

2021

COUNTY

ANNUAL FINANCIAL REPORT

33 COUNTY OF JEFFERSON

County of JEFFERSON
GOVERNMENT-WIDE STATEMENT OF NET POSITION
 December 31, 2021

	Governmental Activities	Business-Type Activities	Total
<u>CURRENT ASSETS:</u>			
Cash and cash equivalents	17,165,012		17,165,012
Investments	53,552		53,552
Receivables (net of allowance for uncollectibles)	285,419		285,419
Due from other governments	3,758,689		3,758,689
Inventories	26,985		26,985
Prepays	333,796		333,796
Restricted assets:			
Temporarily restricted:			
Cash and cash equivalents	2,013,027		2,013,027
Other: Taxes Receivable	1,014,212		1,014,212
Other: Net Pension Asset	5,868,669		5,868,669
<u>NON-CURRENT ASSETS:</u>			
Permanently restricted:			
Capital assets not being depreciated:			
Land	453,514		453,514
Construction in progress	798,096		798,096
Capital assets net of accumulated depreciation:			
Buildings and system	18,297,831		18,297,831
Machinery and equipment	831,244		831,244
Infrastructure	14,770,499		14,770,499
Other: Vehicles	210,811		210,811
TOTAL ASSETS	65,881,356		65,881,356
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
Deferred amount on debt refundings	178,549		178,549

County of JEFFERSON
GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2021

	Governmental Activities	Business-Type Activities	Total
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
Deferrals related to pensions	1,069,846		1,069,846
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,248,395		1,248,395
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	67,129,751		67,129,751
<u>LIABILITIES:</u>			
Accounts payable	3,184,443		3,184,443
Due to other governments	506,385		506,385
Unearned revenue	2,984,267		2,984,267
Funds held as fiduciary	55,632		55,632
Other current liabilities	286,641		286,641
Debt due within one year	700,000		700,000
Debt due in more than one year	18,038,539		18,038,539
Other: Compensated Absences	282,496		282,496
Other: Accrued Expenses and Withholdings	955,679		955,679
Other: Interest Payable	21,908		21,908
TOTAL LIABILITIES	27,015,990		27,015,990
<u>DEFERRED INFLOWS OF RESOURCES:</u>			
Deferrals related to pensions	3,371,350		3,371,350
TOTAL DEFERRED INFLOWS OF RESOURCES	3,371,350		3,371,350
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	30,387,340		30,387,340
<u>NET POSITION:</u>			
Net investment in capital assets	16,802,005		16,802,005
Restricted	5,620,239		5,620,239
Unrestricted	14,320,167		14,320,167
TOTAL NET POSITION	36,742,411		36,742,411

County of JEFFERSON
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
 Proprietary Funds
 December 31, 2021

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<u>GOVERNMENTAL ACTIVITIES:</u>							
General government - administrative	2,082,616	946,060	1,279,703	55,748	198,895		198,895
General government - judicial	3,779,013	1,557,180	1,608,900		-612,933		-612,933
Public safety	2,788,462	340,021	2,257,145		-191,296		-191,296
Corrections	3,717,916	501,631	2,026,427		-1,189,858		-1,189,858
Culture - recreation	543,039				-543,039		-543,039
Economic development & assistance	1,766,591	90,064		1,378,238	-298,289		-298,289
Interest on long term debt	596,308				-596,308		-596,308
Other: Public Works	823,206	134,048		362,878	-326,280		-326,280
Other: Human Services	11,026,853	301,716	9,934,071		-791,066		-791,066
TOTAL GOVERNMENTAL ACTIVITIES	27,124,004	3,870,720	17,106,246	1,796,864	-4,350,174		-4,350,174
<u>MAJOR BUSINESS-TYPE ACTIVITIES:</u>							
TOTAL BUSINESS-TYPE ACTIVITIES							
TOTAL PRIMARY GOVERNMENTS	27,124,004	3,870,720	17,106,246	1,796,864	-4,350,174		-4,350,174

County of JEFFERSON
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

December 31, 2021

	Governmental Activities	Business-Type Activities	Total
TOTAL PRIMARY GOVERNMENTS	-4,350,174		-4,350,174
<u>GENERAL REVENUES:</u>			
Real estate	10,676,966		10,676,966
Hotel room rental	279,968		279,968
Unrestricted investment earnings	44,294		44,294
Other: Rents	11,520		11,520
TOTAL GENERAL REVENUES AND TRANSFERS	11,012,748		11,012,748
CHANGE IN NET POSITION	6,662,574		6,662,574
NET POSITION - BEGINNING OF YEAR	30,079,837		30,079,837
NET POSITION - END OF YEAR	36,742,411		36,742,411

County of JEFFERSON
BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2021

	General	Children and Youth	Domestic Relations	Community Action	Recovery Grants	Debt Service	Permanent Fund	Other Governmental Funds	Total Government Funds
ASSETS:									
Cash and cash equivalents	2,393,361		1,315,683	1,056,450	7,369,397			5,030,121	17,165,012
Investments			53,552						53,552
Receivables (net of allowance for uncollectibles)	195,682	4,058						85,679	285,419
Due from other governments	424,317	2,323,749	118,775	12,432				879,416	3,758,689
Due from other funds	9,619,944			429,512				704,514	10,753,970
Inventories	26,985								26,985
Prepays	333,796								333,796
Restricted assets:									
Temporarily restricted:									
Cash and cash equivalents						1,894,618			1,894,618
Permanently restricted:									
Investments									
Other: Cash Escheats	55,632								55,632
Other: Cash Revolving Fund								1,181	1,181
Other: Taxes Receivable	965,270							48,942	1,014,212
TOTAL ASSETS	14,014,987	2,327,807	1,488,010	1,498,394	7,369,397	1,894,618		6,749,853	35,343,066
DEFERRED OUTFLOWS OF RESOURCES:									
TOTAL DEFERRED OUTFLOWS OF RESOURCES									
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	14,014,987	2,327,807	1,488,010	1,498,394	7,369,397	1,894,618		6,749,853	35,343,066
LIABILITIES:									
Accounts payable	768,338	879,765	5,206	850,042	75			681,017	3,184,443
Due to other governments	18,239	487,964		182					506,385
Due to other funds	704,514	923,368	1,475,044	532,515	4,646,910	1,354,456		1,117,163	10,753,970
Unearned revenue	22,678			115,087	2,721,901			124,601	2,984,267

County of JEFFERSON
BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2021

	General	Children and Youth	Domestic Relations	Community Action	Recovery Grants	Debt Service	Permanent Fund	Other Governmental Funds	Total Government Funds
Other: Capital Projects	2,400,000								2,400,000
Other: Debt Service	1,125,522								1,125,522
Unassigned fund balance*	1,567,806							-23,460	1,544,346
TOTAL FUND BALANCE	10,569,741			568	511	540,162		4,777,219	15,888,201
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES	14,014,987	2,327,807	1,488,010	1,498,394	7,369,397	1,894,618		6,749,853	35,343,066

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	222,687
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	566,757
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	35,361,995
Other: _____	
Other: General Obligation Bonds Payable	-17,155,000
Other: Deferred Inflows of Resources - Pension	-3,371,350
Other: Unamortized Bond Premium	-1,583,539
Other: Compensated Absences	-282,496
Other: Accrued Interest Payable	-21,908
Other: Deferred Charge on Refunding	178,549
Other: Deferred Outflows of Resources - Pension	1,069,846
Other: Net Pension Asset	5,868,669
NET POSITION OF GOVERNMENTAL ACTIVITIES	36,742,411

County of JEFFERSON
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2021

	General	Children and Youth	Domestic Relations	Community Action	Recovery Grants	Debt Service	Permanent Fund	Other Governmental Funds	Total Government Funds
REVENUES:									
TAXES:									
Real estate	10,815,200								10,815,200
Hotel room rental								279,968	279,968
TOTAL TAXES	10,815,200							279,968	11,095,168
INTERGOVERNMENTAL REVENUES:									
Federal	140,217	1,621,042	220,832	1,779,712	4,217,399			1,204,563	9,183,765
State	639,269	5,359,314	73,430	724,889	491,846			2,378,164	9,666,912
Local government units								52,433	52,433
TOTAL INTERGOVERNMENTAL REVENUES	779,486	6,980,356	294,262	2,504,601	4,709,245			3,635,160	18,903,110
Charges for Service	2,585,533	301,595	1,423					473,469	3,362,020
	2,585,533	301,595	1,423					473,469	3,362,020
MISCELLANEOUS REVENUES:									
Interest earnings	38,147		247	568	587	479		4,190	44,218
Rents	10,320							1,200	11,520
Other: Licenses and Permits	54,265								54,265
Other: Fines and Costs	454,435								454,435
TOTAL MISCELLANEOUS REVENUES	557,167		247	568	587	479		5,390	564,438
TOTAL REVENUES	14,737,386	7,281,951	295,932	2,505,169	4,709,832	479		4,393,987	33,924,736
EXPENDITURES:									
General government - administrative	2,241,385				998,539	130,808		929,493	4,300,225
General government - judicial	2,046,937		376,182		1,049,412			61,460	3,533,991
Public safety	2,402,579				2,524,883			1,523,726	6,451,188
Culture - recreation	54,000							341,841	395,841

County of JEFFERSON
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
 December 31, 2021

	General	Children and Youth	Domestic Relations	Community Action	Recovery Grants	Debt Service	Permanent Fund	Other Governmental Funds	Total Government Funds
Economic development and assistance	176,662							1,574,741	1,751,403
Debt Service						19,227,355			19,227,355
Other: Public Works	157,427							211,017	368,444
Other: Human Services	245,057	7,943,237		2,552,510	136,487			407,285	11,284,576
TOTAL EXPENDITURES	7,324,047	7,943,237	376,182	2,552,510	4,709,321	19,358,163		5,049,563	47,313,023
<u>OTHER FINANCIAL SOURCES/(USES):</u>									
Interfund Operating Transfers	-2,159,463	661,286	80,250	47,909		616,663		753,355	
Long-term debt issued						17,165,000			17,165,000
Other: Bond Premium						1,525,605			1,525,605
TOTAL OTHER FINANCING SOURCES/ (USES)	-2,159,463	661,286	80,250	47,909		19,307,268		753,355	18,690,605
CHANGE IN FUND BALANCES	5,253,876			568	511	-50,416		97,779	5,302,318
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	5,315,865					590,578		4,679,440	10,585,883
FUND BALANCES (DEFICIT) - END OF YEAR	10,569,741			568	511	540,162		4,777,219	15,888,201

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, 2021

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

Net changes in fund balances (deficit) - total governmental funds	5,302,318
The net revenue (expense) of certain activities of the internal services fund is reported with governmental activities	122,687
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	-45,202
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	-138,234
The net effect of various transactions involving capital assets, (i.e. purchases, disposals, etc.) is to increase net position	-609,619
Other: Changes in Pension Expense	2,066,421
Other: Compensated Absences	-21,441
Other: Accrual of Interest on Long-term Debt	-14,356
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	6,662,574

County of JEFFERSON
STATEMENT OF NET POSITION
 Proprietary Funds
 December 31, 2021

	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>NET POSITION:</u>								
Restricted								222,687
TOTAL NET POSITION								222,687
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION								222,687

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, 2021

	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>								
Other: Contributions								313,297
TOTAL OPERATING REVENUES								313,297
<u>OPERATING EXPENSES:</u>								
Other: Medical Claims Paid								190,686
TOTAL OPERATING EXPENSES								190,686
OPERATING INCOME/(LOSS)								122,611
<u>NONOPERATING REVENUES/(EXPENSES):</u>								
Investment earnings								76
TOTAL NONOPERATING REVENUES/(EXPENSES)								76
CHANGE IN NET POSITION								122,687
NET POSITION - BEGINNING OF YEAR								100,000
NET POSITION - END OF YEAR								222,687

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, 2021

	Agency	Fiduciary #2	Fiduciary #3	Fiduciary #4	Fiduciary #5
ASSETS:					
Cash and cash equivalents	863,330				
Restricted assets:					
Temporarily restricted:					
Permanently restricted:					
TOTAL ASSETS	863,330				
DEFERRED OUTFLOWS OF RESOURCES:					
TOTAL DEFERRED OUTFLOWS OF RESOURCES					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	863,330				
LIABILITIES:					
Due to other governments	408,467				
TOTAL LIABILITIES	408,467				
DEFERRED INFLOWS OF RESOURCES:					
TOTAL DEFERRED INFLOWS OF RESOURCES					
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	408,467				
NET POSITION:					
Other: Restricted: Individuals, Organizations, & Other Governments	454,863				
TOTAL NET POSITION	454,863				
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	863,330				

County of JEFFERSON
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 Fiduciary Funds
 December 31, 2021

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

ADDITIONS:

Contributions

Other: Realty Tax Collected	1,806,491				
Other: Inheritance Tax Collected	117,674				
Other: Fees Collected	4,299,026				
Other: Inmate Account Collections	728,777				
Other: Support Payments	156,418				
Other: Miscellaneous Income	73				
TOTAL CONTRIBUTIONS	7,108,459				

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

Other: Realty Tax	1,806,841				
Other: Inheritance Tax	118,238				
Other: Fees Collected for Other Governments	4,219,618				
Other: Inmate Disbursements	712,280				
Other: Payments to Other Entities	115,631				
Other: Support Payments	156,148				
TOTAL DEDUCTIONS	7,128,756				

County of JEFFERSON
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
Fiduciary Funds
December 31, 2021

	Agency	Fiduciary #2	Fiduciary #3	Fiduciary #4	Fiduciary #5
CHANGE IN NET POSITION	-20,297				
NET POSITION - BEGINNING OF YEAR	475,160				
NET POSITION - END OF YEAR	454,863				

County of JEFFERSON

December 31, 2021

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.

GUARANTEED DEBT SECTION (Optional Information)

*Debt that is guaranteed by the County \$120,900 (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.

Total Debt	17,155,000
Capitalized lease obligations	
Plus(less) Unamortized Premium(Discount)	1,467,671
Net debt	18,622,671

** excludes unamortized premium/discount

County of JEFFERSON
STATEMENT OF CAPITAL ADDITIONS
 December 31, 2021

Total

GOVERNMENTAL-TYPE ACTIVITY:

General Government - administrative

831,554

General Government - judicial

47,803

Public safety

 Corrections

71,665

 Emergency services

56,029

Public works

BUSINESS-TYPE ACTIVITY:

TOTAL CAPITAL EXPENDITURES

1,007,051

EMPLOYEE COMPENSATION

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

6,879,633

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, 2021. 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, 2021

SIGNATURE AND VERIFICATION

Signed: Zelenkofske Axelrod LLC Appointed Auditor/CPA

Subscribed and sworn to before me this 7 day of December, 2022.

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.



*Circle one

December 31, 2021

NOTES / COMMENTS