

2024

COUNTY

ANNUAL FINANCIAL REPORT

33 COUNTY OF JEFFERSON

County of JEFFERSON
GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2024

Total

CURRENT ASSETS:

Cash and cash equivalents	13,209,402		13,209,402
Investments	53,655		53,655
Receivables (net of allowance for uncollectibles)	3,015,247		3,015,247
Due from other governments	8,019,180		8,019,180
Inventories	15,103		15,103
Prepays	266,198		266,198
Restricted assets:			
Temporarily restricted:			
Cash and cash equivalents	279,253		279,253

NON-CURRENT ASSETS:

Permanently restricted:			
Capital assets not being depreciated:			
Land	453,514		453,514
Construction in progress	24,700		24,700
Capital assets net of accumulated depreciation:			
Buildings and system	17,112,182		17,112,182
Machinery and equipment	1,013,999		1,013,999
Infrastructure	13,557,804		13,557,804
Other: Right of Use	527,772		527,772
Other: Net Pension Asset	3,415,429		3,415,429
TOTAL ASSETS	60,963,438		60,963,438

DEFERRED OUTFLOWS OF RESOURCES:

Deferrals related to pensions	1,807,995		1,807,995
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County of JEFFERSON
GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2024

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DEFERRED OUTFLOWS OF RESOURCES:

Other: Deferred Charge on Refunding

TOTAL DEFERRED OUTFLOWS OF RESOURCES

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

	Governmental Activities	Business-Type Activities	Total
	135,583		135,583
	1,943,578		1,943,578
	62,907,016		62,907,016

LIABILITIES:

Accounts payable

Due to other governments

Unearned revenue

Other current liabilities

Debt due within one year

Debt due in more than one year

Other non-current liabilities

TOTAL LIABILITIES

	1,851,740		1,851,740
	189,150		189,150
	902,241		902,241
	618,002		618,002
	755,000		755,000
	15,465,933		15,465,933
	901,863		901,863
	20,683,929		20,683,929

DEFERRED INFLOWS OF RESOURCES:

Deferrals related to pensions

TOTAL DEFERRED INFLOWS OF RESOURCES

TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES

	115,413		115,413
	115,413		115,413
	20,799,342		20,799,342

NET POSITION:

Net investment in capital assets

Restricted

Unrestricted

TOTAL NET POSITION

	16,030,497		16,030,497
	13,634,226		13,634,226
	12,442,951		12,442,951
	42,107,674		42,107,674

County of JEFFERSON
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

Proprietary Funds

December 31, 2024

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
GOVERNMENTAL ACTIVITIES:							
General government - administrative	2,484,290	855,392	578,671	29,165	-1,021,062		-1,021,062
General government - judicial	4,645,927	1,408,526	647,799		-2,589,602		-2,589,602
Public safety	3,888,994	1,250,887	1,915,705		-722,402		-722,402
Corrections	4,534,217	322,804	45,482		-4,165,931		-4,165,931
Highways and streets	727,440			366,907	-360,533		-360,533
Health and welfare	14,111,032	513,506	11,707,605		-1,889,921		-1,889,921
Culture - recreation	655,666			76,545	-579,121		-579,121
Economic development & assistance	1,203,686	110,974		756,427	-336,285		-336,285
Interest on long term debt	444,061				-444,061		-444,061
Other: Human Services					0		0
TOTAL GOVERNMENTAL ACTIVITIES	32,695,313	4,462,089	14,895,262	1,229,044	-12,108,918		-12,108,918
MAJOR BUSINESS-TYPE ACTIVITIES:							
TOTAL BUSINESS-TYPE ACTIVITIES							
TOTAL PRIMARY GOVERNMENTS	32,695,313	4,462,089	14,895,262	1,229,044	-12,108,918		-12,108,918

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County of JEFFERSON
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

December 31, 2024

	Governmental Activities	Business-Type Activities	Total
TOTAL PRIMARY GOVERNMENTS	-12,108,918		-12,108,918
<u>GENERAL REVENUES:</u>			
Real estate	10,959,269		10,959,269
Hotel room rental	301,405		301,405
Unrestricted investment earnings	625,901		625,901
Other: rents	10,625		10,625
TOTAL GENERAL REVENUES AND TRANSFERS	11,897,200		11,897,200
CHANGE IN NET POSITION	-211,718		-211,718
NET POSITION - BEGINNING OF YEAR	42,598,133		42,598,133
PRIOR PERIOD ADJUSTMENT	-278,741		-278,741
NET POSITION - END OF YEAR	42,107,674		42,107,674

County of JEFFERSON
BALANCE SHEET - GOVERNMENTAL FUNDS
 (Including the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Units)
 December 31, 2024

	General	Children and Youth	Major #2	Major #3	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
ASSETS:									
Cash and cash equivalents	5,061,111							8,148,291	13,209,402
Investments								53,655	53,655
Receivables (net of allowance for uncollectibles)	2,891,847	5,801						117,599	3,015,247
Due from other governments	310,666	6,740,442						968,072	8,019,180
Due from other funds	7,075,797							748,056	7,823,853
Inventories	15,103								15,103
Prepays	266,198								266,198
Restricted assets:									
Temporarily restricted:									
Cash and cash equivalents	142,451							17,085	159,536
Permanently restricted:									
Investments									
TOTAL ASSETS	15,763,173	6,746,243						10,052,758	32,562,174
DEFERRED OUTFLOWS OF RESOURCES:									
TOTAL DEFERRED OUTFLOWS OF RESOURCES									
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	15,763,173	6,746,243						10,052,758	32,562,174
LIABILITIES:									
Accounts payable	630,272	579,640						610,378	1,820,290
Due to other governments	188,968							182	189,150
Due to other funds	712,791	6,166,603						944,459	7,823,853
Unearned revenue	130,142							772,099	902,241
Other: Escheats Payable	11,633								11,633
Other: Current Liabilities	516,657								516,657
TOTAL LIABILITIES	2,190,463	6,746,243						2,327,118	11,263,824

County of JEFFERSON

BALANCE SHEET - GOVERNMENTAL FUNDS

(Including the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Units)

December 31, 2024

DEFERRED INFLOWS OF RESOURCES

Unavailable Revenue

TOTAL DEFERRED INFLOWS OF RESOURCES

TOTAL LIABILITIES AND DEFERRED INFLOWS OF INFLOWS RESOURCES

FUND BALANCES:

Nonspendable

Not in spendable form

Restricted fund balance

Other: General Government

Other: Judicial Government

Other: Public Safety

Other: Public Works

Other: Human Services

Other: Conservation/Eco

Other: Culture and Recreation

Other: Capital Projects

Other: Debt Service

Committed fund balance

Assigned fund balance

Other: General Government

Other: Judicial Government

Other: Public Safety

Other: Human Services

County of JEFFERSON
BALANCE SHEET - GOVERNMENTAL FUNDS

(Including the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Units)

December 31, 2024

	General	Children and Youth	Major #2	Major #3	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
Other: Capital Projects	570,000								570,000
Other: Debt Service	1,230,600								1,230,600
Unassigned fund balance*	2,381,942								2,381,942
TOTAL FUND BALANCE	11,252,553							7,725,640	18,978,193
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES	15,763,173	6,746,243						10,052,758	32,562,174

Amounts reported for governmental activities in the statement of net assets are different because:

Internal service funds are used by management to charge certain costs to county departments and employees

The assets, deferred outflows of resources, liabilities and deferred inflows of resources of the internal service funds are included in governmental activities in the STATEMENT OF NET POSITION	119,717
Long-term liabilities and deferred inflows are not due and payable in the current period and therefore are not reported as a fund liability	-12,000,364
The difference in net position between full accrual accounting and modified accrual accounting is due to differing revenue recognition criteria between the two methods	2,320,157
The difference in net position between full accrual accounting and modified accrual accounting is due to differing expenditure recognition criteria between the two methods	
Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds	32,689,971
Other: _____	
NET POSITION OF GOVERNMENTAL ACTIVITIES	42,107,674

County of JEFFERSON
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
December 31, 2024

	General	Children and Youth	Major #2	Major #3	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
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REVENUES:**TAXES:**

Real estate	10,925,703								10,925,703
Hotel room rental								301,405	301,405
TOTAL TAXES	10,925,703							301,405	11,227,108

INTERGOVERNMENTAL REVENUES:

Federal	201,925	2,900,731						2,236,858	5,339,514
State	798,068	6,443,008						3,500,626	10,741,702
Local government units	36,435							6,655	43,090
TOTAL INTERGOVERNMENTAL REVENUES	1,036,428	9,343,739						5,744,139	16,124,306
Charges for Service	2,645,032	70,688						537,685	3,253,405
	2,645,032	70,688						537,685	3,253,405

MISCELLANEOUS REVENUES:

Interest earnings	420,993							202,203	623,196
Rents	6,958							1,200	8,158
Other: Licenses and Permits	51,866								51,866
Other: Fines and Costs	458,930								458,930
TOTAL MISCELLANEOUS REVENUES	938,747							203,403	1,142,150

TOTAL REVENUES

15,545,910	9,414,427							6,786,632	31,746,969
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EXPENDITURES:

General government - administrative	3,246,456							47,231	3,293,687
General government - judicial	3,420,005							468,707	3,888,712
Public safety	1,326,053							1,614,909	2,940,962
Corrections	4,534,217								4,534,217

County of JEFFERSON
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
December 31, 2024

	General	Children and Youth	Major #2	Major #3	Major #4	Major #5	Permanent Fund	Other Governmental Funds	Total Government Funds
Health and welfare	419,503	11,247,835						2,395,622	14,062,960
Culture - recreation	130,545							435,928	566,473
Economic development and assistance	161,451							942,375	1,103,826
Debt Service	61,436							1,261,915	1,323,351
Other: Public Works	108,000							138,003	246,003
TOTAL EXPENDITURES	13,407,666	11,247,835						7,304,690	31,960,191
<u>OTHER FINANCIAL SOURCES/(USES):</u>									
Interfund Operating Transfers	-3,372,233	1,833,408						1,688,825	150,000
TOTAL OTHER FINANCING SOURCES/(USES)	-3,372,233	1,833,408						1,688,825	150,000
CHANGE IN FUND BALANCES	-1,233,989							1,170,767	-63,222
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	13,956,152							5,085,263	19,041,415
PRIOR PERIOD ADJUSTMENT	-1,469,610							1,469,610	
FUND BALANCES (DEFICIT) - END OF YEAR	11,252,553							7,725,640	18,978,193

County of JEFFERSON

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

December 31, 2024

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances (deficit) - total governmental funds	-63,222
The net revenue (expense) of certain activities of the internal services fund is reported with governmental activities	-312,330
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Additionally, various other long-term liabilities and deferred inflows do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds. This amount is the net effect of the differences in the treatment of long-term liabilities and deferred inflows on the statement of activities	878,980
The difference in the change in net position between full accrual accounting and modified accrual accounting is due to differing revenue recognition criteria between the two accounting methods	731,454
The difference in the change in net position between full accrual accounting and modified accrual accounting is due to differing expenditure recognition criteria between the two accounting methods	-120,259
The net effect of various transactions involving capital assets, (i.e. purchases, disposals, etc.) is to increase net position	-1,553,160
Other: Governmental funds do report changes in pension expense	226,819
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	-211,718

County of JEFFERSON
STATEMENT OF NET POSITION

Proprietary Funds

December 31, 2024

	Major Bus. #1	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
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CURRENT ASSETS:

Cash and cash equivalents

								119,717

TOTAL CURRENT ASSETS

NON-CURRENT ASSETS:

Permanently restricted:

TOTAL NON-CURRENT ASSETS

TOTAL ASSETS

DEFERRED OUTFLOWS OF RESOURCES:

TOTAL DEFERRED OUTFLOWS OF RESOURCES

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

CURRENT LIABILITIES:

TOTAL CURRENT LIABILITIES

NON-CURRENT LIABILITIES:

TOTAL NON-CURRENT LIABILITIES

TOTAL LIABILITIES

DEFERRED INFLOWS OF RESOURCES:

TOTAL DEFERRED INFLOWS OF RESOURCES

TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES

County of JEFFERSON
STATEMENT OF NET POSITION
Proprietary Funds
December 31, 2024

	Major Bus. #1	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
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NET POSITION:

Restricted

							119,717
							119,717
							119,717

TOTAL NET POSITION**TOTAL LIABILITIES, DEFERRED INFLOWS
OF RESOURCES AND NET POSITION**

Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds

Net Position of Business-type Activities

County of JEFFERSON
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION-
Proprietary Funds
For the Year Ended December 31, 2024

	Major Bus. #1	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
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OPERATING REVENUES:**TOTAL OPERATING REVENUES**

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OPERATING EXPENSES:

Personnel services

								167,502

TOTAL OPERATING EXPENSES**OPERATING INCOME/(LOSS)**

								-167,502
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NONOPERATING REVENUES/(EXPENSES):

Other: Interest Income

								5,172

TOTAL NONOPERATING REVENUES/(EXPENSES)**TRANSFERS IN/(OUT)**

								-150,000

CHANGE IN NET POSITION

								-312,330
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NET POSITION - BEGINNING OF YEAR

							432,047
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NET POSITION - END OF YEAR

							119,717
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Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds

Changes in Net Position of Business-type Activities

County of JEFFERSON
STATEMENT OF FIDUCIARY NET POSITION
Fiduciary Funds
December 31, 2024

Agency	Fiduciary #2	Fiduciary #3	Fiduciary #4	Fiduciary #5
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ASSETS:

Cash and cash equivalents

1,520,180				
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Restricted assets:

Temporarily restricted:

Permanently restricted:

TOTAL ASSETS

1,520,180				
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DEFERRED OUTFLOWS OF RESOURCES:**TOTAL DEFERRED OUTFLOWS OF RESOURCES**

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TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

1,520,180				
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LIABILITIES:

Accounts payable and other current liabilities

14,348				
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Due to other governments

365,110				
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TOTAL LIABILITIES

379,458				
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DEFERRED INFLOWS OF RESOURCES:**TOTAL DEFERRED INFLOWS OF RESOURCES**

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TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES

379,458				
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NET POSITION:

Other: Restricted for Individuals, Organizations, and Other Governments

1,140,722				
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TOTAL NET POSITION

1,140,722				
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TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION

1,520,180				
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County of JEFFERSON
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
Fiduciary Funds
December 31, 2024

Agency	Fiduciary #2	Fiduciary #3	Fiduciary #4	Fiduciary #5
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ADDITIONS:

Contributions

Other: Realty Tax Collected for Other Governments

Other: Inheritance Tax Collected for Other Governments

Other: Fees Collected for Other Governments

Other: Inmate Account Collections

Other: Fees and Fines Collected

Other: Support Payments

Other: Miscellaneous Income

TOTAL CONTRIBUTIONS

Other: Realty Tax Collected for Other Governments	1,458,271				
Other: Inheritance Tax Collected for Other Governments	104,674				
Other: Fees Collected for Other Governments	4,275,189				
Other: Inmate Account Collections	728,232				
Other: Fees and Fines Collected	292,856				
Other: Support Payments	250,622				
Other: Miscellaneous Income	16,312				
TOTAL CONTRIBUTIONS	7,126,156				

INVESTMENT EARNINGS:**TOTAL INVESTMENT EARNINGS****TOTAL ADDITIONS****DEDUCTIONS:**

Other: Realty Tax Collected for Other Governments

Other: Inheritance Tax Collected for Other Governments

Other: Fees Collected for Other Governments

Other: Inmate Disbursements

Other: Payments to Other Entities

Other: Support Payments

TOTAL DEDUCTIONS

Other: Realty Tax Collected for Other Governments	1,460,167				
Other: Inheritance Tax Collected for Other Governments	104,674				
Other: Fees Collected for Other Governments	3,958,524				
Other: Inmate Disbursements	720,893				
Other: Payments to Other Entities	468,497				
Other: Support Payments	250,118				
TOTAL DEDUCTIONS	6,962,873				

County of JEFFERSON
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
Fiduciary Funds
December 31, 2024

Agency Fiduciary #2 Fiduciary #3 Fiduciary #4 Fiduciary #5

CHANGE IN NET POSITION

163,283				
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NET POSITION - BEGINNING OF YEAR

977,439				
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NET POSITION - END OF YEAR

1,140,722				
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County of JEFFERSON

December 31, 2024

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond Capital Lease Lease Rental Note	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End **
General Obligation Bonds and Notes									
2021 G.O. Bond	Bond	2021	2040	17,165,000	15,730,000		745,000		14,985,000
Revenue Bonds and Notes									
Lease Rental Debt									
Leases	Capital Leases	2022	2037	779,386	645,180		71,056		574,124
Other									

If you have a GAAP basis financial statement with footnotes, please provide the information below.

Total Debt

15,559,124

Capitalized lease obligations**Plus(less) Unamortized Premium(Discount)****Net debt**

15,559,124

*Debt that is guaranteed by the County \$0 (aggregate guaranteed debt) of which \$ 0 (if any) is reported above.

*The aggregate guaranteed debt amount (first line) in the "Optional Information" section should include any amount of debt guaranteed by the county. If providing this information, please include related amounts reported in the "Debt Statement," if any. Do not include debt payments that are incurred and paid off within the same fiscal year or other items, such as workers' compensation, other postemployment benefits, self-insurance, claim liabilities, compensated absences, etc.

** excludes unamortized premium/discount

County of JEFFERSON
STATEMENT OF CAPITAL ADDITIONS
December 31, 2024

GOVERNMENTAL-TYPE ACTIVITY:

	Total
General Government - administrative	50,467
General Government - judicial	56,516
Public safety	
Police	54,566
Corrections	60,630
Public works	
Health and welfare	33,547
Culture - recreation	76,545

BUSINESS-TYPE ACTIVITY:**TOTAL CAPITAL EXPENDITURES**

	332,271
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EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

	7,400,246
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ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

To the:

Governing Body of the County

President Judge of the Court of Common Pleas

Secretary of the Department of Community & Economic Development

I/We*, the undersigned, the duly elected (or appointed replacement) and Acting Controller/Auditors* of the County of JEFFERSON have audited, adjusted and settled the accounts of the County of JEFFERSON for the year ended December 31, 2024. My/Our* audit, adjustment and settlement was made in accordance with Act 103 of 2002 rather than with U.S. generally accepted auditing standards

The County has prepared these financial statements on bases of accounting consistent with U.S. generally accepted accounting principles; consisting of the accrual basis for the government-wide, proprietary fund and fiduciary fund financial statements, and the modified accrual basis for the governmental fund financial statements.

Due to the absence of notes and other disclosures required by U.S. generally accepted accounting principles, these financial statements are not intended to be a complete presentation in accordance with U.S. generally accepted accounting principles.

In my/our* opinion, these financial statements accurately reflect the results of operations and the financial position of the county of JEFFERSON for the year ended December 31, 2024

SIGNATURE AND VERIFICATION

Signed:

Edward J. McGinnis Elected Auditor

Doug Kougher Elected Auditor

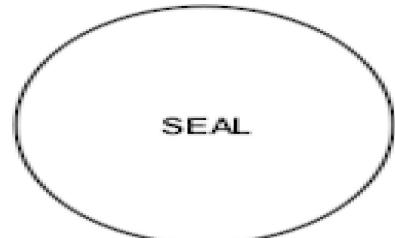
B. Jean Shaw Elected Auditor

Subscribed and sworn to before me this 29 day of October, 2025.

Signed: _____

Witness (Controller)/Auditor (Auditors)

Counties are encouraged to have financial statement audits performed in accordance with U.S. generally accepted auditing standards or the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller general of the United States. Controllers may submit opinions resulting from such audits in lieu of this page.



December 31, 2024

NOTES / COMMENTS