

2020

COUNTY

ANNUAL FINANCIAL REPORT

33 COUNTY OF JEFFERSON

County of JEFFERSON

GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2020

	Governmental Activities	Business-Type Activities	Total
<u>CURRENT ASSETS:</u>			
Cash and cash equivalents	11,372,792		11,372,792
Investments	53,552		53,552
Receivables (net of allowance for uncollectibles)	531,044		531,044
Due from other governments	2,131,778		2,131,778
Inventories	24,107		24,107
Prepays	362,554		362,554
Restricted assets:			
Temporarily restricted:			
Cash and cash equivalents	1,017,760		1,017,760
Other: Taxes Receivable	1,125,259		1,125,259
Other: Net Pension Asset	3,450,853		3,450,853
<u>NON-CURRENT ASSETS:</u>			
Permanently restricted:			
Capital assets not being depreciated:			
Land	453,514		453,514
Capital assets net of accumulated depreciation:			
Buildings and system	19,045,950		19,045,950
Machinery and equipment	953,012		953,012
Infrastructure	15,329,278		15,329,278
Other: Vehicles	189,860		189,860
TOTAL ASSETS	56,041,313		56,041,313

County of JEFFERSON
GOVERNMENT-WIDE STATEMENT OF NET POSITION
 December 31, 2020

	Governmental Activities	Business-Type Activities	Total
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
Deferrals related to pensions	594,770		594,770
TOTAL DEFERRED OUTFLOWS OF RESOURCES	594,770		594,770
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	56,636,083		56,636,083
<u>LIABILITIES:</u>			
Accounts payable	2,495,184		2,495,184
Due to other governments	507,259		507,259
Unearned revenue	805,532		805,532
Funds held as fiduciary	49,198		49,198
Other current liabilities	613,690		613,690
Debt due within one year	1,125,522		1,125,522
Debt due in more than one year	17,389,266		17,389,266
Other: Accrued expenses and withholdings	757,109		757,109
Other: Interest payable	7,552		7,552
Other: Compensated absences	261,055		261,055
TOTAL LIABILITIES	24,011,367		24,011,367
<u>DEFERRED INFLOWS OF RESOURCES:</u>			
Deferrals related to pensions	2,544,879		2,544,879
TOTAL DEFERRED INFLOWS OF RESOURCES	2,544,879		2,544,879
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	26,556,246		26,556,246
<u>NET POSITION:</u>			
Net investment in capital assets	17,456,826		17,456,826
Restricted	5,419,216		5,419,216
Unrestricted	7,203,795		7,203,795
TOTAL NET POSITION	30,079,837		30,079,837

**County of JEFFERSON
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**

Proprietary Funds
December 31, 2020

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
General government - administrative	1,936,625	1,275,692	4,553,244	17,204	3,909,515		3,909,515
General government - judicial	3,795,588	1,385,587	646,602		-1,763,399		-1,763,399
Public safety	2,714,564	812,845	1,750,089		-151,630		-151,630
Corrections	3,572,549				-3,572,549		-3,572,549
Culture - recreation	533,173				-533,173		-533,173
Economic development & assistance	1,441,795	91,112		740,999	-609,684		-609,684
Interest on long term debt	532,924				-532,924		-532,924
Other: Public Works	924,428	110,977		371,827	-441,624		-441,624
Other: Human Services	10,796,188	260,119	8,401,486		-2,134,583		-2,134,583
TOTAL GOVERNMENTAL ACTIVITIES	26,247,834	3,936,332	15,351,421	1,130,030	-5,830,051		-5,830,051

MAJOR BUSINESS-TYPE ACTIVITIES:

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TOTAL BUSINESS-TYPE ACTIVITIES

TOTAL PRIMARY GOVERNMENTS

26,247,834	3,936,332	15,351,421	1,130,030	-5,830,051			-5,830,051

County of JEFFERSON

GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

December 31, 2020

	Governmental Activities	Business-Type Activities	Total
TOTAL PRIMARY GOVERNMENTS	-5,830,051		-5,830,051
<u>GENERAL REVENUES:</u>			
Real estate	10,716,439		10,716,439
Hotel room rental	202,858		202,858
Unrestricted investment earnings	32,856		32,856
Other: Rents	12,177		12,177
TOTAL GENERAL REVENUES AND TRANSFERS	10,964,330		10,964,330
CHANGE IN NET POSITION	5,134,279		5,134,279
NET POSITION - BEGINNING OF YEAR	24,945,558		24,945,558
NET POSITION - END OF YEAR	30,079,837		30,079,837

County of JEFFERSON

BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2020

	General	Children and Youth	Domestic Relations	Recovery Grants	Capital Projects	Debt Service	Permanent Fund	Other Governmental Funds	Total Government Funds
ASSETS:									
Cash and cash equivalents	6,225,143	5,648	1,253,538	229	586,000			3,302,234	11,372,792
Investments			53,552						53,552
Receivables (net of allowance for uncollectibles)	340,091	3,953			110,604			76,396	531,044
Due from other governments	478,599	809,906	145,551					697,722	2,131,778
Due from other funds	2,452,434	810,709			1,322,003			786,620	5,371,766
Inventories	24,107								24,107
Prepays	362,554								362,554
Restricted assets:									
Temporarily restricted:									
Cash and cash equivalents						867,381			867,381
Permanently restricted:									
Investments									
Other: Cash revolving fund								1,181	1,181
Other: Cash escheats	49,198								49,198
Other: Taxes receivable	1,095,563							29,696	1,125,259
TOTAL ASSETS	11,027,689	1,630,216	1,452,641	229	2,018,607	867,381		4,893,849	21,890,612
DEFERRED OUTFLOWS OF RESOURCES:									
TOTAL DEFERRED OUTFLOWS OF RESOURCES									
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	11,027,689	1,630,216	1,452,641	229	2,018,607	867,381		4,893,849	21,890,612
LIABILITIES:									
Accounts payable	725,066	591,867	61,649		82,818			1,033,784	2,495,184
Due to other governments	19,113	487,964						182	507,259
Due to other funds	2,919,332		1,383,957	229		276,803		791,445	5,371,766
Unearned revenue		517,747						287,785	805,532

County of JEFFERSON

BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2020

	General	Children and Youth	Domestic Relations	Recovery Grants	Capital Projects	Debt Service	Permanent Fund	Other Governmental Funds	Total Government Funds
Unassigned fund balance*	754,484								754,484
TOTAL FUND BALANCE	5,315,865				1,935,789	590,578		2,743,651	10,585,883
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES	11,027,689	1,630,216	1,452,641	229	2,018,607	867,381		4,893,849	21,890,612

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									100,000
Long-term liabilities and deferred inflows are not due and payable in the current period and therefore are not reported as a fund liability									
The difference in net position between full accrual accounting and modified accrual accounting is due to differing revenue recognition criteria between the two methods									704,991
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									35,971,614
Other: _____									
Other: General obligation note payable									-17,659,496
Other: Deferred inflows of resources - pension									-2,544,879
Other: General obligation bonds payable									-870,000
Other: Compensated absences									-261,055
Other: Accrued interest payable									-7,552
Other: Unamortized bond discount									14,708
Other: Deferred outflows of resources - pension									594,770
Other: Net pension asset									3,450,853
NET POSITION OF GOVERNMENTAL ACTIVITIES									30,079,837

County of JEFFERSON
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
 December 31, 2020

	General	Children and Youth	Domestic Relations	Recovery Grants	Capital Projects	Debt Service	Permanent Fund	Other Governmental Funds	Total Government Funds
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REVENUES:

TAXES:

Real estate									10,718,283
Hotel room rental								202,858	202,858
TOTAL TAXES								202,858	10,921,141

INTERGOVERNMENTAL REVENUES:

Federal	227,895	1,747,427	249,275	3,921,662				1,274,132	7,420,391
State	919,757	5,269,938	104,289					2,739,872	9,033,856
Local government units					17,204			10,000	27,204
TOTAL INTERGOVERNMENTAL REVENUES	1,147,652	7,017,365	353,564	3,921,662	17,204			4,024,004	16,481,451
Charges for Service	2,653,824	258,985	2,338	1	110,604			427,608	3,453,360
	2,653,824	258,985	2,338	1	110,604			427,608	3,453,360

MISCELLANEOUS REVENUES:

Interest earnings	22,853		2,455	228	1,136	1,252		4,932	32,856
Rents	10,977							1,200	12,177
Other: Licenses and Permits	59,028								59,028
Other: Fines and Costs	423,944								423,944
TOTAL MISCELLANEOUS REVENUES	516,802		2,455	228	1,136	1,252		6,132	528,005

TOTAL REVENUES

	15,036,561	7,276,350	358,357	3,921,891	128,944	1,252	4,660,602	31,383,957
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EXPENDITURES:

General government - administrative	2,734,251			1,136,741	341,408	780			4,213,180
General government - judicial	3,136,777		410,774	21,178	18,975		13,121		3,600,825
Public safety	4,820,286			244,446	24,539		1,418,076		6,507,347
Culture - recreation	50,000			25,000			310,984		385,984

County of JEFFERSON
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
 December 31, 2020

	General	Children and Youth	Domestic Relations	Recovery Grants	Capital Projects	Debt Service	Permanent Fund	Other Governmental Funds	Total Government Funds
Economic development and assistance	160,100			334,080				928,902	1,423,082
Debt Service						1,616,659			1,616,659
Other: Public works	162,226			12,890				432,857	607,973
Other: Human services	374,338	9,222,385		5,142				1,387,366	10,989,231
TOTAL EXPENDITURES	11,437,978	9,222,385	410,774	1,779,477	384,922	1,617,439		4,491,306	29,344,281

OTHER FINANCIAL SOURCES/(USES):

Interfund Operating Transfers	-1,464,380	1,946,035	52,417	-2,142,414		1,616,186		-7,844	
TOTAL OTHER FINANCING SOURCES/(USES)	-1,464,380	1,946,035	52,417	-2,142,414		1,616,186		-7,844	

CHANGE IN FUND BALANCES

	2,134,203				-255,978	-1		161,452	2,039,676
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FUND BALANCE (DEFICIT) - BEGINNING OF YEAR

	3,181,662				2,191,767	590,579		2,582,199	8,546,207
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FUND BALANCES (DEFICIT) - END OF YEAR

	5,315,865				1,935,789	590,578		2,743,651	10,585,883
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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, 2020

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

Net changes in fund balances (deficit) - total governmental funds

The net revenue (expense) of certain activities of the internal services fund is reported with governmental activities

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

The net effect of various transactions involving capital assets, (i.e. purchases, disposals, etc.) is to increase net position

Other: Principal repayments

Other: Changes in pension expense

Other: Compensated absences

Other: Accrual of interest on long-term debt

Other: Amortization of bond discount

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES

	2,039,676
	100,000
	-1,844
	-134,589
	1,085,082
	2,068,780
	-21,479
	755
	-2,102
	5,134,279

County of JEFFERSON
STATEMENT OF NET POSITION
 Proprietary Funds
 December 31, 2020

	Major Bus. #1	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
<u>CURRENT ASSETS:</u>								
Restricted assets:								
Temporarily restricted:								
Cash and cash equivalents								100,000
TOTAL CURRENT ASSETS								100,000
<u>NON-CURRENT ASSETS:</u>								
Permanently restricted:								
TOTAL NON-CURRENT ASSETS								100,000
TOTAL ASSETS								100,000
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>								
TOTAL DEFERRED OUTFLOWS OF RESOURCES								
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES								100,000
<u>CURRENT LIABILITIES:</u>								
TOTAL CURRENT LIABILITIES								
<u>NON-CURRENT LIABILITIES:</u>								
TOTAL NON-CURRENT LIABILITIES								
TOTAL LIABILITIES								
<u>DEFERRED INFLOWS OF RESOURCES:</u>								
TOTAL DEFERRED INFLOWS OF RESOURCES								
TOTAL LIABILITIES AND IDEFERRED INFLOWS OF RESOURCES								

County of JEFFERSON
STATEMENT OF NET POSITION
 Proprietary Funds
 December 31, 2020

	Major Bus. #1	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
NET POSITION:								
Restricted								100,000
TOTAL NET POSITION								100,000
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION								100,000

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, 2020

	Major Bus. #1	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
<u>OPERATING REVENUES:</u>								
Charges for service								100,000
TOTAL OPERATING REVENUES								100,000
<u>OPERATING EXPENSES:</u>								
TOTAL OPERATING EXPENSES								
OPERATING INCOME/(LOSS)								100,000
<u>NONOPERATING REVENUES/(EXPENSES):</u>								
TOTAL NONOPERATING REVENUES/(EXPENSES)								
CHANGE IN NET POSITION								100,000
NET POSITION - BEGINNING OF YEAR								
NET POSITION - END OF YEAR								100,000

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, 2020

	Agency	Fiduciary #2	Fiduciary #3	Fiduciary #4	Fiduciary #5
ASSETS:					
Cash and cash equivalents	763,500				
Restricted assets:					
Temporarily restricted:					
Permanently restricted:					
TOTAL ASSETS	763,500				
DEFERRED OUTFLOWS OF RESOURCES:					
TOTAL DEFERRED OUTFLOWS OF RESOURCES					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	763,500				
LIABILITIES:					
Accounts payable and other current liabilities	12,141				
Due to other governments	276,199				
TOTAL LIABILITIES	288,340				
DEFERRED INFLOWS OF RESOURCES:					
TOTAL DEFERRED INFLOWS OF RESOURCES					
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	288,340				
NET POSITION:					
Other: Restricted: Individuals, Organizations, & Other Governments	475,160				
TOTAL NET POSITION	475,160				
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	763,500				

County of JEFFERSON
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 Fiduciary Funds
 December 31, 2020

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

ADDITIONS:

Contributions

Other: Miscellaneous income	1,209				
Other: Realty tax collected for other governments	1,245,248				
Other: Inheritance tax collected for other governments	85,496				
Other: Fees collected for other governments	3,706,611				
Other: Inmate account collections	650,898				
Other: Fees and fines collected - other	112,411				
Other: Support payments	201,293				
TOTAL CONTRIBUTIONS	6,003,166				

INVESTMENT EARNINGS:

Other: a					
Other: b					
Other: c					
Other: d					
Other: e					
Other: f					
TOTAL INVESTMENT EARNINGS					

TOTAL ADDITIONS

DEDUCTIONS:

Other: Realty tax collected for other governments	1,242,732				
Other: Inheritance tax collected for other governments	86,129				
Other: Fees collected for other governments	4,049,397				
Other: Inmate disbursements	620,404				

Other: Realty tax collected for other governments

Other: Inheritance tax collected for other governments

Other: Fees collected for other governments

Other: Inmate disbursements

County of JEFFERSON
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 Fiduciary Funds
 December 31, 2020

Agency	Fiduciary #2	Fiduciary #3	Fiduciary #4	Fiduciary #5
Other: Payments to other entities	113,348			
Other: Support payments	202,854			
TOTAL DEDUCTIONS	6,314,864			

DEDUCTIONS:

Other: Payments to other entities

Other: Support payments

TOTAL DEDUCTIONS

CHANGE IN NET POSITION

-311,698				
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NET POSITION - BEGINNING OF YEAR

786,858				
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NET POSITION - END OF YEAR

475,160				
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County of JEFFERSON
December 31, 2020

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**
									0

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

Total Debt

18,529,496

GUARANTEED DEBT SECTION (Optional Information)

Capitalized lease obligations

*Debt that is guaranteed by the County \$143,991 (aggregate guaranteed debt) of which \$ 0 (if any) is reported above.

Plus(less) Unamortized Premium(Discount)

-14,708

Net debt

18,514,788

**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, 2020

Total

GOVERNMENTAL-TYPE ACTIVITY:

General Government - administrative

General Government - judicial

Public safety

Corrections

Emergency services

Public works

Other: Bridge Department

Health and welfare

BUSINESS-TYPE ACTIVITY:

	976,951
	17,033
	251,236
	55,523
	229,211
	53,213

TOTAL CAPITAL EXPENDITURES

1,583,167

EMPLOYEE COMPENSATION

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

6,312,188

December 31, 2020

NOTES / COMMENTS