



OHIO AUDITOR OF STATE  
**KEITH FABER**





JEFFERSON COUNTY  
DECEMBER 31, 2021

TABLE OF CONTENTS

TITLE	PAGE
Prepared by Management:	
Schedule of Expenditures of Federal Awards .....	1
Notes to the Schedule of Expenditures of Federal Awards .....	6
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	9
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance .....	11
Schedule of Findings.....	15
Attachment: Annual Comprehensive Financial Report	

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**JEFFERSON COUNTY**

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

<b>Federal Grantor Pass Through Grantor Program / Cluster Title</b>	<b>Federal AL Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Provided Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b><u>U.S. Department of Agriculture</u></b>				
Water and Waste Disposal Systems for Rural Communities Grant Portion (Amsterdam)	10.760			1,819,483
Total Water and Waste Disposal Systems for Rural Communities				<u>1,819,483</u>
<i>Passed through the Ohio Department of Education:</i>				
Child Nutrition Cluster:				
Board of Developmental Disabilities:				
School Breakfast Program	10.553	FY 21 FY 22		1,941 <u>1,943</u>
Total Board of Developmental Disabilities National School Breakfast Program				3,884
National School Lunch Program	10.555	FY 21		2,894
COVID-19 National School Lunch Program		FY 21		4,296
National School Lunch Program		FY 22		<u>6,554</u>
Total Board of Developmental Disabilities National School Lunch Program				13,744
Juvenile Detention Department:				
National School Lunch Program	10.555	FY 21		31,118
COVID-19 National School Lunch Program		FY 21		7,005
National School Lunch Program		FY 22		<u>15,573</u>
Total Juvenile Detention National School Lunch Program				53,696
Sheriff Department :				
National School Lunch Program	10.555	FY 21 FY 22		9,307 <u>4,904</u>
Total Sheriff Department National School Lunch Program				14,211
Total Child Nutrition Cluster				85,535
<i>Passed through Ohio Department of Job and Family Services:</i>				
Supplemental Nutrition Assistance Program (SNAP/Food Assistance) Cluster:				
State Administrative Matching Grants for the Supplemental				
Nutrition Assistance Program (Administrative Costs)	10.561	G-2021-06-0069 / G-2223-06-0203		559,770
COVID-19 SNAP American Rescue Plan Act				24,080
COVID-19 Stimulus Food Assistance				<u>21,450</u>
Total Supplemental Nutrition Assistance Program Cluster				605,300
<b>Total U.S. Department of Agriculture</b>				<b>2,510,318</b>
<b><u>U. S. Department of Housing and Urban Development</u></b>				
<i>Passed through the Ohio Development Services Agency:</i>				
Community Development Formula Program	14.228	B-F-20-1BL-1		139,300
Residential Public Infrastructure Program (Amsterdam)	14.228	B-W-18-1BL-2		8,000
Community Housing Impact and Preservation Program	14.239	B-C-20-1BL-1 B-C-20-1BL-2		0 <u>53,519</u>
Total Community Housing Impact and Preservation Program				53,519
<b>Total U.S. Department of Housing and Urban Development</b>				<b>200,819</b>

**JEFFERSON COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(CONTINUED)**

<b>Federal Grantor Pass Through Grantor Program / Cluster Title</b>	<b>Federal AL Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Provided Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b><u>U.S. Department of Education</u></b>				
<i>Passed through the Ohio Department of Education:</i>				
<i>Special Education Cluster:</i>				
Special Education - Grants to States (IDEA, Part B)	84.027	066068-6B-SF-21 066068-6B-SF-22		21,864 9,626
Total Special Education - Grants to States (IDEA, Part B)				<u>31,490</u>
Special Education - Preschool Grants (IDEA Preschool)	84.173	066068-PG-S1-21 066068-PG-S1-22		1,731 0
Total Preschool Grants				<u>1,731</u>
Total Special Education Cluster				33,221
COVID-19 Education Stabilization Fund	84.425D	FY21 FY22		31,380 20,339
Total Education Stabilization Fund				<u>51,719</u>
<b>Total U.S. Department of Education</b>				<b>84,940</b>
<b><u>U.S. Department of Homeland Security</u></b>				
<i>Passed Through the State Emergency Management Agency:</i>				
Emergency Management Performance Grants	97.042	EMC-2020-EP-00004		32,816
Hazard Mitigation Grant Program	97.039	FEMA-DR-4360-OH		10,938
Disaster Grants - Public Assistance	97.036	DR-4360-081-09C35-00 DR-4424-081-09C35-00		129,046 60,377
Total Disaster Grants - Public Assistance				<u>189,423</u>
<b>Total U.S. Department of Homeland Security</b>				<b>233,177</b>
<b><u>U. S. Department of Health and Human Services</u></b>				
<i>Passed Through the Ohio Department of Developmental Disabilities:</i>				
Social Services Block Grant - Title XX	93.667	MR-41-21 MR-41-22		13,408 22,332
Total Social Services Block Grant Title XX				<u>35,740</u>
<i>Medicaid Cluster:</i>				
Medical Assistance Program (Medicaid; Title XIX)	93.778	FY 21 FY 22		106,436 92,031
				<u>198,467</u>
<i>Passed Through Ohio Department of Mental Health and Addiction Services:</i>				
<i>Block Grants for Prevention and Treatment of Substance Abuse (SABG)</i>				
COVID-19 Crisis Infrastructure	93.959	FY 21 FY 22 FY 22	133,920 79,451 29,645	133,920 79,451 29,645
Total Substance Abuse Block Grant			<u>243,016</u>	<u>243,016</u>
Block Grants for Community Mental Health Services	93.958	FY 21 FY 22 FY 21 FY 22	48,025 48,025 2,200 2,200	48,025 48,025 2,200 2,200
Forensic Portion		FY 22 FY 22	41,650 1,560	41,650 1,560
DSA Housing		FY 22	18,750	18,750
COVID-19 Criminal Justice Board Allocation				
COVID-19 Mental Health Court Program				
Total Block Grants for Community Mental Health Services			<u>162,410</u>	<u>162,410</u>

**JEFFERSON COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(CONTINUED)**

<b>Federal Grantor Pass Through Grantor Program / Cluster Title</b>	<b>Federal AL Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Provided Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U. S. Department of Health and Human Services (continued)</b>				
Social Services Block Grant (Title XX)	93.667	FY 21 FY 22	25,685 14,789	25,685 14,789
Total Social Services Block Grant			40,474	40,474
Opioid STR	93.788	FY20 FY21	2,134 215,493	2,134 215,493
Total Opioid STR			217,627	217,627
<i>Passed Through the Ohio Department of Job and Family Services:</i>				
Temporary Assistance for Needy Families (TANF) (Title IV-A)				
Temporary Assistance for Needy Families COVID-19 PRC	93.558	G-2021-06-0069 / G-2223-06-0203		2,314,466 25,379
Total Temporary Assistance for Needy Families (TANF) (Title IV-A)				2,339,845
Child Care and Development Block Grant Cluster:				
Child Care and Development Block Grant	93.575	G-2021-06-0069 / G-2223-06-0203		147,579
Total Child Care and Development Block Grant Cluster				147,579
Social Services Block Grant (Title XX)	93.667	G-2021-06-0069 / G-2223-06-0203		554,533
Elder Abuse Prevention Interventions COVID19	93.747	G-2021-06-0069 / G-2223-06-0203		4,308
Job and Family Services Medicaid Cluster:				
Medical Assistance Program (Medicaid; Title XIX)	93.778	G-2021-06-0069 / G-2223-06-0203		1,400,927
Child Support Enforcement	93.563	G-2021-06-0069 / G-2223-06-0203		409,573
Adoption Assistance (Title IV-E)	93.659	G-2021-06-0069 / G-2223-06-0203		332,571
Chafee Foster Care Independence Program	93.674	G-2021-06-0069 / G-2223-06-0203		2,045
<i>Passed Through the Office for Children and Families:</i>				
Foster Care (Title IV-E) Administration	93.658	G-2021-06-0069 / G-2223-06-0203		980,021 238,541
Foster Care Placement - Juvenile Court Administrative - Juvenile Court		G-2021-06-0069 / G-2223-06-0203		130,724 358,492
Total Title IV E				1,707,778
<b>Total Department of Health and Human Services</b>			<b>663,527</b>	<b>7,796,893</b>
Total Medicaid Cluster	93.778		0	1,599,394
<b>U.S. Department of Labor</b>				
<i>Passed Through the Ohio Department of Job and Family</i>				
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants COVID-19 Employment Recovery Program Opioids #3 Program	17.277	G-2021-06-0069 / G-2223-06-0203	26,995 133,961 160,956	26,995 133,961 160,956
Workforce Innovation and Opportunity Act (WIOA) Cluster:				
WIOA Adult Program	17.258	G-2021-06-0069 / G-2223-06-0203	354,949	354,949
WIOA Dislocated Worker Formula Grants	17.278	G-2021-06-0069 / G-2223-06-0203	400,321	400,321
WIOA Youth Activities	17.259	G-2021-06-0069 / G-2223-06-0203	743,405	743,405
Total WIOA Cluster			1,498,675	1,498,675
WIOA Non-Formula Grants	17.286	G-2021-06-0069 / G-2223-06-0203	6,410	6,410
<b>Total U.S. Department of Labor</b>			<b>1,666,041</b>	<b>1,666,041</b>

**JEFFERSON COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(CONTINUED)**

<b>Federal Grantor Pass Through Grantor Program / Cluster Title</b>	<b>Federal AL Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Provided Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b><u>Federal Aviation Administration</u></b>				
Airport Improvement Program	20.106			
Taxiway A Design and Construction		3-39-0074-022-2021		164,138
COVID-19 CRRSA Grant Funds		3-39-0074-023-2021		13,000
Automated Weather Observation System Construction		3-39-0074-020-2020		182,767
COVID-19 Automated Weather Observation System Construction				30,000
Total Airport Improvement Program				<u>389,905</u>
<b>Total Federal Aviation Administration</b>				<b>389,905</b>
<b><u>U.S Department of Transportation</u></b>				
<i>Passed Through Ohio Department of Transportation:</i>				
Highway Planning and Construction Cluster:				
Highway Planning and Construction (Federal - Aid Highway Program)	20.205	112625		<u>151,223</u>
Total Highway Planning and Construction Cluster				151,223
<i>Passed through Governors Highway Safety Office:</i>				
Highway Safety Cluster:				
National Priority Safety Programs	20.616	DDEP-2021-00032		<u>3,199</u>
Total National Priority Safety Programs				3,199
State and Community Highway Safety	20.600	STEP-2021-41-00041 STEP-2022-41-00041		<u>9,808</u> <u>2,381</u>
Total State and Community Highway Safety				12,189
Total Highway Safety Cluster				15,388
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2021-41-00041 IDEP-2022-41-00041		<u>12,742</u> <u>2,668</u>
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated				15,410
<b>Total U.S. Department of Transportation</b>				<b>182,021</b>
<b><u>U.S. Department of Justice</u></b>				
<i>Passed through Ohio Attorney General:</i>				
Crime Victim Assistance Program	16.575	2021-VOCA-133926802 2022-VOCA-134717339 2020-SVAA-132922871 2022-SVAA-134717343		<u>25,330</u> <u>5,755</u> <u>1,125</u> <u>375</u>
Total Crime Victim Assistance Grant				32,585
<i>Passed through the Office of Criminal Justice Services:</i>				
Coronavirus Emergency Supplemental Funding Program				
Sheriff		2020-CE-LEF-2175		0
Sheriff	16.034	2020-CE-LEF-2205		<u>21,890</u>
Sheriff - Adult Detention		2020-CE-LEF-2175		0
Juvenile - Adult Detention		2020-CE-CCF-2250		0
Juvenile - Adult Detention		2020-CE-CTF-2163		0
911		2020-CE-OTH-2141		0
Total Coronavirus Emergency Supplemental Funding Program				<u>21,890</u>
Violence Against Women Formula Grants	16.588	2020-WF-VA2-8249		<u>34,234</u>
Total Violence Against Women Formula Grants				34,234
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-JG-A01-6324		<u>17,348</u>
Total Edward Byrne Memorial Justice Assistance Grant Program				<u>17,348</u>
<b>Total U.S. Department of Justice</b>				<b>106,057</b>



**JEFFERSON COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(CONTINUED)**

<b>Federal Grantor Pass Through Grantor Program / Cluster Title</b>	<b>Federal AL Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Provided Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b><u>U.S. Department of Defense</u></b>				
Section 594 of the Water Resources Development Act of 1999	12.118			
Sewer (Amsterdam)		FY17		33,709
Total Section 594 of the Water Resources Development Act of 1999				<u>33,709</u>
<b>Total U.S. Department of Defense</b>				<b>33,709</b>
<b><u>U.S. Department of Treasury</u></b>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	FY21		2,542,160
<i>Passed through the Office of Budget and Management:</i>				
COVID-19 Coronavirus Relief Funds	21.019	HB481-CRF-Local		314,825
<i>Passed Through Ohio Department of Mental Health and Addiction Services:</i>				
COVID-19 Coronavirus Relief Funds				
Indigent Patient Hospitalization	21.019	FY21		5,987
<i>Passed through the Ohio Department of Education:</i>				
COVID-19 Coronavirus Relief Funds	21.019	FY21		9,376
<b>Total U.S. Department of Treasury</b>				<b><u>2,872,348</u></b>
<b>Total Expenditures of Federal Awards</b>			<b><u>\$2,329,568</u></b>	<b><u>\$16,076,228</u></b>

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

**JEFFERSON COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Jefferson County (the County's) under programs of the federal government for the year ended December 31, 2021. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

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

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

**NOTE C – INDIRECT COST RATE**

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

**NOTE D - SUBRECIPIENTS**

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

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

**NOTE E - CHILD NUTRITION CLUSTER**

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

**NOTE F - MATCHING REQUIREMENTS**

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

JEFFERSON COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(Continued)

**NOTE G - TRANSFERS BETWEEN FEDERAL PROGRAMS**

During fiscal year 2021, the County made allowable transfers of \$314,574 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$2,339,845 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2021 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 2,654,419
Transfer to Social Services Block Grant	<u>(314,574)</u>
<b>Total Temporary Assistance for Needy Families</b>	<b><u>\$ 2,339,845</u></b>

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

During the calendar year, the County Board of Developmental Disabilities received notice of liability for the 2017 and 2018 Cost Reports from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$9,100 for 2017 and \$10,178 for 2018. The cost report settlement liability was for the settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. The liability is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods and the liability was invoiced by the Ohio Department of Developmental Disabilities.

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

Jefferson County  
301 Market Street  
Steubenville, Ohio 43952

To the Board of Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Jefferson County, (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2022. We noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the county.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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, in internal control, such that there is a reasonable possibility that a material weakness of the County's financial statements will not be prevented, detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 30, 2022

# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

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

Jefferson County  
301 Market Street  
Steubenville, Ohio 43952

To the Board of Commissioners:

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited Jefferson County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Jefferson County's major federal programs for the year ended December 31, 2021. Jefferson County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Jefferson County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

The County's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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

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



Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Jefferson County (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 30, 2022. Our opinion also explained the financial impact of COVID-19. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 30, 2022

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**JEFFERSON COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2021**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b> Coronavirus State and Local Fiscal Recovery Funds  Foster Care – Title IV-E	<u>AL #</u> 21.027  93.658
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	Yes

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

None

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

None

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# **Jefferson County, Ohio**

**Annual Comprehensive Financial Report**

**For the Year Ended December 31, 2021**



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

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



# **Jefferson County, Ohio**

## *Annual Comprehensive Financial Report*

**For the Year Ended December 31, 2021**

**E. J. Conn**

*Jefferson County Auditor*

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

**Michael Warren**

*Deputy Auditor*

**Joseph K. Boni**

*Deputy Auditor*

**Vickie Eberts Winski**

*Deputy Auditor*

**T. Dean Ferguson**

*Deputy Auditor*





# Introductory Section





**Jefferson County, Ohio  
Annual Comprehensive Financial Report  
For the Year Ended December 31, 2021  
Table of Contents**

	<u>Page</u>
I. Introductory Section	
Table of Contents .....	i
Transmittal Letter .....	v
GFOA Certificate of Achievement.....	xviii
Elected and Appointed Officials .....	xix
Organizational Chart .....	xx
II. Financial Section	
Independent Auditor’s Report .....	1
Management’s Discussion and Analysis .....	5
Basic Financial Statements	
Government Wide Financial Statements:	
Statement of Net Position .....	19
Statement of Activities .....	20
Fund Financial Statements:	
Balance Sheet – Governmental Funds .....	22
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities .....	23
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.....	24
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	25

(Continued)

**Jefferson County, Ohio**  
**Annual Comprehensive Financial Report**  
**For the Year Ended December 31, 2021**  
**Table of Contents (Continued)**

Statements of Revenues, Expenditures and Changes in Fund Balances – Budget (Non-GAAP Basis) and Actual	26
General Fund .....	26
Public Assistance Fund.....	27
Motor Vehicle Gasoline Tax Fund .....	28
Developmental Disabilities Fund.....	29
Local Fiscal Recovery Fund .....	30
Statement of Fund Net Position – Proprietary Funds .....	31
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds .....	32
Statement of Cash Flows – Proprietary Funds .....	33
Statement of Fiduciary Net Position – Custodial Funds.....	35
Statement of Changes in Fiduciary Net Position – Custodial Funds.....	36
Notes to the Basic Financial Statements .....	37
 Required Supplementary Information:	
Schedule of the County Proportionate Share of Net Pension Liability:	
Ohio Public Employees Retirement System – Traditional Plan – Last Eight Years .....	112
State Teachers Retirement System of Ohio – Last Nine Fiscal Years.....	114
 Schedule of the County Proportionate Share of Net OPEB (Asset) Liability:	
Ohio Public Employees Retirement System – Last Five Years.....	116
State Teachers Retirement System of Ohio – Last Five Fiscal Years .....	117
 Schedule of County Contributions:	
Ohio Public Employees Retirement System – Last Nine Years.....	118
State Teachers Retirement System of Ohio – Last Ten Years.....	120
Notes to the Required Supplementary Information .....	122
 Combining Statements and Individual Fund Schedules:	
Combining Statements – Nonmajor Governmental Funds:	
Fund Descriptions.....	128
Combining Balance Sheet – Nonmajor Governmental Funds.....	131
Combining Balance Sheet – Nonmajor Special Revenue Funds.....	132
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds .....	135

(Continued)

**Jefferson County, Ohio**  
**Annual Comprehensive Financial Report**  
**For the Year Ended December 31, 2021**  
**Table of Contents (Continued)**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds.....	136
Combining Statements – Internal Service Funds:	
Fund Descriptions.....	139
Combining Statement of Fund Net Position – Internal Service Funds.....	140
Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds.....	141
Combining Statement of Cash Flows – Internal Service Funds .....	142
Combining Statements – Fiduciary Funds:	
Fund Descriptions.....	143
Combining Statement of Fiduciary Net Position – Custodial Funds.....	144
Combining Statement of Changes in Fiduciary Net Position – Custodial Funds.....	145
Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes in Fund Balance/Equity – Budget (Non-GAAP Basis) and Actual:	
Major Funds:	
General Fund.....	147
Public Assistance Fund .....	154
Motor Vehicle Gasoline Tax Fund.....	155
Developmental Disabilities Fund .....	156
Local Fiscal Recovery Fund.....	157
Sewer Fund .....	158
Water Fund.....	159
Nonmajor Funds:	
Miscellaneous Local Fund .....	160
County Airpark Fund .....	162
Child Support Enforcement Agency Fund .....	163
Mental Health Fund .....	164
Court/Corrections and Public Safety Fund .....	165
Emergency 911 Fund .....	169
Permissive Sheriff Fund.....	170
Tuberculosis/Crippled Child Levy Fund.....	171
Children Services Fund.....	172
Jail Operating Levy Fund.....	173
Community Development Block Grant Fund .....	174

(Continued)

**Jefferson County, Ohio**  
**Annual Comprehensive Financial Report**  
**For the Year Ended December 31, 2021**  
**Table of Contents (Continued)**

Senior Citizens Levy Fund.....	175
Federal Emergency Management Agency Fund .....	176
Local Coronavirus Relief Fund.....	177
Debt Service Fund.....	178
Permanent Improvement Fund.....	179
Self Insurance – Health Fund.....	180
Self Insurance – Workers’ Compensation Fund .....	181

III. Statistical Section

Statistical Section Table of Contents.....	S1
Net Position by Component – Last Ten Years .....	S2
Changes in Net Position – Last Ten Years .....	S4
Fund Balances, Governmental Funds	
Last Ten Years.....	S10
Changes in Fund Balances, Governmental Funds	
Last Ten Years.....	S12
Assessed and Estimated Actual Value of Taxable Property	
Last Ten Years.....	S14
Property Tax Rates – Last Ten Years.....	S16
Property Tax Rates of Overlapping Governments	
Last Ten Years.....	S20
Property Tax Levies and Collections Real and Public Utility Taxes	
Last Ten Years.....	S30
Property Tax Levies and Collections – Tangible Personal Property Taxes	
Last Ten Years.....	S31
Principal Taxpayers – Real Estate Tax 2021 and 2012 .....	S32
Principal Taxpayers – Public Utilities Tangible Personal Property Tax	
2021 and 2012 .....	S33
Taxable Sales By Industry – Last Ten Years .....	S34
Ratios of Outstanding Debt	
Last Ten Years.....	S38
Ratio of General Bonded Debt to Assessed Value	
And Debt per Capita – Last Ten Years.....	S40
Computation of Direct and Overlapping	
Debt Attributable to Governmental Activities.....	S41
Computation of Legal Debt Margin	
Last Ten Years.....	S42
Pledged Revenue Coverage - Sewer Fund – Last Ten Years .....	S44
Demographic and Economic Statistics – Last Ten Years.....	S45
Principal Employers – 2021 and 2012.....	S46
County Government Employees by Function/Activity	
Last Ten Years.....	S47
Capital Asset Statistics by Function/Activity	
Last Ten Years.....	S48
Operating Indicators by Function/Activity	
Last Ten Years.....	S52

# OFFICE OF THE AUDITOR JEFFERSON COUNTY, OHIO

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

**E.J. Conn**  
**County Auditor**

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

June 30, 2022

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 Annual Comprehensive Financial Report for the year ended December 31, 2021. This report has been carefully prepared in accordance with Generally Accepted Accounting Principles (GAAP) and provides a full and complete disclosure of the financial position and operations of the County.

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

This is the twenty-fifth (25<sup>th</sup>) consecutive Annual Comprehensive Financial Report issued by the Auditor's office. The report is prepared in accordance with Generally Accepted Accounting Principles, as set forth by the Governmental Accounting Standards Board (GASB) and other authoritative sources, and the guidelines set by the Government Finance Officers Association (GFOA).

## *Legal Requirements*

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

## *Assumption of Responsibility*

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

## *Fund Accounting*

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

### *Internal Control Structure*

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

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

### *Independent Audit*

Included in this report is an unmodified audit opinion rendered on the County's financial statements as of December 31, 2021, by our independent auditor, the Auditor of the State of Ohio. Their audit was conducted in accordance with generally accepted auditing standards and Governmental Auditing Standards, issued by the Comptroller General of the United States. In addition, the audit was designed to meet the requirements of the Federal Single Audit Act of 1984, as amended in 1996, and related OMB Circular A-133 and Uniform Guidance, Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

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

### *Annual Comprehensive Financial Report*

The Annual Comprehensive Financial Report is presented in three sections: Introductory, Financial, and Statistical. The introductory section includes a table of contents, this transmittal letter, the 2020 Certificate of Achievement for Excellence in Financial Reporting, a list of elected and appointed officials, and the County's organizational chart. The financial section includes the Independent Auditor's Report, Management's Discussion and Analysis (MD&A), the Basic Financial Statements and Notes that provide an overview of the County's financial position and operating results, Required Supplementary Information for Pensions and OPEB, and the Combining Statements for nonmajor funds and other schedules that provide detailed information relative to the Basic Financial Statements. The statistical section includes financial and demographic information which is generally presented on a multi-year basis.

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



## THE PROFILE OF THE GOVERNMENT

### *The County*

Created in 1797, Jefferson County is located in east central Ohio along the west bank of the Ohio River. Its 410 square mile area is bordered on the north by Columbiana County, on the south by Belmont County, on the west by Carroll and Harrison Counties, and on the east by the State of West Virginia. The County encompasses 14 townships and 18 cities and villages, the largest of which is the City of Steubenville, the County Seat. The County's 2021 population of 64,427 placed it as the thirty-ninth most populous of the State's 88 Counties. The County is in the Steubenville-Weirton, Ohio-West Virginia Metropolitan Statistical Area, which is composed of the County and Brooke and Hancock Counties of West Virginia. The Weirton-Steubenville, West Virginia-Ohio Metropolitan Statistical Area is the 337<sup>th</sup> largest out of 384. The County is served by diversified transportation facilities. Approximately 20 motor freight carriers and local haulers serve the Jefferson County area. Major railroads serving the County include the Columbus and Ohio River Railroad Company, Norfolk Southern Combined Railroad, the Wheeling Lake Erie Railway, and the Ohi-Rail Corporation. Nationwide bus transportation service to the area is provided by Greyhound. Local bus transportation service is provided by the Steel Valley Transit Authority and the Eastern Ohio Regional Transit Authority. Airline transportation services to the County are provided by the Jefferson County Airport located in Cross Creek Township and by the Pittsburgh International Airport, located approximately 22 miles east of the County.

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

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

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

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

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

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

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

### *Component Units*

For financial purposes, the County includes all funds, agencies, boards, and commissions making up Jefferson County (the Primary Government) in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 “The Financial Reporting Entity;” Statement No. 39 “Determining Whether Certain Organizations Are Component Units;” and Statement No. 61, “The Financial Reporting Entity: Omnibus.” The County’s primary government comprises all entities not legally separate from the County, and includes the financial activities of the Jefferson County Board of Developmental Disabilities, the Prevention and Recovery Board, the Department of Job and Family Services, the Veteran’s Service Commission, the Law Library Resources Board, the Jefferson County Water and Sewer District, and all departments and activities that are directly operated by the County elected officials. The reporting entity also includes the Regional Airport Authority, a legally separate entity, that meets the requirements of GASB Statements Nos. 14, 39, and 61 to be reported a blended component unit.

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

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

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

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

### *Form of Government*

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

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

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

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

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

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

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

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

## *Budgetary Controls*

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

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

## **LOCAL ECONOMY**

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

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

A substantial number of gas drilling and directly related jobs are expected to be created. To date, several gas related companies including Express Energy, Hess Energy, Environmental Management Specialists, Premier Pump, Heavy Duty Industrial Services, and Strauss Industries have opened operations in the County. These companies have invested over \$70 million into the local economy. In addition, a substantial number of trickledown effect jobs have been created in other areas. These trickledown jobs include new hotels, new restaurants, and new retail businesses, as well as expanded services for existing businesses.

The County has recently seen the completion of its second gas transmission pipeline. The pipelines are now completed and in operation. Significant tax revenues are currently being generated by these pipelines, benefitting the County as well as a number of school districts and townships throughout the County. It is anticipated that an additional pipeline will be completed and operational in the next year. The completion of these pipelines has allowed for a significant expansion of gas drilling currently occurring throughout the County. While this has been a significant boost to the local economy, the future of gas drilling has become a bit uncertain due to the effects of the ongoing COVID-19 pandemic. Local officials are monitoring this situation closely.

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

In recent years, the County has seen the opening of a number of new businesses including a Walmart food distribution center. Since its opening, the 880,000 square foot \$75 million project has created over 1,000 new jobs, and services Walmart stores within a 100 mile radius. Other new businesses that have opened in recent years include a Walmart Supercenter, Rural King, Lowes, Office Max, Bulldog Rack, Kroger, Applebee's, Capital Recovery Systems, CVS Pharmacy, Walgreens Pharmacy, Nelson Fine Art & Gifts, Texas Roadhouse, Express Energy, Environmental Management Specialists, H&H Screening, National Colloid Company, Premier Pump, Strauss Industries, a Microtel hotel facility, and a state of the art YMCA at the former St. John's Arena. In addition, two Dunkin' Donut stores opened in mid 2020.

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

Over the past several years, new development has occurred at the County airport. Over \$12 million in upgrades and improvements have been made to the facility. These upgrades include enlarging the facility, lengthening the runway, constructing new hangars, as well as the construction of a new terminal and lounge building. In addition, the County recently completed a project to lengthen the runway an additional 400 feet to its current 5,000 foot length. This \$2 million project allows even larger sized private jets to land at the Airport. The lengthened runway will make the Airpark facility eligible for additional federal and state funding for further expansion. Additional upgrades at the airport are currently in the planning stages. It is anticipated that the current and future improvements at the airport will help attract new business to the County.

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

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

Timet, a titanium metals processor located in Toronto, continues to make capital investments in new machinery and equipment. Since 1995, the company has invested over \$62 million in modernization and expansions.

Trinity Medical Center has seen the completion of a number of expansion projects over the past few years. These projects include the original construction of the \$3.5 million Tony Teramana Cancer Center, a \$7 million 79,000 square foot patient care unit addition to Trinity's west campus, a \$6 million office facility at the west campus, and a \$7 million expansion project at the Tony Teramana Cancer Center. Construction is currently underway on a major \$75 million renovation project. Construction is expected to be completed in 2022. Other future upgrades and expansion projects are currently in the planning stages.

Both Eastern Gateway Community College and the Franciscan University of Steubenville, two post-secondary educational institutions located within the County, continue to expand services and facilities. As enrollment steadily increases, both institutions have purchased surrounding property and facilities in order to expand services and handle the increase in student enrollment. Eastern Gateway Community College recently expanded services into nearby Columbiana, Mahoning, and Trumbull counties as part of a State plan to expand community college services throughout the State. A \$1.9 million grant through the U.S. Department of Labor helped create a virtual community college in eastern Ohio and expand community college service into previously unserved areas. While the main campus will remain in Steubenville, a second permanent location has opened in Mahoning County with instructors and classrooms available in career centers and rented space. In addition, Eastern Gateway Community College has greatly expanded its online class program to keep up with the ever changing educational demands. The Community College currently has over 16,000 on-line students.

While a number of positive changes have occurred in the County over the past few years, the County, like the State of Ohio and the rest of the Country, was, and still is, dealing with the effects of the ongoing COVID-19 pandemic. This pandemic changed the culture within the County and has greatly impacted government and business operations as well. Essential County services have been maintained throughout the pandemic. However, many County departments have altered staffing assignments and office policies to ensure the safety of the general public and the office staff members while ensuring that essential operations would continue. This has resulted in a number of work assignments and office services being completed/conducted remotely when possible. While this has been a significant deviation from "normal" office operations, the County has managed to maintain standard operations. A number of local business were forced to scale back operations, lay-off employees, and drastically change the way business is conducted during the height of the pandemic. This change in the business climate affected the County's overall financial status. Revenues for local businesses dropped in most instances. The unemployment rate increased. County revenues saw slight to moderate decreases. During the height of the pandemic and continuing on into the current timeframe, the State of Ohio has issued various memorandums to local governments advising them of anticipated decreases in revenues. These anticipated revenue decreases have already been seen and are expected to continue in the upcoming months. While the actual long-term change in future County revenues is not known at this time, the County has continued to monitor revenues closely. County officials have had ongoing discussions concerning possible continued revenue reductions, the effect that would have on County operations, and possible changes that could be made in light of possible continued revenue reductions. As the pandemic has eased somewhat, the County is starting to experience some of the long-term negative effects. A number of small local businesses were unable to survive during the height of the pandemic and were forced to close permanently. Even now, as unemployment decreases and the local health climate returns to a somewhat more normal level, many businesses are still unable to return to pre-COVID operating levels. Many businesses are unable to recruit a sufficient number of employees to meet operational needs. As a result many businesses have been forced to once again change business operations and operate on a scaled back level compared to their previous business operations. It is the hope of the local officials that this trend changes and that local businesses will soon be able to find adequate staff and return to "normal" operating levels.

## **LONG-TERM FINANCIAL PLANNING**

As the immediate effects of the COVID-19 pandemic have eased, the County's unemployment rate has decreased. However, the fact that the County's unemployment rate has still been significantly higher than the federal and state averages has caused reason for continued concern regarding the County's long-term financial planning. Any significant unfavorable change in the unemployment rate usually leads to lower sales tax

collections. Fortunately, the County's sales tax revenues have risen fairly consistently in recent years. However, in order to avoid any potential revenue shortfalls, should sales tax collections decline significantly, the County has taken a very conservative approach with current spending. Budget restraints have been implemented in order to conserve spending and help maintain a sufficient spending reserve as a hedge against future revenue shortfalls. The yet unknown continued effect of the COVID-19 pandemic on County revenues is already being discussed by County officials and is further cause to take a conservative approach to spending.

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

Significant fluctuations in the cost of gasoline and gasoline related items over the past few years have caused a major concern for the County Engineer's Office. Past price increases caused the cost of road repair projects to increase dramatically. Consequently, the Engineer's Office revised its long-term road projects plans and implemented a revised plan to keep all County roads in a condition that meets or exceeds required safety standards, while allowing the department to stay within budget. However, one early and continuing positive from the Marcellus shale drilling has been a significant boost to the County Engineer's office and its long-term road project plans in the form of road upgrades and improvements made by the various gas and oil companies doing business in Jefferson County. During 2021 alone, through road use and maintenance agreements with the County Engineer's Office, the various gas and oil companies replaced or improved 2.12 lane miles of County road at a cost of over \$600 thousand. It is expected that additional road replacements or repairs will occur in the future. This has allowed the County Engineer's office to shift resources to other types of projects while still keeping up with the revised long-term road project plans.

## **RELEVANT FINANCIAL POLICIES**

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

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

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

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

## **MAJOR INITIATIVES**

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

### *Industrial Park*

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

### *Airport*

Over the past few years, the County completed a multi-phase airport expansion project. Over \$12 million in upgrades and improvements have been made to enlarge the facility, lengthen the runway, construct new hangars, and construct a new terminal and lounge building. This project provided the facility with the capability to allow larger sized private jets to land at the Airport.

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

### *Geographic Information System*

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

This project now provides a vast array of information to each of these departments and agencies. The data provided by this GIS system will aid each of these departments and agencies in the completion of their day-to-day operations by providing continually updated information that is specifically tailored to each department and agency. The Geographic Information System (GIS) also allows Jefferson County to deliver services to a diverse customer base. Information is available to help provide the following services: neighborhood



indicators and asset mapping, social services master plan development, benchmarking, regional and community planning, policy and program coordination, data collection, data analysis, and promotion of economic development plans. In addition, the project also provides accurate and up-to-date information that will benefit the citizens who depend on County departments.

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

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

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

#### *Road and Bridge Improvement*

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

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

#### *Water and Sewer*

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

In addition to these projects, the County assumed ownership and operational control over the Village of Richmond water system through a transfer of operations in 2020. The County also assumed ownership and operational control over the Village of Smithfield water system and sanitary sewer systems through transfers of operations in prior years. Upgrades and improvements estimated at \$6.1 million are currently underway at these facilities to ensure that residents have safe reliable water and sanitary sewer systems. These projects are expected to be completed in 2023.

The County is also in the end construction stages of an \$11.5 million project that will provide sanitary sewer service to the residents of the Village of Amsterdam. This project is expected to be completed in 2022.

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

### *Towers Building*

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

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

### *Fiber Optics*

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

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

### *County Port Authority*

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

## **CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Jefferson County for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2020. This was the twenty-fourth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive 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 Annual Comprehensive 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 ACFR represents an important achievement in the ability of Jefferson County to provide significantly enhanced financial information and accountability to the citizens of Jefferson County, its elected officials, County management, and investors. This report continues the aggressive program of the County Auditor's office to improve the County's overall financial accounting, management, and reporting capabilities.

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "E.J. Conn". The signature is fluid and cursive, with a long horizontal stroke at the end.

E.J. Conn  
Jefferson County Auditor



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Jefferson County  
Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2020

*Christopher P. Morill*

Executive Director/CEO

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

*Elected Officials*

E.J. Conn, Auditor

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

Raymond M. Agresta, Treasurer

Andrew Plesich, Clerk of Courts

Dr. Michael Scarpone, Coroner

James F. Branagan, Engineer

Jane M. Hanlin, Prosecutor

Scott Renforth, Recorder

Fred J. Abdalla, Jr., Sheriff<sup>1</sup>

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

<sup>1</sup> *Appointed Sheriff on April 4, 2022, replacing previous Sheriff, Fred Abdalla*

*Appointed Officials*

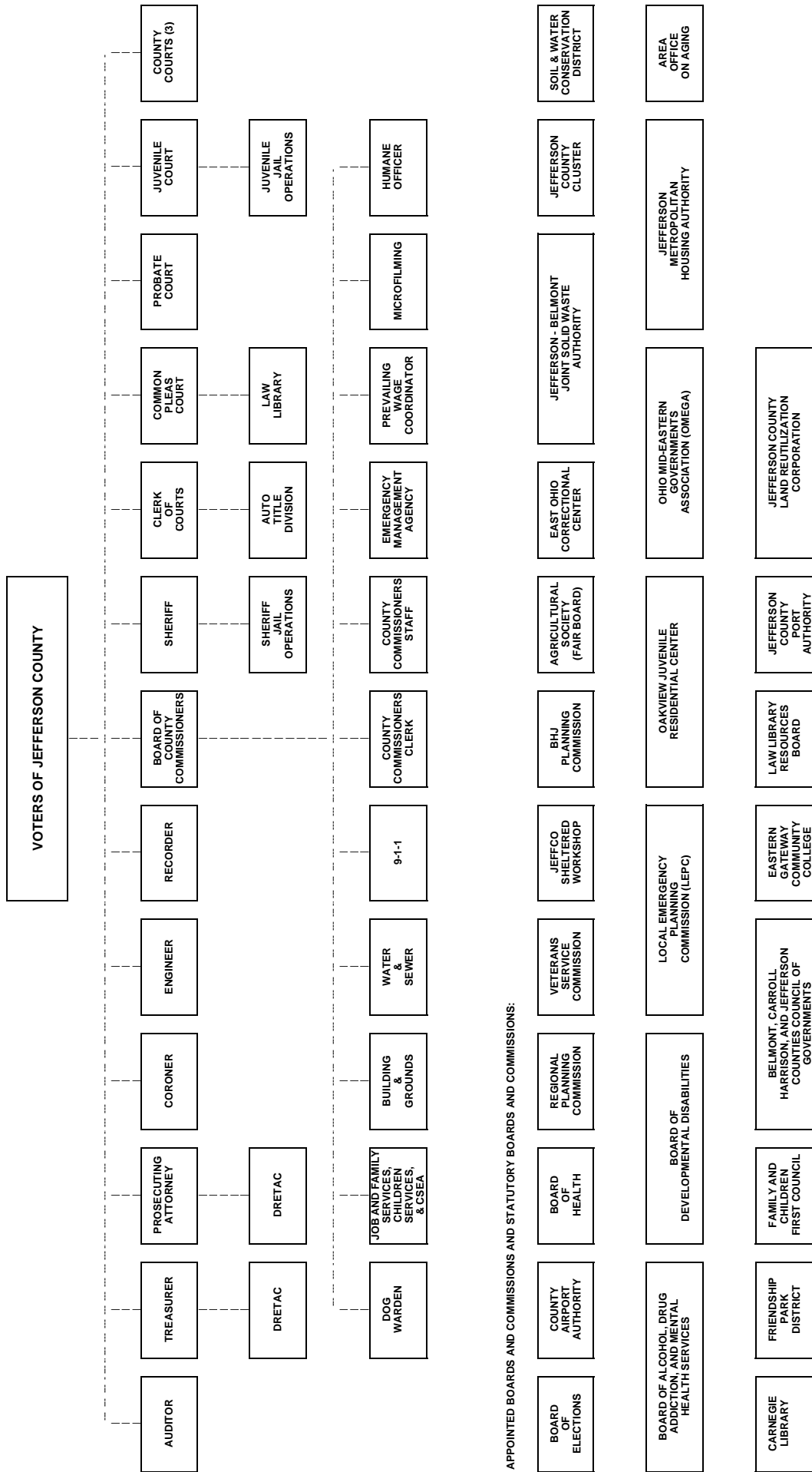
Michael Santin, Director  
Department of Job and Family Services and Children Services

Michael Zinno, Superintendent  
Board of Developmental Disabilities

William Holt, Director  
Prevention and Recovery Board

Michael Eroshevich  
Sanitary Engineer

# JEFFERSON COUNTY GOVERNMENT ORGANIZATIONAL CHART



APPOINTED BOARDS AND COMMISSIONS AND STATUTORY BOARDS AND COMMISSIONS:

BOARDS AND COMMISSIONS COMPOSED OF ELECTED OFFICIALS:

# Financial Section







# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## INDEPENDENT AUDITOR'S REPORT

Jefferson County  
301 Market Street  
Steubenville, Ohio 43952

To the Board of Commissioners:

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Jefferson County, (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Jefferson County, as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparisons for the General and Public Assistance, Motor Vehicle Gasoline Tax, Developmental Disabilities, and Local Fiscal Recovery funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Emphasis of Matter*

As discussed in Note 28 to the financial statements, the financial impact of COVID 19 and the continuing emergency measures may impact subsequent periods of the County. We did not modify our opinion regarding this matter.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis* and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Supplementary information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying supplementary information, such as the combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Information**

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2022, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 30, 2022

**Jefferson County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2021**  
*Unaudited*

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The discussion and analysis of Jefferson County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2021. 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 2021 are as follows:

The County's total net position increased \$29,167,874 during 2021. This represents a 20.18 percent increase from 2020.

At the end of the current year, the County reported an unrestricted net position deficit for governmental activities of (\$17,304,782). This represents a decrease in the deficit of \$25,502,344 or 59.57 percent from the balance of the prior year.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$45,436,778, an increase of \$5,699,256 from the prior year. Of this amount, \$35,946,162 is restricted, \$1,348,767 is nonspendable, \$2,116,823 is assigned and \$6,025,026 is unassigned and available for spending on behalf of its citizens, as defined in Governmental Accounting Standards Board (GASB) Statement No. 54.

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

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

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

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

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

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

**Jefferson County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2021**  
*Unaudited*

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***Statement of Net Position***

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2021?" The Statement of Net Position and the Statement of Activities answer this question.

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

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

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

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

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

***Fund Financial Statements***

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

**Jefferson County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2021**  
*Unaudited*

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

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

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

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

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

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

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

**Jefferson County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2021**  
*Unaudited*

**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net position for 2021 compared to 2020:

	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
<b>Assets</b>						
Current and Other Assets	\$90,700,612	\$75,596,052	\$4,902,516	\$7,497,707	\$95,603,128	\$83,093,759
Net OPEB Assets	2,933,381	108,205	127,983	0	3,061,364	108,205
Capital Assets, Net	117,798,928	121,515,806	55,304,558	53,130,180	173,103,486	174,645,986
<b>Total Assets</b>	<b>211,432,921</b>	<b>197,220,063</b>	<b>60,335,057</b>	<b>60,627,887</b>	<b>271,767,978</b>	<b>257,847,950</b>
<b>Deferred Outflows of Resources</b>						
Deferred Charge on Refunding Pension	32,502	0	14,599	0	47,101	0
OPEB	3,688,825	5,294,261	153,875	229,537	3,842,700	5,523,798
Asset Retirement Obligation	1,556,348	3,496,217	70,165	158,290	1,626,513	3,654,507
Asset Retirement Obligation	0	0	1,107,281	1,166,306	1,107,281	1,166,306
<b>Total Deferred Outflows of Resources</b>	<b>5,277,675</b>	<b>8,790,478</b>	<b>1,345,920</b>	<b>1,554,133</b>	<b>6,623,595</b>	<b>10,344,611</b>
<b>Liabilities</b>						
Current and Other Liabilities	7,209,358	3,793,186	762,667	916,332	7,972,025	4,709,518
Long-Term Liabilities:						
Due Within One Year	3,067,575	2,864,612	1,356,228	1,063,051	4,423,803	3,927,663
Due in More Than One Year:						
Net Pension Liability	25,107,516	33,888,119	1,108,792	1,472,653	26,216,308	35,360,772
Net OPEB Liability	0	21,601,898	0	981,903	0	22,583,801
Other Amounts	9,602,958	11,646,948	21,482,851	20,331,829	31,085,809	31,978,777
<b>Total Liabilities</b>	<b>44,987,407</b>	<b>73,794,763</b>	<b>24,710,538</b>	<b>24,765,768</b>	<b>69,697,945</b>	<b>98,560,531</b>
<b>Deferred Inflows of Resources</b>						
Property Taxes	13,777,508	13,667,193	0	0	13,777,508	13,667,193
Pension	11,473,224	7,448,284	486,729	335,264	11,959,953	7,783,548
OPEB	8,834,130	3,470,958	395,668	151,836	9,229,798	3,622,794
<b>Total Deferred Inflows of Resources</b>	<b>34,084,862</b>	<b>24,586,435</b>	<b>882,397</b>	<b>487,100</b>	<b>34,967,259</b>	<b>25,073,535</b>
<b>Net Position</b>						
Net Investment in						
in Capital Assets	108,498,495	110,402,198	34,459,529	33,475,385	142,958,024	143,877,583
Restricted	46,444,614	40,034,271	255,624	250,336	46,700,238	40,284,607
Unrestricted (Deficit)	(17,304,782)	(42,807,126)	1,372,889	3,203,431	(15,931,893)	(39,603,695)
<b>Total Net Position</b>	<b>\$137,638,327</b>	<b>\$107,629,343</b>	<b>\$36,088,042</b>	<b>\$36,929,152</b>	<b>\$173,726,369</b>	<b>\$144,558,495</b>

The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2021. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the “employment exchange” – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the



**Jefferson County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2021**  
*Unaudited*

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benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

During 2021, total assets of the County increased \$13,920,028 or 5.40 percent from the prior year. Individually, capital assets decreased \$1,542,500 or 0.88 percent, current and other assets increased \$12,509,369 or 15.05 percent. The decrease in capital assets is due primarily to depreciation exceeding new capital assets in 2021. The increase in current and other assets is due primarily to an increase in cash and cash equivalents with smaller increases in property taxes receivable, permissive sales taxes receivable, and intergovernmental receivables. The increase in net OPEB assets is due primarily to changes to the health care plan approved by the OPERS Board on January 15, 2020.

During 2021, total liabilities decreased \$28,862,586 or 29.28 percent. The decrease in total liabilities was primarily due to a decrease in net pension liability and a decrease in net OPEB liability. The net pension liability decrease primarily represents the County's proportionate share of the OPERS traditional plan's unfunded benefits. The net OPEB liability decrease represents the change from a net OPEB liability to a net OPEB asset based on changes to the health care plan approved by the OPERS Board on January 15, 2020.

The increase in current and other liabilities was primarily due to an increase in unearned revenue related to the first tranche of the County's local fiscal relief funds from the American Rescue Plan Act. The increase was compounded by an aggregate of increases in accounts payable, accrued wages, contracts payable, and intergovernmental payables for a number of funds. The slight decrease in long-term liabilities for amounts due in more than one year is primarily due to lower annual debt service requirements on existing debt issues, while the increase in long-term liabilities for amounts due within one year as the County's principal components make up a greater share of the scheduled retirement of County debt.

**Jefferson County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2021**  
*Unaudited*

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$173,726,369 (\$137,638,327 in governmental activities and \$36,088,042 in business-type activities) as of December 31, 2021. By far, the largest portion of the County's net position, 82.29 percent, reflects its investment in capital assets (e.g., land, construction in progress, land improvements, buildings and building improvements, machinery and equipment, vehicles, and infrastructure), less any related debt, used to acquire those assets, that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position, \$46,700,238 or 26.88 percent represents resources that are subject to restrictions on how they can be used. The remaining portion of the County's net position, (\$15,931,893) or (9.17) percent, is a deficit unrestricted and are to be used to meet the County's ongoing obligations to citizens and creditors. During 2021, the deficit in the County's unrestricted portion of its net position decreased \$23,671,802 or 59.77 percent.

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2021 and 2020, as Table 2 shows the changes in net position for 2021 compared to 2020.

**Table 2**  
**Changes in Net Position**

	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
<b>Revenues</b>						
Program Revenues:						
Charges for Services and Sales	\$11,635,793	\$9,565,495	\$6,573,255	\$6,614,165	\$18,209,048	\$16,179,660
Operating Grants and Contributions	36,406,010	36,788,252	0	0	36,406,010	36,788,252
Capital Grants and Contributions	992,201	1,369,434	267,379	6,788,842	1,259,580	8,158,276
Total Program Revenues	49,034,004	47,723,181	6,840,634	13,403,007	55,874,638	61,126,188
General Revenues:						
Property Taxes	14,819,286	13,033,522	0	0	14,819,286	13,033,522
Permissive Sales Taxes	14,373,969	12,966,284	368,563	332,421	14,742,532	13,298,705
Intergovernmental	2,532,694	1,933,374	0	0	2,532,694	1,933,374
Interest	128,297	583,846	26,206	27,268	154,503	611,114
Oil and Gas Lease Bonus	67,557	91,622	0	0	67,557	91,622
Gifts and Donations	2,668	950	0	0	2,668	950
Miscellaneous	859,889	1,903,256	225,329	52,489	1,085,218	1,955,745
Total General Revenues	32,784,360	30,512,854	620,098	412,178	33,404,458	30,925,032
<b>Total Revenues</b>	<b>\$81,818,364</b>	<b>\$78,236,035</b>	<b>\$7,460,732</b>	<b>\$13,815,185</b>	<b>\$89,279,096</b>	<b>\$92,051,220</b>

(Continued)

**Jefferson County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2021**  
*Unaudited*

**Table 2**  
**Changes in Net Position (continued)**

	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
<b>Program Expenses</b>						
General Government						
Legislative and Executive	\$6,372,420	\$7,982,233	\$0	\$0	\$6,372,420	\$7,982,233
Judicial	2,409,825	4,992,176	0	0	2,409,825	4,992,176
Public Safety	7,943,465	14,662,128	0	0	7,943,465	14,662,128
Public Works	10,905,538	14,326,408	0	0	10,905,538	14,326,408
Health	9,707,127	14,273,838	0	0	9,707,127	14,273,838
Human Services	12,630,208	15,992,859	0	0	12,630,208	15,992,859
Conservation and Recreation	136,387	237,225	0	0	136,387	237,225
Economic Development	1,352,010	2,150,134	0	0	1,352,010	2,150,134
Interest and Fiscal Charges	352,400	390,190	0	0	352,400	390,190
Sewer	0	0	2,786,765	3,013,953	2,786,765	3,013,953
Water	0	0	5,515,077	5,602,496	5,515,077	5,602,496
<b>Total Expenses</b>	<b>51,809,380</b>	<b>75,007,191</b>	<b>8,301,842</b>	<b>8,616,449</b>	<b>60,111,222</b>	<b>83,623,640</b>
<b>Increase (Decrease) in Net Position before Special Item</b>	<b>30,008,984</b>	<b>3,228,844</b>	<b>(841,110)</b>	<b>5,198,736</b>	<b>29,167,874</b>	<b>8,427,580</b>
Special Item	0	0	0	291,350	0	291,350
<b>Increase (Decrease) in Net Position</b>	<b>30,008,984</b>	<b>3,228,844</b>	<b>(841,110)</b>	<b>5,490,086</b>	<b>29,167,874</b>	<b>8,718,930</b>
<b>Beginning Net Position</b>	<b>107,629,343</b>	<b>104,400,499</b>	<b>36,929,152</b>	<b>31,439,066</b>	<b>144,558,495</b>	<b>135,839,565</b>
<b>Ending Net Position</b>	<b>\$137,638,327</b>	<b>\$107,629,343</b>	<b>\$36,088,042</b>	<b>\$36,929,152</b>	<b>\$173,726,369</b>	<b>\$144,558,495</b>

**Governmental Activities**

The net position of governmental activities increased \$30,008,984 or 27.88 percent during 2021.

Operating grants and contributions were the largest program revenues, accounting for \$36,406,010 or 44.45 percent of total governmental revenues. This represents a decrease of \$382,242 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, Developmental Disabilities, Prevention and Recovery Board (Mental Health), Children Services, and Local Fiscal Recovery governmental activities. The Motor Vehicle and Gasoline Tax Fund and the Local Coronavirus Relief Fund realized the most significant decreases in operating grants and contributions as compared to the prior year, while the Department of Job and Family Services (Public Assistance) Fund, Prevention and Recovery Board (Mental Health) Fund, and the Local Fiscal Recovery Fund realized moderate increases in operating grants and contributions as compared to the prior year.

Property tax revenues accounted for \$14,819,286 or 18.11 percent of total governmental revenues. Property tax revenues experienced an increase of \$1,785,764 from the prior year, due primarily to increased commercial/industrial property tax values for gas and oil related property and for public utility personal property.

**Jefferson County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2021**  
*Unaudited*

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Permissive sales tax revenues account for \$14,373,969 or 17.57 percent of total governmental revenues. Permissive sales tax revenues experienced an increase of \$1,407,685 from the prior year due to a modest increase in sales throughout the County. This modest increase was a very pleasant surprise in light of the ongoing effects of the COVID-19 pandemic experienced throughout most of 2020 and into 2021.

Another major revenue component of governmental activities is the direct charges to users of governmental services which accounted for \$11,635,793 or 14.22 percent of total governmental revenues. These charges are for fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits. Charges for services increased \$2,070,298 from the prior year. The General Fund, the Permissive Sheriff Fund, the Jail Operating Fund, and the Court Corrections and Public Safety Fund the most significant increase in direct charges to user revenues. These increases were the direct result of the beginning of the recovery from the effects of the COVID-19 pandemic in the prior year.

Program expenses of governmental activities decreased \$23,197,811 in 2021. This decrease is due primarily to significant OPEB and pension liability decreases.

Human Services programs accounted for \$12,630,208, or 24.38 percent of total expenses for governmental activities. Human Services expenses decreased \$3,362,651 from the prior year.

Public Works programs accounted for \$10,905,538, or 21.05 percent of total expenses for governmental activities. Public Works expenses decreased \$3,420,870 from the prior year.

Health programs accounted for \$9,707,127, or 18.74 percent of total expenses for governmental activities. Health expenses decreased \$4,566,711 from the prior year.

Public Safety programs accounted for \$7,943,465, or 15.33 percent of total expenses for governmental activities. Public Safety expenses decreased \$6,718,663 from the prior year.

Other major program expenses for governmental activities include legislative and executive general government programs which accounted for \$6,372,420, or 12.30 percent of total expenses, judicial general government programs which accounted for \$2,409,825, or 4.65 percent of total expenses, and economic development programs which accounted for \$1,352,010 or 2.61 percent of total expenses.

### **Business-Type Activities**

The net position of business-type activities decreased \$841,110 during 2021.

In 2021, charges for services were the largest program revenues, accounting for \$6,573,255, or 88.10 percent of total business-type revenues. Charges for services decreased \$40,910 from the prior year. This decrease is primarily due to normal year to year fluctuations in this type of revenue.

Permissive sales tax revenues account for \$368,563 or 4.94 percent of total business-type revenues. Permissive sales tax revenues experienced an increase of \$36,142 from the prior year due to slightly increased sales in the County.

Capital grants and contributions account for \$267,379, or 3.58 percent of total business-type revenues. Capital grants and contributions decreased \$6,521,463 from the prior year. This decrease is primarily due to a decrease in grant funding for capital related projects underway during 2021.

**Jefferson County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2021**  
*Unaudited*

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

**Table 3**  
**Governmental Activities**

	Total Cost of Services		Net Cost of Services	
	2021	2020	2021	2020
General Government				
Legislative and Executive	\$6,372,420	\$7,982,233	\$983,333	\$3,240,897
Judicial	2,409,825	4,992,176	261,739	3,361,715
Public Safety	7,943,465	14,662,128	1,259,056	8,839,762
Public Works	10,905,538	14,326,408	3,385,212	3,627,186
Health	9,707,127	14,273,838	(580,784)	4,320,258
Human Services	12,630,208	15,992,859	43,599	3,190,942
Conservation and Recreation	136,387	237,225	136,387	237,225
Economic Development and Assistance	1,352,010	2,150,134	(3,065,566)	75,835
Interest and Fiscal Charges	352,400	390,190	352,400	390,190
<b>Total Expenses</b>	<b>\$51,809,380</b>	<b>\$75,007,191</b>	<b>\$2,775,376</b>	<b>\$27,284,010</b>

Charges for services, operating grants, and capital grants totaling \$49,034,004 provide for 94.64 percent of the total governmental activities expenses of the County. The remaining net cost of services of \$2,775,376 in governmental activities is funded by property taxes, permissive sales taxes, non-restricted intergovernmental revenues, interest, and miscellaneous revenues, which were sufficient to cover these remaining expenses.

The \$3,385,212 in net cost of services for Public Works demonstrates the costs of services that are not supported from state and federal resources. As such, this amount indicates the portion that is funded by permissive sales taxes.

The \$1,259,056 in net costs of services for Public Safety indicates the general fund, permissive sales tax, and property tax levy support provided for the operation of the Sheriff's Department and the Detention Center. Management is extremely concerned with the fact that there are insufficient program revenues to operate the Justice and Detention Center. The County is exploring various options to help reduce the tax burden associated with the operation of the Justice and Detention Center.

The \$983,333 in net cost of services for General Government Legislative and Executive and the \$261,739 in net cost of services for General Government Judicial demonstrate the costs of services that are not supported from charges for services, state, and federal resources. As such, this amount indicates the portion that is funded by permissive sales taxes and other miscellaneous local revenues.

The (\$3,065,566) in net cost of services for Economic Development and Assistance is due primarily to the recognition of federal and state grants at the County Airpark.

**Jefferson County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2021**  
*Unaudited*

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**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, 2021, the County's governmental funds reported a total ending fund balance of \$45,436,778, an increase of \$5,699,256 from the prior year.

Of that total ending fund balance, \$35,946,162 is restricted, \$1,348,767 is nonspendable, \$2,059,827 is assigned for future appropriations, \$54,871 is assigned for legislative and executive purposes, \$2,125 is assigned for public safety purposes, and \$6,025,026 is unassigned and available for spending on behalf of its citizens as defined in (GASB) Statement No. 54. Of the amounts restricted, \$8,520,648 is restricted for developmental disabilities purposes, \$5,215,534 is restricted for motor vehicle and gasoline tax purposes, \$4,868,610 is restricted for local program purposes, \$3,664,883 is restricted for corrections and public safety purposes, \$3,117,558 is restricted for children services purposes, \$3,109,668 is restricted for mental health purposes, \$2,046,294 is restricted for debt service, \$1,723,798 is restricted for child support enforcement purposes, \$1,562,277 is restricted for the children's home, \$944,684 is restricted for real estate assessment and delinquent collection purposes, \$703,383 is restricted for jail levy operations, \$350,784 is restricted for tuberculosis/crippled children purposes, \$111,651 is restricted for senior citizens levy purposes, and \$6,390 is restricted for community development.

The General Fund is the primary operating fund of the County. At the end of 2021, the unassigned fund balance was \$6,179,239, while total fund balance was \$9,022,728. 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 48.52 percent compared to total General Fund expenditures, while total fund balance represents 70.85 percent of that same amount. The County's General Fund balance increased \$2,666,344 during 2021. The key factors that contributed to this increase were increased revenues and a decrease in expenditures (transfers) to other funds to cover costs associated with public safety due primarily to reallocated allowable Local Fiscal Recovery Fund costs.

The Developmental Disabilities Fund balance at the end of 2021 is \$8,547,000. This represents an increase of \$390,739 from the prior year due primarily to modest increases in property tax revenues during 2021, as well as a reduction in program expenditures (transfers) during 2021.

The Motor Vehicle and Gas Tax Fund balance at the end of 2021 is \$5,638,329. This represents an increase of \$441,336 from the prior year. This increase was due primarily to a reduction in expenditures in 2021.

The Public Assistance Fund balance at the end of 2021 is \$2,847 which is an increase of \$13,495 from the prior year, due primarily to an increase in intergovernmental revenues during 2021.

**Jefferson County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2021**  
*Unaudited*

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

As of December 31, 2021, net position for the County's enterprise funds was \$36,088,042. Of that total, \$1,372,889 represents unrestricted net position that is available for spending for enterprise operations at the County's discretion.

As of December 31, 2021, unrestricted net position in the self-insurance programs was \$9,292,964. This represents an increase in unrestricted net position of \$1,500,602 from the prior year. The main factor that contributed to this increase in net position was a decrease in health claims expense as ongoing COVID-19 precautions continued to impact the delivery of other health care services during 2021. To help ensure that unrestricted net position in the self-insurance programs continues to trend in a positive direction and in light of the ever increasing health care costs, proposed plan funding changes are reviewed annually. In light of the significant increase in unrestricted net position in 2021, no plan funding changes have been implemented for 2022. Employee deductibles and out of pocket maximums have both been kept at the same levels as in 2021. The Commissioners believe that the current unrestricted net position is adequate to absorb any reduction that may result from the lack of funding changes during 2022. The County Commissioners will continue to review the County's health insurance plan every year, and make any necessary changes to keep the plan solvent and help eliminate any decrease in net position for future years.

### **Budgetary Highlights**

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

For the General Fund, changes from the original budget to the final budget have been primarily due to conservative spending. The County amends its final revenue budget in relation to year end actual activity. As a result, there is typically minimal, if any, variance between final estimated revenues and actual. During 2021, the final General Fund appropriation budget decreased by 22.22 percent as a result of the aforementioned conservative spending, and the Local Fiscal Recovery Fund providing resources that would have otherwise required General Fund transfers. There are no significant variances between final appropriations and actual. Fluctuations in growth and diversity have typically not occurred in Jefferson County, allowing department managers the ability to consistently predict revenues and expenditures.

### **Capital Assets and Debt Administration**

*Capital Assets* - The County's investment in capital assets for governmental and business-type activities as of December 31, 2021, was \$173,103,486 (net of accumulated depreciation). This includes land and improvements, buildings and improvements, machinery and equipment, vehicles, infrastructure, and construction in progress.

**Jefferson County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2021**  
*Unaudited*

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For governmental activities, significant capital asset additions during 2021 included the completion of various building improvements/upgrades at a cost of \$390,855, the construction of a new hanger at the airpark at a cost of \$573,164, IT hardware upgrades at a cost of \$147,954, the purchase of 4 vehicles by various departments at a total cost of \$199,103, the purchase of 7 pieces of machinery/heavy equipment by various departments at a cost of \$604,558, the replacement or significant upgrade of 1 bridge at a cost of \$249,930, and 23.35 miles of road resurfacing and road base improvements at a cost of \$1,851,966. Of the road resurfacing and road base improvements, 2.12 miles at a cost of \$615,000 was completed and financed by various gas and oil companies currently active in the County. This work was completed as part of a road maintenance agreement with the County Engineer's Office.

For business-type activities, capital asset additions during 2021 included the completion of a water tank replacement at a cost of \$2,095,795, the completion of a waterline booster project at a cost of \$133,092, the purchase of 1 piece of machinery/heavy equipment at a cost of \$61,504, and a number of smaller additions. A number of significant projects are currently under construction, and are expected to be completed in the next one to two years.

Note 11 (Capital Assets) provides capital asset activity during 2021.

*Long Term Debt* - As of December 31, 2021, the County had total general obligation bonded debt outstanding of \$11,286,965. The majority of this debt (\$8,576,465) is expected to be repaid through governmental activities. The remaining portion (\$2,710,500) is expected to be repaid through a combination of business-type activities and assessments.

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

Other outstanding long-term debt included O.E.P.A. loans in the amount of \$9,520,073, revenue bonds in the amount of \$8,097,000, O.A.Q.D.A. loans in the amount of \$586,106, and O.P.W.C. loans in the amount of \$379,943.

On May 26, 2022, the County issued \$3,367,000 in revenue bonds through the United States Department of Agriculture (USDA). These bonds were issued to finance a portion of the Smithfield Sanitary Sewer Project. All of the bonds were issued with a fixed interest rate. See Subsequent Event Note 29 for more information.

In addition to capital debt, the County's long-term obligations include compensated absences, workers compensation retrospective liabilities and net pension liability. Additional information on the County's long-term obligations can be found in Note 18 of this report.

### **Economic Factors**

The unemployment rate for the County as of December 31, 2021 was 4.6 percent, which is a decrease from 6.9 percent a year prior. This rate exceeded the State's rate of 3.4 percent and the national rate of 3.7 percent at the same time. The decrease was the result of the slow recovery from the effects of the COVID-19 pandemic, which has affected the County and its economy for the past two years. The unemployment rate as well as ongoing County revenues are both being monitored closely. Once the financial long-term effects of the COVID-19 pandemic are better known, county officials will review the County's budget to determine any changes that would be necessary.



**Jefferson County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2021**  
*Unaudited*

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The County's \$1.657 billion tax base has increased approximately 17.15 percent over the last five years. Real property tax values and public utility personal property tax values within the County have both risen steadily over the past several years. This has allowed the County's tax base to grow over the past several years.

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

The various economic factors were considered in the preparation of the County's 2021 budget, and will be considered in the preparation of future budgets. Appropriate measures will be taken to ensure spending is within available resources.

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

**Requests for Information**

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

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**Jefferson County, Ohio**  
**Statement of Net Position**  
**December 31, 2021**

	Primary Government		
	Governmental Activities	Business Type Activities	Total
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$45,990,494	\$3,719,219	\$49,709,713
Cash and Cash Equivalents in Segregated Accounts	531,805	0	531,805
Accounts Receivable	2,518,083	793,776	3,311,859
Internal Balances	4,211	(4,211)	0
Intergovernmental Receivable	12,408,649	246,039	12,654,688
Permissive Sales Taxes Receivable	3,776,282	96,828	3,873,110
Cash and Cash Equivalents with Fiscal Agents	5,494,433	0	5,494,433
Prepaid Items	440,845	9,534	450,379
Materials and Supplies Inventory	553,611	4,764	558,375
Property Taxes Receivable	17,677,126	0	17,677,126
Special Assessments Receivable	0	36,567	36,567
Investments with Fiscal Agents	1,305,073	0	1,305,073
Net OPEB Asset	2,933,381	127,983	3,061,364
Non-Depreciable Capital Assets	4,992,952	16,766,100	21,759,052
Depreciable Capital Assets, Net	112,805,976	38,538,458	151,344,434
<i>Total Assets</i>	<u>211,432,921</u>	<u>60,335,057</u>	<u>271,767,978</u>
<b>Deferred Outflows of Resources</b>			
Deferred Charge on Refunding	32,502	14,599	47,101
Pension	3,688,825	153,875	3,842,700
OPEB	1,556,348	70,165	1,626,513
Asset Retirement Obligations	0	1,107,281	1,107,281
<i>Total Deferred Outflows of Resources</i>	<u>5,277,675</u>	<u>1,345,920</u>	<u>6,623,595</u>
<b>Liabilities</b>			
Accounts Payable	836,747	133,826	970,573
Contracts Payable	172,448	29,715	202,163
Accrued Wages and Benefits	475,991	22,323	498,314
Payroll Withholdings	508,743	28,434	537,177
Intergovernmental Payable	1,014,616	274,306	1,288,922
Retainage Payable	0	122,397	122,397
Accrued Interest Payable	36,167	151,666	187,833
Unearned Revenue	3,711,594	0	3,711,594
Claims Payable - Health	453,052	0	453,052
Long-Term Liabilities:			
Due Within One Year	3,067,575	1,356,228	4,423,803
Due In More Than One Year:			
Net Pension Liability	25,107,516	1,108,792	26,216,308
Other Amounts	9,602,958	21,482,851	31,085,809
<i>Total Liabilities</i>	<u>44,987,407</u>	<u>24,710,538</u>	<u>69,697,945</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes	13,777,508	0	13,777,508
Pension	11,473,224	486,729	11,959,953
OPEB	8,834,130	395,668	9,229,798
<i>Total Deferred Inflows of Resources</i>	<u>34,084,862</u>	<u>882,397</u>	<u>34,967,259</u>
<b>Net Position</b>			
Net Investment in Capital Assets	108,498,495	34,459,529	142,958,024
Restricted for:			
Debt Service	2,178,077	87,843	2,265,920
Capital Outlay	3,449	0	3,449
Children's Home	1,562,277	0	1,562,277
Community Development	6,390	0	6,390
Motor Vehicle and Gasoline Tax	8,084,992	0	8,084,992
Mental Health	3,937,800	0	3,937,800
Developmental Disabilities	9,847,756	0	9,847,756
Tuberculosis/Crippled Child Levy	350,784	0	350,784
Children Services	4,085,634	0	4,085,634
Court/Corrections and Public Safety	3,788,363	0	3,788,363
Child Support Enforcement	1,789,267	0	1,789,267
Senior Citizens Levy	535,139	0	535,139
Real Estate Assessment and Delinquent Collections	995,740	0	995,740
Jail Levy	856,526	0	856,526
Local Programs	8,068,109	0	8,068,109
Replacement and Improvement	0	167,781	167,781
Other Purposes	354,311	0	354,311
Unrestricted (Deficit)	(17,304,782)	1,372,889	(15,931,893)
<i>Total Net Position</i>	<u>\$137,638,327</u>	<u>\$36,088,042</u>	<u>\$173,726,369</u>

See accompanying notes to the basic financial statements

**Jefferson County, Ohio**  
**Statement of Activities**  
**For the Year Ended December 31, 2021**

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	
<b>Governmental Activities</b>				
General Government:				
Legislative and Executive	\$6,372,420	\$4,783,577	\$605,510	\$0
Judicial	2,409,825	1,970,325	177,761	0
Public Safety	7,943,465	2,566,591	4,117,818	0
Public Works	10,905,538	164,915	6,363,210	992,201
Health	9,707,127	799,536	9,488,375	0
Human Services	12,630,208	405,340	12,181,269	0
Conservation and Recreation	136,387	0	0	0
Economic Development and Assistance	1,352,010	945,509	3,472,067	0
Interest and Fiscal Charges	352,400	0	0	0
<i>Total Governmental Activities</i>	<u>51,809,380</u>	<u>11,635,793</u>	<u>36,406,010</u>	<u>992,201</u>
<b>Business Type Activities</b>				
Sewer	2,786,765	1,860,529	0	215,740
Water	5,515,077	4,712,726	0	51,639
<i>Total Business Type Activities</i>	<u>8,301,842</u>	<u>6,573,255</u>	<u>0</u>	<u>267,379</u>
<i>Total Primary Government</i>	<u>\$60,111,222</u>	<u>\$18,209,048</u>	<u>\$36,406,010</u>	<u>\$1,259,580</u>

**General Revenues**

Property Taxes Levied for:

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

Permissive Sales Taxes Levied for:

- General Purposes
- Road and Bridge Improvements
- Debt Service
- Sewer
- Water

Grants and Entitlements not Restricted to Specific Programs

- Investment Earnings
- Oil and Gas Lease Bonus
- Gifts and Donations
- Other

*Total General Revenue*

Change in Net Position

*Net Position Beginning of Year*

*Net Position End of Year*

See accompanying notes to the basic financial statements

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

Governmental Activities	Business Type Activities	Total
(\$983,333)	\$0	(\$983,333)
(261,739)	0	(261,739)
(1,259,056)	0	(1,259,056)
(3,385,212)	0	(3,385,212)
580,784	0	580,784
(43,599)	0	(43,599)
(136,387)	0	(136,387)
3,065,566	0	3,065,566
(352,400)	0	(352,400)
<u>(2,775,376)</u>	<u>0</u>	<u>(2,775,376)</u>
0	(710,496)	(710,496)
0	(750,712)	(750,712)
0	(1,461,208)	(1,461,208)
<u>(2,775,376)</u>	<u>(1,461,208)</u>	<u>(4,236,584)</u>
2,986,683	0	2,986,683
517,890	0	517,890
4,186,242	0	4,186,242
1,823,601	0	1,823,601
2,316,938	0	2,316,938
1,178,835	0	1,178,835
1,809,097	0	1,809,097
8,673,496	0	8,673,496
3,980,511	0	3,980,511
1,719,962	0	1,719,962
0	92,141	92,141
0	276,422	276,422
2,532,694	0	2,532,694
128,297	26,206	154,503
67,557	0	67,557
2,668	0	2,668
859,889	225,329	1,085,218
32,784,360	620,098	33,404,458
30,008,984	(841,110)	29,167,874
<u>107,629,343</u>	<u>36,929,152</u>	<u>144,558,495</u>
<u>\$137,638,327</u>	<u>\$36,088,042</u>	<u>\$173,726,369</u>

**Jefferson County, Ohio**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2021**

	General	Public Assistance	Motor Vehicle Gasoline Tax	Developmental Disabilities	Local Fiscal Recovery Fund
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$5,175,417	\$175,604	\$4,023,594	\$7,614,993	\$3,802,148
Cash and Cash Equivalents in Segregated Accounts	229,821	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	354,311	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0	0
Investments with Fiscal Agents	0	0	0	0	0
Materials and Supplies Inventory	54,580	10,313	410,137	11,255	0
Receivables:					
Property Taxes	3,653,472	0	0	4,993,286	0
Permissive Sales Taxes	1,764,073	0	1,059,198	0	0
Accounts	1,327,707	471,240	134,425	0	0
Intergovernmental	1,287,786	65,415	2,919,383	1,973,645	0
Interfund	1,554,905	164,673	4,211	4,967	0
Prepaid Items	317,775	9,534	12,658	15,097	0
<i>Total Assets</i>	<u>\$15,719,847</u>	<u>\$896,779</u>	<u>\$8,563,606</u>	<u>\$14,613,243</u>	<u>\$3,802,148</u>
<b>Liabilities</b>					
Accounts Payable	\$85,714	\$89,658	\$47,425	\$133,731	\$93,389
Contracts Payable	0	0	166,915	0	0
Accrued Wages and Benefits	88,602	65,772	38,221	91,924	0
Interfund Payable	0	28,827	0	0	0
Intergovernmental Payable	80,878	563,381	28,511	198,658	0
Unearned Revenue	0	0	0	0	3,708,759
Payroll Withholdings	124,224	80,879	49,985	102,085	0
<i>Total Liabilities</i>	<u>379,418</u>	<u>828,517</u>	<u>331,057</u>	<u>526,398</u>	<u>3,802,148</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes	3,000,595	0	0	3,758,113	0
Unavailable Revenue	3,317,106	65,415	2,594,220	1,781,732	0
<i>Total Deferred Inflows of Resources</i>	<u>6,317,701</u>	<u>65,415</u>	<u>2,594,220</u>	<u>5,539,845</u>	<u>0</u>
<b>Fund Balances</b>					
Nonspendable	726,666	19,847	422,795	26,352	0
Restricted	0	0	5,215,534	8,520,648	0
Assigned	2,116,823	0	0	0	0
Unassigned (Deficit)	6,179,239	(17,000)	0	0	0
<i>Total Fund Balances</i>	<u>9,022,728</u>	<u>2,847</u>	<u>5,638,329</u>	<u>8,547,000</u>	<u>0</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$15,719,847</u>	<u>\$896,779</u>	<u>\$8,563,606</u>	<u>\$14,613,243</u>	<u>\$3,802,148</u>

See accompanying notes to the basic financial statements

**Jefferson County, Ohio**  
**Reconciliation of Total Governmental Fund Balances to**  
**Net Position of Governmental Activities**  
**December 31, 2021**

Other Governmental Funds	Total Governmental Funds		
		<b>Total Governmental Fund Balances</b>	\$45,436,778
		<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
\$20,801,091	\$41,592,847	Capital Assets used in governmental activities are not financial resources;	
301,984	531,805	therefore, the amounts are not reported in the funds.	117,798,928
226,848	581,159	Other long-term assets are not available to pay for current-period expenditures;	
30,356	30,356	therefore, the amounts are reported as deferred inflows of resources in the funds:	
1,305,073	1,305,073	Delinquent Property Taxes	3,899,618
67,326	553,611	Permissive Sales Taxes	1,403,581
9,030,368	17,677,126	Intergovernmental	7,969,545
953,011	3,776,282	Fines and Forfeitures	1,730,984
285,321	2,218,693	Internal service funds are used by management to charge the costs of health insurance,	
6,162,420	12,408,649	and workers' compensation to individual funds. The assets and liabilities of the internal	
26,977	1,755,733	service funds are included in governmental activities in the statement of net position.	9,292,964
85,781	440,845		
\$39,276,556	\$82,872,179	The unamortized portion of the difference on refunding represents	
		deferred charges on refunding, which are not reported in the funds.	32,502
\$386,830	\$836,747	In the statement of activities, interest is accrued on outstanding bonds and notes,	
5,533	172,448	whereas in governmental funds, an interest expenditure is reported when due.	(36,167)
191,472	475,991	Long-term liabilities are not due and payable in the current; therefore, the amounts	
1,905,199	1,934,026	are not reported in the funds:	
143,188	1,014,616	General Obligation Bonds	8,576,465
2,835	3,711,594	OAQDA Loans	586,106
151,570	508,743	Compensated Absences	3,491,519
2,786,627	8,654,165		(12,654,090)
7,018,800	13,777,508	The net pension/OPEB asset/liability is not due and payable in the current period;	
7,245,255	15,003,728	therefore the asset/liability and related deferred outflows/inflows are not	
		reported in the governmental funds:	
14,264,055	28,781,236	Net OPEB Asset	2,933,381
		Deferred Outflows - Pension	3,688,825
153,107	1,348,767	Deferred Outflows - OPEB	1,556,348
22,209,980	35,946,162	Net Pension Liability	(25,107,516)
0	2,116,823	Deferred Inflows - Pension	(11,473,224)
(137,213)	6,025,026	Deferred Inflows - OPEB	(8,834,130)
22,225,874	45,436,778		(37,236,316)
\$39,276,556	\$82,872,179	<b>Net Position of Governmental Activities</b>	<b>\$137,638,327</b>
		See accompanying notes to the basic financial statements	

**Jefferson County, Ohio**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2021**

	General	Public Assistance	Motor Vehicle Gasoline Tax	Developmental Disabilities	Local Fiscal Recovery Fund	Other Governmental Funds
<b>Revenues</b>						
Property Taxes	\$2,801,249	\$0	\$0	\$3,835,421	\$0	\$7,075,023
Permissive Sales Taxes	6,698,050	0	3,925,433	0	0	3,645,518
Charges for Services	2,927,167	0	120,732	710,418	0	4,995,069
Licenses and Permits	484,321	0	0	0	0	130,635
Fines and Forfeitures	506,070	0	27,545	0	0	223,773
Intergovernmental	3,134,537	8,669,442	6,450,397	5,997,649	2,635,549	9,769,820
Investment Income	(18,286)	0	4,863	0	0	99,491
Rent and Royalties	180,340	0	0	26,030	0	698,846
Oil and Gas Lease Bonus	67,557	0	0	0	0	0
Contributions and Donations	0	0	0	0	0	2,668
Other	573,785	8,422	30,048	130,396	0	117,238
<b>Total Revenues</b>	<b>17,354,790</b>	<b>8,677,864</b>	<b>10,559,018</b>	<b>10,699,914</b>	<b>2,635,549</b>	<b>26,758,081</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	5,784,184	0	0	0	93,389	1,454,784
Judicial	4,578,745	0	0	0	10,036	301,757
Public Safety	233,270	0	0	0	2,532,124	10,488,554
Public Works	0	0	10,176,461	0	0	0
Health	308,064	0	0	10,089,175	0	3,810,719
Human Services	862,531	8,664,369	0	0	0	6,635,785
Conservation and Recreation	231,327	0	0	0	0	0
Economic Development and Assistance	140,000	0	0	0	0	1,860,823
Other	596,824	0	0	0	0	0
Capital Outlay	0	0	0	0	0	119,710
Debt Service:						
Principal Retirement	0	0	0	0	0	1,664,538
Interest and Fiscal Charges	0	0	0	0	0	348,791
Issuance Costs	0	0	0	0	0	25,800
<b>Total Expenditures</b>	<b>12,734,945</b>	<b>8,664,369</b>	<b>10,176,461</b>	<b>10,089,175</b>	<b>2,635,549</b>	<b>26,711,261</b>
Excess of Revenues Over Expenditures	4,619,845	13,495	382,557	610,739	0	46,820
<b>Other Financing Sources (Uses):</b>						
Refunding Bonds Issued	0	0	0	0	0	2,970,800
Transfers In	0	0	377,201	0	0	3,036,575
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	(2,945,000)
Transfers Out	(1,953,501)	0	(318,422)	(220,000)	0	(921,853)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,953,501)</b>	<b>0</b>	<b>58,779</b>	<b>(220,000)</b>	<b>0</b>	<b>2,140,522</b>
Net Change in Fund Balances	2,666,344	13,495	441,336	390,739	0	2,187,342
<i>Fund Balance (Deficit) Beginning of Year</i>	<i>6,356,384</i>	<i>(10,648)</i>	<i>5,196,993</i>	<i>8,156,261</i>	<i>0</i>	<i>20,038,532</i>
<b>Fund Balances End of Year</b>	<b>\$9,022,728</b>	<b>\$2,847</b>	<b>\$5,638,329</b>	<b>\$8,547,000</b>	<b>\$0</b>	<b>\$22,225,874</b>

See accompanying notes to the basic financial statements



**Jefferson County, Ohio**  
**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances**  
**of Governmental Funds to the Statement of Activities**  
**For the Year Ended December 31, 2021**

<table border="0" style="width: 100%;"> <tr><td style="text-align: right;">Total Governmental Funds</td></tr> <tr><td style="text-align: right;">\$13,711,693</td></tr> <tr><td style="text-align: right;">14,269,001</td></tr> <tr><td style="text-align: right;">8,753,386</td></tr> <tr><td style="text-align: right;">614,956</td></tr> <tr><td style="text-align: right;">757,388</td></tr> <tr><td style="text-align: right;">36,657,394</td></tr> <tr><td style="text-align: right;">86,068</td></tr> <tr><td style="text-align: right;">905,216</td></tr> <tr><td style="text-align: right;">67,557</td></tr> <tr><td style="text-align: right;">2,668</td></tr> <tr><td style="text-align: right;">859,889</td></tr> <tr><td style="text-align: right;"><u>76,685,216</u></td></tr> <tr><td style="text-align: right;">7,332,357</td></tr> <tr><td style="text-align: right;">4,890,538</td></tr> <tr><td style="text-align: right;">13,253,948</td></tr> <tr><td style="text-align: right;">10,176,461</td></tr> <tr><td style="text-align: right;">14,207,958</td></tr> <tr><td style="text-align: right;">16,162,685</td></tr> <tr><td style="text-align: right;">231,327</td></tr> <tr><td style="text-align: right;">2,000,823</td></tr> <tr><td style="text-align: right;">596,824</td></tr> <tr><td style="text-align: right;">119,710</td></tr> <tr><td style="text-align: right;">1,664,538</td></tr> <tr><td style="text-align: right;">348,791</td></tr> <tr><td style="text-align: right;">25,800</td></tr> <tr><td style="text-align: right;"><u>71,011,760</u></td></tr> <tr><td style="text-align: right;">5,673,456</td></tr> <tr><td style="text-align: right;">2,970,800</td></tr> <tr><td style="text-align: right;">3,413,776</td></tr> <tr><td style="text-align: right;">(2,945,000)</td></tr> <tr><td style="text-align: right;"><u>(3,413,776)</u></td></tr> <tr><td style="text-align: right;">25,800</td></tr> <tr><td style="text-align: right;">5,699,256</td></tr> <tr><td style="text-align: right;"><u>39,737,522</u></td></tr> <tr><td style="text-align: right;"><u>\$45,436,778</u></td></tr> </table>	Total Governmental Funds	\$13,711,693	14,269,001	8,753,386	614,956	757,388	36,657,394	86,068	905,216	67,557	2,668	859,889	<u>76,685,216</u>	7,332,357	4,890,538	13,253,948	10,176,461	14,207,958	16,162,685	231,327	2,000,823	596,824	119,710	1,664,538	348,791	25,800	<u>71,011,760</u>	5,673,456	2,970,800	3,413,776	(2,945,000)	<u>(3,413,776)</u>	25,800	5,699,256	<u>39,737,522</u>	<u>\$45,436,778</u>	<table border="0" style="width: 100%;"> <tr> <td style="width: 80%;"><b>Net Change in Fund Balances - Governmental Funds</b></td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: right;">\$5,699,256</td> </tr> <tr> <td colspan="3"><i>Amounts reported for governmental activities in the statement of activities are different because:</i></td> </tr> <tr> <td>Governmental funds report capital outlays as expenditures. 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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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final Budget</u>		
<b>Revenues</b>				
Property Taxes	\$2,520,000	\$2,795,816	\$2,795,816	\$0
Permissive Sales Taxes	5,715,000	6,547,107	6,547,107	0
Charges for Services	2,631,231	2,895,796	2,895,796	0
Licenses and Permits	477,900	484,321	484,321	0
Fines and Forfeitures	448,477	439,379	439,379	0
Intergovernmental	2,697,094	3,089,549	3,089,549	0
Investment Income	400,939	263,059	263,059	0
Rent and Royalties	178,218	180,340	180,340	0
Oil and Gas Lease Bonus	76,000	67,557	67,557	0
Other	753,024	573,785	573,785	0
<i>Total Revenues</i>	<u>15,897,883</u>	<u>17,336,709</u>	<u>17,336,709</u>	<u>0</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive	6,802,902	5,818,601	5,810,446	8,155
Judicial	4,922,440	4,556,320	4,556,320	0
Public Safety	220,423	234,143	234,143	0
Health	309,740	307,605	307,605	0
Human Services	1,120,927	868,126	856,137	11,989
Conservation and Recreation	231,327	231,327	231,327	0
Economic Development and Assistance	140,000	140,000	140,000	0
Other	835,070	597,600	596,824	776
<i>Total Expenditures</i>	<u>14,582,829</u>	<u>12,753,722</u>	<u>12,732,802</u>	<u>20,920</u>
Excess of Revenues Over Expenditures	<u>1,315,054</u>	<u>4,582,987</u>	<u>4,603,907</u>	<u>20,920</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	26,000	26,000	26,000	0
Transfers Out	(4,325,247)	(1,953,501)	(1,953,501)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(4,299,247)</u>	<u>(1,927,501)</u>	<u>(1,927,501)</u>	<u>0</u>
Net Change in Fund Balance	(2,984,193)	2,655,486	2,676,406	20,920
<i>Fund Balance Beginning of Year</i>	3,316,829	3,316,829	3,316,829	0
<i>Prior Year Encumbrances Appropriated</i>	<u>71,503</u>	<u>71,503</u>	<u>71,503</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$404,139</u></u>	<u><u>\$6,043,818</u></u>	<u><u>\$6,064,738</u></u>	<u><u>\$20,920</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**  
**Public Assistance Fund**  
**For the Year Ended December 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<b>Revenues</b>				
Intergovernmental	\$11,488,100	\$8,669,442	\$8,669,442	\$0
Other	<u>0</u>	<u>8,422</u>	<u>8,422</u>	<u>0</u>
<i>Total Revenues</i>	11,488,100	8,677,864	8,677,864	0
<b>Expenditures</b>				
Current:				
Human Services	<u>11,525,977</u>	<u>8,700,982</u>	<u>8,687,649</u>	<u>13,333</u>
Net Change in Fund Balance	(37,877)	(23,118)	(9,785)	13,333
<i>Fund Balance Beginning of Year</i>	66,633	66,633	66,633	0
<i>Prior Year Encumbrances Appropriated</i>	<u>37,877</u>	<u>37,877</u>	<u>37,877</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$66,633</u></u>	<u><u>\$81,392</u></u>	<u><u>\$94,725</u></u>	<u><u>\$13,333</u></u>

See accompanying notes to the basic financial statements

**Jefferson County, Ohio**  
**Statement of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Motor Vehicle Gasoline Tax Fund**  
**For the Year Ended December 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<b>Revenues</b>				
Permissive Sales Taxes	\$3,200,000	\$3,837,612	\$3,837,612	\$0
Charges for Services	126,000	117,086	117,086	0
Fines and Forfeitures	15,000	27,545	27,545	0
Intergovernmental	4,775,000	6,415,594	6,415,594	0
Investment Income	2,500	4,863	4,863	0
Contributions and Donations	0	0	0	0
Other	(45,450)	30,048	30,048	0
<i>Total Revenues</i>	8,073,050	10,432,748	10,432,748	0
<b>Expenditures</b>				
Current:				
Public Works	10,079,858	10,878,452	10,798,538	79,914
Excess of Revenues Under Expenditures	(2,006,808)	(445,704)	(365,790)	79,914
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	443,752	443,752	0
Transfers Out	0	(318,422)	(318,422)	0
<i>Total Other Financing Sources (Uses)</i>	0	125,330	125,330	0
Net Change in Fund Balance	(2,006,808)	(320,374)	(240,460)	79,914
<i>Fund Balance Beginning of Year</i>	3,145,060	3,145,060	3,145,060	0
<i>Prior Year Encumbrances Appropriated</i>	491,238	491,238	491,238	0
<i>Fund Balance End of Year</i>	<u>\$1,629,490</u>	<u>\$3,315,924</u>	<u>\$3,395,838</u>	<u>\$79,914</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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<b>Revenues</b>				
Property Taxes	\$3,955,384	\$3,838,803	\$3,838,803	\$0
Charges for Services	700,000	705,451	705,451	0
Intergovernmental	5,381,153	5,797,493	5,797,493	0
Rent	11,000	26,030	26,030	
Other	181,000	130,396	130,396	0
<i>Total Revenues</i>	10,228,537	10,498,173	10,498,173	0
<b>Expenditures</b>				
Current:				
Health	9,834,215	9,896,792	9,896,792	0
Excess of Revenues Over Expenditures	394,322	601,381	601,381	0
<b>Other Financing Uses</b>				
Transfers Out	(300,000)	(220,000)	(220,000)	0
Net Change in Fund Balance	94,322	381,381	381,381	0
<i>Fund Balance Beginning of Year</i>	6,916,913	7,059,926	7,059,926	0
<i>Fund Balance End of Year</i>	<u>\$7,011,235</u>	<u>\$7,441,307</u>	<u>\$7,441,307</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**  
**Local Fiscal Recovery Fund**  
**For the Year Ended December 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<b>Revenues</b>				
Intergovernmental	\$6,344,308	\$6,344,308	\$6,344,308	\$0
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive	0	273,198	273,198	0
Judicial	0	372,323	372,323	0
Public Safety	0	2,532,124	2,532,124	0
Total Expenditures	0	3,177,645	3,177,645	0
Net Change in Fund Balance	6,344,308	3,166,663	3,166,663	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$6,344,308</u>	<u>\$3,166,663</u>	<u>\$3,166,663</u>	<u>\$0</u>

See accompanying notes to the basic financial statements

**Jefferson County, Ohio**  
**Statement of Fund Net Position**  
**Proprietary Funds**  
**December 31, 2021**

	Business Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Sewer	Water	Total	
<b>Assets</b>				
<b>Current Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,810,474	\$1,417,255	\$3,227,729	\$3,816,488
Cash and Cash Equivalents with Fiscal Agents	0	0	0	5,464,077
Materials and Supplies Inventory	1,139	3,625	4,764	0
<b>Receivables:</b>				
Permissive Sales Taxes	24,207	72,621	96,828	0
Intergovernmental	246,039	0	246,039	0
Accounts	341,648	452,128	793,776	299,390
Interfund	0	0	0	1,638,000
Prepaid Items	0	9,534	9,534	0
<b>Total Current Assets</b>	<b>2,423,507</b>	<b>1,955,163</b>	<b>4,378,670</b>	<b>11,217,955</b>
<b>Noncurrent Assets:</b>				
<b>Restricted Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	491,490	0	491,490	0
Special Assessments Receivable	36,567	0	36,567	0
Net OPEB Asset	31,997	95,986	127,983	0
Non Depreciable Capital Assets	16,399,561	366,539	16,766,100	0
Depreciable Capital Assets, Net	17,987,303	20,551,155	38,538,458	0
<b>Total Noncurrent Assets</b>	<b>34,946,918</b>	<b>21,013,680</b>	<b>55,960,598</b>	<b>0</b>
<b>Total Assets</b>	<b>37,370,425</b>	<b>22,968,843</b>	<b>60,339,268</b>	<b>11,217,955</b>
<b>Deferred Outflows of Resources</b>				
Deferred Charge on Refunding	10,444	4,155	14,599	0
Pension	38,469	115,406	153,875	0
OPEB	17,540	52,625	70,165	0
Asset Retirement Obligations	1,107,281	0	1,107,281	0
<b>Total Deferred Outflows of Resources</b>	<b>1,173,734</b>	<b>172,186</b>	<b>1,345,920</b>	<b>0</b>
<b>Liabilities</b>				
<b>Current Liabilities:</b>				
Accounts Payable	69,063	64,763	133,826	0
Contracts Payable	29,715	0	29,715	0
Accrued Wages and Benefits Payable	8,978	13,345	22,323	0
Interfund Payable	3,184	1,027	4,211	1,455,496
Intergovernmental Payable	26,565	247,741	274,306	0
Retainage Payable	122,397	0	122,397	0
Claims Payable - Health Benefits	0	0	0	453,052
Claims Payable - Workers Compensation	0	0	0	246
Accrued Interest Payable	150,036	1,630	151,666	0
Current Portion of Compensated Absences Payable	26,161	55,132	81,293	0
Current Portion of General Obligation Bonds Payable	129,700	109,800	239,500	0
Current Portion of Revenue Bonds Payable	162,000	0	162,000	0
Current Portion of OPWC Loans Payable	11,766	15,662	27,428	0
Current Portion of Ohio EPA Loan Payable	172,048	673,959	846,007	0
Payroll Withholdings	10,082	18,352	28,434	0
<b>Total Current Liabilities</b>	<b>921,695</b>	<b>1,201,411</b>	<b>2,123,106</b>	<b>1,908,794</b>
<b>Long-Term Liabilities (Net of Current Portion):</b>				
Compensated Absences Payable	0	45,890	45,890	0
Claims Payable - Workers Compensation	0	0	0	16,197
General Obligation Bonds Payable	1,695,000	776,000	2,471,000	0
Revenue Bonds Payable	7,935,000	0	7,935,000	0
OPWC Loans Payable	70,589	281,926	352,515	0
Ohio EPA Loan Payable	4,417,980	4,256,086	8,674,066	0
Asset Retirement Obligations	2,004,380	0	2,004,380	0
Net Pension Liability	277,199	831,593	1,108,792	0
<b>Total Long-Term Liabilities</b>	<b>16,400,148</b>	<b>6,191,495</b>	<b>22,591,643</b>	<b>16,197</b>
<b>Total Liabilities</b>	<b>17,321,843</b>	<b>7,392,906</b>	<b>24,714,749</b>	<b>1,924,991</b>
<b>Deferred Inflows of Resources</b>				
Pension	121,681	365,048	486,729	0
OPEB	98,917	296,751	395,668	0
<b>Total Deferred Inflows of Resources</b>	<b>220,598</b>	<b>661,799</b>	<b>882,397</b>	<b>0</b>
<b>Net Position</b>				
Net Investment in Capital Assets	19,651,113	14,808,416	34,459,529	0
<b>Restricted for:</b>				
Debt Service	87,843	0	87,843	0
Replacement and Improvement	167,781	0	167,781	0
Unrestricted	1,094,981	277,908	1,372,889	9,292,964
<b>Total Net Position</b>	<b>\$21,001,718</b>	<b>\$15,086,324</b>	<b>\$36,088,042</b>	<b>\$9,292,964</b>

See accompanying notes to the basic financial statements

**Jefferson County, Ohio**  
**Statement of Revenues, Expenses and Changes in Fund Net Position**  
**Proprietary Funds**  
**For the Year Ended December 31, 2021**

	Business Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Sewer	Water	Total	
<b>Operating Revenues</b>				
Charges for Services	\$1,860,529	\$4,712,726	\$6,573,255	\$9,323,601
Other	157,278	38,702	195,980	599,051
<i>Total Operating Revenues</i>	<u>2,017,807</u>	<u>4,751,428</u>	<u>6,769,235</u>	<u>9,922,652</u>
<b>Operating Expenses</b>				
Personal Services	367,035	532,044	899,079	0
Contractual Services	702,567	2,881,929	3,584,496	474,478
Materials and Supplies	107,521	395,339	502,860	0
Claims - Health	0	0	0	7,989,801
Depreciation	1,303,763	1,485,716	2,789,479	0
Other	0	31,216	31,216	0
<i>Total Operating Expenses</i>	<u>2,480,886</u>	<u>5,326,244</u>	<u>7,807,130</u>	<u>8,464,279</u>
Operating Income (Loss)	<u>(463,079)</u>	<u>(574,816)</u>	<u>(1,037,895)</u>	<u>1,458,373</u>
<b>Non-Operating Revenues (Expenses)</b>				
Permissive Sales Taxes	92,141	276,422	368,563	0
Investment Income	0	26,206	26,206	42,229
Interest and Fiscal Charges	(271,179)	(143,033)	(414,212)	0
Other Non-Operating Revenues	0	29,349	29,349	0
Bond Issuance Costs	(34,700)	(45,800)	(80,500)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(213,738)</u>	<u>143,144</u>	<u>(70,594)</u>	<u>42,229</u>
Gain or (Loss) Before Contributions	(676,817)	(431,672)	(1,108,489)	1,500,602
<i>Capital Contributions</i>	<u>215,740</u>	<u>51,639</u>	<u>267,379</u>	<u>0</u>
Change in Net Position	(461,077)	(380,033)	(841,110)	1,500,602
<i>Net Position Beginning of Year</i>	<u>21,462,795</u>	<u>15,466,357</u>	<u>36,929,152</u>	<u>7,792,362</u>
<i>Net Position End of Year</i>	<u>\$21,001,718</u>	<u>\$15,086,324</u>	<u>\$36,088,042</u>	<u>\$9,292,964</u>

See accompanying notes to the basic financial statements



**Jefferson County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2021**

	<u>Business Type Activities - Enterprise Funds</u>			Governmental Activities- Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$1,851,519	\$4,742,506	\$6,594,025	\$0
Cash Received from Interfund Services - Health Benefits	0	0	0	9,323,601
Cash Payments for Employee Services and Benefits	(584,962)	(1,221,697)	(1,806,659)	0
Cash Payments for Goods and Services	(725,014)	(3,239,585)	(3,964,599)	(474,478)
Cash Payments for Claims - Health	0	0	0	(9,193,822)
Cash Payments for Claims - Workers' Compensation	0	0	0	(35,400)
Other Operating Revenues	157,278	38,702	195,980	1,637,487
Other Operating Expenses	0	(31,216)	(31,216)	0
Other Non-Operating Revenues	0	29,349	29,349	0
<i>Net Cash Provided by Operating Activities</i>	<u>698,821</u>	<u>318,059</u>	<u>1,016,880</u>	<u>1,257,388</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Cash Received from Interfund Loans	0	0	0	1,638,496
Cash Payments for Interfund Loans	0	0	0	(1,861,450)
Operating Contributions	0	201,780	201,780	0
Permissive Sales Taxes	89,410	268,229	357,639	0
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>89,410</u>	<u>470,009</u>	<u>559,419</u>	<u>(222,954)</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Payments for Capital Acquisitions	(4,762,586)	(346,133)	(5,108,719)	0
Refunding Bonds Issued	1,824,700	885,800	2,710,500	0
OWDA Loans Issued	250,000	0	250,000	0
OPWC Loans Issued	0	57,469	57,469	0
Ohio EPA Loans Issued	2,259,667	60,512	2,320,179	0
Bond Issuance Costs	(34,700)	(45,800)	(80,500)	0
Tap-In Fees	10,425	51,639	62,064	0
Capital Grants	2,158,796	0	2,158,796	0
Special Assessments	188	0	188	0
Principal Paid on Debt:				
General Obligation Bonds	(105,000)	(95,000)	(200,000)	0
Revenue Bonds	(106,000)	0	(106,000)	0
OWDA Loans	(250,000)	0	(250,000)	0
OPWC Loans	(11,766)	(20,537)	(32,303)	0
Ohio EPA Loans	(77,678)	(658,785)	(736,463)	0
Payments to Refunding Bond Escrow	(1,790,000)	(840,000)	(2,630,000)	0
Interest and Fiscal Charges Paid on Debt	(238,033)	(143,103)	(381,136)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(871,987)</u>	<u>(1,093,938)</u>	<u>(1,965,925)</u>	<u>0</u>
<b>Cash Flows from Investing Activities</b>				
Interest	0	26,206	26,206	42,229
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(83,756)</u>	<u>(279,664)</u>	<u>(363,420)</u>	<u>1,076,663</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,385,720</u>	<u>1,696,919</u>	<u>4,082,639</u>	<u>8,203,902</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$2,301,964</u></u>	<u><u>\$1,417,255</u></u>	<u><u>\$3,719,219</u></u>	<u><u>\$9,280,565</u></u>

(Continued)

**Jefferson County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds (Continued)**  
**For the Year Ended December 31, 2021**

	Business Type Activities - Enterprise Funds			Governmental Activities- Internal Service Fund
	Sewer	Water	Total	
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</b>				
Operating Income (Loss)	(\$463,079)	(\$574,816)	(\$1,037,895)	\$1,458,373
Adjustments:				
Depreciation	1,303,763	1,485,716	2,789,479	0
Non-Operating Revenues	0	29,349	29,349	0
Changes in Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources:				
(Increase) Decrease in Accounts Receivable	(9,010)	29,780	20,770	(142,304)
Decrease in Prepaid Items	0	80	80	0
Decrease in Deferred Outflows of Resources - Pension	53,515	160,541	214,056	0
Decrease in Deferred Outflows of Resources - OPEB	30,394	91,183	121,577	0
Decrease in Deferred Outflows of Resources - Asset Retirement Obligations	117,405	0	117,405	0
Increase (Decrease) in Accounts Payable	(28,408)	17,170	(11,238)	0
Increase (Decrease) in Accrued Wages and Benefits Payable	3,107	(3,694)	(587)	0
Increase (Decrease) in Interfund Payable	3,184	1,027	4,211	0
Increase in Intergovernmental Payable	2,606	17,986	20,592	0
Increase in Claims Payable - Health	0	0	0	18,639
Decrease in Claims Payable - Workers' Compensation	0	0	0	(77,320)
Increase (Decrease) in Payroll Withholdings Liability	2,384	(2,066)	318	0
Increase (Decrease) in Compensated Absences Payable	(4,466)	3,525	(941)	0
Decrease in Net Pension Liability	(1,485)	(4,454)	(5,939)	0
Decrease in Net OPEB Liability	(154,628)	(463,884)	(618,512)	0
Decrease in Deferred Inflows of Resources - Pension	(86,213)	(258,638)	(344,851)	0
Decrease in Deferred Inflows of Resources - OPEB	(70,248)	(210,746)	(280,994)	0
<i>Net Cash Provided by Operating Activities</i>	<u>\$698,821</u>	<u>\$318,059</u>	<u>\$1,016,880</u>	<u>\$1,257,388</u>

**Noncash Activities:**

The Sewer Fund had prior year accruals for contracts payable in the amount of \$220,151  
The Sewer Fund has contracts payable for capital assets in the amount of \$29,715  
The Sewer Fund had prior year accruals for retainage payable for capital assets in the amount of \$83,313  
The Sewer Fund has retainage payable for capital assets in the amount of \$122,397  
The Sewer Fund has capital contributions in the amount of \$49,625  
The Sewer Fund had prior year accruals for capital grants receivable in the amount of \$2,249,145  
The Sewer Fund has capital grants receivable in the amount of \$246,039  
The Water Fund had prior year accruals for contracts payable in the amount of \$43,135

See accompanying notes to the basic financial statements

**Jefferson County, Ohio**  
**Statement of Fiduciary Net Position**  
**Custodial Funds**  
**December 31, 2021**

	Custodial
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$4,033,281
Cash and Cash Equivalents in Segregated Accounts	647,235
Receivables:	
Property Taxes	87,655,086
Accounts	439,938
Special Assessments	393,086
Intergovernmental	4,203,885
<i>Total Assets</i>	97,372,511
<b>Liabilities</b>	
Intergovernmental Payable	6,387,948
<b>Deferred Inflows of Resources</b>	
Property Taxes	69,964,669
<b>Net Position</b>	
Restricted for Individuals, Organizations, and Other Governments	\$21,019,894

See accompanying notes to the basic financial statements

**Jefferson County, Ohio**  
**Statement of Changes in Fiduciary Net Position**  
**Custodial Funds**  
**For the Year Ended December 31, 2021**

	Custodial
<b>Additions</b>	
Intergovernmental	\$8,668,423
Amounts Received as Fiscal Agent	7,875,504
Licenses, Permits and Fees Collected for Other Governments	9,205,247
Fines and Forfeitures for Other Governments	1,726,734
Property Tax Collections for Other Governments	74,932,599
Special Assessment Collections for Other Governments	54,416
Miscellaneous	6,046
<i>Total Additions</i>	102,468,969
<b>Deductions</b>	
Distributions to the State of Ohio	10,911,176
Distributions of State Funds to Other Governments	6,405,218
Property Tax Distributions to Other Governments	71,801,759
Special Assessment Distributions to Other Governments	437,056
Distributions as Fiscal Agent	7,592,256
<i>Total Deductions</i>	97,147,465
Change in Fiduciary Net Position	5,321,504
<i>Net Position Beginning of Year</i>	15,698,390
<i>Net Position End of Year</i>	\$21,019,894

See accompanying notes to the basic financial statements

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

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

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

*Reporting Entity:*

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

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

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

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

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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*The Jefferson County Regional Airport Authority (JCRAA)* meets the blended component unit criteria of Governmental Accounting Standards Board (GASB) Statement Numbers 14, 39, and 61 and is included as within the activity of the Airpark special revenue fund.

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

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

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

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

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

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

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

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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The following operation has been identified as a joint venture of Jefferson County. Additional information on the joint venture is presented in Note 22.

*Jefferson County Regional Planning Commission*

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 23.

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

The County is associated with the following organizations which are defined as related organizations. Additional information concerning the related organizations is presented in Note 24.

*Jefferson Metropolitan Housing Authority*  
*Eastern Gateway Community College*  
*Friendship Park District*

The County is associated with the following organizations which are public entity pools. Additional information concerning these pools is presented in Note 25.

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

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

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

*a. Basis of Presentation*

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

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

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

*b. Fund Accounting*

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

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

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

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



**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

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

***Local Fiscal Recovery Fund*** The Local Fiscal Recovery Fund accounts for Federal monies from the Coronavirus State and Local Fiscal Recovery Funds program, a part of the American Rescue Plan Act of 2021, to support the County's response to and recovery from the COVID-19 public health emergency.

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

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

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

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

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

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

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

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

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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*c. Measurement Focus*

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

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

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

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

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

*d. Basis of Accounting*

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

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

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

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

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. The County recognizes unearned revenue for intergovernmental revenue from grants received before the eligibility criteria requirements are met as well as for prepayments of rental income.

***Deferred Outflows/Inflows of Resources*** In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represents a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for deferred pension and OPEB, as well as asset retirement obligations, and deferred charge on refunding. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 14 and 15. The deferred outflows of resources related to asset retirement obligations is originally measured at the amount of the corresponding liability. This amount is expensed in a systematic and rational manner over the tangible asset's useful life. The deferred charge on refunding represents the difference between the reacquisition price (funds required to refund the old debt) and the net carrying amount of the old debt. The deferred charge on refunding is amortized over the life of the old or new debt, whichever is shorter, using the effective interest method

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2021, but which were levied to finance 2022 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, permissive sales tax revenue, state-levied and locally shared taxes, grants and entitlements, and fines and forfeitures. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities found on page 23. Deferred inflows of resources relate to pension and OPEB plans are reported on the government-wide Statement of Net Position. (See Notes 14 and 15)

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

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

*e. Budgetary Process*

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

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. These appropriations were made before the end of the prior year and before the actual year end fund balances were known. This resulted in differences being reported for beginning of year fund balances for the original and final budgeted amounts. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2020 upon which the final appropriations were based.

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

*f. Pensions/Other Postemployment Benefits (OPEB)*

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

*g. Cash, Cash Equivalents, and Investments*

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

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

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

During 2021, investments were limited to STAR Ohio, mutual funds, negotiable certificates of deposit, United States Treasury Notes, United States Agency Securities, commercial paper, and municipal securities. Except for nonparticipating investment contracts and STAR Ohio, 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.

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

During 2021, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, *Certain External Investment Pools and Pool Participants*. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2021, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals of \$100 million or more. STAR Ohio reserves the right to limit the transaction to \$250 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes, all investment earnings accrue to the General Fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General Fund during 2021 amounted to (\$18,286), which includes (\$16,816) assigned from other funds.

The Self Insurance – Health Internal Service Fund made disbursements in excess of its equity interest in the cash management pool. The amounts of these excesses are reported as an interfund payable to the General Fund.

*h. Restricted Assets*

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

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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*i. Receivables and Payables*

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

*j. Inventory*

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

*k. Prepaid Items*

Payments made to vendors for services that will benefit periods beyond December 31, 2021, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

*l. Capital Assets*

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

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

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

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

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

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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*m. Internal Balances*

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

*n. Compensated Absences*

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

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

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

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

*o. Accrued Liabilities and Long-term Obligations*

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

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

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

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

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

*q. Fund Balance*

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

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

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

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

**Assigned:** Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County Commissioners. In the General Fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by resolution or by State Statute. State Statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The amount assigned in the General Fund represents fiscal year 2022 appropriations, which exceed estimated resources, as well as program encumbrances.



**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

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

*r. Net Position*

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

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

*s. Operating Revenues and Expenses*

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

*t. Capital Contributions*

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

*u. Internal Activity*

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

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

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

*v. Extraordinary and Special Items*

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred in 2021.

*w. Estimates*

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

*x. Reclassifications*

Certain amounts in the prior year financial statements have been reclassified to conform with the presentation in the current year financial statements.

**NOTE 3 - CHANGES IN ACCOUNTING PRINCIPLES**

For 2021, the County implemented the Governmental Accounting Standards Board's (GASB) Statement No. 98, *The Annual Comprehensive Financial Report*. GASB 98 establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. The County is also implementing *Implementation Guide No. 2019-1*. These changes were incorporated in the County's 2021 financial statements; however, there was no effect on beginning net position/fund balance.

**NOTE 4 - BUDGETARY BASIS OF ACCOUNTING**

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

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

	General	Public Assistance	Motor Vehicle Gasoline Tax	Developmental Disabilities	Local Fiscal Recovery
GAAP Basis	\$2,666,344	\$13,495	\$441,336	\$390,739	\$0
Net Adjustment for					
Revenue Accruals	(227,302)	0	6,832	(205,123)	3,708,759
Beginning Unrecorded Cash	173,927	0	0	0	0
Ending Unrecorded Cash	(238,602)	0	0	0	0
Beginning Custodial Allocation	632,083	0	0	74,983	0
Ending Custodial Allocation	(637,516)	0	0	(71,601)	0
Beginning Investment Market					
Value Adjustment	258,358	0	0	0	0
Ending Investment Market					
Value Adjustment	20,971	0	0	0	0
Advances In	26,000	0	0	0	0
Transfers In	0	0	(66,551)	0	0
Net Adjustment for					
Expenditure Accruals	59,139	(23,280)	(44,306)	192,383	93,389
Encumbrances	(56,996)	0	(577,771)	0	(635,485)
Budget Basis	<u>\$2,676,406</u>	<u>(\$9,785)</u>	<u>(\$240,460)</u>	<u>\$381,381</u>	<u>\$3,166,663</u>

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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**NOTE 5 - ACCOUNTABILITY**

The Permanent Improvement Capital Projects Fund had a deficit fund balance as of December 31, 2021 in the amount of (\$137,213). The deficit in the Permanent Improvement Capital Projects Fund is the result of the recognition of payables in accordance with generally accepted accounting principles as well as short-term interfund loans from the General Fund needed for operations until the receipt of grant monies. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

**NOTE 6 - DEPOSITS AND INVESTMENTS**

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of this state or the political subdivisions of this state, provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Except as noted above, an investment must mature within five years from the date of settlement, unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

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

***Cash on Hand***

At year-end, the County had \$3,000 in undeposited cash on hand which is included on the financial statements of the County as part of Equity in Pooled Cash and Cash Equivalents.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

***Cash with Fiscal Agents***

At December 31, 2021, the County's Self Insurance – Health internal service fund had a \$5,464,077 balance with Jefferson Health Plan, a risk sharing, claims servicing, and insurance purchasing pool (See Note 25). The balance is held by the claims administrator in a pooled account which is representative of numerous entities and therefore cannot be included in the risk disclosures reported by the County. Disclosures for the Jefferson Health Plan as a whole may be obtained from the Plan's fiscal agent, the Jefferson County Educational Service Center. To obtain financial information, write to the Jefferson Health Plan, Treasurer, Jefferson County ESC, Steubenville, Ohio 43952.

***Investments***

Investments are reported at fair value. As of December 31, 2021, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Rating*	Percent of Total Investments
<u>Net Asset Value Per Share</u>				
STAR Ohio	\$2,662,763	51.3 days	AAA	12.22%
<u>Fair Value Level One Inputs</u>				
Mutual Funds	1,305,073	N/A	N/A	5.99%
<u>Fair Value Level Two Inputs</u>				
United States Treasury Notes	301,594	Less than six months	AA+	1.38%
United States Treasury Notes	303,188	Less than one year	AA+	1.39%
United States Treasury Notes	948,822	Less than three years	AA+	4.36%
United States Treasury Notes	1,772,108	Less than five years	AA+	8.13%
United States Agency Securities	137,595	Less than six months	AA+	0.63%
United States Agency Securities	459,932	Less than one year	AA+	2.11%
United States Agency Securities	595,023	Less than three years	AA+	2.73%
United States Agency Securities	3,713,553	Less than five years	AA+	17.06%
Negotiable Certificates of Deposit	737,215	Less than six months	N/A	3.38%
Negotiable Certificates of Deposit	1,239,747	Less than one year	N/A	5.69%
Negotiable Certificates of Deposit	3,978,632	Less than three years	N/A	18.27%
Negotiable Certificates of Deposit	2,429,690	Less than five years	N/A	11.15%
Commercial Paper	399,938	Less than six months	N/A	1.84%
Commercial Paper	299,151	Less than one year	N/A	1.37%
Municipal Securities	500,245	Less than six months	N/A	2.30%
Total Fair Value Level Two Inputs	<u>17,816,433</u>			
Total Investments	<u>\$21,784,269</u>			<u>100.00%</u>

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

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The previous

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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chart identifies the County's recurring fair value measurements as of December 31, 2021. The mutual fund is measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

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

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

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

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

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

#### **NOTE 7 - PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2021 for real and public utility property taxes represents collections of 2020 taxes.

2021 real property taxes are levied after October 1, 2021, on the assessed value as of January 1, 2021, the lien date. Assessed values are established by the State Law at 35 percent of appraised market value. 2021 real property taxes are collected in and intended to finance 2022.

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

Public utility tangible personal property currently is assessed at varying percentages of true collected value; public utility real property is assessed at 25 percent of true value. 2021 public utility property taxes became a lien December 31, 2020, are levied after October 1, 2021, and are collected in 2022 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2021, was \$11.05 per \$1,000 of assessed value. The assessed values of real and public utility personal property upon which 2021 property tax receipts were based are as follows:

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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Real Property	\$1,199,584,010
Public Utility Personal Property	<u>457,713,200</u>
Total Assessed Property Value	<u>\$1,657,297,210</u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through custodial funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which were measurable as of December 31, 2021, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2021 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

**NOTE 8 - TAX ABATEMENTS**

County property taxes were reduced under Community Reinvestment Area agreements entered into by the City of Steubenville. The abatements resulted in a reduction of County property tax revenue of \$59,752.

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

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

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

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

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

**NOTE 10 - RECEIVABLES**

Receivables at December 31, 2021, consisted of taxes, special assessments, interfund, accounts (billings for user charged services, including unbilled utility services), and intergovernmental receivables arising from grants, entitlements, and shared revenues. Management believes all receivables are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. Except as noted below, all other receivables are expected to be collected within one year.



**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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Delinquent property taxes deemed collectible by the County Auditor and recorded as a receivable in the amount of \$3,899,618 may not be collected within one year.

In prior years, special assessments were assessed for the partial repayment of business-type activities debt. These special assessments relating to the payment of debt are not expected to be fully collected within one year. The amount not scheduled for collection during the subsequent year is \$26,670. The County has \$1,619 in delinquent special assessments at December 31, 2021.

A summary of the principal items of intergovernmental receivables follows:

<u><b>Governmental Activities</b></u>	
Jail Operating Levy - Detention	\$275,640
Indigent Fee Reimbursement	147,526
Homestead/Rollback, SB 3 and HB 66 Reimbursement	628,928
Local Government Funding	576,337
Motor Vehicle License and Gas Tax	2,858,094
Gasoline Sales to Other Governments	5,044
Casino Tax Revenue	450,650
Public Assistance Grants	65,415
Child Support Enforcement Agency Grants	126,846
County Airpark Grants	3,057,171
MVGT Fund Grants	56,245
Mental Health Fund Grants	1,340,285
Court/Corrections Fund Grants	203,391
Permissive Sheriff Fund Grants	24,105
Children Services Fund Grants	836,315
Developmental Disabilities Fund Grants	1,744,398
Jail Operating Levy Fund Grants	12,259
Total Governmental Activities	<u>12,408,649</u>
<u><b>Business Type Activities</b></u>	
Sewer Grants	<u>246,039</u>
Total	<u><u>\$12,654,688</u></u>

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

**NOTE 11 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2021, was as follows:

	Balance 12/31/2020	Additions	Reductions	Balance 12/31/2021
<b><u>Governmental Activities:</u></b>				
Non Depreciable Capital Assets:				
Land	\$3,910,848	\$0	\$0	\$3,910,848
Construction in Progress	187,565	990,110	(95,571)	1,082,104
Total Non Depreciable Capital Assets	<u>4,098,413</u>	<u>990,110</u>	<u>(95,571)</u>	<u>4,992,952</u>
Depreciable Capital Assets:				
Land Improvements	1,017,302	42,793	0	1,060,095
Buildings and Improvements	63,176,829	699,533	(42,865)	63,833,497
Machinery and Equipment	19,527,354	543,563	(2,067,280)	18,003,637
Infrastructure	132,419,704	2,147,600	(932,293)	133,635,011
Vehicles	6,085,738	485,724	(1,048,256)	5,523,206
Total Depreciable Capital Assets	<u>222,226,927</u>	<u>3,919,213</u>	<u>(4,090,694)</u>	<u>222,055,446</u>
Accumulated Depreciation:				
Land Improvements	(285,600)	(52,467)	0	(338,067)
Buildings and Improvements	(31,762,772)	(2,023,210)	42,864	(33,743,118)
Machinery and Equipment	(14,296,634)	(1,005,078)	2,002,188	(13,299,524)
Infrastructure	(54,346,256)	(4,908,840)	886,882	(58,368,214)
Vehicles	(4,118,272)	(430,530)	1,048,255	(3,500,547)
Total Accumulated Depreciation	<u>(104,809,534)</u>	<u>(8,420,125)</u>	<u>3,980,189</u>	<u>(109,249,470)</u>
Total Depreciable Capital Assets, Net	<u>117,417,393</u>	<u>(4,500,912)</u>	<u>(110,505)</u>	<u>112,805,976</u>
Governmental Capital Assets, Net	<u>\$121,515,806</u>	<u>(\$3,510,802)</u>	<u>(\$206,076)</u>	<u>\$117,798,928</u>

Capital asset additions for infrastructure includes capital contributions in the amount of \$615,000.

Depreciation expense was charged to governmental activities as follows:

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

**Governmental Activities:**

General Government:

Legislative and Executive	\$700,329
Judicial	147,467
Public Safety	1,364,681
Public Works	5,095,845
Health	466,884
Human Services	175,268
Economic Development and Assistance	456,436
Conservation and Recreation	13,215
Total Depreciation Expense	<u>\$8,420,125</u>

	Balance 12/31/2020	Additions	Reductions	Balance 12/31/2021
<b><u>Business-Type Activities:</u></b>				
Non Depreciable Capital Assets:				
Land	\$279,700	\$0	\$0	\$279,700
Construction in Progress	13,855,478	4,639,687	(2,008,765)	16,486,400
Total Non Depreciable Capital Assets	<u>14,135,178</u>	<u>4,639,687</u>	<u>(2,008,765)</u>	<u>16,766,100</u>
Depreciable Capital Assets:				
Buildings and Improvements	1,093,788	0	0	1,093,788
Machinery and Equipment	2,946,719	104,048	(692,111)	2,358,656
Infrastructure	94,498,985	2,228,887	(16,667)	96,711,205
Vehicles	682,912	0	(125,844)	557,068
Total Depreciable Capital Assets	<u>99,222,404</u>	<u>2,332,935</u>	<u>(834,622)</u>	<u>100,720,717</u>
Accumulated Depreciation:				
Buildings and Improvements	(752,065)	(36,075)	0	(788,140)
Machinery and Equipment	(1,429,554)	(202,303)	663,227	(968,630)
Infrastructure	(57,526,043)	(2,458,475)	16,667	(59,967,851)
Vehicles	(519,740)	(63,742)	125,844	(457,638)
Total Accumulated Depreciation	<u>(60,227,402)</u>	<u>(2,760,595)*</u>	<u>805,738</u>	<u>(62,182,259)</u>
Total Depreciable Capital Assets, Net	<u>38,995,002</u>	<u>(427,660)</u>	<u>(28,884)</u>	<u>38,538,458</u>
Business-Type Capital Assets, Net	<u>\$53,130,180</u>	<u>\$4,212,027</u>	<u>(\$2,037,649)</u>	<u>\$55,304,558</u>

\* The loss on disposal of \$28,884 was netted with depreciation expense.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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**NOTE 12 - ASSET RETIREMENT OBLIGATIONS**

The Governmental Accounting Standard Board's (GASB) Statement No. 83, *Certain Asset Retirement Obligations*, provides guidance related to asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their waste water treatment facilities. These public safety issues would include removing/filling any tankage, cleaning/removing certain equipment, and backfilling certain exposed areas. This asset retirement obligation (ARO) of \$2,004,380 associated with the County waste water treatment facilities, and related infrastructure, were estimated by the County's contracted engineering firm. The estimated remaining useful life of these facilities ranges from 3 years to 33 years.

**NOTE 13 - RISK MANAGEMENT**

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

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

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

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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<u>Type of Coverage</u>	<u>Amount</u>	
Liability:		
General:		
Bodily Injury, Property Damage, etc.	\$1,000,000	Each Occurrence
Products and Completed Operations	1,000,000	Each Occurrence/Annual Aggregate
Medical Payments Limit	5,000/50,000	Each Person/Each Accident
Foster Parents	6,000,000	
Attorney Disciplinary Proceedings	25,000	Each Occurrence/Annual Aggregate
Law Enforcement:		
Occurrence or Wrongful Acts Limit	1,000,000	Each Occurrence
Auto:		
Bodily Injury, Property Damage, etc.	1,000,000	Each Occurrence
Medical Payments Limit	5,000/50,000	Each Person/Each Accident
Errors and Omissions:		
Wrongful Acts Limit	1,000,000	Each Occurrence/Annual Aggregate
Back Wages Limit	100,000	Each Occurrence
Errors and Omissions	1,000,000	Annual Aggregate
Excess:		
Excess Liability Limit	5,000,000	Each Occurrence/Annual Aggregate
Declaratory, Injunctive or Equitable Relief	25,000	Each Occurrence/Annual Aggregate
Property:		
Direct Physical Loss or Damage, and Collapse:		
Real and Personal Property		
(Includes Electronic Data Processing Equipment)	212,074,174	Replacement Cost Value
Contractor's Equipment	Actual Cash Value	
Accounts Receivable	1,000,000	
Fine Arts	1,000,000	Each Occurrence
Law Enforcement and Therapy Canines	13,000	Each Occurrence
Mobile Medical Equipment	250,000	Each Occurrence
Property in Transit	100,000	Each Occurrence
Extra Expense/Business Income	2,500,000	Each Occurrence
Flood Damage	100,000,000	Each Occurrence/Annual CORSA Aggregate
Earthquake Damage	100,000,000	Each Occurrence/Annual CORSA Aggregate
Valuable Papers	2,500,000	Each Occurrence
Auto Physical Damage	Actual Cash Value	
Automatic Acquisitions	5,000,000	
Unintentional Omissions	250,000	Each Occurrence
Service Interruption	2,500,000	
Pollutant Cleanup/Removal	10,000	Each Occurrence
Equipment Breakdown:		
Equipment Breakdown	100,000,000	Each Accident
Sublimits:		
Demolition & Increased Cost of Construction	5,000,000	Each Accident
Perishable Goods	500,000	Each Accident
Expediting Goods	500,000	Each Accident
Electronic Data & Media	250,000	Each Accident
Hazardous Substances	250,000	Each Accident
Amonia Contamination, CFC Refrigerants	500,000	Each Accident

(continued)

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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<u>Type of Coverage (Continued)</u>	<u>Amount</u>	
Privacy and Security Liability:		
Third Party	\$1,000,000	Each Occurrence/Annual Aggregate
Privacy Response Expense	1,000,000	Each Occurrence/Annual Aggregate
Claims Expense, Regulatory Proceedings and Penalties	1,000,000	Each Occurrence/Annual Aggregate
PCI-DSS Assessments	1,000,000	Each Occurrence/Annual Aggregate
Electronic Equipment Data/Network Interruption	250,000	Each Occurrence/Annual Aggregate
Cyber Extortion	50,000	Each Occurrence/Annual Aggregate
Time Element Coverage:		
Gross Earnings/Extra Expense	2,500,000	Each Occurrence
Contingent Business Interruption	100,000	Each Occurrence
Crime:		
Employee Dishonesty	1,000,000	Each Occurrence
Individual Public Official Bond Excess	250,000	Each Occurrence
Dog Warden Blanket Bond	2,000	Bond Limit
Money and Securities (Inside & Outside)	1,000,000	Each Occurrence
Money Orders & Counterfeit Paper	1,000,000	Each Occurrence
Depositor's Forgery	1,000,000	Each Occurrence
Fund Transfer Fraud	500,000	Each Occurrence
Computer Fraud	500,000	Each Occurrence
Social Engineering Fraud	1,000,000	Each Occurrence
Claims Expense	1,000	Each Occurrence
Employer Stop Gap Liability	1,000,000	Each Occurrence
Employee Benefits Liability	1,000,000	Each Occurrence

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

The County participates in the workers' compensation program provided by the state of Ohio. Beginning in 2015, the County participated in the County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Retrospective Rating Program (Program), an insurance purchasing pool (See Note 25). The Program is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The participating Counties continue to pay their own individual premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending on that performance, the participating employers can receive either a premium refund or assessment. Employers will pay experience – or base rated premium under the same terms as if they were not in a retro group. The total premium for the entire group is the standard premium of the group. The standard premium serves as the benchmark that is adjusted up and down retroactively. In order to allocate the savings derived by formation of the Program, the Program's executive committee annually calculates the group-retrospective premium based on developed incurred claim losses for the whole group. The new premium is compared the standard premium. If the retrospective premium is lower than the standard premium, a refund will be distributed to the employers of the group. If the retrospective premium is higher, an assessment will be charged to each participant.

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

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

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

The County provides health, dental, and vision insurance to its employees through a self-insurance plan. The County participated in the Jefferson Health Plan during 2021, and employees have the choice of two third-party administrators within the consortium, Self-Funded Plans, Inc. or the Health Plan. The County pays \$1,532 per month for every eligible employee regardless of what coverage the employee has chosen (\$1,462 for the premium and \$70 for debt reduction). The employee share of the premium for Self-Funded Plans, Inc. is \$139 per month for single, and \$184 per month for family. The employee share of the premium for the Health Plan is \$93 per month for single, and \$129 per month for family. Jefferson Health Plan administers the health, dental, and vision insurance plan.

The claims liabilities of \$453,052 for health insurance and \$16,443 for workers' compensation reported in the self-insurance – health and self-insurance – workers' compensation internal service funds, respectively at December 31, 2021, 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				
2020	\$428,087	\$7,185,551	\$7,179,225	\$434,413
2021	434,413	8,289,191 (1)	8,270,552 (2)	453,052
Self Insurance - Workers' Compensation				
2020	130,618	0	36,855	93,763
2021	93,763	0	77,320 (3)	16,443
 (1) Claims Expense				
		\$7,989,801		
		+ Stop Loss Receivable		
		299,390		
		Current Year Claims		
		<u>\$8,289,191</u>		
 (2) Cash Payments for Claims				
			\$9,193,822	
			(923,270)	
			<u>\$8,270,552</u>	
 (3) Cash Payments for Claims				
			\$35,400	
			+ Long-Term Claims in Excess of Claim Limit	
			41,920	
			<u>\$77,320</u>	

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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**NOTE 14 - DEFINED BENEFIT PENSION PLANS**

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

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

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

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

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

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

The proportionate share of each plan’s unfunded benefits is presented as a *net pension/OPEB asset* or a long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note 15 for the required OPEB disclosures.

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

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



**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

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

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

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

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

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

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

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

	State and Local	Law Enforcement
<b>2021 Statutory Maximum Contribution Rates</b>		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
<b>2021 Actual Contribution Rates</b>		
Employer:		
Pension ***	14.0 %	18.1 %
Post-employment Health Care Benefits ***	0.0	0.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

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

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

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

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

For 2021, the County's contractually required contribution was \$3,420,926 for the traditional plan and \$49,565 for the member-directed plan. Of these amounts, \$336,268 is reported as an intergovernmental payable for the traditional plan and \$6,716 for the member-directed plan. Participation in the Combined Plan is not material.

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

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

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

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

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

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

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

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2021 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2021, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$110,196 for 2021. Of this amount, \$3,503 is reported as an intergovernmental payable.

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

The net pension liability for OPERS was measured as of December 31, 2020, and the net pension liability for STRS was measured as of June 30, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS		
	<u>Traditional Plan</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:			
Current Measurement Date	0.17222124%	0.00558500%	
Prior Measurement Date	<u>0.17136288%</u>	<u>0.00615685%</u>	
Change in Proportionate Share	<u>0.00085836%</u>	<u>-0.00057185%</u>	
Proportionate Share of the:			
Net Pension Liability	\$25,502,215	\$714,093	\$26,216,308
Pension Expense	276,057	(31,897)	244,160

2021 pension expense for the member-directed defined contribution plan was \$49,565. The aggregate pension expense for all pension plans was \$293,725.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS		
	<u>Traditional Plan</u>	<u>STRS</u>	<u>Total</u>
<b>Deferred Outflows of Resources</b>			
Differences between expected and actual experience	\$0	\$22,062	\$22,062
Changes of assumptions	0	198,103	198,103
Changes in proportion and differences between County contributions and proportionate share of contributions	118,191	19,498	137,689
County contributions subsequent to the measurement date	<u>3,420,926</u>	<u>63,920</u>	<u>3,484,846</u>
<b>Total Deferred Outflows of Resources</b>	<u><u>\$3,539,117</u></u>	<u><u>\$303,583</u></u>	<u><u>\$3,842,700</u></u>
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	\$1,066,781	\$4,476	\$1,071,257
Net difference between projected and actual earnings on pension plan investments	9,940,019	615,411	10,555,430
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>187,949</u>	<u>145,317</u>	<u>333,266</u>
<b>Total Deferred Inflows of Resources</b>	<u><u>\$11,194,749</u></u>	<u><u>\$765,204</u></u>	<u><u>\$11,959,953</u></u>

\$3,484,846 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS		
	<u>Traditional Plan</u>	<u>STRS</u>	<u>Total</u>
Year Ending December 31:			
2022	(\$4,305,673)	(\$137,315)	(\$4,442,988)
2023	(1,363,324)	(111,719)	(1,475,043)
2024	(4,051,889)	(128,785)	(4,180,674)
2025	<u>(1,355,672)</u>	<u>(147,722)</u>	<u>(1,503,394)</u>
<b>Total</b>	<u><u>(\$11,076,558)</u></u>	<u><u>(\$525,541)</u></u>	<u><u>(\$11,602,099)</u></u>

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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***Actuarial Assumptions - OPERS***

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

Projections of benefits for financial-reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2020, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2020, are presented below.

	OPERS Traditional Plan
Wage Inflation	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3 percent, simple
Post-January 7, 2013 Retirees	0.5 percent, simple through 2021, then 2.15 percent, simple
Investment Rate of Return	7.2 percent
Actuarial Cost Method	Individual Entry Age

In October 2020, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 1.4 percent simple through 2020 then 2.15 simple to .5 percent simple through 2021 then 2.15 percent simple.

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

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

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.32 %
Domestic Equities	21.00	5.64
Real Estate	10.00	5.39
Private Equity	12.00	10.42
International Equities	23.00	7.36
Other investments	9.00	4.75
<b>Total</b>	<b>100.00 %</b>	<b>5.43 %</b>

**Discount Rate** The discount rate used to measure the total pension liability was 7.2 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the traditional pension plan, combined plan and member-directed plan was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
<b>County's proportionate share of the net pension liability</b>			
OPERS Traditional Plan	\$48,645,611	\$25,502,215	\$6,258,520

**Changes between the Measurement Date and the Reporting Date** During 2021, the OPERS Board lowered the investment rate of return from 7.2 percent to 6.9 along with certain other changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

**Actuarial Assumptions - STRS**

Key methods and assumptions used in the June 30, 2021, actuarial valuation compared to those used in the June 30, 2020, actuarial valuation are presented as follows:

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

	June 30, 2021	June 30, 2020
Inflation	2.50 percent	2.50 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.45 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent	7.45 percent
Payroll Increases	3.00 percent	3.00 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	0.0 percent, effective July 1, 2017

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

Actuarial assumptions used in the June 30, 2021, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

Asset Class	Allocation	Rate of Return *
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
<b>Total</b>	<b>100.00 %</b>	

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

**Discount Rate** The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2021, and was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2021. Therefore, the long-term expected rate of return on pension plan investments of 7.00 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2021.



**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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***Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*** The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.00 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.00 percent) or one-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability	\$1,337,229	\$714,093	\$187,544

***Changes Between the Measurement Date and the Reporting date*** In February 2022, the Board approved changes to demographic measures that will impact the June 30, 2022, actuarial valuation. These demographic measures include retirement, salary increase, disability/termination and mortality assumptions. In March 2022, the STRS Board approved benefit plan changes to take effect on July 1, 2022. These changes include a one-time three percent cost-of-living increase (COLA) to be paid to eligible benefit recipients and the elimination of the age 60 requirement for retirement age and service eligibility that was set to take effect in 2026. The effect on the net pension liability is unknown.

**NOTE 15 - POST-EMPLOYMENT BENEFITS**

See Note 14 for a description of the net OPEB liability (asset).

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

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement (HRA) to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

The health care trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses. These changes are reflected in the December 31, 2020, measurement date health care valuation.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

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

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

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2021, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2021 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$19,826 for 2021. Of this amount, \$1,919 is reported as an intergovernmental payable.

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

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2021, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB liability (asset) was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net OPEB Liability/Asset Prior Measurement Date	0.16350148%	0.00615685%	
Proportion of the Net OPEB Liability Current Measurement Date	<u>0.16522464%</u>	<u>0.00558500%</u>	
Change in Proportionate Share	<u>0.00172316%</u>	<u>-0.00057185%</u>	
Proportionate Share of the Net:			
OPEB Asset	\$2,943,608	\$117,756	\$3,061,364
OPEB Expense	(17,872,554)	(9,584)	(17,882,138)

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

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
<b>Deferred Outflows of Resources</b>			
Differences between expected and actual experience	\$0	\$4,193	\$4,193
Changes of assumptions	1,447,112	7,521	1,454,633
Changes in proportionate Share and difference between County contributions and proportionate share of contributions	146,802	1,059	147,861
County contributions subsequent to the measurement date	<u>19,826</u>	<u>0</u>	<u>19,826</u>
Total Deferred Outflows of Resources	<u>\$1,613,740</u>	<u>\$12,773</u>	<u>\$1,626,513</u>
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	\$2,656,590	\$21,575	\$2,678,165
Changes of assumptions	4,769,528	70,250	4,839,778
Net difference between projected and actual earnings on OPEB plan investments	1,567,807	32,640	1,600,447
Changes in Proportionate Share and Difference between County contributions and proportionate share of contributions	<u>106,456</u>	<u>4,952</u>	<u>111,408</u>
Total Deferred Inflows of Resources	<u>\$9,100,381</u>	<u>\$129,417</u>	<u>\$9,229,798</u>

\$19,826 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an increase to the net OPEB asset in the year ending December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

Fiscal Year Ending June 30:	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
2022	(\$3,956,257)	(\$33,525)	(\$3,989,782)
2023	(2,684,168)	(32,706)	(2,716,874)
2024	(681,304)	(32,199)	(713,503)
2025	(184,738)	(13,532)	(198,270)
2026	0	(4,751)	(4,751)
Thereafter	<u>0</u>	<u>59</u>	<u>59</u>
Total	<u>(\$7,506,467)</u>	<u>(\$116,654)</u>	<u>(\$7,623,121)</u>

***Actuarial Assumptions - OPERS***

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	6.00 percent
Prior Measurement date	3.16 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	2.00 percent
Prior Measurement date	2.75 percent
Health Care Cost Trend Rate:	
Current measurement date	8.5 percent, initial 3.50 percent, ultimate in 2035
Prior Measurement date	10.5 percent, initial 3.50 percent, ultimate in 2030
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

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

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic rates of return were provided by OPERS investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.07 %
Domestic Equities	25.00	5.64
Real Estate Investment Trust	7.00	6.48
International Equities	25.00	7.36
Other investments	9.00	4.02
<b>Total</b>	<b>100.00 %</b>	<b>4.43 %</b>

**Discount Rate** A single discount rate of 6.0 percent was used to measure the OPEB liability on the measurement date of December 31, 2020. A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.00 percent (Fidelity Index's "20-Year Municipal GO AA Index"). The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2120. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2120, the duration of the projection period through which projected health care payments are fully funded.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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***Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate***

The following table presents the County's proportionate share of the net OPEB asset calculated using the single discount rate of 6.00 percent, as well as what the County's proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
County's proportionate share of the net OPEB asset	\$731,945	\$2,943,608	\$4,761,774

***Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Health Care***

***Cost Trend Rate*** Changes in the health care cost trend rate may also have a significant impact on the net OPEB asset. The following table presents the net OPEB asset calculated using the assumed trend rates, and the expected net OPEB asset if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2021 is 8.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB asset	\$3,015,350	\$2,943,608	\$2,863,343

***Changes between the Measurement Date and the Reporting Date*** During 2021, the OPERS Board made various changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

***Actuarial Assumptions – STRS***

Key methods and assumptions used in the June 30, 2021, actuarial valuation and the June 30, 2020 actuarial valuation are presented as follows:

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

	June 30, 2021	June 30, 2020
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3 percent
Discount Rate of Return	7.00 percent	7.45 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	5.00 percent initial, 4 percent ultimate	5.00 percent initial, 4 percent ultimate
Medicare	-16.18 percent initial, 4 percent ultimate	-6.69 percent initial, 4 percent ultimate
Prescription Drug		
Pre-Medicare	6.50 percent initial, 4 percent ultimate	6.50 percent initial, 4 percent ultimate
Medicare	29.98 initial, 4 percent ultimate	11.87 initial, 4 percent ultimate

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

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

Actuarial assumptions used in the June 30, 2021, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

The non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in CY 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 14.

**Discount Rate** The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2021, and was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2021. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was used to measure the total OPEB liability as of June 30, 2021.



**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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***Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate*** The following table represents the net OPEB asset as of June 30, 2021, calculated using the current period discount rate assumption of 7.00 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net OPEB asset	\$99,367	\$117,756	\$133,116
	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	\$132,493	\$117,756	\$99,530

***Changes Between the Measurement Date and the Reporting date*** In February 2022, the Board approved changes to demographic measures that will impact the June 30, 2022, actuarial valuation. The effect on the net OPEB liability is unknown.

**NOTE 16 - OTHER EMPLOYEE BENEFITS**

***Compensated Absences***

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

***Life Insurance***

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

**NOTE 17 - CAPITAL LEASES - LESSEE DISCLOSURE**

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

Equipment acquired by outstanding leases has been capitalized for governmental activities in the amount of \$10,410, which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded for governmental activities. Governmental activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$3,904 for machinery and equipment. Principal payments towards capital leases during 2021 totaled \$2,082 for governmental activities. The capital leases have been fully retired as of December 31, 2021.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

**NOTE 18 - LONG-TERM LIABILITIES**

Changes in the County's long-term liabilities during 2021 are presented as follows.

	Outstanding 12/31/2020	Additions	Reductions	Outstanding 12/31/2021	Due Within One Year
<b><u>Governmental Activities:</u></b>					
<b><u>General Obligation Bonds</u></b>					
<i>Various Purpose Refunding - 2012</i>					
Jail Construction Refunding \$4,355,000 Serial/Term @ 1.00%-3.625%	\$3,130,000	\$0	\$3,130,000	\$0	\$0
Discount \$25,843	(15,727)	0	(15,727)	0	0
Total	3,114,273	0	3,114,273	0	0
<b><u>General Obligation Bonds from Direct Placements</u></b>					
<i>911 Radio System Upgrade - 2012</i>					
\$3,525,000 Term @ 1.95%	761,000	0	377,000	384,000	384,000
<i>Various Purpose - 2013</i>					
\$1,500,000 Term @ 2.80%	300,000	0	150,000	150,000	150,000
<i>Facilities Construction/ Improvement - 2014</i>					
\$2,000,000 Term @ 3.52%	800,000	0	200,000	600,000	200,000
<i>Emergency Response - 2014</i>					
\$775,000 Term @ 1.93%	115,750	0	115,750	0	0
<i>Various Purpose - 2016</i>					
\$3,850,000 Term @ 2.30%	2,823,332	0	256,667	2,566,665	256,667
<i>Various Purpose - 2017</i>					
\$3,000,000 Term @ 3.00%	2,190,000	0	285,000	1,905,000	295,000
<i>Various Purpose Refunding - 2021 A</i>					
Jail Construction Refunding \$2,970,800 Term @ 1.510%	0	2,970,800	0	2,970,800	208,500
Total General Obligation Bonds from Direct Borrowings and Direct Placements	6,990,082	2,970,800	1,384,417	8,576,465	1,494,167
Total of All General Obligation Bonds	10,104,355	2,970,800	4,498,690	8,576,465	1,494,167
<b><u>OAQDA Loans from Direct Borrowing</u></b>					
2012, \$1,379,295 @ 2.47% - 4.40%	679,145	0	93,039	586,106	94,510
<b><u>Capital Leases</u></b>					
	2,082	0	2,082	0	0
<b><u>Other Long-Term Obligations</u></b>					
Workers' Compensation Claims Payable	93,763	0	77,320	16,443	246
Compensated Absences	3,632,215	1,978,807	2,119,503	3,491,519	1,478,652
Net Pension Liability	33,888,119	0	8,780,603	25,107,516	0
Net OPEB Liability	21,601,898	0	21,601,898	0	0
Total Other Long-Term Liabilities	59,215,995	1,978,807	32,579,324	28,615,478	1,478,898
Total Governmental Activities	\$70,001,577	\$4,949,607	\$37,173,135	\$37,778,049	\$3,067,575

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

	Outstanding 12/31/2020	Additions	Reductions	Outstanding 12/31/2021	Due Within One Year
<b>Business Type Activities:</b>					
<b>General Obligation Bonds</b>					
<i>Various Purpose - 2010</i>					
Sewer Projects - \$1,035,000					
Serial/Term @ 1.30%-4.50%	\$805,000	\$0	\$805,000	\$0	\$0
<i>Various Purpose Refunding - 2012</i>					
Water Projects - \$1,550,000					
Serial/Term @ 1.0%-3.25%	935,000	0	935,000	0	0
Premium - \$2,285	1,142	0	1,142	0	0
Sewer Projects - \$1,380,000					
Serial/Term @ 1.0%-3.625%	995,000	0	995,000	0	0
Discount \$8,150	(4,964)	0	(4,964)	0	0
Tidd-Dale/Hazelwood Sewer - \$240,000					
Serial/Term @ 1.0%-2.75%	95,000	0	95,000	0	0
Premium - \$1,434	444	0	444	0	0
Total	<u>2,826,622</u>	<u>0</u>	<u>2,826,622</u>	<u>0</u>	<u>0</u>
<b>General Obligation Bonds from</b>					
<b>Direct Placements</b>					
<i>Various Purpose Refunding - 2021A</i>					
Sewer - \$1,025,500 @ 1.510%	0	944,000	0	944,000	65,900
<i>Various Purpose Refunding - 2021A</i>					
Sewer Special Assessment - \$1,025,500 @ 1.510%	0	81,500	0	81,500	27,400
<i>Various Purpose Refunding - 2021A</i>					
Water - \$885,800 @ 1.510%	0	885,800	0	885,800	109,800
<i>Various Purpose Refunding - 2021B</i>					
Sewer - \$799,200 @ 2.150%	0	799,200	0	799,200	36,400
Total General Obligation Bonds from Direct Borrowings and Direct Placements	<u>0</u>	<u>2,710,500</u>	<u>0</u>	<u>2,710,500</u>	<u>239,500</u>
Total of All General Obligation Bonds	<u>2,826,622</u>	<u>2,710,500</u>	<u>2,826,622</u>	<u>2,710,500</u>	<u>239,500</u>
<b>Revenue Bonds from Direct Placement</b>					
<i>Wastewater Treatment Bonds</i>					
<i>Crestview Project - 2012</i>					
Series A Serial \$5,000,000 @ 2.75%	4,511,000	0	90,000	4,421,000	92,000
Series B Serial \$884,000 @ 2.75%	798,000	0	16,000	782,000	16,000
Amsterdam Sewer 2020 - \$2,894,000 @ 1.625%	2,894,000	0	0	2,894,000	54,000
Total Revenue Bonds from Direct Placement	<u>8,203,000</u>	<u>0</u>	<u>106,000</u>	<u>8,097,000</u>	<u>162,000</u>
<b>OPWC Loans from Direct Borrowings</b>					
Piney Fork Waterline - 1998, \$195,000 @ 0%	4,875	0	4,875	0	0
<i>Barbers Hollow Sewer Treatment Plant</i>					
Improvement - 2006, \$300,000 @ 0%	94,121	0	11,766	82,355	11,766
Smithfield Water Tank - 2020, \$613,250 @ 0%	255,781	57,469	15,662	297,588	15,662
Total OPWC Loans from Direct Borrowings	<u>354,777</u>	<u>57,469</u>	<u>32,303</u>	<u>379,943</u>	<u>27,428</u>
<b>OWDA Loans from Direct Borrowings</b>					
<i>Amsterdam Sanitary Sewer</i>					
2019, \$250,000 @ 0%	\$0	\$250,000	\$250,000	\$0	\$0

(Continued)

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

	Outstanding 12/31/2020	Additions	Reductions	Outstanding 12/31/2021	Due Within One Year
<b>Business Type Activities (Continued):</b>					
<b>Ohio EPA Loans from Direct Borrowing</b>					
<i>Pottery Sanitary Sewer, 2012, \$1,396,196 @ 0%</i>	\$360,896	\$0	\$30,074	\$330,822	\$30,074
<i>Rush Run Waterline, 2008, \$500,000 @ 0%</i>	299,999	0	16,667	283,332	16,667
<i>Rush Run Waterline, 2008, \$455,685 @ 2.0%</i>	204,257	0	23,790	180,467	24,268
<i>Brilliant Booster Station, 2013, \$3,908,090 @ 1.94%</i>	2,067,192	0	147,643	1,919,549	150,521
<i>Bradley Road Waterline, 2014, \$858,053 @ 2.0%</i>	690,080	0	22,656	667,424	23,111
<i>Toronto Waterline Connector, 2004, \$7,888,745 @ 3.35%</i>	2,084,434	0	436,658	1,647,776	451,409
<i>Smithfield WaterTank, 2020, \$341,132 @ 0%</i>	182,356	60,512	11,371	231,497	7,983
<i>Amsterdam Sanitary Sewer, 2020, \$5,419,564 @ 0%</i>	2,047,143	2,212,063	0	4,259,206	141,974
<i>Reeds Mill Sewer Pump Station, 2021, \$1,686,689 @ 0.53%</i>	0	47,604	47,604	0	0
Total Ohio EPA Loans from Direct Borrowing	<u>7,936,357</u>	<u>2,320,179</u>	<u>736,463</u>	<u>9,520,073</u>	<u>846,007</u>
<b>Other Long-Term Obligations</b>					
<i>Compensated Absences</i>	128,124	71,445	72,386	127,183	81,293
<i>Asset Retirement Obligations</i>	1,946,000	58,380	0	2,004,380	0
<i>Net Pension Liability</i>	1,472,653	0	363,861	1,108,792	0
<i>Net OPEB Liability</i>	981,903	0	981,903	0	0
Total Other Long-Term Liabilities	<u>4,528,680</u>	<u>129,825</u>	<u>1,418,150</u>	<u>3,240,355</u>	<u>81,293</u>
Total Business Type Activities	<u>\$23,849,436</u>	<u>\$5,467,973</u>	<u>\$5,369,538</u>	<u>\$23,947,871</u>	<u>\$1,356,228</u>

**Governmental Activities**

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

During 2021, the County made its scheduled debt service payment of \$185,000 and refunded the remaining \$2,945,000 of the 2012 Various Purpose Refunding Bonds related to Jail Construction. The bonds were subject to full redemption on December 1, 2021 and are considered defeased and the liabilities for those bonds have been removed from the Statement of Net Position.

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

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

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

\* Maturity

Principal and interest requirements to retire the 2012 Emergency Response System Bonds outstanding at December 31, 2021, are as follows:

Year Ending December 31	Term Bonds	
	Principal	Interest
2022	\$384,000	\$7,488

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

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

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

\* Maturity

Principal and interest requirements to retire the 2013 Various Purpose Bonds outstanding at December 31, 2021, are as follows:

Year Ending December 31	Term Bonds	
	Principal	Interest
2022	\$150,000	\$4,200

**2014 Facilities Construction and Improvement Bonds** – On July 30, 2014, Jefferson County issued \$2,000,000 of federally taxable general obligation term bonds. The bonds were issued to pay the costs of constructing, improving and renovating county facilities including the towers building, demolishing the courthouse annex building and converting to a parking lot and replacing a boiler at the justice facility. The bonds were issued at par value with an interest rate of 3.52 percent. The bonds will be repaid through the debt service fund from tax revenues.

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

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

\* Maturity

Principal and interest requirements to retire the 2014 Facilities Construction and Improvement Bonds outstanding at December 31, 2021, are as follows:

Year Ending December 31	Term Bonds	
	Principal	Interest
2022	\$200,000	\$17,600
2023	200,000	10,560
2024	200,000	3,520
Totals	\$600,000	\$31,680

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

The bonds were subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, with the final maturity of June 1, 2021. The 2014 (911) Emergency Response System Bonds have been fully retired as of December 31, 2021.

**2016 Various Purpose Bonds** – On February 22, 2016, Jefferson County issued \$3,850,000 of federally taxable general obligation term bonds. The bonds were issued to pay the costs of acquiring and constructing upgrades and improvements including bridge replacements, slip repair projects, a guardrail replacement project, and building and grounds repair and replacement projects. The bonds were issued at par value with an interest rate of 2.3 percent. The bonds will be repaid through the debt service fund from tax revenues. As of December 31, 2021, \$2,084 of the bond proceeds remain unspent. The bonds are not subject to redemption prior to maturity.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

Date	Principal Amount to be Redeemed
2017	\$256,667
2018	256,667
2019	256,667
2020	256,667
2021	256,667
2022	256,667
2023	256,667
2024	256,667
2025	256,667
2026	256,667
2027	256,667
2028	256,667
2029	256,667
2030	256,667
2031 *	256,662
	\$3,850,000

\* Maturity

Principal and interest requirements to retire the 2016 Various Purpose Bonds outstanding at December 31, 2021, are as follows:

Year Ending December 31	Term Bonds	
	Principal	Interest
2022	\$256,667	\$56,082
2023	256,667	50,178
2024	256,667	44,275
2025	256,667	38,372
2026	256,667	32,468
2027-2031	1,283,330	73,792
Totals	\$2,566,665	\$295,167

**2017 Various Purpose Bonds** – On September 22, 2017 Jefferson County issued \$3,000,000 of federally taxable general obligation term bonds. The bonds were issued to pay the costs of acquiring, constructing and providing upgrades and improvements to various County buildings and facilities. The bonds were issued at par value with an interest rate of 3 percent. The bonds will be repaid through the debt service fund from tax revenues.

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



**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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Date	Principal Amount to be Redeemed
2018	\$260,000
2019	270,000
2020	280,000
2021	285,000
2022	295,000
2023	305,000
2024	310,000
2025	320,000
2026	330,000
2027 *	345,000
	\$3,000,000

\* Maturity

Principal and interest requirements to retire the 2017 Various Purpose Bonds outstanding at December 31, 2021, are as follows:

Year Ending December 31	Term Bonds	
	Principal	Interest
2022	\$295,000	\$57,150
2023	305,000	48,300
2024	310,000	39,150
2025	320,000	29,850
2026	330,000	20,250
2027	345,000	10,350
Totals	\$1,905,000	\$205,050

**2021 Various Purpose Refunding Bonds** – On December 1, 2021 the County issued \$5,681,300 of general obligation term bonds. These various purpose bonds were issued to partially refund the 2010 Various Purpose Bonds and the 2012 Various Purpose Refunding Bonds, as well as pay the costs of issuance of these bonds for governmental and business type activities in the amounts of \$2,970,800 and \$2,710,500, respectively. The reacquisition price exceeded the net carrying amount of the old debt by \$47,101 (\$32,502 for governmental activities and \$14,599 for business-type activities). This amount is being netted against the new debt and amortized over the remaining life of the refunding debt. The County current refunded the 2010 and 2012 general obligation bonds to reduce its total debt service payments over 19 years by \$684,903 (\$358,537 for governmental and \$260,926 for business-type activities) and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$595,345 (\$368,537 for governmental activities and \$226,808 for business-type activities). A summary of the refunding transaction is presented as follows:

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

	Refunding Bonds - Series 2021A				Refunding Bonds - Series 2021B
	Governmental Activities	Business-Type Activities			
		Water	Sewer		
	2012 Jail Construction Refunding Bonds	2012 Water Projects Refunding Bonds	2012 Sewer Projects Refunding Bonds	2012 Tidd-Dale Hazelwood Sewer Refunding Bonds	2010 Sewer Project Bonds
Refunded Bonds Outstanding at December 31, 2020	\$3,130,000	\$935,000	\$995,000	\$95,000	\$805,000
Premium (Discount) on Refunded Bonds at December 31, 2020	(15,727)	1,142	(4,964)	444	0
Total Refunded Bonds Outstanding at December 31, 2020	3,114,273	936,142	990,036	95,444	805,000
Unamortized Bond Insurance Premium	(19,275)	(5,816)	(6,225)	(519)	0
Total Refunded Bonds Outstanding and Related Assets at December 31, 2020	3,094,998	930,326	983,811	94,925	805,000
Principal Payment Prior to Refunding	(185,000)	(95,000)	(60,000)	(20,000)	(25,000)
Amortization of (Premium) Discount Prior to Refunding	1,124	(127)	354	(110)	0
Amortization of Bond Insurance Premium Prior to Refunding	1,376	646	445	131	0
Payment to Refunded Bond Escrow Agent	(2,945,000)	(840,000)	(935,000)	(75,000)	(780,000)
2021 Refunding Bonds Accounting Loss	(32,502)	(\$4,155)	(\$10,390)	(\$54)	\$0

The 2021 refunding bonds are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 of the years and in the respective principal amounts as follows:

Date	Principal Amount to be Redeemed
2022	\$448,000
2023	444,500
2024	455,500
2025	435,800
2026	435,300
2027	454,400
2028	448,200
2029	466,300
2030	353,400
2031	352,000
2032	360,000
2033	372,600
2034	368,900
2035	43,300
2036	47,200
2037	46,000
2038	49,700
2039	48,300
2040 *	51,900
	\$5,681,300

\* Maturity

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

Principal and interest requirements to retire the governmental portion of the 2021 Various Purpose Refunding Bonds outstanding at December 31, 2021, are as follows:

Year Ending December 31	Term Bonds	
	Principal	Interest
2022	\$208,500	\$37,343
2023	206,900	34,199
2024	215,200	31,451
2025	218,800	30,063
2026	221,100	27,054
2027-2031	1,163,200	93,711
2032-2034	737,100	22,331
Totals	\$2,970,800	\$276,152

The bonds will be repaid through the debt service fund from tax revenues.

The County's outstanding general obligation bonds from direct borrowings and direct placements related to governmental activities of \$8,576,465 contain no provisions related to events of default with finance-related consequences; termination events with finance-related consequences; or subjective acceleration clauses.

**Ohio Air Quality Development Authority Loan** – On June 28, 2012, the County entered into a loan agreement with the Ohio Air Quality Development Authority in the amount of \$1,379,295 for energy conservation measures for various departments within Jefferson County. As part of the loan program, the County issued a portion of the loan, Series A, as tax exempt in the amount of \$721,255 (which were retired in 2021), and a portion of the loan, Series B, as taxable in the amount of \$658,040, which qualified Jefferson County to receive a federal interest subsidy. During 2013, the County applied for the subsidy as reported, but received reduced reimbursements. The County has received no updated schedule of interest rate subsidy. The bonds will be repaid through the debt service fund from tax revenues.

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

Year Ending December 31	Series B			
	Taxable			
	Principal	Interest	Interest Subsidy	Net Interest
2022	\$94,510	\$25,789	(\$18,052)	\$7,737
2023	95,758	21,630	(15,141)	6,489
2024	97,022	17,417	(12,191)	5,226
2025	98,302	13,148	(9,203)	3,945
2026	99,600	8,823	(6,175)	2,648
2027	100,914	4,440	(3,108)	1,332
Totals	\$586,106	\$91,247	(\$63,870)	\$27,377

The County's outstanding Ohio Air Quality Development Authority Loan from direct borrowings and direct placements related to governmental activities of \$586,106 contain a provision that in an event of default, outstanding amounts become immediately due if the County is unable to make payment.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

**Workers' Compensation Claims Payable** – The County has a liability for workers' compensation as part of the State Workers Compensation retrospective rating and payment program. The County will pay the claims payable from the residual balance of the internal service fund.

**Compensated Absences** – The County will pay compensated absences from the General Fund, Miscellaneous Local, Child Support Enforcement Agency, County Airpark, Public Assistance, Motor Vehicle and Gasoline Tax, Mental Health, Court/Corrections, Permissive Sheriff, Children Services, Department of Developmental Disabilities and Jail Operating Levy Special Revenue Funds, and the Sewer and Water Enterprise Funds.

**Net Pension and OPEB Liabilities** - There are no repayment schedules for the net pension or net OPEB liabilities. However, employer contributions are made from the General fund, Miscellaneous Local, Child Support Enforcement Agency, County Airpark, Public Assistance, Motor Vehicle and Gasoline Tax, Mental Health, Court/Corrections, Permissive Sheriff, Children Services, Department of Developmental Disabilities and Jail Operating Levy special revenue funds, and the Sewer and Water enterprise funds. For additional information related to the net pension and net OPEB liabilities, see Notes 14 and 15.

**Business Type Activities**

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

During 2021, the County made its scheduled debt service payment of \$25,000 and refunded the remaining \$780,000 of the 2010 Various Purpose Bonds related to Sewer Projects. The bonds were subject to full redemption on December 1, 2021 and are considered defeased and the liabilities for those bonds have been removed from the Statement of Net Position.

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

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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During 2021, the County made its scheduled debt service payments of \$95,000, \$60,000, and \$20,000, and refunded the remaining \$840,000, \$935,000, and \$75,000 of the 2012 Various Purpose Refunding Bonds related to Water Projects, Sewer Projects, and Tidd-Dale Hazelwood Sewer. The bonds were subject to full redemption on December 1, 2021 and are considered defeased and the liabilities for those bonds have been removed from the Statement of Net Position.

**2021 Various Purpose Refunding Bonds** – On December 1, 2021 the County issued \$5,681,300 of general obligation term bonds. These various purpose bonds were issued to partially refund the 2010 Various Purpose Bonds and the 2012 Various Purpose Refunding Bonds, as well as pay the costs of issuance of these bonds for governmental and business type activities in the amounts of \$2,970,800 and \$2,710,500, respectively. The reacquisition price exceeded the net carrying amount of the old debt by \$47,101 (\$32,502 for governmental activities and \$14,599 for business-type activities). This amount is being netted against the new debt and amortized over the remaining life of the refunding debt. The County current refunded the 2010 and 2012 general obligation bonds to reduce its total debt service payments over 19 years by \$684,903 (\$358,537 for governmental and \$260,926 for business-type activities) and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$595,345 (\$368,537 for governmental activities and \$226,808 for business-type activities). A summary of the refunding transaction is presented in the governmental activities section of this note.

A breakdown of the business-type portion of the 2021A Series of this bond issue is as follows:

\$944,000 of these general obligation bonds were issued to refund the 2012 bonds that had been issued to refund the 2004 bonds that had been issued for various sewer projects. These bonds are being retired through the sewer fund from revenues derived from the operation of the sewer system.

\$81,500 of these general obligation bonds were issued to refund the 2012 bonds that had been issued to refund the 2004 bonds that had been issued for Tidd-Dale and Hazelwood sewer expansion. These bonds are being retired through the sewer fund, and are intended to be partially repaid through special assessments as well as from revenues derived from the operation of the sewer system. In the event of default of the property owners, the sewer fund will make the required debt payments through operating revenues.

\$885,000 of these general obligation bonds were issued to refund the 2012 bonds that had been issued to refund the 2004 bonds that had been issued for various water projects. These bonds are being retired through the water fund from revenues derived from the operation of the water system.

A breakdown of the 2021B Series of this bond issue is as follows:

\$799,200 of these general obligation bonds were issued to refund the 2010 bonds that had been issued for various sewer projects. These bonds are being retired through the sewer fund from revenues derived from the operation of the sewer system.

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

Principal and interest requirements to retire the business-type portion of the 2021 Various Purpose Refunding Bonds outstanding at December 31, 2021, are as follows:

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

Year Ending December 31,	Series 2021A Term Bonds						Series 2021B Term Bonds	
	Sewer		Sewer Special Assessment		Water		Sewer	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$65,900	\$11,803	\$27,400	\$4,908	\$109,800	\$19,666	\$36,400	\$17,183
2023	70,800	11,702	27,200	4,496	103,500	17,108	36,100	16,400
2024	70,000	10,230	26,900	3,931	107,600	15,726	35,800	15,624
2025	69,400	9,535	0	0	112,100	15,402	35,500	14,854
2026	68,400	8,369	0	0	110,600	13,533	35,200	14,091
2027-2031	366,200	29,557	0	0	342,200	30,123	202,700	58,145
2032-2036	233,300	7,063	0	0	0	0	221,600	35,561
2037-2040	0	0	0	0	0	0	195,900	10,705
Total	<u>\$944,000</u>	<u>\$88,259</u>	<u>\$81,500</u>	<u>\$13,335</u>	<u>\$885,800</u>	<u>\$111,558</u>	<u>\$799,200</u>	<u>\$182,563</u>

The County's outstanding general obligation bonds from direct borrowings and direct placements related to business-type activities of \$2,710,500 contain no provisions related to events of default with finance-related consequences; termination events with finance-related consequences; or subjective acceleration clauses.

**Revenue Bonds** – On April 2, 2012, Jefferson County issued \$5,884,000 of Wastewater Treatment Collection System Revenue Bonds. Through the issuance, Jefferson County has irrevocably pledged future sewer customer revenues, net of specified operating expenses, to repay the revenue bonds. The bonds were issued as Series A \$5,000,000, and Series B \$884,000, with all bonds being taxable. Proceeds from the bonds provided financing for the Crestview/Belvedere Sewer project. When the bonds were issued, the bond proceeds were held by a fiscal agent. The bonds are payable solely from sewer customer net revenues and are payable through 2052.

On March 12, 2020, Jefferson County issued \$2,894,000 of Wastewater Treatment Collection System Revenue Bonds. Through the issuance, Jefferson County has irrevocably pledged future sewer customer revenues, net of specified operating expenses, to repay the revenue bonds. The bonds were issued as a single issue, with all bonds being taxable. Proceeds from the bonds provided financing for the Amsterdam Sewer project. When the bonds were issued, the bond proceeds were held by a fiscal agent. The bonds are payable solely from sewer customer net revenues and are payable through 2060.

For 2021, annual principal and interest payments on the bonds are expected to require forty percent of net revenues. The total principal and interest remaining to be paid on the bonds is \$11,729,379. Principal and interest paid for the current year and total customer net revenues were \$276,488 and \$683,406, respectively.

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

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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Year Ending December 31	Principal	Interest
2022	\$162,000	\$190,110
2023	167,000	186,262
2024	170,000	182,289
2025	174,500	178,244
2026	178,000	174,081
2027-2031	957,000	804,402
2032-2036	1,077,000	683,817
2037-2041	1,213,500	547,348
2042-2046	1,370,500	392,584
2047-2051	1,545,500	217,036
2052-2056	695,000	60,346
2057-2060	387,000	15,860
Totals	<u>\$8,097,000</u>	<u>\$3,632,379</u>

The County's outstanding revenue bonds from direct placement related to business-type activities of \$8,097,000 contain a provision, if there shall be default in the provisions of the resolution or in the payment of bond service charges on any of the bonds, upon the filing of a suit by any owner of any of the bonds, any court having jurisdiction of the action may appoint a receiver to administer said system on behalf of the issuer with power to charge and collect rates sufficient to provide for the payment of the bonds and for the payment of operating expenses and to apply income and revenues in accordance with the bond resolution and the laws of Ohio. Owners of 20 percent of the outstanding bonds in the event of default may require by mandatory injunction the raising of taxes in a reasonable amount except as otherwise provided by law.

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

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

Year Ending December 31	OPWC Loans
	Principal
2022	\$27,428
2023	27,428
2024	27,428
2025	27,428
2026	27,428
2027-2031	101,844
2032-2036	78,312
2037-2041	62,647
Totals	<u>\$379,943</u>

The County's outstanding OPWC Loans from direct borrowings related to business-type activities of \$379,943 contain a provision that whenever an event of default shall have happened and be subsisting, the entire principal amount of the loan then remaining unpaid, at the OPWC's option, become immediately due and payable.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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**OWDA Loan** – The County \$250,000 from the Ohio Water Development Authority (OWDA) through its un-sewered area funds for the Amsterdam Sanitary Sewer Project. The proceeds from OWDA included complete principal forgiveness, and as a result, no amount is outstanding at December 31, 2021 for OWDA loans.

**Ohio EPA Loans** – The County entered into a loan agreement on November 2, 2004, with the Ohio Water Development Authority for a \$7,888,745 Ohio EPA Loan from the Water Supply Revolving Loan Account at 3.35 percent for a twenty year period. Beginning in 2017, the County received an interest rate subsidy of 3 percent for this loan. The loan was issued for the completion of Toronto waterline connector project that allows the County to purchase water from the City of Toronto. During 2008, the County entered into loan agreements with the Ohio Water Development Authority for two additional Ohio EPA loans for the completion of the Rush Run Waterline Extension project, which included a Disadvantaged loan in the amount of \$500,000 at zero percent interest, and a WSRLA loan in the amount of \$455,685 at 2.0 percent interest. During 2012, the County entered into a loan agreement with the Ohio Water Development Authority for an additional Ohio EPA loan from the Water Pollution Control Fund in the amount of \$1,396,196 at zero percent interest, which included the provision for fifty percent non ARRA principal forgiveness, which was recognized in 2012. The loan was issued for the Pottery Addition Sanitary Sewer Project. During 2012 the County also entered into a loan agreement with the Ohio Water Development Authority for an additional Ohio EPA loan from the Drinking Water Fund in the amount of \$3,908,090 at a 1.94% interest rate, with proceeds first received in 2013. The loan was issued for the Brilliant Booster Station Project. During 2014, the County entered into a loan agreement with the Ohio Water Development Authority for an additional Ohio EPA loan from the WSRLA fund in the amount of \$858,053 at a two percent interest rate. The loan was issued to finance the Bradley Road Waterline Project. The County received principal forgiveness in the amount of \$201,114 during 2015. During 2020, the County entered into two loan agreements with the Ohio Water Development Authority for an additional Ohio EPA loan from the WSRLA fund in the amounts of \$341,132 and \$5,419,564, both at zero percent interest rates. The loans were issued to finance the Smithfield Water Tank Project, and the Amsterdam Sanitary Sewer Project, respectively. The County received principal forgiveness in the amount of \$980,474 during 2020, related to the Amsterdam Sewer Project Loan. During 2021, the County drew an additional \$2,212,063 of its total loan award for the Amsterdam Sewer Project. During 2021, the County entered into a loan agreement with the Ohio Water Development Authority for an additional Ohio EPA loan from the Water Pollution Control Loan fund in the amount of \$1,686,688, at an interest rate of 0.53 percent. The loan is intended to finance the County's Reeds Mill Pump Station Rehabilitation Project. During 2021, the County received \$47,604 of principal forgiveness related to the loan. The loans are backed by the full faith and credit of the County and are intended to be repaid with user charges.

Amortization schedules for Ohio EPA loans are not available until final completion and close-out of a funded project through the Ohio Water Development Authority. The County has several projects that are either active or have not been finalized. Estimated debt service requirements to maturity for these Ohio EPA loans are as follows:



**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

Year Ending December 31	Principal	Interest	Interest Subsidy	Net Interest
2022	\$846,007	\$99,311	(\$5,376)	\$93,935
2023	865,142	81,768	(3,786)	77,982
2024	884,869	63,688	(2,564)	61,124
2025	653,776	45,054	0	45,054
2026	410,608	37,224	0	37,224
2027-2031	2,032,351	123,541	0	123,541
2032-2036	1,285,168	40,296	0	40,296
2037-2041	945,256	19,583	0	19,583
2042-2046	855,099	3,717	0	3,717
2047-2051	741,797	0	0	0
Totals	<u>\$9,520,073</u>	<u>\$514,182</u>	<u>(\$11,726)</u>	<u>\$502,456</u>

The County's outstanding Ohio EPA Loans from direct borrowings related to business-type activities of \$9,520,073 contain a provision that whenever an event of default shall have happened and be subsisting, the OWDA may exercise any and all rights and remedies for the enforcement of entire principal amount of the Loan then remaining unpaid, at the OWDA's option, become immediately due and payable.

**Bond Ratings:**

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

**Debt Margins:**

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

The effects of the debt limitations described above at December 31, 2021, are a margin on unvoted debt of \$14,994,159 and an overall debt margin of \$38,353,617.

**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. During 2021, \$40,000,000 of industrial revenue bonds were issued within the County. As of December 31, 2021, there were \$180,465,000 in industrial revenue bonds that have been issued, with \$40,000,000 outstanding.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

**NOTE 19 - INTERNAL BALANCES**

***Interfund Balances***

Interfund balances at December 31, 2021, consist of the following individual interfund receivables and payables:

<u>Interfund Payable</u>	<u>Interfund Receivable</u>						<u>Total</u>
	<u>Major Funds</u>						
	<u>General</u>	<u>Public Assistance</u>	<u>Motor Vehicle Gasoline Tax</u>	<u>Developmental Disabilities</u>	<u>Other Nonmajor Governmental</u>	<u>Self Insurance - Workers' Compensation</u>	
Major Funds:							
Public Assistance	\$1,850	\$0	\$0	\$0	\$26,977	\$0	\$28,827
Other Nonmajor Governmental	97,559	164,673	0	4,967	0	1,638,000	1,905,199
Sewer	0	0	3,184	0	0	0	3,184
Water	0	0	1,027	0	0	0	1,027
Self Insurance - Health	1,455,496	0	0	0	0	0	1,455,496
<b>Total All Funds</b>	<b><u>\$1,554,905</u></b>	<b><u>\$164,673</u></b>	<b><u>\$4,211</u></b>	<b><u>\$4,967</u></b>	<b><u>\$26,977</u></b>	<b><u>\$1,638,000</u></b>	<b><u>\$3,393,733</u></b>

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

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

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

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

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

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

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

Year Ending December 31,	Principal	Interest	Total
2022	\$188,000	\$40,622	\$228,622
2023	192,000	35,960	227,960
2024	197,000	31,198	228,198
2025	202,000	26,313	228,313
2026	207,000	21,303	228,303
2026-2029	652,000	32,612	684,612
Total	\$1,638,000	\$188,008	\$1,826,008

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

***Transfers***

Interfund transfers for the year ended December 31, 2021, consisted of the following:

<u>Transfer from</u>	Transfers to		<u>Totals</u>
	<u>MVGT</u>	<u>Other Nonmajor Governmental</u>	
General	\$0	\$1,953,501	\$1,953,501
MVGT	0	318,422	318,422
Developmental Disabilities	0	220,000	220,000
Other Nonmajor Governmental	377,201	544,652	921,853
Total All Funds	\$377,201	\$3,036,575	\$3,413,776

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

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

**NOTE 20 - COMMITMENTS**

***Construction Commitments***

As of December 31, 2021, the County had the following contractual construction commitments:

Project	Fund	Purchase Commitment	Amounts Paid as of 12/31/2021	Amounts Remaining on Contracts
County Road 30 Resurfacing	Motor Vehicle Gasoline Tax	\$445,436	\$291,044	\$154,392
County Road 49 Bridge	Motor Vehicle Gasoline Tax	1,522,822	43,864	1,478,958
Township 472 Bridge	Motor Vehicle Gasoline Tax	621,195	13,825	607,370
Township 289 Bridge	Motor Vehicle Gasoline Tax	1,710,182	84,494	1,625,688
Engineer Service Complex				
Locker Room Renovation	Motor Vehicle Gasoline Tax	246,168	15,587	230,581
Engineer Mapping Room				
(Courthouse) Renovation	Motor Vehicle Gasoline Tax	79,090	9,090	70,000
Geographic Information System				
Aerial Imagery	Miscellaneous Local	82,882	55,254	27,628
Airpark Taxiway A Reconstruction	County Airpark	3,172,601	198,540	2,974,061
Airpark AWOS-II	County Airpark	281,000	244,205	36,795
Common Pleas Court Office Renovation	Permanent Improvement	330,000	9,885	320,115
Towers Parking Lot Improvement	Permanent Improvement	155,500	30,505	124,995
Fire Escape Renovation	Permanent Improvement	698,400	39,945	658,455
Sewer Geographic Information System	Sewer	100,000	25,000	75,000
Sewer Telemetry	Sewer	346,032	246,032	100,000
Belvedere Sanitary Sewer	Sewer	338,235	57,221	281,014
Amsterdam Sanitary Sewer	Sewer	14,928,344	14,525,046	403,298
Murphy Lift Station	Sewer	36,200	32,083	4,117
Smithfield Sanitary Sewer	Sewer	4,148,925	617,242	3,531,683
Ridgeland Treatment Plant	Sewer	1,415,700	214,376	1,201,324
M-Plant Garage	Sewer	570,000	204,082	365,918
Reeds Mill Pump Station	Sewer	2,228,231	250,550	1,977,681
Barbers Hollow Waste Water				
Treatment Plant	Sewer	1,450,000	220,814	1,229,186
Norton Hill Water Tank	Water	1,085,216	61,635	1,023,581
Water Geographic Information System	Water	100,000	72,104	27,896
Total Construction Commitments		<u>\$36,092,159</u>	<u>\$17,562,423</u>	<u>\$18,529,736</u>

***Encumbrances***

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

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

Major Funds:	
General	\$56,996
Motor Vehicle Gasoline Tax	577,771
Local Fiscal Recovery	635,485
Sewer	276,930
Water	51,634
Other Non-Major Governmental	337,158
Total Encumbrances	<b>\$1,935,974</b>

**NOTE 21 - FUND BALANCES**

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned 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 constraints placed on fund balance for the major governmental funds and all other governmental funds are presented as follows:

Fund Balances	General	Public Assistance	Motor Vehicle Gasoline Tax	Developmental Disabilities	Local Fiscal Recovery Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:							
Inventories	\$54,580	\$10,313	\$410,137	\$11,255	\$0	\$67,326	\$553,611
Prepaid Items	317,775	9,534	12,658	15,097	0	85,781	440,845
Unclaimed Monies	354,311	0	0	0	0	0	354,311
Total Nonspendable	726,666	19,847	422,795	26,352	0	153,107	1,348,767
Restricted for:							
Debt Service	0	0	0	0	0	2,046,294	2,046,294
Jail Levy Operations	0	0	0	0	0	703,383	703,383
Children's Home	0	0	0	0	0	1,562,277	1,562,277
Community Development	0	0	0	0	0	6,390	6,390
Motor Vehicle and Gasoline Tax	0	0	5,215,534	0	0	0	5,215,534
Mental Health	0	0	0	0	0	3,109,668	3,109,668
Developmental Disabilities	0	0	0	8,520,648	0	0	8,520,648
Tuberculosis/Crippled Child Levy	0	0	0	0	0	350,784	350,784
Children Services	0	0	0	0	0	3,117,558	3,117,558
Court/Corrections and Public Safety	0	0	0	0	0	3,664,883	3,664,883
Child Support Enforcement	0	0	0	0	0	1,723,798	1,723,798
Senior Citizens Levy	0	0	0	0	0	111,651	111,651
Real Estate Assessment and Delinquent Collections	0	0	0	0	0	944,684	944,684
Local Programs	0	0	0	0	0	4,868,610	4,868,610
Total Restricted	0	0	5,215,534	8,520,648	0	22,209,980	35,946,162
Assigned to:							
Legislative and Executive	54,871	0	0	0	0	0	54,871
Public Safety	2,125	0	0	0	0	0	2,125
Future Appropriations	2,059,827	0	0	0	0	0	2,059,827
Total Assigned	2,116,823	0	0	0	0	0	2,116,823
Unassigned	6,179,239	(17,000)	0	0	0	(137,213)	6,025,026
Total Fund Balances	<b>\$9,022,728</b>	<b>\$2,847</b>	<b>\$5,638,329</b>	<b>\$8,547,000</b>	<b>\$0</b>	<b>\$22,225,874</b>	<b>\$45,436,778</b>

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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**NOTE 22 - JOINT VENTURE**

***Jefferson County Regional Planning Commission***

The County participates in the Jefferson County Regional Planning Commission which is a statutorily created (ORC section 713) political subdivision of the State. The Commission is jointly governed among Jefferson County and municipalities and townships within the County. The Commission includes the three Jefferson County Commissioners, fourteen municipality mayors, fourteen township trustees, and six non-governmental representatives appointed by the member governments. Each member's control over the operation of the commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environment, social, economic and governmental functions and services of the County as well as applies for Community Development Block Grants for the member governments. The Board exercises total control of the budgeting, appropriation, contracting and management. The County's contribution was \$85,000 for their annual subsidy (approximately 82 percent of the annual revenues of the Commission). The remaining member governments contribute an annual fee that totals \$8,125 per year. Continued existence of the Commission is dependent upon the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources and is not experiencing fiscal distress that may cause an additional financial benefit to or burden on the County. The financial activity of the Commission is presented as a custodial fund due to the County serving as fiscal agent. Complete financial statements can be obtained from the Jefferson County Regional Planning Commission, Steubenville, Ohio.

**NOTE 23 - JOINTLY GOVERNED ORGANIZATIONS**

***Eastern Ohio Correction Center***

The Eastern Ohio Correction Center operates under the direction of a Judicial Advisory Board of Directors composed of a Common Pleas judge from Carroll, Guernsey and Harrison Counties, and two judges from Belmont, Columbiana, and Jefferson Counties. The Center is governed by a Facility Governance Board composed of nine members, six of which are appointed by the Judicial Advisory Board, one appointed by the Columbiana County Board of Commissioners and one appointed by the Jefferson County Board of Commissioners, with the remaining member being appointed by the remaining Counties in alphabetical order. The Board exercises total control over the operations of the Center including budgetary, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. Jefferson County serves as the fiscal agent for the Center, and the judicial activity related to the Center is presented on the financial statements as a custodial fund. The County did not contribute financially to the Center in 2021.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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***Brooke, Hancock, Jefferson Regional Planning Commission (BHJ)***

BHJ is a separate and distinct political subdivision created pursuant to Ohio Revised Code section 713.30 and West Virginia Revised Code articles 8-25 and 8-26 to provide planning and administrative services to all local governments in a three county region composed of Jefferson County and two counties in West Virginia. The governing board is composed of 69 members which include 50 elected officials from the counties and municipalities as well as 19 appointed members from an array of private, public, and quasi-public entities. Each member's degree of control is limited to its representation on the committee. The County contributed \$36,564 to BHJ in 2021.

***Oakview Juvenile Residential Center***

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

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

***Area Office on Aging***

The Area Office on Aging is a regional council of governments that assists nine counties, including Jefferson County, in providing services to senior citizens in the Council's service area. The Council is governed by a board of directors composed of one representative appointed by each participating county. The Area Office on Aging receives Title III monies to be used for programs within the member Counties. The Board exercises total control over the operations of the Council including budgetary, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. The County did not contribute financially to the Office in 2021.

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

OMEGA is a ten-county regional council of governments composed of Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, Muskingum, and Tuscarawas Counties. OMEGA was formed to aid and assist the participating counties and political subdivisions within the counties in the application of Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a sixteen member executive board composed of members appointed from each participating county and the cities within each county. City membership is voluntary. A county commissioner serves as the County's representative on the Board. The board exercises total control over the operations of the OMEGA including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Each member currently pays a per capita membership fee based upon the most recent United States census. OMEGA has no outstanding debt. The County contributed \$6,894 to OMEGA in 2021.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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***Jefferson-Belmont Joint Solid Waste Authority***

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

***Jefferson County Family and Children First Council***

The Jefferson County Family and Children First Council is a jointly governed organization created under the Ohio Revised Code Section 121.37. The Council is composed of the following members: Director of the Board of Mental Health, Alcohol and Drug Addiction, Health Commissioner of the City of Steubenville, Health Commissioner of Jefferson County, Director of the Jefferson County Department of Job and Family Services, Director of Children Services, Superintendent of Jefferson County Board of Department of Developmental Disabilities, Juvenile Court Judge, Superintendent of the Steubenville City Board of Education, Superintendent of the Jefferson County Educational Service Center, Superintendent of Edison Local School District, Mayor of Steubenville, Chairman of the Board of County Commissioners, Director of the regional office of the Department of Youth Services, Director of the Community Action Council, a representative of Jefferson County Early Intervention Collaborative, a representative of the Jefferson County Behavioral Health System, a representative from the Jefferson County United Way, and a representative from the Family Services Association, three individuals representing the interests of families in Jefferson County, a representative from any public or private organization which formally attests to its support for the mission of the Council. The Council is governed currently by a 24 member Board. During 2021, the County made no contributions to the Council. Each member's degree of control is limited to its representation on the committee.

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

The Belmont, Carroll, Harrison, and Jefferson Counties Council of Government was created to establish the operating and administrative procedures and to direct funding within the Workforce Investment Area as required by the Workforce Investment Act of 1998. The Council of Governments is composed of four voting members, one designated from each County, each of whom shall be a duly elected County Commissioner, and may include ex-officio members, representatives from the Department of Job and Family Services of the member counties, and the Chairperson of the Workforce Investment Board. Each member's degree of control is limited to its representation on the committee. During 2021, the County made no contributions to the Board.

***Jefferson County Port Authority***

The Jefferson County Port Authority is a jointly governed organization between Jefferson County, the City of Steubenville, and the Jefferson County Regional Planning Commission. The Authority, formed to provide economic development opportunities, is governed by a five member board of directors. The County Commissioners and the City of Steubenville each appoint two members, with one member being appointed by the Jefferson County Regional Planning Commission. Each member's degree of control is limited to its representation on the committee. During 2021, the County contributed \$175,000 to the Jefferson County Port Authority.



**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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

The Mid Eastern Ohio Regional Council of Governments is a regional council of governments created pursuant to Ohio Revised Code Chapter 167. Participating counties include Belmont, Carroll, Coshocton, Fairfield, Guernsey, Harrison, Hocking, Holmes, Jefferson, Knox, Licking, Monroe, Morgan, Muskingum, Noble, Perry, Tuscarawas, and Washington Counties. MEORC was created to provide the best possible services to persons with developmental disabilities in their respective counties. Each county has representation on the MEORC board. Member counties have a contract between its county BDD board and the MEORC for MEORC to provide supported living services or housing to eligible persons in the member counties. During 2021, the County made no contributions to the Board.

**NOTE 24 - RELATED ORGANIZATIONS**

***Jefferson Metropolitan Housing Authority***

The Jefferson Metropolitan Housing Authority was established to provide adequate public housing for low income individuals and was created pursuant to Ohio Revised Code Section 3735.27. The Authority is operated by a five member board. Two members are appointed by the mayor of the largest city in the County, one member is appointed by the probate court judge, one member is appointed by the common pleas court judge, and one member is appointed by the County commissioners. The Authority receives funding from the Federal Department of Housing and Urban Development. The board sets its own budget and selects its own management, and the County is not involved in the management or operation. The County is not financially accountable for the Authority. The County did not contribute financially to the Authority in 2021.

***Eastern Gateway Community College***

Eastern Gateway Community College was established to provide educational programming and opportunities for individual growth and development that best serves the citizens and was created pursuant to Ohio Revised Code Section 3354. The College is operated by a nine member board. Six members are appointed by the County commissioners and three members are appointed by the Governor. The College receives funding from State appropriation, Federal grants and programs, student fees and other private sources. The board sets its own budget and selects its own management, and the County is not involved in the management or operation. The County is not financially accountable for the College. The County did not contribute to the College in 2021.

***Friendship Park District***

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

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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**NOTE 25 - PUBLIC ENTITY POOLS**

***Risk Sharing Pool***

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

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in or a financial responsibility for CORSA. Any additional premium or contribution amounts and estimates of losses are not reasonably determinable. The County's payment for insurance to CORSA in 2021 was \$307,926.

***Risk Sharing, Claims Servicing, and Insurance Purchasing Pools***

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

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

The County's premium payments to BWC were \$231,555, and the County made no payments for administrative fees during 2021.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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*Jefferson Health Plan* is a risk-sharing, claims servicing, and insurance purchasing pool comprised of over one hundred members, including five insurance consortiums. Each participant appoints a member of the insurance plan's assembly. The Plan's business and affairs are conducted by a nine member Board of Directors elected from the assembly. The plan offers medical, dental, vision, and prescription drug coverage to the members on a self-insured basis, as well as the opportunity to participate in the group purchasing of life insurance coverage. The medical coverage plan provides each plan participant the opportunity to choose a self-insurance deductible limit which can range from \$35,000 to \$250,000 under which the individual member is responsible for all claims through the claims servicing pool. Plan participants also participate in a shared risk internal pool for individual claims between the self-insurance deductible limit and \$1,500,000, and all claims between the deductible and the \$1,500,000 are paid from the Large Claim Reimbursement Program (LCRP). The LCRP is not owned by the plan participants. All participants pay a premium rate that is actuarially calculated based on the participants' actual claims experience which are utilized for the payment of claims within the LCRP up to the self-insurance deductible limit; and for this portion of the plan, all plan participants retain their own risk. All participants pay an additional fee for participation in the LCRP that is based on the claims of the LCRP in aggregate and is not based on individual claims experience.

In the event of a deficiency in the LCRP, participants would be charged a higher rate for participation, and in the event of a surplus, the internal pool pays dividends to the participants. For all individual claims exceeding \$1,500,000, stop loss coverage is purchased, as well as for an annual total plan aggregate claims amount. All plan participants also pay a monthly administrative fee for fiscal services and third party administrative services. The plan also purchases fully insured life insurance for plan participants.

**NOTE 26 - 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 27 - CONTINGENCIES**

***Grants***

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

***Litigation***

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

***Paid Up Oil/Gas Leases***

During 2021 and in prior years, the Board of County Commissioners have entered into various "Paid-Up" Oil and Gas Leases. Summaries of the current leases are as follows.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

Effective Date	Period	Company	Leased Acres	Royalty	Signing Bonus Received
7/2/2015	5 Years	Ascent Resources-Utica, LLC	581.934	13%	\$475,811
1/26/2017	3 Years	Ascent Resources-Utica, LLC	2.933	13%	19,500
4/27/2017	3 Years	Chesapeake Exploration, LLC	56.496	20%	169,485
8/9/2017	5 Years	Ascent Resources-Utica, LLC	0.28	20%	1,160
8/9/2017	5 Years	Ascent Resources-Utica, LLC	3.88	20%	22,310
10/19/2017	5 Years	Ascent Resources-Utica, LLC	1.9	20%	6,267
12/26/2017	5 Years	Ascent Resources-Utica, LLC	0.412	20%	3,369
2/23/2018	5 Years	Gulfport Appalachia LLC	9.8771	20%	69,140
6/27/2019	5 Years	Ascent Resources-Utica, LLC	2.1288	20%	12,797
8/8/2019	5 Years	Ascent Resources-Utica, LLC	1.116	20%	6,417
9/19/2019	5 Years	Gulfport Appalachia LLC	0.38	20%	2,660
5/13/2021	5 Years	Ascent Resources-Utica, LLC	5.279	20%	15,836

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

Royalty payments are in addition to the bonus, and are for all oil and other liquid hydrocarbons and by-products produced and saved from the land, and all gas and other hydrocarbons and by-products. The total value of future royalty payments is not reasonably estimable.

The total carrying value of the land leased is \$3,356,477.

**NOTE 28 - COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio’s state of emergency ended in June, 2021 while the national state of emergency continues. During 2021, the County received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The impact on the County’s future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

**NOTE 29 - SUBSEQUENT EVENTS**

***Water Rate Increases***

On May 23, 2022, the Board of County Commissioners authorized rate increases for the water utility operation. The Board’s actions reduce base allowance from 3,000 gallons to 2,000 gallons; increase overage charges by \$2.50 per 1,000 gallons; add an additional \$5 surcharge for debt and capital projects; and establish three percent base rate increases biannually, beginning in 2023 through 2029.

***Sewer System Revenue Bonds***

On May 26, 2022, the County issued, through a direct borrowing with the United States Department of Agriculture, \$3,367,000 of sewer system revenue bonds to finance the Smithfield Sewer Project. The bonds were issued at interest rate of 1.50 percent for a forty year period, with a final maturity of May 1, 2062.

**Jefferson County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2021**

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***American Rescue Plan***

On June 10, 2022, the County received its second tranche of American Rescue Plan Act of 2021 funds from the US Department of Treasury in the amount of \$6,344,307. This represents the final payment of local fiscal recovery monies.

**NOTE 30 - RELATED PARTY TRANSACTIONS**

***Jefferson County Land Revitalization Corporation***

During 2021, Jefferson County provided the Jefferson County Land Revitalization Corporation with \$322,448 from the Delinquent Tax Assessment and Collections Funds for the purpose of purchasing and demolishing dilapidated properties within Jefferson County.

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**Required  
Supplementary  
Information**

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

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	<u>2021</u>	<u>2020</u>	<u>2019</u>
County's Proportion of the Net Pension Liability	0.17222124%	0.17136288%	0.17535752%
County's Proportionate Share of the Net Pension Liability	\$25,502,215	\$33,871,034	\$48,026,867
County's Covered Payroll	\$23,463,934	\$23,580,600	\$22,924,216
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	108.69%	143.64%	209.50%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.88%	82.17%	74.70%

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

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

See accompanying notes to required supplementary information



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2018	2017	2016	2015	2014
0.17395084%	0.17932916%	0.17460496%	0.16631300%	0.16631300%
\$27,289,513	\$40,722,602	\$30,243,780	\$20,059,201	\$19,606,132
\$22,334,153	\$22,484,242	\$20,030,045	\$19,712,364	\$20,547,643
122.19%	181.12%	150.99%	101.76%	95.42%
84.66%	77.25%	81.08%	86.45%	86.36%

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

	2021	2020	2019	2018
County's Proportion of the Net Pension Liability	0.00558500%	0.00615685%	0.00640576%	0.00613034%
County's Proportionate Share of the Net Pension Liability	\$714,093	\$1,489,738	\$1,416,595	\$1,347,924
County's Covered Payroll	\$691,721	\$743,036	\$752,057	\$696,914
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	103.23%	200.49%	188.36%	193.41%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.80%	75.50%	77.40%	77.30%

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

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

See accompanying notes to the required supplementary information

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2017	2016	2015	2014	2013
0.00637593%	0.00622241%	0.00621911%	0.00689379%	0.00689379%
\$1,514,616	\$2,082,828	\$1,718,779	\$1,676,808	\$1,997,403
\$700,957	\$654,714	\$648,857	\$758,531	\$726,115
216.08%	318.13%	264.89%	221.06%	275.08%
75.30%	66.80%	72.10%	74.70%	69.30%

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

	2021	2020	2019	2018	2017
County's Proportion of the Net OPEB Liability/Asset	0.16522464%	0.16350148%	0.16695148%	0.16559080%	0.17088080%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$2,943,608)	\$22,583,801	\$21,766,533	\$17,981,944	\$17,259,541
County's Covered Payroll (2)	\$24,234,291	\$24,262,156	\$23,624,091	\$22,748,166	\$22,867,210
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-12.15%	93.08%	92.14%	79.05%	75.48%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	115.57%	47.80%	46.33%	54.14%	54.04%

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

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

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

See accompanying notes to required supplementary information

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

	2021	2020	2019	2018	2017
County's Proportion of the Net OPEB (Asset) Liability	0.00558500%	0.00615685%	0.00640576%	0.00613034%	0.00637593%
County's Proportionate Share of the Net OPEB (Asset) Liability	(\$117,756)	(\$108,205)	(\$106,095)	(\$98,508)	\$248,764
County's Covered Payroll	\$691,721	\$743,036	\$752,057	\$696,914	\$700,957
County's Proportionate Share of the Net OPEB (Asset) Liability as a Percentage of its Covered Payroll	-17.02%	-14.56%	-14.11%	-14.13%	35.49%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	174.70%	182.10%	174.70%	176.00%	47.11%

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

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

See accompanying notes to the required supplementary information

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>Net Pension Liability - Traditional Plan</b>			
Contractually Required Contribution	\$3,420,926	\$3,394,317	\$3,423,249
Contributions in Relation to the Contractually Required Contribution	<u>(3,420,926)</u>	<u>(3,394,317)</u>	<u>(3,423,249)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll	<u>\$23,714,034</u>	<u>\$23,463,934</u>	<u>\$23,580,600</u>
Contributions as a Percentage of Covered Payroll	<u>14.43%</u>	<u>14.47%</u>	<u>14.52%</u>
<b>Net OPEB Liability (Asset) - OPEB Plan (2)</b>			
Contractually Required Contribution	\$19,826	\$15,002	\$8,054
Contributions in Relation to the Contractually Required Contribution	<u>(19,826)</u>	<u>(15,002)</u>	<u>(8,054)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll (3)	<u>\$24,538,672</u>	<u>\$24,234,291</u>	<u>\$24,262,156</u>
Contributions as a Percentage of Covered Payroll	<u>0.08%</u>	<u>0.06%</u>	<u>0.03%</u>

- (1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available for contributions related to the Net Pension Liability - Traditional Plan. An additional column will be added for each year.
- (2) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans; therefore information is not available for contributions related to the Net OPEB Liability prior to 2016. An additional column will be added for each year.
- (3) The OPEB plan includes the members of the traditional plan, the combined plan, and the member-directed plan. Participation in the combined plan, related to pension, is not material to the County. The member-directed plan is a defined contribution plan. Therefore, pension contributions for the combined plan and the member-directed plan are not presented above.

See accompanying notes to the required supplementary information

2018	2017	2016	2015	2014	2013
\$3,314,470	\$3,002,230	\$2,796,153	\$2,492,725	\$2,450,999	\$2,760,898
<u>(3,314,470)</u>	<u>(3,002,230)</u>	<u>(2,796,153)</u>	<u>(2,492,725)</u>	<u>(2,450,999)</u>	<u>(2,760,898)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>\$22,924,216</u>	<u>\$22,334,153</u>	<u>\$22,484,242</u>	<u>\$20,030,045</u>	<u>\$19,712,364</u>	<u>\$20,547,643</u>
<u>14.46%</u>	<u>13.44%</u>	<u>12.44%</u>	<u>12.44%</u>	<u>12.43%</u>	<u>13.44%</u>
\$10,275	\$231,089	\$460,640	N/A	N/A	N/A
<u>(10,275)</u>	<u>(231,089)</u>	<u>(460,640)</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
<u>\$23,624,091</u>	<u>\$22,748,166</u>	<u>\$22,867,210</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
<u>0.04%</u>	<u>1.02%</u>	<u>2.01%</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Net Pension Liability</b>				
Contractually Required Contribution	\$110,196	\$93,206	\$107,651	\$103,210
Contributions in Relation to the Contractually Required Contribution	<u>(110,196)</u>	<u>(93,206)</u>	<u>(107,651)</u>	<u>(103,210)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$787,114	\$665,757	\$768,936	\$737,214
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
<b>Net OPEB Liability (Asset)</b>				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
OPEB Contributions as a Percentage of Covered Payroll	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Total Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>

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

See accompanying notes to the required supplementary information



<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$96,718	\$96,418	\$94,673	\$96,404	\$94,452	\$102,611
<u>(96,718)</u>	<u>(96,418)</u>	<u>(94,673)</u>	<u>(96,404)</u>	<u>(94,452)</u>	<u>(102,611)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$690,843	\$688,700	\$676,236	\$715,482	\$726,554	\$789,254
<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>13.47%</u>	<u>13.00%</u>	<u>13.00%</u>
\$0	\$0	\$0	\$3,792	\$7,266	\$7,893
<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,792)</u>	<u>(7,266)</u>	<u>(7,893)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.53%</u>	<u>1.00%</u>	<u>1.00%</u>
<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>

**Jefferson County**  
**Notes to the Required Supplementary Information**  
**For the year ended December 31, 2021**

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**Changes in Assumptions – OPERS Pension– Traditional Plan**

Amounts reported beginning in 2019 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented below:

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

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

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

2021	0.5 percent, simple through 2021 then 2.15 percent, simple
2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple

Amounts reported beginning in 2017 use pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

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

**Jefferson County**  
**Notes to the Required Supplementary Information**  
**For the year ended December 31, 2021**

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**Changes in Assumptions – STRS Pension**

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

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

Beginning in 2021, the investment rate of return was decreased from 7.45 percent to 7.00 percent.

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

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

**Jefferson County**  
**Notes to the Required Supplementary Information**  
**For the year ended December 31, 2021**

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**Changes in Assumptions – OPERS OPEB**

Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
2020	10.5 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

**Changes in Benefit Terms – OPERS OPEB**

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

**Changes in Assumptions – STRS OPEB**

For 2021, the discount rate was decreased from 7.45 percent to 7.00 percent.

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45.

**Changes in Benefit Terms – STRS OPEB**

For 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in CY 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

**Jefferson County**  
**Notes to the Required Supplementary Information**  
**For the year ended December 31, 2021**

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

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

For 2018, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019, and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

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**Combining Statements  
And  
Individual Fund Schedules**

**Jefferson County, Ohio**  
**Fund Descriptions –**  
**Nonmajor Governmental Funds**

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**Nonmajor Special Revenue Funds:**

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

Miscellaneous Local Fund – To account for smaller Special Revenue Funds operated by the County, which are restricted for miscellaneous purposes and subsidized in part by local, state, and federal monies as well as miscellaneous sources. Budgetary information is adopted separately for each of these funds and is aggregated in the Miscellaneous Local Special Revenue budgetary schedule; however, they are considered one fund for GAAP reporting. These funds are as follows, Delinquent Real/Assessment Collection, Dog and Kennel, Geographic Information System, and Law Library Resources.

County Airpark – To account for the restricted resources, including state and federal grant funding, for the County-owned airport, as well as the contractually arranged management services of the Jefferson County Airport Authority.

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

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

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

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

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

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

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

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

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



**Jefferson County, Ohio**  
**Fund Descriptions –**  
**Nonmajor Governmental Funds**

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

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

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

**Nonmajor Debt Service Fund:**

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

**Nonmajor Capital Projects Fund:**

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlay, including the acquisition or construction of capital facilities and other capital assets (other than those financed by proprietary funds).

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

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**Jefferson County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2021**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$17,528,710	\$1,950,381	\$1,322,000	\$20,801,091
Cash and Cash Equivalents in Segregated Accounts	301,984	0	0	301,984
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	226,848	0	0	226,848
Cash and Cash Equivalents with Fiscal Agents	30,356	0	0	30,356
Investments with Fiscal Agents	1,305,073	0	0	1,305,073
Materials and Supplies Inventory	67,326	0	0	67,326
Receivables:				
Property Taxes	9,030,368	0	0	9,030,368
Permissive Sales Taxes	501,148	263,863	188,000	953,011
Accounts	285,321	0	0	285,321
Intergovernmental	6,162,420	0	0	6,162,420
Interfund	26,977	0	0	26,977
Prepaid Items	85,781	0	0	85,781
<i>Total Assets</i>	<u>\$35,552,312</u>	<u>\$2,214,244</u>	<u>\$1,510,000</u>	<u>\$39,276,556</u>
<b>Liabilities</b>				
Accounts Payable	\$383,150	\$0	\$3,680	\$386,830
Contracts Payable	0	0	5,533	5,533
Accrued Wages and Benefits	191,472	0	0	191,472
Interfund Payable	267,199	0	1,638,000	1,905,199
Intergovernmental Payable	143,188	0	0	143,188
Unearned Revenue	2,835	0	0	2,835
Payroll Withholdings	151,570	0	0	151,570
<i>Total Liabilities</i>	<u>1,139,414</u>	<u>0</u>	<u>1,647,213</u>	<u>2,786,627</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	7,018,800	0	0	7,018,800
Unavailable Revenue	7,077,305	167,950	0	7,245,255
<i>Total Deferred Inflows of Resources</i>	<u>14,096,105</u>	<u>167,950</u>	<u>0</u>	<u>14,264,055</u>
<b>Fund Balances</b>				
Nonspendable	153,107	0	0	153,107
Restricted	20,163,686	2,046,294	0	22,209,980
Unassigned (Deficit)	0	0	(137,213)	(137,213)
<i>Total Fund Balances</i>	<u>20,316,793</u>	<u>2,046,294</u>	<u>(137,213)</u>	<u>22,225,874</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$35,552,312</u>	<u>\$2,214,244</u>	<u>\$1,510,000</u>	<u>\$39,276,556</u>

**Jefferson County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**December 31, 2021**

	Miscellaneous Local	County Airpark	Child Support Enforcement Agency	Mental Health	Court/Corrections and Public Safety
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$3,128,773	\$2,711,253	\$1,843,591	\$2,652,631	\$2,170,359
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	126,366
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	0	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0	0
Investments with Fiscal Agents	0	0	0	0	0
Materials and Supplies Inventory	3,100	54,326	2,946	0	389
Receivables:					
Property Taxes	0	0	0	627,372	0
Permissive Sales Taxes	0	0	0	0	0
Accounts	268,852	16,013	0	456	0
Intergovernmental	0	3,057,171	126,846	1,357,350	203,391
Interfund	0	0	0	0	26,977
Prepaid Items	0	8,275	0	2,071	47,805
<i>Total Assets</i>	<u>\$3,400,725</u>	<u>\$5,847,038</u>	<u>\$1,973,383</u>	<u>\$4,639,880</u>	<u>\$2,575,287</u>
<b>Liabilities</b>					
Accounts Payable	\$4,106	\$13,651	\$0	\$147,180	\$6,831
Accrued Wages and Benefits	12,445	2,196	8,260	6,398	16,158
Interfund Payable	0	0	97,559	0	0
Intergovernmental Payable	9,324	3,101	5,813	4,567	19,877
Unearned Revenue	0	2,835	0	0	0
Payroll Withholdings	19,971	0	10,031	7,915	6,315
<i>Total Liabilities</i>	<u>45,846</u>	<u>21,783</u>	<u>121,663</u>	<u>166,060</u>	<u>49,181</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes	0	0	0	450,919	0
Unavailable Revenue	268,852	3,032,287	124,976	911,162	108,405
<i>Total Deferred Inflows of Resources</i>	<u>268,852</u>	<u>3,032,287</u>	<u>124,976</u>	<u>1,362,081</u>	<u>108,405</u>
<b>Fund Balances</b>					
Nonspendable	3,100	62,601	2,946	2,071	48,194
Restricted	3,082,927	2,730,367	1,723,798	3,109,668	2,369,507
<i>Total Fund Balances</i>	<u>3,086,027</u>	<u>2,792,968</u>	<u>1,726,744</u>	<u>3,111,739</u>	<u>2,417,701</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$3,400,725</u>	<u>\$5,847,038</u>	<u>\$1,973,383</u>	<u>\$4,639,880</u>	<u>\$2,575,287</u>

Emergency 911	Permissive Sheriff	Tuberculosis/ Crippled Child Levy	Children Services	Jail Operating Levy	Community Development Block Grant	Senior Citizens Levy	Total Nonmajor Special Revenue Funds
\$193,613	\$699,994	\$354,210	\$3,156,584	\$531,518	\$38,066	\$48,118	\$17,528,710
0	169,723	0	5,895	0	0	0	301,984
0	0	0	226,848	0	0	0	226,848
0	0	0	30,356	0	0	0	30,356
0	0	0	1,305,073	0	0	0	1,305,073
1,882	1,658	0	1,473	1,552	0	0	67,326
2,718,187	0	0	1,408,859	2,170,315	0	2,105,635	9,030,368
0	501,148	0	0	0	0	0	501,148
0	0	0	0	0	0	0	285,321
82,658	24,105	0	897,427	349,939	0	63,533	6,162,420
0	0	0	0	0	0	0	26,977
7,937	19,693	0	0	0	0	0	85,781
<u>\$3,004,277</u>	<u>\$1,416,321</u>	<u>\$354,210</u>	<u>\$7,032,515</u>	<u>\$3,053,324</u>	<u>\$38,066</u>	<u>\$2,217,286</u>	<u>\$35,552,312</u>
\$15,025	\$24,740	\$0	\$139,941	\$0	\$31,676	\$0	\$383,150
18,988	54,282	0	4,550	68,195	0	0	191,472
0	0	0	169,640	0	0	0	267,199
13,133	38,983	3,426	3,095	41,869	0	0	143,188
0	0	0	0	0	0	0	2,835
19,903	14,135	0	5,290	68,010	0	0	151,570
67,049	132,140	3,426	322,516	178,074	31,676	0	1,139,414
2,188,827	0	0	1,055,952	1,640,955	0	1,682,147	7,018,800
529,360	176,676	0	972,739	529,360	0	423,488	7,077,305
2,718,187	176,676	0	2,028,691	2,170,315	0	2,105,635	14,096,105
9,819	21,351	0	1,473	1,552	0	0	153,107
209,222	1,086,154	350,784	4,679,835	703,383	6,390	111,651	20,163,686
219,041	1,107,505	350,784	4,681,308	704,935	6,390	111,651	20,316,793
<u>\$3,004,277</u>	<u>\$1,416,321</u>	<u>\$354,210</u>	<u>\$7,032,515</u>	<u>\$3,053,324</u>	<u>\$38,066</u>	<u>\$2,217,286</u>	<u>\$35,552,312</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, 2021**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$7,075,023	\$0	\$0	\$7,075,023
Permissive Sales Taxes	1,938,117	1,515,401	192,000	3,645,518
Charges for Services	4,995,069	0	0	4,995,069
Licenses and Permits	130,635	0	0	130,635
Fines and Forfeitures	223,773	0	0	223,773
Intergovernmental	9,741,073	28,747	0	9,769,820
Investment Income	99,491	0	0	99,491
Rent and Royalties	698,846	0	0	698,846
Contributions and Donations	2,668	0	0	2,668
Other	115,381	0	1,857	117,238
<i>Total Revenues</i>	<u>25,020,076</u>	<u>1,544,148</u>	<u>193,857</u>	<u>26,758,081</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	1,454,784	0	0	1,454,784
Judicial	301,757	0	0	301,757
Public Safety	10,488,554	0	0	10,488,554
Health	3,810,719	0	0	3,810,719
Human Services	6,635,785	0	0	6,635,785
Economic Development and Assistance	1,860,823	0	0	1,860,823
Capital Outlay	0	0	119,710	119,710
Debt Service:				
Principal Retirement	2,082	1,662,456	0	1,664,538
Interest and Fiscal Charges	0	348,791	0	348,791
Issuance Costs	0	25,800	0	25,800
<i>Total Expenditures</i>	<u>24,554,504</u>	<u>2,037,047</u>	<u>119,710</u>	<u>26,711,261</u>
Excess of Revenues Over (Under) Expenditures	<u>465,572</u>	<u>(492,899)</u>	<u>74,147</u>	<u>46,820</u>
<b>Other Financing Sources (Uses):</b>				
Refunding Bonds Issued	0	2,970,800	0	2,970,800
Transfers In	1,988,329	828,246	220,000	3,036,575
Payment to Refunded Bond Escrow Agent	0	(2,945,000)	0	(2,945,000)
Transfers Out	(921,853)	0	0	(921,853)
<i>Total Other Financing Sources (Uses)</i>	<u>1,066,476</u>	<u>854,046</u>	<u>220,000</u>	<u>2,140,522</u>
Net Change in Fund Balances	1,532,048	361,147	294,147	2,187,342
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>18,784,745</u>	<u>1,685,147</u>	<u>(431,360)</u>	<u>20,038,532</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$20,316,793</u>	<u>\$2,046,294</u>	<u>(\$137,213)</u>	<u>\$22,225,874</u>

**Jefferson County, Ohio**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2021**

	Miscellaneous Local	County Airpark	Child Support Enforcement Agency	Mental Health	Court/Corrections and Public Safety	Emergency 911
<b>Revenues</b>						
Property Taxes	\$0	\$0	\$0	\$467,773	\$0	\$2,166,586
Permissive Sales Taxes	0	0	0	0	0	0
Charges for Services	2,041,935	282,228	205,076	0	357,748	0
Licenses and Permits	51,088	0	0	0	79,547	0
Fines and Forfeitures	8,438	0	0	0	215,335	0
Intergovernmental	1,280	449,899	811,093	2,974,875	1,075,728	319,705
Investment Income	0	1,906	0	0	0	0
Rent and Royalties	0	663,281	0	12,000	0	23,565
Contributions and Donations	0	0	0	0	2,668	0
Other	322	27,403	0	19,107	16,460	5,240
<i>Total Revenues</i>	<u>2,103,063</u>	<u>1,424,717</u>	<u>1,016,169</u>	<u>3,473,755</u>	<u>1,747,486</u>	<u>2,515,096</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	1,454,784	0	0	0	0	0
Judicial	4,633	0	0	0	297,124	0
Public Safety	0	0	0	0	1,653,578	2,098,771
Health	195,445	0	0	3,205,183	0	0
Human Services	0	0	1,127,470	0	0	0
Economic Development and Assistance	7,505	1,581,420	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	2,082	0
<i>Total Expenditures</i>	<u>1,662,367</u>	<u>1,581,420</u>	<u>1,127,470</u>	<u>3,205,183</u>	<u>1,952,784</u>	<u>2,098,771</u>
Excess of Revenues Over (Under) Expenditures	<u>440,696</u>	<u>(156,703)</u>	<u>(111,301)</u>	<u>268,572</u>	<u>(205,298)</u>	<u>416,325</u>
<b>Other Financing Sources (Uses):</b>						
Transfers In	154,051	100,000	0	0	105,581	0
Transfers Out	0	0	0	0	0	(509,823)
<i>Total Other Financing Sources (Uses)</i>	<u>154,051</u>	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>105,581</u>	<u>(509,823)</u>
Net Change in Fund Balances	594,747	(56,703)	(111,301)	268,572	(99,717)	(93,498)
<i>Fund Balances Beginning of Year</i>	<u>2,491,280</u>	<u>2,849,671</u>	<u>1,838,045</u>	<u>2,843,167</u>	<u>2,517,418</u>	<u>312,539</u>
<i>Fund Balances End of Year</i>	<u>\$3,086,027</u>	<u>\$2,792,968</u>	<u>\$1,726,744</u>	<u>\$3,111,739</u>	<u>\$2,417,701</u>	<u>\$219,041</u>



Permissive Sheriff	Tuberculosis/ Crippled Child Levy	Children Services	Jail Operating Levy	Community Development Block Grant	Senior Citizens Levy	Federal Emergency Management Assistance	Local Coronavirus Relief	Total Nonmajor Special Revenue Funds
\$0	\$0	\$1,078,600	\$1,673,249	\$0	\$1,688,815	\$0	\$0	\$7,075,023
1,938,117	0	0	0	0	0	0	0	1,938,117
918,041	0	0	1,190,041	0	0	0	0	4,995,069
0	0	0	0	0	0	0	0	130,635
0	0	0	0	0	0	0	0	223,773
93,545	0	2,799,356	111,366	239,856	170,794	377,201	316,375	9,741,073
0	0	97,585	0	0	0	0	0	99,491
0	0	0	0	0	0	0	0	698,846
0	0	0	0	0	0	0	0	2,668
42,492	0	0	0	4,187	0	0	170	115,381
<u>2,992,195</u>	<u>0</u>	<u>3,975,541</u>	<u>2,974,656</u>	<u>244,043</u>	<u>1,859,609</u>	<u>377,201</u>	<u>316,545</u>	<u>25,020,076</u>
0	0	0	0	0	0	0	0	1,454,784
0	0	0	0	0	0	0	0	301,757
3,538,717	0	0	3,197,488	0	0	0	0	10,488,554
0	93,546	0	0	0	0	0	316,545	3,810,719
0	0	3,638,558	0	0	1,869,757	0	0	6,635,785
0	0	0	0	271,898	0	0	0	1,860,823
<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>2,082</u>
<u>3,538,717</u>	<u>93,546</u>	<u>3,638,558</u>	<u>3,197,488</u>	<u>271,898</u>	<u>1,869,757</u>	<u>0</u>	<u>316,545</u>	<u>24,554,504</u>
<u>(546,522)</u>	<u>(93,546)</u>	<u>336,983</u>	<u>(222,832)</u>	<u>(27,855)</u>	<u>(10,148)</u>	<u>377,201</u>	<u>0</u>	<u>465,572</u>
978,002	0	0	650,695	0	0	0	0	1,988,329
(34,829)	0	0	0	0	0	(377,201)	0	(921,853)
<u>943,173</u>	<u>0</u>	<u>0</u>	<u>650,695</u>	<u>0</u>	<u>0</u>	<u>(377,201)</u>	<u>0</u>	<u>1,066,476</u>
396,651	(93,546)	336,983	427,863	(27,855)	(10,148)	0	0	1,532,048
<u>710,854</u>	<u>444,330</u>	<u>4,344,325</u>	<u>277,072</u>	<u>34,245</u>	<u>121,799</u>	<u>0</u>	<u>0</u>	<u>18,784,745</u>
<u>\$1,107,505</u>	<u>\$350,784</u>	<u>\$4,681,308</u>	<u>\$704,935</u>	<u>\$6,390</u>	<u>\$111,651</u>	<u>\$0</u>	<u>\$0</u>	<u>\$20,316,793</u>

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**Jefferson County, Ohio**  
**Fund Descriptions –**  
**Internal Service Funds**

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

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

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

**Jefferson County, Ohio**  
**Combining Statement of Fund Net Position**  
**Internal Service Funds**  
**December 31, 2021**

	Self Insurance Health	Self Insurance Workers' Compensation	Total Internal Service Funds
<b>Assets</b>			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,816,488	\$3,816,488
Cash and Cash Equivalents with Fiscal Agents	5,464,077	0	5,464,077
Receivables:			
Accounts	299,390	0	299,390
Interfund	0	1,638,000	1,638,000
<i>Total Assets</i>	<u>5,763,467</u>	<u>5,454,488</u>	<u>11,217,955</u>
<b>Liabilities</b>			
Current Liabilities:			
Interfund Payable	1,455,496	0	1,455,496
Claims Payable - Health	453,052	0	453,052
Claims Payable - Workers' Compensation	0	246	246
<i>Total Current Liabilities</i>	<u>1,908,548</u>	<u>246</u>	<u>1,908,794</u>
Long-Term Liabilities (Net of Current Portion):			
Claims Payable - Workers' Compensation	0	16,197	16,197
<i>Total Long-Term Liabilities</i>	<u>0</u>	<u>16,197</u>	<u>16,197</u>
<i>Total Liabilities</i>	<u>1,908,548</u>	<u>16,443</u>	<u>1,924,991</u>
<b>Net Position</b>			
Unrestricted	3,854,919	5,438,045	9,292,964
<i>Total Net Position</i>	<u><u>\$3,854,919</u></u>	<u><u>\$5,438,045</u></u>	<u><u>\$9,292,964</u></u>

**Jefferson County, Ohio**  
**Combining Statement of Revenues, Expenses and Changes in Fund Net Position**  
**Internal Service Funds**  
**For the Year Ended December 31, 2021**

	Self Insurance Health	Self Insurance Workers' Compensation	Total Internal Service Funds
<b>Operating Revenues</b>			
Charges for Services	\$9,323,601	\$0	\$9,323,601
Other	540,223	58,828	599,051
<i>Total Operating Revenues</i>	<u>9,863,824</u>	<u>58,828</u>	<u>9,922,652</u>
<b>Operating Expenses</b>			
Contractual Services	474,478	0	474,478
Claims	7,989,801	0	7,989,801
<i>Total Operating Expenses</i>	<u>8,464,279</u>	<u>0</u>	<u>8,464,279</u>
<i>Operating Income</i>	<u>1,399,545</u>	<u>58,828</u>	<u>1,458,373</u>
<b>Non-Operating Revenues</b>			
Interest	42,229	0	42,229
Change in Net Position	1,441,774	58,828	1,500,602
<i>Net Position Beginning of Year</i>	<u>2,413,145</u>	<u>5,379,217</u>	<u>7,792,362</u>
<i>Net Position End of Year</i>	<u><u>\$3,854,919</u></u>	<u><u>\$5,438,045</u></u>	<u><u>\$9,292,964</u></u>

**Jefferson County, Ohio**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2021**

	Self Insurance Health	Self Insurance Workers' Compensation	Total
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Interfund Services	\$9,323,601	\$0	\$9,323,601
Cash Payments for Goods and Services	(474,478)	0	(474,478)
Cash Payments for Claims	(9,193,822)	(35,400)	(9,229,222)
Other Operating Revenues	1,620,579	16,908	1,637,487
<i>Net Cash Provided by (Used for) Operating Activities</i>	1,275,880	(18,492)	1,257,388
<b>Cash Flows from Noncapital Financing Activities</b>			
Cash Received from Interfund Loans	1,455,496	183,000	1,638,496
Cash Payments for Interfund Loans	(1,861,450)	0	(1,861,450)
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	(405,954)	183,000	(222,954)
<b>Cash Flows from Investing Activities</b>			
Interest	42,229	0	42,229
<i>Net Increase in Cash and Cash Equivalents</i>	912,155	164,508	1,076,663
<i>Cash and Cash Equivalents Beginning of Year</i>	4,551,922	3,651,980	8,203,902
<i>Cash and Cash Equivalents End of Year</i>	\$5,464,077	\$3,816,488	\$9,280,565
<b>Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities</b>			
Operating Income	\$1,399,545	\$58,828	\$1,458,373
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(142,304)	0	(142,304)
Increase (Decrease) in Claims Payable	18,639	(77,320)	(58,681)
<i>Net Cash Provided by (Used for) Operating Activities</i>	\$1,275,880	(\$18,492)	\$1,257,388

**Jefferson County, Ohio**  
**Fund Descriptions –**  
**Fiduciary Funds**

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Custodial Funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue. The following is a description of the County's custodial funds:

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

Fiscal Agent Fund – To account for monies received and disbursed by the County as fiscal agent for the benefit of legally separate entities including the Jefferson Soil and Water Conservation District, the Jefferson County General Health District, the Local Emergency Planning Commission and the Jefferson County Regional Planning Commission.

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

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

**Jefferson County, Ohio**  
**Combining Statement of Fiduciary Net Position**  
**Custodial Funds**  
**December 31, 2021**

	Undivided Monies	Fiscal Agent	Miscellaneous Court / Safety	Other	Total
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$1,536,828	\$2,195,414	\$198,685	\$102,354	\$4,033,281
Cash and Cash Equivalents in Segregated Accounts	0	0	647,235	0	647,235
Receivables:					
Property Taxes	87,655,086	0	0	0	87,655,086
Accounts	0	0	439,938	0	439,938
Special Assessments	393,086	0	0	0	393,086
Intergovernmental	4,203,885	0	0	0	4,203,885
<i>Total Assets</i>	<u>93,788,885</u>	<u>2,195,414</u>	<u>1,285,858</u>	<u>102,354</u>	<u>97,372,511</u>
<b>Liabilities</b>					
Intergovernmental Payable	5,740,713	0	647,235	0	6,387,948
<b>Deferred Inflows of Resources</b>					
Property Taxes	69,964,669	0	0	0	69,964,669
<b>Net Position</b>					
Restricted for Individuals, Organizations, and Other Governments	<u>\$18,083,503</u>	<u>\$2,195,414</u>	<u>\$638,623</u>	<u>\$102,354</u>	<u>\$21,019,894</u>



**Jefferson County, Ohio**  
**Combining Statement of Changes in Fiduciary Net Position**  
**Custodial Funds**  
**For the Year Ended December 31, 2021**

	Undivided Monies	Fiscal Agent	Miscellaneous Court / Safety	Other	Total
<b>Additions</b>					
Intergovernmental	\$8,668,423	\$0	\$0	\$0	\$8,668,423
Amounts Received as Fiscal Agent	0	7,875,504	0	0	7,875,504
Licenses, Permits and Fees for Other Governments	0	0	8,858,681	346,566	9,205,247
Fines and Forfeitures for Other Governments	0	0	1,726,734	0	1,726,734
Property Tax Collections for Other Governments	74,932,599	0	0	0	74,932,599
Special Assessment Collections for Other Governments	54,416	0	0	0	54,416
Miscellaneous	300	0	5,746	0	6,046
<i>Total Additions</i>	<u>83,655,738</u>	<u>7,875,504</u>	<u>10,591,161</u>	<u>346,566</u>	<u>102,468,969</u>
<b>Deductions</b>					
Distributions to the State of Ohio	0	0	10,530,964	380,212	10,911,176
Distributions of State Funds to Other Governments	6,405,218	0	0	0	6,405,218
Property Tax Distributions to Other Governments	71,801,759	0	0	0	71,801,759
Special Assessment Distributions to Other Governments	437,056	0	0	0	437,056
Distributions as Fiscal Agent	0	7,592,256	0	0	7,592,256
<i>Total Deductions</i>	<u>78,644,033</u>	<u>7,592,256</u>	<u>10,530,964</u>	<u>380,212</u>	<u>97,147,465</u>
Change in Fiduciary Net Position	5,011,705	283,248	60,197	(33,646)	5,321,504
<i>Net Position Beginning of Year</i>	<u>13,071,798</u>	<u>1,912,166</u>	<u>578,426</u>	<u>136,000</u>	<u>15,698,390</u>
<i>Net Position End of Year</i>	<u>\$18,083,503</u>	<u>\$2,195,414</u>	<u>\$638,623</u>	<u>\$102,354</u>	<u>\$21,019,894</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, 2021**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Revenues</b>			
Property Taxes	\$2,795,816	\$2,795,816	\$0
Permissive Sales Taxes	6,547,107	6,547,107	0
Charges for Services	2,895,796	2,895,796	0
Licenses and Permits	484,321	484,321	0
Fines and Forfeitures	439,379	439,379	0
Intergovernmental	3,089,549	3,089,549	0
Investment Income	263,059	263,059	0
Rent and Royalties	180,340	180,340	0
Oil and Gas Lease Bonus	67,557	67,557	0
Other	573,785	573,785	0
<i>Total Revenues</i>	<u>17,336,709</u>	<u>17,336,709</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive			
Commissioners			
Salary and Wages	290,801	290,801	0
Fringe Benefits	133,953	133,953	0
Materials and Supplies	2,868	2,868	0
Contractual Services	17,399	17,399	0
Other	7,882	7,882	0
<b>Total Commissioners</b>	<u>452,903</u>	<u>452,903</u>	<u>0</u>
Auditor			
Salary and Wages	512,756	512,756	0
Fringe Benefits	214,276	214,276	0
Materials and Supplies	9,230	7,921	1,309
Contractual Services	2,966	2,966	0
Other	28,060	28,060	0
<b>Total Auditor</b>	<u>767,288</u>	<u>765,979</u>	<u>1,309</u>
Permissive Sales Tax			
Capital Outlay	171,395	171,395	0
Other	168,905	168,905	0
<b>Total Permissive Sales Tax</b>	<u>340,300</u>	<u>340,300</u>	<u>0</u>
Treasurer			
Salary and Wages	147,583	147,583	0
Fringe Benefits	85,428	85,428	0
Materials and Supplies	26,845	26,664	181
Contractual Services	7,656	7,656	0
Other	634	634	0
<b>Total Treasurer</b>	<u>\$268,146</u>	<u>\$267,965</u>	<u>\$181</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, 2021**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
Prosecuting Attorney			
Salary and Wages	\$841,756	\$841,756	\$0
Fringe Benefits	259,595	259,595	0
Materials and Supplies	16,561	16,561	0
Contractual Services	5,180	4,980	200
Other	48,004	47,608	396
Total Prosecuting Attorney	<u>1,171,096</u>	<u>1,170,500</u>	<u>596</u>
Budget Commission			
Other	384	384	0
Bureau of Inspection			
Contractual Services	131,711	131,711	0
County Planning Commission			
Contractual Services	85,000	85,000	0
Other	43,458	43,458	0
Total County Planning Commission	<u>128,458</u>	<u>128,458</u>	<u>0</u>
Data Processing			
Salary and Wages	173,985	173,985	0
Fringe Benefits	42,896	42,896	0
Contractual Services	3,084	3,084	0
Total Data Processing	<u>219,965</u>	<u>219,965</u>	<u>0</u>
Data Processing Central Purchasing			
Other	34,132	34,132	0
Board of Elections			
Salary and Wages	357,552	357,552	0
Fringe Benefits	215,035	215,035	0
Materials and Supplies	58,035	58,035	0
Contractual Services	156,312	156,312	0
Grants	5,237	5,237	0
Other	6,777	6,777	0
Total Board of Elections	<u>798,948</u>	<u>798,948</u>	<u>0</u>
Recorder			
Salary and Wages	211,281	211,281	0
Fringe Benefits	87,796	87,796	0
Total Recorder	<u>\$299,077</u>	<u>\$299,077</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, 2021**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
Buildings and Grounds			
Materials and Supplies	\$9,999	\$9,930	\$69
Contractual Services	145,495	145,495	0
Other	73,053	73,053	0
<b>Total Buildings and Grounds</b>	<b>228,547</b>	<b>228,478</b>	<b>69</b>
Towers Building			
Materials and Supplies	9,555	9,555	0
Contractual Services	126,274	126,274	0
Other	1,941	1,941	0
<b>Total Tower Building</b>	<b>137,770</b>	<b>137,770</b>	<b>0</b>
Maintenance			
Salary and Wages	202,060	202,060	0
Fringe Benefits	120,476	120,476	0
<b>Total Maintenance</b>	<b>322,536</b>	<b>322,536</b>	<b>0</b>
Certified Auto Title Administration			
Salary and Wages	200,124	200,124	0
Fringe Benefits	109,440	109,440	0
Materials and Supplies	25,075	25,075	0
Contractual Services	1,620	1,620	0
Capital Outlay	1,917	1,917	0
Other	18,980	18,980	0
<b>Total Certified Auto Title Administration</b>	<b>357,156</b>	<b>357,156</b>	<b>0</b>
Equipment Records Supply			
Materials and Supplies	8,168	8,168	0
Contractual Services	36,515	30,515	6,000
Capital Outlay	28,429	28,429	0
<b>Total Equipment Records Supply</b>	<b>73,112</b>	<b>67,112</b>	<b>6,000</b>
Insurance			
Official Bonds	6,990	6,990	0
Group and Liability	80,082	80,082	0
<b>Total Insurance</b>	<b>87,072</b>	<b>87,072</b>	<b>0</b>
<b>Total General Government - Legislative and Executive</b>	<b>5,818,601</b>	<b>5,810,446</b>	<b>8,155</b>
General Government - Judicial			
Court of Appeals			
Other	77,744	77,744	0
Common Pleas Court			
Salary and Wages	235,218	235,218	0
Fringe Benefits	124,796	124,796	0
Materials and Supplies	20,001	20,001	0
Contractual Services	356,266	356,266	0
Other	8,959	8,959	0
<b>Total Common Pleas Court</b>	<b>\$745,240</b>	<b>\$745,240</b>	<b>\$0</b>

(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, 2021**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
Adult Probation			
Salary and Wages	\$157,540	\$157,540	\$0
Fringe Benefits	93,884	93,884	0
Contractual Services	14,648	14,648	0
<b>Total Adult Probation</b>	<b>266,072</b>	<b>266,072</b>	<b>0</b>
County Court Probate			
Salary and Wages	112,714	112,714	0
Fringe Benefits	41,780	41,780	0
Materials and Supplies	13,724	13,724	0
<b>Total County Court Probate</b>	<b>168,218</b>	<b>168,218</b>	<b>0</b>
Juvenile Court			
Salary and Wages	664,935	664,935	0
Fringe Benefits	280,722	280,722	0
Materials and Supplies	7,575	7,575	0
Contractual Services	219,018	219,018	0
Other	72,322	72,322	0
<b>Total Juvenile Court</b>	<b>1,244,572</b>	<b>1,244,572</b>	<b>0</b>
County Court #2			
Salary and Wages	149,106	149,106	0
Fringe Benefits	75,745	75,745	0
Materials and Supplies	1,926	1,926	0
Contractual Services	95,913	95,913	0
<b>Total County Court #2</b>	<b>322,690</b>	<b>322,690</b>	<b>0</b>
County Court #3			
Salary and Wages	96,056	96,056	0
Fringe Benefits	59,303	59,303	0
Materials and Supplies	3,697	3,697	0
Contractual Services	65,003	65,003	0
<b>Total County Court #3</b>	<b>224,059</b>	<b>224,059</b>	<b>0</b>
Probate Court			
Salary and Wages	185,133	185,133	0
Fringe Benefits	111,601	111,601	0
Contractual Services	2,964	2,964	0
<b>Total Probate Court</b>	<b>299,698</b>	<b>299,698</b>	<b>0</b>
Clerk of Courts			
Salary and Wages	275,547	275,547	0
Fringe Benefits	158,251	158,251	0
<b>Total Clerk of Courts</b>	<b>\$433,798</b>	<b>\$433,798</b>	<b>\$0</b>

(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, 2021**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
County Court			
Salary and Wages	\$189,243	\$189,243	\$0
Fringe Benefits	78,672	78,672	0
Materials and Supplies	3,875	3,875	0
Contractual Services	82,214	82,214	0
Total County Court	<u>354,004</u>	<u>354,004</u>	<u>0</u>
Municipal Court			
Salary and Wages	74,627	74,627	0
Fringe Benefits	20,201	20,201	0
Contractual Services	120,580	120,580	0
Total Municipal Court	<u>215,408</u>	<u>215,408</u>	<u>0</u>
Court Magistrate			
Salary and Wages	144,271	144,271	0
Fringe Benefits	56,934	56,934	0
Materials and Supplies	264	264	0
Contractual Services	3,348	3,348	0
Total Court Magistrate	<u>204,817</u>	<u>204,817</u>	<u>0</u>
Total General Government - Judicial	<u>4,556,320</u>	<u>4,556,320</u>	<u>0</u>
Public Safety			
Coroner			
Salary and Wages	82,230	82,230	0
Fringe Benefits	29,896	29,896	0
Materials and Supplies	169	169	0
Contractual Services	34,807	34,807	0
Other	3,041	3,041	0
Total Coroner	<u>150,143</u>	<u>150,143</u>	<u>0</u>
Disaster Services			
Contractual Services	84,000	84,000	0
Total Public Safety	<u>234,143</u>	<u>234,143</u>	<u>0</u>
Health			
Humane Society			
Other	1,470	1,470	0
Agriculture			
Grants	306,135	306,135	0
Total Health	<u>\$307,605</u>	<u>\$307,605</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, 2021**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
Human Services			
Veteran's Services			
Salary and Wages	\$296,517	\$296,517	\$0
Fringe Benefits	127,460	127,460	0
Materials and Supplies	50,297	38,936	11,361
Contractual Services	12,504	11,876	628
Other	69,244	69,244	0
Total Veteran's Services	<u>556,022</u>	<u>544,033</u>	<u>11,989</u>
Public Assistance			
Contractual Services	312,104	312,104	0
Total Human Services	<u>868,126</u>	<u>856,137</u>	<u>11,989</u>
Conservation and Recreation			
Park Recreation			
Capital Outlay	231,327	231,327	0
Economic Development and Assistance			
Port Authority			
Contractual Services	140,000	140,000	0
Other			
County Shared Utilities			
Contractual Services	118,726	117,950	776
Delinquent Land Sale-Unclaimed			
Other	17,539	17,539	0
Total Delinquent Land Sale-Unclaimed	<u>17,539</u>	<u>17,539</u>	<u>0</u>
Unclaimed Monies			
Other	13,608	13,608	0
Other			
Fringe Benefits	75,598	75,598	0
Contractual Services	3,478	3,478	0
Other	329,942	329,942	0
Total Other	<u>409,018</u>	<u>409,018</u>	<u>0</u>
Indigent Application Fees			
Contractual Services	3,709	3,709	0
Grant			
Grants	35,000	35,000	0
Total Other	<u>597,600</u>	<u>596,824</u>	<u>776</u>
<i>Total Expenditures</i>	<u>\$12,753,722</u>	<u>\$12,732,802</u>	<u>\$20,920</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Excess of Revenues Over Expenditures	\$4,582,987	\$4,603,907	\$20,920
<b>Other Financing Sources (Uses)</b>			
Advance In	26,000	26,000	0
Transfers Out	(1,953,501)	(1,953,501)	0
<i>Total Other Financing Sources (Uses)</i>	(1,927,501)	(1,927,501)	0
Net Change in Fund Balance	2,655,486	2,676,406	20,920
<i>Fund Balance Beginning of Year</i>	3,316,829	3,316,829	0
<i>Prior Year Encumbrances Appropriated</i>	71,503	71,503	0
<i>Fund Balance End of Year</i>	<u>\$6,043,818</u>	<u>\$6,064,738</u>	<u>\$20,920</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, 2021**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$8,669,442	\$8,669,442	\$0
Other	8,422	8,422	0
<b>Total Revenues</b>	<u>8,677,864</u>	<u>8,677,864</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
Human Services			
Public Assistance			
Salary and Wages	3,616,065	3,616,065	0
Fringe Benefits	1,772,182	1,772,182	0
Materials and Supplies	107,212	100,702	6,510
Contractual Services	1,253,401	1,253,401	0
Capital Outlay	90,011	84,811	5,200
Other	196,070	194,447	1,623
<b>Total Public Assistance</b>	7,034,941	7,021,608	13,333
Workforce Investment Act			
Contractual Services	<u>1,666,041</u>	<u>1,666,041</u>	<u>0</u>
<i>Total Expenditures</i>	<u>8,700,982</u>	<u>8,687,649</u>	<u>13,333</u>
Net Change in Fund Balance	(23,118)	(9,785)	13,333
<i>Fund Balance Beginning of Year</i>	66,633	66,633	0
<i>Prior Year Encumbrances Appropriated</i>	<u>37,877</u>	<u>37,877</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$81,392</u></u>	<u><u>\$94,725</u></u>	<u><u>\$13,333</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, 2021**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Revenues</b>			
Permissive Sales Taxes	\$3,837,612	\$3,837,612	\$0
Charges for Services	117,086	117,086	0
Fines and Forfeitures	27,545	27,545	0
Intergovernmental	6,415,594	6,415,594	0
Investment Income	4,863	4,863	0
Other	30,048	30,048	0
<i>Total Revenues</i>	<u>10,432,748</u>	<u>10,432,748</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
Public Works			
Motor Vehicle and Gasoline Tax			
Salary and Wages	2,268,874	2,268,874	0
Fringe Benefits	1,020,282	1,020,282	0
Materials and Supplies	999,104	978,670	20,434
Contractual Services	1,243,065	1,221,865	21,200
Capital Outlay	4,630,311	4,613,062	17,249
Other	716,816	695,785	21,031
<i>Total Expenditures</i>	<u>10,878,452</u>	<u>10,798,538</u>	<u>79,914</u>
Excess of Revenues Under Expenditures	<u>(445,704)</u>	<u>(365,790)</u>	<u>79,914</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	443,752	443,752	0
Transfers Out	(318,422)	(318,422)	0
<i>Total Other Financing Sources (Uses)</i>	<u>125,330</u>	<u>125,330</u>	<u>0</u>
Net Change in Fund Balance	(320,374)	(240,460)	79,914
<i>Fund Balance Beginning of Year</i>	3,145,060	3,145,060	0
<i>Prior Year Encumbrances Appropriated</i>	<u>491,238</u>	<u>491,238</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,315,924</u></u>	<u><u>\$3,395,838</u></u>	<u><u>\$79,914</u></u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Developmental Disabilities Fund**  
**For the Year Ended December 31, 2021**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Revenues</b>			
Property Taxes	\$3,838,803	\$3,838,803	\$0
Charges for Services	705,451	705,451	0
Intergovernmental	5,797,493	5,797,493	0
Rent	26,030	26,030	0
Other	130,396	130,396	0
<i>Total Revenues</i>	<u>10,498,173</u>	<u>10,498,173</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
Health			
Developmental Disabilities			
Salary and Wages	4,867,186	4,867,186	0
Fringe Benefits	2,358,024	2,358,024	0
Materials and Supplies	331,354	331,354	0
Contractual Services	1,836,458	1,836,458	0
Capital Outlay	22,782	22,782	0
Other	480,988	480,988	0
<i>Total Expenditures</i>	<u>9,896,792</u>	<u>9,896,792</u>	<u>0</u>
Excess of Revenues Over Expenditures	601,381	601,381	0
<b>Other Financing Uses</b>			
Transfers Out	(220,000)	(220,000)	0
Net Change in Fund Balance	381,381	381,381	0
<i>Fund Balance Beginning of Year</i>	<u>7,059,926</u>	<u>7,059,926</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,441,307</u></u>	<u><u>\$7,441,307</u></u>	<u><u>\$0</u></u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Local Fiscal Recovery Fund**  
**For the Year Ended December 31, 2021**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$6,344,308	\$6,344,308	\$0
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive			
Recorder			
Materials and Supplies	273,198	273,198	0
Judicial			
Clerk of Courts			
Contractual Services	372,323	372,323	0
Public Safety			
Sheriff			
Salaries and Wages	450,280	450,280	0
Fringe Benefits	131,251	131,251	0
Total Sheriff	581,531	581,531	0
Jail Operations - Adult Detention			
Salaries and Wages	1,094,623	1,094,623	0
Fringe Benefits	383,798	383,798	0
Total Jail Operations - Adult Detention	1,478,421	1,478,421	0
Jail Operations - Juvenile Detention			
Salaries and Wages	365,036	365,036	0
Fringe Benefits	107,136	107,136	0
Total Jail Operations - Juvenile Detention	472,172	472,172	0
Total Public Safety	2,532,124	2,532,124	0
<i>Total Expenditures</i>	3,177,645	3,177,645	0
Net Change in Fund Balance	3,166,663	3,166,663	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$3,166,663</u>	<u>\$3,166,663</u>	<u>\$0</u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenses and Changes**  
**in Fund Equity - Budget (Non-GAAP Basis) and Actual**  
**Sewer Fund**  
**For the Year Ended December 31, 2021**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Revenues</b>			
Tap-In Fees	\$10,425	\$10,425	\$0
Capital Grants	2,158,796	2,158,796	0
Special Assessments	188	188	0
Charges for Services	1,851,519	1,851,519	0
Permissive Sales Taxes	89,410	89,410	0
Other	157,278	157,278	0
<i>Total Revenues</i>	<u>4,267,616</u>	<u>4,267,616</u>	<u>0</u>
<b>Expenses</b>			
Personal Services	595,470	595,470	0
Contractual Services	809,259	788,565	20,694
Materials and Supplies	110,108	107,339	2,769
Capital Outlay	4,862,703	4,860,502	2,201
Debt Service:			
Principal Retirement	550,444	550,444	0
Interest and Fiscal Charges	238,033	238,033	0
Issuance Costs	34,700	34,700	0
<i>Total Expenses</i>	<u>7,200,717</u>	<u>7,175,053</u>	<u>25,664</u>
Excess of Revenues Under Expenses	<u>(2,933,101)</u>	<u>(2,907,437)</u>	<u>25,664</u>
<b>Other Financing Sources (Uses)</b>			
Refunding Bonds Issued	1,824,700	1,824,700	0
OWDA Loans Issued	250,000	250,000	0
Ohio EPA Loans Issued	2,259,667	2,259,667	0
Payment to Refunding Bond Escrow Agent	(1,790,000)	(1,790,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>2,544,367</u>	<u>2,544,367</u>	<u>0</u>
Net Change in Fund Equity	(388,734)	(363,070)	25,664
<i>Fund Equity Beginning of Year</i>	2,258,080	2,258,080	0
<i>Prior Year Encumbrances Appropriated</i>	<u>77,836</u>	<u>77,836</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,947,182</u></u>	<u><u>\$1,972,846</u></u>	<u><u>\$25,664</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, 2021**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues</b>			
Charges for Services	\$4,742,506	\$4,742,506	\$0
Tap-In Fees	51,639	51,639	0
Interest	26,206	26,206	0
Permissive Sales Taxes	268,229	268,229	0
Other Operating Revenues	38,702	38,702	0
Other Non-Operating Revenues	29,349	29,349	0
Contributions and Donations	201,780	201,780	0
<i>Total Revenues</i>	<u>5,358,411</u>	<u>5,358,411</u>	<u>0</u>
<b>Expenses</b>			
Personal Services	1,219,631	1,219,631	0
Contractual Services	2,920,394	2,888,173	32,221
Materials and Supplies	401,292	400,130	1,162
Other Operating Expenses	37,295	33,488	3,807
Capital Outlay	346,777	346,777	0
Debt Service:			
Principal Retirement	774,322	774,322	0
Interest and Fiscal Charges	143,103	143,103	0
Issuance Costs	45,800	45,800	0
<i>Total Expenses</i>	<u>5,888,614</u>	<u>5,851,424</u>	<u>37,190</u>
Excess of Revenues Under Expenses	<u>(530,203)</u>	<u>(493,013)</u>	<u>37,190</u>
<b>Other Financing Sources (Uses)</b>			
Refunding Bonds Issued	885,800	885,800	0
OEPA Loans Issued	60,512	60,512	0
OPWC Loans Issued	57,469	57,469	0
Payment to Refunding Bond Escrow Agent	(840,000)	(840,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>163,781</u>	<u>163,781</u>	<u>0</u>
Net Change in Fund Equity	(366,422)	(329,232)	37,190
<i>Fund Equity Beginning of Year</i>	1,582,355	1,582,355	0
<i>Prior Year Encumbrances Appropriated</i>	<u>80,112</u>	<u>80,112</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$1,296,045</u>	<u>\$1,333,235</u>	<u>\$37,190</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, 2021**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$2,041,935	\$2,041,935	\$0
Licenses and Permits	51,088	51,088	0
Fines and Forfeitures	8,438	8,438	0
Intergovernmental	1,280	1,280	0
Other	322	322	0
<i>Total Revenues</i>	<u>2,103,063</u>	<u>2,103,063</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
Real Estate Assessment			
Salary and Wages	318,081	318,081	0
Fringe Benefits	159,128	159,128	0
Materials and Supplies	9,090	9,090	0
Contractual Services	244,949	244,949	0
Other	9,475	7,800	1,675
Total Real Estate Assessment	<u>740,723</u>	<u>739,048</u>	<u>1,675</u>
Delinquent Real/Assessment Collection			
Salary and Wages	146,144	146,144	0
Fringe Benefits	73,302	73,302	0
Materials and Supplies	2,034	2,034	0
Contractual Services	331,597	331,597	0
Capital Outlay	3,879	3,879	0
Other	2,234	2,234	0
Total Delinquent Real/Assessment Collection	<u>559,190</u>	<u>559,190</u>	<u>0</u>
Geographic Information System			
Materials and Supplies	4,388	4,332	56
Contractual Services	55,963	55,862	101
Total Geographic Information System	<u>\$60,351</u>	<u>\$60,194</u>	<u>\$157</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, 2021**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
Law Library Resource			
Salary and Wages	\$36,262	\$36,262	\$0
Fringe Benefits	20,239	20,239	0
Materials and Supplies	613	613	0
Contractual Services	65,980	65,980	0
Other	20	20	0
<b>Total Law Library Resource</b>	<b>123,114</b>	<b>123,114</b>	<b>0</b>
<b>Total General Government - Legislative and Executive</b>	<b>1,483,378</b>	<b>1,481,546</b>	<b>1,832</b>
Health			
Dog and Kennel			
Salary and Wages	95,456	95,456	0
Fringe Benefits	68,341	68,341	0
Materials and Supplies	18,750	18,427	323
Other	11,860	10,781	1,079
<b>Total Health</b>	<b>194,407</b>	<b>193,005</b>	<b>1,402</b>
<i>Total Expenditures</i>	<i>1,677,785</i>	<i>1,674,551</i>	<i>3,234</i>
Excess of Revenues Over Expenditures	425,278	428,512	3,234
<b>Other Financing Sources</b>			
Transfers In	154,051	154,051	0
Net Change in Fund Balance	579,329	582,563	3,234
<i>Fund Balance Beginning of Year</i>	<i>2,517,156</i>	<i>2,517,156</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>3,748</i>	<i>3,748</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<b><u>\$3,100,233</u></b>	<b><u>\$3,103,467</u></b>	<b><u>\$3,234</u></b>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**County Airpark Fund**  
**For the Year Ended December 31, 2021**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$268,275	\$268,275	\$0
Intergovernmental	425,015	425,015	0
Interest	1,906	1,906	0
Rent and Royalties	694,478	694,478	0
Other	27,403	27,403	0
<i>Total Revenues</i>	<u>1,417,077</u>	<u>1,417,077</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
Economic Development and Assistance			
Jefferson County Regional Airport Authority			
Materials and Supplies	22,005	22,005	0
Contractual Services	33,755	33,755	0
Other	25,074	25,074	0
Total Jefferson County Regional Airport Authority	<u>80,834</u>	<u>80,834</u>	<u>0</u>
Airport Gas Resale			
Salary and Wages	15,471	15,471	0
Fringe Benefits	2,386	2,386	0
Materials and Supplies	301,048	282,764	18,284
Other	10,452	10,370	82
Total Airport Gas Resale	<u>329,357</u>	<u>310,991</u>	<u>18,366</u>
County Airpark			
Salary and Wages	124,666	124,666	0
Fringe Benefits	53,155	53,155	0
Materials and Supplies	103,366	102,456	910
Contractual Services	351,550	351,550	0
Other	19,531	18,723	808
Total County Airpark	<u>652,268</u>	<u>650,550</u>	<u>1,718</u>
Sale of Resources			
Materials and Supplies	48,940	48,940	0
Capital Outlay	593,055	579,283	13,772
Total Sale of Resources	<u>641,995</u>	<u>628,223</u>	<u>13,772</u>
<i>Total Expenditures</i>	<u>1,704,454</u>	<u>1,670,598</u>	<u>33,856</u>
Excess of Revenues Under Expenditures	<u>(287,377)</u>	<u>(253,521)</u>	<u>33,856</u>
<b>Other Financing Sources</b>			
Transfers In	100,000	100,000	0
Net Change in Fund Balance	(187,377)	(153,521)	33,856
<i>Fund Balance Beginning of Year</i>	2,751,759	2,751,759	0
<i>Prior Year Encumbrances Appropriated</i>	42,355	42,355	0
<i>Fund Balance End of Year</i>	<u>\$2,606,737</u>	<u>\$2,640,593</u>	<u>\$33,856</u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Child Support Enforcement Agency Fund**  
**For the Year Ended December 31, 2021**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues</b>			
Charges for Services	\$205,076	\$205,076	\$0
Intergovernmental	827,703	827,703	0
<i>Total Revenues</i>	<u>1,032,779</u>	<u>1,032,779</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
Human Services			
Child Support Enforcement Agency			
Salary and Wages	331,597	331,597	0
Fringe Benefits	178,187	178,187	0
Materials and Supplies	4,741	4,741	0
Contractual Services	349,058	349,058	0
Other	224,146	224,101	45
<i>Total Expenditures</i>	<u>1,087,729</u>	<u>1,087,684</u>	<u>45</u>
Net Change in Fund Balance	(54,950)	(54,905)	45
<i>Fund Balance Beginning of Year</i>	1,888,420	1,888,420	0
<i>Prior Year Encumbrances Appropriated</i>	<u>45</u>	<u>45</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,833,515</u></u>	<u><u>\$1,833,560</u></u>	<u><u>\$45</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, 2021**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues</b>			
Property Taxes	\$468,040	\$468,040	\$0
Intergovernmental	2,913,143	2,913,143	0
Rent and Royalties	12,000	12,000	0
Other	19,107	19,107	0
<i>Total Revenues</i>	<u>3,412,290</u>	<u>3,412,290</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
Health			
Mental Health			
Salary and Wages	325,360	325,360	0
Fringe Benefits	133,180	133,180	0
Materials and Supplies	12,759	12,759	0
Contractual Services	2,622,423	2,622,423	0
Capital Outlay	25,151	25,151	0
Other	17,932	17,932	0
<i>Total Expenditures</i>	<u>3,136,805</u>	<u>3,136,805</u>	<u>0</u>
Net Change in Fund Balance	275,485	275,485	0
<i>Fund Balance Beginning of Year</i>	<u>2,363,564</u>	<u>2,363,564</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,639,049</u></u>	<u><u>\$2,639,049</u></u>	<u><u>\$0</u></u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Court/Corrections and Public Safety Fund**  
**For the Year Ended December 31, 2021**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$330,771	\$330,771	\$0
Licenses and Permits	79,547	79,547	0
Fines and Forfeitures	211,686	211,686	0
Intergovernmental	1,083,451	1,083,451	0
Contributions and Donations	2,668	2,668	0
Other	16,460	16,460	0
<i>Total Revenues</i>	<u>1,724,583</u>	<u>1,724,583</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Indigent Guardianship			
Contractual Services	7,000	7,000	0
Conduct of Business			
Other	23,037	23,037	0
County Court Computer			
Contractual Services	95,416	95,316	100
County Probation Services			
Materials and Supplies	10,807	7,593	3,214
Contractual Service	13,114	13,114	0
Total County Probation Services	23,921	20,707	3,214
Computer Research Juvenile			
Contractual Service	2,510	2,510	0
Juvenile Computer Equipment			
Contractual Services	360	360	0
Probate Computer Equipment			
Contractual Services	\$7,758	\$7,758	\$0

(Continued)

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Court/Corrections and Public Safety Fund (Continued)**  
**For the Year Ended December 31, 2021**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
Clerk of Courts			
Contractual Services	\$34,046	\$34,046	\$0
Foreclosure Special Project			
Materials and Supplies	12,562	12,562	0
Contractual Services	6,818	6,818	0
Total Foreclosure Special Project	19,380	19,380	0
Marriage License - Probate Court			
Contractual Services	7,787	7,787	0
Juvenile Special Projects			
Contractual Services	7,666	7,666	0
CC Special Projects			
Contractual Services	72,703	72,703	0
Total General Government - Judicial	301,584	298,270	3,314
Public Safety			
Juvenile Probation Fees			
Other	2,489	2,489	0
Concealed Handgun			
Materials and Supplies	13,578	13,578	0
Contractual Services	39,196	39,196	0
Total Concealed Handgun	52,774	52,774	0
Juvenile Probation Services Enhancement			
Salary and Wages	306,700	306,700	0
Fringe Benefits	130,315	130,315	0
Contractual Services	50,189	50,189	0
Other	18,053	18,053	0
Total Juvenile Probation Services Enhancement	505,257	505,257	0
TANF Juvenile Division			
Salary and Wages	163,800	163,800	0
Fringe Benefits	80,475	80,475	0
Other	2,647	2,647	0
Total TANF Juvenile Division	\$246,922	\$246,922	\$0

(Continued)

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Court/Corrections and Public Safety Fund (Continued)**  
**For the Year Ended December 31, 2021**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
Felony Delinquent Care and Custody			
Salary and Wages	\$173,729	\$173,729	\$0
Fringe Benefits	84,105	84,105	0
Materials and Supplies	4,597	4,597	0
Contractual Services	52,026	52,026	0
Other	3,350	3,350	0
Total Felony Delinquent Care and Custody	<u>317,807</u>	<u>317,807</u>	<u>0</u>
Crime Victims Assistance Office			
Salary and Wages	33,407	33,407	0
Fringe Benefits	5,209	5,209	0
Materials and Supplies	1,661	1,661	0
Contractual Services	840	840	0
Total Crime Victims Assistance Office	<u>41,117</u>	<u>41,117</u>	<u>0</u>
Mediation II Program			
Materials and Supplies	3,843	3,843	0
Other	600	600	0
Total Mediation II Program	<u>4,443</u>	<u>4,443</u>	<u>0</u>
Law Enforcement Trust			
Salary and Wages	37,826	37,826	0
Fringe Benefits	24,196	24,196	0
Contractual Service	84,368	84,057	311
Other	17,308	17,308	0
Total Law Enforcement Trust	<u>163,698</u>	<u>163,387</u>	<u>311</u>
Community Corrections Act			
Salary and Wages	51,640	51,640	0
Fringe Benefits	14,074	14,074	0
Total Community Corrections Act	<u>65,714</u>	<u>65,714</u>	<u>0</u>
Prisoner Incentive			
Capital Outlay	2,817	2,817	0
Domestic Violence Investigator			
Salary and Wages	44,937	44,937	0
Fringe Benefits	8,876	8,876	0
Total Domestic Violence Investigator	<u>53,813</u>	<u>53,813</u>	<u>0</u>
T-CAP			
Salary and Wages	39,375	39,375	0
Fringe Benefits	24,373	24,373	0
Materials and Supplies	6,711	6,711	0
Contractual Service	17,281	17,281	0
Total T-CAP	<u>\$87,740</u>	<u>\$87,740</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, 2021**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
Indigent Drivers Alcohol Treatment Contractual Service	\$1,154	\$1,154	\$0
Indigent Drivers Interlock Treatment Materials and Supplies	7,110	7,110	0
Mary Jane Brooks Trust Materials and Supplies	10,222	10,222	0
Contractual Service	75,000	75,000	0
Total Mary Jane Brooks Trust	85,222	85,222	0
Total Public Safety	1,638,077	1,637,766	311
<i>Total Expenditures</i>	<u>1,939,661</u>	<u>1,936,036</u>	<u>3,625</u>
Excess of Revenues Under Expenditures	(215,078)	(211,453)	3,625
<b>Other Financing Sources</b>			
Transfers In	<u>105,581</u>	<u>105,581</u>	<u>0</u>
Net Change in Fund Balance	(109,497)	(105,872)	3,625
<i>Fund Balance Beginning of Year</i>	2,265,698	2,265,698	0
<i>Prior Year Encumbrances Appropriated</i>	<u>4,218</u>	<u>4,218</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,160,419</u></u>	<u><u>\$2,164,044</u></u>	<u><u>\$3,625</u></u>



**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Emergency 911 Fund**  
**For the Year Ended December 31, 2021**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Revenues</b>			
Property Taxes	\$2,169,695	\$2,169,695	\$0
Intergovernmental	336,415	336,415	0
Rent and Royalties	23,565	23,565	0
Other	5,240	5,240	0
<i>Total Revenues</i>	<u>2,534,915</u>	<u>2,534,915</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Emergency 911			
Salary and Wages	859,850	859,850	0
Fringe Benefits	353,108	353,108	0
Materials and Supplies	13,058	13,058	0
Contractual Services	740,623	740,623	0
Capital Outlay	24,002	24,002	0
Other	135,783	135,783	0
<i>Total Expenditures</i>	<u>2,126,424</u>	<u>2,126,424</u>	<u>0</u>
Excess of Revenues Over Expenditures	<u>408,491</u>	<u>408,491</u>	<u>0</u>
<b>Other Financing Uses</b>			
Advances Out	(26,000)	(26,000)	0
Transfers Out	(509,823)	(509,823)	0
<i>Total Other Financing Uses</i>	<u>(535,823)</u>	<u>(535,823)</u>	<u>0</u>
Net Change in Fund Balance	(127,332)	(127,332)	0
<i>Fund Balance Beginning of Year</i>	<u>235,237</u>	<u>235,237</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$107,905</u>	<u>\$107,905</u>	<u>\$0</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, 2021**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues</b>			
Permissive Sales Taxes	\$1,894,206	\$1,894,206	\$0
Charges for Services	906,595	906,595	0
Intergovernmental	88,580	88,580	0
Other	42,492	42,492	0
<i>Total Revenues</i>	<u>2,931,873</u>	<u>2,931,873</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Permissive Sheriff			
Salary and Wages	2,209,121	2,209,121	0
Fringe Benefits	975,718	975,718	0
Materials and Supplies	136,959	136,959	0
Contractual Services	2,192	2,192	0
Capital Outlay	212,068	212,068	0
Other	49,285	49,285	0
<i>Total Expenditures</i>	<u>3,585,343</u>	<u>3,585,343</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(653,470)</u>	<u>(653,470)</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	978,002	978,002	0
Transfers Out	(34,829)	(34,829)	0
<i>Total Other Financing Sources (Uses)</i>	<u>943,173</u>	<u>943,173</u>	<u>0</u>
Net Change in Fund Balance	289,703	289,703	0
<i>Fund Balance Beginning of Year</i>	59,768	59,768	0
Prior Year Encumbrances Appropriated	15,079	15,079	0
<i>Fund Balance End of Year</i>	<u><u>\$364,550</u></u>	<u><u>\$364,550</u></u>	<u><u>\$0</u></u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Tuberculosis/Crippled Child Levy Fund**  
**For the Year Ended December 31, 2021**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>Revenues</u></b>			
<i>Total Revenues</i>	\$0	\$0	\$0
<b><u>Expenditures</u></b>			
Current:			
Health			
Tuberculosis Levy			
Materials and Supplies	2,337	2,337	0
Contractual Services	61,772	61,772	0
Other	165,494	165,494	0
<i>Total Expenditures</i>	229,603	229,603	0
Net Change in Fund Balance	(229,603)	(229,603)	0
<i>Fund Balance Beginning of Year</i>	444,330	444,330	0
<i>Fund Balance End of Year</i>	<u>\$214,727</u>	<u>\$214,727</u>	<u>\$0</u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Children Services Fund**  
**For the Year Ended December 31, 2021**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues</b>			
Property Taxes	\$1,079,530	\$1,079,530	\$0
Intergovernmental	2,862,728	2,862,728	0
Investment Income	16,995	16,995	0
<i>Total Revenues</i>	<u>3,959,253</u>	<u>3,959,253</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
Human Services			
Children Services Levy			
Salary and Wages	200,965	200,965	0
Fringe Benefits	136,672	136,672	0
Materials and Supplies	3,029	3,029	0
Contractual Services	3,232,204	3,232,204	0
Capital Outlay	31,962	25,469	6,493
Other	61,866	60,282	1,584
<i>Total Expenditures</i>	<u>3,666,698</u>	<u>3,658,621</u>	<u>8,077</u>
Net Change in Fund Balance	292,555	300,632	8,077
<i>Fund Balance Beginning of Year</i>	3,029,719	3,029,719	0
<i>Prior Year Encumbrances Appropriated</i>	<u>28,103</u>	<u>28,103</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,350,377</u></u>	<u><u>\$3,358,454</u></u>	<u><u>\$8,077</u></u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Jail Operating Levy Fund**  
**For the Year Ended December 31, 2021**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues</b>			
Property Taxes	\$1,674,759	\$1,674,759	\$0
Charges for Services	1,126,005	1,126,005	0
Intergovernmental	115,523	115,523	0
<i>Total Revenues</i>	<u>2,916,287</u>	<u>2,916,287</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Jail Operating Levy			
Salary and Wages	1,357,221	1,357,221	0
Fringe Benefits	861,377	861,377	0
Materials and Supplies	289,255	289,255	0
Contractual Services	80,825	80,825	0
Capital Outlay	705,069	705,069	0
Other	2,655	2,655	0
<i>Total Expenditures</i>	<u>3,296,402</u>	<u>3,296,402</u>	<u>0</u>
Excess of Revenues Under Expenditures	(380,115)	(380,115)	0
<b>Other Financing Sources</b>			
Transfers In	650,695	650,695	0
Net Change in Fund Balance	270,580	270,580	0
<i>Fund Balance Beginning of Year</i>	<u>119,895</u>	<u>119,895</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$390,475</u></u>	<u><u>\$390,475</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, 2021**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$239,856	\$239,856	\$0
Other	4,187	4,187	0
<i>Total Revenues</i>	244,043	244,043	0
<b>Expenditures</b>			
Current:			
Economic Development and Assistance Community Development Block Grant Contractual Services	240,222	240,222	0
Net Change in Fund Balance	3,821	3,821	0
<i>Fund Balance Beginning of Year</i>	34,245	34,245	0
<i>Fund Balance End of Year</i>	<u>\$38,066</u>	<u>\$38,066</u>	<u>\$0</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, 2021**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues</b>			
Property Taxes	\$1,691,088	\$1,691,088	\$0
Intergovernmental	178,669	178,669	0
<i>Total Revenues</i>	1,869,757	1,869,757	0
<b>Expenditures</b>			
Current:			
Human Services			
Senior Citizens Levy			
Contractual Services	1,869,757	1,869,757	0
Net Change in Fund Balance	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<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**  
**Federal Emergency Management Agency Fund**  
**For the Year Ended December 31, 2021**

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	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$390,460	\$390,460	\$0
<b>Expenditures</b>			
<i>Total Expenditures</i>	0	0	0
<b>Other Financing Uses</b>			
Transfers Out	(443,752)	(443,752)	0
Net Change in Fund Balance	(53,292)	(53,292)	0
<i>Fund Balance Beginning of Year</i>	53,292	53,292	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0



**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Local Coronavirus Relief Fund**  
**For the Year Ended December 31, 2021**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>Revenues</b>			
Other	\$170	\$170	\$0
<b>Expenditures</b>			
Current:			
Health			
Local Coronavirus Relief			
Materials and Supplies	119,975	119,975	0
Contractual Services	196,570	196,570	0
<i>Total Expenditures</i>	316,545	316,545	0
Net Change in Fund Balance	(316,375)	(316,375)	0
<i>Fund Balance Beginning of Year</i>	316,375	316,375	0
<i>Fund Balance End of Year</i>	<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, 2021**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues</b>			
Permissive Sales Taxes	\$1,485,980	\$1,485,980	\$0
Intergovernmental	28,747	28,747	0
<i>Total Revenues</i>	<u>1,514,727</u>	<u>1,514,727</u>	<u>0</u>
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	1,662,456	1,662,456	0
Interest and Fiscal Charges	348,791	348,791	0
Issuance Costs	25,800	25,800	0
<i>Total Expenditures</i>	<u>2,037,047</u>	<u>2,037,047</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(522,320)</u>	<u>(522,320)</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>			
Refunding Bonds Issued	2,970,800	2,970,800	0
Transfers In	828,246	828,246	0
Payment to Refunding Bond Escrow Agent	<u>(2,945,000)</u>	<u>(2,945,000)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>854,046</u>	<u>854,046</u>	<u>0</u>
Net Change in Fund Balance	331,726	331,726	0
<i>Fund Balance Beginning of Year</i>	<u>1,356,669</u>	<u>1,356,669</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,688,395</u></u>	<u><u>\$1,688,395</u></u>	<u><u>\$0</u></u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Permanent Improvement Fund**  
**For the Year Ended December 31, 2021**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues</b>			
Permissive Sales Taxes	\$183,000	\$183,000	\$0
Other	1,857	1,857	0
<i>Total Revenues</i>	<u>184,857</u>	<u>184,857</u>	<u>0</u>
<b>Expenditures</b>			
Capital Outlay			
Developmental Disabilities			
Capital Improvements	70,551	70,551	0
Capital Improvements			
Contractual Services	<u>261,657</u>	<u>254,702</u>	<u>6,955</u>
<i>Total Expenditures</i>	<u>332,208</u>	<u>325,253</u>	<u>6,955</u>
Excess of Revenues Under Expenditures	<u>(147,351)</u>	<u>(140,396)</u>	<u>6,955</u>
<b>Other Financing Sources (Uses)</b>			
Advances Out	(183,000)	(183,000)	0
Transfers In	<u>220,000</u>	<u>220,000</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>37,000</u>	<u>37,000</u>	<u>0</u>
Net Change in Fund Balance	(110,351)	(103,396)	6,955
<i>Fund Balance Beginning of Year</i>	1,375,871	1,375,871	0
<i>Prior Year Encumbrances Appropriated</i>	<u>6,955</u>	<u>6,955</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,272,475</u></u>	<u><u>\$1,279,430</u></u>	<u><u>\$6,955</u></u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenses and Changes**  
**In Fund Equity - Budget (Non-GAAP Basis) and Actual**  
**Self Insurance - Health Fund**  
**For the Year Ended December 31, 2021**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues</b>			
Charges for Services	\$8,935,241	\$8,935,241	\$0
Charges for Services Debt Reduction	388,360	388,360	0
Investment Income	42,229	42,229	0
Other Operating Revenues	<u>1,620,579</u>	<u>1,620,579</u>	<u>0</u>
<i>Total Revenues</i>	<u>10,986,409</u>	<u>10,986,409</u>	<u>0</u>
<b>Expenses</b>			
Contractual Services	474,478	474,478	0
Claims	<u>9,193,822</u>	<u>9,193,822</u>	<u>0</u>
<i>Total Expenses</i>	<u>9,668,300</u>	<u>9,668,300</u>	<u>0</u>
Net Change in Fund Equity	1,318,109	1,318,109	0
<i>Fund Equity Beginning of Year</i>	<u>2,690,472</u>	<u>2,690,472</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$4,008,581</u></u>	<u><u>\$4,008,581</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, 2021**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>Revenues</u></b>			
Charges for Services	\$337,000	\$0	(\$337,000)
Other Non-Operating Revenue	346,998	16,908	(330,090)
<i>Total Revenues</i>	<u>\$683,998</u>	<u>\$16,908</u>	<u>(\$667,090)</u>
<b><u>Expenses</u></b>			
Claims	609,911	50,280	559,631
Other Operating Expenses	5,845	0	5,845
<i>Total Expenses</i>	<u>615,756</u>	<u>50,280</u>	<u>565,476</u>
Excess of Revenues Over (Under) Expenses	<u>68,242</u>	<u>(33,372)</u>	<u>(101,614)</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Advances In	183,000	183,000	0
Transfers Out	(1,678,888)	0	1,678,888
<i>Total Other Financing Sources (Uses)</i>	<u>(1,495,888)</u>	<u>183,000</u>	<u>1,678,888</u>
Net Change in Fund Equity	(1,427,646)	149,628	1,577,274
<i>Fund Equity Beginning of Year</i>	3,646,135	3,646,135	0
<i>Prior Year Encumbrances Appropriated</i>	<u>5,845</u>	<u>5,845</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$2,224,334</u></u>	<u><u>\$3,801,608</u></u>	<u><u>\$1,577,274</u></u>

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# Statistical Section







# Statistical Section

This part of the Jefferson County Ohio's annual comprehensive 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.

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the county's financial position has changed over time.	<b>S2-S13</b>
<b>Revenue Capacity</b> 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.	<b>S14-S37</b>
<b>Debt Capacity</b> 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.	<b>S38-S44</b>
<b>Economic and Demographic Information</b> 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.	<b>S45-S46</b>
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the county's financial report relates to the services the county provides and the activities it performs.	<b>S47-S55</b>

**Sources:** Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

**Jefferson County, Ohio**  
*Net Position by Component*  
*Last Ten Years*  
*(Accrual Basis of Accounting)*

	2021	2020	2019	2018
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$108,498,495	\$110,402,198	\$109,841,758	\$106,134,401
Restricted for:				
Debt Service	2,178,077	1,805,478	1,617,769	2,567,490
Capital Outlay	3,449	170,102	571,973	1,845,632
Children's Home	1,562,277	1,464,692	1,357,069	1,204,125
Community Development	6,390	34,245	12,457	11,799
Motor Vehicle Gasoline Tax	8,084,992	7,678,487	7,314,332	9,157,484
Mental Health	3,937,800	3,407,718	3,672,607	3,688,035
Developmental Disabilities	9,847,756	9,151,761	8,439,101	8,409,622
Tuberculosis/Crippled Child Levy	350,784	444,330	483,422	521,598
Public Assistance	0	0	143,970	168,794
Children Services	4,085,634	3,579,942	2,849,041	2,324,075
Court/Corrections and Public Safety	3,788,363	3,539,813	3,246,997	2,386,252
Child Support Enforcement	1,789,267	2,024,810	1,910,555	2,250,643
Senior Citizens Levy	535,139	425,005	323,132	340,664
Real Estate Assessment and Delq. Collections	995,740	1,852,597	1,459,871	1,350,773
Jail Levy Operations	856,526	245,144	0	0
Local Programs	8,068,109	3,855,772	3,424,005	2,033,191
Unclaimed Monies	0	0	298,104	307,754
Other Purposes	354,311	354,375	0	0
Unrestricted (Deficit)	<u>(17,304,782)</u>	<u>(42,807,126)</u>	<u>(42,565,664)</u>	<u>(33,659,001)</u>
<i>Total Governmental Activities Net Position</i>	<u>137,638,327</u>	<u>107,629,343</u>	<u>104,400,499</u>	<u>111,043,331</u>
<b>Business-Type Activities</b>				
Net Investment in Capital Assets	34,459,529	33,475,385	29,427,091	30,405,682
Restricted for:				
Debt Service	87,843	95,193	82,466	64,093
Capital Outlay	0	0	622,000	0
Replacement/Improvement	167,781	155,143	132,073	80,920
Unrestricted	<u>1,372,889</u>	<u>3,203,431</u>	<u>1,175,436</u>	<u>1,979,804</u>
<i>Total Business-Type Activities Net Position</i>	<u>36,088,042</u>	<u>36,929,152</u>	<u>31,439,066</u>	<u>32,530,499</u>
<b>Primary Government</b>				
Net Investment in Capital Assets	142,958,024	143,877,583	139,268,849	136,540,083
Restricted	46,700,238	40,284,607	37,960,944	38,712,944
Unrestricted (Deficit)	<u>(15,931,893)</u>	<u>(39,603,695)</u>	<u>(41,390,228)</u>	<u>(31,679,197)</u>
<i>Total Primary Government Net Position</i>	<u>\$173,726,369</u>	<u>\$144,558,495</u>	<u>\$135,839,565</u>	<u>\$143,573,830</u>

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

2017	2016	2015	2014	2013	2012
\$102,248,115	\$95,781,751	\$90,469,252	\$86,692,065	\$83,553,285	\$82,122,263
3,769,716	3,563,478	3,553,282	3,565,613	3,666,169	3,805,079
855,691	1,205,903	2,277,631	3,535,685	2,693,961	1,318,702
1,256,518	1,154,448	1,120,870	1,133,532	1,114,244	983,510
43,186	37,866	248,163	303,823	285,217	316,124
9,704,901	11,947,125	8,346,325	5,607,917	5,031,104	4,232,435
3,468,646	3,359,449	3,000,559	2,965,158	3,232,826	3,049,184
7,755,047	8,002,086	8,038,002	7,507,439	8,255,738	7,994,731
546,766	631,668	726,784	805,065	983,212	1,112,607
0	0	0	0	0	0
2,276,118	2,626,108	2,854,434	2,334,910	2,327,860	2,422,550
2,925,117	2,427,804	2,133,625	1,888,912	2,169,638	2,450,496
2,506,263	0	0	0	0	0
294,824	0	0	0	0	0
1,572,049	0	0	0	0	0
0	0	0	0	0	0
151,619	0	0	0	0	0
0	0	0	0	0	0
539,087	4,873,934	4,275,779	3,663,667	3,742,127	2,900,414
(31,344,768)	(10,650,823)	(9,639,083)	(13,025,761)	5,624,433	4,815,772
108,568,895	124,960,797	117,405,623	106,978,025	122,679,814	117,523,867
30,674,793	27,973,110	29,040,502	30,232,403	29,923,667	26,770,076
46,290	29,135	11,266	0	106,855	169,872
0	0	0	0	0	0
50,074	98,878	49,793	48,202	0	0
3,393,413	5,697,235	4,917,281	3,718,555	4,816,479	5,003,296
34,164,570	33,798,358	34,018,842	33,999,160	34,847,001	31,943,244
132,922,908	123,754,861	119,509,754	116,924,468	113,476,952	108,892,339
37,761,912	39,957,882	36,636,513	33,359,923	33,608,951	30,755,704
(27,951,355)	(4,953,588)	(4,721,802)	(9,307,206)	10,440,912	9,819,068
\$142,733,465	\$158,759,155	\$151,424,465	\$140,977,185	\$157,526,815	\$149,467,111

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

	2021	2020	2019	2018
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services and Sales				
General Government:				
Legislative and Executive	\$4,783,577	\$3,923,579	\$4,147,265	\$4,874,465
Judicial	1,970,325	1,544,345	1,515,888	1,619,584
Public Safety	2,566,591	1,957,798	3,312,447	2,478,342
Public Works	164,915	108,775	163,335	119,349
Health	799,536	810,762	1,031,119	972,011
Human Services	405,340	404,334	417,678	391,504
Economic Development and Assistance	945,509	815,902	2,552,837	1,271,142
Total Charges for Services and Sales	11,635,793	9,565,495	13,140,569	11,726,397
Operating Grants and Contributions	36,406,010	36,788,252	27,051,142	31,079,187
Capital Grants and Contributions	992,201	1,369,434	2,443,651	1,631,589
<i>Total Governmental Activities Program Revenues</i>	<u>49,034,004</u>	<u>47,723,181</u>	<u>42,635,362</u>	<u>44,437,173</u>
Business-Type Activities:				
Charges for Services and Sales				
Sewer	1,860,529	1,880,533	1,827,847	1,867,360
Water	4,712,726	4,733,632	4,813,102	4,726,698
Total Charges for Services and Sales	6,573,255	6,614,165	6,640,949	6,594,058
Operating Grants and Contributions	0	0	0	0
Capital Grants and Contributions	267,379	6,788,842	1,529,785	39,793
<i>Total Business-Type Activities Program Revenues</i>	<u>6,840,634</u>	<u>13,403,007</u>	<u>8,170,734</u>	<u>6,633,851</u>
<i>Total Primary Government Program Revenues</i>	<u>\$55,874,638</u>	<u>\$61,126,188</u>	<u>\$50,806,096</u>	<u>\$51,071,024</u>

2017	2016	2015	2014	2013	2012
\$3,219,011	\$2,607,012	\$3,763,055	\$3,575,001	\$3,001,328	\$3,456,899
1,431,879	1,615,461	1,806,354	1,565,877	1,785,717	2,022,789
2,864,832	2,553,475	2,147,534	2,178,762	2,159,950	1,932,101
116,009	69,945	161,659	183,575	236,579	124,127
1,062,821	978,112	998,314	972,010	859,363	858,984
1,377,692	1,279,032	319,212	989,216	1,181,767	240,707
634,499	563,413	439,382	117,364	124,249	1,061,638
10,706,743	9,666,450	9,635,510	9,581,805	9,348,953	9,697,245
28,246,968	30,573,558	32,471,001	28,176,110	27,956,913	30,216,944
5,761,752	4,857,200	2,054,970	3,179,354	2,189,250	3,538,866
44,715,463	45,097,208	44,161,481	40,937,269	39,495,116	43,453,055
1,870,242	1,598,837	1,688,427	1,710,529	1,447,140	1,375,670
5,121,733	4,753,641	4,945,024	4,716,923	4,589,837	4,604,245
6,991,975	6,352,478	6,633,451	6,427,452	6,036,977	5,979,915
0	40,000	0	0	0	0
53,807	679,482	859,673	686,447	3,502,278	1,849,240
7,045,782	7,071,960	7,493,124	7,113,899	9,539,255	7,829,155
\$51,761,245	\$52,169,168	\$51,654,605	\$48,051,168	\$49,034,371	\$51,282,210

(Continued)

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

<b>Expenses</b>	2021	2020	2019	2018
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$6,372,420	\$7,982,233	\$9,880,066	\$8,183,065
Judicial	2,409,825	4,992,176	6,008,625	5,142,195
Public Safety	7,943,465	14,662,128	17,149,396	13,828,806
Public Works	10,905,538	14,326,408	11,239,475	11,471,643
Health	9,707,127	14,273,838	14,923,899	13,376,962
Human Services	12,630,208	15,992,859	16,600,599	15,251,933
Conservation and Recreation	136,387	237,225	221,105	286,189
Economic Development and Assistance	1,352,010	2,150,134	1,634,870	1,153,223
Interest and Fiscal Charges	352,400	390,190	441,384	547,347
<i>Total Governmental Activities</i>	<u>51,809,380</u>	<u>75,007,191</u>	<u>78,099,419</u>	<u>69,241,363</u>
<b>Business-Type Activities:</b>				
Sewer	2,786,765	3,013,953	2,801,174	2,902,710
Water	5,515,077	5,602,496	6,233,086	5,759,625
<i>Total Business-Type Activities</i>	<u>8,301,842</u>	<u>8,616,449</u>	<u>9,034,260</u>	<u>8,662,335</u>
<i>Total Primary Government Program Expenses</i>	<u>60,111,222</u>	<u>83,623,640</u>	<u>87,133,679</u>	<u>77,903,698</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(2,775,376)	(27,284,010)	(35,464,057)	(24,804,190)
Business-Type Activities	(1,461,208)	4,786,558	(863,526)	(2,028,484)
<i>Total Primary Government</i>				
<i>Net (Expense)Revenue</i>	<u>(\$4,236,584)</u>	<u>(\$22,497,452)</u>	<u>(\$36,327,583)</u>	<u>(\$26,832,674)</u>

2017	2016	2015	2014	2013	2012
\$8,734,780	\$8,458,434	\$6,454,200	\$7,142,851	\$6,529,152	\$6,773,527
5,305,254	4,578,307	4,123,407	4,071,525	4,124,020	4,304,040
14,724,282	12,666,914	11,451,829	11,340,788	10,847,282	11,071,269
12,295,605	8,572,676	8,455,519	9,228,871	7,493,419	8,228,727
13,864,752	13,401,349	13,354,461	13,865,712	13,722,045	17,056,388
16,551,947	14,489,909	14,337,785	14,094,692	12,694,607	13,223,085
215,807	261,259	215,667	240,069	252,548	0
1,119,345	1,430,207	1,233,841	2,024,455	1,515,781	2,040,631
589,064	667,861	720,233	925,575	1,023,178	1,042,002
<u>73,400,836</u>	<u>64,526,916</u>	<u>60,346,942</u>	<u>62,934,538</u>	<u>58,202,032</u>	<u>63,739,669</u>
2,332,796	2,252,093	2,243,808	2,083,941	1,716,138	1,443,617
5,814,152	5,467,747	5,619,034	5,434,708	5,249,180	5,208,929
<u>8,146,948</u>	<u>7,719,840</u>	<u>7,862,842</u>	<u>7,518,649</u>	<u>6,965,318</u>	<u>6,652,546</u>
81,547,784	72,246,756	68,209,784	70,453,187	65,167,350	70,392,215
(28,685,373)	(19,429,708)	(16,185,461)	(21,997,269)	(18,706,916)	(20,286,614)
<u>(1,101,166)</u>	<u>(647,880)</u>	<u>(369,718)</u>	<u>(404,750)</u>	<u>2,573,937</u>	<u>1,176,609</u>
<u>(\$29,786,539)</u>	<u>(\$20,077,588)</u>	<u>(\$16,555,179)</u>	<u>(\$22,402,019)</u>	<u>(\$16,132,979)</u>	<u>(\$19,110,005)</u>

(Continued)

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

**General Revenues and Other**

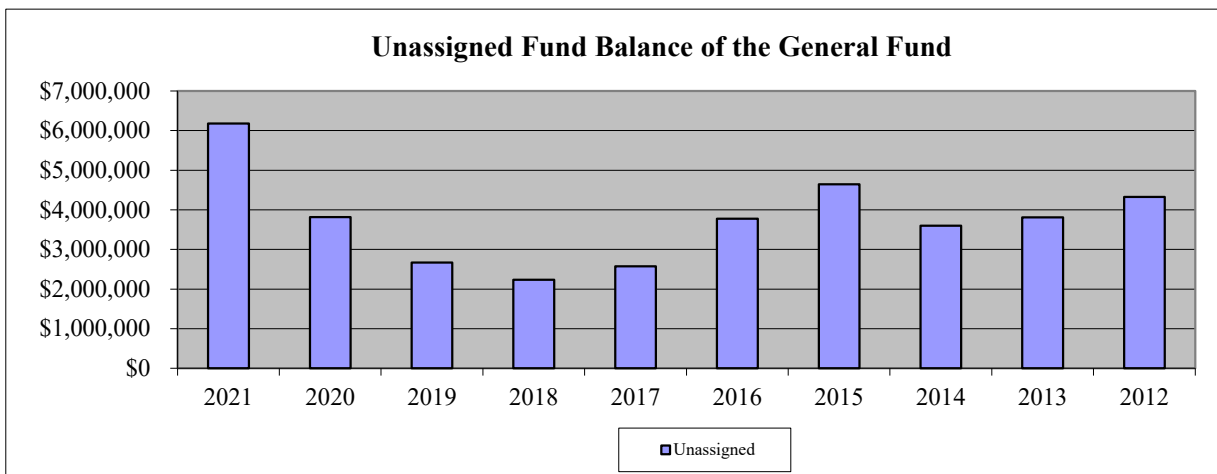
<b>Changes in Net Position</b>	2021	2020	2019	2018
<b>Governmental Activities:</b>				
Property Taxes Levied for General Purposes	\$2,986,683	\$2,701,126	\$2,531,046	\$2,234,196
Property Taxes Levied for:				
Mental Health	517,890	439,611	398,555	345,159
Developmental Disabilities	4,186,242	3,604,090	3,296,507	2,905,049
Jail Operating	1,823,601	1,571,321	1,437,666	1,268,256
Emergency 911	2,316,938	2,095,206	1,958,035	1,766,371
Children Services	1,178,835	1,014,080	927,230	809,409
Senior Citizens	1,809,097	1,608,088	1,502,761	1,343,318
Debt Service	0	0	0	0
Permissive Sales Tax Levied for General Purposes	8,673,496	6,095,678	6,002,143	6,442,305
Permissive Sales Tax Levied for:				
Road and Bridge Improvements	3,980,511	3,547,171	3,618,241	3,747,543
Public Safety	0	1,772,138	1,753,554	1,846,315
Jail Operating	0	0	0	500,000
Debt Service	1,719,962	1,551,297	1,538,512	1,128,404
Grants and Entitlements Not Restricted to Specific Programs	2,532,694	1,933,374	2,277,282	2,104,002
Investment Earnings	128,297	583,846	844,332	272,872
Oil and Gas Lease Bonus	67,557	91,622	18,097	200,195
Unrestricted Contributions	0	0	9,537	91,958
Gifts and Donations	2,668	950	0	0
Miscellaneous	859,889	1,903,256	707,727	273,274
Transfers	0	0	0	0
<i>Total Governmental Activities</i>	<u>32,784,360</u>	<u>30,512,854</u>	<u>28,821,225</u>	<u>27,278,626</u>
<b>Business-Type Activities:</b>				
Permissive Sales Tax Levied for:				
Sewer	92,141	83,105	82,736	115,308
Water	276,422	249,316	248,207	233,638
Investment Earnings	26,206	27,268	25,804	26,505
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	225,329	52,489	84,407	18,962
Special Item	0	291,350	0	0
Transfers	0	0	0	0
<i>Total Business-Type Activities</i>	<u>620,098</u>	<u>703,528</u>	<u>441,154</u>	<u>394,413</u>
<i>Total Primary Government</i>	<u>33,404,458</u>	<u>31,216,382</u>	<u>29,262,379</u>	<u>27,673,039</u>
<b>Change in Net Position</b>				
Governmental Activities	30,008,984	3,228,844	(6,642,832)	2,474,436
Business-Type Activities	(841,110)	5,490,086	(422,372)	(1,634,071)
<i>Total Primary Government Change in Net Position</i>	<u>\$29,167,874</u>	<u>\$8,718,930</u>	<u>(\$7,065,204)</u>	<u>\$840,365</u>



2017	2016	2015	2014	2013	2012
\$2,373,672	\$2,184,246	\$2,002,722	\$1,923,540	\$1,893,402	\$1,893,932
374,183	332,345	294,886	279,499	273,497	271,093
3,122,096	2,803,497	2,543,299	2,423,419	2,379,908	2,373,354
1,361,649	1,223,807	1,112,410	1,060,539	1,041,703	1,039,192
1,876,915	1,717,875	1,608,473	1,543,729	1,525,155	1,184,758
878,555	787,816	714,004	679,450	667,120	665,057
1,425,645	1,301,519	1,210,248	987,547	944,110	948,684
1,190,892	1,298,129	1,192,367	1,143,043	1,130,359	1,125,486
6,364,221	5,704,874	6,274,945	5,593,306	5,255,283	4,919,221
3,727,941	3,365,018	3,726,115	3,313,688	3,133,033	2,937,651
1,840,539	1,657,907	1,823,861	1,618,124	1,527,203	1,429,292
0	200,000	250,000	200,000	300,000	250,000
1,621,467	1,262,222	1,356,723	1,225,870	1,047,351	1,069,045
2,016,190	2,005,468	2,080,255	2,040,861	2,067,869	1,918,673
240,589	172,020	98,022	143,102	96,276	192,381
206,031	475,811	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
209,105	492,328	324,729	418,519	580,594	484,827
0	0	0	0	0	(260,000)
<u>28,829,690</u>	<u>26,984,882</u>	<u>26,613,059</u>	<u>24,594,236</u>	<u>23,862,863</u>	<u>22,442,646</u>
86,864	78,333	86,075	76,386	72,179	67,610
260,593	235,000	258,224	229,157	216,539	202,831
23,928	23,832	0	0	0	0
0	65,161	0	0	0	0
49,263	25,070	45,101	31,145	41,102	53,437
1,787,727	0	0	0	0	0
0	0	0	0	0	260,000
<u>2,208,375</u>	<u>427,396</u>	<u>389,400</u>	<u>336,688</u>	<u>329,820</u>	<u>583,878</u>
<u>31,038,065</u>	<u>27,412,278</u>	<u>27,002,459</u>	<u>24,930,924</u>	<u>24,192,683</u>	<u>23,026,524</u>
144,317	7,555,174	10,427,598	2,596,967	5,155,947	2,156,032
1,107,209	(220,484)	19,682	(68,062)	2,903,757	1,760,487
<u>\$1,251,526</u>	<u>\$7,334,690</u>	<u>\$10,447,280</u>	<u>\$2,528,905</u>	<u>\$8,059,704</u>	<u>\$3,916,519</u>

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

	2021	2020	2019	2018
<b>General Fund</b>				
Nonspendable:				
Materials and Supplies Inventory	\$54,580	\$53,683	\$43,677	\$39,483
Prepaid Items	317,775	389,491	132,915	133,844
Unclaimed Monies	354,311	354,375	298,104	307,754
Assigned	2,116,823	1,740,092	1,540,248	2,811,435
Unassigned	<u>6,179,239</u>	<u>3,818,743</u>	<u>2,670,289</u>	<u>2,231,382</u>
<i>Total General Fund</i>	<u>9,022,728</u>	<u>6,356,384</u>	<u>4,685,233</u>	<u>5,523,898</u>
<b>All Other Governmental Funds</b>				
Nonspendable:				
Materials and Supplies Inventory	499,031	427,590	689,684	404,283
Prepaid Items	123,070	124,421	359,069	338,951
Restricted for:				
Debt Service	2,046,294	1,685,147	1,534,704	2,473,419
Capital Outlay	0	0	0	1,793,308
Children's Home	1,562,277	1,464,692	1,357,069	1,204,125
Community Development	6,390	34,245	12,457	11,799
Motor Vehicle and Gasoline Tax	5,215,534	4,822,730	3,921,045	3,482,531
Mental Health	3,109,668	2,841,079	2,952,212	3,111,838
Developmental Disabilities	8,520,648	8,126,938	7,353,948	7,437,583
Tuberculosis/Crippled Child Levy	350,784	444,330	483,422	521,598
Children Services	3,117,558	2,877,957	2,108,684	1,767,469
Court/Corrections and Public Safety	3,664,883	3,461,354	3,102,162	2,310,497
Public Assistance	0	0	307,932	155,253
Child Support Enforcement	1,723,798	1,838,045	1,807,650	2,119,983
Senior Citizens Levy	111,651	121,799	53,678	115,101
Jail Levy Operations	703,383	275,520	0	0
Real Estate Assessment and Delq Collections	944,684	1,719,626	1,400,796	1,272,355
Local Programs	4,868,610	3,579,024	3,221,354	1,915,156
Other Purposes	0	0	0	0
Unassigned (Deficit)	<u>(154,213)</u>	<u>(463,359)</u>	<u>(268,408)</u>	<u>(346,790)</u>
<i>Total All Other Governmental Funds</i>	<u>36,414,050</u>	<u>33,381,138</u>	<u>30,397,458</u>	<u>30,088,459</u>
<i>Total Governmental Funds</i>	<u>\$45,436,778</u>	<u>\$39,737,522</u>	<u>\$35,082,691</u>	<u>\$35,612,357</u>



2017	2016	2015	2014	2013	2012
\$45,160	\$43,766	\$42,565	\$45,926	\$50,906	\$54,076
95,399	85,879	84,201	92,149	51,858	44,496
539,087	391,088	440,263	490,901	510,687	404,272
2,342,429	137,756	49,815	37,899	42,332	77,773
<u>2,573,621</u>	<u>3,773,680</u>	<u>4,644,851</u>	<u>3,601,014</u>	<u>3,807,549</u>	<u>4,323,091</u>
5,595,696	4,432,169	5,261,695	4,267,889	4,463,332	4,903,708
430,149	474,025	484,544	505,220	309,020	449,630
123,557	97,066	103,313	137,427	104,585	102,365
3,690,316	3,253,298	3,287,039	3,286,381	3,413,142	3,558,896
5,445,643	4,704,909	2,163,928	2,873,288	1,825,099	3,840,599
1,256,518	1,154,448	1,120,870	1,133,532	1,114,244	983,510
43,186	37,866	248,163	240,889	285,062	257,254
3,899,214	3,441,757	3,739,599	2,820,210	2,840,566	2,180,753
2,983,319	2,868,217	2,480,358	2,426,297	2,567,658	2,437,150
6,711,736	6,969,105	6,423,176	6,548,079	7,037,564	6,943,929
546,766	631,668	726,784	805,065	983,212	1,112,607
1,719,599	2,043,834	2,310,525	1,908,572	1,951,210	1,869,404
2,755,421	2,355,988	1,986,801	1,833,517	2,042,075	2,468,834
80,903	113,208	135,070	17,600	177,412	17,787
1,984,439	0	0	0	0	0
63,755	0	0	0	0	0
0	0	0	0	0	0
1,244,736	0	0	0	0	0
599,395	0	0	0	0	0
0	3,709,916	2,891,577	2,376,171	2,415,002	1,620,442
<u>(620,573)</u>	<u>(899,362)</u>	<u>(1,288,898)</u>	<u>(1,783,239)</u>	<u>(1,822,628)</u>	<u>(2,185,831)</u>
<u>32,958,079</u>	<u>30,955,943</u>	<u>26,812,849</u>	<u>25,129,009</u>	<u>25,243,223</u>	<u>25,657,329</u>
<u>\$38,553,775</u>	<u>\$35,388,112</u>	<u>\$32,074,544</u>	<u>\$29,396,898</u>	<u>\$29,706,555</u>	<u>\$30,561,037</u>

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

	2021	2020	2019	2018
<b>Revenues</b>				
Property Taxes	\$13,711,693	\$12,094,095	\$11,658,199	\$10,795,151
Permissive Sales Taxes	14,269,001	12,779,925	13,008,463	13,635,843
Charges for Services	8,753,386	7,509,540	8,937,998	9,130,879
Licenses and Permits	614,956	582,921	606,397	656,087
Fines and Forfeitures	757,388	580,540	773,884	750,544
Intergovernmental	36,657,394	39,152,505	33,099,234	33,288,714
Investment Income	86,068	509,804	777,071	240,357
Rent and Royalties	905,216	850,866	2,735,292	1,265,450
Oil and Gas Lease Bonus	67,557	91,622	18,097	200,195
Contributions and Donations	2,668	921,950	9,537	91,958
Other	859,889	1,903,256	707,727	273,274
<i>Total Revenues</i>	<u>76,685,216</u>	<u>76,977,024</u>	<u>72,331,899</u>	<u>70,328,452</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	7,332,357	6,900,894	7,364,083	7,564,864
Judicial	4,890,538	4,629,709	4,651,971	4,570,683
Public Safety	13,253,948	12,897,852	13,008,310	12,626,964
Public Works	10,176,461	12,742,239	10,572,187	12,242,022
Health	14,207,958	13,522,763	13,291,667	12,756,205
Human Services	16,162,685	15,566,879	14,988,904	14,354,541
Conservation and Recreation	231,327	224,700	208,145	273,229
Economic Development and Assistance	2,000,823	1,901,336	2,024,589	851,123
Other	596,824	653,304	690,272	659,908
Capital Outlay	119,710	1,247,334	2,879,395	3,989,475
Debt Service:				
Principal Retirement	1,664,538	1,642,545	2,732,788	2,821,216
Interest and Fiscal Charges	348,791	392,638	449,254	559,640
Issuance Costs	25,800	0	0	0
<i>Total Expenditures</i>	<u>71,011,760</u>	<u>72,322,193</u>	<u>72,861,565</u>	<u>73,269,870</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,673,456</u>	<u>4,654,831</u>	<u>(529,666)</u>	<u>(2,941,418)</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	3,413,776	4,875,368	6,833,358	4,695,578
General Obligation Bonds Issued	0	0	0	0
Refunding Bonds Issued	2,970,800	0	0	0
Sale of Capital Assets	0	0	0	0
Inception of Capital Lease	0	0	0	0
Insurance Recoveries	0	0	0	0
Payment to Refunded Bond Escrow Agent	(2,945,000)	0	0	0
Transfers Out	(3,413,776)	(4,875,368)	(6,833,358)	(4,695,578)
<i>Total Other Financing Sources (Uses)</i>	<u>25,800</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>\$5,699,256</u>	<u>\$4,654,831</u>	<u>(\$529,666)</u>	<u>(\$2,941,418)</u>
Debt Service as a Percentage of Noncapital Expenditures	3.0%	3.1%	5.0%	5.6%

2017	2016	2015	2014	2013	2012
\$12,777,732	\$11,172,644	\$10,760,070	\$10,238,273	\$9,945,981	\$9,347,678
13,612,693	12,211,333	13,558,447	11,660,821	11,248,192	10,569,566
8,980,025	7,594,757	8,099,947	8,063,512	7,717,983	7,802,953
666,410	676,990	673,381	662,263	647,809	599,075
1,007,509	578,192	757,402	582,431	612,111	889,024
32,531,013	30,683,182	31,727,747	31,597,294	30,561,419	32,941,678
206,432	144,859	73,955	130,916	91,072	152,900
300,859	357,151	308,494	294,343	279,544	152,987
206,031	475,811	0	0	0	0
0	0	0	0	0	0
209,105	492,328	324,729	418,519	580,594	484,827
70,497,809	64,387,247	66,284,172	63,648,372	61,684,705	62,940,688
7,458,754	6,905,945	5,924,839	6,564,684	5,800,729	5,620,002
4,382,800	4,286,247	4,142,146	3,922,690	4,065,860	4,026,826
11,658,011	11,052,092	10,690,002	10,490,988	10,508,027	10,216,724
10,017,141	7,766,921	8,281,851	7,258,243	7,021,000	6,549,844
13,352,088	12,987,355	13,476,300	14,038,602	13,751,426	16,445,214
15,212,579	14,248,161	14,478,109	13,892,969	12,753,869	12,854,228
192,869	248,299	202,708	227,109	239,588	75,000
1,091,314	1,169,526	884,918	3,267,654	2,332,286	2,352,996
359,392	331,666	353,154	461,331	375,713	460,754
2,429,345	2,074,592	1,133,466	2,805,523	3,403,031	2,668,395
3,591,741	3,253,433	3,336,276	3,117,716	2,995,526	2,439,765
596,522	670,739	733,531	769,729	867,514	832,804
0	17,500	0	14,750	0	99,857
70,342,556	65,012,476	63,637,300	66,831,988	64,114,569	64,642,409
155,253	(625,229)	2,646,872	(3,183,616)	(2,429,864)	(1,701,721)
4,816,778	4,647,946	4,592,434	5,045,053	4,631,050	3,892,910
3,000,000	3,850,000	0	2,775,000	1,500,000	3,525,000
0	0	0	0	0	4,355,000
0	88,797	0	0	0	0
10,410	0	30,774	98,959	75,382	21,818
0	0	0	0	0	0
0	0	0	0	0	(4,229,300)
(4,816,778)	(4,647,946)	(4,592,434)	(5,045,053)	(4,631,050)	(4,152,910)
3,010,410	3,938,797	30,774	2,873,959	1,575,382	4,765,970
\$3,165,663	\$3,313,568	\$2,677,646	(\$309,657)	(\$854,482)	\$3,064,249
6.6%	6.6%	6.9%	6.5%	7.0%	5.6%

**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
2021	\$794,604,440	\$404,979,570	\$3,427,382,886	\$457,713,200	\$1,307,752,000
2020	793,325,490	381,611,750	3,356,963,543	387,781,000	1,107,945,714
2019	796,915,130	318,557,270	3,187,064,000	464,247,650	1,326,421,857
2018	751,780,510	236,958,740	2,824,969,286	384,166,550	1,097,618,714
2017	749,777,260	217,860,540	2,764,679,429	447,014,180	1,277,183,371
2016	749,035,630	215,044,830	2,754,515,600	329,582,520	941,664,343
2015	715,823,970	213,354,600	2,654,795,914	298,736,560	853,533,029
2014	713,355,990	209,882,500	2,637,824,257	285,423,220	815,494,914
2013	711,054,945	207,856,520	2,625,461,329	266,734,740	762,099,257
2012	704,776,335	201,909,090	2,590,529,786	245,842,810	702,408,029

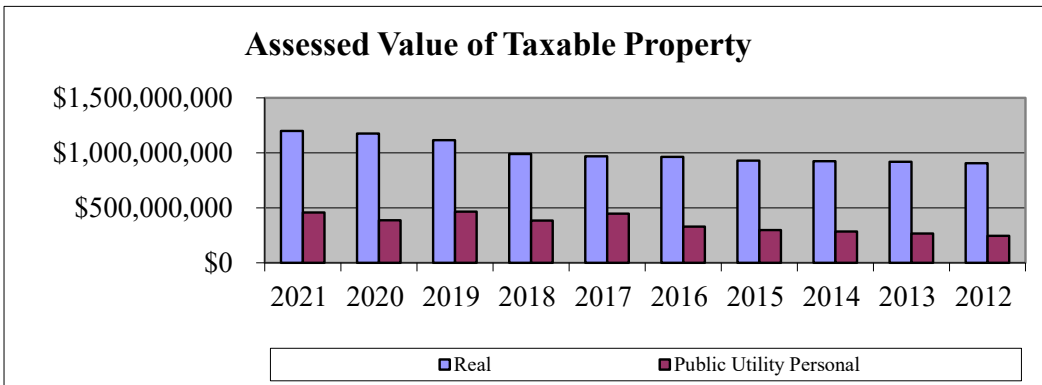
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

The tangible personal property values associated with each year were the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by a 10 percent and a 2 1/2 percent rollback, and homestead exemptions before being billed.

**Source :** *Jefferson County Auditor*

Assessed Value	Total		Weighted Average Tax Rate
	Estimated Actual Value	Ratio	
\$1,657,297,210	\$4,735,134,886	35.00%	\$8.90
1,562,718,240	4,464,909,257	35.00%	8.64
1,579,720,050	4,513,485,857	35.00%	8.63
1,372,905,800	3,922,588,000	35.00%	8.65
1,414,651,980	4,041,862,800	35.00%	9.84
1,293,662,980	3,696,179,943	35.00%	9.63
1,227,915,130	3,508,328,943	35.00%	9.73
1,208,661,710	3,453,319,171	35.00%	9.50
1,185,646,205	3,387,560,586	35.00%	9.46
1,152,528,235	3,292,937,815	35.00%	9.10



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

	2021	2020	2019	2018
<b>Unvoted Millage</b>				
Operating	<u>1.850000</u>	<u>1.850000</u>	<u>1.850000</u>	<u>1.850000</u>
<b>Voted Millage - by levy</b>				
1976 Mental Health				
Residential/Agricultural Real	0.116554	0.116556	0.116457	0.122483
Commercial/Industrial and Public Utility Real	0.413530	0.377395	0.360033	0.362484
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
1985 Mental Retardation Development Disability				
Residential/Agricultural Real	0.728220	0.728238	0.727615	0.765266
Commercial/Industrial and Public Utility Real	1.620037	1.478475	1.410458	1.420061
General Business and Public Utility Personal	1.800000	1.800000	1.800000	1.800000
2012 9-1-1 System				
Residential/Agricultural Real	1.353549	1.353582	1.352427	1.422409
Commercial/Industrial and Public Utility Real	1.500000	1.500000	1.469256	1.479259
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
1988 Children Services				
Residential/Agricultural Real	0.404957	0.404967	0.404621	0.425558
Commercial/Industrial and Public Utility Real	0.902104	0.823276	0.785402	0.790749
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
1992 Bond / Jail (\$15,000,000)				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
1992 Mental Retardation Development Disability				
Residential/Agricultural Real	0.744542	0.744559	0.743923	0.782418
Commercial/Industrial and Public Utility Real	1.596612	1.457097	1.390064	1.399528
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000
1992 9-1-1 System				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
1993 Jail Operating and Equipment				
Residential/Agricultural Real	0.657525	0.657540	0.656977	0.690973
Commercial/Industrial and Public Utility Real	1.408776	1.285674	1.226527	1.234878
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
1997 9-1-1 System				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
2002 9-1-1 System				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000



2017	2016	2015	2014	2013	2012
1.850000	1.850000	1.850000	1.850000	1.850000	1.850000
0.122481	0.122428	0.128027	0.128060	0.128001	0.129163
0.362226	0.361790	0.359922	0.358720	0.357167	0.367572
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.765257	0.764926	0.799907	0.800110	0.799745	0.807006
1.419049	1.417343	1.410026	1.405314	1.399230	1.439992
1.800000	1.800000	1.800000	1.800000	1.800000	1.800000
1.422393	1.421778	1.486800	1.487179	1.486503	0.000000
1.478206	1.476429	1.468806	1.463898	1.457560	0.000000
1.500000	1.500000	1.500000	1.500000	1.500000	0.000000
0.425553	0.425369	0.444822	0.444935	0.444732	0.448770
0.790186	0.789236	0.785161	0.782537	0.779150	0.801849
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1.100000	1.100000	1.100000	1.100000	1.100000	1.100000
1.100000	1.100000	1.100000	1.100000	1.100000	1.100000
1.100000	1.100000	1.100000	1.100000	1.100000	1.100000
0.782408	0.782069	0.817836	0.818045	0.817672	0.825096
1.398532	1.396850	1.389639	1.384996	1.379000	1.419173
1.700000	1.700000	1.700000	1.700000	1.700000	1.700000
0.000000	0.000000	0.000000	0.000000	0.000000	0.315478
0.000000	0.000000	0.000000	0.000000	0.000000	0.542625
0.000000	0.000000	0.000000	0.000000	0.000000	0.650000
0.690964	0.690666	0.722251	0.722436	0.722106	0.728661
1.233999	1.232515	1.226152	1.222056	1.216765	1.252212
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
0.000000	0.000000	0.000000	0.000000	0.000000	0.208814
0.000000	0.000000	0.000000	0.000000	0.000000	0.292182
0.000000	0.000000	0.000000	0.000000	0.000000	0.350000
0.000000	0.000000	0.000000	0.000000	0.000000	0.416507
0.000000	0.000000	0.000000	0.000000	0.000000	0.438723
0.000000	0.000000	0.000000	0.000000	0.000000	0.500000

(Continued)

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

	2021	2020	2019	2018
<b>2004 Senior Citizens</b>				
Residential/Agricultural Real	0.807701	0.807721	0.807031	0.848792
Commercial/Industrial and Public Utility Real	1.000000	0.956166	0.912178	0.918389
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
<b>2008 Dog Pound</b>				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
<b>2014 Senior Citizens</b>				
Residential/Agricultural Real	0.182029	0.182033	0.181878	0.191289
Commercial/Industrial and Public Utility Real	0.200000	0.200000	0.198647	0.200000
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
<b>Total voted millage by type of property</b>				
Residential/Agricultural Real	4.995077	4.995196	4.990929	5.249188
Commercial/Industrial and Public Utility Real	8.641059	8.078083	7.752565	7.805348
General Business and Public Utility Personal	9.200000	9.200000	9.200000	9.200000
<b>Total millage by type of property</b>				
Residential/Agricultural Real	6.845077	6.845196	6.840929	7.099188
Commercial/Industrial and Public Utility Real	10.491059	9.928083	9.602565	9.655348
General Business and Public Utility Personal	11.050000	11.050000	11.050000	11.050000
<b>Total Weighted Average Tax Rate</b>				
	8.897332	8.641431	8.634785	8.645889

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*

2017	2016	2015	2014	2013	2012
0.848782	0.848415	0.887215	0.887442	0.887038	0.895092
0.917735	0.916632	0.911900	0.908853	0.904919	0.931282
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.191287	0.191204	0.199948	0.000000	0.000000	0.000000
0.200000	0.200000	0.200000	0.000000	0.000000	0.000000
0.200000	0.200000	0.200000	0.000000	0.000000	0.000000
6.349125	6.346855	6.586806	6.388207	6.385797	5.874587
8.899933	8.890795	8.851606	8.626374	8.593791	8.585610
10.300000	10.300000	10.300000	10.100000	10.100000	10.100000
8.199125	8.196855	8.436806	8.238207	8.235797	7.724587
10.749933	10.740795	10.701606	10.476374	10.443791	10.435610
12.150000	12.150000	12.150000	11.950000	11.950000	11.950000
9.840389	9.626863	9.733697	9.503395	9.458466	9.100838

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

	2021	2020	2019	2018
<b>Cities:</b>				
<b>Steubenville</b>				
Residential/Agricultural Real	5.087785	5.088665	5.088345	5.174745
Commercial/Industrial and Public Utility Real	7.016630	6.981885	6.815620	6.543020
General Business and Public Utility Personal	8.200000	8.200000	8.200000	8.200000
<b>Toronto</b>				
Residential/Agricultural Real	3.030337	3.030286	3.030224	3.040412
Commercial/Industrial and Public Utility Real	3.184887	3.184887	3.184862	3.200043
General Business and Public Utility Personal	3.400000	3.400000	3.400000	3.400000
<b>Villages:</b>				
<b>Adena</b>				
Residential/Agricultural Real	13.281300	13.649711	13.633349	19.793813
Commercial/Industrial and Public Utility Real	14.974992	14.991977	14.991977	26.176145
General Business and Public Utility Personal	24.000000	24.000000	24.000000	33.000000
<b>Amsterdam</b>				
Residential/Agricultural Real	13.332112	10.332112	10.355208	10.592009
Commercial/Industrial and Public Utility Real	15.342950	12.342950	12.191630	16.338382
General Business and Public Utility Personal	22.400000	19.400000	19.400000	19.400000
<b>Bergholz</b>				
Residential/Agricultural Real	5.886428	5.886428	5.886428	6.143909
Commercial/Industrial and Public Utility Real	5.915305	5.915305	5.915305	5.709256
General Business and Public Utility Personal	10.200000	10.200000	10.200000	10.200000
<b>Bloomington</b>				
Residential/Agricultural Real	1.984707	1.984707	1.984707	1.988838
Commercial/Industrial and Public Utility Real	2.009591	2.009591	2.009591	1.912618
General Business and Public Utility Personal	3.400000	3.400000	3.400000	3.400000
<b>Dillonville</b>				
Residential/Agricultural Real	15.395091	15.374322	12.374322	12.690144
Commercial/Industrial and Public Utility Real	17.274375	17.253690	14.245102	16.539505
General Business and Public Utility Personal	24.400000	24.400000	21.400000	21.400000
<b>Empire</b>				
Residential/Agricultural Real	7.305420	7.305642	7.305420	7.197900
Commercial/Industrial and Public Utility Real	5.455385	5.455385	5.455385	6.875895
General Business and Public Utility Personal	12.200000	12.200000	12.200000	12.200000
<b>Irondale</b>				
Residential/Agricultural Real	10.245243	10.245243	10.245243	10.932318
Commercial/Industrial and Public Utility Real	11.179454	11.179454	11.179454	11.500440
General Business and Public Utility Personal	13.000000	13.000000	13.000000	13.000000
<b>Mingo Junction</b>				
Residential/Agricultural Real	11.786284	11.786284	11.746279	8.800000
Commercial/Industrial and Public Utility Real	11.707855	11.706094	11.465356	8.745358
General Business and Public Utility Personal	11.800000	11.800000	11.800000	8.800000
<b>Mt. Pleasant</b>				
Residential/Agricultural Real	18.506943	15.031196	15.031196	15.323269
Commercial/Industrial and Public Utility Real	20.776658	17.744087	17.744087	19.274454
General Business and Public Utility Personal	27.900000	28.900000	28.900000	28.900000
<b>New Alexandria</b>				
Residential/Agricultural Real	9.355872	9.353310	9.353310	6.862200
Commercial/Industrial and Public Utility Real	7.902623	7.902623	7.902623	5.689655
General Business and Public Utility Personal	9.400000	9.400000	9.400000	7.400000

2017	2016	2015	2014	2013	2012
5.174595	5.174000	5.165250	5.165145	5.159635	5.035400
6.540775	6.528370	6.558850	6.557040	6.544940	6.584500
8.200000	8.200000	8.200000	8.200000	8.200000	8.200000
3.040378	3.040371	3.052008	3.052000	3.052019	3.041300
3.200043	3.200043	3.201183	3.202113	3.201957	3.203082
3.400000	3.400000	3.400000	3.400000	3.400000	3.400000
19.879518	16.879518	18.211559	18.435817	18.052842	18.679424
26.255710	23.255710	23.387015	23.303203	23.065433	23.182986
33.000000	30.000000	30.000000	30.000000	30.000000	30.000000
10.592009	10.592009	10.563733	10.569884	10.570271	10.991364
16.338382	16.338382	16.262083	16.262083	16.262083	15.740381
19.400000	19.400000	19.400000	19.400000	19.400000	19.400000
6.143909	6.144895	5.998840	5.997181	5.999235	6.198789
5.709256	5.709256	5.704441	5.704441	5.704441	5.693472
10.200000	10.200000	10.200000	10.200000	10.200000	10.200000
1.988838	1.988838	1.992321	1.992247	1.992247	1.985713
1.912618	1.912618	1.917266	1.917266	1.917266	1.935030
3.400000	3.400000	3.400000	3.400000	3.400000	3.400000
12.690144	12.691933	9.908857	9.908857	9.908857	9.830211
16.539505	16.539505	13.901517	13.901517	13.901517	14.205212
21.400000	21.400000	18.900000	18.900000	18.900000	18.900000
7.197900	7.197900	6.611320	6.611320	6.611320	6.208840
6.875895	6.875895	6.875895	6.875895	6.875895	6.981070
12.200000	12.200000	12.200000	12.200000	12.200000	12.200000
10.932318	10.932318	10.947461	10.947461	12.007323	8.224883
11.500440	11.500440	11.500440	11.463764	12.576476	8.855045
13.000000	13.000000	13.000000	13.000000	15.000000	11.000000
8.800000	8.799922	8.800000	6.154962	6.154962	5.967294
8.745370	8.745370	8.794906	8.281844	8.278772	8.071408
8.800000	8.800000	8.800000	8.800000	8.800000	8.800000
15.315786	15.314331	15.322101	13.322957	13.322957	13.461778
19.274454	19.274454	19.262896	17.262896	17.262896	16.962017
28.900000	28.900000	28.900000	26.900000	26.900000	26.900000
6.862200	6.862200	6.498975	6.501495	6.501595	6.512180
5.689655	5.689655	5.651010	5.651010	5.651010	6.258915
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000

(Continued)

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

	2021	2020	2019	2018
<b>Rayland</b>				
Residential/Agricultural Real	5.500108	5.500108	5.500108	5.564784
Commercial/Industrial and Public Utility Real	5.677824	5.677824	5.677824	6.140232
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
<b>Richmond</b>				
Residential/Agricultural Real	7.011790	7.011790	7.014715	7.340518
Commercial/Industrial and Public Utility Real	6.625959	6.625959	6.625959	7.386618
General Business and Public Utility Personal	14.400000	14.400000	14.400000	14.400000
<b>Smithfield</b>				
Residential/Agricultural Real	8.072963	8.071774	10.762783	14.997576
Commercial/Industrial and Public Utility Real	8.878930	8.878930	11.878930	18.044964
General Business and Public Utility Personal	9.500000	9.500000	12.500000	20.500000
<b>Stratton</b>				
Residential/Agricultural Real	9.920125	9.920125	9.920125	9.999805
Commercial/Industrial and Public Utility Real	8.751467	8.751467	8.751467	9.993885
General Business and Public Utility Personal	10.000000	10.000000	10.000000	10.000000
<b>Tiltonsville</b>				
Residential/Agricultural Real	16.825398	12.825398	12.825398	13.435360
Commercial/Industrial and Public Utility Real	18.241198	13.838546	13.728003	14.405158
General Business and Public Utility Personal	20.300000	16.300000	16.300000	16.300000
<b>Wintersville</b>				
Residential/Agricultural Real	4.376784	4.376774	4.375559	4.420948
Commercial/Industrial and Public Utility Real	4.706160	4.708411	4.701166	4.690185
General Business and Public Utility Personal	5.800000	5.800000	5.800000	5.800000
<b>Yorkville</b>				
Residential/Agricultural Real	10.371493	10.282942	10.438989	7.111695
Commercial/Industrial and Public Utility Real	11.683661	11.683661	11.681954	8.356208
General Business and Public Utility Personal	14.350000	14.350000	14.350000	10.850000
<b>Townships:</b>				
<b>Brush Creek</b>				
Residential/Agricultural Real	3.080412	3.080412	3.080132	3.102340
Commercial/Industrial and Public Utility Real	3.997228	3.927487	3.841043	3.829591
General Business and Public Utility Personal	4.200000	4.200000	4.200000	4.200000
<b>Cross Creek</b>				
Residential/Agricultural Real	4.977634	4.977515	4.971125	5.045253
Commercial/Industrial and Public Utility Real	6.084038	5.900785	5.749478	5.963542
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
<b>Island Creek</b>				
Residential/Agricultural Real	7.319444	7.318183	7.309415	5.548343
Commercial/Industrial and Public Utility Real	11.162881	10.952318	10.572476	8.334184
General Business and Public Utility Personal	11.700000	11.700000	11.700000	9.700000
<b>Knox</b>				
Residential/Agricultural Real	5.570780	5.570090	5.568249	5.310512
Commercial/Industrial and Public Utility Real	5.930535	5.860042	5.747953	5.459196
General Business and Public Utility Personal	8.700000	8.700000	8.700000	8.200000
<b>Mt. Pleasant</b>				
Residential/Agricultural Real	6.747814	6.748753	6.748826	7.059947
Commercial/Industrial and Public Utility Real	7.401515	6.983295	6.660690	7.075271
General Business and Public Utility Personal	9.100000	9.100000	9.100000	9.100000

2017	2016	2015	2014	2013	2012
5.564788	5.564496	5.845196	5.845196	5.845236	5.847184
6.140232	6.140232	6.200000	6.200000	6.200000	5.971104
6.200000	6.200000	6.200000	6.200000	6.200000	6.200000
5.783660	5.004801	5.290585	5.290575	5.290585	5.342293
5.617732	4.733289	4.856235	4.856235	4.856235	5.026723
14.400000	14.400000	14.400000	14.400000	14.400000	14.400000
14.997582	18.703918	13.258559	16.526548	16.537605	15.783646
18.044964	22.044964	15.133038	18.363712	18.363712	18.296735
20.500000	24.500000	19.500000	23.000000	23.000000	22.500000
9.999805	10.000000	5.000000	5.000000	5.000000	4.996425
9.993885	9.993885	4.993430	4.993430	4.993430	5.000000
10.000000	10.000000	5.000000	5.000000	5.000000	5.000000
8.335360	8.336000	8.767210	11.859267	11.859267	11.953358
9.305158	9.305158	9.321236	12.339471	12.487045	13.038305
11.200000	11.200000	11.200000	14.700000	14.700000	14.700000
4.420949	7.008854	7.183065	8.218349	7.183583	7.109396
4.685742	7.409989	7.431186	7.426934	7.421816	7.637158
5.800000	9.800000	9.800000	9.800000	9.800000	9.800000
6.111695	6.111695	6.294952	6.294952	6.290852	6.471688
7.324731	7.323884	7.336214	7.336214	7.370623	7.035170
9.850000	9.850000	9.850000	9.850000	9.850000	9.850000
3.102340	3.102248	3.126158	3.126278	3.126154	3.229304
3.829591	3.829591	3.829562	3.829562	3.829562	3.951475
4.200000	4.200000	4.200000	4.200000	4.200000	4.200000
5.145333	7.651436	6.520936	6.520969	6.521074	6.456423
5.962786	9.239069	7.658042	7.658441	7.660865	8.064363
7.400000	12.400000	10.900000	10.900000	10.900000	10.900000
5.549196	5.548285	5.762870	5.767104	5.768273	4.857738
8.306742	8.304860	7.319951	7.197553	7.041102	6.380813
9.700000	9.700000	9.700000	9.700000	9.700000	8.700000
5.309903	5.310020	5.438416	5.442851	5.443231	5.571826
5.469594	5.522347	6.097812	6.006713	6.108903	7.612812
8.200000	8.200000	8.200000	8.200000	8.200000	8.200000
7.059955	7.060271	7.102130	7.100673	7.102384	7.478421
7.075271	7.075271	7.066269	7.077552	7.077466	7.551318
9.100000	9.100000	9.100000	9.100000	9.100000	9.100000

(Continued)

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

	2021	2020	2019	2018
<b>Ross</b>				
Residential/Agricultural Real	4.491983	4.491983	4.492345	4.687797
Commercial/Industrial and Public Utility Real	4.295875	4.117372	3.976337	3.977175
General Business and Public Utility Personal	5.700000	5.700000	5.700000	5.700000
<b>Salem</b>				
Residential/Agricultural Real	9.453934	4.458180	4.450865	4.558765
Commercial/Industrial and Public Utility Real	9.972558	4.900239	4.810867	4.777555
General Business and Public Utility Personal	11.500000	6.500000	6.500000	6.500000
<b>Saline</b>				
Residential/Agricultural Real	9.023235	9.023235	9.025168	7.806364
Commercial/Industrial and Public Utility Real	9.321312	9.308171	9.285538	9.129040
General Business and Public Utility Personal	10.800000	10.800000	10.800000	9.300000
<b>Smithfield</b>				
Residential/Agricultural Real	3.600000	3.600000	3.600000	3.956190
Commercial/Industrial and Public Utility Real	3.600000	3.600000	3.600000	4.423321
General Business and Public Utility Personal	3.600000	3.600000	3.600000	5.100000
<b>Springfield</b>				
Residential/Agricultural Real	5.585876	5.585876	5.584087	5.839455
Commercial/Industrial and Public Utility Real	7.024726	6.668092	6.137942	6.225349
General Business and Public Utility Personal	10.200000	10.200000	10.200000	10.200000
<b>Steubenville</b>				
Residential/Agricultural Real	4.939564	4.938980	4.938958	4.894870
Commercial/Industrial and Public Utility Real	5.598690	5.598690	5.598690	5.818286
General Business and Public Utility Personal	6.100000	6.100000	6.100000	6.100000
<b>Warren</b>				
Residential/Agricultural Real	3.803434	3.803529	3.803532	3.845865
Commercial/Industrial and Public Utility Real	4.146297	4.101976	4.040532	4.087452
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
<b>Wayne</b>				
Residential/Agricultural Real	9.241587	8.025807	8.017993	8.156190
Commercial/Industrial and Public Utility Real	12.339772	11.092153	10.484378	11.079598
General Business and Public Utility Personal	14.400000	14.400000	14.400000	14.400000
<b>Wells</b>				
Residential/Agricultural Real	13.290075	11.038468	8.040949	8.312820
Commercial/Industrial and Public Utility Real	15.000000	12.485280	9.485290	9.555920
General Business and Public Utility Personal	15.000000	12.750000	9.750000	9.750000
<b>Colleges:</b>				
<b>Eastern Gateway Community College</b>				
Residential/Agricultural Real	0.538120	0.538133	0.537673	0.565495
Commercial/Industrial and Public Utility Real	0.939184	0.857116	0.817685	0.823252
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
<b>Special Districts:</b>				
<b>Eastern Ohio Regional Transit Authority</b>				
Residential/Agricultural Real	2.125405	2.086154	2.151864	2.276460
Commercial/Industrial and Public Utility Real	2.500000	2.500000	2.500000	2.500000
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
<b>Steel Valley Regional Transit Authority</b>				
Residential/Agricultural Real	1.398300	1.398726	1.398082	1.449325
Commercial/Industrial and Public Utility Real	1.500000	1.498473	1.450959	1.373838
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000



2017	2016	2015	2014	2013	2012
4.687786	4.686903	4.812782	4.812946	4.813855	5.300651
3.977175	3.977175	3.988366	3.988366	3.960037	4.092594
5.700000	5.700000	5.700000	5.700000	5.700000	5.700000
3.630045	3.630806	3.723517	3.723765	3.724704	3.796093
4.030799	4.030799	4.054889	4.054889	4.054670	4.140037
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
5.306364	5.323066	5.501300	5.502775	3.502020	3.735592
6.629040	6.629040	6.630701	6.630532	4.630532	4.666925
6.800000	6.800000	6.800000	6.800000	4.800000	4.800000
3.956280	3.955855	3.964084	3.964320	3.964953	4.014819
4.423321	4.423321	4.411884	4.411884	4.404342	4.528728
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
5.838945	5.839595	6.044575	6.041555	6.039728	6.669636
6.225349	6.225349	6.242658	6.242516	6.148428	7.507849
10.200000	10.200000	10.200000	10.200000	10.200000	10.200000
4.894774	4.892150	4.814264	4.813994	4.814108	4.918274
5.818262	5.818262	5.826334	5.884144	5.580840	5.524470
6.100000	6.100000	6.100000	6.100000	6.100000	6.100000
3.846013	3.845704	3.891966	3.891843	3.891900	3.921871
4.087452	4.087452	4.090621	4.091716	4.096543	4.169791
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
8.005309	7.987703	8.474248	8.477480	8.473002	8.900157
11.079598	11.040724	11.074751	10.085542	10.088661	9.545798
14.400000	14.400000	14.400000	14.400000	14.400000	14.400000
8.312872	6.314151	6.552878	5.950387	5.950016	6.087476
9.553726	7.555920	7.593263	7.495636	7.475201	7.631692
9.750000	7.750000	7.750000	7.750000	7.750000	7.750000
0.565488	0.565243	0.591093	0.591244	0.590975	0.596340
0.822666	0.821677	0.817435	0.814704	0.811177	0.834808
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
2.275130	2.261391	2.423052	1.922006	1.917970	2.000000
2.500000	2.492910	2.500000	1.998728	1.995130	2.000000
2.500000	2.500000	2.500000	2.000000	2.000000	2.000000
1.449255	1.448913	1.456999	1.456975	1.453606	1.363344
1.372449	1.368894	1.379967	1.379220	1.374535	1.385236
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000

(Continued)

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

	2021	2020	2019	2018
TEMS Ambulance				
Residential/Agricultural Real	1.770712	1.770134	1.769206	1.907981
Commercial/Industrial and Public Utility Real	1.696353	1.692462	1.685628	1.933139
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000
Warren Township Park				
Residential/Agricultural Real	0.425089	0.423955	0.426038	0.455113
Commercial/Industrial and Public Utility Real	0.580025	0.566997	0.551971	0.572860
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Belvedere Fire				
Residential/Agricultural Real	2.735124	2.735124	2.735965	2.814660
Commercial/Industrial and Public Utility Real	2.246487	2.246487	2.246487	2.329625
General Business and Public Utility Personal	7.500000	7.500000	7.500000	7.500000
Puskarich Public Library				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
Public Library of Steubenville and Jefferson County				
Residential/Agricultural Real	0.901566	0.901588	0.900818	0.947432
Commercial/Industrial and Public Utility Real	1.000000	1.000000	0.978869	0.985534
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Seven Ranges Joint Fire District				
Residential/Agricultural Real	5.820684	5.820462	5.807706	5.999856
Commercial/Industrial and Public Utility Real	6.000000	6.000000	5.872998	6.000000
General Business and Public Utility Personal	6.000000	6.000000	6.000000	6.000000
Short Creek Joint Fire District				
Residential/Agricultural Real	3.708212	3.727648	3.727508	0.000000
Commercial/Industrial and Public Utility Real	4.000000	4.000000	3.951292	0.000000
General Business and Public Utility Personal	4.000000	4.000000	4.000000	0.000000
<b>Joint Vocational School Districts:</b>				
Jefferson County JVS				
Residential/Agricultural Real	2.355704	2.356811	2.356274	2.374271
Commercial/Industrial and Public Utility Real	2.490695	2.482544	2.462786	2.479198
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Belmont-Harrison Career Center				
Residential/Agricultural Real	1.450000	1.450000	1.450000	1.450000
Commercial/Industrial and Public Utility Real	1.450000	1.450000	1.450000	1.450000
General Business and Public Utility Personal	1.450000	1.450000	1.450000	1.450000
Columbiana County JVS				
Residential/Agricultural Real	2.000000	2.000000	2.000000	2.000283
Commercial/Industrial and Public Utility Real	2.041597	2.030700	2.026866	2.023182
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
<b>School Districts:</b>				
Buckeye Local				
Residential/Agricultural Real	20.000016	20.007319	20.000009	20.000019
Commercial/Industrial and Public Utility Real	25.931192	22.182756	21.202079	21.671231
General Business and Public Utility Personal	27.500000	27.500000	27.500000	27.500000

2017	2016	2015	2014	2013	2012
1.407651	1.407640	1.498914	1.499808	1.500000	1.219689
1.433890	1.436551	1.462023	1.460061	1.463469	1.443067
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
0.455181	0.455053	0.492043	0.491986	0.491874	0.512830
0.569968	0.569891	0.571726	0.571891	0.577213	0.559530
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
2.814660	2.812408	3.043985	3.046209	3.046209	3.166151
2.329625	2.158284	2.185143	2.185399	2.205416	2.358514
7.500000	7.500000	7.500000	7.500000	7.500000	7.500000
0.000000	0.000000	0.000000	0.963925	0.963797	0.999112
0.000000	0.000000	0.000000	1.000000	1.000000	0.999368
0.000000	0.000000	0.000000	1.000000	1.000000	1.000000
0.947421	0.947011	0.990320	0.990573	0.990122	0.999112
0.984832	0.983648	0.978570	0.975300	0.971078	0.999368
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
6.000000	0.000000	0.000000	0.000000	0.000000	0.000000
6.000000	0.000000	0.000000	0.000000	0.000000	0.000000
6.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2.374485	2.347982	2.453346	2.456810	1.456786	1.457385
2.479031	2.478931	2.478524	2.478029	1.477714	1.479997
2.500000	2.500000	2.500000	2.500000	1.500000	1.500000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
2.000000	2.003946	2.002761	2.004867	2.016742	2.015924
2.000000	2.029622	2.025363	2.014174	2.000000	2.007154
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
20.011083	20.000015	20.000007	20.000007	20.000003	20.453525
21.499829	21.496593	21.588482	21.357241	21.359813	21.695660
27.500000	27.500000	27.500000	27.500000	27.500000	27.500000

(Continued)

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

	2021	2020	2019	2018
Edison Local				
Residential/Agricultural Real	25.405355	25.412385	25.438313	26.859803
Commercial/Industrial and Public Utility Real	29.611731	28.877718	27.625383	29.330753
General Business and Public Utility Personal	35.400000	35.400000	35.400000	35.700000
Harrison Hills City				
Residential/Agricultural Real	22.431033	23.702227	23.692478	24.189774
Commercial/Industrial and Public Utility Real	32.932558	36.057028	35.564367	35.919498
General Business and Public Utility Personal	37.250000	40.250000	40.250000	40.750000
Indian Creek Local				
Residential/Agricultural Real	30.321994	30.320944	30.293644	24.308268
Commercial/Industrial and Public Utility Real	41.232341	40.358505	39.222348	30.631652
General Business and Public Utility Personal	49.150000	49.150000	49.150000	42.650000
Southern Local				
Residential/Agricultural Real	24.559380	23.980873	25.059366	25.457455
Commercial/Industrial and Public Utility Real	34.874526	34.119424	34.170939	34.389050
General Business and Public Utility Personal	38.590000	38.010000	39.040000	39.440000
Steubenville City				
Residential/Agricultural Real	26.591678	26.607553	26.603194	27.509914
Commercial/Industrial and Public Utility Real	26.055960	26.002574	25.797557	27.189564
General Business and Public Utility Personal	33.950000	33.950000	33.950000	33.950000
Toronto City				
Residential/Agricultural Real	28.046718	28.042563	28.030585	28.655938
Commercial/Industrial and Public Utility Real	35.634723	35.634723	35.618702	36.987014
General Business and Public Utility Personal	45.750000	45.750000	45.750000	45.750000

The rates presented in this Table represent the effective rates.

*Source* : Jefferson County Auditor

2017	2016	2015	2014	2013	2012
26.559480	26.797187	27.980725	22.100017	22.100015	22.529272
29.040023	29.265894	28.338668	22.280849	22.100013	22.347450
35.400000	35.600000	35.600000	29.700000	29.700000	29.700000
26.361087	26.341905	21.282528	21.445944	21.443560	21.441422
38.267179	37.869001	32.888877	27.056424	27.056424	26.620170
42.730000	42.730000	37.750000	37.750000	37.750000	37.750000
24.308023	24.286204	25.108376	25.110514	25.109292	24.882280
30.593601	30.584556	30.587401	30.500745	30.493763	31.040671
42.650000	42.650000	42.650000	42.650000	42.650000	42.650000
25.437452	25.455712	25.466132	25.455918	23.486119	23.489852
32.893430	32.826012	32.683167	32.189247	31.442469	31.301042
39.440000	39.440000	39.440000	39.440000	39.440000	39.440000
28.909718	28.903387	28.628195	28.634081	28.563270	27.218964
28.572198	28.467515	28.734923	28.731665	28.585115	28.731587
35.350000	35.350000	35.350000	35.350000	35.350000	35.350000
28.656635	28.658269	29.939813	30.441486	30.443535	27.632545
36.987014	37.001655	38.423812	38.998492	39.204356	37.869389
45.750000	45.750000	45.750000	46.250000	46.250000	44.100000

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

Collection Year	Current Tax Levy (2)	Current Tax Collections (3)	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (4)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2021	\$94,192,229	\$83,114,235	88.24%	\$5,872,607	\$88,986,842	94.47%
2020	85,062,526	75,814,943	89.13%	4,041,704	79,856,647	93.88%
2019	80,364,532	74,459,885	92.65%	1,748,630	76,208,515	94.83%
2018	68,056,320	66,369,983	97.52%	2,378,023	68,748,006	101.02%
2017	72,308,469	72,822,196	100.71%	2,458,361	75,280,557	104.11%
2016	63,904,454	62,065,172	97.12%	1,986,150	64,051,322	100.23%
2015	60,381,714	58,671,709	97.17%	2,475,134	61,146,843	101.27%
2014	57,152,517	55,377,855	96.89%	2,434,719	57,812,574	101.15%
2013	54,138,366	52,430,061	96.84%	2,472,598	54,902,659	101.41%
2012	52,044,581	50,205,886	96.47%	2,416,866	52,622,752	101.11%

- (1) Includes Homestead/Rollback credits assessed locally, but distributed through the State and reported as Intergovernmental revenue.
- (2) Includes all property taxes levied by the County.
- (3) The County's current reporting system does not track prepayant tax collections by tax year. Prepayments are tracked only in total, reflected in current collection year, and applied to subsequent tax year.
- (4) The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked only in total. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

**Source:** *Jefferson County Auditor*

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

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (1)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2021	\$0	\$0	N/A	\$0	\$0	N/A
2020	0	0	N/A	0	0	N/A
2019	0	0	N/A	0	0	N/A
2018	0	0	N/A	0	0	N/A
2017	0	0	N/A	0	0	N/A
2016	0	0	N/A	0	0	N/A
2015	0	0	N/A	0	0	N/A
2014	0	0	N/A	0	0	N/A
2013	0	0	N/A	104,996	104,996	N/A
2012	0	0	N/A	97,057	97,057	N/A

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

*Source: Jefferson County Auditor*

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

## Jefferson County, Ohio

### Principal Taxpayers

#### Real Estate Tax

2021 and 2012

Name of Taxpayer	2021	
	Assessed Value	Percent of Real Property Assessed Value
Ascent Resources Utica LLC	\$169,867,810	14.16%
AEP Ohio LLP	32,319,090	2.69%
Ohio Edison Company	24,359,740	2.03%
WalMart Stores East LP	6,955,420	0.58%
Buckeye Power	6,736,940	0.56%
Brookwood Capital Partners LLC	3,987,580	0.33%
200 School Street Owner LLC	3,469,270	0.29%
Hollywood Center Inc	3,216,370	0.27%
WSD Properties LLC	2,920,570	0.24%
Margaret Wand Trustee	2,694,540	0.22%
Totals	<u>\$256,527,330</u>	<u>21.37%</u>
Total Assessed Valuation	<u>\$1,199,584,010</u>	

Name of Taxpayer	2012	
	Assessed Value	Percent of Real Property Assessed Value
Ohio Edison Company	\$25,988,620	2.87%
Buckeye Power	15,089,410	1.66%
Fort Steuben Improvements	12,847,660	1.42%
Wheeling Pittsburgh Steel	7,280,350	0.80%
Ohio Power Company	4,904,515	0.54%
Wal-Mart Stores East LLP	4,735,850	0.52%
Hollywood Center Inc.	3,783,150	0.42%
LTAH Real Estate Holdings	3,472,840	0.38%
Cal-Steuben Limited	2,325,925	0.26%
Anthony Mining Company Inc.	2,053,345	0.23%
Totals	<u>\$82,481,665</u>	<u>9.10%</u>
Total Assessed Valuation	<u>\$906,685,425</u>	

*Source : Jefferson County Auditor*



**Jefferson County, Ohio**  
*Principal Taxpayers*  
*Public Utilities Tangible Personal Property Tax*  
*2021 and 2012*

Name of Taxpayer	2021	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$109,793,200	23.99%
Texas Eastern Transmission LP	99,679,690	21.78%
Buckeye Power Inc.	46,830,920	10.23%
Rover Pipeline LLC	43,070,170	9.41%
American Transmission Systems Inc.	37,699,290	8.24%
First Energy Generation Corp.	35,722,910	7.80%
AEP Ohio Transmission Company, Inc.	35,387,740	7.73%
Columbia Gas of Ohio Inc.	19,519,650	4.26%
AEP Generation Resources, Inc.	16,874,770	3.69%
Columbia Gas Transmission Corp	5,276,620	1.15%
Total	<u>\$449,854,960</u>	<u>98.28%</u>
Total Assessed Valuation	<u>\$457,713,200</u>	

Name of Taxpayer	2012	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$88,779,730	36.11%
First Energy Generation Corp.	80,770,770	32.85%
Buckeye Power Inc.	58,515,790	23.80%
American Transmission Systems Inc.	6,233,550	2.54%
Columbia Gas of Ohio, Inc.	4,426,050	1.80%
Ohio Edison Company	3,536,700	1.44%
Columbia Gas Transmission Corp.	1,557,230	0.63%
Carroll Electric Cooperative Inc.	1,350,000	0.55%
Dominion Transmission Inc.	320,570	0.13%
AEP Ohio Transmission Company	176,070	0.07%
Total	<u>\$245,666,460</u>	<u>99.92%</u>
Total Assessed Valuation	<u>\$245,842,810</u>	

*Source : Jefferson County Auditor*

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

Industry (Category)	December 31, 2021 (1)		December 31, 2020		December 31, 2019	
	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry
Agriculture, Forestry, and Fishing	0.02%	\$2,599	0.02%	\$2,599	0.02%	\$2,126
Mining	3.30%	434,010	3.30%	434,010	7.08%	941,926
Utilities (excluding telecommunications)	0.48%	62,594	0.48%	62,594	0.64%	85,381
Construction	0.72%	94,946	0.72%	94,946	0.70%	93,649
Manufacturing	2.50%	328,401	2.50%	328,401	2.88%	383,570
Wholesale Trade	1.89%	248,215	1.89%	248,215	2.52%	334,523
Motor Vehicle and Parts Dealers	20.04%	2,632,774	20.04%	2,632,774	19.82%	2,634,286
Furniture and Home Furnishings Stores	0.77%	101,536	0.77%	101,536	0.73%	96,669
Electronic and Appliance Stores	0.68%	90,040	0.68%	90,040	1.25%	165,857
Building Material and Garden Equipment & Supplies	10.17%	1,337,225	10.17%	1,337,225	8.95%	1,189,314
Food and Beverage Stores	3.70%	487,020	3.70%	487,020	3.64%	483,781
Health and Personal Care Stores	1.22%	161,014	1.22%	161,014	1.19%	158,431
Gasoline Stations	0.00%	0	0.00%	0	2.58%	342,578
Clothing and Clothing Accessories Stores	1.63%	213,684	1.63%	213,684	1.66%	220,320
Sporting Goods, Hobby, Book, and Music Stores	1.40%	184,477	1.40%	184,477	1.10%	145,742
General Merchandise Stores	10.70%	1,406,426	10.70%	1,406,426	10.25%	1,363,343
Miscellaneous Store Retailers	6.33%	831,953	6.33%	831,953	7.67%	1,020,240
Nonstore Retailers	10.99%	1,444,115	10.99%	1,444,115	5.52%	734,145
Transportation and Warehousing	0.17%	22,969	0.17%	22,969	0.20%	25,995
Information (including telecommunications)	6.17%	811,596	6.17%	811,596	5.17%	687,826
Finance and Insurance	0.30%	38,803	0.30%	38,803	0.30%	39,936
Real Estate, and Rental & Leasing of Property	5.49%	721,264	5.49%	721,264	5.33%	708,395
Professional, Scientific and Technical Services	0.80%	105,372	0.80%	105,372	0.80%	107,003
Management of Companies (Holding Companies)	0.00%	0	0.00%	0	0.00%	0
Administrative & Support Services, and Waste Management & Remediation Services	1.23%	161,625	1.23%	161,625	1.61%	214,575
Education, Health Care and Social Assistance	0.12%	15,514	0.12%	15,514	0.11%	14,662
Arts, Entertainment, and Recreation	0.10%	13,673	0.10%	13,673	0.09%	12,233
Accommodation and Food Services	3.17%	417,223	3.17%	417,223	4.56%	605,787
Other Services	1.95%	256,132	1.95%	256,132	2.11%	280,424
Unclassified	3.96%	520,527	3.96%	520,527	1.52%	202,674
<b>Total</b>	<b>100.00%</b>	<b>\$13,145,727</b>	<b>100.00%</b>	<b>\$13,145,727</b>	<b>100.00%</b>	<b>\$13,295,391</b>
Sales Tax Rate	1.50%		1.50%		1.50%	

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

(1) Information is not available, presenting 2020 information.

**Source:** State Department of Taxation

December 31, 2018		December 31, 2017		December 31, 2016		December 31, 2015	
Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry
0.01%	\$1,863	0.01%	\$1,500	0.01%	\$1,064	0.01%	\$1,303
5.66%	712,107	5.13%	672,593	2.32%	290,482	1.26%	174,613
0.87%	109,583	1.20%	158,063	0.89%	111,268	1.18%	163,580
0.67%	84,189	0.63%	82,642	0.46%	57,995	0.35%	48,595
2.58%	324,106	3.20%	419,562	3.21%	401,416	4.87%	677,400
3.11%	390,949	2.78%	364,073	1.76%	220,371	1.46%	202,957
20.72%	2,605,225	18.22%	2,386,470	17.58%	2,201,487	16.79%	2,335,216
0.74%	93,632	0.72%	94,599	0.70%	87,212	0.59%	82,292
1.40%	176,636	1.30%	170,617	1.27%	158,566	0.88%	123,022
9.35%	1,175,367	9.21%	1,205,979	8.88%	1,112,224	8.18%	1,137,030
3.69%	463,491	3.54%	464,104	3.71%	465,012	1.52%	211,360
1.27%	159,462	1.45%	189,379	1.56%	195,851	1.09%	151,913
2.22%	279,490	2.49%	326,445	2.21%	276,713	3.02%	419,538
1.72%	216,437	1.58%	206,567	1.45%	181,788	0.59%	81,700
1.27%	159,473	1.09%	142,842	1.25%	156,784	0.46%	64,329
10.65%	1,338,789	9.74%	1,275,852	10.17%	1,273,829	8.74%	1,215,205
8.90%	1,118,318	9.85%	1,289,851	9.28%	1,162,266	13.48%	1,874,967
3.98%	500,604	3.16%	414,136	3.15%	394,542	2.71%	376,888
0.28%	34,614	0.17%	22,917	0.26%	32,491	6.50%	904,522
5.94%	747,034	5.77%	755,430	6.26%	784,105	5.38%	747,850
0.85%	106,282	6.13%	803,416	10.47%	1,311,171	9.51%	1,321,919
4.00%	503,233	3.32%	435,416	2.50%	313,192	2.31%	321,324
0.62%	77,515	0.57%	74,209	0.70%	88,147	0.59%	82,684
0.00%	0	0.00%	0	0.06%	7,087	0.00%	0
1.81%	227,515	1.31%	172,075	1.36%	170,466	1.34%	186,941
0.15%	18,753	0.14%	18,154	0.15%	19,334	0.15%	21,126
0.12%	14,594	0.12%	15,714	0.08%	10,101	0.09%	12,567
4.37%	549,844	4.33%	566,703	4.26%	533,823	4.18%	580,672
2.08%	261,396	2.00%	261,421	2.17%	271,331	2.09%	290,425
0.97%	121,490	0.84%	110,220	1.87%	234,287	0.68%	94,124
<u>100.00%</u>	<u>\$12,571,991</u>	<u>100.00%</u>	<u>\$13,100,949</u>	<u>100.00%</u>	<u>\$12,524,405</u>	<u>100.00%</u>	<u>\$13,906,062</u>
1.50%		1.50%		1.50%		1.50%	

(Continued)

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

Industry (Category)	December 31, 2014		December 31, 2013		December 31, 2012	
	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry
Agriculture, Forestry, and Fishing	0.01%	\$1,221	0.01%	\$1,050	0.01%	\$771
Mining	1.09%	130,177	0.51%	57,715	0.87%	94,350
Utilities (excluding telecommunications)	1.09%	130,257	0.79%	89,709	0.50%	54,376
Construction	0.73%	87,318	2.29%	261,054	0.52%	56,353
Manufacturing	1.88%	223,809	2.09%	238,010	3.70%	401,308
Wholesale Trade	1.81%	215,433	2.18%	248,982	1.40%	152,079
Motor Vehicle and Parts Dealers	25.90%	3,090,335	18.72%	2,135,133	19.71%	2,136,304
Furniture and Home Furnishings Stores	0.57%	68,293	0.57%	65,164	0.88%	95,083
Electronic and Appliance Stores	1.26%	150,303	1.27%	145,206	1.18%	127,439
Building Material and Garden Equipment & Supplies	7.71%	919,636	9.41%	1,073,328	9.52%	1,031,411
Food and Beverage Stores	2.40%	286,025	4.09%	466,427	4.29%	465,047
Health and Personal Care Stores	1.23%	146,885	1.70%	193,365	1.80%	195,430
Gasoline Stations	2.44%	290,820	2.13%	242,823	2.41%	261,496
Clothing and Clothing Accessories Stores	1.15%	137,047	1.39%	158,342	1.39%	151,001
Sporting Goods, Hobby, Book, and Music Stores	0.91%	108,938	1.67%	189,937	1.76%	190,297
General Merchandise Stores	11.08%	1,322,698	15.21%	1,735,056	14.96%	1,620,776
Miscellaneous Store Retailers	10.40%	1,240,605	6.71%	765,369	8.00%	866,597
Nonstore Retailers	2.35%	280,438	2.61%	297,935	2.63%	284,534
Transportation and Warehousing	0.20%	23,283	1.62%	184,428	0.05%	5,137
Information (including telecommunications)	6.31%	753,078	6.20%	706,797	5.84%	633,313
Finance and Insurance	8.55%	1,019,704	7.34%	836,876	6.98%	756,728
Real Estate, and Rental & Leasing of Property	2.20%	261,977	2.40%	273,245	2.57%	278,927
Professional, Scientific and Technical Services	0.46%	54,612	0.57%	65,448	0.52%	55,944
Management of Companies (Holding Companies)	0.08%	9,707	0.08%	9,226	0.00%	0
Administrative & Support Services, and Waste Management & Remediation Services	1.40%	167,635	1.30%	148,025	1.17%	126,629
Education, Health Care and Social Assistance	0.14%	17,018	0.24%	27,432	0.12%	13,031
Arts, Entertainment, and Recreation	0.19%	23,068	0.12%	13,631	0.12%	13,021
Accommodation and Food Services	4.27%	509,703	4.37%	498,193	4.53%	490,490
Other Services	1.94%	231,368	1.99%	226,789	2.17%	234,780
Unclassified	0.26%	31,395	0.45%	51,354	0.41%	44,454
<b>Total</b>	<b>100.00%</b>	<b>\$11,932,786</b>	<b>100.00%</b>	<b>\$11,406,049</b>	<b>100.00%</b>	<b>\$10,837,106</b>
Sales Tax Rate	1.50%		1.50%		1.50%	

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**Jefferson County, Ohio**  
*Ratios of Outstanding Debt*  
*Last Ten Years*

Year	Governmental Activities					Business Type Activities	
	General Obligation Bonds	Long-Term Notes Payable	OAQDA Loans	OPWC Loans	Capital Leases	General Obligation Bonds	Revenue Bonds
2021	\$8,576,465	\$0	\$586,106	\$0	\$0	\$2,710,500	\$8,097,000
2020	10,104,355	0	679,145	0	2,082	2,826,622	8,203,000
2019	11,652,898	0	769,941	0	4,164	3,021,505	5,411,000
2018	14,292,441	0	858,549	0	7,677	3,216,388	5,511,000
2017	16,852,984	154,850	945,021	0	25,904	3,411,271	5,609,000
2016	17,069,700	417,874	1,029,409	0	46,156	3,601,154	5,703,000
2015	16,087,836	670,745	1,111,763	0	101,364	3,781,037	5,795,000
2014	18,882,222	1,089,189	1,192,131	0	118,804	3,965,920	5,884,000
2013	18,696,358	1,492,555	1,270,562	0	71,764	4,140,803	5,884,000
2012	19,684,494	1,881,439	1,347,103	3,256	40,227	4,305,686	5,884,000

- (1) Assessed Valuation can be located on S14  
(2) Personal Income and Population can be located on S45

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

Business Type Activities						
OWDA Loans Payable	OPWC Loans Payable	Ohio EPA Loans Payable	Total Primary Government	Ratio of Net Debt to Estimated Actual Value (1)	Percentage of Personal Income (2)	Per Capita (2)
\$0	\$379,943	\$9,520,073	\$29,870,088	0.63%	1.04%	\$464
0	354,777	7,936,357	30,106,338	0.67%	1.13%	464
0	126,196	6,366,340	27,352,044	0.61%	1.03%	419
0	153,391	7,008,354	31,047,800	0.79%	1.20%	472
0	180,587	7,633,418	34,813,035	0.86%	1.42%	525
0	207,783	8,240,079	36,315,155	0.98%	1.54%	544
0	234,978	8,747,749	36,530,472	1.04%	1.53%	542
0	262,173	8,832,967	40,227,406	1.16%	1.72%	594
179,886	315,801	8,351,197	40,402,926	1.19%	1.72%	594
967,070	388,941	6,491,580	40,993,796	1.24%	1.79%	599

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

Year	Population	Estimated Actual Value of Taxable Property	General Bonded Debt		
			General Bonded Debt Outstanding	Ratio of Bonded Debt to Estimated Actual Value	Bonded Debt per Capita
2021	64,427	\$4,735,134,886	\$11,286,965	0.24%	\$175
2020	64,939	4,464,909,257	12,930,977	0.29%	199
2019	65,325	4,513,485,857	14,674,403	0.33%	225
2018	65,767	3,922,588,000	17,508,829	0.45%	266
2017	66,359	4,041,862,800	20,264,255	0.50%	305
2016	66,704	3,696,179,943	20,670,854	0.56%	310
2015	67,347	3,508,328,943	19,868,873	0.57%	295
2014	67,694	3,453,319,171	22,848,142	0.66%	338
2013	67,964	3,387,560,586	22,837,161	0.67%	336
2012	68,389	3,292,937,815	23,990,180	0.73%	351

*(1) General Obligation Bonds only.*

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

**Sources:** *Jefferson County Auditor's Office*  
*US Census Bureau*



**Jefferson County, Ohio**  
*Computation of Direct and Overlapping  
Debt Attributable to Governmental Activities  
December 31, 2021*

Political Subdivision	Debt Outstanding	Percentage Applicable to County (1)	Amount of Direct and Overlapping Debt
Jefferson County	\$9,162,571	100.00%	\$9,162,571
Overlapping:			
Municipalities Wholly Within County	9,142,400	100.00%	9,142,400
School Districts Wholly Within County	59,610,000	100.00%	59,610,000
Jefferson County Joint Vocational School District	318,944	97.17%	309,918
Buckeye Local School District	410,000	91.63%	375,683
Harrison Hills City School District	26,405,000	0.02%	5,281
Belmont-Harrison Joint Vocational School District	365,000	0.01%	37
Total Overlapping Debt	<u>96,251,344</u>		<u>69,443,319</u>
Total Applicable to Jefferson County	<u><u>\$105,413,915</u></u>		<u><u>\$78,605,890</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 2021 collection year.

**Source:** *Jefferson County Auditors Office*

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

	2021	2020	2019	2018
Tax Valuation	<u>\$1,657,297,210</u>	<u>\$1,562,718,240</u>	<u>\$1,579,720,050</u>	<u>\$1,372,905,800</u>
Debt Limit (1)	<u>39,932,430</u>	<u>37,567,956</u>	<u>37,993,001</u>	<u>32,822,645</u>
Total Outstanding Debt:				
General Obligation Bonds	11,286,965	12,950,082	14,694,749	17,530,416
Revenue Bond	8,097,000	8,203,000	5,411,000	5,511,000
OWDA Loans	0	0	0	0
OPWC Loans	379,947	354,777	126,196	153,391
OEPA Loans	9,520,074	7,936,357	6,366,340	7,008,354
OAQDA Loans	586,106	679,145	769,941	858,549
Notes and SIB Loan	0	0	0	0
Total	<u>29,870,092</u>	<u>30,123,361</u>	<u>27,368,226</u>	<u>31,061,710</u>
Exemptions:				
General Obligation Bonds	8,247,965	8,783,332	9,414,999	11,156,666
Revenue Bond	8,097,000	8,203,000	5,411,000	5,511,000
OWDA Loans	0	0	0	0
OPWC Loans	379,947	354,777	126,196	153,391
OEPA Loans	9,520,073	7,936,357	6,366,340	7,008,354
Notes	0	0	0	0
Amount Available in Debt Service Fund	<u>2,046,294</u>	<u>1,685,147</u>	<u>1,534,704</u>	<u>2,473,419</u>
Total	<u>28,291,279</u>	<u>26,962,613</u>	<u>22,853,239</u>	<u>26,302,830</u>
Amount of Debt Subject to Limit	<u>1,578,813</u>	<u>3,160,748</u>	<u>4,514,987</u>	<u>4,758,880</u>
Legal Debt Margin	<u>\$38,353,617</u>	<u>\$34,407,208</u>	<u>\$33,478,014</u>	<u>\$28,063,765</u>
Legal Debt Margin as a Percentage of the Debt Limit	96.05%	91.59%	88.12%	85.50%
Unvoted Debt Limit (2)	\$16,572,972	\$15,627,182	\$15,797,201	\$13,729,058
Less:				
Amount of Debt Subject to Limit	<u>1,578,813</u>	<u>3,160,748</u>	<u>4,514,987</u>	<u>4,758,880</u>
Unvoted Legal Debt Margin	<u>\$14,994,159</u>	<u>\$12,466,434</u>	<u>\$11,282,214</u>	<u>\$8,970,178</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	90.47%	79.77%	71.42%	65.34%

(1) Ohio Bond Law sets a limit calculated as follows:

\$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

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

**Source:** *Jefferson County Auditor*

2017	2016	2015	2014	2013	2012
<u>\$1,414,651,980</u>	<u>\$1,293,662,980</u>	<u>\$1,227,915,130</u>	<u>\$1,208,661,710</u>	<u>\$1,185,646,205</u>	<u>\$1,152,528,235</u>
<u>33,866,300</u>	<u>30,841,575</u>	<u>29,197,878</u>	<u>28,716,543</u>	<u>28,141,155</u>	<u>27,313,206</u>
20,287,083	20,690,750	19,883,750	22,858,000	22,842,000	23,990,000
5,609,000	5,703,000	5,795,000	5,884,000	5,884,000	5,884,000
0	0	0	0	179,886	967,070
180,587	207,783	234,978	262,173	315,801	392,197
7,633,418	8,240,079	8,747,749	8,832,967	8,351,197	6,491,580
945,021	1,029,409	1,111,763	1,192,131	1,270,562	1,347,103
154,850	417,874	670,745	1,089,189	1,492,555	1,881,439
<u>34,809,959</u>	<u>36,288,895</u>	<u>36,443,985</u>	<u>40,118,460</u>	<u>40,336,001</u>	<u>40,953,389</u>
12,838,333	15,435,000	13,830,000	16,010,000	18,290,000	20,465,000
5,609,000	5,703,000	5,795,000	5,884,000	5,884,000	5,884,000
0	0	0	0	179,886	967,070
180,587	207,783	234,978	262,173	315,801	392,197
7,633,418	8,240,079	8,747,749	8,832,967	8,351,197	6,491,580
15,480	303,738	446,644	759,849	1,062,511	842,170
3,690,316	3,253,298	3,287,039	3,286,381	3,413,142	3,558,896
<u>29,967,134</u>	<u>33,142,898</u>	<u>32,341,410</u>	<u>35,035,370</u>	<u>37,496,537</u>	<u>38,600,913</u>
<u>4,842,825</u>	<u>3,145,997</u>	<u>4,102,575</u>	<u>5,083,090</u>	<u>2,839,464</u>	<u>2,352,476</u>
<u>\$29,023,475</u>	<u>\$27,695,578</u>	<u>\$25,095,303</u>	<u>\$23,633,453</u>	<u>\$25,301,691</u>	<u>\$24,960,730</u>
85.70%	89.80%	85.95%	82.30%	89.91%	91.39%
<u>\$14,146,520</u>	<u>\$12,936,630</u>	<u>\$12,279,151</u>	<u>\$12,086,617</u>	<u>\$11,856,462</u>	<u>\$11,525,282</u>
<u>4,842,825</u>	<u>3,145,997</u>	<u>4,102,575</u>	<u>5,083,090</u>	<u>2,839,464</u>	<u>2,352,476</u>
<u>\$9,303,695</u>	<u>\$9,790,633</u>	<u>\$8,176,576</u>	<u>\$7,003,527</u>	<u>\$9,016,998</u>	<u>\$9,172,806</u>
65.77%	75.68%	66.59%	57.94%	76.05%	79.59%

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

Revenue Bonds Sewer						
Year	Sewer Service Charges (1)	Less: Operating Expenses (2)	Net Available Revenue	Debt Service (3)		Coverage
				Principal	Interest	
2021	1,860,529	1,177,123	683,406	106,000	170,488	2.47
2020	1,880,533	1,489,982	390,551	102,000	148,802	1.56
2019	1,828,040	1,276,949	551,091	100,000	151,552	2.19
2018	1,867,360	1,372,622	494,738	98,000	154,247	1.96
2017	1,870,242	997,605	872,637	94,000	156,832	3.48
2016	1,598,837	984,556	614,281	92,000	159,362	2.44
2015	1,688,427	964,714	723,713	89,000	161,810	2.89
2014	1,710,529	825,983	884,546	0	161,810	5.47
2013	1,447,140	706,834	740,306	0	79,581	9.30

- (1) Total Revenue (including interest) exclusive of other revenues, tap fees, capital grants, transfers, and permissive taxes  
(2) Total operating expenses exclusive of depreciation  
(3) Includes principal and interest of revenue bonds only  
(4) Information prior to 2013 is not available.

**Jefferson County, Ohio**  
*Demographic and Economic Statistics*  
*Last Ten Years*

Year	Population (1)	Personal Income (2) (4)	Per Capita Personal Income (4)	Unemployment Rate (3)
2021	64,427	\$2,881,646,000	\$44,727	4.60%
2020	64,939	2,881,646,000	44,375	6.90%
2019	65,325	2,664,518,000	40,789	5.60%
2018	65,767	2,585,378,000	39,311	6.40%
2017	66,359	2,445,120,000	36,847	6.60%
2016	66,704	2,357,473,000	35,342	6.90%
2015	67,347	2,390,563,000	35,496	7.90%
2014	67,694	2,334,146,000	34,481	6.60%
2013	67,964	2,345,694,000	34,514	8.80%
2012	68,389	2,291,174,000	33,502	10.60%

**Sources:** (1) U.S. Census Bureau  
(2) Bureau of Economic Analysis  
(3) Ohio Job and Family Services website  
(4) Personal Income not available for 2021. Used 2020 income.

**Jefferson County, Ohio**

*Principal Employers*

2021 and 2012

Employer	Nature of Business	2021	
		Number of Employees	Percentage of Total Employment
Trinity Health System	Acute Care Hospital	2,000	7.69%
Wal-Mart Distribution Center	Retail Food Sales Distribution	1,100	4.23%
Jefferson County	Government	645	2.48%
Franciscan University	Higher Education	538	2.07%
Titanium Metals Corporation	Titanium Mill Production	492	1.89%
Indian Creek Local School District	Education	343	1.32%
Wal-Mart	Retail Sales	322	1.24%
Steubenville City School District	Education	320	1.23%
Cardinal Operating Company	Utility	280	1.08%
Eastern Gateway Community College	Higher Education	224	0.86%
<b>Total</b>		<b>6,264</b>	<b>24.09%</b>
<b>Total Employment within the County</b>		<b>26,000</b>	

Employer	Nature of Business	2012	
		Number of Employees	Percentage of Total Employment
Trinity Health System	Acute Care Hospital	1,825	6.61%
Arcelor Mittal Steel	Steel	1,017	3.68%
Wal-Mart Distribution Center	Retail Product Distribution	774	2.80%
Jefferson County	Government	668	2.42%
Titanium Metals Corporation	Titanium Mill Production	560	2.03%
Franciscan University of Steubenville	Higher Education	460	1.67%
First Energy	Utility	450	1.63%
Buckeye Local School District	Education	441	1.60%
Steubenville City School District	Education	403	1.46%
Eastern Gateway Community College	Higher Education	373	1.35%
<b>Total</b>		<b>6,971</b>	<b>25.25%</b>
<b>Total Employment within the County</b>		<b>27,600</b>	

*Sources: Jefferson County Auditor*

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

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>General Government</b>										
<b>Legislative and Executive</b>										
Commissioners	5	4	5	5	4	4	4	4	4	4
Auditor	9	11	10	11	9	10	11	11	10	10
Treasurer	3	2	3	3	2	2	2	2	2	3
Prosecuting Attorney	12	9	15	15	15	15	15	14	15	14
Board of Elections	9	12	11	10	9	9	9	9	8	9
Recorder	5	4	5	5	5	5	5	5	4	4
Buildings and Grounds	6	6	6	6	6	6	5	6	6	5
Data Processing	2	3	2	3	4	4	5	5	5	5
Certificate Auto Title	5	5	5	5	5	5	5	5	5	5
Real Estate Assessment	6	6	6	6	7	7	5	5	3	4
DRETAC	6	5	6	6	5	6	4	3	3	3
<b>Judicial</b>										
Common Pleas Court	7	7	7	7	7	7	7	7	7	7
Adult Probate Court	53	51	54	58	55	55	53	51	49	51
Probate Court	5	3	4	4	4	4	6	6	5	5
County Court #1	5	7	8	6	6	5	5	6	6	6
County Court #2	5	5	5	5	5	5	5	5	5	5
County Court #3	4	4	4	4	4	5	7	7	7	7
County Court Baliffs	4	2	2	2	1	2	0	0	0	0
Juvenile Court	15	16	14	16	19	22	13	8	7	9
Municipal Court	3	3	3	3	3	3	5	6	5	5
Clerk of Courts	6	7	8	8	8	9	8	8	8	8
Court Magistrate	2	2	2	2	2	2	2	3	3	3
Law Library	1	1	1	1	1	1	1	1	1	1
<b>Public Safety</b>										
Jail Oprating Levy	57	60	68	69	64	59	56	54	54	54
911 Emergency	19	15	15	16	15	15	18	15	17	15
Permissive Sheriff	45	47	44	47	44	45	41	42	37	38
Drug Task Force	1	1	1	1	1	1	1	0	0	0
Court Corrections	10	9	11	10	10	10	12	13	15	16
Coroner	4	3	4	4	4	4	4	4	4	4
<b>Public Works</b>										
MVGT	36	37	39	39	40	40	41	42	40	41
Beautification	4	4	4	3	4	4	4	5	5	4
<b>Health</b>										
Dog and Kennel	3	3	4	4	3	3	3	2	4	4
Board of Health	21	30	19	23	23	16	16	15	18	19
Mental Health	4	4	4	4	4	4	4	4	4	4
Department of Developmental Disabilities	135	126	143	146	149	157	157	166	175	167
<b>Human Services</b>										
Family and Child	0	0	0	0	0	0	1	1	1	1
Public Assistance	71	78	74	72	70	70	69	71	69	73
Children's Services	7	7	5	7	6	8	8	9	7	6
Child Support Enforcement Agency	10	8	8	8	8	9	9	9	7	8
Veteran Services	8	8	13	13	13	12	13	11	11	13
<b>Conservation and Recreation</b>										
Soil and Water	6	6	5	4	5	5	6	5	4	5
<b>Community and Economic Development</b>										
Airport	5	4	5	3	3	4	3	3	3	4
Sewer District	7	5	6	6	6	5	5	4	4	3
Water District	14	17	15	17	15	16	14	15	15	16
<b>Total</b>	<u>645</u>	<u>647</u>	<u>673</u>	<u>687</u>	<u>673</u>	<u>680</u>	<u>667</u>	<u>667</u>	<u>662</u>	<u>668</u>

*Source: Jefferson County Auditor*

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

	2021	2020	2019	2018
<b>General Government</b>				
<b>Legislative and Executive</b>				
Commissioners				
Number of vehicles	2	3	3	3
Auditor				
Number of vehicles	1	1	1	1
<b>Judicial</b>				
Adult Probation				
Number of vehicles	3	4	3	3
Juvenile Court				
Number of vehicles	5	5	5	5
Total number of courtrooms	7	7	7	7
<b>Public Safety</b>				
<b>Sheriff</b>				
Number of Adult Cells - single	80	80	80	80
Number of Juvenile Cells - double	20	20	20	20
Cruisers	22	25	25	25
Number of vehicles	3	3	3	3
Juvenile Court - Detention				
Number of vehicles	1	1	1	1
911 Emergency				
Number of vehicles	3	3	3	3
<b>Public Works</b>				
<b>Engineer</b>				
Number of vehicles	17	27	25	23
Pieces of heavy equipment	54	61	59	58
Number of bridges and culverts	313	313	313	313
Lane miles of roads	526	526	526	526
Lineal feet of guardrail	444,043	444,043	444,043	444,043
<b>Health</b>				
<b>Department of Developmental Disabilities</b>				
Number of vehicles	9	10	10	10
Number of buses	5	15	17	16
<b>Mental Health</b>				
Number of vehicles	1	1	1	1
<b>Human Services</b>				
<b>Job and Family Services</b>				
Number of vehicles	12	10	10	10
<b>Children Services</b>				
Number of vehicles	2	2	2	2
Number of rooms - childrens home	9	9	9	9



2017	2016	2015	2014	2013	2012
3	3	3	3	3	3
1	1	1	1	1	1
3	3	3	3	3	2
5	5	5	5	5	5
7	7	7	7	7	7
80	80	80	80	80	80
20	20	20	20	20	20
22	22	22	22	19	19
3	3	3	4	3	2
1	1	1	1	1	1
3	2	2	2	2	2
21	23	23	25	24	23
54	53	51	50	49	49
313	313	313	312	311	311
526	526	526	526	526	526
444,043	444,043	444,043	444,043	444,043	444,043
10	9	8	7	7	7
17	17	16	15	15	15
1	1	1	1	1	1
10	10	10	10	10	8
2	2	2	2	2	1
9	9	9	9	9	9

(Continued)

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

	2021	2020	2019	2018
<b>Conservation and Recreation</b>				
<b>Parks</b>				
Number of vehicles	3	3	3	3
<b>Community and Economic Development</b>				
<b>Airpark</b>				
Length of runway in feet	5,000	5,000	5,000	5,000
Number of hangers	8	7	7	6
Number of airplane rental spaces	57	57	57	57
<b>Industrial Park</b>				
Undeveloped acreage	48	48	48	48
<b>Sewer District</b>				
Number of tanks, lifts, and booster stations	38	38	38	38
<b>Water District</b>				
Number of vehicles	14	15	15	15
Number of tanks, lifts, and booster stations	50	49	49	49

**Source:** *Jefferson County Auditor's Office*

2017	2016	2015	2014	2013	2012
2	2	2	2	2	2
5,000	5,000	5,000	5,000	4,400	4,400
6	6	6	6	6	6
57	57	57	57	57	57
48	48	48	48	48	48
38	29	29	29	23	23
14	13	13	12	12	10
49	48	48	48	48	48

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

	2021	2020	2019	2018
<b>General Government</b>				
<b>Legislative and Executive</b>				
<b>Auditor</b>				
Number of Non-Exempt Conveyances	1,677	1,381	1,521	1,788
Number of Exempt Conveyances	1,667	1,832	1,638	1,861
<b>Homestead and Rollback:</b>				
Number of Exemptions Granted	5,672	5,938	6,205	6,430
Total Reduction in Taxes	\$5,437,199	\$5,471,790	\$5,513,654	\$5,452,522
Number of Individual Dog Tags Sold	3,552	4,463	4,352	4,470
Total Number of Dog Tags Sold	3,609	4,478	4,393	4,505
<b>Board of Elections</b>				
Number of Registered Voters	46,573	48,167	46,126	48,463
Number of Ballots Cast	11,075	33,694	14,257	25,146
<b>Judicial</b>				
<b>Common Pleas Court</b>				
Number of New Cases Filed	3,767	3,604	2,789	2,967
<b>Probate Court</b>				
Number of New Cases Filed	1,015	838	944	952
<b>Juvenile Court</b>				
Number of New Cases Filed	941	727	920	833
<b>County Court #1</b>				
Number of New Cases Filed	2,756	2,431	3,675	3,922
<b>County Court #2</b>				
Number of New Cases Filed	2,072	1,743	2,469	2,445
<b>County Court #3</b>				
Number of New Cases Filed	1,585	1,318	1,690	1,377
<b>Clerk of Courts</b>				
Titles	23,011	22,776	25,388	25,912
Duplicates	1,467	1,421	1,449	1,498
Replacements	3,109	2,754	3,088	3,906
Salvage	130	184	183	203
<b>Public Safety</b>				
<b>Sheriff</b>				
Calls Received	93,053	90,906	91,131	68,439
Investigated Complaints	2,597	2,111	2,054	2,101
Arrests	234	147	196	197
Warrants Served	587	480	581	384
Mileage Traveled	386,954	364,441	366,900	411,683
Sheriff Sales	22	19	44	90
<b>Jail Operation</b>				
Prisoners Booked	2,095	1,764	1,898	2,402
Meals Served	204,356	171,307	205,273	176,947
<b>Juvenile Detention</b>				
Number of Admissions	287	193	335	425
Average Daily Population	15.97	9.69	19.03	19.36
Revenue (Juveniles outside County)	\$379,745	\$367,684	\$497,845	\$465,030
<b>911 service</b>				
Logged calls per year	38,738	35,269	37,807	43,297

2017	2016	2015	2014	2013	2012
1,754	1,341	1,165	1,200	1,127	1,163
1,827	1,433	1,629	1,922	1,495	1,643
6,434	6,896	7,116	7,221	7,165	7,074
\$5,676,734	\$5,791,220	\$5,839,546	\$5,809,924	\$5,723,762	\$5,566,167
4,609	4,706	4,612	4,567	5,131	4,880
4,644	4,861	4,652	4,637	5,336	5,254
47,833	47,687	45,787	48,303	48,222	49,729
17,737	32,904	21,659	18,952	13,601	33,177
3,228	2,888	3,119	3,434	3,040	3,460
937	972	1,063	1,014	1,003	1,142
1,122	1,288	1,237	1,206	2,178	2,182
3,842	3,309	3,390	4,020	3,279	2,950
2,639	1,596	1,543	1,605	1,443	1,728
1,217	1,936	1,834	1,408	1,863	2,200
29,744	30,809	31,823	31,014	31,321	31,731
1,597	1,611	1,499	1,588	1,639	1,686
4,267	4,195	4,275	4,403	3,990	2,915
331	212	198	241	180	183
93,489	59,486	57,136	72,484	71,455	61,836
2,133	2,016	1,957	2,135	2,726	2,988
197	357	347	376	361	394
384	542	515	608	657	573
464,965	389,426	386,953	407,524	417,977	340,150
145	113	122	151	217	230
2,599	2,597	2,696	2,362	2,639	2,208
190,497	180,626	184,288	172,578	178,862	157,807
493	482	493	502	546	560
19.60	20.42	19.92	24.99	24.50	23.45
\$578,772	\$659,807	\$528,149	\$553,050	\$538,106	\$667,069
41,998	38,729	34,538	41,807	68,124	42,599

(Continued)

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

	2021	2020	2019	2018
<b>Public Works</b>				
<b>Engineer</b>				
Miles of roads resurfaced (hot / cold mix)	8.65	8.42	3.85	16.22
Miles of roads resurfaced (chip / sealed)	14.70	14.26	18.01	29.16
Number of culverts built / replaced / improved	277	383	280	180
Number of Bridges repaired / replaced	1	5	5	12
Number of slips repaired	22	30	20	7
<b>Health</b>				
<b>Department of Developmental Disabilities</b>				
Number of Adults Served	198	200	202	211
Number of Children Served	237	239	169	125
<b>Prevention and Recovery Board</b>				
Total Number Served	2,266	2,345	2,660	2,660
<b>Health Department</b>				
Number of Births	229	10	12	9
Number of Deaths	1,101	933	867	902
Number of Participants in WIC Program	772	3,170	3,138	10,956
Number of Immunizations	10,539	1,327	1,672	1,456
<b>Human Services</b>				
<b>Jobs and Family Services</b>				
Child Support Collections	\$8,589,420	\$9,121,172	\$9,243,934	\$9,490,117
Average Client Count - Food Stamps	6,273	6,684	11,594	12,451
Average Ohio Works First Recipients	312	290	640	726
Average Disability Recipients	0	0	0	0
Average Medicaid Recipients	13,881	20,521	19,923	20,302

*Source: Jefferson County Auditor*

2017	2016	2015	2014	2013	2012
23.33	24.31	2.09	10.58	10.62	23.30
30.88	27.89	29.45	21.11	41.29	33.69
1,200	812	949	949	782	942
12	9	6	5	2	6
5	4	3	2	3	4
258	178	184	180	177	181
138	130	129	130	129	133
3,000	3,066	3,133	3,112	3,175	3,010
7	5	9	2	2	2
960	333	297	342	334	322
19,713	19,867	19,887	19,811	19,986	19,176
2,036	2,028	2,016	2,046	2,025	1,936
\$9,477,962	\$9,794,578	\$10,271,892	\$10,684,406	\$11,138,612	\$10,947,600
13,769	14,412	14,612	13,698	14,141	14,045
742	855	752	846	953	1,332
115	116	90	102	95	100
21,339	21,644	21,414	16,200	17,043	16,718

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# OHIO AUDITOR OF STATE KEITH FABER



**JEFFERSON COUNTY**

## **AUDITOR OF STATE OF OHIO CERTIFICATION**

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



**Certified for Release 8/16/2022**

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

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)