Miscellaneous | 1,903,256 | 707,727 | 273,274 | 209,105 |
| Transfers | 0 | 0 | 0 | 0 |
| <i>Total Governmental Activities</i> | <u>30,512,854</u> | <u>28,821,225</u> | <u>27,278,626</u> | <u>28,829,690</u> |
| Business-type Activities: | | | | |
| Permissive Sales Tax Levied for: | | | | |
| Sewer | 83,105 | 82,736 | 115,308 | 86,864 |
| Water | 249,316 | 248,207 | 233,638 | 260,593 |
| Investment Earnings | 27,268 | 25,804 | 26,505 | 23,928 |
| Gain on Sale of Capital Assets | 0 | 0 | 0 | 0 |
| Miscellaneous | 52,489 | 84,407 | 18,962 | 49,263 |
| Special Item | 291,350 | 0 | 0 | 1,787,727 |
| Transfers | 0 | 0 | 0 | 0 |
| <i>Total Business-type Activities</i> | <u>703,528</u> | <u>441,154</u> | <u>394,413</u> | <u>2,208,375</u> |
| <i>Total Primary Government</i> | <u>31,216,382</u> | <u>29,262,379</u> | <u>27,673,039</u> | <u>31,038,065</u> |
| Change in Net Position | | | | |
| Governmental Activities | 3,228,844 | (6,642,832) | 2,474,436 | 144,317 |
| Business-type Activities | 5,490,086 | (422,372) | (1,634,071) | 1,107,209 |
| <i>Total Primary Government Change in Net Position</i> | <u>\$8,718,930</u> | <u>(\$7,065,204)</u> | <u>\$840,365</u> | <u>\$1,251,526</u> |

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|--------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| \$2,184,246 | \$2,002,722 | \$1,923,540 | \$1,893,402 | \$1,893,932 | \$1,848,153 |
| 332,345 | 294,886 | 279,499 | 273,497 | 271,093 | 265,468 |
| 2,803,497 | 2,543,299 | 2,423,419 | 2,379,908 | 2,373,354 | 2,324,326 |
| 1,223,807 | 1,112,410 | 1,060,539 | 1,041,703 | 1,039,192 | 1,017,932 |
| 1,717,875 | 1,608,473 | 1,543,729 | 1,525,155 | 1,184,758 | 1,141,366 |
| 787,816 | 714,004 | 679,450 | 667,120 | 665,057 | 651,212 |
| 1,301,519 | 1,210,248 | 987,547 | 944,110 | 948,684 | 927,911 |
| 1,298,129 | 1,192,367 | 1,143,043 | 1,130,359 | 1,125,486 | 1,100,266 |
| 5,704,874 | 6,274,945 | 5,593,306 | 5,255,283 | 4,919,221 | 4,639,671 |
| 3,365,018 | 3,726,115 | 3,313,688 | 3,133,033 | 2,937,651 | 2,775,287 |
| 1,657,907 | 1,823,861 | 1,618,124 | 1,527,203 | 1,429,292 | 1,377,676 |
| 200,000 | 250,000 | 200,000 | 300,000 | 250,000 | 150,000 |
| 1,262,222 | 1,356,723 | 1,225,870 | 1,047,351 | 1,069,045 | 1,033,100 |
| 2,005,468 | 2,080,255 | 2,040,861 | 2,067,869 | 1,918,673 | 1,941,770 |
| 172,020 | 98,022 | 143,102 | 96,276 | 192,381 | 198,403 |
| 475,811 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 492,328 | 324,729 | 418,519 | 580,594 | 484,827 | 723,619 |
| 0 | 0 | 0 | 0 | (260,000) | 0 |
| <u>26,984,882</u> | <u>26,613,059</u> | <u>24,594,236</u> | <u>23,862,863</u> | <u>22,442,646</u> | <u>22,116,160</u> |
| 78,333 | 86,075 | 76,386 | 72,179 | 67,610 | 63,808 |
| 235,000 | 258,224 | 229,157 | 216,539 | 202,831 | 191,424 |
| 23,832 | 0 | 0 | 0 | 0 | 0 |
| 65,161 | 0 | 0 | 0 | 0 | 0 |
| 25,070 | 45,101 | 31,145 | 41,102 | 53,437 | 28,387 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 260,000 | 0 |
| <u>427,396</u> | <u>389,400</u> | <u>336,688</u> | <u>329,820</u> | <u>583,878</u> | <u>283,619</u> |
| <u>27,412,278</u> | <u>27,002,459</u> | <u>24,930,924</u> | <u>24,192,683</u> | <u>23,026,524</u> | <u>22,399,779</u> |
| 7,555,174 | 10,427,598 | 2,596,967 | 5,155,947 | 2,156,032 | 5,766,838 |
| (220,484) | 19,682 | (68,062) | 2,903,757 | 1,760,487 | 588,280 |
| <u>\$7,334,690</u> | <u>\$10,447,280</u> | <u>\$2,528,905</u> | <u>\$8,059,704</u> | <u>\$3,916,519</u> | <u>\$6,355,118</u> |

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

| | 2020 | 2019 | 2018 | 2017 |
|---|---------------------|---------------------|---------------------|---------------------|
| General Fund | | | | |
| Nonspendable: | | | | |
| Materials and Supplies Inventory | \$53,683 | \$43,677 | \$39,483 | \$45,160 |
| Prepaid Items | 389,491 | 132,915 | 133,844 | 95,399 |
| Unclaimed Monies | 354,375 | 298,104 | 307,754 | 539,087 |
| Assigned | 1,740,092 | 1,540,248 | 2,811,435 | 2,342,429 |
| Unassigned | <u>3,818,743</u> | <u>2,670,289</u> | <u>2,231,382</u> | <u>2,573,621</u> |
| <i>Total General Fund</i> | <u>6,356,384</u> | <u>4,685,233</u> | <u>5,523,898</u> | <u>5,595,696</u> |
| All Other Governmental Funds | | | | |
| Nonspendable: | | | | |
| Materials and Supplies Inventory | 427,590 | 689,684 | 404,283 | 430,149 |
| Prepaid Items | 124,421 | 359,069 | 338,951 | 123,557 |
| Restricted for: | | | | |
| Debt Service | 1,685,147 | 1,534,704 | 2,473,419 | 3,690,316 |
| Capital Outlay | 0 | 0 | 1,793,308 | 5,445,643 |
| Children's Home | 1,464,692 | 1,357,069 | 1,204,125 | 1,256,518 |
| Community Development | 34,245 | 12,457 | 11,799 | 43,186 |
| Motor Vehicle and Gasoline Tax | 4,822,730 | 3,921,045 | 3,482,531 | 3,899,214 |
| Mental Health | 2,841,079 | 2,952,212 | 3,111,838 | 2,983,319 |
| Developmental Disabilities | 8,126,938 | 7,353,948 | 7,437,583 | 6,711,736 |
| Tuberculosis/Crippled Child Levy | 444,330 | 483,422 | 521,598 | 546,766 |
| Children Services | 2,877,957 | 2,108,684 | 1,767,469 | 1,719,599 |
| Court/Corrections and Public Safety | 3,461,354 | 3,102,162 | 2,310,497 | 2,755,421 |
| Public Assistance | 0 | 307,932 | 155,253 | 80,903 |
| Child Support Enforcement | 1,838,045 | 1,807,650 | 2,119,983 | 1,984,439 |
| Senior Citizens Levy | 121,799 | 53,678 | 115,101 | 63,755 |
| Jail Levy Operations | 275,520 | 0 | 0 | 0 |
| Real Estate Assessment and Delq Collections | 1,719,626 | 1,400,796 | 1,272,355 | 1,244,736 |
| Local Programs | 3,579,024 | 3,221,354 | 1,915,156 | 599,395 |
| Other Purposes | 0 | 0 | 0 | 0 |
| Unassigned (Deficit) | <u>(463,359)</u> | <u>(268,408)</u> | <u>(346,790)</u> | <u>(620,573)</u> |
| <i>Total All Other Governmental Funds</i> | <u>33,381,138</u> | <u>30,397,458</u> | <u>30,088,459</u> | <u>32,958,079</u> |
| <i>Total Governmental Funds</i> | <u>\$39,737,522</u> | <u>\$35,082,691</u> | <u>\$35,612,357</u> | <u>\$38,553,775</u> |

Unassigned Fund Balance of the General Fund



| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$43,766 | \$42,565 | \$45,926 | \$50,906 | \$54,076 | \$64,486 |
| 85,879 | 84,201 | 92,149 | 51,858 | 44,496 | 46,574 |
| 391,088 | 440,263 | 490,901 | 510,687 | 404,272 | 317,249 |
| 137,756 | 49,815 | 37,899 | 42,332 | 77,773 | 40,874 |
| 3,773,680 | 4,644,851 | 3,601,014 | 3,807,549 | 4,323,091 | 4,113,825 |
| <u>4,432,169</u> | <u>5,261,695</u> | <u>4,267,889</u> | <u>4,463,332</u> | <u>4,903,708</u> | <u>4,583,008</u> |
| 474,025 | 484,544 | 505,220 | 309,020 | 449,630 | 474,792 |
| 97,066 | 103,313 | 137,427 | 104,585 | 102,365 | 107,506 |
| 3,253,298 | 3,287,039 | 3,286,381 | 3,413,142 | 3,558,896 | 3,569,363 |
| 4,704,909 | 2,163,928 | 2,873,288 | 1,825,099 | 3,840,599 | 1,187,506 |
| 1,154,448 | 1,120,870 | 1,133,532 | 1,114,244 | 983,510 | 921,533 |
| 37,866 | 248,163 | 240,889 | 285,062 | 257,254 | 127,271 |
| 3,441,757 | 3,739,599 | 2,820,210 | 2,840,566 | 2,180,753 | 1,814,724 |
| 2,868,217 | 2,480,358 | 2,426,297 | 2,567,658 | 2,437,150 | 3,008,002 |
| 6,969,105 | 6,423,176 | 6,548,079 | 7,037,564 | 6,943,929 | 6,876,411 |
| 631,668 | 726,784 | 805,065 | 983,212 | 1,112,607 | 1,280,140 |
| 2,043,834 | 2,310,525 | 1,908,572 | 1,951,210 | 1,869,404 | 2,112,086 |
| 2,355,988 | 1,986,801 | 1,833,517 | 2,042,075 | 2,468,834 | 2,668,302 |
| 113,208 | 135,070 | 17,600 | 177,412 | 17,787 | 191,658 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 3,709,916 | 2,891,577 | 2,376,171 | 2,415,002 | 1,620,442 | 739,876 |
| (899,362) | (1,288,898) | (1,783,239) | (1,822,628) | (2,185,831) | (2,165,390) |
| <u>30,955,943</u> | <u>26,812,849</u> | <u>25,129,009</u> | <u>25,243,223</u> | <u>25,657,329</u> | <u>22,913,780</u> |
| <u>\$35,388,112</u> | <u>\$32,074,544</u> | <u>\$29,396,898</u> | <u>\$29,706,555</u> | <u>\$30,561,037</u> | <u>\$27,496,788</u> |

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

| | 2020 | 2019 | 2018 | 2017 |
|---|--------------------|--------------------|----------------------|--------------------|
| Revenues | | | | |
| Property Taxes | \$12,094,095 | \$11,658,199 | \$10,795,151 | \$12,777,732 |
| Permissive Sales Taxes | 12,779,925 | 13,008,463 | 13,635,843 | 13,612,693 |
| Charges for Services | 7,509,540 | 8,937,998 | 9,130,879 | 8,980,025 |
| Licenses and Permits | 582,921 | 606,397 | 656,087 | 666,410 |
| Fines and Forfeitures | 580,540 | 773,884 | 750,544 | 1,007,509 |
| Intergovernmental | 39,152,505 | 33,099,234 | 33,288,714 | 32,531,013 |
| Investment Income | 509,804 | 777,071 | 240,357 | 206,432 |
| Rent and Royalties | 850,866 | 2,735,292 | 1,265,450 | 300,859 |
| Oil and Gas Lease Bonus | 91,622 | 18,097 | 200,195 | 206,031 |
| Contributions and Donations | 921,950 | 9,537 | 91,958 | 0 |
| Other | 1,903,256 | 707,727 | 273,274 | 209,105 |
| <i>Total Revenues</i> | <i>76,977,024</i> | <i>72,331,899</i> | <i>70,328,452</i> | <i>70,497,809</i> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 6,900,894 | 7,364,083 | 7,564,864 | 7,458,754 |
| Judicial | 4,629,709 | 4,651,971 | 4,570,683 | 4,382,800 |
| Public Safety | 12,897,852 | 13,008,310 | 12,626,964 | 11,658,011 |
| Public Works | 12,742,239 | 10,572,187 | 12,242,022 | 10,017,141 |
| Health | 13,522,763 | 13,291,667 | 12,756,205 | 13,352,088 |
| Human Services | 15,566,879 | 14,988,904 | 14,354,541 | 15,212,579 |
| Conservation and Recreation | 224,700 | 208,145 | 273,229 | 192,869 |
| Economic Development and Assistance | 1,901,336 | 2,024,589 | 851,123 | 1,091,314 |
| Other | 653,304 | 690,272 | 659,908 | 359,392 |
| Capital Outlay | 1,247,334 | 2,879,395 | 3,989,475 | 2,429,345 |
| Debt Service: | | | | |
| Principal Retirement | 1,642,545 | 2,732,788 | 2,821,216 | 3,591,741 |
| Interest and Fiscal Charges | 392,638 | 449,254 | 559,640 | 596,522 |
| Issuance Costs | 0 | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <i>72,322,193</i> | <i>72,861,565</i> | <i>73,269,870</i> | <i>70,342,556</i> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <i>4,654,831</i> | <i>(529,666)</i> | <i>(2,941,418)</i> | <i>155,253</i> |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 4,875,368 | 6,833,358 | 4,695,578 | 4,816,778 |
| General Obligation Bonds Issued | 0 | 0 | 0 | 3,000,000 |
| Refunding Bonds Issued | 0 | 0 | 0 | 0 |
| Sale of Capital Assets | 0 | 0 | 0 | 0 |
| Inception of Capital Lease | 0 | 0 | 0 | 10,410 |
| Insurance Recoveries | 0 | 0 | 0 | 0 |
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 |
| Transfers Out | (4,875,368) | (6,833,358) | (4,695,578) | (4,816,778) |
| <i>Total Other Financing Sources (Uses)</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>3,010,410</i> |
| <i>Net Change in Fund Balances</i> | <i>\$4,654,831</i> | <i>(\$529,666)</i> | <i>(\$2,941,418)</i> | <i>\$3,165,663</i> |
| Debt Service as a Percentage of Noncapital Expenditures | 3.1% | 5.0% | 5.6% | 6.6% |

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| \$11,172,644 | \$10,760,070 | \$10,238,273 | \$9,945,981 | \$9,347,678 | \$9,369,001 |
| 12,211,333 | 13,558,447 | 11,660,821 | 11,248,192 | 10,569,566 | 9,818,075 |
| 7,594,757 | 8,099,947 | 8,063,512 | 7,717,983 | 7,802,953 | 6,389,195 |
| 676,990 | 673,381 | 662,263 | 647,809 | 599,075 | 542,479 |
| 578,192 | 757,402 | 582,431 | 612,111 | 889,024 | 423,876 |
| 30,683,182 | 31,727,747 | 31,597,294 | 30,561,419 | 32,941,678 | 35,741,257 |
| 144,859 | 73,955 | 130,916 | 91,072 | 152,900 | 102,017 |
| 357,151 | 308,494 | 294,343 | 279,544 | 152,987 | 170,653 |
| 475,811 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 492,328 | 324,729 | 418,519 | 580,594 | 484,827 | 723,619 |
| 64,387,247 | 66,284,172 | 63,648,372 | 61,684,705 | 62,940,688 | 63,280,172 |
| | | | | | |
| 6,905,945 | 5,924,839 | 6,564,684 | 5,800,729 | 5,620,002 | 5,979,890 |
| 4,286,247 | 4,142,146 | 3,922,690 | 4,065,860 | 4,026,826 | 3,667,692 |
| 11,052,092 | 10,690,002 | 10,490,988 | 10,508,027 | 10,216,724 | 9,755,510 |
| 7,766,921 | 8,281,851 | 7,258,243 | 7,021,000 | 6,549,844 | 7,965,152 |
| 12,987,355 | 13,476,300 | 14,038,602 | 13,751,426 | 16,445,214 | 17,559,309 |
| 14,248,161 | 14,478,109 | 13,892,969 | 12,753,869 | 12,854,228 | 13,075,888 |
| 248,299 | 202,708 | 227,109 | 239,588 | 75,000 | 68,790 |
| 1,169,526 | 884,918 | 3,267,654 | 2,332,286 | 2,352,996 | 3,083,580 |
| 331,666 | 353,154 | 461,331 | 375,713 | 460,754 | 420,928 |
| 2,074,592 | 1,133,466 | 2,805,523 | 3,403,031 | 2,668,395 | 500,244 |
| | | | | | |
| 3,253,433 | 3,336,276 | 3,117,716 | 2,995,526 | 2,439,765 | 2,405,611 |
| 670,739 | 733,531 | 769,729 | 867,514 | 832,804 | 1,022,364 |
| 17,500 | 0 | 14,750 | 0 | 99,857 | 0 |
| 65,012,476 | 63,637,300 | 66,831,988 | 64,114,569 | 64,642,409 | 65,504,958 |
| | | | | | |
| (625,229) | 2,646,872 | (3,183,616) | (2,429,864) | (1,701,721) | (2,224,786) |
| | | | | | |
| 4,647,946 | 4,592,434 | 5,045,053 | 4,631,050 | 3,892,910 | 3,628,302 |
| 3,850,000 | 0 | 2,775,000 | 1,500,000 | 3,525,000 | 0 |
| 0 | 0 | 0 | 0 | 4,355,000 | 0 |
| 88,797 | 0 | 0 | 0 | 0 | 0 |
| 0 | 30,774 | 98,959 | 75,382 | 21,818 | 0 |
| 0 | 0 | 0 | 0 | 0 | 1,679,585 |
| 0 | 0 | 0 | 0 | (4,229,300) | 0 |
| (4,647,946) | (4,592,434) | (5,045,053) | (4,631,050) | (4,152,910) | (3,628,302) |
| | | | | | |
| 3,938,797 | 30,774 | 2,873,959 | 1,575,382 | 4,765,970 | 1,679,585 |
| | | | | | |
| \$3,313,568 | \$2,677,646 | (\$309,657) | (\$854,482) | \$3,064,249 | (\$545,201) |

6.6%

6.9%

6.5%

7.0%

5.6%

5.8%

Jefferson County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

| Collection Year | Real Property | | | Tangible Personal Property | |
|-----------------|--------------------------|--------------------------|------------------------|----------------------------|------------------------|
| | Assessed Value | | Estimated Actual Value | Public Utility | |
| | Residential/Agricultural | Commercial/Industrial/PU | | Assessed Value | Estimated Actual Value |
| 2020 | \$793,325,490 | \$381,611,750 | \$3,356,963,543 | \$387,781,000 | \$1,107,945,714 |
| 2019 | 796,915,130 | 318,557,270 | 3,187,064,000 | 464,247,650 | 1,326,421,857 |
| 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 |

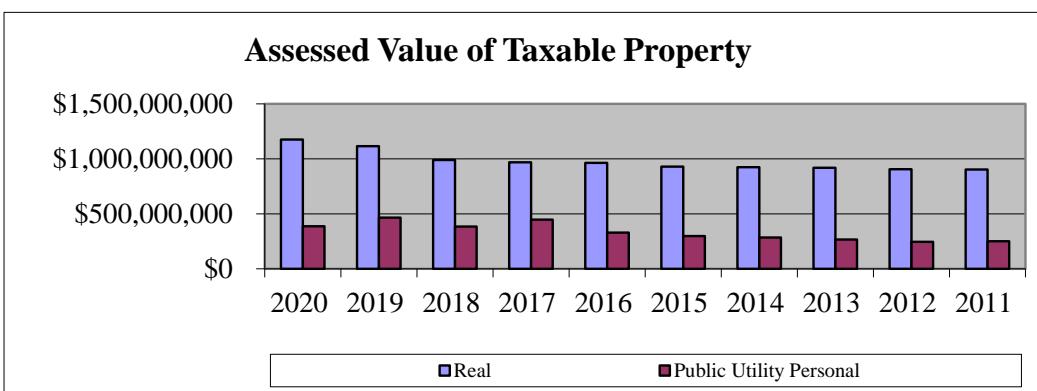
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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.

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 Value of Taxable Property | | | |
|------------------------------------|------------------------|--------|---------------------------|
| Assessed Value | Estimated Actual Value | Ratio | Weighted Average Tax Rate |
| \$1,562,718,240 | \$4,464,909,257 | 35.00% | \$8.64 |
| 1,579,720,050 | 4,513,485,857 | 35.00% | 8.63 |
| 1,372,905,800 | 3,922,588,000 | 35.00% | 8.65 |
| 1,414,651,980 | 4,041,862,800 | 35.00% | 9.84 |
| 1,293,662,980 | 3,696,179,943 | 35.00% | 9.63 |
| 1,227,915,130 | 3,508,328,943 | 35.00% | 9.73 |
| 1,208,661,710 | 3,453,319,171 | 35.00% | 9.50 |
| 1,185,646,205 | 3,387,560,586 | 35.00% | 9.46 |
| 1,152,528,235 | 3,292,937,815 | 35.00% | 9.10 |
| 1,152,426,790 | 3,292,647,971 | 35.00% | 9.11 |



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

| | <u>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</u> |
|--|-----------------|-----------------|-----------------|-----------------|
| Unvoted Millage | | | | |
| Operating | <u>1.850000</u> | <u>1.850000</u> | <u>1.850000</u> | <u>1.850000</u> |
| Voted Millage - by levy | | | | |
| 1976 Mental Health | | | | |
| Residential/Agricultural Real | 0.116556 | 0.116457 | 0.122483 | 0.122481 |
| Commercial/Industrial and Public Utility Real | 0.377395 | 0.360033 | 0.362484 | 0.362226 |
| General Business and Public Utility Personal | 0.500000 | 0.500000 | 0.500000 | 0.500000 |
| 1985 Mental Retardation Development Disability | | | | |
| Residential/Agricultural Real | 0.728238 | 0.727615 | 0.765266 | 0.765257 |
| Commercial/Industrial and Public Utility Real | 1.478475 | 1.410458 | 1.420061 | 1.419049 |
| General Business and Public Utility Personal | 1.800000 | 1.800000 | 1.800000 | 1.800000 |
| 2012 9-1-1 System | | | | |
| Residential/Agricultural Real | 1.353582 | 1.352427 | 1.422409 | 1.422393 |
| Commercial/Industrial and Public Utility Real | 1.500000 | 1.469256 | 1.479259 | 1.478206 |
| General Business and Public Utility Personal | 1.500000 | 1.500000 | 1.500000 | 1.500000 |
| 1988 Children Services | | | | |
| Residential/Agricultural Real | 0.404967 | 0.404621 | 0.425558 | 0.425553 |
| Commercial/Industrial and Public Utility Real | 0.823276 | 0.785402 | 0.790749 | 0.790186 |
| 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 | 0.000000 | 0.000000 | 1.100000 |
| Commercial/Industrial and Public Utility Real | 0.000000 | 0.000000 | 0.000000 | 1.100000 |
| General Business and Public Utility Personal | 0.000000 | 0.000000 | 0.000000 | 1.100000 |
| 1992 Mental Retardation Development Disability | | | | |
| Residential/Agricultural Real | 0.744559 | 0.743923 | 0.782418 | 0.782408 |
| Commercial/Industrial and Public Utility Real | 1.457097 | 1.390064 | 1.399528 | 1.398532 |
| General Business and Public Utility Personal | 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 | 0.657540 | 0.656977 | 0.690973 | 0.690964 |
| Commercial/Industrial and Public Utility Real | 1.285674 | 1.226527 | 1.234878 | 1.233999 |
| General Business and Public Utility Personal | 1.500000 | 1.500000 | 1.500000 | 1.500000 |
| 1997 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 |
| 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 |

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| <u>1.850000</u> | <u>1.850000</u> | <u>1.850000</u> | <u>1.850000</u> | <u>1.850000</u> | <u>1.850000</u> |
| 0.122428 | 0.128027 | 0.128060 | 0.128001 | 0.129163 | 0.129231 |
| 0.361790 | 0.359922 | 0.358720 | 0.357167 | 0.367572 | 0.367818 |
| 0.500000 | 0.500000 | 0.500000 | 0.500000 | 0.500000 | 0.500000 |
| 0.764926 | 0.799907 | 0.800110 | 0.799745 | 0.807006 | 0.807429 |
| 1.417343 | 1.410026 | 1.405314 | 1.399230 | 1.439992 | 1.440959 |
| 1.800000 | 1.800000 | 1.800000 | 1.800000 | 1.800000 | 1.800000 |
| 1.421778 | 1.486800 | 1.487179 | 1.486503 | 0.000000 | 0.000000 |
| 1.476429 | 1.468806 | 1.463898 | 1.457560 | 0.000000 | 0.000000 |
| 1.500000 | 1.500000 | 1.500000 | 1.500000 | 0.000000 | 0.000000 |
| 0.425369 | 0.444822 | 0.444935 | 0.444732 | 0.448770 | 0.449006 |
| 0.789236 | 0.785161 | 0.782537 | 0.779150 | 0.801849 | 0.802386 |
| 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 |
| 0.782069 | 0.817836 | 0.818045 | 0.817672 | 0.825096 | 0.825530 |
| 1.396850 | 1.389639 | 1.384996 | 1.379000 | 1.419173 | 1.420125 |
| 1.700000 | 1.700000 | 1.700000 | 1.700000 | 1.700000 | 1.700000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.315478 | 0.315643 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.542625 | 0.542989 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.650000 | 0.650000 |
| 0.690666 | 0.722251 | 0.722436 | 0.722106 | 0.728661 | 0.729043 |
| 1.232515 | 1.226152 | 1.222056 | 1.216765 | 1.252212 | 1.253052 |
| 1.500000 | 1.500000 | 1.500000 | 1.500000 | 1.500000 | 1.500000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.208814 | 0.208924 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.292182 | 0.292378 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.350000 | 0.350000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.416507 | 0.416726 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.438723 | 0.439018 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.500000 | 0.500000 |

(Continued)

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

| | 2020 | 2019 | 2018 | 2017 |
|--|------------------|------------------|------------------|------------------|
| 2004 Senior Citizens | | | | |
| Residential/Agricultural Real | 0.807721 | 0.807031 | 0.848792 | 0.848782 |
| Commercial/Industrial and Public Utility Real | 0.956166 | 0.912178 | 0.918389 | 0.917735 |
| 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 | 0.182033 | 0.181878 | 0.191289 | 0.191287 |
| Commercial/Industrial and Public Utility Real | 0.200000 | 0.198647 | 0.200000 | 0.200000 |
| General Business and Public Utility Personal | <u>0.200000</u> | <u>0.200000</u> | <u>0.200000</u> | <u>0.200000</u> |
| Total voted millage by type of property | | | | |
| Residential/Agricultural Real | 4.995196 | 4.990929 | 5.249188 | 6.349125 |
| Commercial/Industrial and Public Utility Real | 8.078083 | 7.752565 | 7.805348 | 8.899933 |
| General Business and Public Utility Personal | <u>9.200000</u> | <u>9.200000</u> | <u>9.200000</u> | <u>10.300000</u> |
| Total millage by type of property | | | | |
| Residential/Agricultural Real | 6.845196 | 6.840929 | 7.099188 | 8.199125 |
| Commercial/Industrial and Public Utility Real | 9.928083 | 9.602565 | 9.655348 | 10.749933 |
| General Business and Public Utility Personal | <u>11.050000</u> | <u>11.050000</u> | <u>11.050000</u> | <u>12.150000</u> |
| Total Weighted Average Tax Rate | <u>8.641431</u> | <u>8.634785</u> | <u>8.645889</u> | <u>9.840389</u> |

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

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|-----------|-----------|-----------|-----------|-----------|-----------|
| 0.848415 | 0.887215 | 0.887442 | 0.887038 | 0.895092 | 0.895563 |
| 0.916632 | 0.911900 | 0.908853 | 0.904919 | 0.931282 | 0.931908 |
| 1.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.191204 | 0.199948 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.200000 | 0.200000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.200000 | 0.200000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 6.346855 | 6.586806 | 6.388207 | 6.385797 | 5.874587 | 5.877095 |
| 8.890795 | 8.851606 | 8.626374 | 8.593791 | 8.585610 | 8.590633 |
| 10.300000 | 10.300000 | 10.100000 | 10.100000 | 10.100000 | 10.100000 |
| 8.196855 | 8.436806 | 8.238207 | 8.235797 | 7.724587 | 7.727095 |
| 10.740795 | 10.701606 | 10.476374 | 10.443791 | 10.435610 | 10.440633 |
| 12.150000 | 12.150000 | 11.950000 | 11.950000 | 11.950000 | 11.950000 |
| 9.626863 | 9.733697 | 9.503395 | 9.458466 | 9.100838 | 9.114657 |

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

| | 2020 | 2019 | 2018 | 2017 |
|---|-----------|-----------|-----------|-----------|
| Cities: | | | | |
| Steubenville | | | | |
| Residential/Agricultural Real | 5.088665 | 5.088345 | 5.174745 | 5.174595 |
| Commercial/Industrial and Public Utility Real | 6.981885 | 6.815620 | 6.543020 | 6.540775 |
| General Business and Public Utility Personal | 8.200000 | 8.200000 | 8.200000 | 8.200000 |
| Toronto | | | | |
| Residential/Agricultural Real | 3.030286 | 3.030224 | 3.040412 | 3.040378 |
| Commercial/Industrial and Public Utility Real | 3.184887 | 3.184862 | 3.200043 | 3.200043 |
| General Business and Public Utility Personal | 3.400000 | 3.400000 | 3.400000 | 3.400000 |
| Villages: | | | | |
| Adena | | | | |
| Residential/Agricultural Real | 13.649711 | 13.633349 | 19.793813 | 19.879518 |
| Commercial/Industrial and Public Utility Real | 14.991977 | 14.991977 | 26.176145 | 26.255710 |
| General Business and Public Utility Personal | 24.000000 | 24.000000 | 33.000000 | 33.000000 |
| Amsterdam | | | | |
| Residential/Agricultural Real | 10.332112 | 10.355208 | 10.592009 | 10.592009 |
| Commercial/Industrial and Public Utility Real | 12.342950 | 12.191630 | 16.338382 | 16.338382 |
| General Business and Public Utility Personal | 19.400000 | 19.400000 | 19.400000 | 19.400000 |
| Bergholz | | | | |
| Residential/Agricultural Real | 5.886428 | 5.886428 | 6.143909 | 6.143909 |
| Commercial/Industrial and Public Utility Real | 5.915305 | 5.915305 | 5.709256 | 5.709256 |
| General Business and Public Utility Personal | 10.200000 | 10.200000 | 10.200000 | 10.200000 |
| Bloomingdale | | | | |
| Residential/Agricultural Real | 1.984707 | 1.984707 | 1.988838 | 1.988838 |
| Commercial/Industrial and Public Utility Real | 2.009591 | 2.009591 | 1.912618 | 1.912618 |
| General Business and Public Utility Personal | 3.400000 | 3.400000 | 3.400000 | 3.400000 |
| Dillonville | | | | |
| Residential/Agricultural Real | 15.374322 | 12.374322 | 12.690144 | 12.690144 |
| Commercial/Industrial and Public Utility Real | 17.253690 | 14.245102 | 16.539505 | 16.539505 |
| General Business and Public Utility Personal | 24.400000 | 21.400000 | 21.400000 | 21.400000 |
| Empire | | | | |
| Residential/Agricultural Real | 7.305642 | 7.305420 | 7.197900 | 7.197900 |
| Commercial/Industrial and Public Utility Real | 5.455385 | 5.455385 | 6.875895 | 6.875895 |
| General Business and Public Utility Personal | 12.200000 | 12.200000 | 12.200000 | 12.200000 |
| Irondale | | | | |
| Residential/Agricultural Real | 10.245243 | 10.245243 | 10.932318 | 10.932318 |
| Commercial/Industrial and Public Utility Real | 11.179454 | 11.179454 | 11.500440 | 11.500440 |
| General Business and Public Utility Personal | 13.000000 | 13.000000 | 13.000000 | 13.000000 |
| Mingo Junction | | | | |
| Residential/Agricultural Real | 11.786284 | 11.746279 | 8.800000 | 8.800000 |
| Commercial/Industrial and Public Utility Real | 11.706094 | 11.465356 | 8.745358 | 8.745370 |
| General Business and Public Utility Personal | 11.800000 | 11.800000 | 8.800000 | 8.800000 |
| Mt. Pleasant | | | | |
| Residential/Agricultural Real | 15.031196 | 15.031196 | 15.323269 | 15.315786 |
| Commercial/Industrial and Public Utility Real | 17.744087 | 17.744087 | 19.274454 | 19.274454 |
| General Business and Public Utility Personal | 28.900000 | 28.900000 | 28.900000 | 28.900000 |
| New Alexandria | | | | |
| Residential/Agricultural Real | 9.353310 | 9.353310 | 6.862200 | 6.862200 |
| Commercial/Industrial and Public Utility Real | 7.902623 | 7.902623 | 5.689655 | 5.689655 |
| General Business and Public Utility Personal | 9.400000 | 9.400000 | 7.400000 | 7.400000 |

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|-----------|-----------|-----------|-----------|-----------|-----------|
| 5.174000 | 5.165250 | 5.165145 | 5.159635 | 5.035400 | 5.035360 |
| 6.528370 | 6.558850 | 6.557040 | 6.544940 | 6.584500 | 6.583855 |
| 8.200000 | 8.200000 | 8.200000 | 8.200000 | 8.200000 | 8.200000 |
| 3.040371 | 3.052008 | 3.052000 | 3.052019 | 3.041300 | 3.041297 |
| 3.200043 | 3.201183 | 3.202113 | 3.201957 | 3.203082 | 3.203093 |
| 3.400000 | 3.400000 | 3.400000 | 3.400000 | 3.400000 | 3.400000 |
| 16.879518 | 18.211559 | 18.435817 | 18.052842 | 18.679424 | 18.593070 |
| 23.255710 | 23.387015 | 23.303203 | 23.065433 | 23.182986 | 23.144069 |
| 30.000000 | 30.000000 | 30.000000 | 30.000000 | 30.000000 | 30.000000 |
| 10.592009 | 10.563733 | 10.569884 | 10.570271 | 10.991364 | 10.981791 |
| 16.338382 | 16.262083 | 16.262083 | 16.262083 | 15.740381 | 15.740381 |
| 19.400000 | 19.400000 | 19.400000 | 19.400000 | 19.400000 | 19.400000 |
| 6.144895 | 5.998840 | 5.997181 | 5.999235 | 6.198789 | 4.198035 |
| 5.709256 | 5.704441 | 5.704441 | 5.704441 | 5.693472 | 3.693472 |
| 10.200000 | 10.200000 | 10.200000 | 10.200000 | 10.200000 | 8.200000 |
| 1.988838 | 1.992321 | 1.992247 | 1.992247 | 1.985713 | 1.985205 |
| 1.912618 | 1.917266 | 1.917266 | 1.917266 | 1.935030 | 1.935030 |
| 3.400000 | 3.400000 | 3.400000 | 3.400000 | 3.400000 | 3.400000 |
| 12.691933 | 9.908857 | 9.908857 | 9.908857 | 9.830211 | 9.829595 |
| 16.539505 | 13.901517 | 13.901517 | 13.901517 | 14.205212 | 13.968418 |
| 21.400000 | 18.900000 | 18.900000 | 18.900000 | 18.900000 | 18.900000 |
| 7.197900 | 6.611320 | 6.611320 | 6.611320 | 6.208840 | 6.208840 |
| 6.875895 | 6.875895 | 6.875895 | 6.875895 | 6.981070 | 6.981080 |
| 12.200000 | 12.200000 | 12.200000 | 12.200000 | 12.200000 | 12.200000 |
| 10.932318 | 10.947461 | 10.947461 | 12.007323 | 8.224883 | 8.223262 |
| 11.500440 | 11.500440 | 11.463764 | 12.576476 | 8.855045 | 8.855045 |
| 13.000000 | 13.000000 | 13.000000 | 15.000000 | 11.000000 | 11.000000 |
| 8.799922 | 8.800000 | 6.154962 | 6.154962 | 5.967294 | 5.967424 |
| 8.745370 | 8.794906 | 8.281844 | 8.278772 | 8.071408 | 8.072410 |
| 8.800000 | 8.800000 | 8.800000 | 8.800000 | 8.800000 | 8.800000 |
| 15.314331 | 15.322101 | 13.322957 | 13.322957 | 13.461778 | 13.461778 |
| 19.274454 | 19.262896 | 17.262896 | 17.262896 | 16.962017 | 16.962017 |
| 28.900000 | 28.900000 | 26.900000 | 26.900000 | 26.900000 | 26.900000 |
| 6.862200 | 6.498975 | 6.501495 | 6.501595 | 6.512180 | 6.562295 |
| 5.689655 | 5.651010 | 5.651010 | 5.651010 | 6.258915 | 6.258915 |
| 7.400000 | 7.400000 | 7.400000 | 7.400000 | 7.400000 | 7.400000 |

(Continued)

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

| | 2020 | 2019 | 2018 | 2017 |
|---|-----------|-----------|-----------|-----------|
| Rayland | | | | |
| Residential/Agricultural Real | 5.500108 | 5.500108 | 5.564784 | 5.564788 |
| Commercial/Industrial and Public Utility Real | 5.677824 | 5.677824 | 6.140232 | 6.140232 |
| General Business and Public Utility Personal | 6.200000 | 6.200000 | 6.200000 | 6.200000 |
| Richmond | | | | |
| Residential/Agricultural Real | 7.011790 | 7.014715 | 7.340518 | 5.783660 |
| Commercial/Industrial and Public Utility Real | 6.625959 | 6.625959 | 7.386618 | 5.617732 |
| General Business and Public Utility Personal | 14.400000 | 14.400000 | 14.400000 | 14.400000 |
| Smithfield | | | | |
| Residential/Agricultural Real | 8.071774 | 10.762783 | 14.997576 | 14.997582 |
| Commercial/Industrial and Public Utility Real | 8.878930 | 11.878930 | 18.044964 | 18.044964 |
| General Business and Public Utility Personal | 9.500000 | 12.500000 | 20.500000 | 20.500000 |
| Stratton | | | | |
| Residential/Agricultural Real | 9.920125 | 9.920125 | 9.999805 | 9.999805 |
| Commercial/Industrial and Public Utility Real | 8.751467 | 8.751467 | 9.993885 | 9.993885 |
| General Business and Public Utility Personal | 10.000000 | 10.000000 | 10.000000 | 10.000000 |
| Tiltonsville | | | | |
| Residential/Agricultural Real | 12.825398 | 12.825398 | 13.435360 | 8.335360 |
| Commercial/Industrial and Public Utility Real | 13.838546 | 13.728003 | 14.405158 | 9.305158 |
| General Business and Public Utility Personal | 16.300000 | 16.300000 | 16.300000 | 11.200000 |
| Wintersville | | | | |
| Residential/Agricultural Real | 4.376774 | 4.375559 | 4.420948 | 4.420949 |
| Commercial/Industrial and Public Utility Real | 4.708411 | 4.701166 | 4.690185 | 4.685742 |
| General Business and Public Utility Personal | 5.800000 | 5.800000 | 5.800000 | 5.800000 |
| Yorkville | | | | |
| Residential/Agricultural Real | 10.282942 | 10.438989 | 7.111695 | 6.111695 |
| Commercial/Industrial and Public Utility Real | 11.683661 | 11.681954 | 8.356208 | 7.324731 |
| General Business and Public Utility Personal | 14.350000 | 14.350000 | 10.850000 | 9.850000 |
| Townships: | | | | |
| Brush Creek | | | | |
| Residential/Agricultural Real | 3.080412 | 3.080132 | 3.102340 | 3.102340 |
| Commercial/Industrial and Public Utility Real | 3.927487 | 3.841043 | 3.829591 | 3.829591 |
| General Business and Public Utility Personal | 4.200000 | 4.200000 | 4.200000 | 4.200000 |
| Cross Creek | | | | |
| Residential/Agricultural Real | 4.977515 | 4.971125 | 5.045253 | 5.145333 |
| Commercial/Industrial and Public Utility Real | 5.900785 | 5.749478 | 5.963542 | 5.962786 |
| General Business and Public Utility Personal | 7.400000 | 7.400000 | 7.400000 | 7.400000 |
| Island Creek | | | | |
| Residential/Agricultural Real | 7.318183 | 7.309415 | 5.548343 | 5.549196 |
| Commercial/Industrial and Public Utility Real | 10.952318 | 10.572476 | 8.334184 | 8.306742 |
| General Business and Public Utility Personal | 11.700000 | 11.700000 | 9.700000 | 9.700000 |
| Knox | | | | |
| Residential/Agricultural Real | 5.570090 | 5.568249 | 5.310512 | 5.309903 |
| Commercial/Industrial and Public Utility Real | 5.860042 | 5.747953 | 5.459196 | 5.469594 |
| General Business and Public Utility Personal | 8.700000 | 8.700000 | 8.200000 | 8.200000 |
| Mt. Pleasant | | | | |
| Residential/Agricultural Real | 6.748753 | 6.748826 | 7.059947 | 7.059955 |
| Commercial/Industrial and Public Utility Real | 6.983295 | 6.660690 | 7.075271 | 7.075271 |
| General Business and Public Utility Personal | 9.100000 | 9.100000 | 9.100000 | 9.100000 |

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|-----------|-----------|-----------|-----------|-----------|-----------|
| 5.564496 | 5.845196 | 5.845196 | 5.845236 | 5.847184 | 5.847184 |
| 6.140232 | 6.200000 | 6.200000 | 6.200000 | 5.971104 | 5.971104 |
| 6.200000 | 6.200000 | 6.200000 | 6.200000 | 6.200000 | 6.200000 |
| 5.004801 | 5.290585 | 5.290575 | 5.290585 | 5.342293 | 5.341941 |
| 4.733289 | 4.856235 | 4.856235 | 4.856235 | 5.026723 | 5.026557 |
| 14.400000 | 14.400000 | 14.400000 | 14.400000 | 14.400000 | 14.400000 |
| 18.703918 | 13.258559 | 16.526548 | 16.537605 | 15.783646 | 15.775012 |
| 22.044964 | 15.133038 | 18.363712 | 18.363712 | 18.296735 | 18.296735 |
| 24.500000 | 19.500000 | 23.000000 | 23.000000 | 22.500000 | 22.500000 |
| 10.000000 | 5.000000 | 5.000000 | 5.000000 | 4.996425 | 4.999857 |
| 9.993885 | 4.993430 | 4.993430 | 4.993430 | 5.000000 | 5.000000 |
| 10.000000 | 5.000000 | 5.000000 | 5.000000 | 5.000000 | 5.000000 |
| 8.336000 | 8.767210 | 11.859267 | 11.859267 | 11.953358 | 11.953358 |
| 9.305158 | 9.321236 | 12.339471 | 12.487045 | 13.038305 | 13.038662 |
| 11.200000 | 11.200000 | 14.700000 | 14.700000 | 14.700000 | 14.700000 |
| 7.008854 | 7.183065 | 8.218349 | 7.183583 | 7.109396 | 7.108209 |
| 7.409989 | 7.431186 | 7.426934 | 7.421816 | 7.637158 | 7.658366 |
| 9.800000 | 9.800000 | 9.800000 | 9.800000 | 9.800000 | 9.800000 |
| 6.111695 | 6.294952 | 6.294952 | 6.290852 | 6.471688 | 6.471689 |
| 7.323884 | 7.336214 | 7.336214 | 7.370623 | 7.035170 | 7.034991 |
| 9.850000 | 9.850000 | 9.850000 | 9.850000 | 9.850000 | 9.850000 |
| 3.102248 | 3.126158 | 3.126278 | 3.126154 | 3.229304 | 3.229785 |
| 3.829591 | 3.829562 | 3.829562 | 3.829562 | 3.951475 | 3.942070 |
| 4.200000 | 4.200000 | 4.200000 | 4.200000 | 4.200000 | 4.200000 |
| 7.651436 | 6.520936 | 6.520969 | 6.521074 | 6.456423 | 6.455133 |
| 9.239069 | 7.658042 | 7.658441 | 7.660865 | 8.064363 | 8.067129 |
| 12.400000 | 10.900000 | 10.900000 | 10.900000 | 10.900000 | 10.900000 |
| 5.548285 | 5.762870 | 5.767104 | 5.768273 | 4.857738 | 4.862638 |
| 8.304860 | 7.319951 | 7.197553 | 7.041102 | 6.380813 | 6.391697 |
| 9.700000 | 9.700000 | 9.700000 | 9.700000 | 8.700000 | 8.700000 |
| 5.310020 | 5.438416 | 5.442851 | 5.443231 | 5.571826 | 5.578106 |
| 5.522347 | 6.097812 | 6.006713 | 6.108903 | 7.612812 | 7.617355 |
| 8.200000 | 8.200000 | 8.200000 | 8.200000 | 8.200000 | 8.200000 |
| 7.060271 | 7.102130 | 7.100673 | 7.102384 | 7.478421 | 7.394549 |
| 7.075271 | 7.066269 | 7.077552 | 7.077466 | 7.551318 | 7.772375 |
| 9.100000 | 9.100000 | 9.100000 | 9.100000 | 9.100000 | 9.100000 |

(Continued)

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

| | 2020 | 2019 | 2018 | 2017 |
|---|-----------|-----------|-----------|-----------|
| Ross | | | | |
| Residential/Agricultural Real | 4.491983 | 4.492345 | 4.687797 | 4.687786 |
| Commercial/Industrial and Public Utility Real | 4.117372 | 3.976337 | 3.977175 | 3.977175 |
| General Business and Public Utility Personal | 5.700000 | 5.700000 | 5.700000 | 5.700000 |
| Salem | | | | |
| Residential/Agricultural Real | 4.458180 | 4.450865 | 4.558765 | 3.630045 |
| Commercial/Industrial and Public Utility Real | 4.900239 | 4.810867 | 4.777555 | 4.030799 |
| General Business and Public Utility Personal | 6.500000 | 6.500000 | 6.500000 | 6.500000 |
| Saline | | | | |
| Residential/Agricultural Real | 9.023235 | 9.025168 | 7.806364 | 5.306364 |
| Commercial/Industrial and Public Utility Real | 9.308171 | 9.285538 | 9.129040 | 6.629040 |
| General Business and Public Utility Personal | 10.800000 | 10.800000 | 9.300000 | 6.800000 |
| Smithfield | | | | |
| Residential/Agricultural Real | 3.600000 | 3.600000 | 3.956190 | 3.956280 |
| Commercial/Industrial and Public Utility Real | 3.600000 | 3.600000 | 4.423321 | 4.423321 |
| General Business and Public Utility Personal | 3.600000 | 3.600000 | 5.100000 | 5.100000 |
| Springfield | | | | |
| Residential/Agricultural Real | 5.585876 | 5.584087 | 5.839455 | 5.838945 |
| Commercial/Industrial and Public Utility Real | 6.668092 | 6.137942 | 6.225349 | 6.225349 |
| General Business and Public Utility Personal | 10.200000 | 10.200000 | 10.200000 | 10.200000 |
| Steubenville | | | | |
| Residential/Agricultural Real | 4.938980 | 4.938958 | 4.894870 | 4.894774 |
| Commercial/Industrial and Public Utility Real | 5.598690 | 5.598690 | 5.818286 | 5.818262 |
| General Business and Public Utility Personal | 6.100000 | 6.100000 | 6.100000 | 6.100000 |
| Warren | | | | |
| Residential/Agricultural Real | 3.803529 | 3.803532 | 3.845865 | 3.846013 |
| Commercial/Industrial and Public Utility Real | 4.101976 | 4.040532 | 4.087452 | 4.087452 |
| General Business and Public Utility Personal | 4.800000 | 4.800000 | 4.800000 | 4.800000 |
| Wayne | | | | |
| Residential/Agricultural Real | 8.025807 | 8.017993 | 8.156190 | 8.005309 |
| Commercial/Industrial and Public Utility Real | 11.092153 | 10.484378 | 11.079598 | 11.079598 |
| General Business and Public Utility Personal | 14.400000 | 14.400000 | 14.400000 | 14.400000 |
| Wells | | | | |
| Residential/Agricultural Real | 11.038468 | 8.040949 | 8.312820 | 8.312872 |
| Commercial/Industrial and Public Utility Real | 12.485280 | 9.485290 | 9.555920 | 9.553726 |
| General Business and Public Utility Personal | 12.750000 | 9.750000 | 9.750000 | 9.750000 |
| Colleges: | | | | |
| Eastern Gateway Community College | | | | |
| Residential/Agricultural Real | 0.538133 | 0.537673 | 0.565495 | 0.565488 |
| Commercial/Industrial and Public Utility Real | 0.857116 | 0.817685 | 0.823252 | 0.822666 |
| General Business and Public Utility Personal | 1.000000 | 1.000000 | 1.000000 | 1.000000 |
| Special Districts: | | | | |
| Eastern Ohio Regional Transit Authority | | | | |
| Residential/Agricultural Real | 2.086154 | 2.151864 | 2.276460 | 2.275130 |
| Commercial/Industrial and Public Utility Real | 2.500000 | 2.500000 | 2.500000 | 2.500000 |
| General Business and Public Utility Personal | 2.500000 | 2.500000 | 2.500000 | 2.500000 |
| Steel Valley Regional Transit Authority | | | | |
| Residential/Agricultural Real | 1.398726 | 1.398082 | 1.449325 | 1.449255 |
| Commercial/Industrial and Public Utility Real | 1.498473 | 1.450959 | 1.373838 | 1.372449 |
| General Business and Public Utility Personal | 1.500000 | 1.500000 | 1.500000 | 1.500000 |

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|-----------|-----------|-----------|-----------|-----------|-----------|
| 4.686903 | 4.812782 | 4.812946 | 4.813855 | 5.300651 | 5.295042 |
| 3.977175 | 3.988366 | 3.988366 | 3.960037 | 4.092594 | 4.092309 |
| 5.700000 | 5.700000 | 5.700000 | 5.700000 | 5.700000 | 5.700000 |
| 3.630806 | 3.723517 | 3.723765 | 3.724704 | 3.796093 | 3.796231 |
| 4.030799 | 4.054889 | 4.054889 | 4.054670 | 4.140037 | 4.140012 |
| 6.500000 | 6.500000 | 6.500000 | 6.500000 | 6.500000 | 6.500000 |
| 5.323066 | 5.501300 | 5.502775 | 3.502020 | 3.735592 | 3.736573 |
| 6.629040 | 6.630701 | 6.630532 | 4.630532 | 4.666925 | 4.666925 |
| 6.800000 | 6.800000 | 6.800000 | 4.800000 | 4.800000 | 4.800000 |
| 3.955855 | 3.964084 | 3.964320 | 3.964953 | 4.014819 | 4.014993 |
| 4.423321 | 4.411884 | 4.411884 | 4.404342 | 4.528728 | 4.529080 |
| 5.100000 | 5.100000 | 5.100000 | 5.100000 | 5.100000 | 5.100000 |
| 5.839595 | 6.044575 | 6.041555 | 6.039728 | 6.669636 | 6.678801 |
| 6.225349 | 6.242658 | 6.242516 | 6.148428 | 7.507849 | 7.573456 |
| 10.200000 | 10.200000 | 10.200000 | 10.200000 | 10.200000 | 10.200000 |
| 4.892150 | 4.814264 | 4.813994 | 4.814108 | 4.918274 | 4.920680 |
| 5.818262 | 5.826334 | 5.884144 | 5.580840 | 5.524470 | 5.526156 |
| 6.100000 | 6.100000 | 6.100000 | 6.100000 | 6.100000 | 6.100000 |
| 3.845704 | 3.891966 | 3.891843 | 3.891900 | 3.921871 | 3.921928 |
| 4.087452 | 4.090621 | 4.091716 | 4.096543 | 4.169791 | 4.169791 |
| 4.800000 | 4.800000 | 4.800000 | 4.800000 | 4.800000 | 4.800000 |
| 7.987703 | 8.474248 | 8.477480 | 8.473002 | 8.900157 | 8.902971 |
| 11.040724 | 11.074751 | 10.085542 | 10.088661 | 9.545798 | 9.553067 |
| 14.400000 | 14.400000 | 14.400000 | 14.400000 | 14.400000 | 14.400000 |
| 6.314151 | 6.552878 | 5.950387 | 5.950016 | 6.087476 | 6.362248 |
| 7.555920 | 7.593263 | 7.495636 | 7.475201 | 7.631692 | 7.630718 |
| 7.750000 | 7.750000 | 7.750000 | 7.750000 | 7.750000 | 7.750000 |
| 0.565243 | 0.591093 | 0.591244 | 0.590975 | 0.596340 | 0.596653 |
| 0.821677 | 0.817435 | 0.814704 | 0.811177 | 0.834808 | 0.835368 |
| 1.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 |
| 2.261391 | 2.423052 | 1.922006 | 1.917970 | 2.000000 | 1.776458 |
| 2.492910 | 2.500000 | 1.998728 | 1.995130 | 2.000000 | 1.938354 |
| 2.500000 | 2.500000 | 2.000000 | 2.000000 | 2.000000 | 2.000000 |
| 1.448913 | 1.456999 | 1.456975 | 1.453606 | 1.363344 | 1.363330 |
| 1.368894 | 1.379967 | 1.379220 | 1.374535 | 1.385236 | 1.385046 |
| 1.500000 | 1.500000 | 1.500000 | 1.500000 | 1.500000 | 1.500000 |

(Continued)

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

| | 2020 | 2019 | 2018 | 2017 |
|---|-----------|-----------|-----------|-----------|
| TEMS Ambulance | | | | |
| Residential/Agricultural Real | 1.770134 | 1.769206 | 1.907981 | 1.407651 |
| Commercial/Industrial and Public Utility Real | 1.692462 | 1.685628 | 1.933139 | 1.433890 |
| General Business and Public Utility Personal | 2.000000 | 2.000000 | 2.000000 | 1.500000 |
| Warren Township Park | | | | |
| Residential/Agricultural Real | 0.423955 | 0.426038 | 0.455113 | 0.455181 |
| Commercial/Industrial and Public Utility Real | 0.566997 | 0.551971 | 0.572860 | 0.569968 |
| General Business and Public Utility Personal | 1.000000 | 1.000000 | 1.000000 | 1.000000 |
| Belvedere Fire | | | | |
| Residential/Agricultural Real | 2.735124 | 2.735965 | 2.814660 | 2.814660 |
| Commercial/Industrial and Public Utility Real | 2.246487 | 2.246487 | 2.329625 | 2.329625 |
| 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 | 0.901588 | 0.900818 | 0.947432 | 0.947421 |
| Commercial/Industrial and Public Utility Real | 1.000000 | 0.978869 | 0.985534 | 0.984832 |
| General Business and Public Utility Personal | 1.000000 | 1.000000 | 1.000000 | 1.000000 |
| Seven Ranges Joint Fire District | | | | |
| Residential/Agricultural Real | 5.820462 | 5.807706 | 5.999856 | 6.000000 |
| Commercial/Industrial and Public Utility Real | 6.000000 | 5.872998 | 6.000000 | 6.000000 |
| General Business and Public Utility Personal | 6.000000 | 6.000000 | 6.000000 | 6.000000 |
| Short Creek Joint Fire District | | | | |
| Residential/Agricultural Real | 3.727648 | 3.727508 | 0.000000 | 0.000000 |
| Commercial/Industrial and Public Utility Real | 4.000000 | 3.951292 | 0.000000 | 0.000000 |
| General Business and Public Utility Personal | 4.000000 | 4.000000 | 0.000000 | 0.000000 |
| <i>Joint Vocational School Districts:</i> | | | | |
| Jefferson County JVS | | | | |
| Residential/Agricultural Real | 2.356811 | 2.356274 | 2.374271 | 2.374485 |
| Commercial/Industrial and Public Utility Real | 2.482544 | 2.462786 | 2.479198 | 2.479031 |
| 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 | 1.450000 | 1.450000 | 1.450000 | 1.450000 |
| General Business and Public Utility Personal | 1.450000 | 1.450000 | 1.450000 | 1.450000 |
| Columbiana County JVS | | | | |
| Residential/Agricultural Real | 2.000000 | 2.000000 | 2.000283 | 2.000000 |
| Commercial/Industrial and Public Utility Real | 2.030700 | 2.026866 | 2.023182 | 2.000000 |
| General Business and Public Utility Personal | 2.800000 | 2.800000 | 2.800000 | 2.800000 |
| <i>School Districts:</i> | | | | |
| Buckeye Local | | | | |
| Residential/Agricultural Real | 20.007319 | 20.000009 | 20.000019 | 20.011083 |
| Commercial/Industrial and Public Utility Real | 22.182756 | 21.202079 | 21.671231 | 21.499829 |
| General Business and Public Utility Personal | 27.500000 | 27.500000 | 27.500000 | 27.500000 |
| Edison Local | | | | |
| Residential/Agricultural Real | 25.412385 | 25.438313 | 26.859803 | 26.559480 |
| Commercial/Industrial and Public Utility Real | 28.877718 | 27.625383 | 29.330753 | 29.040023 |
| General Business and Public Utility Personal | 35.400000 | 35.400000 | 35.700000 | 35.400000 |

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|-----------|-----------|-----------|-----------|-----------|-----------|
| 1.407640 | 1.498914 | 1.499808 | 1.500000 | 1.219689 | 1.220661 |
| 1.436551 | 1.462023 | 1.460061 | 1.463469 | 1.443067 | 1.443114 |
| 1.500000 | 1.500000 | 1.500000 | 1.500000 | 1.500000 | 1.500000 |
| 0.455053 | 0.492043 | 0.491986 | 0.491874 | 0.512830 | 0.512855 |
| 0.569891 | 0.571726 | 0.571891 | 0.577213 | 0.559530 | 0.559404 |
| 1.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 |
| 2.812408 | 3.043985 | 3.046209 | 3.046209 | 3.166151 | 3.165991 |
| 2.158284 | 2.185143 | 2.185399 | 2.205416 | 2.358514 | 2.358514 |
| 7.500000 | 7.500000 | 7.500000 | 7.500000 | 7.500000 | 7.500000 |
| 0.000000 | 0.000000 | 0.963925 | 0.963797 | 0.999112 | 0.998795 |
| 0.000000 | 0.000000 | 1.000000 | 1.000000 | 0.999368 | 1.000000 |
| 0.000000 | 0.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 |
| 0.947011 | 0.990320 | 0.990573 | 0.990122 | 0.999112 | 0.999637 |
| 0.983648 | 0.978570 | 0.975300 | 0.971078 | 0.999368 | 0.999996 |
| 1.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 2.347982 | 2.453346 | 2.456810 | 1.456786 | 1.457385 | 1.457424 |
| 2.478931 | 2.478524 | 2.478029 | 1.477714 | 1.479997 | 1.480050 |
| 2.500000 | 2.500000 | 2.500000 | 1.500000 | 1.500000 | 1.500000 |
| 1.450000 | 1.450000 | 1.450000 | 1.450000 | 1.450000 | 1.450000 |
| 1.450000 | 1.450000 | 1.450000 | 1.450000 | 1.450000 | 1.450000 |
| 1.450000 | 1.450000 | 1.450000 | 1.450000 | 1.450000 | 1.450000 |
| 2.003946 | 2.002761 | 2.004867 | 2.016742 | 2.015924 | 2.012304 |
| 2.029622 | 2.025363 | 2.014174 | 2.000000 | 2.007154 | 1.999998 |
| 2.800000 | 2.800000 | 2.800000 | 2.800000 | 2.800000 | 2.800000 |
| 20.000015 | 20.000007 | 20.000007 | 20.000003 | 20.453525 | 20.875887 |
| 21.496593 | 21.588482 | 21.357241 | 21.359813 | 21.695660 | 22.087515 |
| 27.500000 | 27.500000 | 27.500000 | 27.500000 | 27.500000 | 27.900000 |
| 26.797187 | 27.980725 | 22.100017 | 22.100015 | 22.529272 | 22.550976 |
| 29.265894 | 28.338668 | 22.280849 | 22.100013 | 22.347450 | 22.364065 |
| 35.600000 | 35.600000 | 29.700000 | 29.700000 | 29.700000 | 29.700000 |

(Continued)

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

| | 2020 | 2019 | 2018 | 2017 |
|---|-----------|-----------|-----------|-----------|
| Harrison Hills City | | | | |
| Residential/Agricultural Real | 23.702227 | 23.692478 | 24.189774 | 26.361087 |
| Commercial/Industrial and Public Utility Real | 36.057028 | 35.564367 | 35.919498 | 38.267179 |
| General Business and Public Utility Personal | 40.250000 | 40.250000 | 40.750000 | 42.730000 |
| Indian Creek Local | | | | |
| Residential/Agricultural Real | 30.320944 | 30.293644 | 24.308268 | 24.308023 |
| Commercial/Industrial and Public Utility Real | 40.358505 | 39.222348 | 30.631652 | 30.593601 |
| General Business and Public Utility Personal | 49.150000 | 49.150000 | 42.650000 | 42.650000 |
| Southern Local | | | | |
| Residential/Agricultural Real | 23.980873 | 25.059366 | 25.457455 | 25.437452 |
| Commercial/Industrial and Public Utility Real | 34.119424 | 34.170939 | 34.389050 | 32.893430 |
| General Business and Public Utility Personal | 38.010000 | 39.040000 | 39.440000 | 39.440000 |
| Steubenville City | | | | |
| Residential/Agricultural Real | 26.607553 | 26.603194 | 27.509914 | 28.909718 |
| Commercial/Industrial and Public Utility Real | 26.002574 | 25.797557 | 27.189564 | 28.572198 |
| General Business and Public Utility Personal | 33.950000 | 33.950000 | 33.950000 | 35.350000 |
| Toronto City | | | | |
| Residential/Agricultural Real | 28.042563 | 28.030585 | 28.655938 | 28.656635 |
| Commercial/Industrial and Public Utility Real | 35.634723 | 35.618702 | 36.987014 | 36.987014 |
| 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

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|-----------|-----------|-----------|-----------|-----------|-----------|
| 26.341905 | 21.282528 | 21.445944 | 21.443560 | 21.441422 | 21.493940 |
| 37.869001 | 32.888877 | 27.056424 | 27.056424 | 26.620170 | 25.191162 |
| 42.730000 | 37.750000 | 37.750000 | 37.750000 | 37.750000 | 37.750000 |
| 24.286204 | 25.108376 | 25.110514 | 25.109292 | 24.882280 | 24.882602 |
| 30.584556 | 30.587401 | 30.500745 | 30.493763 | 31.040671 | 31.080825 |
| 42.650000 | 42.650000 | 42.650000 | 42.650000 | 42.650000 | 42.650000 |
| 25.455712 | 25.466132 | 25.455918 | 23.486119 | 23.489852 | 23.467685 |
| 32.826012 | 32.683167 | 32.189247 | 31.442469 | 31.301042 | 31.262073 |
| 39.440000 | 39.440000 | 39.440000 | 39.440000 | 39.440000 | 39.440000 |
| 28.903387 | 28.628195 | 28.634081 | 28.563270 | 27.218964 | 27.218029 |
| 28.467515 | 28.734923 | 28.731665 | 28.585115 | 28.731587 | 28.726847 |
| 35.350000 | 35.350000 | 35.350000 | 35.350000 | 35.350000 | 35.350000 |
| 28.658269 | 29.939813 | 30.441486 | 30.443535 | 27.632545 | 27.634212 |
| 37.001655 | 38.423812 | 38.998492 | 39.204356 | 37.869389 | 37.873614 |
| 45.750000 | 45.750000 | 46.250000 | 46.250000 | 44.100000 | 44.100000 |

Jefferson County, Ohio
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 |
|-----------------|----------------------|-----------------------------|--|--------------------------------|-----------------------|--|
| 2020 | \$85,062,526 | \$75,814,943 | 89.13% | \$4,041,704 | \$79,856,647 | 93.88% |
| 2019 | 80,364,532 | 74,459,885 | 92.65% | 1,748,630 | 76,208,515 | 94.83% |
| 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% |

(1) 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 prepayment 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

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

| Collection Year | Current Tax Levy | Current Tax Collections | Percent of Current Tax Collections to Current Tax Levy | Delinquent Tax Collections (1) | Total Tax Collections | Percent of Total Tax Collections to Current Tax Levy |
|-----------------|------------------|-------------------------|--|--------------------------------|-----------------------|--|
| 2020 | \$0 | \$0 | N/A | \$0 | \$0 | N/A |
| 2019 | 0 | 0 | N/A | 0 | 0 | N/A |
| 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 |

(1) The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked only in total. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

Source: Jefferson County Auditor

Note: The general business tangible personal property tax including inventory was phased out beginning in 2006. The assessment percentage is 18.75 percent for 2006, 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax was 2010).

Jefferson County, Ohio

Principal Taxpayers

Real Estate Tax

2020 and 2011

| Name of Taxpayer | 2020 | |
|--------------------------------------|-------------------------------|---|
| | Assessed Value | Percent of Real Property Assessed Value |
| Ascent Resources Utica LLC | \$136,068,150 | 11.58% |
| AEP Ohio LLP | 27,754,970 | 2.36% |
| Ohio Edison Company | 24,359,740 | 2.07% |
| Buckeye Power | 20,441,620 | 1.74% |
| WalMart Stores East LP | 6,955,420 | 0.59% |
| Fort Steuben Mall Realty Holding LLC | 4,365,930 | 0.37% |
| LTAH Real Estate Holdings | 3,469,270 | 0.30% |
| Hollywood Center Inc. | 3,216,370 | 0.27% |
| WSD Properties LLC | 2,920,570 | 0.25% |
| WMT BJ Partners LLC | 2,694,540 | 0.23% |
| Totals | \$232,246,580 | 19.76% |
| Total Assessed Valuation | <u>\$1,174,937,240</u> | |
| Name of Taxpayer | 2011 | |
| | Assessed Value | Percent of Real Property Assessed Value |
| Ohio Edison Company | \$25,988,620 | 2.88% |
| Buckeye Power | 15,089,410 | 1.67% |
| Fort Steuben Improvements | 12,847,660 | 1.42% |
| Wheeling Pittsburgh Steel | 7,280,350 | 0.81% |
| Ohio Power Company | 4,904,515 | 0.54% |
| Wal-Mart Stores East LLP | 4,735,850 | 0.52% |
| Hollywood Center Inc. | 3,783,150 | 0.42% |
| LTAH Real Estate Holdings | 3,472,840 | 0.38% |
| Cal-Steuben Limited | 2,325,925 | 0.26% |
| Anthony Mining Company Inc. | 2,053,345 | 0.23% |
| Totals | <u>\$82,481,665</u> | 9.13% |
| Total Assessed Valuation | <u>\$902,586,720</u> | |

Source : Jefferson County Auditor

Jefferson County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
2020 and 2011

| Name of Taxpayer | 2020 | |
|--|----------------------|--|
| | Assessed Value | Percent of Public Utility Assessed Value |
| Texas Eastern Transmission LP | \$98,432,890 | 25.38% |
| Ohio Power Company | 94,806,440 | 24.45% |
| American Transmission Systems Inc. | 37,246,780 | 9.61% |
| First Energy Generation Corp. | 36,053,090 | 9.30% |
| Rover Pipeline LLC | 27,405,600 | 7.07% |
| Buckeye Power Inc. | 26,328,200 | 6.79% |
| AEP Ohio Transmission Company, Inc. | 23,745,390 | 6.12% |
| Columbia Gas of Ohio Inc. | 15,517,860 | 4.00% |
| AEP Generation Resources, Inc. | 15,157,760 | 3.91% |
| Columbia Gas Transmission Corp | 5,637,600 | 1.45% |
| Total | \$380,331,610 | 98.08% |
| Total Assessed Valuation | \$387,781,000 | |
| Name of Taxpayer | 2011 | |
| | Assessed Value | Percent of Public Utility Assessed Value |
| Ohio Power Company | \$91,171,100 | 36.49% |
| First Energy Generation Corp. | 76,946,540 | 30.80% |
| Buckeye Power Inc. | 64,512,190 | 25.82% |
| American Transmission Systems Inc. | 6,220,450 | 2.49% |
| Columbia Gas of Ohio, Inc. | 4,080,930 | 1.63% |
| Ohio Edison Company | 3,352,160 | 1.34% |
| Columbia Gas Transmission Corp. | 1,482,570 | 0.59% |
| Carroll Electric Cooperative Inc. | 1,331,660 | 0.53% |
| Dominion Transmission Inc. | 339,430 | 0.14% |
| General Electric Capital Commercial Inc. | 255,020 | 0.10% |
| Total | \$249,692,050 | 99.93% |
| Total Assessed Valuation | \$249,840,070 | |

Source : Jefferson County Auditor

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

| Industry (Category) | December 31, 2020 | | December 31, 2019 | | December 31, 2018 | |
|--|------------------------------|-------------------------|------------------------------|-------------------------|------------------------------|-------------------------|
| | Percent Share of Collections | Collections by Industry | Percent Share of Collections | Collections by Industry | Percent Share of Collections | Collections by Industry |
| Agriculture, Forestry, and Fishing | 0.02% | \$2,599 | 0.02% | \$2,126 | 0.01% | \$1,863 |
| Mining | 3.30% | 434,010 | 7.08% | 941,926 | 5.66% | 712,107 |
| Utilities (excluding telecommunications) | 0.48% | 62,594 | 0.64% | 85,381 | 0.87% | 109,583 |
| Construction | 0.72% | 94,946 | 0.70% | 93,649 | 0.67% | 84,189 |
| Manufacturing | 2.50% | 328,401 | 2.88% | 383,570 | 2.58% | 324,106 |
| Wholesale Trade | 1.89% | 248,215 | 2.52% | 334,523 | 3.11% | 390,949 |
| Motor Vehicle and Parts Dealers | 20.04% | 2,632,774 | 19.82% | 2,634,286 | 20.72% | 2,605,225 |
| Furniture and Home Furnishings Stores | 0.77% | 101,536 | 0.73% | 96,669 | 0.74% | 93,632 |
| Electronic and Appliance Stores | 0.68% | 90,040 | 1.25% | 165,857 | 1.40% | 176,636 |
| Building Material and Garden Equipment & Supplies | 10.17% | 1,337,225 | 8.95% | 1,189,314 | 9.35% | 1,175,367 |
| Food and Beverage Stores | 3.70% | 487,020 | 3.64% | 483,781 | 3.69% | 463,491 |
| Health and Personal Care Stores | 1.22% | 161,014 | 1.19% | 158,431 | 1.27% | 159,462 |
| Gasoline Stations | 0.00% | 0 | 2.58% | 342,578 | 2.22% | 279,490 |
| Clothing and Clothing Accessories Stores | 1.63% | 213,684 | 1.66% | 220,320 | 1.72% | 216,437 |
| Sporting Goods, Hobby, Book, and Music Stores | 1.40% | 184,477 | 1.10% | 145,742 | 1.27% | 159,473 |
| General Merchandise Stores | 10.70% | 1,406,426 | 10.25% | 1,363,343 | 10.65% | 1,338,789 |
| Miscellaneous Store Retailers | 6.33% | 831,953 | 7.67% | 1,020,240 | 8.90% | 1,118,318 |
| Nonstore Retailers | 10.99% | 1,444,115 | 5.52% | 734,145 | 3.98% | 500,604 |
| Transportation and Warehousing | 0.17% | 22,969 | 0.20% | 25,995 | 0.28% | 34,614 |
| Information (including telecommunications) | 6.17% | 811,596 | 5.17% | 687,826 | 5.94% | 747,034 |
| Finance and Insurance | 0.30% | 38,803 | 0.30% | 39,936 | 0.85% | 106,282 |
| Real Estate, and Rental & Leasing of Property | 5.49% | 721,264 | 5.33% | 708,395 | 4.00% | 503,233 |
| Professional, Scientific and Technical Services | 0.80% | 105,372 | 0.80% | 107,003 | 0.62% | 77,515 |
| Management of Companies (Holding Companies) | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 |
| Administrative & Support Services, and Waste Management & Remediation Services | 1.23% | 161,625 | 1.61% | 214,575 | 1.81% | 227,515 |
| Education, Health Care and Social Assistance | 0.12% | 15,514 | 0.11% | 14,662 | 0.15% | 18,753 |
| Arts, Entertainment, and Recreation | 0.10% | 13,673 | 0.09% | 12,233 | 0.12% | 14,594 |
| Accommodation and Food Services | 3.17% | 417,223 | 4.56% | 605,787 | 4.37% | 549,844 |
| Other Services | 1.95% | 256,132 | 2.11% | 280,424 | 2.08% | 261,396 |
| Unclassified | 3.96% | 520,527 | 1.52% | 202,674 | 0.97% | 121,490 |
| Total | 100.00% | \$13,145,727 | 100.00% | \$13,295,391 | 100.00% | \$12,571,991 |
| Sales Tax Rate | 1.50% | | 1.50% | | 1.50% | |

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

Source: State Department of Taxation

| December 31, 2017 | | December 31, 2016 | | December 31, 2015 | | December 31, 2014 | |
|------------------------------|-------------------------|------------------------------|-------------------------|------------------------------|-------------------------|------------------------------|-------------------------|
| Percent Share of Collections | Collections by Industry | Percent Share of Collections | Collections by Industry | Percent Share of Collections | Collections by Industry | Percent Share of Collections | Collections by Industry |
| 0.01% | \$1,500 | 0.01% | \$1,064 | 0.01% | \$1,303 | 0.01% | \$1,221 |
| 5.13% | 672,593 | 2.32% | 290,482 | 1.26% | 174,613 | 1.09% | 130,177 |
| 1.20% | 158,063 | 0.89% | 111,268 | 1.18% | 163,580 | 1.09% | 130,257 |
| 0.63% | 82,642 | 0.46% | 57,995 | 0.35% | 48,595 | 0.73% | 87,318 |
| 3.20% | 419,562 | 3.21% | 401,416 | 4.87% | 677,400 | 1.88% | 223,809 |
| 2.78% | 364,073 | 1.76% | 220,371 | 1.46% | 202,957 | 1.81% | 215,433 |
| 18.22% | 2,386,470 | 17.58% | 2,201,487 | 16.79% | 2,335,216 | 25.90% | 3,090,335 |
| 0.72% | 94,599 | 0.70% | 87,212 | 0.59% | 82,292 | 0.57% | 68,293 |
| 1.30% | 170,617 | 1.27% | 158,566 | 0.88% | 123,022 | 1.26% | 150,303 |
| 9.21% | 1,205,979 | 8.88% | 1,112,224 | 8.18% | 1,137,030 | 7.71% | 919,636 |
| 3.54% | 464,104 | 3.71% | 465,012 | 1.52% | 211,360 | 2.40% | 286,025 |
| 1.45% | 189,379 | 1.56% | 195,851 | 1.09% | 151,913 | 1.23% | 146,885 |
| 2.49% | 326,445 | 2.21% | 276,713 | 3.02% | 419,538 | 2.44% | 290,820 |
| 1.58% | 206,567 | 1.45% | 181,788 | 0.59% | 81,700 | 1.15% | 137,047 |
| 1.09% | 142,842 | 1.25% | 156,784 | 0.46% | 64,329 | 0.91% | 108,938 |
| 9.74% | 1,275,852 | 10.17% | 1,273,829 | 8.74% | 1,215,205 | 11.08% | 1,322,698 |
| 9.85% | 1,289,851 | 9.28% | 1,162,266 | 13.48% | 1,874,967 | 10.40% | 1,240,605 |
| 3.16% | 414,136 | 3.15% | 394,542 | 2.71% | 376,888 | 2.35% | 280,438 |
| 0.17% | 22,917 | 0.26% | 32,491 | 6.50% | 904,522 | 0.20% | 23,283 |
| 5.77% | 755,430 | 6.26% | 784,105 | 5.38% | 747,850 | 6.31% | 753,078 |
| 6.13% | 803,416 | 10.47% | 1,311,171 | 9.51% | 1,321,919 | 8.55% | 1,019,704 |
| 3.32% | 435,416 | 2.50% | 313,192 | 2.31% | 321,324 | 2.20% | 261,977 |
| 0.57% | 74,209 | 0.70% | 88,147 | 0.59% | 82,684 | 0.46% | 54,612 |
| 0.00% | 0 | 0.06% | 7,087 | 0.00% | 0 | 0.08% | 9,707 |
| 1.31% | 172,075 | 1.36% | 170,466 | 1.34% | 186,941 | 1.40% | 167,635 |
| 0.14% | 18,154 | 0.15% | 19,334 | 0.15% | 21,126 | 0.14% | 17,018 |
| 0.12% | 15,714 | 0.08% | 10,101 | 0.09% | 12,567 | 0.19% | 23,068 |
| 4.33% | 566,703 | 4.26% | 533,823 | 4.18% | 580,672 | 4.27% | 509,703 |
| 2.00% | 261,421 | 2.17% | 271,331 | 2.09% | 290,425 | 1.94% | 231,368 |
| 0.84% | 110,220 | 1.87% | 234,287 | 0.68% | 94,124 | 0.26% | 31,395 |
| 100.00% | \$13,100,949 | 100.00% | \$12,524,405 | 100.00% | \$13,906,062 | 100.00% | \$11,932,786 |
| 1.50% | | 1.50% | | 1.50% | | 1.50% | |

(Continued)

Jefferson County, Ohio
Taxable Sales By Industry (Category) (Continued)
Last Ten Years

| Industry (Category) | December 31, 2013 | | December 31, 2012 | | December 31, 2011 | |
|--|------------------------------|-------------------------|------------------------------|-------------------------|------------------------------|-------------------------|
| | Percent Share of Collections | Collections by Industry | Percent Share of Collections | Collections by Industry | Percent Share of Collections | Collections by Industry |
| Agriculture, Forestry, and Fishing | 0.01% | \$1,050 | 0.01% | \$771 | 0.01% | \$271 |
| Mining | 0.51% | 57,715 | 0.87% | 94,350 | 0.44% | 44,688 |
| Utilities (excluding telecommunications) | 0.79% | 89,709 | 0.50% | 54,376 | 0.73% | 73,615 |
| Construction | 2.29% | 261,054 | 0.52% | 56,353 | 0.26% | 26,495 |
| Manufacturing | 2.09% | 238,010 | 3.70% | 401,308 | 4.62% | 464,820 |
| Wholesale Trade | 2.18% | 248,982 | 1.40% | 152,079 | 1.39% | 140,151 |
| Motor Vehicle and Parts Dealers | 18.72% | 2,135,133 | 19.71% | 2,136,304 | 19.33% | 1,946,182 |
| Furniture and Home Furnishings Stores | 0.57% | 65,164 | 0.88% | 95,083 | 0.90% | 90,610 |
| Electronic and Appliance Stores | 1.27% | 145,206 | 1.18% | 127,439 | 0.96% | 96,998 |
| Building Material and Garden Equipment & Supplies | 9.41% | 1,073,328 | 9.52% | 1,031,411 | 8.64% | 869,861 |
| Food and Beverage Stores | 4.09% | 466,427 | 4.29% | 465,047 | 4.57% | 460,261 |
| Health and Personal Care Stores | 1.70% | 193,365 | 1.80% | 195,430 | 1.84% | 184,895 |
| Gasoline Stations | 2.13% | 242,823 | 2.41% | 261,496 | 2.33% | 234,729 |
| Clothing and Clothing Accessories Stores | 1.39% | 158,342 | 1.39% | 151,001 | 1.48% | 149,278 |
| Sporting Goods, Hobby, Book, and Music Stores | 1.67% | 189,937 | 1.76% | 190,297 | 1.90% | 191,283 |
| General Merchandise Stores | 15.21% | 1,735,056 | 14.96% | 1,620,776 | 16.28% | 1,638,928 |
| Miscellaneous Store Retailers | 6.71% | 765,369 | 8.00% | 866,597 | 7.21% | 726,329 |
| Nonstore Retailers | 2.61% | 297,935 | 2.63% | 284,534 | 2.63% | 264,521 |
| Transportation and Warehousing | 1.62% | 184,428 | 0.05% | 5,137 | 0.05% | 5,173 |
| Information (including telecommunications) | 6.20% | 706,797 | 5.84% | 633,313 | 6.21% | 625,626 |
| Finance and Insurance | 7.34% | 836,876 | 6.98% | 756,728 | 6.05% | 609,063 |
| Real Estate, and Rental & Leasing of Property | 2.40% | 273,245 | 2.57% | 278,927 | 2.83% | 285,473 |
| Professional, Scientific and Technical Services | 0.57% | 65,448 | 0.52% | 55,944 | 0.45% | 45,706 |
| Management of Companies (Holding Companies) | 0.08% | 9,226 | 0.00% | 0 | 0.13% | 13,417 |
| Administrative & Support Services, and Waste Management & Remediation Services | 1.30% | 148,025 | 1.17% | 126,629 | 1.13% | 114,197 |
| Education, Health Care and Social Assistance | 0.24% | 27,432 | 0.12% | 13,031 | 0.07% | 7,155 |
| Arts, Entertainment, and Recreation | 0.12% | 13,631 | 0.12% | 13,021 | 0.12% | 11,768 |
| Accommodation and Food Services | 4.37% | 498,193 | 4.53% | 490,490 | 4.72% | 475,562 |
| Other Services | 1.99% | 226,789 | 2.17% | 234,780 | 2.31% | 232,225 |
| Unclassified | 0.45% | 51,354 | 0.41% | 44,454 | 0.40% | 40,602 |
| Total | 100.00% | \$11,406,049 | 100.00% | \$10,837,106 | 100.00% | \$10,069,882 |
| Sales Tax Rate | 1.50% | | 1.50% | | 1.50% | |

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Jefferson County, Ohio
Ratios of Outstanding Debt
Last Ten Years

| Year | Governmental Activities | | | | | Business Type Activities | |
|------|--------------------------------|-------------------------------|----------------|---------------|-------------------|--------------------------------|------------------|
| | General Obligation Bonds | Long-Term Notes Payable | OAQDA Loans | OPWC Loans | Capital Leases | General Obligation Bonds | Revenue Bonds |
| 2020 | \$10,104,355 | \$0 | \$679,145 | \$0 | \$2,082 | \$2,826,622 | \$8,203,000 |
| 2019 | 11,652,898 | 0 | 769,941 | 0 | 4,164 | 3,021,505 | 5,411,000 |
| 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 |

(1) Assessed Valuation can be located on S14

(2) Personal Income and Population can be located on S45

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

| Business Type Activities | | | | Ratio of Net Debt to Estimated Actual Value (1) | Percentage of Personal Income (2) | Per Capita (2) |
|--------------------------|--------------------|------------------------|--------------------------|---|-----------------------------------|----------------|
| OWDA Loans Payable | OPWC Loans Payable | Ohio EPA Loans Payable | Total Primary Government | | | |
| \$0 | \$354,777 | \$7,936,357 | \$30,106,338 | 0.67% | 1.13% | \$464 |
| 0 | 126,196 | 6,366,340 | 27,352,044 | 0.61% | 1.03% | 419 |
| 0 | 153,391 | 7,008,354 | 31,047,800 | 0.79% | 1.20% | 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 |

Jefferson County, Ohio
*Ratio of General Bonded Debt (1)(2)
 to Assessed Value and Debt per Capita
 Last Ten Years*

| Year | Population | Estimated Actual Value of Taxable Property | General Bonded Debt Outstanding | General Bonded Debt | |
|------|------------|--|---------------------------------------|---|------------------------------|
| | | | | Ratio of Bonded Debt to Estimated Actual Value | Bonded Debt per Capita |
| 2020 | 64,876 | \$4,464,909,257 | \$12,930,977 | 0.29% | \$199 |
| 2019 | 65,325 | 4,513,485,857 | 14,674,403 | 0.33% | 225 |
| 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 |

(1) General Obligation Bonds only.

(2) Although the County reports restrictions for debt service, the amounts are not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

Sources: Jefferson County Auditor's Office
 US Census Bureau

Jefferson County, Ohio
*Computation of Direct and Overlapping
 Debt Attributable to Governmental Activities*
December 31, 2020

| Political Subdivision | Debt Outstanding | Percentage Applicable to County (1) | Amount of Direct and Overlapping Debt |
|---|----------------------|-------------------------------------|---------------------------------------|
| Jefferson County | \$10,785,582 | 100.00% | \$10,785,582 |
| Overlapping: | | | |
| Municipalities Wholly Within County | 9,527,493 | 100.00% | 9,527,493 |
| School Districts Wholly Within County | 60,655,000 | 100.00% | 60,655,000 |
| Jefferson County Joint Vocational School District | 394,492 | 97.52% | 384,709 |
| Buckeye Local School District | 465,000 | 93.22% | 433,473 |
| Southern Local School District | 895,000 | 0.80% | 7,160 |
| Harrison Hills City School District | 26,810,000 | 0.02% | 5,362 |
| Belmont-Harrison Joint Vocational School District | <u>415,000</u> | 0.01% | <u>42</u> |
| Total Overlapping Debt | <u>99,161,985</u> | | <u>71,013,239</u> |
| Total Applicable to Jefferson County | <u>\$109,947,567</u> | | <u>\$81,798,821</u> |

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the subdivision. The valuations used were for the 2020 collection year.

Source: Jefferson County Auditors Office

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

| | 2020 | 2019 | 2018 | 2017 |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Tax Valuation | <u><u>\$1,562,718,240</u></u> | <u><u>\$1,579,720,050</u></u> | <u><u>\$1,372,905,800</u></u> | <u><u>\$1,414,651,980</u></u> |
| Debt Limit (1) | <u><u>37,567,956</u></u> | <u><u>37,993,001</u></u> | <u><u>32,822,645</u></u> | <u><u>33,866,300</u></u> |
| Total Outstanding Debt: | | | | |
| General Obligation Bonds | 12,950,082 | 14,694,749 | 17,530,416 | 20,287,083 |
| Revenue Bond | 8,203,000 | 5,411,000 | 5,511,000 | 5,609,000 |
| OWDA Loans | 0 | 0 | 0 | 0 |
| OPWC Loans | 354,777 | 126,196 | 153,391 | 180,587 |
| OEPA Loans | 7,936,357 | 6,366,340 | 7,008,354 | 7,633,418 |
| OAQDA Loans | 679,145 | 769,941 | 858,549 | 945,021 |
| Notes and SIB Loan | 0 | 0 | 0 | 154,850 |
| Total | <u><u>30,123,361</u></u> | <u><u>27,368,226</u></u> | <u><u>31,061,710</u></u> | <u><u>34,809,959</u></u> |
| Exemptions: | | | | |
| General Obligation Bonds | 8,783,332 | 9,414,999 | 11,156,666 | 12,838,333 |
| Revenue Bond | 8,203,000 | 5,411,000 | 5,511,000 | 5,609,000 |
| OWDA Loans | 0 | 0 | 0 | 0 |
| OPWC Loans | 354,777 | 126,196 | 153,391 | 180,587 |
| OEPA Loans | 7,936,357 | 6,366,340 | 7,008,354 | 7,633,418 |
| OAQDA Loans | 0 | 0 | 0 | 0 |
| Notes | 0 | 0 | 0 | 15,480 |
| Amount Available in Debt Service Fund | <u><u>1,685,147</u></u> | <u><u>1,534,704</u></u> | <u><u>2,473,419</u></u> | <u><u>3,690,316</u></u> |
| Total | <u><u>26,962,613</u></u> | <u><u>22,853,239</u></u> | <u><u>26,302,830</u></u> | <u><u>29,967,134</u></u> |
| Amount of Debt Subject to Limit | <u><u>3,160,748</u></u> | <u><u>4,514,987</u></u> | <u><u>4,758,880</u></u> | <u><u>4,842,825</u></u> |
| Legal Debt Margin | <u><u>\$34,407,208</u></u> | <u><u>\$33,478,014</u></u> | <u><u>\$28,063,765</u></u> | <u><u>\$29,023,475</u></u> |
| Legal Debt Margin as a Percentage of the Debt Limit | 91.59% | 88.12% | 85.50% | 85.70% |
| Unvoted Debt Limit (2) | \$15,627,182 | \$15,797,201 | \$13,729,058 | \$14,146,520 |
| Less: | | | | |
| Amount of Debt Subject to Limit | <u><u>3,160,748</u></u> | <u><u>4,514,987</u></u> | <u><u>4,758,880</u></u> | <u><u>4,842,825</u></u> |
| Unvoted Legal Debt Margin | <u><u>\$12,466,434</u></u> | <u><u>\$11,282,214</u></u> | <u><u>\$8,970,178</u></u> | <u><u>\$9,303,695</u></u> |
| Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit | 79.77% | 71.42% | 65.34% | 65.77% |

(1) Ohio Bond Law sets a limit calculated as follows:
\$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

(2) Ohio Bond Law sets a limit of one percent of the tax valuation

Source: Jefferson County Auditor

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| <u><u>\$1,293,662,980</u></u> | <u><u>\$1,227,915,130</u></u> | <u><u>\$1,208,661,710</u></u> | <u><u>\$1,185,646,205</u></u> | <u><u>\$1,152,528,235</u></u> | <u><u>\$1,152,426,790</u></u> |
| <u>30,841,575</u> | <u>29,197,878</u> | <u>28,716,543</u> | <u>28,141,155</u> | <u>27,313,206</u> | <u>27,310,670</u> |
| 20,690,750 | 19,883,750 | 22,858,000 | 22,842,000 | 23,990,000 | 21,490,000 |
| 5,703,000 | 5,795,000 | 5,884,000 | 5,884,000 | 5,884,000 | 0 |
| 0 | 0 | 0 | 179,886 | 967,070 | 1,453,220 |
| 207,783 | 234,978 | 262,173 | 315,801 | 392,197 | 471,844 |
| 8,240,079 | 8,747,749 | 8,832,967 | 8,351,197 | 6,491,580 | 6,263,588 |
| 1,029,409 | 1,111,763 | 1,192,131 | 1,270,562 | 1,347,103 | 0 |
| 417,874 | 670,745 | 1,089,189 | 1,492,555 | 1,881,439 | 2,310,980 |
| <u>36,288,895</u> | <u>36,443,985</u> | <u>40,118,460</u> | <u>40,336,001</u> | <u>40,953,389</u> | <u>31,989,632</u> |
| 15,435,000 | 13,830,000 | 16,010,000 | 18,290,000 | 20,465,000 | 17,460,000 |
| 5,703,000 | 5,795,000 | 5,884,000 | 5,884,000 | 5,884,000 | 0 |
| 0 | 0 | 0 | 179,886 | 967,070 | 1,453,220 |
| 207,783 | 234,978 | 262,173 | 315,801 | 392,197 | 471,844 |
| 8,240,079 | 8,747,749 | 8,832,967 | 8,351,197 | 6,491,580 | 6,263,588 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 303,738 | 446,644 | 759,849 | 1,062,511 | 842,170 | 963,697 |
| 3,253,298 | 3,287,039 | 3,286,381 | 3,413,142 | 3,558,896 | 3,569,363 |
| <u>33,142,898</u> | <u>32,341,410</u> | <u>35,035,370</u> | <u>37,496,537</u> | <u>38,600,913</u> | <u>30,181,712</u> |
| <u>3,145,997</u> | <u>4,102,575</u> | <u>5,083,090</u> | <u>2,839,464</u> | <u>2,352,476</u> | <u>1,807,920</u> |
| <u><u>\$27,695,578</u></u> | <u><u>\$25,095,303</u></u> | <u><u>\$23,633,453</u></u> | <u><u>\$25,301,691</u></u> | <u><u>\$24,960,730</u></u> | <u><u>\$25,502,750</u></u> |
| 89.80% | 85.95% | 82.30% | 89.91% | 91.39% | 93.38% |
| <u>\$12,936,630</u> | <u>\$12,279,151</u> | <u>\$12,086,617</u> | <u>\$11,856,462</u> | <u>\$11,525,282</u> | <u>\$11,524,268</u> |
| <u>3,145,997</u> | <u>4,102,575</u> | <u>5,083,090</u> | <u>2,839,464</u> | <u>2,352,476</u> | <u>1,807,920</u> |
| <u><u>\$9,790,633</u></u> | <u><u>\$8,176,576</u></u> | <u><u>\$7,003,527</u></u> | <u><u>\$9,016,998</u></u> | <u><u>\$9,172,806</u></u> | <u><u>\$9,716,348</u></u> |
| 75.68% | 66.59% | 57.94% | 76.05% | 79.59% | 84.31% |

Jefferson County, Ohio
Pledged Revenue Coverage - Sewer Fund
Last Ten Years (4)

| Year | Revenue Bonds Sewer | | | | | |
|------|---------------------------|------------------------------|-----------------------|------------------|-----------|----------|
| | Sewer Service Charges (1) | Less: Operating Expenses (2) | Net Available Revenue | Debt Service (3) | | |
| | | | | Principal | Interest | Coverage |
| 2020 | \$1,880,533 | \$1,489,982 | \$390,551 | \$102,000 | \$148,802 | 1.56 |
| 2019 | 1,828,040 | 1,276,949 | 551,091 | 100,000 | 151,552 | 2.19 |
| 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.

Jefferson County, Ohio
Demographic and Economic Statistics
Last Ten Years

| Year | Population (1) | Personal Income (2) (4) | Per Capita Personal Income (4) | Unemployment Rate (3) |
|------|----------------|-------------------------|--------------------------------|-----------------------|
| 2020 | 64,876 | \$2,668,130,000 | \$41,127 | 6.90% |
| 2019 | 65,325 | 2,668,130,000 | 40,844 | 5.60% |
| 2018 | 65,767 | 2,585,378,000 | 39,311 | 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% |

Sources: (1) U.S. Census Bureau
 (2) Bureau of Economic Analysis
 (3) Ohio Job and Family Services website
 (4) Personal Income not available for 2020. Used 2019 income.

Jefferson County, Ohio

Principal Employers

2020 and 2011

| Employer | Nature of Business | 2020 | |
|---------------------------------------|--------------------------------|---------------------|--------------------------------|
| | | Number of Employees | Percentage of Total Employment |
| Trinity Health System | Acute Care Hospital | 1,740 | 6.88% |
| Wal-Mart Distribution Center | Retail Food Sales Distribution | 1,030 | 4.07% |
| Titanium Metals Corporation | Titanium Mill Production | 675 | 2.67% |
| Jefferson County | Government | 647 | 2.56% |
| Franciscan University | Higher Education | 500 | 1.98% |
| Indian Creek Local School District | Education | 341 | 1.35% |
| Buckeye Local School District | Education | 315 | 1.25% |
| Wal-Mart | Retail Sales | 309 | 1.22% |
| Steubenville City School District | Education | 304 | 1.20% |
| Cardinal Operating Company | Utility | 288 | 1.14% |
| Total | | <u>6,149</u> | <u>24.32%</u> |
| Total Employment within the County | | <u>25,300</u> | |
| Employer | Nature of Business | 2011 | |
| | | Number of Employees | Percentage of Total Employment |
| Trinity Health System | Acute Care Hospital | 2,186 | 7.70% |
| Arcelor Mittal Steel | Steel | 988 | 3.48% |
| Wal-Mart Distribution Center | Retail Product Distribution | 728 | 2.56% |
| Titanium Metals Corporation | Titanium Mill Production | 692 | 2.44% |
| Jefferson County | Government | 658 | 2.32% |
| Franciscan University of Steubenville | Higher Education | 450 | 1.58% |
| First Energy | Utility | 450 | 1.58% |
| Eastern Gateway Community College | Higher Education | 410 | 1.44% |
| Steubenville City School District | Education | 408 | 1.44% |
| Wal-Mart | Retail Sales | 376 | 1.32% |
| Total | | <u>7,346</u> | <u>25.86%</u> |
| Total Employment within the County | | <u>28,400</u> | |

Sources: Jefferson County Auditor

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

| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| General Government | | | | | | | | | | |
| Legislative and Executive | | | | | | | | | | |
| Commissioners | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Auditor | 11 | 10 | 11 | 9 | 10 | 11 | 11 | 10 | 10 | 10 |
| Treasurer | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 |
| Prosecuting Attorney | 9 | 15 | 15 | 15 | 15 | 15 | 14 | 15 | 14 | 14 |
| Board of Elections | 12 | 11 | 10 | 9 | 9 | 9 | 9 | 8 | 9 | 9 |
| Recorder | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 |
| Buildings and Grounds | 6 | 6 | 6 | 6 | 6 | 5 | 6 | 6 | 5 | 5 |
| Data Processing | 3 | 2 | 3 | 4 | 4 | 5 | 5 | 5 | 5 | 5 |
| Certificate Auto Title | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 6 |
| Real Estate Assessment | 6 | 6 | 6 | 7 | 7 | 5 | 5 | 3 | 4 | 5 |
| DRETAC | 5 | 6 | 6 | 5 | 6 | 4 | 3 | 3 | 3 | 3 |
| Judicial | | | | | | | | | | |
| Common Pleas Court | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| Adult Probate Court | 51 | 54 | 58 | 55 | 55 | 53 | 51 | 49 | 51 | 50 |
| Probate Court | 3 | 4 | 4 | 4 | 4 | 6 | 6 | 5 | 5 | 5 |
| County Court #1 | 7 | 8 | 6 | 6 | 5 | 5 | 6 | 6 | 6 | 4 |
| County Court #2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 |
| County Court #3 | 4 | 4 | 4 | 4 | 5 | 7 | 7 | 7 | 7 | 4 |
| County Court Baliffs | 2 | 2 | 2 | 1 | 2 | 0 | 0 | 0 | 0 | 0 |
| Juvenile Court | 16 | 14 | 16 | 19 | 22 | 13 | 8 | 7 | 9 | 9 |
| Municipal Court | 3 | 3 | 3 | 3 | 3 | 5 | 6 | 5 | 5 | 5 |
| Clerk of Courts | 7 | 8 | 8 | 8 | 9 | 8 | 8 | 8 | 8 | 8 |
| Court Magistrate | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 |
| Law Library | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Public Safety | | | | | | | | | | |
| Jail Oprating Levy | 60 | 68 | 69 | 64 | 59 | 56 | 54 | 54 | 54 | 52 |
| 911 Emergency | 15 | 15 | 16 | 15 | 15 | 18 | 15 | 17 | 15 | 16 |
| Permissive Sheriff | 47 | 44 | 47 | 44 | 45 | 41 | 42 | 37 | 38 | 35 |
| Drug Task Force | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 |
| Court Corrections | 9 | 11 | 10 | 10 | 10 | 12 | 13 | 15 | 16 | 15 |
| Coroner | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Public Works | | | | | | | | | | |
| MVGT | 37 | 39 | 39 | 40 | 40 | 41 | 42 | 40 | 41 | 39 |
| Beautification | 4 | 4 | 3 | 4 | 4 | 4 | 5 | 5 | 4 | 5 |
| Health | | | | | | | | | | |
| Dog and Kennel | 3 | 4 | 4 | 3 | 3 | 3 | 2 | 4 | 4 | 5 |
| Board of Health | 30 | 19 | 23 | 23 | 16 | 16 | 15 | 18 | 19 | 23 |
| Mental Health | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Department of Developmental Disabilities | 126 | 143 | 146 | 149 | 157 | 157 | 166 | 175 | 167 | 172 |
| Human Services | | | | | | | | | | |
| Family and Child | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 |
| Public Assistance | 78 | 74 | 72 | 70 | 70 | 69 | 71 | 69 | 73 | 75 |
| Children's Services | 7 | 5 | 7 | 6 | 8 | 8 | 9 | 7 | 6 | 6 |
| Child Support Enforcement Agency | 8 | 8 | 8 | 8 | 9 | 9 | 9 | 7 | 8 | 8 |
| Veteran Services | 8 | 13 | 13 | 13 | 12 | 13 | 11 | 11 | 13 | 5 |
| Conservation and Recreation | | | | | | | | | | |
| Soil and Water | 6 | 5 | 4 | 5 | 5 | 6 | 5 | 4 | 5 | 5 |
| Community and Economic Development | | | | | | | | | | |
| Airport | 4 | 5 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 3 |
| Sewer District | 5 | 6 | 6 | 6 | 5 | 5 | 4 | 4 | 3 | 3 |
| Water District | 17 | 15 | 17 | 15 | 16 | 14 | 15 | 15 | 16 | 14 |
| Total | 647 | 673 | 687 | 673 | 680 | 667 | 667 | 662 | 668 | 658 |

Source: Jefferson County Auditor

Jefferson County, Ohio
Capital Asset Statistics by Function/Activity
Ten Years

| | 2020 | 2019 | 2018 | 2017 |
|--|---------|---------|---------|---------|
| General Government | | | | |
| Legislative and Executive | | | | |
| Commissioners | | | | |
| Number of vehicles | 3 | 3 | 3 | 3 |
| Auditor | | | | |
| Number of vehicles | 1 | 1 | 1 | 1 |
| Judicial | | | | |
| Adult Probation | | | | |
| Number of vehicles | 4 | 3 | 3 | 3 |
| Juvenile Court | | | | |
| Number of vehicles | 5 | 5 | 5 | 5 |
| Total number of courtrooms | 7 | 7 | 7 | 7 |
| Public Safety | | | | |
| Sheriff | | | | |
| Number of Adult Cells - single | 80 | 80 | 80 | 80 |
| Number of Juvenile Cells - double | 20 | 20 | 20 | 20 |
| Cruisers | 25 | 25 | 25 | 22 |
| Number of vehicles | 3 | 3 | 3 | 3 |
| Juvenile Court - Detention | | | | |
| Number of vehicles | 1 | 1 | 1 | 1 |
| 911 Emergency | | | | |
| Number of vehicles | 3 | 3 | 3 | 3 |
| Public Works | | | | |
| Engineer | | | | |
| Number of vehicles | 27 | 25 | 23 | 21 |
| Pieces of heavy equipment | 61 | 59 | 58 | 54 |
| 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 | | | | |
| Number of vehicles | 10 | 10 | 10 | 10 |
| Number of buses | 15 | 17 | 16 | 17 |
| Mental Health | | | | |
| Number of vehicles | 1 | 1 | 1 | 1 |
| Human Services | | | | |
| Job and Family Services | | | | |
| Number of vehicles | 10 | 10 | 10 | 10 |
| Children Services | | | | |
| Number of vehicles | 2 | 2 | 2 | 2 |
| Number of rooms - childrens home | 9 | 9 | 9 | 9 |

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| 3 | 3 | 3 | 3 | 3 | 2 |
| 1 | 1 | 1 | 1 | 1 | 1 |
| 3 | 3 | 3 | 3 | 2 | 2 |
| 5 7 | 5 7 | 5 7 | 5 7 | 5 7 | 5 7 |
| 80 20 22 3 | 80 20 22 3 | 80 20 22 4 | 80 20 19 3 | 80 20 19 2 | 80 20 16 2 |
| 1 | 1 | 1 | 1 | 1 | 1 |
| 2 | 2 | 2 | 2 | 2 | 1 |
| 23 53 313 526 444,043 | 23 51 313 526 444,043 | 25 50 312 526 444,043 | 24 49 311 526 444,043 | 23 49 311 526 444,043 | 22 50 311 526 444,043 |
| 9 17 | 8 16 | 7 15 | 7 15 | 7 15 | 7 15 |
| 1 | 1 | 1 | 1 | 1 | 1 |
| 10 2 9 | 10 2 9 | 10 2 9 | 10 2 9 | 8 1 9 | 8 1 9 |

(Continued)

Jefferson County, Ohio
Capital Asset Statistics by Function/Activity (Continued)
Ten Years

| | <u>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</u> |
|--|-------------|-------------|-------------|-------------|
| Conservation and Recreation | | | | |
| Parks | | | | |
| Number of vehicles | 3 | 3 | 3 | 2 |
| Community and Economic Development | | | | |
| Airpark | | | | |
| Length of runway in feet | 5,000 | 5,000 | 5,000 | 5,000 |
| Number of hangers | 7 | 7 | 6 | 6 |
| Number of airplane rental spaces | 57 | 57 | 57 | 57 |
| Industrial Park | | | | |
| Undeveloped acreage | 48 | 48 | 48 | 48 |
| Sewer District | | | | |
| Number of tanks, lifts, and booster stations | 38 | 38 | 38 | 38 |
| Water District | | | | |
| Number of vehicles | 15 | 15 | 15 | 14 |
| Number of tanks, lifts, and booster stations | 49 | 49 | 49 | 49 |

Source: Jefferson County Auditor's Office

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|-------|-------|-------|-------|-------|-------|
| 2 | 2 | 2 | 2 | 2 | 2 |
| 5,000 | 5,000 | 5,000 | 4,400 | 4,400 | 4,400 |
| 6 | 6 | 6 | 6 | 6 | 4 |
| 57 | 57 | 57 | 57 | 57 | 34 |
| 48 | 48 | 48 | 48 | 48 | 48 |
| 29 | 29 | 29 | 23 | 23 | 23 |
| 13 | 13 | 12 | 12 | 10 | 10 |
| 48 | 48 | 48 | 48 | 48 | 48 |

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

| | 2020 | 2019 | 2018 | 2017 |
|------------------------------------|-------------|-------------|-------------|-------------|
| General Government | | | | |
| Legislative and Executive | | | | |
| Auditor | | | | |
| Number of Non-Exempt Conveyances | 1,381 | 1,521 | 1,788 | 1,754 |
| Number of Exempt Conveyances | 1,832 | 1,638 | 1,861 | 1,827 |
| Homestead and Rollback: | | | | |
| Number of Exemptions Granted | 5,938 | 6,205 | 6,430 | 6,434 |
| Total Reduction in Taxes | \$5,471,790 | \$5,513,654 | \$5,452,522 | \$5,676,734 |
| Number of Individual Dog Tags Sold | 4,463 | 4,352 | 4,470 | 4,609 |
| Total Number of Dog Tags Sold | 4,478 | 4,393 | 4,505 | 4,644 |
| Board of Elections | | | | |
| Number of Registered Voters | 48,167 | 46,126 | 48,463 | 47,833 |
| Number of Ballots Cast | 33,694 | 14,257 | 25,146 | 17,737 |
| Judicial | | | | |
| Common Pleas Court | | | | |
| Number of New Cases Filed | 3,604 | 2,789 | 2,967 | 3,228 |
| Probate Court | | | | |
| Number of New Cases Filed | 838 | 944 | 952 | 937 |
| Juvenile Court | | | | |
| Number of New Cases Filed | 727 | 920 | 833 | 1,122 |
| County Court #1 | | | | |
| Number of New Cases Filed | 2,431 | 3,675 | 3,922 | 3,842 |
| County Court #2 | | | | |
| Number of New Cases Filed | 1,743 | 2,469 | 2,445 | 2,639 |
| County Court #3 | | | | |
| Number of New Cases Filed | 1,318 | 1,690 | 1,377 | 1,217 |
| Clerk of Courts | | | | |
| Titles | 22,776 | 25,388 | 25,912 | 29,744 |
| Duplicates | 1,421 | 1,449 | 1,498 | 1,597 |
| Replacements | 2,754 | 3,088 | 3,906 | 4,267 |
| Salvage | 184 | 183 | 203 | 331 |
| Public Safety | | | | |
| Sheriff | | | | |
| Calls Received | 90,906 | 91,131 | 68,439 | 93,489 |
| Investigated Complaints | 2,111 | 2,054 | 2,101 | 2,133 |
| Arrests | 147 | 196 | 197 | 197 |
| Warrants Served | 480 | 581 | 384 | 384 |
| Mileage Traveled | 364,441 | 366,900 | 411,683 | 464,965 |
| Sheriff Sales | 19 | 44 | 90 | 145 |
| Jail Operation | | | | |
| Prisoners Booked | 1,764 | 1,898 | 2,402 | 2,599 |
| Meals Served | 171,307 | 205,273 | 176,947 | 190,497 |
| Juvenile Detention | | | | |
| Number of Admissions | 193 | 335 | 425 | 493 |
| Average Daily Population | 9.69 | 19.03 | 19.36 | 19.60 |
| Revenue (Juveniles outside County) | \$367,684 | \$497,845 | \$465,030 | \$578,772 |
| 911 service | | | | |
| Logged calls per year | 35,269 | 37,807 | 43,297 | 41,998 |

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|-------------|-------------|-------------|-------------|-------------|-------------|
| 1,341 | 1,165 | 1,200 | 1,127 | 1,163 | 919 |
| 1,433 | 1,629 | 1,922 | 1,495 | 1,643 | 1,420 |
| 6,896 | 7,116 | 7,221 | 7,165 | 7,074 | 7,013 |
| \$5,791,220 | \$5,839,546 | \$5,809,924 | \$5,723,762 | \$5,566,167 | \$5,589,224 |
| 4,706 | 4,612 | 4,567 | 5,131 | 4,880 | 4,628 |
| 4,861 | 4,652 | 4,637 | 5,336 | 5,254 | 4,813 |
| 47,687 | 45,787 | 48,303 | 48,222 | 49,729 | 47,896 |
| 32,904 | 21,659 | 18,952 | 13,601 | 33,177 | 22,754 |
| 2,888 | 3,119 | 3,434 | 3,040 | 3,460 | 3,236 |
| 972 | 1,063 | 1,014 | 1,003 | 1,142 | 1,062 |
| 1,288 | 1,237 | 1,206 | 2,178 | 2,182 | 2,237 |
| 3,309 | 3,390 | 4,020 | 3,279 | 2,950 | 3,026 |
| 1,596 | 1,543 | 1,605 | 1,443 | 1,728 | 2,058 |
| 1,936 | 1,834 | 1,408 | 1,863 | 2,200 | 2,100 |
| 30,809 | 31,823 | 31,014 | 31,321 | 31,731 | 30,740 |
| 1,611 | 1,499 | 1,588 | 1,639 | 1,686 | 1,653 |
| 4,195 | 4,275 | 4,403 | 3,990 | 2,915 | 2,570 |
| 212 | 198 | 241 | 180 | 183 | 138 |
| 59,486 | 57,136 | 72,484 | 71,455 | 61,836 | 63,624 |
| 2,016 | 1,957 | 2,135 | 2,726 | 2,988 | 2,780 |
| 357 | 347 | 376 | 361 | 394 | 336 |
| 542 | 515 | 608 | 657 | 573 | 541 |
| 389,426 | 386,953 | 407,524 | 417,977 | 340,150 | 339,413 |
| 113 | 122 | 151 | 217 | 230 | 185 |
| 2,597 | 2,696 | 2,362 | 2,639 | 2,208 | 1,929 |
| 180,626 | 184,288 | 172,578 | 178,862 | 157,807 | 148,752 |
| 482 | 493 | 502 | 546 | 560 | 642 |
| 20,42 | 19,92 | 24,99 | 24,50 | 23,45 | 27,33 |
| \$659,807 | \$528,149 | \$553,050 | \$538,106 | \$667,069 | \$695,599 |
| 38,729 | 34,538 | 41,807 | 68,124 | 42,599 | 42,668 |
| | | | | | (Continued) |

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

| | 2020 | 2019 | 2018 | 2017 |
|--|-------------|-------------|-------------|-------------|
| Public Works | | | | |
| Engineer | | | | |
| Miles of roads resurfaced (hot / cold mix) | 8.42 | 3.85 | 16.22 | 23.33 |
| Miles of roads resurfaced (chip / sealed) | 14.26 | 18.01 | 29.16 | 30.88 |
| Number of culverts built / replaced / improved | 383 | 280 | 180 | 1,200 |
| Number of Bridges repaired / replaced | 5 | 5 | 12 | 12 |
| Number of slips repaired | 30 | 20 | 7 | 5 |
| Health | | | | |
| Department of Developmental Disabilities | | | | |
| Number of Adults Served | 200 | 202 | 211 | 258 |
| Number of Children Served | 239 | 169 | 125 | 138 |
| Prevention and Recovery Board | | | | |
| Total Number Served | 2,345 | 2,660 | 2,660 | 3,000 |
| Health Department | | | | |
| Number of Births | 10 | 12 | 9 | 7 |
| Number of Deaths | 933 | 867 | 902 | 960 |
| Number of Participants in WIC Program | 3,170 | 3,138 | 10,956 | 19,713 |
| Number of Immunizations | 1,327 | 1,672 | 1,456 | 2,036 |
| Human Services | | | | |
| Jobs and Family Services | | | | |
| Child Support Collections | \$9,121,172 | \$9,243,934 | \$9,490,117 | \$9,477,962 |
| Average Client Count - Food Stamps | 6,684 | 11,594 | 12,451 | 13,769 |
| Average Ohio Works First Recipients | 290 | 640 | 726 | 742 |
| Average Disability Recipients | 0 | 0 | 0 | 115 |
| Average Medicaid Recipients | 20,521 | 19,923 | 20,302 | 21,339 |

Source: Jefferson County Auditor

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|-------------|--------------|--------------|--------------|--------------|--------------|
| 24.31 | 2.09 | 10.58 | 10.62 | 23.30 | 21.40 |
| 27.89 | 29.45 | 21.11 | 41.29 | 33.69 | 33.32 |
| 812 | 949 | 949 | 782 | 942 | 729 |
| 9 | 6 | 5 | 2 | 6 | 8 |
| 4 | 3 | 2 | 3 | 4 | 4 |
| | | | | | |
| 178 | 184 | 180 | 177 | 181 | 217 |
| 130 | 129 | 130 | 129 | 133 | 145 |
| 3,066 | 3,133 | 3,112 | 3,175 | 3,010 | 3,436 |
| 5 | 9 | 2 | 2 | 2 | 2 |
| 333 | 297 | 342 | 334 | 322 | 305 |
| 19,867 | 19,887 | 19,811 | 19,986 | 19,176 | 18,600 |
| 2,028 | 2,016 | 2,046 | 2,025 | 1,936 | 2,346 |
| | | | | | |
| \$9,794,578 | \$10,271,892 | \$10,684,406 | \$11,138,612 | \$10,947,600 | \$11,230,017 |
| 14,412 | 14,612 | 13,698 | 14,141 | 14,045 | 12,635 |
| 855 | 752 | 846 | 953 | 1,332 | 747 |
| 116 | 90 | 102 | 95 | 100 | 109 |
| 21,644 | 21,414 | 16,200 | 17,043 | 16,718 | 14,933 |

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OHIO AUDITOR OF STATE KEITH FABER



JEFFERSON COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 7/27/2021

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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www.ohioauditor.gov