



Mary Taylor, CPA
Auditor of State

**FINANCIAL CONDITION
JEFFERSON COUNTY**

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FINANCIAL CONDITION
JEFFERSON COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009

Federal Grantor/ Pass Through Grantor Program Title	CFDA Number	Pass Through Entity Number	Expenditures
U.S. Department of Agriculture			
<i>Passed through the Ohio Department of Education</i>			
Board of Mental Retardation National School Lunch	10.555	FY 09 FY 10	\$19,245 10,800 <hr/> 30,045
Total MRDD National School Lunch			30,045
Food Distribution Program	10.550	FY 10	1,712
Juvenile Detention Department National School Lunch	10.555	FY 09 FY 10	35,407 18,265 <hr/> 53,672
Total Juvenile Detention National School Lunch			53,672
Sheriff Department National School Lunch	10.555	FY 09 FY 10	4,442 1,797 <hr/> 6,239
Total Sheriff Department National School Lunch			6,239
<i>Passed through Ohio Department of Job and Family Services</i>			
Supplemental Nutritional Assistance Program	10.551	G-89-20-1086	465
State Administrative Matching Grant for Supplemental Nutrition Assistance	10.561	G-89-20-1086	4,845 276,498
ARRA State Administrative Matching Grant for Supplemental Nutrition Assistance	10.561	G-89-20-1086/G1011-11-5061	49,289 <hr/> 128,190
Total Supplemental Nutrition Assistance			458,822
Total Nutrition Cluster			459,287
Total U.S. Department of Agriculture			550,955
U. S. Department of Housing and Urban Development			
Special Needs Assistance Program	14.235	OH 16B307001	346,390
Shelter Plus Care Grant	14.238	OH0201C5E070801 OH16CC707006	243,638 78,149 <hr/> 321,787
Total Shelter Plus Care Grant			321,787
<i>Passed through the Ohio Department of Development:</i>			
Community Development Formula Program	14.228	B-F-07-038-1 B-F-08-038-1	50,000 245,812 <hr/> 295,812
Total Formula Grant			295,812
Community Development Block Grant - Water and Sanitary Sewer	14.228	B-W-07-038-1	73,575
Community Housing Improvement Program	14.228	BC-08-038-1	69,256 0
Neighborhood Stabilization Grant	14.228	B-Z-08-038-1	22,004
Home Investment Partnership Program	14.239	BC-08-038-2	58,651
Total U.S. Housing and Urban Development			1,187,475
U.S. Department of Education			
<i>Passed through the Ohio Department of Education:</i>			
Special Education Grants to States	84.027	6B-SF-09 6B-SF-10	35,986 8,196 <hr/> 22,433
ARRA Total Title VI B			66,615
Special Education - Preschool Grant	84.173	PG-S1-09 PG-S1-10	10,098 1,747 <hr/> 11,845
Total Preschool Grant			11,845
Chapter 2 Innovator Grant	84.298	C2-S1-09	80
Total U.S. Department of Education			\$78,540

FINANCIAL CONDITION
JEFFERSON COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009
(Continued)

Federal Grantor/ Pass Through Grantor Program Title	CFDA Number	Pass Through Entity Number	Expenditures
Department of Homeland Security			
<i>Passed Through the State Emergency Management Agency</i>			
Emergency Management Performance Grant	97.042	2008-EM-E8-0002	\$35,344
Emergency Management Performance EOC Equipment Grant		2009-EP-E9-0061	<u>8,578</u>
Total Emergency Management Performance Grant			43,922
State Homeland Security Program	97.067	2008-GE-T7-0025	66,696
		2007-GE-T7-0030	<u>5,999</u>
Total State Homeland Security Program			72,695
Buffer Zone Protection Program	97.078	2008-BZ-T8-0019	10,800
		2008-BZ-T8-0019	<u>10,800</u>
Total Buffer Zone Protection Program			21,600
Total U.S. Department of Homeland Security			138,217
U. S. Department of Health and Human Services			
<i>Passed Through the Ohio Department Developmental Disabilities</i>			
Social Services Block Grant - Title XX	93.667	MR-41- 09	22,657
		MR-41- 10	<u>22,409</u>
Total Title XX			45,066
Medicaid Title XIX - Targeted Case Management	93.778	4100010-09	11,357
		4100010-10	4,811
Medicaid Title XIX - ICF/MR		512207-09	1,530,720
		512207-10	1,131,334
Day Habilitation		FY 09	60,774
Day Habilitation		FY 10	26,534
Medicaid Administration Claiming (MAC)		FY 09	<u>43,342</u>
Total Title XIX			2,808,872
<i>Passed Through Ohio Department of Alcohol and Drug Addiction</i>			
Substance Abuse Prevention and Treatment Block Grant (Womens Set Aside Funds)	93.959	41-7063-WOMEN-T-09-9041	34,611
		41-7063-WOMEN-T-10-9041	<u>36,798</u>
Substance Abuse Prevention and Treatment Block Grant (ADMS Per Capita Block Grant)		FY 08	139,335
		FY 09	<u>53,159</u>
Total Substance Abuse Block Grant			263,903
Childrens Health Insurance (CHIPS Medicaid)	93.767	FY 09	6,579
		FY 10	<u>13,316</u>
			19,895
Medical Assistance Program Medicaid, Title XIX - Assistance ARRA	93.778	41513 FY 09	139,021
		41513 FY 10	66,238
		FY 10	<u>6,908</u>
			212,167
<i>Passed Through Ohio Department of Mental Health</i>			
Medical Assistance Program Medicaid, Title XIX - OBRA	93.778	FY 09	1,087
Medical Assistance Program Medicaid, Title XIX - Assistance ARRA		MC-24-09	1,696,923
		MC-24-09	116,593
		MC-24-10	856,093
ARRA		MC-24 10	<u>179,909</u>
Total Title XIX			2,850,605
Total Medical Assistance, Medicaid			3,062,772
Preventative Treatment Block Grant	93.958	FY 09	46,427
		FY 10	<u>26,520</u>
Total Preventative Treatment Block Grant			\$72,947

FINANCIAL CONDITION
JEFFERSON COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009
(Continued)

Federal Grantor/ Pass Through Grantor Program Title	CFDA Number	Pass Through Entity Number	Expenditures
Family and Systems Team Reimbursement	93.556	FY 09	\$29,353
Social Services Block Grant	93.667	FY 09 FY 10	44,856 29,090
Total Social Services Block Grant			<u>73,946</u>
State Chips Insurance Plan - Medicaid	93.767	FY 09 FY 10	109,550 53,226
			<u>162,776</u>
Community Mental Health Services Block Grant - Early Childhood Mental Health	93.575	FY 09	13,545
<i>Passed Through Ohio Secretary of State</i> Voting Assistance for <i>Individuals with Disabilities</i>	93.617	FY 09	8,990
<i>Passed Through the Ohio Department of Job and Family Services</i> Child Support Enforcement Magistrates Program	93.563	FY 09	96,642
Temporary Assistance for Needy Families	93.558	G-89-20-1086/G-1011-11-5061	3,748,969
Child Care Development Block Grant Title IVA	93.575	G-89-20-1086	577,708
Child Care and Mandatory Funds of Child Care and Development Fund	93.596	G-89-20-1086 G-1011-11-5061	135,783 486,786
Total Child Care Cluster			<u>1,200,277</u>
Social Services Block Grant Title XX	93.667	G-89-20-1086 G-1011-11-5061	404,962 179,895
Total			<u>584,857</u>
ARRA Child Care and Development Block Grant	93.713	G-1011-11-5061	207,646
Medical Assistance Program Title XIX	93.778	G-89-20-1086 G-1011-11-5061	607,610 188,511
			<u>796,121</u>
Child Support Enforcement Title IV D ARRA	93.563	G-89-20-1086/G-1011-11-5061	770,014 58,138
Total Child Support Enforcement Title IV D			<u>828,152</u>
Promoting Safe and Stable Families	93.556	G-89-20-1086 G-1011-11-5061	23,176 2,313
Total			<u>25,489</u>
Child Welfare Services	93.645	G-89-20-1086 G-1011-11-5061	50,989 12,972
Total Child Welfare Services			<u>63,961</u>
Adoption Assistance Administration	93.659	G-89-20-1086/G-1011-11-5061	880 235,527
			<u>236,407</u>
Child Abuse and Neglect State Grant	93.669	G-89-20-1086	1,994
Chafee Foster Care Independent Program	93.674	G-89-20-1086/G-1011-11-5061	6,597
<i>Passed Through the Office for Children and Families</i> Foster Care Title IV E Administration ARRA	93.658		561,410 153,228 89,938
Foster Care Placement - Juvenile Court Administrative - Juvenile Court		G-1011-06-0447	351,929 350,586
Total Title IV E			<u>1,507,091</u>
Total Department of Health and Human Services			\$15,866,268

FINANCIAL CONDITION
JEFFERSON COUNTY
FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009
(Continued)

Federal Grantor/ Pass Through Grantor Program Title	CFDA Number	Pass Through Entity Number	Expenditure
U.S. Department of Labor			
<i>Passed Through the Ohio Department of Job and Family Services</i>			
WIA Adult Programs	17.258	2007	\$2,212
		2008	9,473
		2009	172,362
		2010	132,248
ARRA Adult Programs		2009	155,780
WIA Youth Activities	17.259	2007	96,937
		2008	208,786
		2009	103,709
ARRA Youth		2009	330,759
WIA Dislocated Worker	17.260	2007	2,212
		2008	122,609
		2009	225,506
		2010	35,726
ARRA Dislocated Worker		2009	307,512
Rapid Response	17.260	2009	<u>1,936</u>
Total U.S. Department of Labor			1,907,767
U.S. Department of Transportation			
Federal Aviation Administration			
Airport Improvement Program	20.106	AIP3-39-0074-0801	11,804
		AIP3-39-0074-1409	8,320
		AIP3-39-0074-1206	2,535
		AIP3-39-0074-1307	<u>24,521</u>
Total Airport Improvement Program			47,180
<i>Passed through Governors Highway Safety Office</i>			
State and Community Highway Safety Grant	20.600	HVEO-2009-41-00-00-00427	<u>19,253</u>
Total U.S. Department of Transportation			66,433
U.S. Election Assistance Commission			
<i>Passed Through the Ohio Secretary of State</i>			
Help America Vote Act	90.401	FY 09	2,546
			<u>8,196</u>
Total U.S. Election Assistance Commission			10,742
U.S. Department of Justice			
COPS Technology Program	16.710	2008-CKWX-0457	74,824
Recovery Act JAG Program	16.804	2009-SB-B9-0634	81,268
Bulletproof Vest Partnership Program	16.607	FY 07	7,157
<i>Passed through Ohio Attorney General</i>			
Crime Victim Assistance Program	16.575	2008 VAGENE 030T	26,902
		2009 VAGENE 030T	9,511
		2008 SAGENE 030T	3,253
		2009 SAGENE 030T	<u>66</u>
Total Crime Victim Assistance Grant			39,732
<i>Passed through the Office of Criminal Justice Services</i>			
Violence Against Women Formula Grants	16.588	2008-WF-VA2-8249	<u>27,714</u>
Total U.S. Department of Justice			230,695
Total Federal Awards Expenditures			<u><u>\$20,037,092</u></u>

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

**FINANCIAL CONDITION
JEFFERSON COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2009**

NOTE A SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B FOOD DISTRIBUTION

Non monetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the schedule at the fair value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first. At December 31, 2009, the County had no significant food commodities in inventory.

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Auditor of State

INDEPENDENT ACCOUNTANTS' 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 the financial statements of the governmental activities, the business type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Jefferson County, Ohio (the County) as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 22, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Jeffco Workshop in accordance with auditing standards generally accepted in the United States of America and not in accordance with Government Auditing Standards and accordingly this report does not extend to that component unit.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

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 from more than a reasonable possibility that a material misstatement of the county's financial statements will not be prevented and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses as defined above.

We noted certain matters that we reported to the County's management in a separate letter dated June 22, 2010.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings and questioned costs as items 2009-001 through 2009-003.

We also noted certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 22, 2010.

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

We intend this report solely for the information and use of the audit committee, management, Board of Commissioners, federal awarding agencies, pass-through entities and others within the County. It is not intended for anyone other than these specified parties.



Mary Taylor, CPA
Auditor of State

June 22, 2010



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Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Jefferson County
301 Market Street
Steubenville, Ohio 43952

To the Board of Commissioners:

Compliance

We have audited the compliance of Jefferson County, Ohio (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A 133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2009. The summary of auditor's results section of the accompanying schedule of findings and questioned costs identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America: the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*, and OMB Circular A 133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A 133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures as we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, Jefferson County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2009. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that, while not affecting our opinion on compliance, OMB Circular A-133 requires us to report. The accompanying schedule of findings and questioned costs lists this instance as finding 2009-004.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2009-004 to be a material weakness.

The County's response to the finding we identified is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

Federal Awards Expenditure Schedule

We have audited the financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Jefferson County, Ohio as of and for the year then ended December 31, 2009, and have issued our report thereon dated June 22, 2010, in which we indicated we did not audit the financial statements of Jeffco Workshop, as those financial statements were audited by other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of the audit committee, management, Board of Commissioners, federal awarding agencies and pass through entities. It is not intended for anyone other than these specified parties.



Mary Taylor, CPA
Auditor of State

June 22, 2010

**FINANCIAL CONDITION
JEFFERSON COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2009**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	Yes
(d)(1)(iv)	Were there any other significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	Yes
(d)(1)(vii)	Major Programs (list):	CFDA # 93.563 Child Support Enforcement - Title IVD CFDA # 17.258, 17.259 and 17.260 WIA Cluster CFDA #93.558 Temporary Assistance for Needy Families CFDA # 93.575 and 93.596 Child Care Block Grant Cluster – Title IVA Cluster CFDA # 93.667 Social Services Block Grant - Title XX CFDA # 93.778 Medicaid Cluster CFDA #10.551 and 10.561 SNAP/Food Assistance Cluster CFDA # 93.658 Foster Care – Title IVE
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 601,113 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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Finding Number	2009-001
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Non Compliance Citation

Ohio Revised Code Section 5705.10 (H) provides that money paid into any fund shall be used for the purpose for which it was established. At December 31, 2009, the Jail Operating Levy Fund and the Self Insurance -Health Fund had deficit balances of \$2,440,056 and \$3,301,108 respectively.

These deficit balances indicate that money from another fund(s) has been used to pay the obligations of the aforementioned funds. The County should review the deficit balances and formulate plans for the elimination of the deficit balances.

Official's response:

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

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

The County currently has a plan in place which will eliminate the deficit balance in the Self Insurance-Health Fund. This deficit has been greatly reduced since the implementation of this plan.

Finding Number	2009-002
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Non Compliance Citation

Ohio Revised Code Section 5705.41(D) provides that no subdivision shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively of the Ohio Revised Code.

Finding Number	2009-002 – (Continued)
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- 1. Then and Now Certificate** – If no certificate is furnished as required, upon receipt of the fiscal officer’s certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Board of Commissioners may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.

If the amount involved is less than \$100 the fiscal officer may authorize payment through a Then and Now Certificate without affirmation of the Board of Commissioners if such expenditure is otherwise valid.

- 2. Blanket Certificate** – Fiscal officers may prepare “blanket” certificates for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not be, limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.
- 3. Super Blanket Certificate** – The County may also make expenditures and contracts for any amount from a specific line item appropriation in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket may be outstanding a particular time for any line item appropriation.

The County did not properly certify the amount against the applicable appropriation accounts nor did they utilize the certification exceptions described for 34% of tested expenditures.

Failure to certify the availability of funds and encumber appropriations could result in overspending and negative cash balances. Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the County’s funds exceeding budgetary spending limitations, the County departments should obtain approved purchase orders which include the fiscal officers certification that the amount required to meet the obligation has been lawfully appropriated and authorized prior to making a commitment. When prior certification is not possible, “then and now” certification should be used.

The County Auditor should certify purchases to which section Ohio Revised Code Section 5705.41(D) applies. The most convenient certification method is to use purchase orders that include the certification language which Ohio Revised Code section 5705.41(D) requires to authorize disbursements. The fiscal officer should sign the certification prior to the County incurring a commitment, and only when the requirements of Ohio Revised Code Section 5705.41(D) are satisfied. The fiscal officer should post approved purchase commitments to the proper appropriation code to reduce the available appropriation.

Finding Number	2009-002 – (Continued)
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Officials Response:

The County has established policies, procedures, and internal controls pertaining to the expenditure of public funds. However, as is the case with numerous public entities, policies, procedures, and internal controls do not always function as intended. While the County feels that its policies, procedures, and internal controls for the expenditure of public funds are adequate to ensure compliance with applicable statutes, we also realize that in any entity of this size, instances occur where adopted policies, procedures, and internal controls are not adequately followed.

In order to help ensure that the established policies, procedures, and internal controls for the expenditure of public funds function as intended, we will inform all officials and department heads of the specific policies, procedures, and internal controls that have been adopted by the County. In addition, we will stress to these officials and department heads the importance that these policies, procedures, and internal controls be followed. It is our hope that this will allow the County's adopted policies, procedures, and internal controls for the expenditure of public funds to function as intended to help ensure compliance with applicable statutes.

The County will also explore the possible use of "Then and Now Certificates" as an additional means to help ensure budgetary compliance with Ohio Revised Code Section 5705.41(D).

Finding Number	2009-003
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Non Compliance Citation

Ohio Revised Code Section 5705.39 prohibits a political subdivision from making a fund appropriation in excess of the total estimated revenue available for expenditure from that fund as certified by the budget commission on the Amended Official Certificate of Estimated Resources.

Appropriations exceeded the amount certified as available by the budget commission in the Jail Operating Levy Fund and the Health Insurance Fund by \$2,440,056 and \$3,301,108 respectively.

Failure to limit appropriations to the amount certified by the budget commission could result in overspending and negative cash balances. The County should compare appropriations to estimated resources and if adequate resources are available for additional appropriations, the County should submit an amended certificate of estimated resources to the budget commission for certification. If the resources are not available to cover the appropriations, an amendment to the appropriation resolution should be passed by the Board of County Commissioners to reduce appropriations.

Officials Response:

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

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

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number	2009-004
-----------------------	-----------------

Questioned Cost / Noncompliance / Material Weakness

2 CFR Part 225 App B. Section 37.c indicates rental costs under “less-than-arm’s-length” leases are allowable only up to the amount (as explained in section 37.b of the appendix) that would be allowable had title to the property vested in the governmental unit. For this purpose, a less-than-arm’s-length lease is one under which one party to the lease agreement is able to control or substantially influence the actions of the other. Such leases included, but are not limited to those between divisions of a governmental unit. 2 CFR Part 225 App.B Section 37.b indicates rental costs would include expenses such as depreciation or use allowance, maintenance, taxes and insurance.

2 CFR Part 225 App. B Section 23.b states financing costs (including interest) paid or incurred which are associated with the otherwise allowable costs of building acquisition, construction, or fabrication, reconstruction or remodeling completed on or after October 1, 1980 is allowable subject to the conditions in section 23.b (1) through (4) of the appendix.

Additionally, **Ohio Admin. Code Section 5101:9-4-11(A)** indicates, the county family service agency shall follow federal, state, and local regulations when seeking federal financial participation for costs associated with the rent or lease of property or equipment. The costs must be necessary and reasonable for proper and efficient performance and administration of the specific program financing the cost and must be in compliance with Office of Budget and Management (OMB) Circular A-87, attachment B and Code of Federal Regulations 2 CFR Part 225.

The Jefferson County Job and Family Services department leases a facility from Jefferson County Board of Commissioners. Since both parties are divisions of the same governmental unit, this lease agreement appears to constitute a “less-than-arm’s-length” agreement and is therefore subject to the limitations of 2 CFR Part 225, App. B Section 37.b.

During 2009, a total of \$241,694 of rental payments was paid by the Jefferson County Job and Family Services department to the Jefferson County Board of Commissioners. As stated above, in a “less-than-arm’s length” transaction, the entity is limited to the cost(s) associated with depreciation or use allowance, maintenance, taxes and insurance as well as financing costs and interest. Maintenance and insurance are paid directly by the County Job and Family Services department and are therefore not included as part of the rent. The unallowable cost is shown in the schedule below:

Acquisition Cost of the Building	\$3,485,671
Expected Useful Life of the Asset	40 Years
Annual Depreciation Calculation:	\$87,142
Annual Interest on Building Bond (2009)	<u>54,892</u>
Total Allowable Rental Cost	\$142,034
Total Rent paid by Jefferson JFS	<u>\$241,694</u>
Unallowable rental costs (questioned costs)	<u>\$99,660</u>

Finding Number	2009-004 – (Continued)
-----------------------	-------------------------------

Of the \$99,660 excess cost, \$98,425 was allocated through an indirect cost pool to the Job and Family Service departments federally funded programs as noted in the following table. An amount of \$1,235 is not included in the table, as two small non-federal programs shared in the building rental cost, neither of which are considered matching portions. Of the \$98,425 allocated to the individual programs, \$69,125 was funded from Federal dollars and the remaining \$29,300 was funded from state (GRF) monies, which is in violation of Ohio Admin. Code Section 5101:9-4-11(A) listed above.

Grant	CFDA #	Total Excess Rent by Program	Excess Rent Funded from Federal Program Dollars
Child Support Enforcement	93.653	\$13,781	\$9,095
TANF	93.558	30,708	30,708
Child Care Block Grant	93.575 & 93.596	3,533	3,533
Social Services Block Grant	93.667	1,173	1,173
Medicaid	93.778	16,207	8,104
SNAP	10.551 & 10.561	11,736	5,868
Foster Care	93.658	21,287	10,644
Total Unallowable rental costs		<u>\$98,425</u>	<u>\$69,125</u>

All programs listed above are major federal programs.

The excess rent paid with TANF and Foster Care Federal dollars are in excess of \$10,000 and therefore considered questioned costs under OMB Circular A133 §___.510 (a)(3).

The Board of County Commissioners should modify the building lease agreement with the County JFS so that the lease amount will not exceed the amount allowed in accordance with applicable requirements.

Officials' Response

Non Compliance / Questioned Cost – 2 CFR 225 App B. Section 37(c) and 2 CFR 225 App B. Section 37(b):

The County was unaware that the lease agreement between the Board of County Commissioners and the Jefferson County Department of Job and Family Services provided annual lease payments in excess of amounts allowable under the aforementioned federal guidelines.

Preliminary discussions on this matter have already taken place between the Board of County Commissioners and representatives from the Jefferson County Department of Job and Family Services. The County will examine the existing lease agreement and make appropriate modifications to ensure that the annual lease amount will not exceed the amount allowable under applicable federal guidelines.

**FINANCIAL CONDITION
JEFFERSON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2009**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2008-001	Ohio Revised Code Section 5705.10 Several funds had deficit balances	No	Cited as 2009-001
2008-002	Ohio Revised Code Section 5705.41(D) The county did not certify against appropriation accounts for all expenditures	No	Cited as 2009-002
2008-003	Ohio Revised Code Section 5705.39 Appropriations exceeded the amount certified as available by the budget commission in some funds	No	Cited as 2009-003

Jefferson County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2009

Prepared by the Jefferson County Auditor's Office:

Patrick J. Marshall
Jefferson County Auditor

Jefferson County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2009

Patrick J. Marshall

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, 2009
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OFFICE OF THE AUDITOR JEFFERSON COUNTY, OHIO

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County Auditor

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June 22, 2010

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

As Auditor of Jefferson County, it gives me great pleasure to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2009. 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 thirteenth (13th) consecutive Comprehensive Annual Financial Report issued by the Auditor's office. The report is prepared in accordance with Generally Accepted Accounting Principles, as set forth by the Government Accounting Standards Board (GASB) and other authoritative sources, and the guidelines set by the Government Finance Officers Association (GFOA).

Legal Requirements

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

Assumption of Responsibility

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

Fund Accounting

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

Internal Control Structure

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

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

Independent Audit

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 2009, by our independent auditor, the Auditor of the State of Ohio. Their audit was conducted in accordance with generally accepted auditing standards and Governmental Auditing Standards, issued by the Comptroller General of the United States. In addition, the audit was designed to meet the requirements of the Federal Single Audit Act of 1984, as amended in 1996, and related OMB Circular A-133.

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

Comprehensive Annual Financial Report

The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial, and Statistical. The introductory section includes a table of contents, this transmittal letter, the 2008 Certificate of Achievement for Excellence in Financial Reporting, a list of elected officials, and the County's organizational chart. The financial section includes the Report of Independent Accountants, Management's Discussion and Analysis (MD & A), the Basic Financial Statements and Notes that provide an overview of the County's financial position and operating results, the Combining Statements for non-major funds and other schedules that provide detailed information relative to the Basic Financial Statements. The statistical section includes financial and demographic information which is generally presented on a multi-year basis.

A more detailed assessment of the County's finances for 2009 can be found in Management's Discussion and Analysis beginning on page 3.

THE PROFILE OF THE GOVERNMENT

The County

Created in 1797, Jefferson County is located in east central Ohio along the west bank of the Ohio River. Its 410 square mile area is bordered on the north by Columbiana County, on the south by Belmont County, on the west by Carroll and Harrison Counties, and on the east by the State of West Virginia. The County encompasses 14 townships and 19 cities and villages, the largest of which is the City of Steubenville, the County Seat. The County's 2009 population of 67,691 placed it as the thirty-seventh most populous of the State's 88 Counties. The County is in the Steubenville-Weirton, Ohio-West Virginia Metropolitan Statistical Area, which is comprised of the County and Brooke and Hancock Counties of West Virginia. The Steubenville-Weirton, Ohio-West Virginia Metropolitan Statistical Area is the 305th largest of the 366 combined consolidated metropolitan statistical areas and metropolitan statistical areas in the United States.

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

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

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

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

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

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

Cultural and recreational offerings are made available to County area residents by the Jefferson County Historical Museum, the Steubenville Art Association, the Tri-State Symphonette, the Steubenville Players, the Steubenville Community Concerts Association, the St. John Arena, 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) and its Component Unit in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 “The Financial Reporting Entity.” The County’s primary government comprises all entities not legally separate from the County, and includes the financial activities on 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 Regional Airport Authority, the Jefferson County Water and Sewer District, and all departments and activities that are directly operated by the County elected officials.

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

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

The County participates in the Jefferson County Regional Planning Commission which is a joint venture. The Jefferson County Cluster, the Eastern Ohio Correction Center, the Brooke-Hancock-Jefferson Metropolitan Planning Commission (BHJ), the Southeast Ohio Juvenile Rehabilitation District (SOJRD), the Area Office on Aging, the Ohio Mid-Eastern Governments Association (OMEGA), the Jefferson-Belmont Joint Solid Waste Authority, the Jefferson County Family and Children First Council, and the Belmont, Carroll, Harrison and Jefferson Counties Council of Government are jointly governed organizations. The Jefferson Metropolitan Housing Authority, Jefferson Community College, and the Friendship Park District are related organizations. The County participates in the County Risk Sharing Authority and the Ohio Mid-Eastern Regional Education Service Agency (OME-RESA) Self Insurance Plan which are public entity risk sharing pools.

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

Form of Government

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

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

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

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

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

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

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

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

Budgetary Controls

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

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

LOCAL ECONOMY

The County's main industry and source of jobs has always been the area steel mills. However, local steel producers face uncertain times as the Country, as well as the local area, deal with the downturn in the nation's economy. The economic downturn has been especially difficult on the area steel mills. Due to reduced demand for locally produced steel products, Severstal (formerly Wheeling-Pittsburgh Steel) has idled all local operations. This includes the Mingo Junction and Yorkville plants in Jefferson County and the Martins Ferry plant in nearby Belmont County. Currently, there is no target date to reopen these plants.

Even though the area steel mills have struggled in recent years, some positive signs of economic activity and growth have emerged. The completion of the U.S. Route 22 bypass in Jefferson County has greatly enhanced transportation access to the County. The completion of this bypass along with improvements between Weirton, West Virginia and Western Pennsylvania to the east, greatly improve access to Pittsburgh markets. These factors have helped spur some growth in the County.

In recent years, the County has seen the opening of a number of new businesses including a Wal Mart food distribution center. Since its opening, the 880,000 square foot \$75 million project has created approximately 700 new jobs, and services Wal-Mart stores within a 100 mile radius. Other new businesses that have opened in recent years include a Wal-Mart Supercenter, Lowes, Office Max, Valley Weaponry, Bulldog Rack, Kroger, Riesbecks and Applebees. In addition, the key components of the recent modernization project at the Fort Steuben Mall included new anchor stores for Macys, Sears and JC Penney.

A 93 acre 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. Construction was recently completed on the State Route 43 widening project, which has helped provide even easier access to the industrial park from U.S. Route 22. The industrial park is currently the home of QPI Tools, Wildfire Motors, A-2-C Communications, Signs Limited, and the R-Way Transport facility. Wildfire Motors is currently in the process of completing a 50,000 square foot expansion project which expected to bring 100 new jobs to the area.

Over the past several years, the County began to develop the County airport by enlarging the facility, lengthening the runway, and constructing new hangers. Over \$7 million in upgrades and improvements have been made to the facility. The facility now has the capability to allow larger sized private jets to land at the Airport. In addition, construction was completed in 2008 on a new terminal and lounge building at the airport. It is anticipated that these improvements at the airport will help attract new business to the County.

The Laurels and Sienna Woods, extended care facilities, recently opened to provide care for the aging population within the area. In addition, a major expansion project was recently completed at the Villa Royale, another area extended care facility. A new 45 bed extended care facility is being planned for operation in the City of Toronto. Construction on that facility should begin later this year.

The County's Small Business Development Center, sponsored by the Chamber of Commerce, was organized to help provide assistance and counseling to area businesses. Since its opening, the agency helped obtain a number of small business loans totaling in excess of \$1.50 million. These loans helped create or retain over 300 jobs within the County.

American Electric Power's Cardinal Power Plant, located in the Wells Township portion of the County, and has made over \$300 million in improvements in recent years. The facility upgrades will help reduce nitrogen oxide emissions by 90 percent. Recently, plans were announced for the installation of flue gas desulfurization (FGD) systems on 2 units at the plant. FGD systems, commonly called scrubbers, reduce sulfur dioxide emissions by up to 98 percent. Early estimates are that the FGD installations will cost \$200 million per unit. Construction is currently underway on this project.

Plans were also announced for the installation of FGD systems at FirstEnergy Corporation's W.H. Sammis plant in northern Jefferson County. Early estimates are that the FGD installations will cost approximately \$1.1 billion. Construction is currently underway on this project.

Apex Energy has announced plans for a methane gas recovery power plant and educational facility at the Apex landfill facility near Amsterdam. The power plant will extract and consolidate the methane and carbon dioxide produced by the decomposition of trash in the landfill. The gas will then power engines to spin electric generators. It is expected that the plant will produce enough energy to power 16,500 homes. Apex officials estimate that the plant would eliminate 16,000 tons of methane from the atmosphere, with the equivalent of greenhouse gases in carbon captured by a 112,000 acre forest. Contracts for this project are expected to be awarded later this year.

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 \$55 million in modernization and expansions, and has more than doubled its workforce to over 500 employees in the last few years.

Trinity Medical Center has seen the completion of a number of expansion projects over the past few years. These projects include the \$3.5 million Tony Teramana Cancer Center, a state-of-the-art cancer treatment facility, a \$7 million 79,000 square foot patient care unit addition to Trinity's west campus, and a \$6 million office facility at the west campus. Construction was completed in 2009 on a \$7 million expansion project at the Tony Teramana Cancer Center.

Lifeline, a new long term acute care hospital, recently opened in the Village of Wintersville. This \$11 million facility had a ceremonial and limited opening in late 2009, and was open and fully operational in early 2010. It is anticipated that this facility will eventually create 75-100 new jobs.

Both Eastern Gateway Community College and the Franciscan University of Steubenville, two post secondary educational institutions located within the County, continue to expand services and facilities. As enrollment steadily increases, both institutions have purchased surrounding property and facilities in order to expand services and handle the increase in student enrollment.

Eastern Gateway Community College recently expanded services into nearby Columbiana, Mahoning, and Trumbull counties as part of a state plan to expand community college services throughout the state. A \$1.9 million grant through the U.S. Department of Labor helped create a virtual community college in eastern Ohio and expand community college service into previously unserved areas. While the main campus will remain in Steubenville, current plans call for a second permanent location in Mahoning County and instructors and classrooms to be available in career centers and rented space in the other two counties.

LONG TERM FINANCIAL PLANNING

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

The County is also working on plans to overcome the 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. Both of these tax revenue replacement subsidies are entering phase-out periods where the reimbursements will begin to phase out until they are eliminated. The County's intent is to have a plan in place prior to the elimination of the current tax revenue replacement subsidies provided by the State.

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

RELEVANT FINANCIAL POLICIES

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

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

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

MAJOR INITIATIVES

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

Industrial Park

The industrial park, located just off of the U.S. Route 22 bypass, is a key component in the County's economic development strategy. The County-owned Park is located just over 1 mile from the four-lane U.S. Route 22, and is part of an area which, overall, has more than 1,000 acres available for development. The location has excellent highway access and is near a skilled, plentiful workforce. Construction was recently 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

The County recently completed a multi phase airport expansion project. Over \$8 million in upgrades and improvements have been made to enlarge the facility, lengthen the runway, construct new hangers, and construct a new terminal and lounge building. The facility now has the capability to allow larger sized private jets to land at the Airport. The airport has recently undertaken a new improvement program, as the airport is currently in the early stages of a project to lengthen the runway to 5,000 feet. This expansion will allow even larger sized planes and private jets to land at the airport. Local officials believe that the expanded services available at the airport will help attract new businesses to the County.

Geographic Information System

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

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

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

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

Road and Bridge Improvement

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

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

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. These scheduled projects currently include four major projects, the Rush Run Waterline Extension project, the Crestview-Belvedere Sanitary Sewer project, the Pottery Addition Sanitary Sewer Project, and the Area A & G-1 Waterline Booster Station Project, as well as a number of other smaller projects. Each of these projects will be completed through a combination of O.P.W.C. grants, O.P.W.C. loans, O.W.D.A. loans, and note issuances. The Rush Run Waterline Extension project was completed in mid 2009. The Crestview-Belvedere Sanitary Sewer project is expected to begin construction in late 2010 or early 2011. The Pottery Addition Sanitary Sewer Project and the Area A & G-1 Waterline Booster Station Project are currently in the early planning stages.

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, 2008. This was the twelfth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

ACKNOWLEDGMENTS

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

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

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

Sincerely,

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

Patrick J. Marshall
Jefferson County Auditor

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, 2008

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



A stylized, handwritten signature in black ink, consisting of several loops and a long horizontal stroke at the end.

President

A handwritten signature in black ink that reads "Jeffrey R. Enos".

Executive Director

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

Elected Officials

Patrick J. Marshall, Auditor

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

Raymond M. Agresta, Treasurer

John A. Corrigan, Clerk of Courts

Dr. James Mills, Coroner **

James F. Branagan, Engineer

Thomas Straus, Prosecutor

Paul R. McKeegan, Recorder

Fred J. Abdalla, Sheriff

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

Appointed Officials

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

Michael Mehalik, Superintendent
Board of Developmental Disabilities

Pamela M. Petrilla, Director
Prevention and Recovery Board

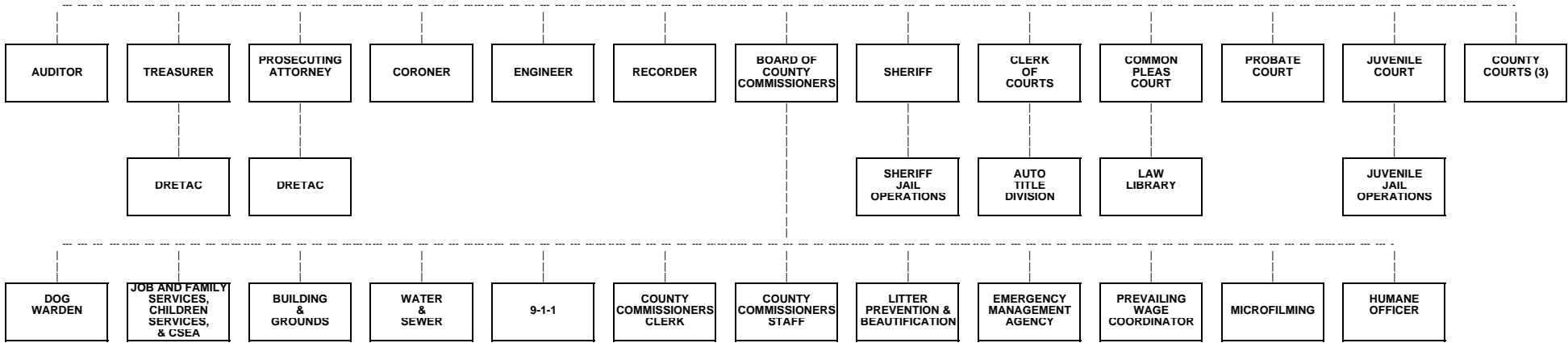
John T. Gilmore ***
Sanitary Engineer

** Deceased, February 2, 2010. Replaced by Dr. Frank Petrola

*** Retired February 28, 2010. Replaced by Shannan Gosbin

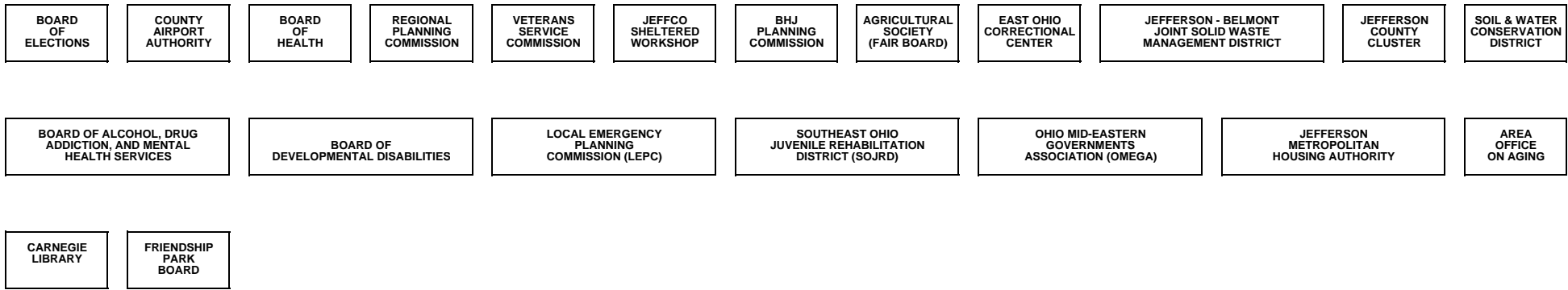
JEFFERSON COUNTY GOVERNMENT ORGANIZATIONAL CHART

VOTERS OF JEFFERSON COUNTY

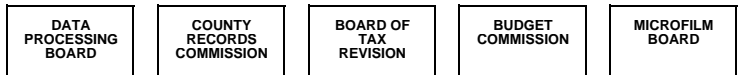


XVIII

APPOINTED BOARDS AND COMMISSIONS AND STATUTORY BOARDS AND COMMISSIONS:



BOARDS AND COMMISSIONS COMPOSED OF ELECTED OFFICIALS:



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Financial Section

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Jefferson County
301 Market Street
Steubenville, Ohio 43952

To the Board of Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Jefferson County, Ohio (the County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Jeffco Workshop, which represent 100% of assets and 100% of the revenues for the discretely presented component unit. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Jeffco Workshop on the report of other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in United States' *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of Jeffco Workshop in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Jefferson County, Ohio, as of December 31, 2009, 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, Mental Health, Mental Retardation Developmental Disabilities and Jail Operating Levy funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, during 2009, the County adopted the provisions of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2010, 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We and the other auditors have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We and the other auditors subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, based on our audit and the report of other auditors, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We and the other auditors did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.



Mary Taylor, CPA
Auditor of State

June 22, 2010

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
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, 2009. 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 2009 are as follows:

The County's total net assets increased \$4,839,613 during 2009. This represents a 3.75 percent increase from 2008.

At the end of the current year, the County reported unrestricted net assets for governmental activities of \$3,784,310. This represents an increase of \$222,961 from the prior year. The primary reason for the continued increase in unrestricted net assets is the conservative budgeting and spending approach utilized by the County the past several years.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$24,150,515, an increase of \$2,937,701 from the prior year. Of this amount, \$23,197,484 is restricted, \$499,206 is non-spendable, \$28,498 is assigned, and \$425,327 is unassigned and available for spending on behalf of its citizens, as defined in Government Accounting Standards Board Statement (GASB) No.54 (see Note 3).

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

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

County-Wide Financial Statements

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

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

Statement of Net Assets

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 2009?" The Statement of Net Assets and the Statement of Activities answer this question.

The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. The statement of activities presents information showing how the County's net assets 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 assets 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 assets and the statement of activities, the County is divided into three 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.

Component Unit - The County's financial statements include financial data of the Jeffco Sheltered Workshop. This component unit is described in the notes to the financial statements. The component unit is separate and may buy, sell, lease, or mortgage property in their own name and can sue or be sued in their own name.

Fund Financial Statements

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

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

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

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

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

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

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

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

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

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2009 compared to 2008:

	Governmental Activities		Business-Type Activities		Totals	
	2009	2008	2009	2008	2009	2008
Assets						
Current and Other Assets	\$51,510,804	\$52,762,001	\$4,771,470	\$4,672,645	\$56,282,274	\$57,434,646
Capital Assets, Net	94,273,726	93,666,012	39,134,974	40,292,343	133,408,700	133,958,355
Total Assets	145,784,530	146,428,013	43,906,444	44,964,988	189,690,974	191,393,001
Liabilities						
Current and Other Liabilities	13,459,898	16,943,869	1,298,271	1,569,370	14,758,169	18,513,239
Long-Term Liabilities	28,156,882	30,052,122	12,870,369	13,761,699	41,027,251	43,813,821
Total Liabilities	41,616,780	46,995,991	14,168,640	15,331,069	55,785,420	62,327,060
Net Assets						
Invested in Capital Assets, Net of Debt	70,513,506	68,275,198	25,572,129	25,879,180	96,085,635	94,154,378
Restricted	29,869,934	27,595,475	205,172	276,393	30,075,106	27,871,868
Unrestricted	3,784,310	3,561,349	3,960,503	3,478,346	7,744,813	7,039,695
Total Net Assets	\$104,167,750	\$99,432,022	\$29,737,804	\$29,633,919	\$133,905,554	\$129,065,941

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$133,905,554 (\$104,167,750 in governmental activities and \$29,737,804 in business-type activities) as of December 31, 2009. By far, the largest portion of the County's net assets (71.76 percent) reflects its investment in capital assets (e.g., land and improvements, buildings and building improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure), less any related debt, used to acquire those assets, that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets, \$30,075,106 or 22.46 percent, represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted assets, \$7,744,813 or 5.78 percent, are to be used to meet the County's ongoing obligations to citizens and creditors. This modest total in unrestricted net assets has continued to increase over the past few years due to a conservative budgeting and spending approach utilized by the County during that time.

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

Table 2 shows the changes in net assets for 2009 compared to 2008.

Table 2
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Totals	
	2009	2008	2009	2008	2009	2008
Revenues						
Program Revenues:						
Charges for Services	\$6,839,471	\$7,389,348	\$6,099,485	\$6,025,818	\$12,938,956	\$13,415,166
Operating Grants and Contributions	35,996,359	37,255,781	0	0	35,996,359	37,255,781
Capital Grants and Contributions	1,210,912	991,722	82,709	732,810	1,293,621	1,724,532
Total Program Revenues	44,046,742	45,636,851	6,182,194	6,758,628	50,228,936	52,395,479
General Revenues:						
Property Taxes	10,654,094	9,726,883	0	0	10,654,094	9,726,883
Permissive Sales Taxes	10,173,916	10,202,403	260,780	262,331	10,434,696	10,464,734
Intergovernmental	2,636,843	2,767,827	0	0	2,636,843	2,767,827
Interest	383,414	506,058	0	0	383,414	506,058
Miscellaneous	529,539	957,629	20,879	24,628	550,418	982,257
Total General Revenues	24,377,806	24,160,800	281,659	286,959	24,659,465	24,447,759
Total Revenues	68,424,548	69,797,651	6,463,853	7,045,587	74,888,401	76,843,238
Program Expenses						
General Government						
Legislative and Executive	5,521,036	6,320,478	0	0	5,521,036	6,320,478
Judicial	4,126,611	4,100,622	0	0	4,126,611	4,100,622
Public Safety	10,576,605	10,090,775	0	0	10,576,605	10,090,775
Public Works	6,278,249	7,376,639	0	0	6,278,249	7,376,639
Health	17,739,785	17,475,774	0	0	17,739,785	17,475,774
Human Services	16,793,595	18,869,407	0	0	16,793,595	18,869,407
Conservation and Recreation	13,316	195,710	0	0	13,316	195,710
Economic Development	1,157,602	1,254,309	0	0	1,157,602	1,254,309
Interest and Fiscal Charges	1,482,021	1,615,933	0	0	1,482,021	1,615,933
Sewer	0	0	1,353,589	1,361,696	1,353,589	1,361,696
Water	0	0	5,006,379	5,011,716	5,006,379	5,011,716
Total Expenses	63,688,820	67,299,647	6,359,968	6,373,412	70,048,788	73,673,059
Change in Net Assets	4,735,728	2,498,004	103,885	672,175	4,839,613	3,170,179
Beginning Net Assets	99,432,022	96,934,018	29,633,919	28,961,744	129,065,941	125,895,762
Ending Net Assets	\$104,167,750	\$99,432,022	\$29,737,804	\$29,633,919	\$133,905,554	\$129,065,941

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

Governmental Activities

The net assets in governmental activities increased \$4,735,728 during 2009. The main reason for this increase was a reduction in governmental activities spending during 2009.

Operating grants and contributions were the largest program revenues, accounting for \$35,996,359 or 52.61 percent of total governmental revenues. This represents a decrease of \$1,259,422 from the prior year. The major recipients of intergovernmental program revenues were the Department of Job and Family Services (Public Assistance), Motor Vehicle and Gasoline Tax, Prevention and Recovery Board (Mental Health), and Developmental Disabilities governmental activities. The Department of Job and Family Services (Public Assistance) realized the most significant decreases in operating grants and contributions as compared with the prior year.

Property tax revenues account for \$10,654,094 or 15.57 percent of total governmental revenues. Property tax revenues experienced an increase of \$927,211 from the prior year, due primarily to a one year Dog Pound Construction Levy assessed and collected in 2009.

Another major component of general governmental revenues was permissive sales tax revenues, which accounted for \$10,173,916 or 14.87 percent of total governmental revenues. Permissive sales tax revenues experienced a small decrease of \$28,487 from the prior year due to decreased sales in the County.

The County's direct charges to users of governmental services made up \$6,839,471 or 10.00 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 \$549,877 from the prior year. The General Fund and the Jail operating Levy realized the most significant decreases in charges for services as compared with the prior year.

Health programs accounted for \$17,739,785, or 27.85 percent of total expenses for governmental activities. This represents an increase of \$264,011 from the prior year. This slight increase is the result of increased federal and state funding for health services programs.

Human Services programs accounted for \$16,793,595, or 26.37 percent of total expenses for governmental activities. This represents a decrease of \$2,075,812 from the prior year. This decrease is the result of decreased federal and state funding for human services programs.

Other major program expenses for governmental activities include public safety programs, which accounted for \$10,576,605, or 16.61 percent of total expenses, public works programs, which accounted for \$6,278,249, or 9.86 percent of total expenses, legislative and executive general government programs which accounted for \$5,521,036, or 8.67 percent of total expenses, and judicial general government programs which accounted for \$4,126,611, or 6.48 percent of total expenses.

Legislative and executive general government related program expenses decreased \$799,442 from the prior year due to decreased spending for legislative and executive general government related programs.

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Business-Type Activities

The net assets in business-type activities increased \$103,885 during 2009. Charges for services were the largest program revenue, accounting for \$6,099,485, or 94.36 percent of total business type revenues. Charges for services increased \$73,667 from the prior year. This increase is due to an increase in sanitary sewer rates for County sewer customers compared with the prior year.

Capital grants and contributions account for \$82,709, or 1.28 percent of total business type revenues. Capital grants and contributions decreased \$650,101 from the prior year. This was due primarily to the completion of the Rush Run Waterline Project which received significant capital grants and contributions during 2008.

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

	Total Cost of Services		Net Cost of Services	
	2009	2008	2009	2008
General Government				
Legislative and Executive	\$5,521,036	\$6,320,478	\$3,037,776	\$3,629,746
Judicial	4,126,611	4,100,622	2,496,361	2,426,301
Public Safety	10,576,605	10,090,775	5,729,742	5,775,382
Public Works	6,278,249	7,376,639	1,149,039	2,804,839
Health	17,739,785	17,475,774	2,633,074	1,957,126
Human Services	16,793,595	18,869,407	2,483,460	3,631,132
Conservation and Recreation	13,316	195,710	13,316	195,710
Economic Development and Assistance	1,157,602	1,254,309	617,289	(373,373)
Interest and Fiscal Charges	1,482,021	1,615,933	1,482,021	1,615,933
Total Expenses	\$63,688,820	\$67,299,647	\$19,642,078	\$21,662,796

Charges for services, operating grants, and capital grants of \$44,046,742, or 69.16 percent of the total costs of services, are received and used to fund the governmental activities expenses of the County. The remaining \$19,642,078 in governmental activities expenses 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 \$5,729,742 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 concerned with the fact that there are insufficient program revenues to operate the Sheriff's Department and the Detention Center. To help reduce the tax burden and increase program revenues, the County is actively pursuing contracts for the housing of prisoners from other entities outside the County. Through the formation of a committee, the County is also exploring additional options to generate additional revenues to help fund the Sheriff's Department and the Detention Center.

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The \$2,633,074 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 \$2,483,460 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, 2009, the County's governmental funds reported a total ending fund balance of \$24,150,515, an increase of \$2,937,701 in comparison with the prior year. Of that total ending fund balance, \$23,197,484 is restricted, \$499,206 is non-spendable, \$28,498 is assigned, and \$425,327 is unassigned, as defined in (GASB) Statement No.54 (see Note 3). Of the amount restricted, \$3,512,671 is restricted for debt service, \$2,164,582 is restricted for capital outlay, \$898,008 is restricted for the children's home, \$57,456 is restricted for community development, \$1,830,539 is restricted for motor vehicle and gasoline tax purposes, \$2,923,676 is restricted for mental health purposes, \$5,251,078 is restricted for developmental disabilities purposes, \$1,523,524 is restricted for tuberculosis/crippled children purposes, \$1,409,134 is restricted for children services purposes, \$2,607,178 is restricted for corrections and public safety purposes, \$676,096 is restricted for other purposes, and \$343,542 is restricted for claimants.

The General Fund is the primary operating fund of the County. At the end of 2009, the unassigned fund balance was \$3,038,234, while total fund balance was \$3,510,130. 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 28.79 percent to total General Fund expenditures, while total fund balance represents 33.26 percent of that same amount. The County's General Fund balance decreased \$1,250,112 during 2009. The key factor attributed to this decrease was a decrease in General Fund revenues during 2009, particularly in charges for services revenues and interest earnings due to the declining economic situation with lower interest rates and lower conveyance fees due to a sluggish real estate market. The decrease in the County's general Fund balance could have been greater if not for the fiscal responsibility exhibited by the various General Fund departments in reducing expenditures in 2009 compared with 2008.

Jefferson County, Ohio
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The Developmental Disabilities Fund balance at the end of 2009 is \$5,280,393. This represents an increase of \$962,503 from the prior year. This increase was due to a moderate increase in intergovernmental revenues coupled with a slight reduction in overall fund expenses.

The Mental Health Fund balance at the end of 2009 is \$2,926,491. This represents an increase of \$278,885 from the prior year due primarily to spending remaining below revenues.

The Job and Family Services (Public Assistance) Fund balance at the end of 2009 is (\$117,242). This represents an increase of \$599,480 from the prior year. This increase was due to cost cutting measures implemented by the department which resulted in a significant reduction in overall fund expenses.

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

As of December 31, 2009, net assets for the County's enterprise funds were \$29,737,804. Of that total, \$3,960,503 represents unrestricted net assets that are available for spending for enterprise operations at the County's discretion.

As of December 31, 2009, unrestricted net assets in the self-insurance programs were \$2,276,521. This represents a decrease in unrestricted net assets of \$1,141,288 from the prior year. This decrease in net assets was the result of a 50 percent premium moratorium/reduction awarded by the Board of County Commissioners for the County's workers compensation retrospective rating program. At the end of 2008, the County had a substantial balance in the net assets in the Self Insurance Fund accounts for the claims and liabilities relating to the County's retrospectively rated self-insured worker's compensation program. Consequently, the Board of County Commissioners awarded all County funds a 50 percent reduction in workers compensation premiums for 2009, which had a direct effect on net assets in the Self Insurance Fund accounts for the claims and liabilities relating to the County's retrospectively rated self-insured worker's compensation program.

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. Fluctuations in growth and diversity have typically not occurred in Jefferson County, allowing department managers the ability to consistently predict revenues and expenditures.

Jefferson County, Ohio
Management's Discussion and Analysis
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Capital Assets and Debt Administration

Capital Assets - The County's capital assets for governmental and business-type activities as of December 31, 2009, were \$133,408,700 (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 2009 included the completion of a Geographic Information System (GIS) at a total cost of \$1,108,985, the construction a new garage facility for the County Engineer at a total cost of \$903,758, the replacement or significant upgrade of 4 bridges at a cost of \$1,124,546, and 47.41 miles of road resurfacing at a cost of \$1,166,085.

For business-type activities, capital asset additions during 2009 included the completion of the Rush Run Waterline extension project at a total cost of \$2,079,054, as well as ongoing work on various water and sanitary sewer projects expected to be completed in the near future.

Note 10 (Capital Assets) provides capital asset activity during 2009.

Long Term Debt - As of December 31, 2009, the County had total general obligation bonded debt outstanding of \$24,170,946. The majority of this debt (\$20,847,709) is expected to be repaid through governmental activities. The remaining portion (\$3,323,237) is expected to be repaid through a combination of business type activities and assessments. The County's long term general obligation bonded debt decreased by \$1,583,413 (6.15 percent) during 2009. Other outstanding long-term debt included O.W.D.A. loans of \$1,916,328, O.P.W.C. loans of \$790,530, O.E.P.A. loans of \$6,948,760, long term notes payable of \$3,196,508, and capital leases payable of \$260,813.

Moody's Investors Services, Inc. has assigned an underlying rating of "A3" to the outstanding general obligation debt of the County as of April 23, 2010, when they recalibrated the ratings on U.S. municipal bond issues to the global rating scale (see Note 25).

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

The County has issued one bond anticipation note payable, which is backed by the full faith and credit of the County. On October 26, 2009, a sanitary sewer general purpose bond anticipation note was issued in the amount of \$956,000. Included in that amount was \$922,000 to repay a 2008 bond anticipation note for the same purpose, as well as an additional \$34,000 for the project. All of the notes were issued with a fixed interest rate. Note 17 and Note 18 provide information regarding notes.

Jefferson County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
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Economic Factors

The unemployment rate for the County is currently 14.1 percent, which is an increase from 8.8 percent a year ago. This rate exceeds the state's current rate of 10.7 percent and the current national rate of 9.7 percent. The increase demonstrates the downturn in the local economy, fueled by the uncertainty surrounding the local steel industry.

The County's \$1.179 billion tax base has increased approximately 3.40 percent over the last five years. This increase is attributed to an increase in the County's real estate tax values. Real property values within the County have risen steadily over the past several years, and are now at an all time high.

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

The various economic factors were considered in the preparation of the County's 2010 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 Patrick J. Marshall, Jefferson County Auditor, 301 Market Street, P.O. Box 159, Steubenville, Ohio 43952.

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Jefferson County, Ohio
Statement of Net Assets
December 31, 2009

	Primary Government			Component Unit
	Governmental Activities	Business Type Activities	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$18,500,205	\$3,720,717	\$22,220,922	\$0
Cash and Cash Equivalents in Segregated Accounts	136,730	0	136,730	312,734
Accounts Receivable	1,509,790	672,350	2,182,140	29,714
Internal Balances	36,341	(36,341)	0	0
Accrued Interest Receivable	32,623	0	32,623	0
Permissive Sales Taxes Receivable	2,483,106	63,665	2,546,771	0
Intergovernmental Receivable	11,613,379	0	11,613,379	0
Cash and Cash Equivalents with Fiscal Agents	5,039,195	0	5,039,195	0
Investments in Segregated Accounts	55,000	0	55,000	0
Prepaid Items	150,479	13,659	164,138	725
Materials and Supplies Inventory	348,727	4,764	353,491	3,669
Property Taxes Receivable	10,614,074	0	10,614,074	0
Investments with Fiscal Agents	898,008	0	898,008	1,105,610
Special Assessments Receivable	0	256,037	256,037	0
Deferred Charges	93,147	76,619	169,766	0
Non-Depreciable Capital Assets	4,017,198	1,941,592	5,958,790	0
Depreciable Capital Assets, Net	90,256,528	37,193,382	127,449,910	163,411
<i>Total Assets</i>	<u>145,784,530</u>	<u>43,906,444</u>	<u>189,690,974</u>	<u>1,615,863</u>
Liabilities				
Accounts Payable	1,264,119	130,181	1,394,300	749
Contracts Payable	222,844	0	222,844	0
Accrued Wages and Benefits	319,757	11,567	331,324	14,711
Intergovernmental Payable	1,380,750	156,380	1,537,130	0
Matured Severance Payable	44,040	0	44,040	0
Accrued Interest Payable	160,458	44,143	204,601	0
Notes Payable	0	956,000	956,000	0
Deferred Revenue	9,202,755	0	9,202,755	0
Claims Payable - Health	865,175	0	865,175	0
Long-Term Liabilities:				
Due Within One Year	2,912,437	1,195,849	4,108,286	0
Due In More Than One Year	25,244,445	11,674,520	36,918,965	0
<i>Total Liabilities</i>	<u>41,616,780</u>	<u>14,168,640</u>	<u>55,785,420</u>	<u>15,460</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	70,513,506	25,572,129	96,085,635	163,411
Restricted for:				
Debt Service	3,617,034	205,172	3,822,206	0
Capital Outlay	2,164,582	0	2,164,582	0
Children's Home	898,008	0	898,008	0
Community Development	57,456	0	57,456	0
Motor Vehicle and Gasoline Tax	4,267,432	0	4,267,432	0
Mental Health	3,915,985	0	3,915,985	0
Developmental Disabilities	6,583,499	0	6,583,499	0
Tuberculosis/Crippled Child Levy	1,550,546	0	1,550,546	0
Children Services	2,114,479	0	2,114,479	0
Other Purposes	4,700,913	0	4,700,913	1,045
Unrestricted	3,784,310	3,960,503	7,744,813	1,435,947
<i>Total Net Assets</i>	<u>\$104,167,750</u>	<u>\$29,737,804</u>	<u>\$133,905,554</u>	<u>\$1,600,403</u>

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Activities
For the Year Ended December 31, 2009

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive	\$5,521,036	\$2,269,763	\$213,497	\$0
Judicial	4,126,611	1,630,250	0	0
Public Safety	10,576,605	1,738,684	3,086,579	21,600
Public Works	6,278,249	142,102	3,890,775	1,096,333
Health	17,739,785	504,248	14,571,792	30,671
Human Services	16,793,595	177,028	14,070,799	62,308
Conservation and Recreation	13,316	0	0	0
Economic Development and Assistance	1,157,602	377,396	162,917	0
Interest and Fiscal Charges	1,482,021	0	0	0
<i>Total Governmental Activities</i>	<u>63,688,820</u>	<u>6,839,471</u>	<u>35,996,359</u>	<u>1,210,912</u>
Business Type Activities				
Sewer	1,353,589	1,288,958	0	22,643
Water	5,006,379	4,810,527	0	60,066
<i>Total Business Type Activities</i>	<u>6,359,968</u>	<u>6,099,485</u>	<u>0</u>	<u>82,709</u>
<i>Total Primary Government</i>	<u>\$70,048,788</u>	<u>\$12,938,956</u>	<u>\$35,996,359</u>	<u>\$1,293,621</u>
Component Unit				
JeffCo. Workshop	<u>\$76,960</u>	<u>\$150,295</u>	<u>\$0</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for General Purposes

Property Taxes Levied for:

Mental Health
Developmental Disabilities
Jail Operating
Emergency 911
Children Services
Senior Citizens
Permanent Improvement
Debt Service

Permissive Sales Taxes Levied for General Purposes

Permissive Sales Taxes Levied for:

Road and Bridge Improvements
Public Safety
Debt Service
Sewer
Water

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenue

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

See accompanying notes to the basic financial statements

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

Governmental Activities	Business Type Activities	Total	Component Unit
(\$3,037,776)	\$0	(\$3,037,776)	\$0
(2,496,361)	0	(2,496,361)	0
(5,729,742)	0	(5,729,742)	0
(1,149,039)	0	(1,149,039)	0
(2,633,074)	0	(2,633,074)	0
(2,483,460)	0	(2,483,460)	0
(13,316)	0	(13,316)	0
(617,289)	0	(617,289)	0
(1,482,021)	0	(1,482,021)	0
(19,642,078)	0	(19,642,078)	0
0	(41,988)	(41,988)	0
0	(135,786)	(135,786)	0
0	(177,774)	(177,774)	0
(19,642,078)	(177,774)	(19,819,852)	0
0	0	0	73,335
1,885,361	0	1,885,361	0
269,781	0	269,781	0
2,349,114	0	2,349,114	0
1,022,521	0	1,022,521	0
1,150,741	0	1,150,741	0
658,547	0	658,547	0
932,367	0	932,367	0
1,261,859	0	1,261,859	0
1,123,803	0	1,123,803	0
4,703,858	0	4,703,858	0
2,887,955	0	2,887,955	0
1,365,123	0	1,365,123	0
1,216,980	0	1,216,980	0
0	65,195	65,195	0
0	195,585	195,585	0
2,636,843	0	2,636,843	0
383,414	0	383,414	61,727
529,539	20,879	550,418	25,538
24,377,806	281,659	24,659,465	87,265
4,735,728	103,885	4,839,613	160,600
99,432,022	29,633,919	129,065,941	1,439,803
<u>\$104,167,750</u>	<u>\$29,737,804</u>	<u>\$133,905,554</u>	<u>\$1,600,403</u>

Jefferson County, Ohio
Balance Sheet
Governmental Funds
December 31, 2009

	General	Public Assistance	Motor Vehicle Gasoline Tax	Mental Health	Developmental Disabilities
Assets					
Equity in Pooled Cash and Cash Equivalents	\$947,210	\$340,277	\$1,014,771	\$2,169,022	\$3,324,017
Cash and Cash Equivalents in Segregated Accounts	36,379	0	0	0	0
Investments in Segregated Accounts	55,000	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	343,542	0	0	0	0
Investments with Fiscal Agents	0	0	0	0	0
Materials and Supplies Inventory	57,351	20,935	221,275	349	9,161
Receivables:					
Property Taxes	2,071,016	0	0	317,091	2,700,925
Permissive Sales Taxes	1,127,695	0	731,927	0	0
Accounts	422,557	563,397	220,956	0	0
Intergovernmental	1,360,889	0	2,820,082	2,318,941	2,416,156
Interfund	1,358,052	20,146	3,500	0	1,309,432
Accrued Interest	32,623	0	0	0	0
Prepaid Items	42,505	27,164	16,897	2,466	20,154
<i>Total Assets</i>	<u>\$7,854,819</u>	<u>\$971,919</u>	<u>\$5,029,408</u>	<u>\$4,807,869</u>	<u>\$9,779,845</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$69,083	\$13,087	\$100,370	\$550,551	\$56,952
Contracts Payable	0	0	222,844	0	0
Accrued Wages and Benefits	53,081	54,568	33,742	4,731	75,209
Matured Severance Payable	33,276	0	0	0	0
Interfund Payable	181,385	147,643	140,977	10,705	196,629
Intergovernmental Payable	69,903	673,990	24,452	11,681	74,864
Deferred Revenue	3,937,961	199,873	2,438,312	1,303,710	4,095,798
<i>Total Liabilities</i>	<u>4,344,689</u>	<u>1,089,161</u>	<u>2,960,697</u>	<u>1,881,378</u>	<u>4,499,452</u>
Fund Balances (Deficit)					
Nonspendable:					
Materials and Supplies Inventory	57,351	20,935	221,275	349	9,161
Prepaid Items	42,505	27,164	16,897	2,466	20,154
Restricted for:					
Debt Service	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Children's Home	0	0	0	0	0
Community Development	0	0	0	0	0
Motor Vehicle and Gasoline Tax	0	0	1,830,539	0	0
Mental Health	0	0	0	2,923,676	0
Developmental Disabilities	0	0	0	0	5,251,078
Tuberculosis/Crippled Child Levy	0	0	0	0	0
Children Services	0	0	0	0	0
Corrections and Public Safety	0	0	0	0	0
Other Purposes	0	0	0	0	0
Claimants	343,542	0	0	0	0
Assigned	28,498	0	0	0	0
Unassigned	3,038,234	(165,341)	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>3,510,130</u>	<u>(117,242)</u>	<u>2,068,711</u>	<u>2,926,491</u>	<u>5,280,393</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$7,854,819</u>	<u>\$971,919</u>	<u>\$5,029,408</u>	<u>\$4,807,869</u>	<u>\$9,779,845</u>

See accompanying notes to the basic financial statements

Jail Operating Levy	Other Governmental Funds	Total Governmental Funds
\$36,430	\$10,267,480	\$18,099,207
0	100,351	136,730
0	0	55,000
0	57,456	400,998
0	898,008	898,008
1,777	37,879	348,727
1,179,393	4,345,649	10,614,074
0	623,484	2,483,106
0	3,974	1,210,884
557,411	2,139,900	11,613,379
0	1,561,570	4,252,700
0	0	32,623
0	41,293	150,479
<u>\$1,775,011</u>	<u>\$20,077,044</u>	<u>\$50,295,915</u>
\$46,705	\$427,371	\$1,264,119
0	0	222,844
38,100	60,326	319,757
0	10,764	44,040
2,587,389	247,632	3,512,360
29,810	54,787	939,487
1,518,796	6,348,343	19,842,793
<u>4,220,800</u>	<u>7,149,223</u>	<u>26,145,400</u>
1,777	37,879	348,727
0	41,293	150,479
0	3,512,671	3,512,671
0	2,164,582	2,164,582
0	898,008	898,008
0	57,456	57,456
0	0	1,830,539
0	0	2,923,676
0	0	5,251,078
0	1,523,524	1,523,524
0	1,409,134	1,409,134
0	2,607,178	2,607,178
0	676,096	676,096
0	0	343,542
0	0	28,498
(2,447,566)	0	425,327
<u>(2,445,789)</u>	<u>12,927,821</u>	<u>24,150,515</u>
<u>\$1,775,011</u>	<u>\$20,077,044</u>	<u>\$50,295,915</u>

Jefferson County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Assets of Governmental Activities
December 31, 2009

Total Governmental Fund Balances

Amounts reported for governmental activities in the statement of net assets are different because: \$24,150,515

Capital Assets used in governmental activities are not financial resources and therefore are not reported in the funds 94,273,726

Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:

Taxes	2,594,413
Intergovernmental	7,397,929
Fines and Forfeitures	643,513
Interest	4,183

Total 10,640,038

Internal service funds are used by management to charge the costs of health insurance and workers' compensation to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets 2,276,521

Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds. 93,147

Long-term liabilities and accrued interest are not due and payable in the current period and therefore are not reported in the funds:

General Obligation Bonds	20,125,000
Capital Appreciation Bonds	88,892
Capital Appreciation Bond Accretion	524,225
Bond Premium	109,592
Compensated Absences	2,618,555
Accrued Interest Payable	160,458
Long-Term Notes Payable	3,196,508
OPWC Loans Payable	182,154
Capital Leases	260,813

Total (27,266,197)

Net Assets of Governmental Activities **\$104,167,750**

See accompanying notes to the basic financial statements

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Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2009

	General	Public Assistance	Motor Vehicle Gasoline Tax	Mental Health	Developmental Disabilities
Revenues					
Property Taxes	\$1,880,013	\$0	\$0	\$268,336	\$2,338,998
Permissive Sales Taxes	4,285,879	0	2,568,952	0	0
Charges for Services	2,245,851	0	73,159	4,223	318,540
Licenses and Permits	353,878	0	0	0	0
Fines and Forfeitures	382,123	0	27,112	0	0
Intergovernmental	2,787,761	10,314,193	4,694,964	7,732,711	7,183,733
Investment Income	127,041	0	808	0	0
Rent	0	0	0	70,550	0
Other	16,739	382,548	83,219	10,649	7,492
<i>Total Revenues</i>	<u>12,079,285</u>	<u>10,696,741</u>	<u>7,448,214</u>	<u>8,086,469</u>	<u>9,848,763</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	5,027,513	0	0	0	0
Judicial	3,728,262	0	0	0	0
Public Safety	188,278	0	0	0	0
Public Works	0	0	6,650,817	0	0
Health	257,848	0	0	7,807,584	8,736,260
Human Services	902,194	10,080,686	0	0	0
Economic Development and Assistance	75,000	0	0	0	0
Other	331,779	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	34,078	14,222	0	0	0
Interest and Fiscal Charges	8,613	2,353	0	0	0
Interest on Capital Appreciation Bonds	0	0	0	0	0
<i>Total Expenditures</i>	<u>10,553,565</u>	<u>10,097,261</u>	<u>6,650,817</u>	<u>7,807,584</u>	<u>8,736,260</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,525,720</u>	<u>599,480</u>	<u>797,397</u>	<u>278,885</u>	<u>1,112,503</u>
Other Financing Sources (Uses):					
Transfers In	0	0	0	0	0
Inception of Capital Lease	0	0	0	0	0
Transfers Out	(2,775,832)	0	(710,783)	0	(150,000)
Total Other Financing Sources (Uses)	<u>(2,775,832)</u>	<u>0</u>	<u>(710,783)</u>	<u>0</u>	<u>(150,000)</u>
<i>Net Change in Fund Balances</i>	(1,250,112)	599,480	86,614	278,885	962,503
<i>Fund Balances (Deficit) Beginning of Year (Restated Note 3)</i>	<u>4,760,242</u>	<u>(716,722)</u>	<u>1,982,097</u>	<u>2,647,606</u>	<u>4,317,890</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$3,510,130</u>	<u>(\$117,242)</u>	<u>\$2,068,711</u>	<u>\$2,926,491</u>	<u>\$5,280,393</u>

See accompanying notes to the basic financial statements

Jail Operating Levy	Other Governmental Funds	Total Governmental Funds
\$1,018,185	\$5,286,614	\$10,792,146
0	2,345,736	9,200,567
920,955	1,877,656	5,440,384
0	123,376	477,254
0	21,655	430,890
635,741	6,973,326	40,322,429
0	77,560	205,409
0	358,637	429,187
0	28,892	529,539
<u>2,574,881</u>	<u>17,093,452</u>	<u>67,827,805</u>
0	892,703	5,920,216
0	198,115	3,926,377
3,939,434	5,382,945	9,510,657
0	0	6,650,817
0	383,665	17,185,357
0	5,313,918	16,296,798
0	983,982	1,058,982
0	0	331,779
0	466,063	466,063
0	1,655,186	1,703,486
0	1,277,607	1,288,573
0	620,165	620,165
<u>3,939,434</u>	<u>17,174,349</u>	<u>64,959,270</u>
<u>(1,364,553)</u>	<u>(80,897)</u>	<u>2,868,535</u>
1,554,372	2,292,505	3,846,877
0	69,166	69,166
0	(210,262)	(3,846,877)
<u>1,554,372</u>	<u>2,151,409</u>	<u>69,166</u>
189,819	2,070,512	2,937,701
<u>(2,635,608)</u>	<u>10,857,309</u>	<u>21,212,814</u>
<u>(\$2,445,789)</u>	<u>\$12,927,821</u>	<u>\$24,150,515</u>

Jefferson County, Ohio
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2009

Net Change in Fund Balances - Governmental Funds	\$2,937,701
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period	
Capital Asset Additions	5,117,696
Current Year Depreciation	<u>(4,439,898)</u>
Total	677,798
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.	(91,684)
Capital Contributions of assets that are not reported in the funds, but are additions to capital assets on the entity-wide statements	
	21,600
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund:	
Taxes	(138,052)
Permissive Sales Tax	973,349
Intergovernmental	(499,915)
Interest	3,280
Fines and Forfeitures	<u>61,756</u>
Total	400,418
Issuance costs are reported as an expenditure when paid in governmental funds, but are allocated as an expense over the life of the outstanding debt on the statement of activities.	
	(3,726)
Bond premiums are reported as other financing sources in governmental funds, but are allocated as a reduction of an expense over the life of the outstanding debt on the statement of activities.	
	4,384
Inception of Capital Leases are reported as other financing sources in governmental funds, but the inception increases long-term liabilities on the statement of net assets.	
	(69,166)
Repayments of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities:	
General Obligation Bonds	960,000
Capital Appreciation Bonds	104,835
Capital Appreciation Bonds Accretion	620,165
Long-Term Notes Payable	413,216
OPWC Loans Payable	86,197
Capital Leases	<u>139,238</u>
Total	2,323,651
Interest is reported as an expenditure when due in the governmental funds, but is accrued on outstanding debt on the statement of activities, and the accretion of interest of capital appreciation bonds is reported in the statement of activities:	
Accrued Interest	12,440
Accretion of Interest	<u>(206,546)</u>
Total	(194,106)
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.	
	(129,854)
Internal service funds used by management to charge the costs of health insurance and workers' compensation to individual funds is not reported in the statement of activities. Governmental fund expenditures and the related internal service funds' revenues are eliminated. The net expenses of the internal service funds are allocated among governmental activities.	
	<u>(1,141,288)</u>
Change in Net Assets of Governmental Activities	<u><u>\$4,735,728</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
General Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final Budget</u>	<u>Actual</u>	
<u>Revenues:</u>				
Property Taxes	\$1,832,883	\$1,871,742	\$1,871,742	\$0
Permissive Sales Taxes	4,350,000	4,272,951	4,272,951	0
Charges for Services	2,314,373	2,194,891	2,194,891	0
Licenses and Permits	303,000	351,604	351,604	0
Fines and Forfeitures	415,850	380,555	380,555	0
Intergovernmental	2,860,962	2,825,460	2,825,460	0
Interest	501,000	165,689	165,689	0
Other	77,871	16,739	16,739	0
Total Revenues	12,655,939	12,079,631	12,079,631	0
<u>Expenditures:</u>				
Current:				
General Government -				
Legislative and Executive	6,441,298	5,191,549	5,183,545	8,004
Judicial	4,311,502	3,880,838	3,880,838	0
Public Safety	244,651	194,266	194,266	0
Health	258,875	258,865	258,865	0
Human Services	920,897	887,913	887,913	0
Economic Development and Assistance	75,000	75,000	75,000	0
Other	434,052	331,779	331,779	0
Total Expenditures	12,686,275	10,820,210	10,812,206	8,004
Excess of Revenues Over (Under) Expenditures	(30,336)	1,259,421	1,267,425	8,004
<u>Other Financing Sources (Uses)</u>				
Advances In	500	500	500	0
Transfers Out	(2,845,832)	(2,775,832)	(2,775,832)	0
Total Other Financing Sources (Uses)	(2,845,332)	(2,775,332)	(2,775,332)	0
Net Change in Fund Balance	(2,875,668)	(1,515,911)	(1,507,907)	8,004
Fund Balance Beginning of Year	3,861,694	3,861,694	3,861,694	0
Prior Year Encumbrances Appropriated	16,808	16,808	16,808	0
Fund Balance End of Year	\$1,002,834	\$2,362,591	\$2,370,595	\$8,004

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, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<u>Revenues:</u>				
Intergovernmental	\$12,776,868	\$9,874,780	\$9,874,780	\$0
Other	500,152	382,548	382,548	0
Total Revenues	13,277,020	10,257,328	10,257,328	0
<u>Expenditures:</u>				
Current:				
Human Services	13,277,020	10,431,665	10,431,665	0
Net Change in Fund Balance	0	(174,337)	(174,337)	0
Fund Balance Beginning of Year	514,452	514,452	514,452	0
Fund Balance End of Year	<u>\$514,452</u>	<u>\$340,115</u>	<u>\$340,115</u>	<u>\$0</u>

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gasoline Tax Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
<u>Revenues:</u>				
Permissive Sales Taxes	\$2,472,000	\$2,578,143	\$2,578,143	\$0
Charges for Services	12,000	71,069	71,069	0
Fines and Forfeitures	30,000	27,112	27,112	0
Intergovernmental	4,221,309	4,414,355	4,414,355	0
Interest	10,500	808	808	0
Other	104,600	83,219	83,219	0
Total Revenues	6,850,409	7,174,706	7,174,706	0
<u>Expenditures:</u>				
Current:				
Public Works	6,870,152	7,576,243	7,551,299	24,944
Excess of Revenues Under Expenditures	(19,743)	(401,537)	(376,593)	24,944
<u>Other Financing Uses:</u>				
Transfers Out	(710,783)	(710,783)	(710,783)	0
Net Change in Fund Balance	(730,526)	(1,112,320)	(1,087,376)	24,944
Fund Balance Beginning of Year	879,907	879,907	879,907	0
Prior Year Encumbrances Appropriated	730,527	730,527	730,527	0
Fund Balance End of Year	<u>\$879,908</u>	<u>\$498,114</u>	<u>\$523,058</u>	<u>\$24,944</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
Mental Health Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>		
<u>Revenues:</u>				
Property Taxes	\$278,746	\$267,545	\$267,545	\$0
Charges for Services	4,223	4,223	4,223	0
Intergovernmental	8,280,766	7,686,008	7,686,008	0
Rent	95,550	70,550	70,550	0
Other	100,669	10,649	10,649	0
Total Revenues	8,759,954	8,038,975	8,038,975	0
<u>Expenditures:</u>				
Current:				
Health	8,762,954	8,001,110	8,001,110	0
Net Change in Fund Balance	(3,000)	37,865	37,865	0
Fund Balance Beginning of Year	2,124,699	2,124,699	2,124,699	0
Fund Balance End of Year	<u>\$2,121,699</u>	<u>\$2,162,564</u>	<u>\$2,162,564</u>	<u>\$0</u>

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<u>Revenues:</u>				
Property Taxes	\$2,508,547	\$2,329,005	\$2,329,005	\$0
Charges for Services	263,436	318,540	318,540	0
Intergovernmental	6,744,442	6,894,226	6,894,226	0
Other	(28,592)	7,492	7,492	0
Total Revenues	9,487,833	9,549,263	9,549,263	0
<u>Expenditures:</u>				
Current:				
Health	9,790,255	8,952,107	8,952,107	0
Excess of Revenues Over (Under) Expenditures	(302,422)	597,156	597,156	0
<u>Other Financing Uses:</u>				
Transfers Out	(67,908)	(150,000)	(150,000)	0
Net Change in Fund Balance	(370,330)	447,156	447,156	0
Fund Balance Beginning of Year	4,104,696	4,104,696	4,104,696	0
Fund Balance End of Year	<u>\$3,734,366</u>	<u>\$4,551,852</u>	<u>\$4,551,852</u>	<u>\$0</u>

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Operating Levy Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<u>Revenues:</u>				
Property Taxes	\$1,019,619	\$1,013,723	\$1,013,723	\$0
Charges for Services	1,120,000	937,622	937,622	0
Intergovernmental	612,495	618,548	618,548	0
Total Revenues	2,752,114	2,569,893	2,569,893	0
<u>Expenditures:</u>				
Current:				
Public Safety	4,038,604	4,058,681	4,058,681	0
Excess of Revenues Under Expenditures	(1,286,490)	(1,488,788)	(1,488,788)	0
<u>Other Financing Sources (Uses):</u>				
Advances Out	0	(500)	(500)	0
Transfers In	1,791,912	1,554,372	1,554,372	0
Total Other Financing Sources (Uses)	1,791,912	1,553,872	1,553,872	0
Net Change in Fund Balance	505,422	65,084	65,084	0
Fund Balance (Deficit) Beginning of Year	(2,505,141)	(2,505,141)	(2,505,141)	0
Fund Balance (Deficit) End of Year	(\$1,999,719)	(\$2,440,057)	(\$2,440,057)	\$0

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2009

	Business Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Sewer	Water	Total	
Assets				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$355,205	\$3,365,512	\$3,720,717	\$0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	5,039,195
Materials and Supplies Inventory	1,139	3,625	4,764	0
Receivables:				
Permissive Sales Taxes	15,916	47,749	63,665	0
Accounts	253,751	418,599	672,350	298,906
Interfund	0	0	0	6,677,043
Prepaid Items	0	13,659	13,659	0
Total Current Assets	626,011	3,849,144	4,475,155	12,015,144
Noncurrent Assets:				
Restricted Assets:				
Special Assessments Receivable	256,037	0	256,037	0
Deferred Charges	38,353	38,266	76,619	0
Non Depreciable Capital Assets	1,571,054	370,538	1,941,592	0
Depreciable Capital Assets, Net	11,903,316	25,290,066	37,193,382	0
Total Noncurrent Assets	13,768,760	25,698,870	39,467,630	0
Total Assets	14,394,771	29,548,014	43,942,785	12,015,144
Liabilities				
Current Liabilities:				
Accounts Payable	45,424	84,757	130,181	0
Accrued Wages and Benefits Payable	2,327	9,240	11,567	0
Interfund Payable	5,433	30,908	36,341	7,381,042
Intergovernmental Payable	10,823	145,557	156,380	441,263
Claims Payable - Health Benefits	0	0	0	865,175
Accrued Interest Payable	11,927	32,216	44,143	0
Notes Payable	956,000	0	956,000	0
Current Portion of Compensated Absences Payable	1,872	7,680	9,552	0
Current Portion of Claims Payable - Workers' Compensation	0	0	0	434,859
Current Portion of General Obligation Bonds Payable	45,000	50,000	95,000	0
Current Portion of OPWC Loans Payable	11,766	61,379	73,145	0
Current Portion of OWDA Loans Payable	390,301	275,939	666,240	0
Current Portion of Ohio EPA Loan Payable	0	351,912	351,912	0
Total Current Liabilities	1,480,873	1,049,588	2,530,461	9,122,339
Long-Term Liabilities (Net of Current Portion):				
Compensated Absences Payable	15,483	48,633	64,116	0
Claims Payable - Workers Compensation	0	0	0	616,284
General Obligation Bonds Payable	1,615,865	1,612,372	3,228,237	0
OPWC Loans Payable	211,780	323,451	535,231	0
OWDA Loans Payable	104,748	1,145,340	1,250,088	0
Ohio EPA Loan Payable	0	6,596,848	6,596,848	0
Total Long-Term Liabilities	1,947,876	9,726,644	11,674,520	616,284
Total Liabilities	3,428,749	10,776,232	14,204,981	9,738,623
Net Assets				
Invested in Capital Assets, Net of Related Debt	10,228,128	15,344,001	25,572,129	0
Restricted for:				
Debt Service	205,172	0	205,172	0
Unrestricted	532,722	3,427,781	3,960,503	2,276,521
Total Net Assets	\$10,966,022	\$18,771,782	\$29,737,804	\$2,276,521

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2009

	<u>Business Type Activities - Enterprise Funds</u>			Governmental Activities- Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	
Operating Revenues				
Charges for Services	\$1,288,958	\$4,810,527	\$6,099,485	\$0
Charges for Services - Health	0	0	0	7,110,831
Charges for Services - Workers' Compensation	0	0	0	499,616
Other	0	2,479	2,479	442,747
<i>Total Operating Revenues</i>	<u>1,288,958</u>	<u>4,813,006</u>	<u>6,101,964</u>	<u>8,053,194</u>
Operating Expenses				
Personal Services	212,659	877,576	1,090,235	0
Contractual Services	354,850	2,113,214	2,468,064	0
Contractual Services - Health	0	0	0	1,528,692
Contractual Services - Workers Compensation	0	0	0	441,242
Materials and Supplies	12,602	212,879	225,481	0
Claims - Health Benefits	0	0	0	6,964,866
Claims - Workers Compensation	0	0	0	435,066
Depreciation	631,755	1,272,365	1,904,120	0
Other	0	113,541	113,541	0
<i>Total Operating Expenses</i>	<u>1,211,866</u>	<u>4,589,575</u>	<u>5,801,441</u>	<u>9,369,866</u>
<i>Operating Income (Loss)</i>	<u>77,092</u>	<u>223,431</u>	<u>300,523</u>	<u>(1,316,672)</u>
Non-Operating Revenues (Expenses)				
Permissive Sales Taxes	65,195	195,585	260,780	0
Interest	0	0	0	174,725
Interest and Fiscal Charges	(141,723)	(416,804)	(558,527)	0
Other Non-Operating Revenues	0	18,400	18,400	659
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(76,528)</u>	<u>(202,819)</u>	<u>(279,347)</u>	<u>175,384</u>
<i>Income (Loss) Before Contributions</i>	564	20,612	21,176	(1,141,288)
Capital Contributions	22,643	60,066	82,709	0
<i>Change in Net Assets</i>	23,207	80,678	103,885	(1,141,288)
<i>Net Assets Beginning of Year</i>	<u>10,942,815</u>	<u>18,691,104</u>	<u>29,633,919</u>	<u>3,417,809</u>
<i>Net Assets End of Year</i>	<u>\$10,966,022</u>	<u>\$18,771,782</u>	<u>\$29,737,804</u>	<u>\$2,276,521</u>

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2009

	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	\$1,255,730	\$4,879,812	\$6,135,542	\$0
Cash Received from Interfund Services - Health Benefits	0	0	0	7,110,831
Cash Received from Interfund Services - Workers' Compensation	0	0	0	499,616
Cash Payments for Employee Services and Benefits	(214,668)	(915,185)	(1,129,853)	0
Cash Payments for Goods and Services	(334,983)	(2,266,620)	(2,601,603)	(2,003,035)
Cash Payments for Claims - Health Benefits	0	0	0	(8,216,076)
Cash Payments for Claims - Workers' Compensation	0	0	0	(407,837)
Other Operating Revenues	0	2,479	2,479	2,105,332
Other Operating Expenses	0	(113,541)	(113,541)	0
Other Non-Operating Revenues	0	18,400	18,400	659
<i>Net Cash Provided by (Used for) Operating Activities</i>	706,079	1,605,345	2,311,424	(910,510)
Cash Flows from Noncapital Financing Activities				
Interfund Loan	0	0	0	621,873
Permissive Sales Taxes	64,396	193,188	257,584	0
<i>Net Cash Provided by Noncapital Financing Activities</i>	64,396	193,188	257,584	621,873
Cash Flows from Capital and Related Financing Activities				
Payments for Capital Acquisitions	(279,075)	(796,084)	(1,075,159)	0
Bond Anticipation Notes Issued	956,000	0	956,000	0
OEPA Loans Issued	0	253,718	253,718	0
Tap-In Fees	475	60,066	60,541	0
Special Assessments	36,179	0	36,179	0
Capital Grants	0	100,000	100,000	0
Principal Paid on Debt:				
General Obligation Bonds	(45,000)	(50,000)	(95,000)	0
OWDA Loans	(372,383)	(255,760)	(628,143)	0
OPWC Loans	(11,766)	(65,379)	(77,145)	0
Ohio EPA Loans	0	(341,376)	(341,376)	0
Notes	(922,000)	0	(922,000)	0
Interest and Fiscal Charges Paid on Debt	(145,788)	(420,399)	(566,187)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	(783,358)	(1,515,214)	(2,298,572)	0
Cash Flows from Investing Activities				
Interest	0	0	0	174,725
<i>Net Cash Provided by Investing Activities</i>	0	0	0	174,725
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(12,883)	283,319	270,436	(113,912)
<i>Cash and Cash Equivalents Beginning of Year</i>	368,088	3,082,193	3,450,281	5,153,107
<i>Cash and Cash Equivalents End of Year</i>	\$355,205	\$3,365,512	\$3,720,717	\$5,039,195

(Continued)

Jefferson County, Ohio
Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2009

	Business Type Activities - Enterprise Funds			Governmental Activities- Internal Service Fund
	Sewer	Water	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	\$77,092	\$223,431	\$300,523	(\$1,316,672)
Adjustments:				
Depreciation	631,755	1,272,365	1,904,120	0
Non-Operating Revenues	0	18,400	18,400	659
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(33,228)	69,285	36,057	74,449
Decrease in Prepaid Items	0	7,346	7,346	0
Increase in Accounts Payable	40,875	46,938	87,813	0
Decrease in Accrued Wages and Benefits Payable	(5,148)	(21,480)	(26,628)	0
Increase (Decrease) in Compensated Absences Payable	3,687	(1,496)	2,191	0
Increase (Decrease) in Interfund Payable	299	(8,702)	(8,403)	0
Increase in Claims Payable - Health Benefits	0	0	0	336,926
Increase in Claims Payable - Workers' Compensation	0	0	0	27,229
Decrease in Intergovernmental Payable	(9,253)	(742)	(9,995)	(33,101)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$706,079</u>	<u>\$1,605,345</u>	<u>\$2,311,424</u>	<u>(\$910,510)</u>

Noncash Activities:

During 2009, the County received capital contributions in the amount of \$22,168 for the Friendship Park sewer system contributed by Governmental Activities.

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2009

Assets	
Equity in Pooled Cash and Cash Equivalents	\$3,506,455
Cash and Cash Equivalents in Segregated Accounts	302,263
Receivables:	
Property Taxes	40,769,243
Accounts	1,691,509
Special Assessments	272,247
Intergovernmental	4,396,643
	<hr/>
<i>Total Assets</i>	<u><u>\$50,938,360</u></u>
Liabilities	
Intergovernmental Payable	\$46,687,727
Undistributed Monies	4,250,633
	<hr/>
<i>Total Liabilities</i>	<u><u>\$50,938,360</u></u>

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION

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

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

Reporting Entity:

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

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

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

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

JeffCo. Workshop (JeffCo) is a legally separate, not-for-profit corporation, served by a self-appointing board of trustees. The workshop, under a contractual agreement with the Jefferson County Board of Developmental Disabilities provides sheltered employment for developmentally disabled adults in Jefferson County. The Jefferson County Department of Developmental Disabilities provides the workshop with staff salaries, transportation, and equipment (except that used directly in the production of goods or rendering services), staff to administer and supervise training programs, and other funds as necessary for the operation of the workshop. Based on the significant services and resources provided by the County to JeffCo and JeffCo's sole purpose of providing assistance to the retarded and handicapped adults of Jefferson County, it was determined that to exclude the workshop from the County's report would make the report incomplete. JeffCo Workshop operates on a fiscal year ending December 31. Separately issued financial statements can be obtained from JeffCo Workshop, Steubenville, Ohio.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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

Jefferson County Agricultural Society
Jefferson County Educational Service Center
Jefferson County Community Action Council
Jefferson County Historical Society
Jefferson County Law Library Association, see Subsequent Event Note 25
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
Jefferson County Community Improvement Corporation
Progress Alliance

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

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

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

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

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

Jefferson County Regional Planning Commission

The County participates in the Jefferson County Regional Planning Commission which is a statutorily created political subdivision of the State. The commission is jointly governed among Jefferson County and municipalities and townships within the County. Each member's control over the operation of the commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environment, social, economic and governmental functions and services of the County as well as applies for certain grants on behalf of the member governments. The continued existence of the Commission is dependent upon the County's continued participation; however, the County does not have an equity interest in the Commission. Since Jefferson County serves as the fiscal agent for the Board, the financial activity of the District is presented as an agency fund. Additional information on the joint venture is presented in Note 20.

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

The County is involved with the following organizations which are defined as jointly governed organizations. Additional financial information concerning the jointly governed organizations is presented in Note 21.

Jefferson County Cluster
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

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

Jefferson Metropolitan Housing Authority
Jefferson Community College
Friendship Park District

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

County Risk Sharing Authority (CORSA)
Ohio Mid-Eastern Regional Educational Service Agency Self Insurance Plan (OME-RESA)

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 County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds provided they do not conflict with or contradict GASB pronouncements, and has elected not to apply Financial Accounting Standards Board (FASB) statements and interpretations issued after November 30, 1989, to its business-type activities and enterprise funds. The most significant of the County's accounting policies are described below.

A. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net assets 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 assets 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 assets 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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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 liabilities is reported as fund balance. The following are the County's major governmental funds:

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

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

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

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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

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

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

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

C. Measurement Focus

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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

D. Basis of Accounting

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the year for which the taxes are levied. (See Note 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 8), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Property taxes for which there is an enforceable legal claim as of December 31, 2009, but which were levied to finance year 2010 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

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

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

E. Budgetary Process

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

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. These appropriations were made before the end of the prior year and before the actual year end fund balances were known. This resulted in differences being reported for beginning of year fund balances for the original and final budgeted amounts. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2009 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.

F. Cash, Cash Equivalents, and Investments

Cash balances of the County's funds, except cash held by a trustee or fiscal agent or held in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. During 2009, investments were limited to repurchase agreements, money market mutual funds, Star Ohio, and certificates of deposit. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost. Under existing Ohio statutes, all investment earnings accrue to the general fund unless statutorily

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

required to be credited to a specific fund. Interest revenue credited to the general fund during 2009 amounted to \$127,041 which includes \$11,235 assigned from other funds.

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

The County has invested funds in the State Treasurer's Asset Reserve of Ohio (STAR Ohio) during 2009. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2009.

The Jail Operating Levy Special Revenue Fund and the Self Insurance - Health Internal Service Fund made disbursements in excess of their equity interest in the cash management pool. The amounts of these excesses are reported as an interfund payable to the general and developmental disabilities major funds, other non major governmental funds and the Self Insurance - Workers' Compensation Internal Service Fund.

G. Restricted Assets

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

H. Receivables and Payables

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

I. Inventory

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

J. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2009, 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.

Jefferson County, Ohio
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For the Year Ended December 31, 2009

K. Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net assets 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 assets and in the funds.

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

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

L. Interfund Balances

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

M. Compensated Absences

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

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

Jefferson County, Ohio
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termination policy. The County records a liability for sick leave for employees with ten or more years of service at varying rates depending on County policy.

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

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

N. Accrued Liabilities and Long-term Obligations

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

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

O. Unamortized Issuance Costs/Bond Discount and Premium

Bond issuance costs and bond premium and discounts are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recorded as deferred charges and amortized over the term of the related debt.

Bond discounts on the capital appreciation bonds are deferred and accreted over the term of the bonds.

On the governmental fund financial statements, governmental fund types recognize issuance costs, bond premiums, and bond discounts in the period in which the bonds are issued. The face amount of the debt issue is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs are reported as debt service expenditures.

P. Fund Balance

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

Nonspendable: The nonspendable fund balance category includes amounts that cannot be spent because they are not 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.

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

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

Committed: The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the Commission removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by County Commissioners, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints are not considered to be legally enforceable. 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. 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.

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 resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

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.

Q. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, 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 assets are reported as restricted when there are limitations imposed on their use either through the

Jefferson County, Ohio
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enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The restrictions for other purposes are primarily for net assets of the Miscellaneous Local, Court/Corrections and Public Safety, Emergency 911, Community Development Block Grant, and Senior Citizens Levy special revenue funds. Of the restricted net assets, 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 assets are available.

R. Operating Revenues and Expenses

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

S. Capital Contributions

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

T. Internal Activity

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

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

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

U. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. During 2009, the County reported no extraordinary or special items.

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V. *Estimates*

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

NOTE 3 – RESTATEMENT OF FUND BALANCE/NET ASSETS AND CHANGES IN ACCOUNTING PRINCIPLES

Changes in Accounting Principles - For 2009, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 51, “Accounting and Financial Reporting for Intangible Assets”, Statement No. 52, “Land and Other Real Estate Held as Investments by Endowments”, Statement No. 53, “ Accounting and Financial Reporting for Derivative Instruments”, Statement No. 54, “Fund Balance Reporting and Governmental Fund Type Definitions”, Statement No. 55, “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments,” Statement No. 56, “Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards”, Statement No. 57, “OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans”, and Statement No. 58, “Accounting and Financial Reporting for Chapter 9 Bankruptcies”.

GASB Statement No. 51 establishes accounting and financial reporting requirements for intangible assets to reduce inconsistencies thereby enhancing the comparability of accounting and financial reporting of such assets among state and local governments. The implementation of this statement did not result in any material change to the County’s financial statements.

GASB Statement No. 52 establishes consistent standards for the reporting of land and other real estate held as investments by essentially similar entities. It requires endowments to report their land and other real estate investments at fair value. Governments are also required to report the changes in fair value as investment income and to disclose the methods and significant assumptions employed to determine fair value. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 53 addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. It requires governments to measure derivative instruments, with the exception of synthetic guaranteed investment contracts that are fully benefit-responsive, at fair value in their economic resources measurement focus financial statements. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 54 addresses the classification of governmental fund balance and clarifies the governmental fund type definitions. The implementation of this Statement resulted in two funds that were previously reported as special revenue funds being combined with the General Fund. The restatement due to this fund reclassification is detailed below. The implementation of this Statement also resulted in the fund balance of governmental funds being assigned to the appropriate accounts as defined by the Statement which did not result in the restatement of total fund balance.

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB authoritative literature. The GAAP hierarchy consists of the sources of accounting principles used in the preparation of financial statements of state and local governmental entities that are presented in conformity with GAAP, and the framework for selecting those principles. The implementation of this statement did not result in any change in the financial statements.

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GASB Statement No. 56 incorporates accounting and financial reporting guidance previously only contained in the American Institute of Certified Public Accountants' and auditing literature into the GASB's accounting and financial reporting literature for state and local governments. The statement's guidance addresses related party transactions, going concern considerations, and subsequent events from the AICPA literature. The implementation of this statement did not result in any change in the County's financial statements.

GASB Statement No. 57 addresses issues related to the use of the alternative measurement method and the frequency and timing of measurements by employers that participate in agent multiple-employer other postemployment benefit (OPEB) plans (that is, agent employers). The requirements in this Statement will allow more agent employers to use the alternative measurement method to produce actuarially based information for purposes of financial reporting and clarify that OPEB measures reported by agent multiple-employer OPEB plans and their participating employers should be determined at the same minimum frequency and as of a common date to improve the consistency of reporting with regard to funded status and funding progress information. The implementation of this statement did not result in any change in the County's financial statements.

GASB Statement No. 58 provides accounting and financial reporting guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. The requirements in this Statement will provide more consistent recognition, measurement, display, and disclosure guidance for governments that file for Chapter 9 bankruptcy. The implementation of this statement did not result in any change in the County's financial statements.

Restatement of Fund Balances – Due to the implementation of GASB Statement 54, fund reclassification occurred for two funds that had previously been reported as special revenue funds, and are now being combined with the general fund in accordance with the new standards. The affect of the change is as follows:

	General Fund	Nonmajor Funds
Fund Balance, December 31, 2008	\$4,021,849	\$11,595,702
Restatement, Fund Reclassification	738,393	(738,393)
Restated, Fund Balance, December 31, 2008	\$4,760,242	\$10,857,309

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).

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

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

	Net Change in Fund Balances General and Major Special Revenue Funds					
	General	Public Assistance	MVGT	Mental Health	Developmental Disabilities	Jail Operating Levy
GAAP Basis	(\$1,250,112)	\$599,480	\$86,614	\$278,885	\$962,503	\$189,819
Net Adjustment for Revenue Accruals	264,915	(439,413)	(173,282)	(41,036)	(217,903)	31,442
Unrecorded Cash	(91,379)	0	0	0	0	0
Agency Fund Cash Allocation	(173,190)	0	(100,226)	(6,458)	(81,597)	(36,430)
Advances In	500	0	0	0	0	0
Net Adjustment for Expenditure Accruals	(230,143)	(334,242)	(508,995)	(193,526)	(215,847)	(119,247)
Advances Out	0	0	0	0	0	(500)
Encumbrances	(28,498)	(162)	(391,487)	0	0	0
Budget Basis	<u>(\$1,507,907)</u>	<u>(\$174,337)</u>	<u>(\$1,087,376)</u>	<u>\$37,865</u>	<u>\$447,156</u>	<u>\$65,084</u>

NOTE 5 - ACCOUNTABILITY AND COMPLIANCE

A. Fund Deficits

The following funds had a deficit fund balance or deficit net assets as of December 31, 2009:

	Deficit Fund Balance	Deficit Net Assets
<u>Special Revenue Funds:</u>		
Public Assistance	(\$117,242)	
Jail Operating Levy	(2,445,789)	
<u>Internal Service Fund:</u>		
Self Insurance - Health		(\$2,908,116)

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

The deficit in the Public Assistance fund was created by the application of generally accepted accounting principles. This fund generally receives transfers from the General Fund when cash is needed rather than when accruals occur.

B. Legal Compliance:

The Jail Operating Levy and the Self Insurance – Health internal service fund had appropriations in excess of estimated revenue contrary to Section 5705.39, Revised Code, in the amounts of \$2,440,057 and \$3,301,108, respectively. The County will monitor estimated revenue levels in the future to ensure that appropriations are not in excess of the amount available.

The Jail Operating Levy and the Self Insurance - Health internal service fund had deficit cash balance contrary to Section 5705.10, Revised Code, in the amounts of \$2,440,057 and \$3,301,108, respectively, which provides that money paid into any fund shall be used for the purpose for which the funds were established.

The County made expenditures that were not certified or recorded in accordance with Section 5705.41(D), Revised Code, which provides that no subdivision shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances.

NOTE 6 - DEPOSITS AND INVESTMENTS

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

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

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

1. United States Treasury Bills, Notes, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the

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- United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
 3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
 4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
 5. Time certificates of deposits or savings or deposit accounts, including, but not limited to, passbook accounts;
 6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
 7. The State Treasurer's investment pool (STAR Ohio);
 8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
 9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
 - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within 180 days after purchase.
 10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase.
 11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of

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obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper.

12. One percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

At December 31, 2009, the County's Self Insurance – Health internal service fund had a \$5,039,195 balance with OME-RESA, a risk sharing, claims servicing, and insurance purchasing pool (See Note 23). The money is held by the public entity risk pool 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 OME-RESA Self-Insurance 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 Ohio Mid-Eastern Regional Educational Service Agency, Self-Insurance Plan, Attention: Treasurer, Steubenville, Ohio 43952.

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$18,194,109 of the County's bank balance of \$24,425,371 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Investments

As of December 31, 2009, the County had the following investments:

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	Fair Value	Maturity	Percent of Total Investments	Rating	Rating Agency
Money Market					
Mutual Funds	\$898,008	**	26.43%	AAAm	S&P
STAR Ohio	2,500,213	61.2 Days	73.57%	AAAm	S&P
Totals	\$3,398,221		100.00%		

** Maturity not available to the County at December 31, 2009.

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

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

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

NOTE 7 - PROPERTY TAXES

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 2009 for real and public utility property taxes represents collections of 2008 taxes. Property tax payments received during 2008 for tangible personal property (other than public utility property) is for 2009 taxes.

2009 real property taxes are levied after October 1, 2009, on the assessed value as of January 1, 2009, the lien date. Assessed values are established by the State Law at 35 percent of appraised market value. 2009 real property taxes are collected in and intended to finance 2010.

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. 2009 public utility property taxes became a lien December 31, 2008, are levied after October 1, 2009, and are collected in 2010 with real property taxes.

Public utility real and personal property taxes are collected and settled by the county with real estate taxes and are recorded as general property taxes. Beginning in 2001, the Ohio General Assembly reduced the assessment rate for certain tangible personal property of electric and gas utilities from 88 percent to 25 percent. Starting in tax year 2005, the assessment rate for personal property owned by telephone utilities prior to 1995 was being phased down from 88 percent to 25 percent (in tax year 2007) over a three-year period. 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 will be levied or collected after calendar year 2010 on local and inter-exchange telephone companies.

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The full tax rate for all County operations for the year ended December 31, 2009, was 13.25 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2009 property tax receipts were based are as follows:

Real Property	\$920,298,900
Public Utility Personal Property	255,865,260
Tangible Personal Property	<u>2,416,610</u>
Total Assessed Property Value	<u><u>\$1,178,580,770</u></u>

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

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

The County treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2009 and for which there is an enforceable legal claim. In the general fund, mental health fund, developmental disabilities fund, jail operating levy fund, emergency 911 fund, children services fund, senior citizens levy fund, and debt service fund, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2009 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

NOTE 8 - PERMISSIVE SALES AND USE TAX

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

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

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

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

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For the Year Ended December 31, 2009

NOTE 9 - RECEIVABLES

Receivables at December 31, 2009, consisted of taxes, interest, special assessments, accounts (billings for user charged services, including unbilled utility services), and intergovernmental receivables arising from grants, entitlements, shared revenues and loan repayment reimbursements. Management believes all receivables are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. 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 \$215,531. The County has \$3,115 in delinquent special assessments at December 31, 2009. During 2007, the County entered into a cooperative agreement with the Jefferson/Belmont Solid Waste Authority for repayment of an OPWC loan. According to the terms of the agreement, the Authority will make four annual payments to the County in the amount of \$79,600 that will be utilized for the repayment of the OPWC loan. Therefore, \$79,600 of the total receivable will not be collected in the subsequent year.

A summary of the principal items of intergovernmental receivables follows:

Governmental Activities

Jail Operating Levy - Detention	\$228,558
Indigent Fee Reimbursement	86,645
Homestead/Rollback, SB 3 and HB 66 Reimbursement	2,329,656
Local Government Funding	835,830
Motor Vehicle License and Gas Tax	1,952,964
Ohio Public Works Commission Grants	345,099
Jefferson-Belmont Joint Solid Waste Authority Reimbursment	159,200
Emergency 911 Reimbursement	12,796
Child Support Enforcement Agency Grants	132,974
MVGT Fund Grants	362,819
Mental Health Fund Grants	2,221,719
Court/Corrections Fund Grants	300,060
Permissive Sheriff Fund Grants	28,322
Children Services Fund Grants	556,719
Developmental Disabilities Fund Grants	1,693,421
Jail Operating Levy Fund Grants	17,193
CDBG Fund Grants	<u>349,404</u>
 Total	 <u><u>\$11,613,379</u></u>

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2009, was as follows:

	Balance 12/31/2008	Additions	Reductions	Balance 12/31/2009
<u>Governmental Activities:</u>				
Non Depreciable Capital Assets:				
Land	\$3,623,235	\$0	\$0	\$3,623,235
Construction in Progress	706,791	393,963	(706,791)	393,963
Total Non Depreciable Capital Assets	4,330,026	393,963	(706,791)	4,017,198
Depreciable Capital Assets:				
Land Improvements	165,728	0	0	165,728
Buildings and Improvements	46,547,060	1,069,615	0	47,616,675
Machinery and Equipment	13,746,738	1,581,298	0	15,328,036
Infrastructure	76,529,390	2,584,824	(783,057)	78,331,157
Vehicles	2,802,126	216,387	(320,162)	2,698,351
Total Depreciable Capital Assets	139,791,042	5,452,124	(1,103,219)	144,139,947
Accumulated Depreciation:				
Land Improvements	(21,819)	(8,286)	0	(30,105)
Buildings and Improvements	(15,660,298)	(1,266,607)	0	(16,926,905)
Machinery and Equipment	(9,480,112)	(959,721)	0	(10,439,833)
Infrastructure	(23,445,419)	(2,041,592)	715,277	(24,771,734)
Vehicles	(1,847,408)	(163,692)	296,258	(1,714,842)
Total Accumulated Depreciation	(50,455,056)	(4,439,898)	1,011,535	(53,883,419)
Total Depreciable Capital Assets, Net	89,335,986	1,012,226	(91,684)	90,256,528
Governmental Capital Assets, Net	\$93,666,012	\$1,406,189	(\$798,475)	\$94,273,726

Depreciation expense was charged to governmental activities as follows:

<u>Governmental Activities:</u>	
General Government:	
Legislative and Executive	\$336,348
Judicial	189,227
Public Safety	985,560
Public Works	2,184,456
Health	320,546
Human Services	201,169
Economic Development and Assistance	209,276
Conservation and Recreation	13,316
Total Depreciation Expense	\$4,439,898

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

	Balance 12/31/2008	Additions	Reductions	Balance 12/31/2009
<u>Business Type Activities:</u>				
Non Depreciable Capital Assets:				
Land	\$279,700	\$0	\$0	\$279,700
Construction in Progress	3,229,524	293,164	(1,860,796)	1,661,892
Total Non Depreciable Capital Assets	3,509,224	293,164	(1,860,796)	1,941,592
Depreciable Capital Assets:				
Buildings and Improvements	787,528	0	0	787,528
Machinery and Equipment	1,182,544	0	0	1,182,544
Infrastructure	68,414,188	2,265,087	0	70,679,275
Vehicles	211,603	49,296	0	260,899
Total Depreciable Capital Assets	70,595,863	2,314,383	0	72,910,246
Accumulated Depreciation:				
Buildings and Improvements	(431,216)	(20,515)	0	(451,731)
Machinery and Equipment	(921,768)	(62,389)	0	(984,157)
Infrastructure	(32,344,931)	(1,788,132)	0	(34,133,063)
Vehicles	(114,829)	(33,084)	0	(147,913)
Total Accumulated Depreciation	(33,812,744)	(1,904,120)	0	(35,716,864)
Total Depreciable Capital Assets, Net	36,783,119	410,263	0	37,193,382
Business Type Capital Assets, Net	\$40,292,343	\$703,427	(\$1,860,796)	\$39,134,974

NOTE 11 - RISK MANAGEMENT

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

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

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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

<u>Type of Coverage</u>	<u>Amount</u>	
Liability:		
General	\$1,000,000	Each Occurrence
Law Enforcement	1,000,000	Each Occurrence
Auto	1,000,000	Each Occurrence
Errors and Omissions	1,000,000	Each Occurrence
Errors and Omissions	1,000,000	Annual Aggregate
Stop Gap	1,000,000	
Attorney Disciplinary Proceedings	25,000	Each Occurrence
Attorney Disciplinary Proceedings	25,000	Annual Aggregate
Medical Professional	6,000,000	
Foster Parents	6,000,000	
Excess	5,000,000	Each Occurrence
Excess	5,000,000	Annual Aggregate
Electronic Data Processing Media	250,000	
Property:		
Property	137,729,887	Replacement Cost Value
Equipment Breakdown	100,000,000	Replacement Cost Value
Newly Acquired Location	5,000,000	
Contractor's Equipment	Actual Cash Value	
Property in Transit	100,000	Each Occurrence
Extra Expense Business Interruption	1,000,000	Each Occurrence
Flood Damage	100,000,000	Each Occurrence
Earthquake Damage	100,000,000	Each Occurrence
Debris Removal	1,000,000	Each Occurrence
Valuable Papers	1,000,000	Each Occurrence
Unintentional Omissions	250,000	Each Occurrence
Auto Physical Damage	Actual Cash Value	
Crime:		
Employee Dishonesty	\$1,000,000	Each Occurrence
Money and Securities (Inside)	\$1,000,000	Each Occurrence
Money and Securities (Outside)	\$1,000,000	Each Occurrence
Depositor's Forgery	\$1,000,000	Each Occurrence
Money Orders and Counterfeit	\$1,000,000	Each Occurrence

The deductible on the above coverage for each occurrence is \$2,500.

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

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

The County provides health, dental, and vision insurance to its employees through a self-insurance plan. The County pays \$1,170 per month for every eligible employee regardless of what coverage the employee has chosen (\$1,100 for the premium and \$70 for debt reduction), with the employees paying \$87 per month for single coverage, and \$128 per month for family coverage. The County participated in the OME-RESA self-insurance consortium during 2009, and employees have the choice between two third-party administrators within the consortium, Self-Funded Plans, Inc. or the Health Plan. OME-RESA administers the health, dental, and vision insurance plan.

The claims liabilities of \$865,175 for health insurance and \$1,051,143 for workers' compensation reported in the self insurance – health and self-insurance – workers' compensation internal service funds, respectively at December 31, 2009 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				
2008	\$479,070	\$4,828,910	\$4,779,731	\$528,249
2009	528,249	6,890,417 (1)	6,553,491 (2)	865,175
Self Insurance - Workers' Compensation				
2008	1,305,871	(57,398)	224,559	1,023,914
2009	1,023,914	435,066	407,837	1,051,143
(1) Claims Expense		\$6,964,866		
- Net Decrease in Stop Loss Receivable		(74,449)		
Current Year Claims		<u>\$6,890,417</u>		
(2) Cash Payments for Claims			\$8,216,076	
- Stop Loss Received for 2009 Claims			<u>(1,662,585)</u>	
Claims Payments			<u>\$6,553,491</u>	

Jefferson County, Ohio
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For the Year Ended December 31, 2009

NOTE 12 - DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System:

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

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2009, members in state and local classifications contributed 10.0 percent of covered payroll and public safety and law enforcement members contributed 10.1 percent.

The County's contribution rate for 2009 was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.63 percent of covered payroll. For 2009, the portion of the County's contribution equal to 7 percent of covered payroll was allocated to fund the post-employment health care plan; for the period April 1 through December 31, 2009 this amount was decreased to 5.5 percent. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2009, 2008, and 2007 were \$1,968,668, \$1,689,776, and \$1,969,046 respectively; 92.21 percent has been contributed for 2009 and 100 percent for 2008 and 2007. Contributions to the combined plan for 2009 were \$30,386 by the County and \$21,705 made by the plan members. Contributions to the member-directed plan for 2009 were \$20,665 made by the County and \$14,760 made by the plan members.

B. State Teachers Retirement System (STRS):

Plan Description – Certified teachers, employed by the school for Department of Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand alone financial report

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

that may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at www.strsoh.org.

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

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

Funding Policy – For the fiscal year ended June 30, 2009, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2008, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the DB Plan for the fiscal years ended June 30, 2009, 2008, and 2007 were \$89,038, \$80,395, and \$84,743 respectively; 100 percent has been contributed for fiscal years 2009, 2008 and 2007. No contributions were made to the DC and Combined Plans for fiscal year 2009 by the County and plan members.

C. *Social Security System*

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

Jefferson County, Ohio
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NOTE 13 - POST-EMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System (OPERS):

Plan Description – OPERS maintains a cost sharing multiple employer defined benefit post-employment health care plan for qualifying members of both the traditional and combined pension plans. Members of the member directed plan do not qualify for ancillary benefits, including post-employment health care. The plan includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement.

To qualify for post-employment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not require, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401 (h). State statute requires that public employers fund post-employment health care through their contributions to OPERS. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of post-employment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2009, state and local government employers contributed 14.0 percent of covered payroll (17.63 percent for public safety and law enforcement). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. For 2009, the amount of the employer contributions which was allocated to fund post-employment health care was 7.0 percent from January 1 through March 31, 2009, and 5.5 percent from April 1 through December 31, 2009.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2009, 2008, and 2007 were \$1,380,278, \$1,518,137, and \$1,181,975 respectively; 92.21 percent has been contributed for 2009 and 100 percent for 2008 and 2007.

On September 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan which was effective January 1, 2007. Member and employer contribution rates increased on January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase of January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

Jefferson County, Ohio
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B. State Teachers Retirement System (STRS):

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

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2009, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The School District's contributions for health care for the fiscal years ended June 30, 2009, 2008, and 2007 were \$6,849, \$6,184, and \$6,519, respectively; 100 percent has been contributed for fiscal years 2009, 2008 and 2007.

NOTE 14 – OTHER EMPLOYEE BENEFITS

A. Compensated Absences

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

B. Life Insurance

The County also pays the premiums for employee life insurance, which is contracted through Standard Insurance Company.

NOTE 15 - CAPITAL LEASES - LESSEE DISCLOSURE

In prior years, the County has entered into capitalized leases for office equipment, and vehicles. During 2009, the County entered into additional capital leases for a van for Juvenile Court and office equipment. These leases meet the criteria to be recorded as capital leases as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the basic financial statements for the governmental funds.

Equipment acquired by lease has been capitalized in government wide statements governmental activities in the amount of \$608,928, which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the government wide statements governmental activities. Governmental activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$247,059 for machinery and equipment and \$108,385 for

Jefferson County, Ohio
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vehicles. Principal payments towards capital leases during 2009 totaled \$139,238 for governmental activities.

Future minimum lease payments through 2014 are as follows:

Year	Governmental Activities	
	Principal	Interest
2010	\$140,770	\$15,457
2011	80,104	5,981
2012	18,167	2,590
2013	18,310	1,112
2014	3,462	58
Total	\$260,813	\$25,198

NOTE 16 - CONSTRUCTION COMMITMENTS

As of December 31, 2009, the County had the following contractual purchase commitments:

Project	Fund	Purchase Commitment	Amounts Paid as of 12/31/2009	Amounts Remaining on Contracts
<u>Capital:</u>				
Rush Run Waterline	Water	\$2,079,054	\$2,079,054	\$0
A&G1 Booster Station	Water	3,000,000	39,616	2,960,384
Wintersville Tank Project	Water	450,000	41,864	408,136
Bradley Road Waterline	Water	1,472,000	12,118	1,459,882
Crestview-Belvedere				
Sanitary Sewer	Sewer	10,022,032	1,527,668	8,494,364
Friendship Park Sanitary Sewer	Sewer	424,550	22,168	402,382
Pottery Addition Sanitary Sewer	Sewer	1,800,000	25,860	1,774,140
GIS Project	Miscellaneous Local	1,108,985	1,108,985	0
Smithfield Garage Project	MVGT	903,758	903,758	0
Smithfield Garg Fuel Tank Proj.	MVGT	30,427	30,427	0
Smithfield Twp 125 Bridge	MVGT	63,875	62,525	1,350
Dog Pound Building	Permanent Improvement	1,500,000	72,390	1,427,610
Manufactured Homes Software	General	100,000	72,730	27,270
Street Centerline Project	Emergency 911	287,322	186,318	101,004
Total Construction Commitments		23,242,003	6,185,481	17,056,522

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 17 - LONG-TERM LIABILITIES

Changes in the County's long-term liabilities during 2009 consist of the following:

	Outstanding 12/31/2008	Additions	Reductions	Outstanding 12/31/2009	Amounts Due Within One Year
<u>Governmental Activities:</u>					
<i>Jail Construction Refunding - 1998, \$10,657,219</i>					
Serial/Term - \$10,020,000 @ 3.75%-5.75%	\$8,145,000	\$0	\$0	\$8,145,000	\$0
CAB - \$637,219 @ 4.7%-5.0%	193,727	0	104,835	88,892	88,892
Accretion on CAB - \$2,997,781 @ 17.2%	937,844	206,546	620,165	524,225	524,225
<i>Various Purpose/Refunding - 1998, \$17,760,000</i>					
Human Services Refunding - \$2,515,000					
Serial/Term @ 3.75%-5.70%	1,040,000	0	180,000	860,000	175,000
Jail Construction Additional - \$7,180,000					
Serial/Term @ 3.75%-5.70%	4,360,000	0	395,000	3,965,000	415,000
Engineer Road Projects - \$5,475,000					
Serial/Term @ 3.75%-5.70%	3,245,000	0	295,000	2,950,000	310,000
<i>Various Purpose - 2004, \$8,010,000</i>					
Jail Construction - 2004, \$4,335,000					
Serial/Term @ 2.0%-5.375%	4,295,000	0	90,000	4,205,000	95,000
Premium - \$131,512	113,976	0	4,384	109,592	0
Total General Obligation Bonds	22,330,547	206,546	1,689,384	20,847,709	1,608,117
<i>Long Term Notes Payable</i>					
Courthouse Renovation, 2007 - \$950,000 @ 4.49%	872,654	0	81,002	791,652	84,456
Telephone System, 2007 - \$144,842 @ 4.88%	118,566	0	27,512	91,054	28,901
Airpark Jet Fuel Tank - 2006, \$145,200 @ 4.50%	86,407	0	20,260	66,147	21,142
Airpark Runway Ext. - 2006, \$186,389 @ 4.36%	116,563	0	37,271	79,292	38,835
Garage & Salt Fac. - 2008, \$1,300,000 @ 4.14%	1,300,000	0	107,577	1,192,423	112,031
911 Building - 2005, \$1,500,000 @ 4.34%	1,115,534	0	139,594	975,940	145,702
Total Long Term Notes Payable	3,609,724	0	413,216	3,196,508	431,067
<i>OPWC Loans</i>					
Co. Road 78 Resurfacing - 2007, \$318,782 @ 0%	239,087	0	79,695	159,392	79,695
Road Resurfacing - 1992, \$130,046 @ 0%	29,264	0	6,502	22,762	6,502
Total OPWC Loans	268,351	0	86,197	182,154	86,197
<i>Capital Leases</i>	330,885	69,166	139,238	260,813	140,770
<i>Workers' Compensation Claims Payable</i>	1,023,914	435,066	407,837	1,051,143	434,859
<i>Compensated Absences</i>	2,488,701	1,970,556	1,840,702	2,618,555	211,427
Total Governmental Activities	\$30,052,122	\$2,681,334	\$4,576,574	\$28,156,882	\$2,912,437

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For the Year Ended December 31, 2009

	Outstanding 12/31/2008	Additions	Reductions	Outstanding 12/31/2009	Amounts Due Within One Year
<u>Business Type Activities:</u>					
<i>General Obligation Bonds</i>					
<i>Various Purpose - 2004, \$8,010,000</i>					
Water Projects - \$1,855,000					
Serial/Term @ 2.0%-5.375%	1,650,000	0	50,000	1,600,000	50,000
"Net" Premium - \$77,967	65,491	0	3,119	62,372	0
Sewer Projects - \$1,470,000					
Serial/Term @ 2.0%-5.375%	1,360,000	0	30,000	1,330,000	30,000
"Net" Premium - \$42,082	36,470	0	1,403	35,067	0
Tidd-Dale/Hazelwood Sewer Projects - \$350,000					
Serial/Term @ 2.0%-5.375%	295,000	0	15,000	280,000	15,000
"Net" Premium - \$21,063	16,851	0	1,053	15,798	0
Total General Obligation Bonds	3,423,812	0	100,575	3,323,237	95,000
<i>OWDA Loans</i>					
Water - 1989, \$4,181,879 @ 7.0%					
	1,677,039	0	255,760	1,421,279	275,939
George's Run Sewer - 1986, \$709,116 @ 2.0%					
	171,200	0	32,897	138,303	33,555
Reed's Mills/Barbers Hollow Treatment Plant 1990, \$4,708,811 @ 5.0%					
	696,232	0	339,486	356,746	356,746
Total OWDA Loans	2,544,471	0	628,143	1,916,328	666,240
<i>OPWC Loans</i>					
Airpark Water - 1993, \$178,000 @ 0%					
	48,950	0	8,900	40,050	8,900
Water Rehabilitation - 1995, \$329,744 @ 0%					
	131,897	0	21,983	109,914	21,983
Water Tank - 1995, \$40,000 @ 0%					
	4,000	0	4,000	0	0
Piney Fork Waterline - 1998, \$195,000 @ 0%					
	121,875	0	9,750	112,125	9,750
Norton Hill, Empire - 1998, \$113,589 @ 0%					
	68,156	0	5,679	62,477	5,679
Barbers Hollow Treatment Plant Improvement - 2006, \$300,000 @ 0%					
	235,312	0	11,766	223,546	11,766
Water Rehabilitation - 1997, \$226,000 @ 0%					
	75,331	0	15,067	60,264	15,067
Total OPWC Loans	685,521	0	77,145	608,376	73,145
<i>Ohio EPA Loans Payable</i>					
Rush Run Waterline - Disadvantaged Loan 2008 - \$500,000 @ 0%					
	500,000	0	16,667	483,333	16,667
Rush Run Waterline - WSRLA Loan 2008 - \$769,012 @ 2.0%					
	201,967	253,718	31,619	424,066	32,254
Toronto Waterline Connector Project 2004, \$7,888,745 @ 3.35%					
	6,334,451	0	293,090	6,041,361	302,991
Total EPA Loans	7,036,418	253,718	341,376	6,948,760	351,912
Compensated Absences	71,477	73,984	71,793	73,668	9,552
Total Business Type Activities	\$13,761,699	\$327,702	\$1,219,032	\$12,870,369	\$1,195,849

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Governmental Activities:

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

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

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

The capital appreciation bonds were sold at a discount of \$2,997,781, which is being accreted annually until the point of maturity of the capital appreciation bonds, which was 2006 through 2010. During fiscal year 2009 capital appreciation bonds matured and were retired with an original principal amount of \$104,835 and an accreted interest amount of \$620,165 (for a total of \$725,000). The maturity amount of the remaining outstanding capital appreciation bonds is \$725,000. The accretion recorded for 2009 was \$206,546, for a total outstanding bond liability of \$613,117 at June 30, 2009.

Principal and interest requirements to retire the 1998 Jail Construction Refunding Bonds outstanding at December 31, 2009 are as follows:

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Year Ending December 31	Serial and Term Bonds		Capital Appreciation Bonds	
	Principal	Interest	Principal	Accretion/ Interest
2010	\$0	\$456,055	\$88,892	\$636,108
2011	725,000	456,055	0	0
2012	765,000	420,530	0	0
2013	800,000	382,663	0	0
2014	850,000	336,663	0	0
2015-2019	5,005,000	895,276	0	0
Totals	<u>\$8,145,000</u>	<u>\$2,947,242</u>	<u>\$88,892</u>	<u>\$636,108</u>

1998 Various Purpose Improvement and Refunding Bonds – On March 13, 1998 Jefferson County issued \$17,760,000 of general obligation bonds which included serial and term bonds in the amount of \$10,885,000 and \$6,875,000, respectively. These various purpose improvement and refunding bonds were issued along with the jail construction refunding bonds \$10,657,219 which were described above. A breakdown of this portion of the total bond issue is as follows:

\$2,515,000 of these general obligation bonds were issued to refund \$2,275,000 of outstanding 1991 human services complex bonds. These bonds are being retired through the debt service fund from rental income from the Department of Human Services. All of the 1991 human service complex bonds that had been defeased through this refunding were fully called and repaid during 2006.

\$7,180,000 of these general obligation bonds were issued for additional jail construction purposes. These bonds are being retired through the debt service fund from tax levy proceeds.

\$2,590,000 of these general obligation bonds were issued for emergency 911 equipment. These bonds were fully retired through the debt service fund from tax levy proceeds during 2007.

\$5,475,000 of these general obligation bonds were issued for engineer road improvements. These bonds are being retired through the debt service fund from tax levy proceeds.

Bonds maturing on or after December 1, 2009, except for the 2013 term bond, are subject to prior redemption on or after December 1, 2008 by and at the sole option of the County, either in whole on any date or in part (as selected by the County) on any interest payment date and in integral multiples of \$5,000, at the following redemption prices (expressed as percentages of the principal amount redeemed), plus accrued interest to the redemption date:

Redemption Dates (Dates Inclusive)	Redemption Prices
December 1, 2008 through November 30, 2009	101.0%
December 1, 2009 through November 30, 2010	100.5%
December 1, 2010 and thereafter	100.0%

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The term bonds mature in the year 2013 and are subject to mandatory sinking fund redemption. The mandatory sinking fund redemption is to occur on December 1, in each of the years 2011 through 2012 (with the balance of \$1,010,000 to be paid at stated maturity on December 1, 2013) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

<u>Date</u>	<u>Principal Amount to be Redeemed</u>
2011	\$930,000
2012	965,000
	<u>\$1,895,000</u>

The term bonds mature in the year 2017 and are subject to mandatory sinking fund redemption. The mandatory sinking fund redemption is to occur on December 1, in each of the years 2014 through 2016 (with the balance of \$1,020,000 to be paid at stated maturity on December 1, 2017) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

<u>Date</u>	<u>Principal Amount to be Redeemed</u>
2014	\$1,050,000
2015	925,000
2016	975,000
	<u>\$2,950,000</u>

Principal and interest requirements to retire the 1998 Various Purpose Improvement and Refunding Bonds outstanding at December 31, 2009 are as follows:

<u>Year Ending December 31</u>	<u>Serial and Term Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2010	\$900,000	\$407,736
2011	930,000	364,085
2012	965,000	311,075
2013	1,010,000	256,070
2014	1,050,000	198,500
2015-2017	<u>2,920,000</u>	<u>296,750</u>
Totals	<u>\$7,775,000</u>	<u>\$1,834,216</u>

2004 Various Purpose Bonds – On November 9, 2004 Jefferson County issued \$8,010,000 of general obligation bonds which included serial and term bonds in the amount of \$1,595,000 and \$6,415,000,

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respectively. These various purpose bonds were issued to permanently finance outstanding bond anticipation notes and pay the costs of issuance of these bonds for governmental and business type activities in the amounts of \$4,335,000 (\$625,000 serial bonds and \$3,710,000 term bonds) and \$3,675,000 (\$970,000 serial bonds and \$2,705,000 term bonds), respectively. These various purpose bonds were issued with a “net” premium/discount of \$131,512 for governmental and \$141,112 for business type activities, which is reported as an increase to bonds payable. These amounts are being amortized to interest expense over the life of the bonds using the straight-line method. The amortization of the premium for 2009 was \$4,384 for governmental activities and \$5,575 for business type activities. The issuance costs, \$104,325 for governmental and \$87,503 for business type activities, are reported as deferred charges and are being amortized over the life of the bonds using the straight-line method. The amortization of the issuance costs for 2009 was \$3,726 for governmental activities and \$3,627 for business type activities.

A breakdown of the business-type portion of this bond issue is addressed below in the business type activity portion of this note. The governmental portion of the total bond issue, \$4,335,000, was issued to repay the jail construction bond anticipation note that was originally issued to finance legal fees and additional repairs of the county jail facility. These bonds are being retired through the debt service fund from permissive sales and use tax revenues.

Bonds maturing on or after December 1, 2019 shall be subject to redemption at the option of the County by lot, in such order as determined by the County in whole or in part (in the amount of \$5,000 or any integral multiples thereof), on any date on or after December 1, 2014, at the redemption price of par, plus accrued interest to the redemption date

Series 2004 Bonds maturing on December 1, 2019, are subject to mandatory sinking fund redemption prior to maturity from funds in the Bond Retirement Fund created by the Authorizing Legislation (or document authorized thereby) by lot by the Registrar and Paying Agent without action by the County at par plus accrued interest to the date of redemption in the following principal amounts on December 1 of each of the following years:

<u>Date</u>	<u>Principal Amount Subject to Mandatory Redemption</u>
2015	\$110,000
2016	115,000
2017	120,000
2018	130,000
2019 *	135,000
	<u>\$610,000</u>

* Maturity

Series 2004 Bonds maturing on December 1, 2024, are subject to mandatory sinking fund redemption prior to maturity from funds in the Bond Retirement Fund created by the Authorizing Legislation (or document authorized thereby) by lot by the Registrar and Paying Agent without action by the County at par plus accrued interest to the date of redemption in the following principal amounts on December 1 of each of the following years:

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Date	Principal Amount Subject to Mandatory Redemption
2020	\$140,000
2021	150,000
2022	160,000
2023	165,000
2024 *	175,000
	\$790,000
* Maturity	

Series 2004 Bonds maturing on December 1, 2029, are subject to mandatory sinking fund redemption prior to maturity from funds in the Bond Retirement Fund created by the Authorizing Legislation (or document authorized thereby) by lot by the Registrar and Paying Agent without action by the County at par plus accrued interest to the date of redemption in the following principal amounts on December 1 of each of the following years:

Date	Principal Amount Subject to Mandatory Redemption
2025	\$185,000
2026	195,000
2027	205,000
2028	215,000
2029 *	225,000
	\$1,025,000
* Maturity	

Series 2004 Bonds maturing on December 1, 2034, are subject to mandatory sinking fund redemption prior to maturity from funds in the Bond Retirement Fund created by the Authorizing Legislation (or document authorized thereby) by lot by the Registrar and Paying Agent without action by the County at par plus accrued interest to the date of redemption in the following principal amounts on December 1 of each of the following years:

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Date	Principal Amount Subject to Mandatory Redemption
2030	\$235,000
2031	245,000
2032	255,000
2033	270,000
2034 *	280,000
	\$1,285,000

* Maturity

Principal and interest requirements to retire the governmental activities portion of the 2004 Various Purpose Bonds outstanding at December 31, 2009 are as follows:

Year Ending December 31	Serial and Term Bonds	
	Principal	Interest
2010	\$95,000	\$200,946
2011	95,000	198,191
2012	100,000	195,222
2013	100,000	191,973
2014	105,000	188,598
2015-2019	610,000	862,794
2020-2024	790,000	680,582
2025-2029	1,025,000	455,999
2030-2034	1,285,000	188,574
Totals	\$4,205,000	\$3,162,879

Long Term Notes Payable - The County has issued several long term notes payable, all of which are backed by the full faith and credit of the County. The County has six outstanding revenue anticipation notes that were issued for; a new 911 facility which has an outstanding balance of \$975,940 at December 31, 2009; airpark jet fuel tank, which has an outstanding balance of \$66,147 at December 31, 2009; airpark runway extension which has an outstanding balance of \$79,292 at December 31, 2009; courthouse renovations which has an outstanding balance of \$791,652 at December 31, 2009; a new telephone system which has an outstanding balance of \$91,054 at December 31, 2009; and for the construction of a garage for the engineer's department and two salt storage facilities which has an outstanding balance of \$1,192,423 at December 31, 2009. The airpark outstanding notes are being repaid through the debt service fund from rental revenues and the sale of fuel generated through the use of the airpark. The courthouse renovations, telephone system, 911 facility, and garage/salt storage facilities outstanding notes are being repaid through the debt service fund from county general revenues. All of the notes were issued with a fixed interest rate.

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OPWC Road Resurfacing Loans – During 2007 the County entered into an OPWC Loan for County Road 78 resurfacing. This OPWC loan is to be repaid through a cooperative agreement between the County and the Jefferson/Belmont Joint Solid Waste Authority. According to the terms of the agreement, the Authority will make four annual payments to the County in the amount of \$79,600 that will be utilized for the repayment of the OPWC loan and will result in the loan being fully repaid within four years. The outstanding \$22,762 OPWC road resurfacing loan was issued in 1992 for road repairs and will be repaid through county taxes. The OPWC loans are interest free.

Principal and interest requirements to retire the long term notes payable and the OPWC Road Resurfacing Loans outstanding at December 31, 2009 are as follows:

Year Ending December 31	Notes Payable		OPWC Loans
	Principal	Interest	Principal
2010	\$431,056	\$136,591	\$86,197
2011	449,928	117,765	86,199
2012	427,200	98,010	6,502
2013	388,601	79,291	3,256
2014	405,446	62,445	0
2015-2018	1,094,277	97,593	0
Totals	<u>\$3,196,508</u>	<u>\$591,695</u>	<u>\$182,154</u>

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

Workers' Compensation Claims Payable – The County has a liability for workers' compensation as part of the State Workers Compensation retrospective rating and payment program. The County will pay the claims payable from the General fund, Miscellaneous Local, Public Assistance, Motor Vehicle and Gasoline Tax, Mental Health, Court/Corrections, Permissive Sheriff, 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.

Business Type Activities:

2004 Various Purpose Bonds – On November 9, 2004 Jefferson County issued \$8,010,000 of general obligation bonds which included serial and term bonds in the amount of \$1,595,000 and \$6,415,000, respectively. These various purpose bonds were issued to permanently finance outstanding bond anticipation notes and pay the costs of issuance of these bonds for governmental and business type activities in the amounts of \$4,335,000 (\$625,000 serial bonds and \$3,710,000 term bonds) and \$3,675,000 (\$970,000 serial bonds and \$2,705,000 term bonds), respectively. These various purpose

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bonds were issued with a “net” premium of \$131,512 for governmental and \$141,112 for business type activities, which is reported as an increase to bonds payable. These amounts are being amortized to interest expense over the life of the bonds using the straight-line method. The amortization of the premium for 2009 was \$4,384 for governmental activities and \$5,575 for business type activities. The issuance costs, \$104,325 for governmental and \$87,503 for business type activities, are reported as deferred charges and are being amortized over the life of the bonds using the straight-line method. The amortization of the issuance costs for 2009 was \$3,726 for governmental activities and \$3,627 for business type activities.

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

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

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

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

Bonds maturing on or after December 1, 2019 shall be subject to redemption at the option of the County by lot, in such order as determined by the County in whole or in part (in the amount of \$5,000 or any integral multiples thereof), on any date on or after December 1, 2014, at the redemption price of par, plus accrued interest to the redemption date

Series 2004 Bonds maturing on December 1, 2019, are subject to mandatory sinking fund redemption prior to maturity from funds in the Bond Retirement Fund created by the Authorizing Legislation (or document authorized thereby) by lot by the Registrar and Paying Agent without action by the County at par plus accrued interest to the date of redemption in the following principal amounts on December 1 of each of the following years:

<u>Date</u>	<u>Principal Amount Subject to Mandatory Redemption</u>
2015	\$110,000
2016	115,000
2017	125,000
2018	130,000
2019 *	140,000
	<u>\$620,000</u>

* Maturity

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Series 2004 Bonds maturing on December 1, 2024, are subject to mandatory sinking fund redemption prior to maturity from funds in the Bond Retirement Fund created by the Authorizing Legislation (or document authorized thereby) by lot by the Registrar and Paying Agent without action by the County at par plus accrued interest to the date of redemption in the following principal amounts on December 1 of each of the following years:

<u>Date</u>	<u>Principal Amount Subject to Mandatory Redemption</u>
2020	\$145,000
2021	155,000
2022	165,000
2023	170,000
2024 *	175,000
	<u>\$810,000</u>

* Maturity

Series 2004 Bonds maturing on December 1, 2029, are subject to mandatory sinking fund redemption prior to maturity from funds in the Bond Retirement Fund created by the Authorizing Legislation (or document authorized thereby) by lot by the Registrar and Paying Agent without action by the County at par plus accrued interest to the date of redemption in the following principal amounts on December 1 of each of the following years:

<u>Date</u>	<u>Principal Amount Subject to Mandatory Redemption</u>
2025	\$160,000
2026	165,000
2027	175,000
2028	180,000
2029 *	190,000
	<u>\$870,000</u>

* Maturity

Series 2004 Bonds maturing on December 1, 2034, are subject to mandatory sinking fund redemption prior to maturity from funds in the Bond Retirement Fund created by the Authorizing Legislation (or document authorized thereby) by lot by the Registrar and Paying Agent without action by the County at par plus accrued interest to the date of redemption in the following principal amounts on December 1 of each of the following years:

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<u>Date</u>	<u>Principal Amount Subject to Mandatory Redemption</u>
2030	\$75,000
2031	75,000
2032	80,000
2033	85,000
2034 *	90,000
	<u>\$405,000</u>

* Maturity

Principal and interest requirements to retire the business type activities portion of the 2004 Various Purpose Bonds outstanding at December 31, 2009 are as follows:

<u>Year Ending December 31</u>	<u>Water Projects</u>		<u>Sewer Projects</u>		<u>Tidd-Dale Hazelwood Sewer Projects</u>	
	<u>Serial and Term Bonds</u>		<u>Serial and Term Bonds</u>		<u>Serial and Term Bonds</u>	
	Principal	Interest	Principal	Interest	Principal	Interest
2010	\$50,000	\$76,664	\$30,000	\$63,628	\$15,000	\$13,434
2011	55,000	75,213	30,000	62,758	15,000	12,999
2012	55,000	73,495	30,000	61,820	15,000	12,530
2013	55,000	71,708	30,000	60,845	15,000	12,043
2014	60,000	69,851	35,000	59,833	15,000	11,536
2015-2019	335,000	304,775	195,000	273,508	90,000	46,225
2020-2024	440,000	203,456	255,000	214,651	115,000	19,349
2025-2029	550,000	80,750	320,000	142,973	0	0
2030-2034	0	0	405,000	59,610	0	0
Totals	\$1,600,000	\$955,912	\$1,330,000	\$999,626	\$280,000	\$128,116

OWDA Loans – The County has entered into OWDA Loans for various water and sewer projects. These loans will be repaid from charges for services revenue in the enterprise funds, with the exception of the George’s Run Sewer OWDA Loan that will be repaid from special assessments. Upon default of the property owners, sewer fund operating revenues will repay the debt.

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 OWDA and OPWC loan debt service requirements to maturity are as follows:

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Year Ending December 31	OWDA Loans		OPWC Loans
	Principal	Interest	Principal
2010	\$666,240	\$115,617	\$73,145
2011	331,937	82,269	73,145
2012	356,110	60,745	73,145
2013	382,152	37,553	73,145
2014	179,889	12,553	53,628
2015-2019	0	0	135,975
2020-2024	0	0	79,132
2025-2028	0	0	47,061
Totals	\$1,916,328	\$308,737	\$608,376

Ohio EPA Loans Payable – The County entered into a loan agreement on November 2, 2004 with the Ohio Water Development Authority for a \$7,888,745 Ohio EPA Loan from the Water Supply Revolving Loan Account at 3.35 percent for a twenty year period. The loan was issued for the completion of Toronto waterline connector project that allows the County to purchase water from the City of Toronto. During 2008, the County entered into loan agreements with the Ohio Water Development Authority for two additional Ohio EPA loans for the completion of the Rush Run Waterline Extension project, which included a Disadvantaged loan in the amount of \$500,000 at zero percent interest, and a WSRLA loan in the amount of \$769,012 at 2.0 percent interest. As of December 31, 2009, the full amount of the disadvantaged loan had been received, and \$455,685 of the WSRLA loan proceeds were received for this ongoing project. The project is scheduled for completion during 2010. Based on the current status of the WSRLA loan, there is a tentative repayment schedule in place, but a final loan repayment schedule will be provided at the point the project is complete. The loans are backed by the full faith and credit of the County and are intended to be repaid with user charges.

The debt service requirements to maturity for these EPA loans, including the tentative repayment schedule for the ongoing project are as follows:

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Year Ending December 31	Principal	Interest
2010	\$351,912	\$214,457
2011	362,795	203,573
2012	374,037	192,331
2013	385,650	180,718
2014	397,646	168,722
2015-2019	2,182,498	649,343
2020-2024	2,547,720	284,120
2025-2029	509,829	12,300
2030-2034	83,333	0
2035-2038	66,664	0
Totals	\$7,262,084	\$1,905,564

Bond Insurance:

1998 Various Purpose Improvement and Refunding Bonds – On November 25, 2008, Financial Security Assurance, Inc. (FSA) was downgraded by Moody’s Investor Services from Aaa to Aa3. On July 1, 2009, FSA, the original bond insurer for the 1998 bond issue, was acquired by Assured Guaranty Corp. On December 18, 2009, Assured Guaranty Corp.’s rating was confirmed at Aa3.

2004 Various Purpose Bonds – On July 29, 2009, Ambac Assurance Corporation, the bond insurer for the 2004 bond issue, was downgraded by Moody’s Investor Services from Ba3 to Caa2. Based on Moody’s modified approach to rating structured finance securities by financial guarantors, effective September 1, 2009, this will cause the rating to be effectively withdrawn, as the rating has fallen below Baa3.

The downgrade of a bond insurer may not, in and by itself, create an immediate default under the bond indentures or other bond documents or cause any reallocation of rights or responsibilities among parties; however, it will likely have an adverse effect on the value of the bonds as they are traded in the secondary market.

The County and/or obligated person, as provided under 17 C.F.R. 240.15c2-12, did not file with the Electronic Municipal Market Access (EMMA) system the required Material Event Notices referencing the relevant transactions and rating downgrades which had occurred by December 31, 2009. See Subsequent Event Note 25 for additional details.

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 three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

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The effects of the debt limitations described above at December 31, 2009 are a margin on unvoted debt of \$10,084,394 and an overall debt margin of \$26,263,105.

Conduit Debt:

Pursuant to State Statute, various industrial revenue bonds have been issued for private industry within Jefferson County. The proceeds of the industrial revenue bonds are used by the various private industries for new construction or improvements. The bonds are to be repaid by the recipients of the proceeds and do not represent an obligation of the County. As of December 31, 2009, there were \$50,000,000 in industrial revenue bonds that have been issued and have not been completely repaid, of which \$45,980,000 remain outstanding.

NOTE 18 - NOTES PAYABLE

	Outstanding 12/31/08	Issued	Retired	Outstanding 12/31/09
<i>Enterprise Fund:</i>				
Sewer Projects - 2.40%	\$922,000	\$956,000	\$922,000	\$956,000

The outstanding sewer projects note is a bond anticipation note issued on October 26, 2009 which is backed by the full faith and credit of Jefferson County, has a maturity of one year or less, and no long term financing arrangements have been made for this note. The sewer projects note will be repaid through user charges.

Jefferson County, Ohio
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NOTE 19 – INTERNAL BALANCES

Interfund balances at December 31, 2009 consist of the following individual interfund receivables and payables:

<u>Interfund Payable</u>	Interfund Receivable						Total
	Major Funds					Self Insurance - Workers' Compensation	
	General	Public Assistance	MVGT	Developmental Disabilities	Other Nonmajor Governmental		
Major Funds:							
General Fund	\$0	\$20,146	\$0	\$0	\$0	\$161,239	\$181,385
Public Assistance	0	0	0	0	0	147,643	147,643
MVGT	0	0	0	0	0	140,977	140,977
Mental Health	0	0	0	0	0	10,705	10,705
Developmental Disabilities	0	0	0	0	0	196,629	196,629
Jail Operating Levy	0	0	0	0	38,046	2,549,343	2,587,389
Sewer	0	0	0	0	0	5,433	5,433
Water	0	0	3,500	0	0	27,408	30,908
Other Nonmajor Governmental	76,521	0	0	0	0	171,111	247,632
Self Insurance - Health	1,281,531	0	0	1,309,432	1,523,524	3,266,555	7,381,042
Total All Funds	\$1,358,052	\$20,146	\$3,500	\$1,309,432	\$1,561,570	\$6,677,043	\$10,929,743

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

Actual cash deficit balances in the Jail Operating Levy Fund and the Self Insurance – Health Fund were covered by cash from the general fund, other non major governmental funds and the Self Insurance – Workers’ Compensation Internal Service Fund.

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

Interfund transfers for the year ended December 31, 2009 consisted of the following:

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<u>Transfer from</u>	<u>Transfers to</u>		Totals
	Jail Operating Levy	Other Nonmajor Governmental	
	General	\$1,554,372	
MVGT	0	710,783	710,783
Developmental Disabilities	0	150,000	150,000
Other Nonmajor Governmental	0	210,262	210,262
Total All Funds	\$1,554,372	\$2,292,505	\$3,846,877

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

NOTE 20 - JOINT VENTURE

Jefferson County Regional Planning Commission:

The County participates in the Jefferson County Regional Planning Commission which is a statutorily created (ORC section 713) political subdivision of the State. The Commission is jointly governed among Jefferson County and municipalities and townships within the County. The Commission includes the three Jefferson County Commissioners, fourteen municipality mayors, fourteen township trustees, and six non-governmental representatives appointed by the member governments. Each member's control over the operation of the commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environment, social, economic and governmental functions and services of the County as well as applies for Community Development Block Grants for the member governments. The Board exercises total control of the budgeting, appropriation, contracting and management. The County's contribution was \$118,578 for their annual subsidy (approximately 70 percent of the annual revenues of the Commission). The remaining member governments contribute an annual fee that totals \$4,125 per year. The Commission applies for Community Development Block Grants on behalf of member governments and receives approximately \$39,500 per year in administrative fees. Continued existence of the Commission is dependent upon the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources and is not experiencing fiscal distress that may cause an additional financial benefit to or burden on the County. The financial activity of the Commission is presented as an agency fund due to the County serving as fiscal agent. Complete financial statements can be obtained from the Jefferson County Regional Planning Commission, Steubenville, Ohio.

Jefferson County, Ohio
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For the Year Ended December 31, 2009

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS

A. Jefferson County Cluster:

Jefferson County Cluster provides services to multi-need youth in Jefferson County. Members of the Cluster include the Jefferson County Alcohol, Drug Addiction, and Mental Health Services Board, the Jefferson Drug and Alcohol Councils, student services, Jefferson Juvenile District, the superintendent of public instruction, and the directors of youth services, human services, and department of developmental disabilities. The operation of the Cluster is controlled by an advisory committee which consists of a representative from each agency. The Cluster is not dependent upon Jefferson County for its continued existence, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Cluster. The County did not contribute to the Cluster in 2009.

B. Eastern Ohio Correction Center:

The Eastern Ohio Correction Center operates under the direction of a Judicial Advisory Board of Directors comprised of a Common Pleas judge from Carroll, Guernsey and Harrison Counties, and two judges from Belmont, Columbiana, and Jefferson Counties. The Center is governed by a Facility Governance Board comprised of nine members, six of which are appointed by the Judicial Advisory Board, one appointed by the Columbiana County Board of Commissioners and one appointed by the Jefferson County Board of Commissioners, with the remaining member being appointed by the remaining Counties in alphabetical order. Each member's control over the operation of the commission is limited to its representation on the board. The continued existence of the Center is not dependent on Jefferson County, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Center. Jefferson County serves as the fiscal agent for the Center, and the activity of the Center is presented on the financial statements as an agency fund. The County did not contribute financially to the center in 2009.

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

BHJ is a separate and distinct political subdivision created pursuant to Ohio Revised Code section 713.30 and West Virginia Revised Code articles 8-25 and 8-26 to provide planning and administrative services to all local governments in a three county region comprised of Jefferson County and two counties in West Virginia. The governing board is comprised of 69 members which include 50 elected officials from the counties and municipalities as well as 19 appointed members from an array of private, public, and quasi-public entities. The Commission is not dependent upon Jefferson County for its continued existence, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Council. The County contributed \$36,540 to BHJ in 2009.

D. Oakview Juvenile Residential Center:

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

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

E. Area Office on Aging:

The Area Office on Aging is a regional council of governments that assists nine counties, including Jefferson County, in providing services to senior citizens in the Council's service area. The Council is governed by a board of directors comprised of one representative appointed by each participating county. The board has total control over budgetary, personnel and all other financial matters. The Area Office on Aging receives Title III monies to be used for programs within the member counties. The continued existence of the Council is not dependent on the County's continued participation and the County has no equity interest in or financial responsibility for the Council. The Council has no outstanding debt. The County did not contribute financially to the office in 2009.

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

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

The board has total control over budgeting, personnel, and financial matters. Each member currently pays a per capita membership fee based upon the most recent United States census. The continued existence of OMEGA is not dependent on the County's continued participation and the County does not have an equity interest in or financial responsibility for OMEGA. OMEGA has no outstanding debt. The County contributed \$7,380 to OMEGA in 2009.

G. Jefferson-Belmont Joint Solid Waste Authority:

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

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H. Jefferson County Family and Children First Council:

The Jefferson County Family and Children First Council is a jointly governed organization created under the Ohio Revised Code Section 121.37. The Council is comprised of the following members: Director of the Board of Mental Health, Alcohol and Drug Addiction, Health Commissioner of the City of Steubenville, Health Commissioner of Jefferson County, Director of the Jefferson County Department of Job and Family Services, Director of Children Services, Superintendent of Jefferson County Board of Department of Developmental Disabilities, Juvenile 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 2009, the County made no contributions to the Council. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

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

The Belmont, Carroll, Harrison, and Jefferson Counties Council of Government was created to establish the operating and administrative procedures and to direct funding within the Workforce Investment Area as required by the Workforce Investment Act of 1998. The Council of Governments is comprised of four voting members, one designated from each County, each of whom shall be a duly elected County Commissioner, and may include ex-officio members, representatives from the Department of Job and Family Services of the member counties, and the Chairperson of the Workforce Investment Board. During 2009, the County made no contributions to the Board.

NOTE 22 - RELATED ORGANIZATIONS

A. Jefferson Metropolitan Housing Authority:

The Jefferson Metropolitan Housing Authority was established to provide adequate public housing for low income individuals and was created pursuant to Ohio Revised Code Section 3735.27. The Authority is operated by a five member board. Two members are appointed by the mayor of the largest city in the County, one member is appointed by the probate court judge, one member is appointed by the common pleas court judge, and one member is appointed by the County commissioners. The Authority receives funding from the Federal Department of Housing and Urban Development. The board sets its own budget and selects its own management, and the County is not involved in the management or operation. The County is not financially accountable for the Authority. The County did not contribute financially to the authority in 2009.

B. Jefferson Community College:

Jefferson Community College was established to provide educational programming and

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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 2009.

C. *Friendship Park District:*

The Friendship Park District was established for the preservation of good order within and adjacent to parks and reservations of land, and for the protection and preservation of the parks, parkways, and other reservations of land under its jurisdiction and control and of property and natural wildlife therein. The District was created pursuant to Ohio Revised Code Section 1545. The Commission is currently operated by a three member board, but has recently taken appropriate action to expand to a five member board, but as of the date of these financial statements, the additional members have not taken office. All members are appointed by the Probate Judge of the Common Pleas Court of Jefferson County. The Park District receives funding from State and Federal grants and programs, fees and other private sources. The board sets its own budget and selects its own management, and the County is not involved in the management or operation. The County is not financially accountable for the Park District. The County did not contribute to the Park District in 2009.

NOTE 23 - PUBLIC ENTITY POOLS

A. *Risk Sharing Pool:*

County Risk Sharing Authority (CORSA)

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

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

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contribution amounts and estimates of losses are not reasonably determinable. The County's payment for insurance to CORSA in 2009 was \$403,745.

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

Ohio Mid-Eastern Educational Service Agency Self Insurance Plan (OME-RESA)

The County participates in the Ohio Mid-Eastern Educational Service Agency Self Insurance Plan, a risk-sharing, claims servicing, and insurance purchasing pool comprised of eighty-nine members, including two insurance consortiums. Each participant appoints a member of the insurance plans' assembly. The Plans' business and affairs are conducted by a nine member Board of Directors elected from the assembly. The plan offers medical, dental and prescription drug coverage to the members on a self-insured basis, as well as the opportunity to participate in the group purchasing of life insurance coverage. The medical coverage plan provides each plan participant the opportunity to choose a self-insurance deductible limit which can range from \$35,000 to \$100,000 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 \$400,000, and all claims between the deductible and the \$400,000 are paid from the internal shared risk pool. The internal pool is not owned by the plan participants. All participants pay a premium rate that is actuarially calculated based on the participants' actual claims experience which are utilized for the payment of claims within the claims servicing pool up to the self-insurance deductible limit; and for this portion of the plan, all plan participants retain their own risk. All participants pay an additional fee for participation in the internal pool that is based on the claims of the internal pool in aggregate and is not based on individual claims experience. In the event of a deficiency in the internal pool, participants would be charged a higher rate for participation, and in the event of a surplus, the internal pool pays dividends to the participants. For all individual claims exceeding \$400,000, 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.

NOTE 24 - FOOD STAMPS

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

NOTE 25 – CONTINGENCIES / SUBSEQUENT EVENTS

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.

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

Subsequent Events

Law Library Resources Board – The County was required by House Bill 420 and ORC Section 307.51 to establish a Law Library Resources Board and to create a Law Library Resources Fund effective January 1, 2010. As of the date of the financial statements, the County has established this Board and created the fund pursuant to the statute.

Bond Rating 1998 Various Purpose Improvement and Refunding Bonds – On April 23, 2010, Moody’s Investor Services issued an updated rating of A3 for the 1998 outstanding general obligation bonds of the County. The rating was issued to recalibrate the rating on U.S. municipal bond issues and issuers to the global rating scale. This recalibration does not represent a change in Moody’s opinion of the credit quality of the securities.

Bond Insurance 1998 Various Purpose Improvement and Refunding Bonds – On March 5, 2010, a credit opinion was issued by Moody’s Investor Services, for Assured Guaranty Corp., the bond insurer for the 1998 bond issue, at Aa3, which represented no change from the previous action. As of the date of these financial statements, the County and/or obligated person, as provided under 17 C.F.R. 240.15c2-12, has filed with the Electronic Municipal Market Access (EMMA) system all required Material Event Notices referencing to the relevant transactions and previous rating downgrades.

Bond Insurance 2004 Various Purpose Bonds – On March 31, 2010, a credit opinion was issued by Moody’s Investor Services, for Ambac Assurance Corporation, the bond insurer for the 2004 bond issue, at Caa2, which represented no change from the previous action. As of the date of these financial statements, the County and/or obligated person, as provided under 17 C.F.R. 240.15c2-12, has filed with the Electronic Municipal Market Access (EMMA) system all required Material Event Notices referencing to the relevant transactions and previous rating downgrades.

Intangible Assets – The County has been developing an in-house property tax software system over the past several years. This software was utilized to process the first-half real estate tax settlement for 2010.

Capital Assets – On April 16, 2010, a severe windstorm completely destroyed two hangars at the Airpark. Both hangars were fully depreciated at December 31, 2009. The County is currently in the process of working with the insurance carrier for the reconstruction of the hangars, which is estimated at approximately \$1.5 million.

NOTE 26 - RELATED PARTY TRANSACTIONS

During 2009, Jefferson County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to JeffCo Workshop, a discretely presented component unit of Jefferson County. The Workshop reported \$27,000 for such contributions. JeffCo Workshop recorded operating revenues and operating expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of JeffCo Workshop.

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NOTE 27 – COMPONENT UNIT JEFFCO WORKSHOP, INC.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Jeffco Workshop, Inc. was established as a nonprofit entity designed to provide a working atmosphere to handicapped adults in Jefferson County, Ohio. The workshop contracts with local companies and the general public to provide goods and services. This is the only program that the Jeffco Workshop, Inc. operates.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

Cash and Cash Equivalents

Cash and cash equivalents consist of all cash on hand and cash in banks – checking, savings and money markets. Time deposits with maturity dates within 90 days of statement of financial position date are also included in cash and cash equivalents.

Investments

Investments are carried on the books at original cost. All investments are purchased with the intent of being held to maturity. No investments are classified as available for sale or trading.

Equity securities are carried at market value, any unrealized gains or losses in equity securities are included in unrestricted net assets as accumulated other income.

Inventory

The inventory is stated at historical cost.

Plant and Equipment

Capital assets acquired by Jeffco Workshop, Inc. are considered owned by Jeffco Workshop, Inc. However, state funding sources and the Jefferson County Commissioners may maintain equitable interest in the property purchased with grant monies or county monies, as well as, the right to determine the use of any proceeds from the sale of these assets.

Jeffco Workshop, Inc. follows the practice of capitalizing, at cost, all expenditures for capital assets in excess of \$500. Depreciation is computed on a straight-line basis over the useful lives of the assets generally as follows:

Equipment and Furniture	5 – 7 years
Vehicles	5 years

The net capital asset balance has been recorded as a separate component in net assets.

Jefferson County, Ohio
Notes to the Basic Financial Statements
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Functional Expenses

The costs of providing the program and activities have been summarized on a functional basis in the statement of activities and statement of functional expenses. Accordingly, certain costs have been allocated among cost of sales, materials and services, program services, and supporting services.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Taxes

Jeffco Workshop, Inc. is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and therefore has made no provisions for federal income taxes in the accompanying financial statements. In addition, Jeffco Workshop, Inc. has been determined by the Internal Revenue Service not to be a “private foundation” within the meaning of Section 509(a) of the Internal Revenue Code. There was no unrelated business income for 2009 or 2008 and Form 990 has been filed for the years ended December 31, 2009 and 2008.

In-kind Contribution

In-kind contributions of services and facilities were valued at \$27,000 and \$26,571 for the years ended December 31, 2009 and 2008, respectively. In-kind contributions were valued by using the worksheet developed by the Ohio Department of Developmental Disabilities. In-kind contributions to Jeffco Workshop, Inc. were the salaries paid to employees of Jeffco Workshop, Inc. by the Jefferson County Board of Developmental Disabilities, as well as, the use of the county board’s workshop and training center facilities at no charge. These in-kind contributions are recorded both as a revenue and expense.

B. CASH ON HAND AND IN BANK

Cash on hand and in bank as of December 31, 2009 and 2008 consists of the following:

	December 31,			
	2009		2008	
	<u>Bank</u>	<u>Book</u>	<u>Bank</u>	<u>Book</u>
Huntington National Bank – regular checking	\$ 162,733	\$ 162,701	\$ -	\$ 43,834
Huntington National Bank – consumer payroll	-	(960)	-	(620)
Huntington National Bank – attendance incentive	-	(3,932)	-	(1,775)
Huntington National Bank – special fund checking	4,303	4,303	-	1,804
Huntington National Bank – special fund savings	-	-	13,207	13,207
Huntington National Bank – starr Ohio savings	128,822	128,822	128,445	128,445
National City Bank – incentive checking	11,358	11,358	10,856	10,856
Edward Jones – money market fund and investment cash	<u>10,023</u>	<u>10,023</u>	<u>41,654</u>	<u>41,654</u>
Total cash in bank	317,239	312,315	194,162	237,405
Petty cash	<u>-</u>	<u>419</u>	<u>-</u>	<u>889</u>
Total cash on hand	<u>-</u>	<u>419</u>	<u>-</u>	<u>889</u>
Total cash on hand and in bank	<u>\$317,239</u>	<u>\$312,734</u>	<u>\$194,162</u>	<u>\$238,294</u>

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C. INVESTMENTS

Following is a summary of the investments account at December 31, 2009 and 2008:

	<u>Rate</u>	<u>Maturity</u>	<u>December 31,</u>	
			<u>2009</u>	<u>2008</u>
Mutual Funds				
Smith Barney	Varies	-	\$ 50,562	\$ 37,509
Edward Jones	Varies	-	72,324	29,187
Certificates of Deposit:				
Huntington National Bank	5.36%	09-20-09	-	50,856
Huntington National Bank	4.70%	04-13-10	46,078	43,967
Huntington National Bank	1.98%	03-31-11	53,181	-
Huntington National Bank	4.50%	11-06-11	65,114	62,312
Huntington National Bank	4.50%	11-06-11	41,951	40,145
Huntington National Bank	4.50%	11-06-11	104,753	100,244
PNC Bank	4.95%	05-07-10	60,180	58,261
PNC Bank	4.95%	05-07-10	49,442	47,865
PNC Bank	4.50%	07-10-10	80,105	77,773
PNC Bank	1.59%	09-19-10	119,206	114,661
PNC Bank	5.00%	05-12-12	111,303	107,717
Parkvale Bank	5.25%	05-31-09	-	51,471
Parkvale Bank	2.23%	09-03-10	54,184	-
Wesbanco	1.54%	09-28-10	54,605	53,589
Bonds:				
Household Finance Corp.	4.60%	11-15-10	35,000	35,000
Caterpillar Financial Services	5.00%	11-15-12	-	35,000
Principal Life Income Fundings	6.20%	06-15-20	35,000	35,000
FFCB	5.00%	04-24-23	21,289	-
FHLB	5.55%	06-19-23	16,333	-
JP Morgan Chase	6.15%	11-15-37	35,000	35,000
			<u>1,105,610</u>	<u>1,015,557</u>
Less: current portion			<u>586,687</u>	<u>337,274</u>
			<u>\$ 518,923</u>	<u>\$ 678,238</u>

An analysis of unrealized gain (loss) at December 31, 2009 and 2008 is as follows:

	<u>December 31, 2009</u>		
<u>Investment</u>	<u>Cost</u>	<u>Market</u>	<u>Unrealized Gain (Loss)</u>
Mutual Fund – Smith Barney	\$ 57,369	\$ 50,562	\$(6,807)
Mutual Fund – Edward Jones	76,204	72,324	\$(3,880)
Bond - Household Finance Corp. (11-15-10)	35,000	35,385	385
Principal Life Income Fundings (06-15-20)	35,000	34,245	(755)
FFCB (04-24-23)	21,289	19,144	(2,145)
FHLB (06-19-23)	16,333	15,150	(1,183)
JP Morgan Chase (11-15-37)	<u>35,000</u>	<u>32,886</u>	<u>(2,114)</u>
Total	<u>\$276,195</u>	<u>\$259,696</u>	<u>\$(16,499)</u>

Jefferson County, Ohio
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Investment	December 31, 2008		
	Cost	Market	Unrealized Gain (Loss)
Mutual Fund – Smith Barney	\$ 59,976	\$ 37,509	\$ (22,467)
Mutual Fund – Edward Jones	37,575	29,187	(8,388)
Bond - Household Finance Corp. (11-15-10)	35,000	33,599	(1,401)
Bond - Caterpillar Financial (11-15-12)	35,000	33,902	(1,098)
Principal Life Income Fundings (06-15-20)	35,000	32,816	(2,184)
JP Morgan Chase (11-15-37)	35,000	31,606	(3,394)
Total	\$237,551	\$198,619	\$ (38,932)

D. RELATED PARTY

The Organization is governed by the Jefferson County 169 Board, also known as the Jefferson County Board of Department of Developmental Disabilities. Jeffco Workshop, Inc. is a separate nonprofit corporation established by the county to conduct those functions that the 169 Board is not entitled to conduct, primarily the overseeing of the subcontract bidding process, payment of wages to clients, and purchasing of supplies and equipment associated with the work programs. Jeffco Workshop, Inc. has a separate Board of Directors and has its own constitution and by-laws.

E. BUSINESS AND CREDIT CONCENTRATIONS

The workshop's customers are located in the Upper Ohio Valley Area. 6 customers accounted for approximately \$352,668 (82%) of the gross revenues in 2009 and 6 customers accounted for approximately \$244,937 (75%) of the gross revenues in 2008. The organization also grants credit to their larger customers in the area and the credit risk depends upon the economic conditions in the local area.

F. SUBSEQUENT EVENTS

The workshop assessed events occurring subsequent to December 31, 2009, through April 29, 2010, for potential recognition and disclosure in the financial statements. No events have occurred that would require adjustment to or disclosure in the financial statements which were issued on April 29, 2010.

G. FAIR VALUE MEASUREMENTS

The FASB issued provisions related to Fair Value Measurements, which provide consistency and comparability in determining fair value measurements and to provide for expanded disclosures about fair value measurements. The definition of fair value maintains the exchange price notion in earlier definitions of fair value but focuses on the exit price of the asset or liability. The exit price is the price that would be received to sell the asset or paid to transfer the liability adjusted for certain inherent risks and restrictions. Expanded disclosures are also required about the use of fair value to measure assets and liabilities.

As required by U.S. GAAP, each financial asset and liability must be identified as having been valued according to specified level of input, 1, 2 or 3. Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Company has the ability to access at the measurement date. Fair values determined by Level 2 inputs utilize inputs other than quoted prices included in Level 1 that are observable for the asset, either directly or indirectly. Level 2 inputs include quoted prices for similar assets in active markets, and inputs other than quoted prices that are observable for the asset or

Jefferson County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

liability. Level 3 inputs are unobservable inputs for the asset, and include situations where there is little, if any, market activity for the asset or liability. In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, the level in the fair value hierarchy, within which the fair value measurement in its entirety falls, has been determined based on the lowest level input that is significant to the fair value measurement in its entirety. The Organization's assessment of the significance of a particular input to the fair value measurement in its entirety requires judgment, and considers factors specific to the asset.

The measurement of fair value should be consistent with one of the following valuation techniques: market approach, income approach, and/or cost approach. The market approach uses prices and other relevant information generated by market transactions involving identical or comparable assets or liabilities. As of December 31, 2009, all of the financial assets measured at fair value utilized the market approach.

The following table presents the assets and liabilities reported on the statement of financial position at their fair value as of December 31, 2009, by level within the fair value hierarchy. As required by U.S. GAAP, financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

	<u>Level I</u>	<u>Level II</u>	<u>Level III</u>	<u>Total</u>
Assets:				
Mutual Funds	\$122,886	\$ -	\$ -	\$122,886

**Combining Statements
And
Individual Fund Schedules**

Jefferson County, Ohio
Fund Descriptions –
Nonmajor Governmental Funds

NonMajor Special Revenue Funds:

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The following is a description of the County's nonmajor special revenue funds:

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

Court/Corrections and Public Safety Fund – To account for monies received through court fees and property tax collections by the County which are used for court expenses, enforcing laws, housing and rehabilitation of offenders and other judicial and public safety programs and issues.

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

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

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

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

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

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

(Continued)

Jefferson County, Ohio
Fund Descriptions –
Nonmajor Governmental Funds (Continued)

Nonmajor Debt Service Fund:

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

Nonmajor Capital Projects Fund:

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

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

Jefferson County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,767,422	\$3,332,018	\$2,168,040	\$10,267,480
Cash and Cash Equivalents in Segregated Accounts	100,351	0	0	100,351
Restricted Assets:				
Equity in pooled Cash and Cash Equivalents	57,456	0	0	57,456
Investments with Fiscal Agents	898,008	0	0	898,008
Materials and Supplies Inventory	37,879	0	0	37,879
Receivables:				
Property Taxes	3,114,234	1,231,415	0	4,345,649
Permissive Sales Taxes	326,382	297,102	0	623,484
Accounts	3,974	0	0	3,974
Intergovernmental	2,031,155	108,745	0	2,139,900
Interfund	1,561,570	0	0	1,561,570
Prepaid Items	41,293	0	0	41,293
<i>Total Assets</i>	<u>\$12,939,724</u>	<u>\$4,969,280</u>	<u>\$2,168,040</u>	<u>\$20,077,044</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$423,913	\$0	\$3,458	\$427,371
Accrued Wages and Benefits	60,326	0	0	60,326
Matured Severance Payable	10,764	0	0	10,764
Interfund Payable	247,632	0	0	247,632
Intergovernmental Payable	54,787	0	0	54,787
Deferred Revenue	4,891,734	1,456,609	0	6,348,343
<i>Total Liabilities</i>	<u>5,689,156</u>	<u>1,456,609</u>	<u>3,458</u>	<u>7,149,223</u>
Fund Balances				
Nonspendable:				
Materials and Supplies Inventory	37,879	0	0	37,879
Prepaid Items	41,293	0	0	41,293
Restricted for:				
Debt Service	0	3,512,671	0	3,512,671
Capital Outlay	0	0	2,164,582	2,164,582
Children's Home	898,008	0	0	898,008
Community Development	57,456	0	0	57,456
Tuberculosis/Crippled Child Levy	1,523,524	0	0	1,523,524
Children Services	1,409,134	0	0	1,409,134
Corrections and Public Safety	2,607,178	0	0	2,607,178
Other Purposes	676,096	0	0	676,096
<i>Total Fund Balances</i>	<u>7,250,568</u>	<u>3,512,671</u>	<u>2,164,582</u>	<u>12,927,821</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$12,939,724</u>	<u>\$4,969,280</u>	<u>\$2,168,040</u>	<u>\$20,077,044</u>

Jefferson County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	Miscellaneous Local	Court/Corrections and Public Safety	Emergency 911	Permissive Sheriff
Assets				
Equity in Pooled Cash and Cash Equivalents	\$761,566	\$1,849,083	\$545,933	\$11,357
Cash and Cash Equivalents in Segregated Accounts	0	0	0	89,152
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	0	0	0
Investments with Fiscal Agents	0	0	0	0
Materials and Supplies Inventory	25,327	0	980	8,581
Receivables:				
Property Taxes	0	0	1,309,328	0
Permissive Sales Taxes	0	0	0	326,382
Accounts	3,974	0	0	0
Intergovernmental	132,974	300,060	290,810	28,322
Interfund	0	0	0	38,046
Prepaid Items	8,252	1,972	5,425	25,644
<i>Total Assets</i>	<u>\$932,093</u>	<u>\$2,151,115</u>	<u>\$2,152,476</u>	<u>\$527,484</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$21,613	\$35,828	\$27,037	\$17,903
Accrued Wages and Benefits	15,144	9,417	9,486	23,232
Matured Severance Payable	5,676	0	0	5,088
Interfund Payable	115,104	20,576	19,265	86,038
Intergovernmental Payable	12,794	8,550	7,490	23,542
Deferred Revenue	125,360	158,106	1,587,342	142,395
<i>Total Liabilities</i>	<u>295,691</u>	<u>232,477</u>	<u>1,650,620</u>	<u>298,198</u>
Fund Balances				
Nonspendable:				
Materials and Supplies Inventory	25,327	0	980	8,581
Prepaid Items	8,252	1,972	5,425	25,644
Restricted for:				
Children's Home	0	0	0	0
Community Development	0	0	0	0
Tuberculosis/Crippled Child Levy	0	0	0	0
Children Services	0	0	0	0
Corrections and Public Safety	0	1,916,666	495,451	195,061
Other Purposes	602,823	0	0	0
	<u>636,402</u>	<u>1,918,638</u>	<u>501,856</u>	<u>229,286</u>
<i>Total Fund Balances</i>	<u>\$932,093</u>	<u>\$2,151,115</u>	<u>\$2,152,476</u>	<u>\$527,484</u>
<i>Total Liabilities and Fund Balances</i>				

Tuberculosis/ Crippled Child Levy	Children Services	Community Development Block Grant	Senior Citizens Levy	Total Nonmajor Special Revenue Funds
\$0	\$1,521,800	\$32,933	\$44,750	\$4,767,422
0	11,199	0	0	100,351
0	0	57,456	0	57,456
0	898,008	0	0	898,008
0	2,991	0	0	37,879
0	758,738	0	1,046,168	3,114,234
0	0	0	0	326,382
0	0	0	0	3,974
27,022	762,080	349,404	140,483	2,031,155
1,523,524	0	0	0	1,561,570
0	0	0	0	41,293
<u>\$1,550,546</u>	<u>\$3,954,816</u>	<u>\$439,793</u>	<u>\$1,231,401</u>	<u>\$12,939,724</u>
\$0	\$298,460	\$23,072	\$0	\$423,913
0	3,047	0	0	60,326
0	0	0	0	10,764
0	6,649	0	0	247,632
0	2,411	0	0	54,787
27,022	1,334,116	330,742	1,186,651	4,891,734
<u>27,022</u>	<u>1,644,683</u>	<u>353,814</u>	<u>1,186,651</u>	<u>5,689,156</u>
0	2,991	0	0	37,879
0	0	0	0	41,293
0	898,008	0	0	898,008
0	0	57,456	0	57,456
1,523,524	0	0	0	1,523,524
0	1,409,134	0	0	1,409,134
0	0	0	0	2,607,178
0	0	28,523	44,750	676,096
<u>1,523,524</u>	<u>2,310,133</u>	<u>85,979</u>	<u>44,750</u>	<u>7,250,568</u>
<u>\$1,550,546</u>	<u>\$3,954,816</u>	<u>\$439,793</u>	<u>\$1,231,401</u>	<u>\$12,939,724</u>

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Jefferson County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$2,731,539	\$1,120,624	\$1,434,451	\$5,286,614
Permissive Sales Taxes	1,245,205	1,100,531	0	2,345,736
Charges for Services	1,864,843	0	12,813	1,877,656
Licenses and Permits	123,376	0	0	123,376
Fines and Forfeitures	21,655	0	0	21,655
Intergovernmental	6,749,492	193,163	30,671	6,973,326
Investment Income	77,560	0	0	77,560
Rent	109,678	248,959	0	358,637
Other	20,201	0	8,691	28,892
<i>Total Revenues</i>	<u>12,943,549</u>	<u>2,663,277</u>	<u>1,486,626</u>	<u>17,093,452</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	892,703	0	0	892,703
Judicial	198,115	0	0	198,115
Public Safety	5,382,945	0	0	5,382,945
Health	383,665	0	0	383,665
Human Services	5,313,918	0	0	5,313,918
Economic Development and Assistance	983,982	0	0	983,982
Capital Outlay	69,166	0	396,897	466,063
Debt Service:				
Principal Retirement	90,938	1,564,248	0	1,655,186
Interest and Fiscal Charges	14,685	1,262,922	0	1,277,607
Interest on Capital Appreciation Bonds	0	620,165	0	620,165
<i>Total Expenditures</i>	<u>13,330,117</u>	<u>3,447,335</u>	<u>396,897</u>	<u>17,174,349</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(386,568)</u>	<u>(784,058)</u>	<u>1,089,729</u>	<u>(80,897)</u>
Other Financing Sources (Uses):				
Transfers In	1,175,659	966,846	150,000	2,292,505
Inception of Capital Lease	69,166	0	0	69,166
Transfers Out	(210,262)	0	0	(210,262)
Total Other Financing Sources (Uses)	<u>1,034,563</u>	<u>966,846</u>	<u>150,000</u>	<u>2,151,409</u>
<i>Net Change in Fund Balances</i>	647,995	182,788	1,239,729	2,070,512
<i>Fund Balances Beginning of Year (Restated - Note 3)</i>	<u>6,602,573</u>	<u>3,329,883</u>	<u>924,853</u>	<u>10,857,309</u>
<i>Fund Balances End of Year</i>	<u>\$7,250,568</u>	<u>\$3,512,671</u>	<u>\$2,164,582</u>	<u>\$12,927,821</u>

Jefferson County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Miscellaneous Local	Court/Corrections and Public Safety	Emergency 911	Permissive Sheriff
Revenues				
Property Taxes	\$0	\$0	\$1,146,405	\$0
Permissive Sales Taxes	0	0	0	1,245,205
Charges for Services	1,218,263	214,200	0	416,987
Licenses and Permits	49,995	73,381	0	0
Fines and Forfeitures	11,850	9,805	0	0
Intergovernmental	1,223,586	1,521,767	654,051	155,800
Investment Income	0	0	0	0
Rent	85,699	0	23,979	0
Other	3,550	568	1,391	12,898
<i>Total Revenues</i>	<u>2,592,943</u>	<u>1,819,721</u>	<u>1,825,826</u>	<u>1,830,890</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	892,703	0	0	0
Judicial	1,441	196,674	0	0
Public Safety	0	1,381,656	1,322,470	2,678,819
Health	136,361	0	0	0
Human Services	1,389,465	0	0	0
Economic Development and Assistance	466,903	0	0	0
Capital Outlay	0	69,166	0	0
Debt Service:				
Principal Retirement	0	60,226	0	30,712
Interest and Fiscal Charges	0	11,873	0	2,812
<i>Total Expenditures</i>	<u>2,886,873</u>	<u>1,719,595</u>	<u>1,322,470</u>	<u>2,712,343</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(293,930)</u>	<u>100,126</u>	<u>503,356</u>	<u>(881,453)</u>
Other Financing Sources (Uses):				
Transfers In	218,815	35,784	0	921,060
Inception of Capital Lease	0	69,166	0	0
Transfers Out	0	0	(186,494)	(23,768)
<i>Total Other Financing Sources (Uses)</i>	<u>218,815</u>	<u>104,950</u>	<u>(186,494)</u>	<u>897,292</u>
<i>Net Change in Fund Balances</i>	<u>(75,115)</u>	<u>205,076</u>	<u>316,862</u>	<u>15,839</u>
<i>Fund Balances Beginning of Year (Restated - Note 3)</i>	<u>711,517</u>	<u>1,713,562</u>	<u>184,994</u>	<u>213,447</u>
<i>Fund Balances End of Year</i>	<u>\$636,402</u>	<u>\$1,918,638</u>	<u>\$501,856</u>	<u>\$229,286</u>

Tuberculosis/ Crippled Child Levy	Children Services	Community Development Block Grant	Senior Citizens Levy	Total Nonmajor Special Revenue Funds
\$0	\$655,657	\$0	\$929,477	\$2,731,539
0	0	0	0	1,245,205
0	15,393	0	0	1,864,843
0	0	0	0	123,376
0	0	0	0	21,655
54,045	2,477,350	412,868	250,025	6,749,492
0	77,417	143	0	77,560
0	0	0	0	109,678
0	0	1,794	0	20,201
<u>54,045</u>	<u>3,225,817</u>	<u>414,805</u>	<u>1,179,502</u>	<u>12,943,549</u>
0	0	0	0	892,703
0	0	0	0	198,115
0	0	0	0	5,382,945
247,304	0	0	0	383,665
0	2,750,432	0	1,174,021	5,313,918
0	0	517,079	0	983,982
0	0	0	0	69,166
0	0	0	0	90,938
0	0	0	0	14,685
<u>247,304</u>	<u>2,750,432</u>	<u>517,079</u>	<u>1,174,021</u>	<u>13,330,117</u>
<u>(193,259)</u>	<u>475,385</u>	<u>(102,274)</u>	<u>5,481</u>	<u>(386,568)</u>
0	0	0	0	1,175,659
0	0	0	0	69,166
0	0	0	0	(210,262)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,034,563</u>
(193,259)	475,385	(102,274)	5,481	647,995
<u>1,716,783</u>	<u>1,834,748</u>	<u>188,253</u>	<u>39,269</u>	<u>6,602,573</u>
<u>\$1,523,524</u>	<u>\$2,310,133</u>	<u>\$85,979</u>	<u>\$44,750</u>	<u>\$7,250,568</u>

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Jefferson County, Ohio
Fund Descriptions –
Internal Service Funds

Internal Service Funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The following is a description of the County's agency 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 Assets
Internal Service Funds
December 31, 2009

	Self Insurance Health	Self Insurance Workers' Compensation	Total Internal Service Funds
Assets			
Current Assets:			
Cash and Cash Equivalents with Fiscal Agents	\$5,039,195	\$0	\$5,039,195
Receivables:			
Accounts	298,906	0	298,906
Interfund	0	6,677,043	6,677,043
<i>Total Assets</i>	5,338,101	6,677,043	12,015,144
Liabilities			
Current Liabilities:			
Interfund Payable	7,381,042	0	7,381,042
Intergovernmental Payable	0	441,263	441,263
Claims Payable - Health Benefits	865,175	0	865,175
Claims Payable - Workers' Compensation	0	434,859	434,859
<i>Total Current Liabilities</i>	8,246,217	876,122	9,122,339
Long-Term Liabilities (Net of Current Portion):			
Claims Payable - Workers' Compensation	0	616,284	616,284
<i>Total Liabilities</i>	8,246,217	1,492,406	9,738,623
Net Assets			
Unrestricted (Deficit)	(2,908,116)	5,184,637	2,276,521
<i>Total Net Assets (Deficit)</i>	(\$2,908,116)	\$5,184,637	\$2,276,521

Jefferson County, Ohio
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2009

	Self Insurance Health	Self Insurance Workers' Compensation	Total Internal Service Funds
Operating Revenues			
Charges for Services	\$7,110,831	\$499,616	\$7,610,447
Other	442,747	0	442,747
<i>Total Operating Revenues</i>	<u>7,553,578</u>	<u>499,616</u>	<u>8,053,194</u>
Operating Expenses			
Contractual Services	1,528,692	441,242	1,969,934
Claims	6,964,866	435,066	7,399,932
<i>Total Operating Expenses</i>	<u>8,493,558</u>	<u>876,308</u>	<u>9,369,866</u>
<i>Operating Loss</i>	<u>(939,980)</u>	<u>(376,692)</u>	<u>(1,316,672)</u>
Non-Operating Revenues			
Interest	174,725	0	174,725
Other Non-Operating Revenues	0	659	659
<i>Total Non-Operating Revenues</i>	<u>174,725</u>	<u>659</u>	<u>175,384</u>
<i>Change in Net Assets</i>	(765,255)	(376,033)	(1,141,288)
<i>Net Assets (Deficit) Beginning of Year</i>	<u>(2,142,861)</u>	<u>5,560,670</u>	<u>3,417,809</u>
<i>Net Assets (Deficit) End of Year</i>	<u><u>(\$2,908,116)</u></u>	<u><u>\$5,184,637</u></u>	<u><u>\$2,276,521</u></u>

Jefferson County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2009

	Self Insurance Health	Self Insurance Workers' Compensation	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Customers	\$7,110,831	\$499,616	\$7,610,447
Cash Payments for Goods and Services	(1,528,692)	(474,343)	(2,003,035)
Cash Payments for Claims	(8,216,076)	(407,837)	(8,623,913)
Other Operating Revenues	2,105,332	0	2,105,332
Other Non-Operating Revenues	0	659	659
<i>Net Cash Used for Operating Activities</i>	<u>(528,605)</u>	<u>(381,905)</u>	<u>(910,510)</u>
Cash Flows from Noncapital Financing Activities			
Interfund Loan	239,968	381,905	621,873
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>239,968</u>	<u>381,905</u>	<u>621,873</u>
Cash Flows from Investing Activities			
Interest	174,725	0	174,725
<i>Net Cash Provided by Investing Activities</i>	<u>174,725</u>	<u>0</u>	<u>174,725</u>
<i>Net Decrease in Cash and Cash Equivalents</i>	(113,912)	0	(113,912)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>5,153,107</u>	<u>0</u>	<u>5,153,107</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$5,039,195</u></u>	<u><u>\$0</u></u>	<u><u>\$5,039,195</u></u>
Reconciliation of Operating Loss to Net Cash Used for Operating Activities			
Operating Loss	(\$939,980)	(\$376,692)	(\$1,316,672)
Adjustments:			
Non-Operating Revenues	0	659	659
Changes in Assets and Liabilities:			
Decrease in Accounts Receivable	74,449	0	74,449
Increase in Claims Payable	336,926	27,229	364,155
Decrease in Intergovernmental Payable	0	(33,101)	(33,101)
<i>Net Cash Used for Operating Activities</i>	<u><u>(\$528,605)</u></u>	<u><u>(\$381,905)</u></u>	<u><u>(\$910,510)</u></u>

Jefferson County, Ohio
Fund Descriptions –
Agency Funds

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

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

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

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

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

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

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

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

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

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

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

Jefferson County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2009

	<u>Balance 12/31/08</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/09</u>
<i>Board of Health:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$681,703	\$2,987,093	\$3,014,380	\$654,416
Total Assets	<u>\$681,703</u>	<u>\$2,987,093</u>	<u>\$3,014,380</u>	<u>\$654,416</u>
<u>Liabilities:</u>				
Undistributed Monies	\$681,703	\$2,987,093	\$3,014,380	\$654,416
Total Liabilities	<u>\$681,703</u>	<u>\$2,987,093</u>	<u>\$3,014,380</u>	<u>\$654,416</u>
<i>Eastern Ohio Correction Center (EOCC):</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$191,034	\$3,033,296	\$3,074,703	\$149,627
Total Assets	<u>\$191,034</u>	<u>\$3,033,296</u>	<u>\$3,074,703</u>	<u>\$149,627</u>
<u>Liabilities:</u>				
Undistributed Monies	\$191,034	\$3,033,296	\$3,074,703	\$149,627
Total Liabilities	<u>\$191,034</u>	<u>\$3,033,296</u>	<u>\$3,074,703</u>	<u>\$149,627</u>
<i>Jefferson/Belmont Joint Solid Waste District:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$0	\$1,234	\$1,234	\$0
Total Assets	<u>\$0</u>	<u>\$1,234</u>	<u>\$1,234</u>	<u>\$0</u>
<u>Liabilities:</u>				
Undistributed Monies	\$0	\$1,234	\$1,234	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,234</u>	<u>\$1,234</u>	<u>\$0</u>

(Continued)

Jefferson County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2009

	<u>Balance 12/31/08</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/09</u>
<i>Taxes Agency:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$1,417,399	\$78,363,308	\$78,258,167	\$1,522,540
Receivables:				
Property Taxes	42,149,629	40,769,243	42,149,629	40,769,243
Accounts	643,880	526,462	643,880	526,462
Special Assessments	311,412	272,247	311,412	272,247
Intergovernmental	1,968,517	1,973,203	1,968,517	1,973,203
Total Assets	<u>\$46,490,837</u>	<u>\$121,904,463</u>	<u>\$123,331,605</u>	<u>\$45,063,695</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$45,073,438	\$43,541,155	\$45,073,438	\$43,541,155
Undistributed Monies	1,417,399	78,363,308	78,258,167	1,522,540
Total Liabilities	<u>\$46,490,837</u>	<u>\$121,904,463</u>	<u>\$123,331,605</u>	<u>\$45,063,695</u>
 <i>Undivided State Monies:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$31,187	\$4,385,548	\$4,416,735	\$0
Receivables:				
Intergovernmental	1,438,820	1,309,686	1,438,820	1,309,686
Total Assets	<u>\$1,470,007</u>	<u>\$5,695,234</u>	<u>\$5,855,555</u>	<u>\$1,309,686</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$1,438,820	\$1,309,686	\$1,438,820	\$1,309,686
Undistributed Monies	31,187	4,385,548	4,416,735	0
Total Liabilities	<u>\$1,470,007</u>	<u>\$5,695,234</u>	<u>\$5,855,555</u>	<u>\$1,309,686</u>
 <i>Corporation/Subdivision:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$0	\$36,705,757	\$36,705,757	\$0
Total Assets	<u>\$0</u>	<u>\$36,705,757</u>	<u>\$36,705,757</u>	<u>\$0</u>
<u>Liabilities:</u>				
Undistributed Monies	\$0	\$36,705,757	\$36,705,757	\$0
Total Liabilities	<u>\$0</u>	<u>\$36,705,757</u>	<u>\$36,705,757</u>	<u>\$0</u>

(Continued)

Jefferson County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2009

	<u>Balance 12/31/08</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/09</u>
<i>Miscellaneous Court/Safety:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$5,314	\$13,793	\$14,198	\$4,909
Cash Equivalents in				
Segregated Accounts	393,948	8,343,421	8,435,106	302,263
Accounts Receivable	<u>1,012,040</u>	<u>1,165,047</u>	<u>1,012,040</u>	<u>1,165,047</u>
Total Assets	<u>\$1,411,302</u>	<u>\$9,522,261</u>	<u>\$9,461,344</u>	<u>\$1,472,219</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$628,162	\$723,132	\$628,162	\$723,132
Undistributed Monies	<u>783,140</u>	<u>8,799,129</u>	<u>8,833,182</u>	<u>749,087</u>
Total Liabilities	<u>\$1,411,302</u>	<u>\$9,522,261</u>	<u>\$9,461,344</u>	<u>\$1,472,219</u>
 <i>Family and Children First Council:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	<u>\$55,947</u>	<u>\$491,100</u>	<u>\$468,808</u>	<u>\$78,239</u>
Total Assets	<u>\$55,947</u>	<u>\$491,100</u>	<u>\$468,808</u>	<u>\$78,239</u>
<u>Liabilities:</u>				
Undistributed Monies	<u>\$55,947</u>	<u>\$491,100</u>	<u>\$468,808</u>	<u>\$78,239</u>
Total Liabilities	<u>\$55,947</u>	<u>\$491,100</u>	<u>\$468,808</u>	<u>\$78,239</u>
 <i>Other Agency:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$228,914	\$3,868,200	\$3,000,390	\$1,096,724
Receivables:				
Intergovernmental	<u>1,355,353</u>	<u>1,113,754</u>	<u>1,355,353</u>	<u>1,113,754</u>
Total Assets	<u>\$1,584,267</u>	<u>\$4,981,954</u>	<u>\$4,355,743</u>	<u>\$2,210,478</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$1,355,353	\$1,113,754	\$1,355,353	\$1,113,754
Undistributed Monies	<u>228,914</u>	<u>3,868,200</u>	<u>\$3,000,390</u>	<u>1,096,724</u>
Total Liabilities	<u>\$1,584,267</u>	<u>\$4,981,954</u>	<u>\$4,355,743</u>	<u>\$2,210,478</u>

(Continued)

Jefferson County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2009

	<u>Balance 12/31/08</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/09</u>
<i>Total - All Agency Funds:</i>				
<u>Assets:</u>				
Cash and				
Cash Equivalents	\$2,611,498	\$129,849,329	\$128,954,372	\$3,506,455
Cash and				
Cash Equivalents in Segregated Accounts	393,948	8,343,421	8,435,106	302,263
Receivables:				
Property Taxes	42,149,629	40,769,243	42,149,629	40,769,243
Accounts	1,655,920	1,691,509	1,655,920	1,691,509
Special Assessments	311,412	272,247	311,412	272,247
Intergovernmental	4,762,690	4,396,643	4,762,690	4,396,643
Total Assets	<u>\$51,885,097</u>	<u>\$185,322,392</u>	<u>\$186,269,129</u>	<u>\$50,938,360</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$48,495,773	\$46,687,727	\$48,495,773	\$46,687,727
Undistributed Monies	3,389,324	138,634,665	137,773,356	4,250,633
Total Liabilities	<u>\$51,885,097</u>	<u>\$185,322,392</u>	<u>\$186,269,129</u>	<u>\$50,938,360</u>

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

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Property Taxes	\$1,871,742	\$1,871,742	\$0
Permissive Sales Taxes	4,272,951	4,272,951	0
Charges for Services	2,194,891	2,194,891	0
Licenses and Permits	351,604	351,604	0
Fines and Forfeitures	380,555	380,555	0
Intergovernmental	2,825,460	2,825,460	0
Interest	165,689	165,689	0
Other	16,739	16,739	0
Total Revenues	12,079,631	12,079,631	0
<u>Expenditures:</u>			
Current:			
General Government -			
Legislative and Executive			
Commissioners			
Salary and Wages	274,389	274,389	0
Fringe Benefits	88,361	88,361	0
Materials and Supplies	878	878	0
Other	1,882	1,882	0
Total Commissioners	365,510	365,510	0
Auditor			
Salary and Wages	358,542	358,542	0
Fringe Benefits	134,317	134,317	0
Materials and Supplies	7,916	7,470	446
Contractual Services	4,254	4,247	7
Other	5,207	5,207	0
Total Auditor	510,236	509,783	453
Permissive Sales Tax			
Capital Outlay	64,990	64,990	0
Other	329,169	329,169	0
Total Permissive Sales Tax	394,159	394,159	0
Treasurer			
Salary and Wages	172,401	172,401	0
Fringe Benefits	82,724	82,724	0
Materials and Supplies	10,739	10,622	117
Contractual Services	6,642	6,642	0
Other	751	751	0
Total Treasurer	273,257	273,140	117

(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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Prosecuting Attorney			
Salary and Wages	\$661,821	\$661,821	\$0
Fringe Benefits	187,598	187,598	0
Materials and Supplies	9,752	9,752	0
Contractual Services	107,882	107,882	0
Other	69,658	69,658	0
Total Prosecuting Attorney	<u>1,036,711</u>	<u>1,036,711</u>	<u>0</u>
Budget Commission			
Other	50	50	0
Bureau of Inspection			
Contractual Services	101,377	101,377	0
County Planning Commission			
Contractual Services	118,578	118,578	0
Other	43,920	43,920	0
Total County Planning Commission	<u>162,498</u>	<u>162,498</u>	<u>0</u>
Data Processing			
Salary and Wages	199,026	199,026	0
Fringe Benefits	94,803	94,803	0
Other	1,452	1,452	0
Total Data Processing	<u>295,281</u>	<u>295,281</u>	<u>0</u>
Data Processing Central Purchasing			
Other	41,234	41,233	1
Board of Elections			
Salary and Wages	326,907	326,907	0
Fringe Benefits	145,843	145,843	0
Materials and Supplies	46,707	46,707	0
Contractual Services	127,511	127,511	0
Other	13,054	13,054	0
Total Board of Elections	<u>660,022</u>	<u>660,022</u>	<u>0</u>
Recorder			
Salary and Wages	160,545	160,545	0
Fringe Benefits	81,215	81,215	0
Other	400	400	0
Total Recorder	<u>242,160</u>	<u>242,160</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, 2009

	Final Budget	Actual	Variance Positive (Negative)
Buildings and Grounds			
Salary and Wages	\$188,807	\$188,807	\$0
Fringe Benefits	93,072	93,072	0
Contractual Services	352,826	352,826	0
Other	122,499	122,499	0
Total Buildings and Grounds	757,204	757,204	0
Certified Auto Title Administration			
Salary and Wages	138,993	138,993	0
Fringe Benefits	46,668	46,668	0
Materials and Supplies	11,855	11,855	0
Capital Outlay	4,982	4,982	0
Other	19,206	19,206	0
Total Certified Auto Title Administration	221,704	221,704	0
Equipment Records Supply			
Materials and Supplies	4,306	3,745	561
Contractual Services	21,706	19,662	2,044
Capital Outlay	9,600	4,772	4,828
Total Equipment Records Supply	35,612	28,179	7,433
Insurance			
Contractual Service	94,534	94,534	0
Total General Government - Legislative and Executive	5,191,549	5,183,545	8,004
General Government - Judicial			
Court of Appeals			
Other	61,934	61,934	0
Common Pleas			
Salary and Wages	216,937	216,937	0
Fringe Benefits	82,772	82,772	0
Materials and Supplies	38,896	38,896	0
Contractual Services	291,998	291,998	0
Other	6,658	6,658	0
Total Common Pleas	637,261	637,261	0
Adult Probation			
Salary and Wages	119,822	119,822	0
Fringe Benefits	55,511	55,511	0
Materials and Supplies	162	162	0
Contractual Services	1,918	1,918	0
Total Adult Probation	177,413	177,413	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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Juvenile Court			
Salary and Wages	\$536,295	\$536,295	\$0
Fringe Benefits	221,111	221,111	0
Materials and Supplies	27,862	27,862	0
Contractual Services	483,862	483,862	0
Other	83,679	83,679	0
Total Juvenile Court	<u>1,352,809</u>	<u>1,352,809</u>	<u>0</u>
County Court #2			
Salary and Wages	99,000	99,000	0
Fringe Benefits	48,927	48,927	0
Materials and Supplies	2,011	2,011	0
Contractual Services	34,845	34,845	0
Other	498	498	0
Total County Court #2	<u>185,281</u>	<u>185,281</u>	<u>0</u>
County Court #3			
Salary and Wages	103,209	103,209	0
Fringe Benefits	38,519	38,519	0
Materials and Supplies	2,995	2,995	0
Contractual Services	39,245	39,245	0
Total County Court #3	<u>183,968</u>	<u>183,968</u>	<u>0</u>
Probate Court			
Salary and Wages	221,989	221,989	0
Fringe Benefits	79,683	79,683	0
Materials and Supplies	2,500	2,500	0
Other	3,592	3,592	0
Total Probate Court	<u>307,764</u>	<u>307,764</u>	<u>0</u>
Clerk of Courts			
Salary and Wages	253,292	253,292	0
Fringe Benefits	118,610	118,610	0
Materials and Supplies	1,922	1,922	0
Total Clerk of Courts	<u>373,824</u>	<u>373,824</u>	<u>0</u>
County Court			
Salary and Wages	109,898	109,898	0
Fringe Benefits	51,312	51,312	0
Materials and Supplies	3,603	3,603	0
Contractual Services	40,886	40,886	0
Total County Court	<u>205,699</u>	<u>205,699</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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Municipal Court			
Salary and Wages	\$89,843	\$89,843	\$0
Fringe Benefits	12,561	12,561	0
Contractual Services	50,639	50,639	0
Total Municipal Court	<u>153,043</u>	<u>153,043</u>	<u>0</u>
Law Library			
Salary and Wages	30,638	30,638	0
Fringe Benefits	15,547	15,547	0
Total Law Library	<u>46,185</u>	<u>46,185</u>	<u>0</u>
Court Magistrate			
Salary and Wages	130,138	130,138	0
Fringe Benefits	53,529	53,529	0
Materials and Supplies	1,260	1,260	0
Contractual Services	8,323	8,323	0
Other	2,407	2,407	0
Total Court Magistrate	<u>195,657</u>	<u>195,657</u>	<u>0</u>
Total General Government - Judicial	<u>3,880,838</u>	<u>3,880,838</u>	<u>0</u>
Public Safety			
Coroner			
Salary and Wages	82,041	82,041	0
Fringe Benefits	24,313	24,313	0
Materials and Supplies	55	55	0
Contractual Services	19,291	19,291	0
Other	351	351	0
Total Coroner	<u>126,051</u>	<u>126,051</u>	<u>0</u>
Disaster Services			
Contractual Services	68,215	68,215	0
Total Public Safety	<u>194,266</u>	<u>194,266</u>	<u>0</u>
Health			
Humane Society			
Other	300	300	0
Agriculture			
Contractual Service	256,856	256,856	0
Vital Statistics			
Contractual Service	1,709	1,709	0
Total Health	<u>258,865</u>	<u>258,865</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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Human Services			
Veteran's Services			
Salary and Wages	\$193,959	\$193,959	\$0
Fringe Benefits	63,953	63,953	0
Materials and Supplies	4,603	4,603	0
Contractual Services	4,778	4,778	0
Other	201,738	201,738	0
Total Veteran's Services	<u>469,031</u>	<u>469,031</u>	<u>0</u>
Public Assistance			
Contractual Services	418,882	418,882	0
Total Human Services	<u>887,913</u>	<u>887,913</u>	<u>0</u>
Economic Development & Assistance			
Progress Alliance			
Contractual Services	75,000	75,000	0
Total Economic Development & Assistance	<u>75,000</u>	<u>75,000</u>	<u>0</u>
Other			
County Shared Utilities			
Contractual Services	104,917	104,917	0
Unclaimed Monies			
Other	10,310	10,310	0
Other			
Other	189,960	189,960	0
Indigent Application Fees			
Contractual Services	26,592	26,592	0
Total Other	<u>331,779</u>	<u>331,779</u>	<u>0</u>
Total Expenditures	<u>10,820,210</u>	<u>10,812,206</u>	<u>8,004</u>
Excess of Revenues Over Expenditures	<u>1,259,421</u>	<u>1,267,425</u>	<u>8,004</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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Other Financing Sources (Uses):</u>			
Advances In	\$500	\$500	\$0
Transfers Out	(2,775,832)	(2,775,832)	0
Total Other Financing Sources (Uses)	<u>(2,775,332)</u>	<u>(2,775,332)</u>	<u>0</u>
Net Change in Fund Balance	(1,515,911)	(1,507,907)	8,004
Fund Balance Beginning of Year	3,861,694	3,861,694	0
Prior Year Encumbrances Appropriated	<u>16,808</u>	<u>16,808</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,362,591</u></u>	<u><u>\$2,370,595</u></u>	<u><u>\$8,004</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Intergovernmental	\$9,874,780	\$9,874,780	\$0
Other	382,548	382,548	0
Total Revenues	<u>10,257,328</u>	<u>10,257,328</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Human Services			
Public Assistance			
Salary and Wages	3,712,016	3,712,016	0
Fringe Benefits	1,592,727	1,592,727	0
Materials and Supplies	202,396	202,396	0
Contractual Services	2,645,259	2,645,259	0
Capital Outlay	333,240	333,240	0
Total Public Assistance	<u>8,485,638</u>	<u>8,485,638</u>	<u>0</u>
Workforce Investment Act			
Contractual Services	1,151,128	1,151,128	0
Workforce Investment Act Stimulus			
Contractual Services	794,899	794,899	0
Total Expenditures	<u>10,431,665</u>	<u>10,431,665</u>	<u>0</u>
Net Change in Fund Balance	(174,337)	(174,337)	0
Fund Balance Beginning of Year	<u>514,452</u>	<u>514,452</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$340,115</u></u>	<u><u>\$340,115</u></u>	<u><u>\$0</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gasoline Tax Fund
For the Year Ended December 31, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Permissive Sales Taxes	\$2,578,143	\$2,578,143	\$0
Charges for Services	71,069	71,069	0
Fines and Forfeitures	27,112	27,112	0
Intergovernmental	4,414,355	4,414,355	0
Interest	808	808	0
Other	83,219	83,219	0
Total Revenues	<u>7,174,706</u>	<u>7,174,706</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Public Works			
Motor Vehicle and Gasoline Tax			
Salary and Wages	2,042,937	2,042,937	0
Fringe Benefits	915,282	915,282	0
Materials and Supplies	1,131,143	1,121,750	9,393
Contractual Services	2,001,764	1,993,257	8,507
Capital Outlay	990,897	985,835	5,062
Other	494,220	492,238	1,982
Total Expenditures	<u>7,576,243</u>	<u>7,551,299</u>	<u>24,944</u>
Excess of Revenues Under Expenditures	(401,537)	(376,593)	24,944
<u>Other Financing Uses:</u>			
Transfers Out	<u>(710,783)</u>	<u>(710,783)</u>	<u>0</u>
Net Change in Fund Balance	(1,112,320)	(1,087,376)	24,944
Fund Balance Beginning of Year	879,907	879,907	0
Prior Year Encumbrances Appropriated	<u>730,527</u>	<u>730,527</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$498,114</u></u>	<u><u>\$523,058</u></u>	<u><u>\$24,944</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Health Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Property Taxes	\$267,545	\$267,545	\$0
Charges for Services	4,223	4,223	0
Intergovernmental	7,686,008	7,686,008	0
Rent	70,550	70,550	0
Other	10,649	10,649	0
Total Revenues	8,038,975	8,038,975	0
<u>Expenditures:</u>			
Current:			
Health			
Mental Health			
Salary and Wages	399,793	399,793	0
Fringe Benefits	105,884	105,884	0
Materials and Supplies	24,280	24,280	0
Contractual Services	7,311,559	7,311,559	0
Capital Outlay	35,630	35,630	0
Other	123,964	123,964	0
Total Expenditures	8,001,110	8,001,110	0
Net Change in Fund Balance	37,865	37,865	0
Fund Balance Beginning of Year	2,124,699	2,124,699	0
Fund Balance End of Year	<u>\$2,162,564</u>	<u>\$2,162,564</u>	<u>\$0</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, 2009

	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Property Taxes	\$2,329,005	\$2,329,005	\$0
Charges for Services	318,540	318,540	0
Intergovernmental	6,894,226	6,894,226	0
Other	7,492	7,492	0
Total Revenues	9,549,263	9,549,263	0
<u>Expenditures:</u>			
Current:			
Health			
Developmental Disabilities			
Salary and Wages	4,857,285	4,857,285	0
Fringe Benefits	2,433,342	2,433,342	0
Materials and Supplies	510,872	510,872	0
Contractual Services	729,745	729,745	0
Capital Outlay	14,759	14,759	0
Other	406,104	406,104	0
Total Expenditures	8,952,107	8,952,107	0
Excess of Revenues Over Expenditures	597,156	597,156	0
<u>Other Financing Uses:</u>			
Transfers Out	(150,000)	(150,000)	0
Net Change in Fund Balance	447,156	447,156	0
Fund Balance Beginning of Year	4,104,696	4,104,696	0
Fund Balance End of Year	<u>\$4,551,852</u>	<u>\$4,551,852</u>	<u>\$0</u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Operating Levy Fund
For the Year Ended December 31, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Property Taxes	\$1,013,723	\$1,013,723	\$0
Charges for Services	937,622	937,622	0
Intergovernmental	618,548	618,548	0
Total Revenues	<u>2,569,893</u>	<u>2,569,893</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Jail Operating Levy			
Salary and Wages	2,073,739	2,073,739	0
Fringe Benefits	1,016,068	1,016,068	0
Materials and Supplies	231,901	231,901	0
Contractual Services	544,529	544,529	0
Capital Outlay	176,982	176,982	0
Other	15,462	15,462	0
Total Expenditures	<u>4,058,681</u>	<u>4,058,681</u>	<u>0</u>
Excess of Revenues Under Expenditures	(1,488,788)	(1,488,788)	0
<u>Other Financing Sources (Uses):</u>			
Advance Out	(500)	(500)	0
Transfers In	1,554,372	1,554,372	0
Total Other Financing Sources (Uses)	<u>1,553,872</u>	<u>1,553,872</u>	<u>0</u>
Net Change in Fund Balance	65,084	65,084	0
Fund Balance (Deficit) Beginning of Year	<u>(2,505,141)</u>	<u>(2,505,141)</u>	<u>0</u>
Fund Balance (Deficit) End of Year	<u><u>(\$2,440,057)</u></u>	<u><u>(\$2,440,057)</u></u>	<u><u>\$0</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Special Assessments	\$36,179	\$36,179	\$0
Charges for Services	1,255,730	1,255,730	0
Tap-In Fees	475	475	0
Permissive Sales Taxes	59,698	59,698	0
Proceeds of Notes	956,000	956,000	0
Total Revenues	<u>2,308,082</u>	<u>2,308,082</u>	<u>0</u>
<u>Expenses:</u>			
Personal Services	214,668	214,668	0
Contractual Services	534,570	395,152	139,418
Materials and Supplies	13,491	13,398	93
Capital Outlay	284,744	284,744	0
Debt Service:			
Principal Retirement	1,351,149	1,351,149	0
Interest and Fiscal Charges	145,788	145,788	0
Total Expenses	<u>2,544,410</u>	<u>2,404,899</u>	<u>139,511</u>
Net Change in Fund Equity	(236,328)	(96,817)	139,511
Fund Equity Beginning of Year	209,527	209,527	0
Prior Year Encumbrances Appropriated	158,561	158,561	0
Fund Equity End of Year	<u><u>\$131,760</u></u>	<u><u>\$271,271</u></u>	<u><u>\$139,511</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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Charges for Services	\$4,879,812	\$4,879,812	\$0
Tap-In Fees	60,066	60,066	0
Capital Grants	100,000	100,000	0
Permissive Sales Taxes	179,094	179,094	0
Other Operating Revenue	2,479	2,479	0
Other Non-Operating Revenue	18,400	18,400	0
OEPA Loan Issued	253,718	253,718	0
Total Revenues	<u>5,493,569</u>	<u>5,493,569</u>	<u>0</u>
<u>Expenses:</u>			
Personal Services	915,185	915,185	0
Contractual Services	2,388,771	2,279,284	109,487
Materials and Supplies	233,100	220,296	12,804
Other Operating Expenses	128,967	123,515	5,452
Capital Outlay	891,665	861,195	30,470
Debt Service:			
Principal Retirement	712,515	712,515	0
Interest and Fiscal Charges	420,399	420,399	0
Total Expenses	<u>5,690,602</u>	<u>5,532,389</u>	<u>158,213</u>
Net Change in Fund Equity	(197,033)	(38,820)	158,213
Fund Equity Beginning of Year	2,587,142	2,587,142	0
Prior Year Encumbrances Appropriated	<u>495,051</u>	<u>495,051</u>	<u>0</u>
Fund Equity End of Year	<u><u>\$2,885,160</u></u>	<u><u>\$3,043,373</u></u>	<u><u>\$158,213</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Miscellaneous Local Fund
For the Year Ended December 31, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Charges for Services	\$1,220,285	\$1,220,285	\$0
Licenses and Permits	49,995	49,995	0
Fines and Forfeitures	11,850	11,850	0
Intergovernmental	1,225,935	1,225,935	0
Rent	89,893	89,893	0
Other	3,550	3,550	0
Total Revenues	<u>2,601,508</u>	<u>2,601,508</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
General Government -			
Legislative and Executive			
Real Estate Assessment			
Salary and Wages	316,187	316,187	0
Fringe Benefits	109,352	109,352	0
Materials and Supplies	6,125	6,115	10
Contractual Services	238,454	238,454	0
Other	9,398	9,233	165
Total Real Estate Assessment	<u>679,516</u>	<u>679,341</u>	<u>175</u>
Delinquent Real/Assessment Collection			
Salary and Wages	71,363	71,363	0
Fringe Benefits	12,033	12,033	0
Materials and Supplies	3,668	3,668	0
Contractual Services	41,444	41,444	0
Total Delinquent Real/Assessment Collection	<u>128,508</u>	<u>128,508</u>	<u>0</u>

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Miscellaneous Local Fund (Continued)
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Geographic Information System			
Materials and Supplies	\$1,734	\$1,734	\$0
Contractual Services	46,390	46,390	0
Other	1,029	1,029	0
Total Geographic Information System	49,153	49,153	0
Total General Government -			
Legislative and Executive	857,177	857,002	175
Economic Development and Assistance			
Airport Gas Resale			
Salary and Wages	17,015	17,015	0
Fringe Benefits	2,630	2,630	0
Materials and Supplies	70,493	70,493	0
Other	6,356	6,356	0
Total Airport Gas Resale	96,494	96,494	0
FAA Wetlands			
Contractual Services	14,339	14,339	0
Airport			
Salary and Wages	54,640	54,640	0
Fringe Benefits	35,067	35,067	0
Materials and Supplies	166,450	166,450	0
Contractual Services	12,200	12,200	0
Capital Outlay	21,844	21,844	0
Other	53,393	53,393	0
Total Airport	343,594	343,594	0
Total Economic Development and Assistance	454,427	454,427	0

(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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Health			
Dog and Kennel			
Salary and Wages	\$74,732	\$74,732	\$0
Fringe Benefits	35,929	35,929	0
Materials and Supplies	14,037	14,037	0
Other	15,365	15,365	0
Total Health	<u>140,063</u>	<u>140,063</u>	<u>0</u>
Human Services			
Child Support Enforcement Agency			
Salary and Wages	441,808	441,808	0
Fringe Benefits	189,274	189,274	0
Materials and Supplies	3,743	3,743	0
Contractual Services	327,802	327,802	0
Other	447,664	447,664	0
Total Human Services	<u>1,410,291</u>	<u>1,410,291</u>	<u>0</u>
Total Expenditures	<u>2,861,958</u>	<u>2,861,783</u>	<u>175</u>
Excess of Revenues Under Expenditures	(260,450)	(260,275)	175
<u>Other Financing Sources:</u>			
Transfers In	<u>218,815</u>	<u>218,815</u>	<u>0</u>
Net Change in Fund Balance	(41,635)	(41,460)	175
Fund Balance Beginning of Year	783,372	783,372	0
Prior Year Encumbrances Appropriated	<u>13,247</u>	<u>13,247</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$754,984</u></u>	<u><u>\$755,159</u></u>	<u><u>\$175</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court/Corrections and Public Safety Fund
For the Year Ended December 31, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Charges for Services	\$249,553	\$249,553	\$0
Licenses and Permits	73,381	73,381	0
Fines and Forfeitures	9,805	9,805	0
Intergovernmental	1,518,085	1,518,085	0
Other	568	568	0
	<u>1,851,392</u>	<u>1,851,392</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
General Government - Judicial			
County Probation Services			
Materials and Supplies	11,746	11,746	0
Contractual Services	9,840	9,840	0
	<u>21,586</u>	<u>21,586</u>	<u>0</u>
Total County Probation Services			
	<u>21,586</u>	<u>21,586</u>	<u>0</u>
Conduct of Business			
Other			
	460	460	0
	<u>460</u>	<u>460</u>	<u>0</u>
Court Computer			
Contractual Services			
	140,238	140,239	(1)
	<u>140,238</u>	<u>140,239</u>	<u>(1)</u>
Indigent Drivers Alcohol Treatment			
Contractual Services			
	36,767	36,767	0
	<u>36,767</u>	<u>36,767</u>	<u>0</u>
Indigent Guardianship			
Contractual Services			
	11,500	11,500	0
	<u>11,500</u>	<u>11,500</u>	<u>0</u>
Juvenile Computer Equipment			
Capital Outlay			
	5,000	5,000	0
	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Probate Court Computer			
Contractual Services			
	6,482	6,482	0
	<u>6,482</u>	<u>6,482</u>	<u>0</u>
Probate Computer Equipment			
Materials and Supplies			
	5,752	5,752	0
Contractual Services	16,656	16,656	0
	<u>16,656</u>	<u>16,656</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, 2009

	Final Budget	Actual	Variance Positive (Negative)
Clerk of Courts			
Contractual Services	\$26,085	\$26,085	\$0
Total General Government - Judicial	<u>270,526</u>	<u>270,527</u>	<u>(1)</u>
Public Safety			
Juvenile Probation Fees			
Other	2,975	2,975	0
Dispute Resolution			
Other	2,864	2,864	0
Concealed Handgun			
Materials and Supplies	10,999	10,564	435
Contractual Services	41,371	41,371	0
Capital Outlay	8,439	8,439	0
Total Concealed Handgun	<u>60,809</u>	<u>60,374</u>	<u>435</u>
Juvenile Probation Services Enhancement			
Salary and Wages	162,228	162,228	0
Fringe Benefits	67,901	67,901	0
Materials and Supplies	5,433	5,433	0
Contractual Services	24,331	24,331	0
Other	90,694	90,694	0
Total Juvenile Probation Services Enhancement	<u>350,587</u>	<u>350,587</u>	<u>0</u>
Law Enforcement Block			
Materials and Supplies	81,268	81,268	0
Mediation Juvenile Program			
Contractual Services	101,396	101,396	0
Felony Delinquent Care and Custody			
Salary and Wages	147,099	147,099	0
Fringe Benefits	205,365	205,365	0
Materials and Supplies	742	742	0
Contractual Services	222,428	222,428	0
Other	22,446	22,446	0
Total Felony Delinquent Care and Custody	<u>598,080</u>	<u>598,080</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, 2009

	Final Budget	Actual	Variance Positive (Negative)
Crime Victims Assistance Office			
Salary and Wages	\$41,446	\$41,446	\$0
Fringe Benefits	7,254	7,254	0
Materials and Supplies	1,131	1,131	0
Contractual Services	300	300	0
Other	2,240	2,240	0
Total Crime Victims Assistance Office	52,371	52,371	0
Law Enforcement Trust			
Contractual Service	9,500	9,500	0
Community Corrections Act			
Salary and Wages	47,164	47,164	0
Fringe Benefits	20,990	20,990	0
Other	1,385	1,385	0
Total Community Corrections Act	69,539	69,539	0
Prisoner Incentive			
Capital Outlay	2,497	2,497	0
Domestic Violence Investigator			
Salary and Wages	32,638	32,638	0
Fringe Benefits	16,785	16,785	0
Total Domestic Violence Investigator	49,423	49,423	0
Total Public Safety	1,381,309	1,380,874	435
Total Expenditures	1,651,835	1,651,401	434
Excess of Revenues Over Expenditures	199,557	199,991	434
<u>Other Financing Sources:</u>			
Transfers In	35,784	35,784	0
Net Change in Fund Balance	235,341	235,775	434
Fund Balance Beginning of Year	1,611,633	1,611,633	0
Prior Year Encumbrances Appropriated	836	836	0
Fund Balance End of Year	\$1,847,810	\$1,848,244	\$434

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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Property Taxes	\$1,140,643	\$1,140,643	\$0
Intergovernmental	653,312	653,312	0
Rent	23,979	23,979	0
Other	1,391	1,391	0
Total Revenues	<u>1,819,325</u>	<u>1,819,325</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Emergency 911			
Salary and Wages	546,564	546,564	0
Fringe Benefits	205,740	205,740	0
Materials and Supplies	9,867	9,867	0
Contractual Services	414,624	414,624	0
Capital Outlay	75,285	64,833	10,452
Other	102,090	102,090	0
Total Expenditures	<u>1,354,170</u>	<u>1,343,718</u>	<u>10,452</u>
Excess of Revenues Over Expenditures	465,155	475,607	10,452
<u>Other Financing Uses:</u>			
Transfers Out	<u>(186,494)</u>	<u>(186,494)</u>	<u>0</u>
Net Change in Fund Balance	278,661	289,113	10,452
Fund Balance Beginning of Year	199,332	199,332	0
Prior Year Encumbrances Appropriated	<u>10,452</u>	<u>10,452</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$488,445</u></u>	<u><u>\$498,897</u></u>	<u><u>\$10,452</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permissive Sheriff Fund
For the Year Ended December 31, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Permissive Sales Taxes	\$1,238,589	\$1,238,589	\$0
Charges for Services	411,205	411,205	0
Intergovernmental	186,977	186,977	0
Other	12,898	12,898	0
Total Revenues	<u>1,849,669</u>	<u>1,849,669</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Permissive Sheriff			
Salary and Wages	1,582,141	1,582,141	0
Fringe Benefits	835,966	835,966	0
Materials and Supplies	203,081	203,088	(7)
Capital Outlay	110,492	110,492	0
Other	40,932	40,932	0
Total Expenditures	<u>2,772,612</u>	<u>2,772,619</u>	<u>(7)</u>
Excess of Revenues Under Expenditures	<u>(922,943)</u>	<u>(922,950)</u>	<u>(7)</u>
<u>Other Financing Sources (Uses):</u>			
Transfers In	921,060	921,060	0
Transfers Out	(23,768)	(23,768)	0
Total Other Financing Sources (Uses)	<u>897,292</u>	<u>897,292</u>	<u>0</u>
Net Change in Fund Balance	(25,651)	(25,658)	(7)
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>37,015</u>	<u>37,015</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$11,364</u></u>	<u><u>\$11,357</u></u>	<u><u>(\$7)</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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Intergovernmental	\$54,045	\$54,045	\$0
Total Revenues	<u>54,045</u>	<u>54,045</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Health			
Tuberculosis Levy			
Contractual Services	180,552	180,552	0
Other	<u>66,752</u>	<u>66,752</u>	<u>0</u>
Total Expenditures	<u>247,304</u>	<u>247,304</u>	<u>0</u>
Net Change in Fund Balance	(193,259)	(193,259)	0
Fund Balance Beginning of Year	<u>1,716,783</u>	<u>1,716,783</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,523,524</u></u>	<u><u>\$1,523,524</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
Children Services Fund
For the Year Ended December 31, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Property Taxes	\$652,909	\$652,909	\$0
Charges for Services	15,338	15,338	0
Intergovernmental	2,366,539	2,366,539	0
Total Revenues	<u>3,034,786</u>	<u>3,034,786</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Human Services			
Children Services Levy			
Salary and Wages	184,917	184,917	0
Fringe Benefits	124,117	124,117	0
Contractual Services	2,480,384	2,480,384	0
Capital Outlay	4,118	4,118	0
Other	49,171	49,171	0
Total Expenditures	<u>2,842,707</u>	<u>2,842,707</u>	<u>0</u>
Net Change in Fund Balance	192,079	192,079	0
Fund Balance Beginning of Year	<u>1,307,285</u>	<u>1,307,285</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,499,364</u></u>	<u><u>\$1,499,364</u></u>	<u><u>\$0</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Intergovernmental	\$422,300	\$434,306	(\$12,006)
Interest	143	143	0
Other	1,794	1,794	0
Total Revenues	<u>424,237</u>	<u>436,243</u>	<u>(12,006)</u>
<u>Expenditures:</u>			
Current:			
Economic Development and Assistance			
Community Development Block Grant			
Salaries and Wages	11,713	11,713	0
Capital Outlay	357,674	357,674	0
Total Community Development and Assistance	<u>369,387</u>	<u>369,387</u>	<u>0</u>
Community Home Improvement Program			
Contractual Services	124,887	136,893	(12,006)
Capital Outlay	1,000	1,000	0
Other	2,020	2,020	0
Total Community Home Improvement Program	<u>127,907</u>	<u>139,913</u>	<u>(12,006)</u>
Total Expenditures	<u>497,294</u>	<u>509,300</u>	<u>(12,006)</u>
Net Change in Fund Balance	(73,057)	(73,057)	0
Fund Balance Beginning of Year	<u>163,446</u>	<u>163,446</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$90,389</u></u>	<u><u>\$90,389</u></u>	<u><u>\$0</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Senior Citizens Levy Fund
For the Year Ended December 31, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Property Taxes	\$923,996	\$923,996	\$0
Intergovernmental	250,025	250,025	0
Total Revenues	1,174,021	1,174,021	0
<u>Expenditures:</u>			
Current:			
Senior Citizens Levy			
Contractual Services	1,174,021	1,174,021	0
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Property Taxes	\$1,115,706	\$1,115,706	\$0
Permissive Sales Taxes	1,114,361	1,114,361	0
Intergovernmental	193,163	193,163	0
Rent	248,959	248,959	0
Total Revenues	<u>2,672,189</u>	<u>2,672,189</u>	<u>0</u>
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	1,564,248	1,564,248	0
Interest and Fiscal Charges	1,262,922	1,262,922	0
Interest on Capital Appreciation Bonds	620,165	620,165	0
Total Debt Service	<u>3,447,335</u>	<u>3,447,335</u>	<u>0</u>
Excess of Revenues Under Expenditures	(775,146)	(775,146)	0
<u>Other Financing Sources:</u>			
Transfers In	966,846	966,846	0
Net Change in Fund Balance	191,700	191,700	0
Fund Balance Beginning of Year	<u>2,997,674</u>	<u>2,997,674</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$3,189,374</u></u>	<u><u>\$3,189,374</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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Property Taxes	\$1,493,553	\$1,493,553	\$0
Charges for Services	12,813	12,813	0
Intergovernmental	30,671	30,671	0
Other	8,691	8,691	0
Total Revenues	<u>1,545,728</u>	<u>1,545,728</u>	<u>0</u>
<u>Expenditures:</u>			
Capital Outlay			
Mental Retardation	113,903	113,903	0
Mental Health	22,168	22,168	0
Miscellaneous Local	72,390	72,390	0
Public Safety (911 Facility)	288,202	282,810	5,392
Total Expenditures	<u>496,663</u>	<u>491,271</u>	<u>5,392</u>
Excess of Revenues Over Expenditures	1,049,065	1,054,457	5,392
<u>Other Financing Sources:</u>			
Transfers In	150,000	150,000	0
Net Change in Fund Balance	1,199,065	1,204,457	5,392
Fund Balance Beginning of Year	936,828	936,828	0
Prior Year Encumbrances Appropriated	26,595	26,595	0
Fund Balance End of Year	<u>\$2,162,488</u>	<u>\$2,167,880</u>	<u>\$5,392</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, 2009

	Final Budget	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Charges for Services	\$6,421,849	\$6,421,849	\$0
Charges for Services Debt Reduction	436,171	436,171	0
Interest	174,725	174,725	0
Other Operating Revenue	<u>2,105,332</u>	<u>2,105,332</u>	<u>0</u>
Total Revenues	<u>9,138,077</u>	<u>9,138,077</u>	<u>0</u>
<u>Expenses:</u>			
Contractual Services	1,528,692	1,528,692	0
Claims	<u>8,216,076</u>	<u>8,216,076</u>	<u>0</u>
Total Expenses	<u>9,744,768</u>	<u>9,744,768</u>	<u>0</u>
Net Change in Fund Equity	(606,691)	(606,691)	0
Fund Equity (Deficit) Beginning of Year	<u>(2,694,417)</u>	<u>(2,694,417)</u>	<u>0</u>
Fund Equity (Deficit) End of Year	<u><u>(\$3,301,108)</u></u>	<u><u>(\$3,301,108)</u></u>	<u><u>\$0</u></u>

Jefferson County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance - Workers' Compensation Fund
For the Year Ended December 31, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>Revenues:</u>			
Charges for Services	\$594,137	\$594,137	\$0
Other Non-Operating Revenues	659	659	0
Total Revenues	<u>594,796</u>	<u>594,796</u>	<u>0</u>
<u>Expenses:</u>			
Contractual Services	474,343	474,343	0
Claims	407,837	407,837	0
Total Expenses	<u>882,180</u>	<u>882,180</u>	<u>0</u>
Net Change in Fund Equity	(287,384)	(287,384)	0
Fund Equity Beginning of Year	<u>5,993,996</u>	<u>5,993,996</u>	<u>0</u>
Fund Equity End of Year	<u><u>\$5,706,612</u></u>	<u><u>\$5,706,612</u></u>	<u><u>\$0</u></u>

Statistical Section

Statistical Section

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

<u>Contents</u>	<u>Page(s)</u>
Financial Trends	
These schedules contain trend information to help the reader understand how the county's financial position has changed over time.	S3-S9
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.	S10-S29
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.	S30-S36
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.	S37-S38
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.	S39-S45

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The county implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

Jefferson County, Ohio
Net Assets by Component
Last Eight Years
(Accrual Basis of Accounting)

	2009	2008	2007	2006	2005	2004 (1)	2003 (1)	2002 (1)
Governmental Activities								
Invested in Capital Assets, Net of Related Debt	\$70,513,506	\$68,275,198	\$67,394,515	\$66,576,876	\$63,347,036	\$62,117,147	\$61,306,492	\$61,368,427
Restricted for:								
Debt Service	3,617,034	3,277,460	2,764,544	2,229,122	1,972,200	1,770,126	1,137,310	2,463,868
Capital Outlay	2,164,582	1,097,445	839,525	419,267	1,576,494	613,300	72,641	81,899
Children's Home	898,008	820,591	986,660	954,732	880,141	844,116	0	0
Community Development	57,456	57,313	56,701	0	0	0	0	0
Public Assistance	0	0	0	508,258	704,219	0	0	0
Motor Vehicle and Gasoline Tax	4,267,432	3,543,959	4,636,004	3,341,121	3,270,837	0	0	0
Mental Health	3,915,985	4,221,569	3,638,704	4,239,968	4,140,973	0	0	0
Developmental Disabilities	6,583,499	5,441,453	4,979,233	4,649,028	4,646,619	0	0	0
Tuberculosis/Crippled Child Levy	1,550,546	1,743,805	1,914,197	2,057,112	2,171,493	0	0	0
Children Services	2,114,479	1,800,597	1,665,479	578,448	1,438,407	0	0	0
Other Purposes	4,700,913	5,591,283	4,745,531	5,329,158	5,329,731	18,357,115	15,230,400	13,130,949
Unrestricted (Deficit)	3,784,310	3,561,349	3,312,925	149,640	(3,526,265)	(6,691,302)	(5,604,083)	(3,706,760)
Restatements	0	0	0	0	0	0	1,259,284	(171,515)
Total Governmental Activities Net Assets	104,167,750	99,432,022	96,934,018	91,032,730	85,951,885	77,010,502	73,402,044	73,166,868
Business-type Activities								
Invested in Capital Assets, Net of Related Debt	25,572,129	25,879,180	25,266,597	25,914,607	24,312,154	25,563,399	23,283,102	23,817,606
Restricted for:								
Debt Service	205,172	276,393	273,937	346,811	387,964	432,321	590,220	626,940
Other Purposes	0	0	0	0	0	46,641	43,734	45,312
Unrestricted	3,960,503	3,478,346	3,421,210	2,805,909	3,762,529	1,384,808	3,678,696	2,401,416
Restatements	0	0	0	0	(77,693)	0	(433,238)	40,000
Total Business-type Activities Net Assets	29,737,804	29,633,919	28,961,744	29,067,327	28,384,954	27,427,169	27,162,514	26,931,274
Primary Government								
Invested in Capital Assets, Net of Related Debt	96,085,635	94,154,378	92,661,112	92,491,483	87,659,190	87,680,546	84,589,594	85,186,033
Restricted	30,075,106	27,871,868	26,500,515	24,653,025	26,519,078	22,063,619	17,074,305	16,348,968
Unrestricted (Deficit)	7,744,813	7,039,695	6,734,135	2,955,549	236,264	(5,306,494)	(1,925,387)	(1,305,344)
Restatements	0	0	0	0	(77,693)	0	826,046	(131,515)
Total Primary Government Net Assets	\$133,905,554	\$129,065,941	\$125,895,762	\$120,100,057	\$114,336,839	\$104,437,671	\$100,564,558	\$100,098,142

(1) Governmental Activities - Restricted Net Assets for Other Purposes were not reported at a detailed level for specified purposes.

Jefferson County, Ohio
Changes in Net Assets
Last Eight Years
(Accrual Basis of Accounting)

	2009	2008	2007	2006	2005	2004 (1)	2003 (1)	2002 (1)
Program Revenues								
Governmental Activities:								
Charges for Services and Sales								
General Government:								
Legislative and Executive	\$2,269,763	\$2,493,186	\$2,459,700	\$2,709,336	\$3,061,257	\$2,468,399	\$2,482,308	\$1,865,011
Judicial	1,630,250	1,588,393	1,616,199	1,546,537	1,094,694	1,456,100	1,364,590	711,368
Public Safety	1,738,684	2,001,148	2,014,989	2,585,720	2,351,219	2,604,598	3,034,800	2,520,732
Public Works	142,102	199,404	113,369	339,725	435,870	347,737	414,109	530,707
Health	504,248	495,622	417,061	414,851	366,058	661,547	381,663	470,534
Human Services	177,028	25,366	55,660	1,702,390	910,528	651,911	964,322	987,138
Economic Development and Assistance	377,396	586,229	461,648	94,802	24,382	0	0	145,407
Other	0	0	0	0	0	0	0	285
Interest and Fiscal Charges	0	0	0	0	0	0	0	350,136
Total Charges for Services and Sales	6,839,471	7,389,348	7,138,626	9,393,361	8,244,008	8,190,292	8,641,792	7,581,318
Operating Grants and Contributions	35,996,359	37,255,781	35,664,301	37,859,912	41,118,887	34,714,896	36,293,210	33,901,664
Capital Grants and Contributions	1,210,912	991,722	1,949,606	239,643	772,694	155,921	96,212	89,232
Total Governmental Activities Program Revenues	44,046,742	45,636,851	44,752,533	47,492,916	50,135,589	43,061,109	45,031,214	41,572,214
Business-type Activities:								
Charges for Services and Sales								
Sewer	1,288,958	1,037,418	919,066	1,072,189	988,706	880,155	881,449	916,447
Water	4,810,527	4,988,400	4,976,951	4,741,234	4,945,259	4,768,592	4,198,098	3,802,505
Total Charges for Services and Sales	6,099,485	6,025,818	5,896,017	5,813,423	5,933,965	5,648,747	5,079,547	4,718,952
Operating Grants and Contributions	0	0	0	0	0	0	0	0
Capital Grants and Contributions	82,709	732,810	34,778	457,678	430,275	137,211	621,403	22,804
Total Business Type Activities Program Revenues	6,182,194	6,758,628	5,930,795	6,271,101	6,364,240	5,785,958	5,700,950	4,741,756
Total Primary Government Program Revenues	50,228,936	52,395,479	50,683,328	53,764,017	56,499,829	48,847,067	50,732,164	46,313,970

(Continued)

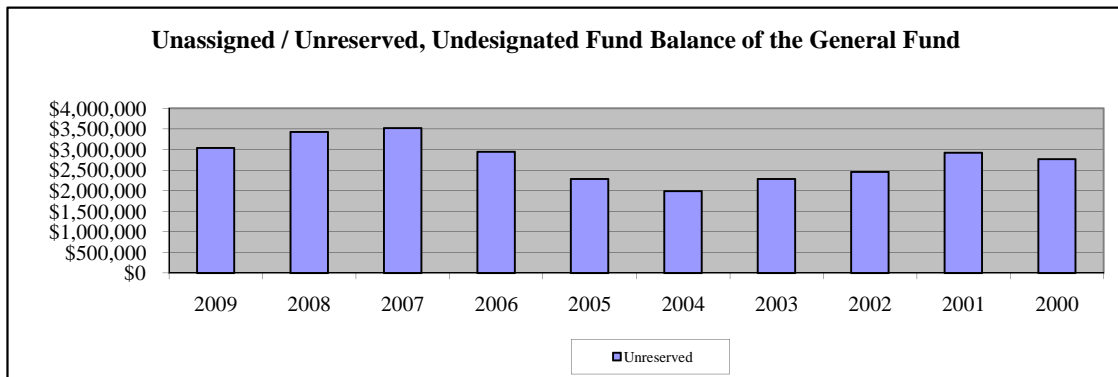
Jefferson County, Ohio
Changes in Net Assets (Continued)
Last Eight Years
(Accrual Basis of Accounting)

Expenses	2009	2008	2007	2006	2005	2004 (1)	2003 (1)	2002 (1)
Governmental Activities:								
General Government:								
Legislative and Executive	\$5,521,036	\$6,320,478	\$6,431,459	\$5,853,638	\$5,174,809	\$6,282,825	\$6,682,596	\$6,277,616
Judicial	4,126,611	4,100,622	3,849,824	3,465,112	3,101,127	3,806,554	3,955,549	3,901,162
Public Safety	10,576,605	10,090,775	10,061,215	9,640,492	9,831,505	10,045,476	11,341,063	10,248,365
Public Works	6,278,249	7,376,639	6,774,567	7,710,983	10,367,211	7,675,448	8,234,383	5,897,922
Health	17,739,785	17,475,774	18,096,434	16,649,240	15,679,298	15,554,606	17,141,185	16,219,730
Human Services	16,793,595	18,869,407	16,354,389	20,598,279	18,193,754	16,499,448	18,056,755	19,950,130
Conservation and Recreation	13,316	195,710	542,482	13,168	165,819	18,880	20,367	20,367
Economic Development and Assistance	1,157,602	1,254,309	1,124,228	1,343,160	652,632	1,380,489	1,737,358	1,202,975
Intergovernmental	0	0	0	116,436	82,500	63,304	293,695	40,500
Other	0	0	0	0	0	0	0	554,592
Interest and Fiscal Charges	1,482,021	1,615,933	1,695,667	1,798,202	1,726,050	1,633,070	1,711,286	1,774,465
Total Governmental Activities	63,688,820	67,299,647	64,930,265	67,188,710	64,974,705	62,960,100	69,174,237	66,087,824
Business-Type Activities:								
Sewer	1,353,589	1,361,696	1,421,126	1,742,699	1,390,462	1,515,858	1,339,831	1,262,027
Water	5,006,379	5,011,716	4,896,836	4,111,594	4,244,726	4,272,018	3,942,691	3,922,777
Total Business-type Activities	6,359,968	6,373,412	6,317,962	5,854,293	5,635,188	5,787,876	5,282,522	5,184,804
Total Primary Government Program	70,048,788	73,673,059	71,248,227	73,043,003	70,609,893	68,747,976	74,456,759	71,272,628
Net (Expense)Revenue								
Governmental Activities	(19,642,078)	(21,662,796)	(20,177,732)	(19,695,794)	(14,839,116)	(19,898,991)	(24,143,023)	(24,515,610)
Business-type Activities	(177,774)	385,216	(387,167)	416,808	729,052	(1,918)	418,428	(443,048)
Total Primary Government Net (Expense)Revenue	(19,819,852)	(21,277,580)	(20,564,899)	(19,278,986)	(14,110,064)	(19,900,909)	(23,724,595)	(24,958,658)
General Revenues and Other Changes in Net Assets								
Governmental Activities:								
Property Taxes Levied for General Purposes	1,885,361	1,875,312	1,996,065	1,905,987	1,867,766	1,794,245	1,746,042	2,271,492
Property Taxes Levied for:								
Mental Health	269,781	275,751	295,733	322,275	325,000	321,386	321,411	426,103
Developmental Disabilities	2,349,114	2,387,162	2,536,714	2,634,019	2,591,296	2,555,198	2,544,047	3,511,633
Jail Operating	1,022,521	1,044,328	1,108,728	1,151,228	1,132,081	1,116,396	1,110,788	1,526,650
Emergency 911	1,150,741	1,166,069	1,233,576	1,281,099	1,259,365	1,239,180	1,263,163	1,150,651
Tuberculosis/Crippled Child Levy	0	0	0	657	2,793	1,052	30	164,937
Children Services	658,547	669,474	758,760	785,975	789,038	717,433	714,730	990,474
Senior Citizens	932,367	941,542	990,192	1,110,357	1,243,042	39,270	0	0
Permanent Improvement	1,261,859	231,694	0	0	0	0	0	0
Debt Service	1,123,803	1,135,551	1,189,823	1,143,873	1,112,208	1,095,444	1,038,742	1,135,172
Permissive Sales Tax Levied for General Purposes	4,703,858	4,753,491	4,751,827	4,422,764	4,287,327	4,299,136	4,031,020	8,374,157
Permissive Sales Tax Levied for:								
Road and Bridge Improvements	2,887,955	2,844,899	2,832,993	2,658,121	2,575,836	2,539,027	2,532,938	0
Jail Operating	0	0	0	0	0	270,432	200,000	0
Public Safety	1,365,123	1,379,810	1,369,469	1,283,400	1,244,595	1,648,536	1,665,129	0
Debt Service	1,216,980	1,224,203	1,222,832	1,145,131	1,107,087	488,021	349,960	0
Grants and Entitlements not								
Restricted to Specific Programs	2,636,843	2,767,827	2,676,002	2,873,786	2,604,999	4,753,685	4,959,388	3,595,466
Investment Earnings	383,414	506,058	1,329,289	947,993	539,569	229,005	239,436	410,725
Miscellaneous	529,539	957,629	1,021,171	1,109,974	1,100,238	398,262	402,091	604,142
Transfers	0	0	0	0	0	0	0	(15,000)
Total Governmental Activities	24,377,806	24,160,800	25,313,174	24,776,639	23,780,499	23,507,449	23,118,915	24,146,602
Business-type Activities:								
Permissive Sales Tax Levied for:								
Sewer	65,195	65,582	65,510	61,346	59,308	62,960	56,248	52,845
Water	195,585	196,749	196,526	184,039	177,924	188,881	168,743	158,533
Investment Earnings	0	0	0	0	7,814	4,110	6,117	15,125
Miscellaneous	20,879	24,628	19,548	20,180	61,380	10,622	14,942	2,558
Transfers	0	0	0	0	0	0	0	15,000
Total Business-type Activities	281,659	286,959	281,584	265,565	306,426	266,573	246,050	244,061
Total Primary Government	24,659,465	24,447,759	25,594,758	25,042,204	24,086,925	23,774,022	23,364,965	24,390,663
Restatements								
Governmental Activities	0	0	0	0	0	0	1,259,284	(171,515)
Business-type Activities	0	0	0	0	(77,693)	0	(433,238)	40,000
Extraordinary Item	0	0	765,846	0	0	0	0	0
Change in Net Assets								
Governmental Activities	4,735,728	2,498,004	5,901,288	5,080,845	8,941,383	3,608,458	235,176	(540,523)
Business-type Activities	103,885	672,175	(105,583)	682,373	957,785	264,655	231,240	(158,987)
Total Primary Government Change in Net Assets	\$4,839,613	\$3,170,179	\$5,795,705	\$5,763,218	\$9,899,168	\$3,873,113	\$466,416	(\$699,510)

(1) Permissive sales tax was reported in total, rather than specified for the purposes imposed.

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

	2009 (1)	2008	2007	2006
General Fund				
Reserved	\$0	\$541,715	\$663,101	\$546,805
Unreserved, Designated for Equipment	0	53,659	52,265	42,459
Unreserved, Undesignated	0	3,426,475	3,514,682	2,946,670
Restatements	0	738,393	0	0
Nonspendable:				
Materials and Supplies Inventory	57,351	0	0	0
Prepaid Items	42,505	0	0	0
Restricted for Claimants	343,542	0	0	0
Assigned	28,498	0	0	0
Unassigned	3,038,234	0	0	0
Total General Fund	3,510,130	4,760,242	4,230,048	3,535,934
All Other Governmental Funds				
Reserved	0	1,033,983	1,309,814	970,915
Unreserved, Undesignated (Deficit) Reported in:				
Special Revenue Funds	0	11,928,840	12,426,926	10,098,283
Debt Service Funds	0	3,329,883	2,800,246	2,271,789
Capital Projects Funds	0	898,259	824,715	419,267
Restatements	0	(738,393)	0	0
Nonspendable:				
Materials and Supplies Inventory	291,376	0	0	0
Prepaid Items	107,974	0	0	0
Restricted for:				
Debt Service	3,512,671	0	0	0
Capital Outlay	2,164,582	0	0	0
Children's Home	898,008	0	0	0
Community Development	57,456	0	0	0
Motor Vehicle and Gasoline Tax	1,830,539	0	0	0
Mental Health	2,923,676	0	0	0
Developmental Disabilities	5,251,078	0	0	0
Tuberculosis/Crippled Child Levy	1,523,524	0	0	0
Children Services	1,409,134	0	0	0
Corrections and Public Safety	2,607,178	0	0	0
Other Purposes	676,096	0	0	0
Unassigned	(2,612,907)	0	0	0
Total All Other Governmental Funds	20,640,385	16,452,572	17,361,701	13,760,254
Total Governmental Funds	\$24,150,515	\$21,212,814	\$21,591,749	\$17,296,188



(1) = The change in fund balance accounts has occurred due to implementation of GASB 54 for 2009.

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

	2009	2008	2007	2006
Revenues				
Property Taxes	\$10,792,146	\$9,523,004	\$10,041,265	\$10,309,508
Permissive Sales Tax	9,200,567	10,202,403	10,177,121	9,509,416
Charges for Services	5,440,384	6,006,982	5,660,900	7,816,192
Licenses and Permits	477,254	423,056	425,052	370,725
Fines and Forfeitures	430,890	423,527	507,409	809,180
Intergovernmental	40,322,429	40,005,595	41,975,221	42,942,084
Investment Income	205,409	364,754	1,020,367	742,094
Rent	429,187	474,273	448,369	414,400
Other	529,539	1,076,440	1,021,171	1,109,974
<i>Total Revenues</i>	<u>67,827,805</u>	<u>68,500,034</u>	<u>71,276,875</u>	<u>74,023,573</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	5,920,216	5,787,424	6,307,052	5,821,172
Judicial	3,926,377	3,947,886	3,829,496	3,832,535
Public Safety	9,510,657	9,357,303	9,599,853	10,148,699
Public Works	6,650,817	8,051,985	7,158,477	7,518,752
Health	17,185,357	17,231,314	18,632,127	17,226,039
Human Services	16,296,798	18,786,988	16,449,298	21,117,193
Conservation and Recreation	0	182,542	413,607	0
Economic Development and Assistance	1,058,982	1,353,564	1,373,294	1,180,764
Other	331,779	318,745	414,987	410,380
Capital Outlay	466,063	1,793,035	1,810,989	2,305,515
Intergovernmental	0	0	0	116,436
Debt Service:				
Principal Retirement	1,703,486	1,637,191	1,723,758	2,134,861
Interest and Fiscal Charges	1,288,573	1,302,846	1,314,906	1,378,468
Issuance Costs	0	0	0	0
Interest on Capital Appreciation Bonds	620,165	605,506	579,173	556,829
<i>Total Expenditures</i>	<u>64,959,270</u>	<u>70,356,329</u>	<u>69,607,017</u>	<u>73,747,643</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,868,535</u>	<u>(1,856,295)</u>	<u>1,669,858</u>	<u>275,930</u>
Other Financing Sources (Uses):				
Transfers In	3,846,877	3,644,080	4,035,485	3,647,784
General Obligation Bonds Issued	0	0	0	0
Premium on General Obligation Bonds Issued	0	0	0	0
Notes Issued	0	1,300,000	1,094,842	331,589
Proceeds of Loans	0	0	318,782	0
Sale of Capital Assets	0	0	413,606	0
Inception of Capital Lease	69,166	177,360	32,627	584,065
Refund of Prior Year Expenditures	0	0	0	0
Refund of Prior Year Receipts	0	0	0	0
Transfers Out	(3,846,877)	(3,644,080)	(4,035,485)	(3,647,784)
<i>Total Other Financing Sources (Uses)</i>	<u>69,166</u>	<u>1,477,360</u>	<u>1,859,857</u>	<u>915,654</u>
Extraordinary Item	0	0	765,846	0
Increase (Decrease) in Reserve for Inventory	0	0	0	0
Restatements	0	0	0	0
<i>Net Change in Fund Balances</i>	<u>\$2,937,701</u>	<u>(\$378,935)</u>	<u>\$4,295,561</u>	<u>\$1,191,584</u>
Debt Service as a Percentage of Noncapital Expenditures	6.0%	5.4%	5.6%	6.0%

2005	2004	2003	2002	2001	2000
\$10,332,740	\$8,929,575	\$8,666,617	\$10,375,639	\$10,578,516	\$10,445,091
9,214,845	9,245,152	8,779,047	8,374,157	8,266,164	7,309,466
6,752,019	6,329,676	6,784,643	5,074,176	3,917,885	4,030,642
366,066	390,045	365,430	516,601	821,754	1,711,937
701,740	469,565	485,280	301,151	548,421	443,917
42,244,624	37,196,037	40,675,096	37,744,547	40,065,344	32,736,588
469,229	224,646	240,594	405,329	1,001,583	1,441,017
438,617	453,391	452,269	437,951	448,671	442,782
1,100,238	1,861,045	1,429,546	1,506,434	862,260	2,722,639
<u>71,620,118</u>	<u>65,099,132</u>	<u>67,878,522</u>	<u>64,735,985</u>	<u>66,510,598</u>	<u>61,284,079</u>
6,319,387	5,959,119	5,774,973	6,091,307	5,987,982	6,200,815
3,356,664	4,069,414	3,659,596	3,525,338	3,185,897	3,387,583
10,262,366	9,814,349	9,971,821	8,833,801	9,386,770	9,423,622
9,432,182	7,507,786	5,961,808	7,208,011	6,294,706	6,941,665
16,137,815	16,065,876	16,624,321	15,373,084	15,250,036	13,965,153
18,924,067	17,149,812	17,479,547	19,071,221	20,820,755	15,989,466
0	0	0	0	0	125,893
1,032,238	2,663,978	1,615,646	1,298,751	1,203,546	1,367,155
250,398	357,299	611,041	554,592	477,797	411,079
1,630,299	42,513	1,543,423	299,098	509,234	1,923,227
82,500	63,304	293,695	40,500	143,765	181,168
2,076,203	2,072,482	2,011,626	1,970,066	1,660,451	1,318,502
1,387,642	1,337,342	1,478,910	1,581,808	1,728,054	1,676,920
0	111,777	0	0	0	0
0	0	0	0	0	0
<u>70,891,761</u>	<u>67,215,051</u>	<u>67,026,407</u>	<u>65,847,577</u>	<u>66,648,993</u>	<u>62,912,248</u>
<u>728,357</u>	<u>(2,115,919)</u>	<u>852,115</u>	<u>(1,111,592)</u>	<u>(138,395)</u>	<u>(1,628,169)</u>
2,980,473	2,912,564	2,820,449	3,494,013	3,164,164	1,128,051
0	4,335,000	0	0	0	0
0	131,512	0	0	0	0
1,702,000	0	0	0	700,000	324,045
0	0	263,695	0	0	0
0	0	15,847	180,000	80,050	75
141,282	19,018	62,020	63,051	61,076	0
0	0	0	0	0	2,974
0	0	0	0	0	(18,011)
<u>(2,980,473)</u>	<u>(2,912,564)</u>	<u>(2,820,449)</u>	<u>(3,509,013)</u>	<u>(3,327,416)</u>	<u>(1,375,868)</u>
<u>1,843,282</u>	<u>4,485,530</u>	<u>341,562</u>	<u>228,051</u>	<u>677,874</u>	<u>61,266</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(46,127)</u>	<u>92,597</u>	<u>38,936</u>
<u>0</u>	<u>1,259,284</u>	<u>685,301</u>	<u>1,591,319</u>	<u>1,053,391</u>	<u>0</u>
<u>\$2,571,639</u>	<u>\$3,628,895</u>	<u>\$1,878,978</u>	<u>\$661,651</u>	<u>\$1,685,467</u>	<u>(\$1,527,967)</u>
5.3%	5.5%	5.3%	5.4%	5.1%	4.9%

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
2009	\$726,099,770	\$194,199,130	\$2,629,425,429	\$255,865,260	\$731,043,600
2008	722,582,300	191,675,960	2,612,166,457	231,203,202	651,763,343
2007	719,195,320	186,382,910	2,587,366,371	228,117,170	651,763,343
2006	618,885,530	174,259,160	2,266,127,686	221,851,440	633,861,310
2005	611,101,090	174,170,290	2,243,632,514	218,676,990	624,791,400
2004	606,057,200	168,414,910	2,212,777,457	207,241,430	592,118,371
2003	561,336,380	154,798,370	2,046,099,286	207,383,520	592,524,343
2002	558,299,540	151,658,190	2,028,450,657	203,468,090	581,337,400
2001	557,811,710	149,505,700	2,020,906,886	413,280,270	1,180,800,771
2000	437,500,420	139,513,910	1,648,612,371	414,206,920	1,183,448,343

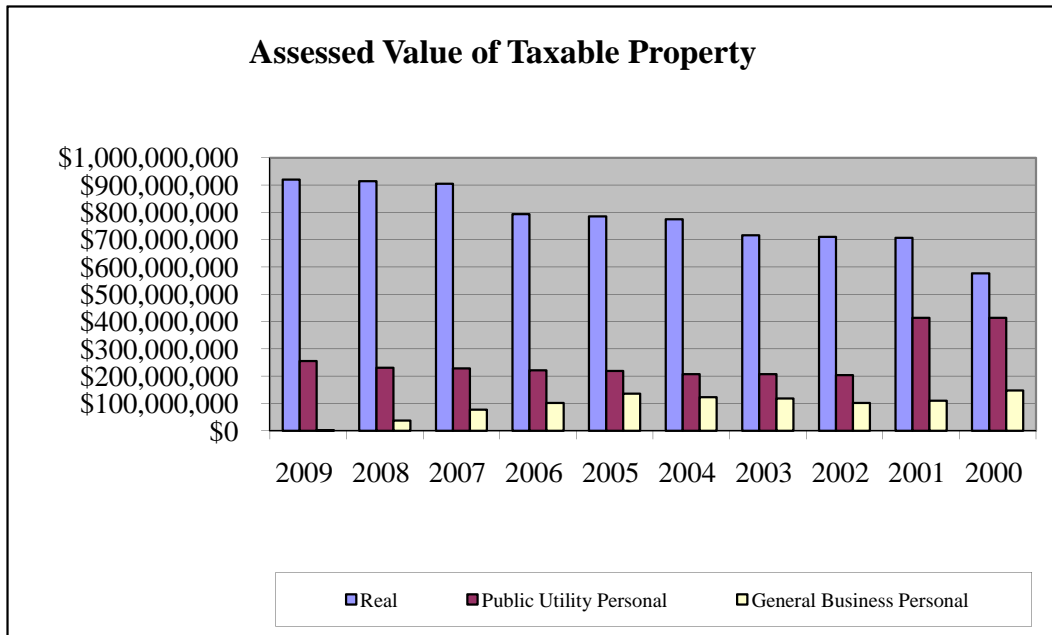
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. 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 is 2010).

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property has been eliminated.

Source : *Jefferson County Auditor, 2008-2009*
Ohio Department of Taxation, 2000-2007

Tangible Personal Property		Total			Weighted Average Tax Rate
General Business		Assessed Value	Estimated Actual Value	Ratio	
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	Weighted Average Tax Rate
\$2,416,610	\$38,665,760	\$1,178,580,770	\$3,399,134,789	34.67%	\$10.30
37,926,500	606,824,000	1,183,387,962	3,870,753,800	30.57%	9.03
77,446,023	619,568,184	1,211,141,423	3,858,697,898	31.39%	8.94
102,147,765	544,788,080	1,117,143,895	3,444,777,076	32.43%	9.76
135,899,620	543,598,480	1,139,847,990	3,412,022,394	33.41%	9.84
123,007,697	492,030,788	1,104,721,237	3,296,926,616	33.51%	8.79
118,801,812	475,207,248	1,042,320,082	3,113,830,877	33.47%	9.07
101,440,650	405,762,600	1,014,866,470	3,015,550,657	33.65%	8.75
110,083,244	440,332,976	1,230,680,924	3,642,040,633	33.79%	9.09
147,181,156	588,724,624	1,138,402,406	3,420,785,338	33.28%	9.82



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

	2009	2008	2007	2006	2005
Unvoted Millage					
Operating	1.850000	1.850000	1.850000	1.850000	1.850000
Voted Millage - by levy					
1976 Mental Health					
Residential/Agricultural Real	0.124595	0.124641	0.124641	0.144091	0.144221
Commercial/Industrial and Public Utility Real	0.369309	0.368617	0.370847	0.394652	0.394695
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
1985 Mental Retardation Development Disability					
Residential/Agricultural Real	0.778465	0.778753	0.778757	0.900279	0.901090
Commercial/Industrial and Public Utility Real	1.446796	1.444087	1.452823	1.546081	1.546248
General Business and Public Utility Personal	1.800000	1.800000	1.800000	1.800000	1.800000
1987 Tuberculosis Hospital					
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000	0.000000
1988 Children Services					
Residential/Agricultural Real	0.432900	0.433061	0.433063	0.500641	0.501092
Commercial/Industrial and Public Utility Real	0.805638	0.804130	0.808994	0.860924	0.861017
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
1992 Bond / Jail (\$15,000,000)					
Residential/Agricultural Real	1.100000	1.100000	1.100000	1.100000	1.100000
Commercial/Industrial and Public Utility Real	1.100000	1.100000	1.100000	1.100000	1.100000
General Business and Public Utility Personal	1.100000	1.100000	1.100000	1.100000	1.100000
1992 Mental Retardation Development Disability					
Residential/Agricultural Real	0.795917	0.796213	0.796217	0.920463	0.921292
Commercial/Industrial and Public Utility Real	1.425880	1.423211	1.431819	1.523728	1.523893
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000	1.700000
1992 9-1-1 System					
Residential/Agricultural Real	0.304321	0.304434	0.304435	0.351941	0.352259
Commercial/Industrial and Public Utility Real	0.545189	0.544168	0.547460	0.582602	0.582665
General Business and Public Utility Personal	0.650000	0.650000	0.650000	0.650000	0.650000
1993 Jail Operating and Equipment					
Residential/Agricultural Real	0.702892	0.703153	0.703156	0.812881	0.813613
Commercial/Industrial and Public Utility Real	1.258129	1.255774	0.126337	1.344466	1.344612
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000	1.500000
1997 9-1-1 System					
Residential/Agricultural Real	0.201429	0.201504	0.201505	0.232950	0.233160
Commercial/Industrial and Public Utility Real	0.293563	0.293014	0.294786	0.313708	0.313742
General Business and Public Utility Personal	0.350000	0.350000	0.350000	0.350000	0.350000
2002 9-1-1 System					
Residential/Agricultural Real	0.401778	0.401928	0.401930	0.464650	0.465069
Commercial/Industrial and Public Utility Real	0.440796	0.439971	0.442633	0.471045	0.471096
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2004 Senior Citizens					
Residential/Agricultural Real	0.863439	0.863760	0.863765	0.998553	0.999453
Commercial/Industrial and Public Utility Real	0.935682	0.933930	0.939579	0.999891	1.000000
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
2008 Dog Pound					
Residential/Agricultural Real	1.299516	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	1.300000	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	1.300000	0.000000	0.000000	0.000000	0.000000
Total voted millage by type of property					
Residential/Agricultural Real	7.005252	5.707447	5.707469	6.426449	6.431249
Commercial/Industrial and Public Utility Real	9.920982	8.606902	7.515278	9.137097	9.137968
General Business and Public Utility Personal	11.400000	10.100000	10.100000	10.100000	10.100000
Total millage by type of property					
Residential/Agricultural Real	8.855252	7.557447	7.557469	8.276449	8.281249
Commercial/Industrial and Public Utility Real	11.770982	10.456902	9.365278	10.987097	10.987968
General Business and Public Utility Personal	13.250000	11.950000	11.950000	11.950000	11.950000

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Jefferson County Auditor

2004	2003	2002	2001	2000
1.850000	1.850000	1.850000	1.850000	1.850000
0.144299	0.154978	0.155052	0.154378	0.195236
0.394072	0.418910	0.417817	0.416999	0.440307
0.500000	0.500000	0.500000	0.500000	0.500000
0.901582	0.968306	0.968767	0.964557	1.219840
1.543807	1.641115	1.636831	1.633627	1.724940
1.800000	1.800000	1.800000	1.800000	1.800000
0.000000	0.000000	0.161527	0.160825	0.203389
0.000000	0.000000	0.273362	0.272827	0.288077
0.000000	0.000000	0.300000	0.300000	0.300000
0.501366	0.538471	0.538727	0.536386	0.678347
0.859658	0.913843	0.911457	0.909673	0.960519
1.000000	1.000000	1.000000	1.000000	1.000000
1.100000	1.100000	1.100000	1.100000	1.100000
1.100000	1.100000	1.100000	1.100000	1.100000
1.100000	1.100000	1.100000	1.100000	1.100000
0.921796	0.990017	0.990488	0.986183	1.247189
1.521488	1.617388	1.613165	1.610007	1.700000
1.700000	1.700000	1.700000	1.700000	1.700000
0.352451	0.378535	0.378716	0.377070	0.476866
0.581745	0.618413	0.616798	0.615590	0.650000
0.650000	0.650000	0.650000	0.650000	0.650000
0.814057	0.874303	0.874720	0.870919	1.101418
1.342489	1.427107	1.423381	1.420594	1.500000
1.500000	1.500000	1.500000	1.500000	1.500000
0.233287	0.250552	0.250672	0.249582	0.315638
0.313247	0.332991	0.332122	0.331472	0.350000
0.350000	0.350000	0.350000	0.350000	0.350000
0.465323	0.499761	0.000000	0.000000	0.000000
0.470353	0.500000	0.000000	0.000000	0.000000
0.500000	0.500000	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	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
5.434161	5.754923	5.418669	5.399900	6.537923
8.126859	8.569767	8.324933	8.310789	8.713843
9.100000	9.100000	8.900000	8.900000	8.900000
7.284161	7.604923	7.268669	7.249900	8.387923
9.976859	10.419767	10.174933	10.160789	10.563843
10.950000	10.950000	10.750000	10.750000	10.750000

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

	2009	2008	2007	2006	2005
Cities:					
Steubenville					
Residential/Agricultural Real	4.961340	4.961140	4.962320	5.225315	5.225395
Commercial/Industrial and Public Utility Real	6.618920	6.597000	6.653355	6.874145	6.870630
General Business and Public Utility Personal	8.200000	8.200000	8.200000	8.200000	8.200000
Toronto					
Residential/Agricultural Real	3.035647	3.035645	3.035630	3.063855	5.064957
Commercial/Industrial and Public Utility Real	3.204936	3.204936	3.204935	3.228647	5.185425
General Business and Public Utility Personal	3.400000	3.400000	3.400000	3.400000	5.500000
Villages:					
Adena					
Residential/Agricultural Real	18.190206	13.431338	13.461859	14.889954	15.421890
Commercial/Industrial and Public Utility Real	23.144069	18.144069	17.994334	19.101823	19.053330
General Business and Public Utility Personal	30.000000	25.000000	25.000000	25.000000	25.000000
Amsterdam					
Residential/Agricultural Real	10.651564	10.650894	10.650894	11.982292	11.982240
Commercial/Industrial and Public Utility Real	15.740381	15.740381	15.740381	15.382494	15.382494
General Business and Public Utility Personal	19.400000	19.400000	19.400000	19.400000	19.400000
Bergholz					
Residential/Agricultural Real	4.125212	4.125212	4.124631	4.462889	4.463635
Commercial/Industrial and Public Utility Real	3.693472	3.693472	3.693472	3.774557	3.769513
General Business and Public Utility Personal	8.200000	8.200000	8.200000	8.200000	8.200000
Bloomingsdale					
Residential/Agricultural Real	1.962296	1.962571	1.962571	2.113807	2.113807
Commercial/Industrial and Public Utility Real	1.935030	1.935030	1.935030	1.945071	1.945071
General Business and Public Utility Personal	3.400000	3.400000	3.400000	3.400000	3.400000
Dillonville					
Residential/Agricultural Real	6.541424	9.544230	9.544230	10.754622	10.755172
Commercial/Industrial and Public Utility Real	13.968418	13.968418	13.968418	14.212777	14.213371
General Business and Public Utility Personal	18.900000	18.900000	18.900000	18.900000	18.900000
Empire					
Residential/Agricultural Real	6.051210	6.051210	6.051210	7.003240	7.008870
Commercial/Industrial and Public Utility Real	6.981885	6.981885	6.981885	7.301085	7.301085
General Business and Public Utility Personal	12.200000	12.200000	12.200000	12.200000	12.200000
Irondale					
Residential/Agricultural Real	7.988603	7.987858	7.989098	9.078500	6.536964
Commercial/Industrial and Public Utility Real	8.855045	8.855045	8.855045	8.766495	6.979691
General Business and Public Utility Personal	11.000000	11.000000	11.000000	11.000000	11.000000

2004	2003	2002	2001	2000
5.225215	5.253690	5.252545	5.241120	5.783855
6.871230	7.235710	7.234525	7.222165	7.381070
8.200000	8.200000	8.200000	8.200000	8.200000
5.065048	5.171714	3.071960	3.071897	3.579917
5.185425	5.352398	3.252589	3.262689	3.794523
5.500000	5.500000	3.400000	3.400000	3.900000
15.420980	14.495084	14.960111	12.897809	12.439129
19.053330	19.460439	19.488854	17.488854	16.119216
25.000000	25.000000	25.000000	23.000000	20.000000
11.982240	12.459121	12.460218	12.395688	17.728217
15.382494	16.539008	16.539008	16.328912	19.084634
19.400000	19.400000	19.400000	19.400000	19.400000
4.465983	4.575800	4.576648	4.574944	5.626958
3.769513	3.823445	3.818858	3.818858	7.126918
8.200000	8.200000	8.200000	8.200000	8.200000
5.009427	5.143875	5.143875	5.126909	5.917764
5.040271	5.401128	5.401128	5.401128	6.505186
8.400000	8.400000	8.400000	8.400000	8.400000
10.745045	9.112789	9.112550	9.063512	10.432720
13.919691	12.995329	12.996442	12.624991	12.896035
18.900000	16.900000	16.900000	16.900000	16.900000
7.008870	7.268340	7.268530	7.260760	8.634035
7.301085	7.748915	7.794335	7.794335	7.462055
12.200000	12.200000	12.200000	12.200000	12.200000
6.498977	6.740835	6.740835	6.714839	8.636934
6.979691	7.826420	7.826420	7.401800	11.000000
11.000000	11.000000	11.000000	11.000000	11.000000

(Continued)

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

	2009	2008	2007	2006	2005
Mingo Junction					
Residential/Agricultural Real	5.838692	5.839254	5.838690	6.233114	6.235980
Commercial/Industrial and Public Utility Real	8.066706	8.064476	8.064476	8.358302	8.358970
General Business and Public Utility Personal	8.800000	8.800000	8.800000	8.800000	8.800000
Mt. Pleasant					
Residential/Agricultural Real	13.038917	13.038917	13.038917	15.387891	15.389516
Commercial/Industrial and Public Utility Real	16.962017	16.962017	16.962017	17.510090	17.510090
General Business and Public Utility Personal	26.900000	26.900000	26.900000	26.900000	26.900000
New Alexandria					
Residential/Agricultural Real	6.412490	6.397850	6.397850	7.160095	7.162935
Commercial/Industrial and Public Utility Real	6.258915	6.258915	6.258915	7.154395	7.154395
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000	7.400000
Rayland					
Residential/Agricultural Real	5.700184	5.699904	5.699904	3.746785	3.746785
Commercial/Industrial and Public Utility Real	5.971104	5.971104	5.971104	3.466336	3.466336
General Business and Public Utility Personal	6.200000	6.200000	6.200000	5.200000	5.200000
Richmond					
Residential/Agricultural Real	5.189910	5.189814	5.191879	5.720948	5.718374
Commercial/Industrial and Public Utility Real	5.024195	5.024195	5.076197	5.962734	5.962734
General Business and Public Utility Personal	14.400000	14.400000	14.400000	14.400000	14.400000
Smithfield					
Residential/Agricultural Real	15.230586	15.227244	15.226880	17.829969	17.821652
Commercial/Industrial and Public Utility Real	17.667289	17.713133	17.713133	20.524535	20.524535
General Business and Public Utility Personal	22.500000	22.500000	22.500000	24.500000	24.500000
Stratton					
Residential/Agricultural Real	5.098565	5.098975	5.096836	5.655471	3.155471
Commercial/Industrial and Public Utility Real	5.978986	5.978986	5.978986	5.982182	3.482182
General Business and Public Utility Personal	6.000000	6.000000	6.000000	6.000000	3.500000
Tiltonsville					
Residential/Agricultural Real	11.602284	11.602302	11.602302	12.988499	12.988063
Commercial/Industrial and Public Utility Real	13.036611	13.036611	13.099170	13.782340	13.782340
General Business and Public Utility Personal	14.700000	14.700000	14.700000	14.700000	14.700000
Wintersville					
Residential/Agricultural Real	6.984968	6.984635	5.985038	6.417374	6.419772
Commercial/Industrial and Public Utility Real	7.668887	7.660606	6.665473	7.164285	7.172581
General Business and Public Utility Personal	9.800000	9.800000	8.800000	8.800000	8.800000
Yorkville					
Residential/Agricultural Real	6.392742	6.392742	6.392538	6.903454	5.877091
Commercial/Industrial and Public Utility Real	6.850250	6.844554	6.844554	7.999468	6.900035
General Business and Public Utility Personal	9.850000	9.850000	9.850000	9.850000	8.950000

2004	2003	2002	2001	2000
6.236490	6.411566	4.411482	4.403956	4.861060
8.358970	8.567732	6.562024	6.558464	6.799732
8.800000	8.800000	6.800000	6.800000	6.800000
15.389516	16.031947	16.002869	15.870050	19.665093
17.510090	18.822738	18.822738	18.496899	20.113538
26.900000	26.900000	26.900000	26.900000	26.900000
7.162390	2.400000	4.864085	4.863385	5.491150
7.154395	2.400000	6.396005	6.396005	6.800010
7.400000	2.400000	7.400000	7.400000	7.400000
3.746785	3.819289	3.819289	3.815389	4.237336
3.466336	3.536989	3.536989	3.536989	3.860608
5.200000	5.200000	5.200000	5.200000	5.200000
5.719495	5.930221	5.930168	5.901039	7.292850
5.962734	6.346817	6.346817	6.295871	7.451306
14.400000	14.400000	14.400000	14.400000	14.400000
15.795133	16.475275	15.148654	12.720780	15.145949
18.885697	20.311059	19.859224	16.823557	18.975459
25.300000	25.300000	26.300000	23.300000	23.300000
3.155471	3.195994	3.195994	3.195994	3.339102
3.482182	3.482410	3.482410	3.482410	3.488080
3.500000	3.500000	3.500000	3.500000	3.500000
9.488063	9.787924	9.788109	8.066337	9.413465
10.282340	10.716365	10.715742	10.058884	10.800104
11.200000	11.200000	11.200000	11.200000	11.200000
4.422363	4.506932	4.509698	4.512838	4.965449
5.182093	5.392737	5.376388	5.376468	5.710686
6.800000	6.800000	6.800000	6.800000	6.800000
5.877091	5.993771	5.993965	5.987242	7.048855
6.900035	6.952037	6.914680	6.903285	9.167496
8.950000	8.950000	8.950000	8.950000	9.450000

(Continued)

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

<i>Townships:</i>	2009	2008	2007	2006	2005
Brush Creek					
Residential/Agricultural Real	3.219562	3.219643	3.219682	3.294129	3.296706
Commercial/Industrial and Public Utility Real	3.938728	3.938728	3.996615	4.035713	4.059333
General Business and Public Utility Personal	4.200000	4.200000	4.200000	4.200000	4.200000
Cross Creek					
Residential/Agricultural Real	6.328234	6.328933	6.321874	6.774817	6.776910
Commercial/Industrial and Public Utility Real	8.071382	8.081527	8.058114	8.868018	8.877464
General Business and Public Utility Personal	10.900000	10.900000	10.900000	10.900000	10.900000
Island Creek					
Residential/Agricultural Real	4.788864	4.789641	4.788975	5.110159	5.112483
Commercial/Industrial and Public Utility Real	6.353484	6.354381	6.353720	6.711707	6.724561
General Business and Public Utility Personal	8.700000	8.700000	8.700000	8.700000	8.700000
Knox					
Residential/Agricultural Real	5.483871	5.486669	5.489628	5.905708	5.910314
Commercial/Industrial and Public Utility Real	7.969960	7.884776	7.885169	8.171213	8.200000
General Business and Public Utility Personal	8.200000	8.200000	8.200000	8.200000	8.200000
Mt. Pleasant					
Residential/Agricultural Real	4.474295	4.478179	4.478803	4.645247	4.648252
Commercial/Industrial and Public Utility Real	4.584278	4.584278	4.584278	5.156097	5.157344
General Business and Public Utility Personal	6.100000	6.100000	6.100000	6.100000	6.100000
Ross					
Residential/Agricultural Real	3.288783	3.289066	3.288918	3.381879	3.383692
Commercial/Industrial and Public Utility Real	3.492393	3.514326	3.614560	3.636526	3.636526
General Business and Public Utility Personal	3.700000	3.700000	3.700000	3.700000	3.700000
Salem					
Residential/Agricultural Real	3.754196	3.754710	3.754996	3.925344	3.927140
Commercial/Industrial and Public Utility Real	4.154831	4.154831	4.162831	4.507670	4.507670
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000	6.500000
Saline					
Residential/Agricultural Real	3.694475	3.696551	3.697282	3.975624	3.984338
Commercial/Industrial and Public Utility Real	4.667785	4.667798	4.667798	4.682339	4.682186
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000	4.800000
Smithfield					
Residential/Agricultural Real	4.002625	4.002907	4.002574	4.087057	4.088041
Commercial/Industrial and Public Utility Real	4.546099	4.384392	4.384392	4.274095	4.279371
General Business and Public Utility Personal	5.100000	5.100000	5.100000	5.100000	5.100000
Springfield					
Residential/Agricultural Real	4.622072	4.624056	4.624717	5.044502	5.063216
Commercial/Industrial and Public Utility Real	5.798347	5.803699	5.809123	6.837329	6.837329
General Business and Public Utility Personal	8.200000	8.200000	8.200000	8.200000	8.200000

2004	2003	2002	2001	2000
3.297334	3.371411	3.372011	3.368485	3.047296
4.059333	4.069554	4.069554	4.069554	3.679197
4.200000	4.200000	4.200000	4.200000	3.700000
4.779309	5.005493	5.005920	4.999855	5.471269
6.888994	7.247393	7.256469	7.250191	7.827296
8.900000	8.900000	8.900000	8.900000	8.900000
5.112604	5.404175	5.404604	5.389061	6.149625
6.533672	7.446972	7.100534	7.038379	7.594853
8.700000	8.700000	8.700000	8.700000	8.700000
5.911451	6.288104	6.295632	4.783390	3.808874
8.200000	7.882930	7.882930	6.382930	5.180611
8.200000	8.200000	8.200000	6.700000	5.200000
4.648950	4.771848	4.773965	4.768766	5.022063
5.157344	5.224603	5.224603	5.224603	5.682350
6.100000	6.100000	6.100000	6.100000	6.100000
3.386271	3.472671	3.475065	3.471566	2.700000
3.636526	3.651399	3.651399	3.651399	2.700000
3.700000	3.700000	3.700000	3.700000	2.700000
3.928168	4.089510	4.093865	4.078587	4.483032
4.509539	4.629716	4.629716	4.604278	5.155153
6.500000	6.500000	6.500000	6.500000	6.500000
2.985337	3.070164	3.071062	3.066888	3.331857
3.682186	3.686139	3.686139	3.684503	3.699379
3.800000	3.800000	3.800000	3.800000	3.800000
4.088881	4.145514	4.146367	4.144066	4.237483
4.279371	4.301617	4.304907	4.304907	4.109673
5.100000	5.100000	5.100000	5.100000	5.100000
5.070804	5.411124	5.422207	5.399442	6.448505
6.837329	7.133797	7.133797	7.232808	7.950428
8.200000	8.200000	8.200000	8.200000	8.200000

(Continued)

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

	2009	2008	2007	2006	2005
Steubenville					
Residential/Agricultural Real	4.821122	4.822480	4.822552	3.208546	3.208816
Commercial/Industrial and Public Utility Real	5.524994	5.524994	5.524994	3.873100	3.873100
General Business and Public Utility Personal	6.100000	6.100000	6.100000	4.100000	4.100000
Warren					
Residential/Agricultural Real	3.900543	3.901042	3.901230	4.000834	4.001967
Commercial/Industrial and Public Utility Real	4.169775	4.167694	4.168833	4.232493	4.232754
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000	4.800000
Wayne					
Residential/Agricultural Real	8.754235	8.759185	7.946638	8.867249	8.874290
Commercial/Industrial and Public Utility Real	9.563854	10.459432	9.775501	11.560773	11.560773
General Business and Public Utility Personal	14.400000	14.400000	14.400000	14.400000	14.400000
Wells					
Residential/Agricultural Real	5.996515	5.999990	6.000970	5.967897	5.970366
Commercial/Industrial and Public Utility Real	7.598327	7.598884	7.598884	7.155077	7.155526
General Business and Public Utility Personal	7.750000	7.750000	7.750000	7.250000	7.250000
Colleges:					
Jefferson Community College					
Residential/Agricultural Real	0.575251	0.575465	0.575468	0.665268	0.665867
Commercial/Industrial and Public Utility Real	0.838753	0.837183	0.842247	0.896311	0.896408
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
Special Districts:					
Eastern Ohio Regional Transit Authority					
Residential/Agricultural Real	1.764706	1.763142	1.760646	2.000000	1.045354
Commercial/Industrial and Public Utility Real	1.831152	1.829106	1.825834	2.000000	1.137210
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000	1.500000
Steel Valley Regional Transit Authority					
Residential/Agricultural Real	1.308274	1.308195	1.308877	1.499730	0.704166
Commercial/Industrial and Public Utility Real	1.398058	1.389802	1.410829	1.500000	0.880523
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000	1.000000
TEMS Ambulance					
Residential/Agricultural Real	1.174999	1.175413	1.175752	1.396120	1.396893
Commercial/Industrial and Public Utility Real	1.449331	1.448419	1.448421	1.479997	1.480188
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000	1.500000
Warren Township Park					
Residential/Agricultural Real	0.495334	1.289595	1.289796	1.504479	1.505718
Commercial/Industrial and Public Utility Real	0.539997	1.318160	1.319497	1.646936	1.647010
General Business and Public Utility Personal	1.000000	2.000000	2.000000	2.000000	2.000000
Belvedere Fire					
Residential/Agricultural Real	3.051559	3.051492	3.052043	3.455670	3.456206
Commercial/Industrial and Public Utility Real	2.429888	2.457213	2.457213	3.129662	3.129662
General Business and Public Utility Personal	7.500000	7.500000	7.500000	7.500000	7.500000

2004	2003	2002	2001	2000
3.208816	3.336068	3.336468	3.330168	3.534068
3.873100	3.979538	3.985230	3.980474	4.100000
4.100000	4.100000	4.100000	4.100000	4.100000
4.001794	4.076952	4.077735	4.076289	4.250404
4.232754	4.279737	4.280503	4.275354	4.569120
4.800000	4.800000	4.800000	4.800000	4.800000
6.405223	6.822453	6.822381	7.079405	7.911868
9.060773	9.386038	9.386038	9.386038	10.338545
11.900000	11.900000	11.900000	11.900000	11.900000
4.721941	5.564905	4.850000	4.844231	5.236977
5.905526	6.878123	5.926718	5.929182	6.000000
6.000000	7.000000	6.000000	6.000000	6.000000
0.666231	0.715538	0.715879	0.712768	0.901411
0.894993	0.951405	0.948921	0.947063	1.000000
1.000000	1.000000	1.000000	1.000000	1.000000
1.044463	1.112020	1.110885	1.108104	1.299603
1.135063	1.170577	1.160539	1.149508	1.409985
1.500000	1.500000	1.500000	1.500000	1.500000
0.704134	0.718446	0.718107	0.714219	0.906422
0.880654	0.962919	0.962521	0.959774	1.000000
1.000000	1.000000	1.000000	1.000000	1.000000
1.397104	1.498830	0.000000	0.000000	0.000000
1.480173	1.499893	0.000000	0.000000	0.000000
1.500000	1.500000	0.000000	0.000000	0.000000
1.505518	0.624098	0.624442	0.622889	0.770572
1.647010	0.692154	0.687212	0.685128	0.969499
2.000000	1.000000	1.000000	1.000000	1.000000
3.466618	3.874396	3.879515	3.848926	5.106057
3.129662	3.462573	3.462573	3.462573	5.206134
7.500000	7.500000	7.500000	7.500000	7.500000

(Continued)

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

	2009	2008	2007	2006	2005
Joint Vocational School Districts:					
Jefferson County JVS					
Residential/Agricultural Real	1.455259	1.455345	1.500000	1.500000	1.500000
Commercial/Industrial and Public Utility Real	1.480192	1.480038	1.500000	1.500000	1.500000
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000	1.500000
Belmont-Harrison Career Center					
Residential/Agricultural Real	1.450000	1.450000	1.450000	1.500000	1.450000
Commercial/Industrial and Public Utility Real	1.450000	1.450000	1.450000	1.500000	1.450000
General Business and Public Utility Personal	1.450000	1.450000	1.450000	1.500000	1.450000
Columbiana County JVS					
Residential/Agricultural Real	2.000000	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial and Public Utility Real	2.034116	2.027348	2.027958	2.017806	2.000000
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000	2.800000
School Districts:					
Buckeye Local					
Residential/Agricultural Real	22.500021	22.900013	22.900006	22.900011	22.900011
Commercial/Industrial and Public Utility Real	23.896924	24.270558	24.274476	25.821503	25.833183
General Business and Public Utility Personal	30.000000	30.400000	30.400000	30.400000	30.400000
Edison Local					
Residential/Agricultural Real	22.300003	22.300016	22.300005	22.300014	22.800018
Commercial/Industrial and Public Utility Real	22.622934	22.617100	22.640508	23.242354	23.752560
General Business and Public Utility Personal	29.900000	29.900000	29.900000	29.900000	30.400000
Harrison Hills City					
Residential/Agricultural Real	21.495761	21.703506	21.692654	21.694215	21.993375
Commercial/Industrial and Public Utility Real	24.558894	24.951337	24.955001	24.942389	26.379508
General Business and Public Utility Personal	37.750000	37.750000	37.750000	37.750000	37.750000
Indian Creek Local					
Residential/Agricultural Real	24.298669	20.751509	20.748701	20.401021	20.407569
Commercial/Industrial and Public Utility Real	31.304887	27.657428	27.641370	28.920588	28.944273
General Business and Public Utility Personal	42.650000	39.100000	39.100000	39.100000	39.100000
Southern Local					
Residential/Agricultural Real	23.468733	23.468975	23.902246	23.903669	24.114378
Commercial/Industrial and Public Utility Real	30.386962	30.285989	30.685721	30.631804	30.802116
General Business and Public Utility Personal	39.440000	39.440000	39.840000	39.840000	40.050000
Steubenville City					
Residential/Agricultural Real	26.534730	26.532170	26.532222	26.594707	26.595198
Commercial/Industrial and Public Utility Real	28.782572	28.783831	29.286370	30.160021	30.130346
General Business and Public Utility Personal	35.350000	35.350000	35.350000	35.350000	35.350000
Toronto City					
Residential/Agricultural Real	20.000198	20.000006	20.000018	21.265708	20.000018
Commercial/Industrial and Public Utility Real	31.200891	31.200891	31.200621	33.176080	32.356545
General Business and Public Utility Personal	37.650000	37.650000	37.650000	37.650000	37.650000

The rates presented in this Table represent the effective rates.

Source : Jefferson County Auditor

2004	2003	2002	2001	2000
1.500000	1.500000	1.500000	1.500000	1.500000
1.500000	1.500000	1.500000	1.500000	1.500000
1.500000	1.500000	1.500000	1.500000	1.500000
1.450000	1.450000	1.450000	1.450000	1.939213
1.450000	1.450000	1.450000	1.450000	1.941255
1.450000	1.450000	1.450000	1.450000	1.950000
2.005752	2.003400	2.000000	2.004679	2.000000
2.019917	2.018797	2.020160	2.018329	2.000000
2.800000	2.800000	2.800000	2.800000	2.800000
22.900005	23.100009	23.060204	23.000014	23.850018
25.808799	26.359866	26.226111	26.199819	29.410201
30.400000	30.600000	30.500000	30.500000	31.350000
22.800009	22.833207	22.863595	22.800019	22.900011
23.753387	24.000480	23.830238	23.816835	24.454590
30.400000	30.400000	30.400000	30.400000	30.500000
21.999375	22.004996	23.170028	23.140362	23.135598
26.378926	26.453550	27.405190	27.393116	27.382258
37.750000	37.750000	37.750000	37.750000	37.750000
20.422097	21.551426	21.557502	21.505107	25.676743
28.845864	31.088357	31.070822	30.982842	32.743638
39.100000	39.100000	39.100000	39.310000	39.100000
24.255830	24.255000	24.247843	26.201972	26.265877
30.758355	30.761010	30.761010	30.748596	35.342533
40.050000	40.050000	40.050000	40.050000	45.900000
26.591728	27.288540	27.778386	27.700012	28.051490
30.135427	32.627012	33.117429	33.066311	34.699264
35.350000	35.950000	36.450000	36.450000	36.800000
20.000024	20.001710	20.003080	20.000020	23.182291
32.356545	34.282570	34.284747	34.284747	37.641777
37.650000	37.650000	37.650000	37.650000	37.650000

Jefferson County, Ohio
Property Tax Levies and Collections (1)
Real and Public Utilities Taxes
Last Ten Years

Collection Year	Current Tax Levy (3)	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2009	\$53,306,429	\$51,201,336	96.05%	\$1,779,513	\$52,980,849	99.39%
2008	49,182,708	47,476,952	96.53%	1,890,595	49,367,547	100.38%
2007	48,607,336	46,957,674	96.61%	1,796,956	48,754,630	100.30%
2006	44,979,938	43,347,396	96.37%	1,755,978	45,103,374	100.27%
2005	44,167,378	42,631,364	96.52%	1,621,967	44,253,331	100.19%
2004	41,859,781	40,532,707	96.83%	1,958,302	42,491,009	101.51%
2003	40,165,455	38,832,118	96.68%	1,591,492	40,423,610	100.64%
2002	39,037,712	37,807,239	96.85%	1,663,993	39,471,232	101.11%
2001	49,139,104	47,833,872	97.34%	1,354,347	49,188,219	100.10%
2000	45,115,236	45,115,236	100.00%	1,231,287	46,346,523	102.73%

(1) Includes Homestead/Rollback credits assessed locally, but distributed through the State and reported as Intergovernmental revenue.

(2) The County does not identify delinquent tax collections by tax year.

(3) Includes all property taxes levied throughout the county.

Source: Jefferson County Auditor

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

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (1)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2009	\$199,309	\$192,630	96.65%	\$25,858	\$218,488	109.62%
2008	2,339,599	2,301,109	98.35%	80,685	2,381,794	101.80%
2007	5,019,004	4,731,681	94.28%	41,418	4,773,099	95.10%
2006	6,467,055	6,376,911	98.61%	277,480	6,654,391	102.90%
2005	8,138,456	7,871,861	96.72%	98,926	7,970,787	97.94%
2004	7,231,448	7,071,014	97.78%	34,936	7,105,950	98.26%
2003	8,072,306	7,957,062	98.57%	70,469	8,027,531	99.45%
2002	5,816,268	5,657,258	97.27%	110,825	5,768,083	99.17%
2001	6,312,008	6,179,833	97.91%	97,644	6,277,477	99.45%
2000	9,315,459	8,443,478	90.64%	569,201	9,012,679	96.75%

(1) The County does not identify delinquent tax collections by tax year.

Source: Jefferson County Auditor

Note: The general business tangible personal property tax including inventory is being 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 is 2010).

Jefferson County, Ohio

Principal Taxpayers

Real Estate Tax

2009 and 2004 (1)

Name of Taxpayer	2009	
	Assessed Value	Percent of Real Property Assessed Value
Ohio Edison Company	\$23,075,630	2.51%
Buckeye Power	15,089,490	1.64%
Fort Steuben Improvements	12,726,650	1.38%
Wheeling Pittsburgh Steel	7,403,330	0.80%
Ohio Power Company	5,317,840	0.58%
WalMart Store East LLP	4,735,850	0.51%
Hollywood Center Inc.	3,847,730	0.42%
Cal-Steuben Limited	2,325,930	0.25%
Anothony Mining Company Inc.	2,125,490	0.23%
Carriage Inn of Steuenville Inc.	1,952,630	0.21%
Totals	<u>\$78,600,570</u>	<u>8.54%</u>
Total Assessed Valuation	<u>\$920,298,900</u>	

Name of Taxpayer	2004 (2)	
	Assessed Value	Percent of Real Property Assessed Value
Fort Steuben Mall, Inc.	\$9,927,280	1.28%
WalMart Store East LLP	9,026,570	1.17%
Wheeling Pittsburgh Steel	7,578,980	0.98%
Tri-State Plaza Partnership	3,008,010	0.39%
Hollywood Center Inc.	2,675,470	0.35%
L Steubenville LLC	2,143,650	0.28%
Anothony Mining Company Inc.	2,111,040	0.27%
Totals	<u>\$36,471,000</u>	<u>4.71%</u>
Total Assessed Valuation	<u>\$774,472,110</u>	

(1) The amounts presented represent the assessed values upon which 2009 and 2004 collections were based. Information prior to 2004 not available.

(2) Only seven of the top taxpayers for 2004 were available.

Source : Jefferson County Auditor

Jefferson County, Ohio
Principal Taxpayers
General Business Tangible Personal Property Tax
2009 and 2004 (1)

Name of Taxpayer	2009	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Ohio Bell Telephone	\$1,143,800	47.33%
Verizon North Inc.	684,720	28.33%
AT & T Communications of Ohio	197,590	8.18%
New Cingular Wireless PCS LLC	104,290	4.32%
Windstream Western Reserve Inc.	70,630	2.92%
Cricket Communications Inc.	57,830	2.39%
New Par	46,400	1.92%
Sprint Spectrum LP	34,800	1.44%
Voicestream Pittsburgh LP	31,970	1.32%
Ameritech Advanced Data	29,910	1.24%
Total	\$2,401,940	99.39%
Total Assessed Valuation	\$2,416,610	

Name of Taxpayer	2004	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Wheeling Pittsburgh Steel	\$36,918,750	30.01%
Titanium Metals Corporation	23,441,220	19.06%
Midwest Electical Supply	9,421,460	7.66%
Boeing Company	2,325,770	1.89%
Lowe's Home Centers	1,549,250	1.26%
Shelley & Sands	1,354,920	1.10%
Bulldog Distributing	1,321,160	1.07%
Walmart Stores East LLP	1,279,370	1.04%
Denoon	1,213,880	0.99%
Valley Paper Converting	1,155,720	0.94%
Total	\$79,981,500	65.02%
Total Assessed Valuation	\$123,007,697	

(1) The amounts presented represent the assessed values upon which 2009 and 2004 collections were based. Information prior to 2004 is not available.

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 is 2010).

Jefferson County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
2009 and 2004 (1)

Name of Taxpayer	2009	
	Assessed Value	Percent of Public Utility Assessed Value
First Energy Generation Corp.	\$99,929,310	39.06%
Ohio Power Company	75,394,560	29.47%
Buckeye Power Inc.	65,253,060	25.50%
American Transmission Systems Inc.	5,055,180	1.98%
Columbia Gas of Ohio Inc.	3,030,570	1.18%
Ohio Edison Company	2,977,090	1.16%
Norfolk Southern Combined Railroad	1,163,650	0.45%
Carroll Electric Cooperative Inc.	1,286,100	0.50%
Columbia Gas Transmission Corp.	1,009,800	0.39%
Dominion Transmission Inc.	361,180	0.14%
Total	\$255,460,500	99.84%
Total Assessed Valuation	\$255,865,260	

Name of Taxpayer	2004	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison Company	\$60,471,780	29.18%
Ohio Power Company	53,327,180	25.73%
Buckeye Power Inc.	45,151,310	21.79%
Cleveland Electric	10,471,970	5.05%
First Energy Generation Corp.	7,451,880	3.60%
Ohio Bell Telephone Company	6,535,080	3.15%
American Transmission Systems Inc.	5,733,400	2.77%
Pennsylvania Power Company	4,299,540	2.07%
Verizon North Inc.	3,652,720	1.76%
Norfolk Southern Combined Railroad	3,219,490	1.55%
Total	\$200,314,350	96.66%
Total Assessed Valuation	\$207,241,430	

(1) The amounts presented represent the assessed values upon which 2009 and 2004 collections were based. Information prior to 2004 is not available.

Source : Jefferson County Auditor

Jefferson County, Ohio
Taxable Sales By Industry (Category)
Last Four Years (1)

Industry (Category)	December 31, 2009 (1)		December 31, 2008 (1)		December 31, 2007 (1)		December 31, 2006 (1)	
	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry
Agriculture, Forestry, and Fishing	0.00%	\$964	0.00%	\$0	0.00%	\$0	0.00%	\$0
Utilities (excluding telecommunications)	1.30%	120,194	1.23%	128,916	1.12%	116,341	1.13%	109,363
Construction	0.20%	21,331	0.42%	43,762	0.64%	65,950	0.32%	30,581
Manufacturing	4.00%	386,080	4.93%	514,871	3.64%	377,546	3.59%	348,467
Wholesale Trade	1.30%	120,369	2.24%	233,769	1.65%	170,489	1.66%	161,551
Motor Vehicle and Parts Dealers	17.00%	1,600,761	18.07%	1,887,859	18.62%	1,930,932	19.70%	1,915,162
Furniture and Home Furnishings Stores	1.10%	100,310	1.06%	110,973	1.18%	122,472	1.26%	122,386
Electronic and Appliance Stores	1.20%	117,970	1.79%	186,591	1.98%	205,530	2.04%	198,654
Building Material and Garden Equipment & Supplies	9.40%	885,579	9.27%	968,429	10.03%	1,039,934	10.09%	981,190
Food and Beverage Stores	4.90%	463,134	4.23%	441,388	4.05%	419,993	4.29%	417,189
Health and Personal Care Stores	2.40%	228,340	1.82%	190,247	1.88%	194,443	2.14%	208,353
Gasoline Stations	2.50%	234,124	2.09%	218,041	2.11%	218,929	2.19%	213,251
Clothing and Clothing Accessories Stores	1.50%	138,475	1.71%	178,504	1.87%	194,257	1.77%	171,534
Sporting Goods, Hobby, Book, and Music Stores	2.00%	188,941	1.75%	182,703	1.84%	190,983	2.61%	253,458
General Merchandise Stores	17.70%	1,671,899	16.64%	1,738,338	17.13%	1,776,045	18.59%	1,806,892
Miscellaneous Store Retailers	10.60%	998,496	11.57%	1,208,546	10.51%	1,089,461	9.24%	899,215
Nonstore Retailers	2.50%	238,351	2.94%	307,178	2.91%	302,013	2.68%	260,728
Transportation and Warehousing	0.10%	5,541	0.08%	8,401	0.07%	7,041	0.08%	7,934
Information (including telecommunications)	6.70%	630,586	6.11%	638,747	5.57%	577,575	5.19%	504,647
Finance and Insurance	1.30%	122,686	0.13%	13,792	0.15%	15,501	0.11%	11,550
Real Estate, and Rental & Leasing of Property	2.50%	236,811	2.77%	289,859	3.01%	313,015	2.12%	205,706
Professional, Scientific and Technical Services	0.70%	65,042	0.52%	54,149	0.36%	37,590	0.17%	16,725
Administrative & Support Services, and Waste Management & Remediation Services	1.10%	104,284	1.19%	124,321	1.09%	113,493	1.24%	120,184
Education, Health Care and Social Assistance	0.00%	2,153	0.01%	1,175	0.02%	1,729	0.02%	1,733
Arts, Entertainment, and Recreation	0.10%	8,998	0.07%	7,140	0.06%	5,974	0.07%	7,230
Accommodation and Food Services	4.90%	465,619	4.66%	487,219	4.76%	494,094	5.00%	486,326
Other Services	2.20%	208,330	1.76%	184,009	1.80%	186,596	1.93%	187,407
Unclassified	0.80%	72,369	0.94%	96,838	1.95%	201,829	0.77%	74,661
Total	100.00%	\$9,437,737	100.00%	\$10,445,765	100.00%	\$10,369,775	100.00%	\$9,722,077
Sales Tax Rate	1.50%		1.50%		1.50%		1.50%	

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

(1) NOTE: Only three years of information was available from the Department of Taxation and number of taxpayers by industry is not available.

Source: State Department of Taxation

Jefferson County, Ohio
Ratios of Outstanding Debt
Last Ten Years

Year	Governmental Activities					Business Type Activities	
	General Obligation Bonds	Long-Term Notes Payable	State Infrastructure Bank Loan	OPWC Loans	Capital Leases	Mortgage Revenue Bonds	General Obligation Bonds
2009	\$20,847,709	\$3,196,508	\$0	\$182,154	\$260,813	\$0	\$3,323,237
2008	22,330,547	3,609,724	0	268,351	330,885	0	3,423,812
2007	23,631,414	2,603,775	55,603	354,548	375,371	0	3,524,387
2006	25,155,086	1,688,920	108,915	42,268	530,874	0	3,624,962
2005	26,590,257	1,992,466	160,033	48,770	100,744	0	3,720,537
2004	27,959,541	508,595	209,045	55,272	47,022	61,000	3,816,112
2003	24,881,495	783,160	256,039	61,774	87,425	132,000	0
2002	26,252,252	1,047,131	301,098	68,276	93,776	201,000	0
2001	27,087,219	986,949	0	74,778	101,276	264,000	0
2000	28,582,219	0	0	81,281	0	339,000	0

(1) Personal Income not available for 2008-2009, used 2007 income.

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

Business Type Activities								
OWDA Loans Payable	OPWC Loans Payable	Ohio EPA Loan Payable	Long-Term Notes Payable	Capital Leases	Total Primary Government	Ratio of Net Debt to Estimated Actual Value	Percentage of Personal Income (1)	Per Capita
\$1,916,328	\$608,376	\$6,948,760	\$0	\$0	\$37,283,885	1.10%	1.93%	\$551
2,544,471	685,521	7,036,418	0	0	40,229,729	1.04%	2.08%	587
3,136,906	754,900	6,617,964	0	0	41,054,868	1.06%	2.12%	597
3,695,803	823,979	6,856,377	0	0	42,527,184	1.23%	2.30%	606
4,223,192	658,046	6,766,433	0	0	44,260,478	1.30%	2.47%	627
4,720,975	727,425	105,882	750,000	0	38,960,869	1.18%	2.15%	546
5,190,932	753,104	0	750,000	0	32,895,929	1.06%	1.88%	458
5,634,732	854,483	0	0	0	34,452,748	1.14%	2.01%	476
6,053,935	915,862	0	0	55,880	35,539,899	0.98%	2.14%	488
6,450,007	711,568	0	0	0	36,164,075	1.06%	2.22%	489

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

Year	Population	Estimated Actual Value of Taxable Property	General Bonded Debt		
			General Bonded Debt Outstanding	Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita
2009	67,691	\$3,399,134,789	\$20,847,709	0.61%	\$308
2008	68,526	3,870,753,800	22,330,547	0.58%	326
2007	68,730	3,858,697,898	23,631,414	0.61%	344
2006	70,125	3,444,777,076	25,155,086	0.73%	359
2005	70,599	3,412,022,394	26,590,257	0.78%	377
2004	71,420	3,296,926,616	27,959,541	0.85%	391
2003	71,888	3,113,830,877	24,881,495	0.80%	346
2002	72,402	3,015,550,657	26,252,252	0.87%	363
2001	72,855	3,642,040,633	27,087,219	0.74%	372
2000	73,894	3,420,785,338	28,582,219	0.84%	387

(1) Governmental General Obligation Bonds only.

Sources: Jefferson County Auditor's Office
US Census Bureau

Jefferson County, Ohio
*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2009*

Political Subdivision	Debt Outstanding	Percentage Applicable to County (1)	Amount of Direct and Overlapping Debt
Jefferson County	\$24,487,184	100.00%	\$24,487,184
Overlapping:			
Municipalities Wholly Within County	3,309,589	100.00%	3,309,589
School Districts Wholly Within County	17,352,882	100.00%	17,352,882
Buckeye Local School District	1,585,000	90.97%	1,441,875
Edison Local School District	243,969	98.47%	240,236
Southern Local School District	2,400,662	1.26%	30,248
Total Overlapping Debt	<u>24,892,102</u>		<u>22,374,830</u>
Total Applicable to Jefferson County	<u><u>\$49,379,286</u></u>		<u><u>\$46,862,014</u></u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the subdivision. The valuations used were for the 2009 collection year.

Source: Jefferson County Auditors Office

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

	2009	2008	2007	2006
Tax Valuation	<u>\$1,178,580,770</u>	<u>\$1,183,387,962</u>	<u>\$1,211,141,423</u>	<u>\$1,117,143,895</u>
Debt Limit (1)	<u>27,964,519</u>	<u>28,084,699</u>	<u>28,778,536</u>	<u>26,428,597</u>
Total Outstanding Debt:				
General Obligation Bonds	23,423,892	24,583,727	25,658,221	27,049,048
Revenue Bond	0	0	0	0
OWDA Loans	1,916,328	2,544,471	3,136,906	3,695,803
OPWC Loans	790,530	983,872	1,109,448	866,247
OEPA Loans	6,948,760	7,036,418	6,617,964	6,856,377
Notes and SIB Loan	<u>4,152,508</u>	<u>4,531,724</u>	<u>3,549,378</u>	<u>2,547,835</u>
Total	<u>37,232,018</u>	<u>39,680,212</u>	<u>40,071,917</u>	<u>41,015,310</u>
Exemptions:				
General Obligation Bonds	20,213,892	21,278,727	22,258,221	23,229,048
Revenue Bond	0	0	0	0
OWDA Loans	1,916,328	2,544,471	3,136,906	3,675,803
OPWC Loans	790,530	983,872	1,109,448	866,247
OEPA Loans	6,948,760	7,036,418	6,617,964	6,856,377
Notes	2,148,423	2,222,000	890,000	750,000
Amount Available in Debt Service Fund	<u>3,512,671</u>	<u>3,329,883</u>	<u>2,800,246</u>	<u>2,271,789</u>
Total	<u>35,530,604</u>	<u>37,395,371</u>	<u>36,812,785</u>	<u>37,649,264</u>
Amount of Debt Subject to Limit	<u>1,701,414</u>	<u>2,284,841</u>	<u>3,259,132</u>	<u>3,366,046</u>
Legal Debt Margin	<u>\$26,263,105</u>	<u>\$25,799,858</u>	<u>\$25,519,404</u>	<u>\$23,062,551</u>
Legal Debt Margin as a Percentage of the Debt Limit	93.92%	91.86%	88.68%	87.26%
Unvoted Debt Limit (2)	\$11,785,808	\$11,833,880	\$12,111,414	\$11,171,439
Less:				
Amount of Debt Subject to Limit	<u>1,701,414</u>	<u>2,284,841</u>	<u>3,259,132</u>	<u>3,366,046</u>
Unvoted Legal Debt Margin	<u>\$10,084,394</u>	<u>\$9,549,039</u>	<u>\$8,852,282</u>	<u>\$7,805,393</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	85.56%	80.69%	73.09%	69.87%

- (1) Ohio Bond Law sets a limit calculated as follows:
 Three percent of the first \$100,000,000 of the tax valuation
 One and one-half percent of the next \$200,000,000 of the tax valuation
 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

2005	2004	2003	2002	2001	2000
<u>\$1,139,847,990</u>	<u>\$1,104,721,237</u>	<u>\$1,042,320,082</u>	<u>\$1,014,866,470</u>	<u>\$1,230,680,924</u>	<u>\$1,138,402,406</u>
<u>26,996,200</u>	<u>26,118,031</u>	<u>24,558,002</u>	<u>23,871,662</u>	<u>29,267,023</u>	<u>26,960,060</u>
28,427,219	30,232,219	23,907,219	25,527,219	27,087,219	28,582,219
0	61,000	132,000	201,000	264,000	339,000
4,223,192	4,720,975	5,190,932	5,634,732	6,053,933	6,450,007
706,816	782,697	814,878	922,759	990,640	792,849
6,766,433	105,882	0	0	0	0
<u>3,496,841</u>	<u>1,467,640</u>	<u>11,301,657</u>	<u>10,864,744</u>	<u>12,021,816</u>	<u>10,863,182</u>
<u>43,620,501</u>	<u>37,370,413</u>	<u>41,346,686</u>	<u>43,150,454</u>	<u>46,417,608</u>	<u>47,027,257</u>
24,207,219	29,312,219	22,702,219	24,047,219	25,347,219	26,592,219
0	61,000	132,000	201,000	264,000	339,000
4,223,192	4,720,975	5,190,932	5,634,732	6,053,933	6,450,007
706,816	782,697	814,878	922,759	990,640	792,849
6,766,433	105,882	0	0	0	0
844,342	750,000	10,262,458	9,516,517	10,340,595	9,885,632
<u>2,021,574</u>	<u>1,811,204</u>	<u>2,017,073</u>	<u>2,311,876</u>	<u>1,935,010</u>	<u>1,306,301</u>
<u>38,769,576</u>	<u>37,543,977</u>	<u>41,119,560</u>	<u>42,634,103</u>	<u>44,931,397</u>	<u>45,366,008</u>
<u>4,850,925</u>	<u>(173,564)</u>	<u>227,126</u>	<u>516,351</u>	<u>1,486,211</u>	<u>1,661,249</u>
<u>\$26,996,200</u>	<u>\$26,118,031</u>	<u>\$24,330,876</u>	<u>\$23,355,311</u>	<u>\$27,780,812</u>	<u>\$25,298,811</u>
100.00%	100.00%	99.08%	97.84%	94.92%	93.84%
<u>\$11,398,480</u>	<u>\$11,047,212</u>	<u>\$10,423,201</u>	<u>\$10,148,665</u>	<u>\$12,306,809</u>	<u>\$11,384,024</u>
<u>4,850,925</u>	<u>(173,564)</u>	<u>227,126</u>	<u>516,351</u>	<u>1,486,211</u>	<u>1,661,249</u>
<u>\$6,547,555</u>	<u>\$11,047,212</u>	<u>\$10,196,075</u>	<u>\$9,632,314</u>	<u>\$10,820,598</u>	<u>\$9,722,775</u>
57.44%	100.00%	97.82%	94.91%	87.92%	85.41%

Jefferson County, Ohio
Pledged Revenue Coverage - Water Fund
Last Ten Years

Mortgage Revenue Bonds Water						
Year	Water Service Charges (1)	Less: Operating Expenses (2)	Net Available Revenue	Debt Service (3)		Coverage
				Principal	Interest	
2009 (4)	N/A	N/A	N/A	N/A	N/A	N/A
2008 (4)	N/A	N/A	N/A	N/A	N/A	N/A
2007 (4)	N/A	N/A	N/A	N/A	N/A	N/A
2006 (4)	N/A	N/A	N/A	N/A	N/A	N/A
2005	\$5,001,874	\$2,866,924	\$2,134,950	\$61,000	\$1,281	34.28
2004	4,773,778	3,101,615	1,672,163	71,000	4,053	22.28
2003	4,198,098	2,752,511	1,445,587	69,000	6,993	19.02
2002	3,820,188	2,708,552	1,111,636	63,000	9,765	15.28
2001	3,037,379	2,600,027	437,352	60,000	12,348	6.05
2000	3,152,461	2,525,840	626,621	58,000	14,826	8.60

- (1) Total Revenue (including interest) exclusive of tap fees, capital grants, and permissive taxes
- (2) Total operating expenses exclusive of depreciation
- (3) Includes principal and interest of revenue bonds only
- (4) Bonds were fully repaid during fiscal year 2005.

Jefferson County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (2)	Per Capita Personal Income (4)	Unemployment Rate (3)
2009	67,691	\$1,936,114,000	\$28,602	14.10%
2008	68,526	1,936,114,000	28,254	8.80%
2007	68,730	1,936,114,000	28,170	6.50%
2006	70,125	1,850,189,000	26,384	6.60%
2005	70,599	1,792,725,000	25,393	7.80%
2004	71,420	1,813,467,000	25,392	8.40%
2003	71,888	1,745,187,000	24,276	7.50%
2002	72,402	1,715,199,000	23,690	6.60%
2001	72,855	1,658,671,000	22,767	7.00%
2000	73,894	1,631,759,000	22,082	5.80%

Sources: (1) *U.S. Census Bureau*
(2) *Bureau of Economic Analysis*
(3) *Ohio Job and Family Services website*
(4) *Personal Income not available for 2008 or 2009. Used 2007 income.*

Jefferson County, Ohio
Principal Employers
Current Year and Ten Years Ago

Employer	Nature of Business	2009	
		Number of Employees	Percentage of Total Employment
Trinity	Acute Care Hospital	1,825	6.56%
Arcelor Mittal Steel	Steel	988	3.55%
Wal-Mart Distribution Center	Retail Food Sales Distribution	740	2.66%
Jefferson County	Government	701	2.52%
Titanium Metals Corporation	Titanium Mill Production	580	2.09%
Franciscan University	Education	450	1.62%
First Energy	Utility	445	1.60%
Wal-Mart	Retail	370	1.33%
Buckeye Local School District	Education	312	1.12%
Steubenville City School District	Education	299	1.08%
Total		<u>6,710</u>	<u>24.14%</u>
Total Employment within the County		<u>27,800</u>	

Employer	Nature of Business	2000	
		Number of Employees	Percentage of Total Employment
Weirton Steel	Steel	4,248	14.30%
Wheeling-Pittsburgh Steel Corporation	Steel	3,000	10.10%
Trinity Health System	Acute Care Hospital	1,000	3.37%
Jefferson County	Government	858	2.89%
Titanium Metals Corporation	Titanium Mill Production	500	1.68%
The Ohio Edison Company	Utility	345	1.16%
Franciscan University of Steubenville	Higher Education	250	0.84%
Jefferson Community College	Higher Education	220	0.74%
Telespectrum Worldwide	Telemarketing	150	0.51%
Hancock Manufacturing	Metal Working	120	0.40%
Total		<u>10,691</u>	<u>36.00%</u>
Total Employment within the County		<u>29,700</u>	

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

	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
General Government										
Legislative and Executive										
Commissioners	5	5	5	5	5	5	7	8	8	9
Auditor	10	10	10	10	10	7	9	12	12	16
Treasurer	5	5	5	5	4	4	5	6	6	6
Prosecuting Attorney	14	13	15	14	16	19	16	16	15	12
Board of Elections	10	10	10	9	9	10	10	10	10	10
Recorder	5	5	5	5	5	5	5	6	6	5
Buildings and Grounds	6	7	7	7	7	7	7	10	11	13
Data Processing	6	6	7	6	6	6	6	7	6	7
Certificate Auto Title	6	5	5	5	5	7	7	6	6	6
Real estate assessment	7	7	7	6	5	7	3	4	4	4
DRETAC	2	3	3	5	3	3	3	3	2	2
Judicial										
Jury Commission	0	0	0	0	0	0	0	2	1	0
Common Pleas Court	7	10	8	8	9	8	9	8	8	8
Adult Probate Court	47	51	56	55	57	61	59	59	54	54
Probate Court	5	5	6	6	6	7	5	7	7	7
County Court #1	4	4	4	4	3	3	3	4	4	4
County Court #2	4	4	4	4	4	4	4	3	4	3
County Court #3	4	4	4	4	4	3	3	3	3	3
Juvenile Court	12	13	15	16	16	26	25	19	16	18
Municipal Court	5	5	5	5	5	5	5	5	5	5
Clerk of Courts	8	8	8	8	8	8	10	8	8	8
Court Magistrate	3	3	3	3	3	3	3	3	3	4
Law Library	1	0	1	1	1	1	1	1	1	1
Public Safety										
Jail Operating Levy	58	57	62	64	64	65	80	83	79	85
911 Emergency	17	15	18	14	14	12	14	14	15	15
Permissive Sheriff	39	42	39	44	48	38	37	45	41	41
Court Corrections	12	11	11	10	11	6	10	10	10	10
Coroner	5	6	6	6	5	5	5	5	5	4
Public Works										
MVGT	42	45	42	45	47	47	52	53	54	54
Beautification	5	6	6	9	13	12	14	14	14	14
Health										
Dog and Kennel	3	4	4	4	4	5	4	5	5	6
Board of Health	29	30	29	25	16	17	11	13	13	11
Mental Health	5	5	5	5	5	5	5	5	5	5
Department of Developmental Disabilities	158	152	163	167	156	158	158	177	177	173
Human Services										
Family and Child	1	1	1	1	1	1	0	0	0	0
Public Assistance	100	103	107	109	107	79	86	94	93	94
Children's Services	7	6	6	7	9	47	66	73	73	84
Child Support Enforcement Agency	12	13	14	15	14	14	16	15	20	21
Veteran Services	7	9	9	9	9	4	9	9	8	3
Conservation and Recreation										
Soil and Water	5	5	5	5	10	10	13	13	13	7
Community and Economic Development										
Airport	3	5	5	5	3	5	5	4	4	4
Sewer District	3	3	3	3	4	5	5	5	10	10
Water District	14	15	14	14	14	14	15	18	12	12
Total	701	716	742	752	745	758	810	865	851	858

Source: Jefferson County Auditor

Jefferson County, Ohio
Capital Asset Statistics by Function/Activity
Last Four Years (1)

	2009	2008	2007	2006
General Government				
Legislative and Executive				
Commissioners				
Number of vehicles	3	5	5	5
Auditor				
Number of vehicles	1	1	1	1
Prosecuting Attorney				
Number of vehicles	0	2	2	2
Judicial				
Adult Probation				
Number of vehicles	1	1	1	1
Juvenile Court				
Number of vehicles	5	5	3	3
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				
Number of vehicles	14	14	12	10
Number of vehicles	1	1	1	1
Juvenile Court - Detention				
Number of vehicles	1	1	1	1
911 Emergency				
Number of vehicles	1	2	2	2
Public Works				
Engineer				
Number of vehicles	24	23	24	22
Pieces of heavy equipment	41	38	37	35
Number of bridges and culverts	310	310	310	310
Lane miles of roads	526	526	526	526
Lineal feet of guardrail	444,043	444,043	425,347	425,347
Health				
Department of Developmental Disabilities				
Number of vehicles	9	11	11	11
Number of buses	15	20	20	20
Mental Health				
Number of vehicles	1	1	1	1
Human Services				
Job and Family Services				
Number of vehicles	8	8	8	8
Children Services				
Number of vehicles	1	2	2	2
Number of rooms - childrens home	9	9	9	9
Conservation and Recreation				
Parks				
Number of vehicles	2	2	2	2
Community and Economic Development				
Airpark				
Length of runway in feet	4,400	4,400	4,400	4,400
Number of hangers	5	5	5	5
Number of rental spaces	33	33	33	33
Industrial Park				
Undeveloped acreage	48	48	48	75
Sewer District				
Number of tanks, lifts, and booster stations	23	23	23	23
Water District				
Number of vehicles	12	10	7	7
Number of tanks, lifts, and booster stations	48	48	48	48

(1) Information prior to 2006 not available
Source: *Jefferson County Auditor's Office*

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

	2009	2008	2007	2006
General Government				
Legislative and Executive				
Auditor				
Number of non-exempt conveyances	1,134	1,123	1,364	1,343
Number of exempt conveyances	862	1,473	1,440	1,382
Homestead and Rollback:				
Number of Exemptions Granted	7,069	7,003	6,843	2,770
Total reduction in taxes	2,162,827	\$2,162,838	\$1,989,566	\$667,617
Number of Individual Dog Tags Sold	5,538	4,750	4,768	4,864
Total Number of Dog Tags Sold	6,072	5,293	5,307	5,321
Board of Elections				
Number of registered voters	50,208	50,156	47,105	48,639
Number of Ballots Cast	21,047	36,579	19,193	26,666
Judicial				
Common Pleas Court				
Number of New Cases Filed	997	1,094	946	951
Probate Court				
Number of New Cases Filed	1,027	1,192	679	653
Juvenile Court				
Number of New Cases Filed	1,520	2,661	3,272	3,136
County Court				
Number of New Cases Filed	3,202	3,574	3,389	2,956
County Court #2				
Number of New Cases Filed	1,916	2,466	2,890	2,235
County Court #3				
Number of New Cases Filed	2,011	2,462	2,251	2,010
Clerk of Courts				
Titles	33,890	37,887	38,888	38,365
Duplicates	1,708	1,806	1,876	1,851
Replacements	2,573	2,493	2,557	2,397
Salvage	368	182	214	237
Public Safety				
Sheriff				
Calls Received	75,018	77,122	100,500	100,000
Investigated Complaints	2,963	2,201	2,341	2,642
Arrests	336	285	504	500
Warrants Served	353	319	524	599
Mileage Traveled	412,580	423,500	423,245	423,245
Sheriff Sales	121	138	166	182
Jail Operation				
Prisoners booked	1,903	1,811	2,802	2,845
Prisoners released	755	1,802	2,824	2,836
Meals Served	143,552	241,661	254,119	241,661

2005	2004	2003	2002	2001	2000
1,382	1,459	1,282	1,336	1,320	N/A
1,468	1,644	1,645	1,686	1,682	N/A
2,883	2,923	3,011	3,073	3,110	3,124
\$678,277	\$676,858	\$675,580	\$676,368	\$668,992	\$680,641
4,765	5,467	5,658	6,114	6,027	6,093
5,258	5,888	6,140	6,603	6,500	6,578
47,894	49,651	46,073	52,971	52,777	55,291
22,742	37,176	20,667	24,176	20,644	35,449
741	872	869	795	739	644
694	778	733	786	773	713
2,979	3,036	3,016	2,998	2,631	2,064
3,126	3,758	5,179	4,823	4,556	4,204
1,929	2,108	2,902	3,149	2,767	2,536
1,764	2,083	3,206	2,666	2,252	2,190
39,320	41,957	39,569	37,992	35,360	34,310
1,869	1,912	1,973	1,902	1,877	1,844
2,369	2,752	2,653	2,509	2,739	2,925
290	337	350	503	617	668
65,000	66,000	66,000	N/A	N/A	N/A
2,965	3,285	3,461	N/A	N/A	N/A
541	531	579	N/A	N/A	N/A
547	499	546	N/A	N/A	N/A
414,612	370,632	357,463	N/A	N/A	N/A
128	141	109	N/A	N/A	N/A
2,877	3,220	3,663	3,464	2,827	2,588
2,866	3,239	3,630	3,438	2,117	1,468
227,634	273,491	260,512	N/A	N/A	N/A

(Continued)

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

	2009	2008	2007	2006
Juvenile Detention				
Number of Admissions	638	600	619	622
Average Daily Population	26.42	25.59	26.36	24.39
Revenue (Juveniles outside County)	\$528,777	\$399,131	\$461,167	\$367,232
911 service				
Logged calls per year	42,281	43,011	39,564	38,957
Public Works				
Engineer				
Miles of roads resurfaced (hot/cold mix)	4.52	10.60	8.80	13.91
Miles of roads resurfaced (chip/sealed)	43.21	35.98	10.53	7.10
Number of culverts built/replaced/improved	1,677	1,480	1,555	2,605
Number of Bridges repaired /replaced	5	3	5	3
Number of slips repaired	0	1	6	6
Health				
Department of Developmental Disabilities				
Number of Adults Served	234	212	210	208
Number of Children Served	144	80	80	80
Prevention and Recovery Board				
Total Number Served	2,500	3,507	3,648	3,632
Health Department				
Number of Births	2	2	1	1
Number of Deaths	215	250	225	199
Number of Participants in WIC Program	21,400	20,842	20,781	21,940
Number of Immunizations	5,274	3,388	2,587	5,306
Human Services				
Jobs and Family Services				
Child Support Collections	\$11,399,849	\$11,652,273	\$11,748,473	\$11,561,654
Average Client Count - Food Stamps	10,531	9,028	8,870	9,051
Average Ohio Works First Recipients	1,691	1,564	1,792	1,962
Average Disability Recipients	150	175	180	176
Average Medicaid Recipients	18,284	13,882	14,541	14,893
Nursing Home Vendor Cost	\$19,140,186	\$18,193,980	\$15,253,817	\$18,835,105

N/A = information not available.

Source: Jefferson County Auditors

2005	2004	2003	2002	2001	2000
616	760	897	914	927	977
26.04	29.33	33.50	33.96	34.40	32.87
\$370,430	\$474,263	\$629,035	\$710,777	\$681,200	\$692,280
39,847	41,953	42,213	41,450	39,742	39,204
6.08	9.63	5.02	14.30	4.00	19.00
29.44	34.71	46.57	15.40	70.60	56.00
3,054	5,566	1,457	4,502	4,556	4,595
3	4	6	12	9	8
34	17	9	4	1	1
213	211	223	234	229	224
80	80	80	80	80	80
3,654	3,546	3,239	3,030	2,862	2,876
6	2	6	1	7	7
213	178	234	183	179	189
20,706	18,531	19,990	21,632	22,132	23,616
5,219	5,149	2,898	4,114	4,825	4,024
\$11,470,350	\$11,216,314	\$10,902,487	\$10,719,088	\$10,613,891	\$9,785,579
8,885	8,682	8,175	7,290	6,945	6,573
2,033	2,154	2,024	1,860	2,063	2,370
156	166	182	168	146	127
14,757	14,520	13,608	12,881	N/A	N/A
\$19,060,034	\$20,384,246	\$20,301,890	\$17,471,005	\$13,621,061	\$13,066,649



Mary Taylor, CPA
Auditor of State

JEFFERSON FINANCIAL CONDITION

JEFFERSON COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 14, 2010**