

**FINANCIAL STATEMENTS OF
JEFFERSON COUNTY, WEST VIRGINIA
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

JEFFERSON COUNTY, WEST VIRGINIA
SCHEDULE OF FUNDS INCLUDED IN FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

GOVERNMENTAL FUND TYPES

MAJOR FUNDS

General
Coal Severance Tax
County Capital Outlay
Impact Fees

NONMAJOR FUNDS

Special Revenue Funds

Dog and Kennel
General School
Magistrate Court
Worthless Check
Home Confinement
Federal Grants
State Grants
Flood Hazard Mitigation
Assessor's Valuation
Farmland Preservation
Concealed Weapons
Fire Board
Voters Registration
Unemployment Compensation
Jury and Witness
Sheriff's Forfeiture
Prosecuting Attorney Forfeiture
Sub-division Bond Forfeiture

Capital Project Funds

Bardane Public Health Center
Parks and Recreation Land Development
Emergency Services Capital Outlay
Shepherdstown Battlefield and Riverfront

JEFFERSON COUNTY, WEST VIRGINIA
SCHEDULE OF FUNDS INCLUDED IN FINANCIAL STATEMENTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

FIDUCIARY FUND TYPE

Agency Funds

State
School
Municipal
Other Agency

DISCRETELY PRESENTED COMPONENT UNITS

Board of Health
Development Authority
Ambulance Authority
Farmland Protection Board
Parks and Recreation Commission
Historic Landmark Commission

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**JEFFERSON COUNTY, WEST VIRGINIA
COUNTY OFFICIALS
For the Fiscal Year Ended June 30, 2010**

OFFICE	NAME	TERM
	<u>Elective</u>	
County Commission:	C. Dale Manuel	01-01-05 / 12-31-10
	James T. Surkamp	01-01-05 / 12-31-10
	Frances B. Morgan	01-01-07 / 12-31-12
	Patsy Noland	01-01-09 / 12-31-14
	Carolyn Widmyer	01-01-09 / 12-31-14
Clerk of the County Commission:	Jennifer S. Maghan	01-01-05 / 12-31-10
Clerk of the Circuit Court:	Laura Rattenni	11-01-08 / 12-31-10
Sheriff:	Robert Shirley	01-01-09 / 12-31-12
Prosecuting Attorney:	Ralph Lorenzetti	01-01-09 / 12-31-12
Assessor:	Angela Banks	01-01-09 / 12-31-12

JEFFERSON COUNTY, WEST VIRGINIA
STATEMENT OF NET ASSETS
June 30, 2010

	Primary Government		Component Units		
	Governmental <u>Activities</u>	Board of <u>Health</u>	Economic Development <u>Authority</u>	Farmland Protection <u>Board</u>	Parks and <u>Recreation</u>
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 11,233,417	\$ 1,043,601	\$ 1,428,885	\$ 2,096,665	\$ 214,824
Receivables:					
Taxes	606,915	--	--	--	--
Accounts	41,995	--	--	--	1,314
Loans	26,250	--	20,000	--	--
Due from:					
Other governments	200,000	--	--	--	--
Restricted assets:					
Rents receivable	--	--	46,653	--	--
Restricted cash	1,242,813	--	11,290	--	--
Capital assets:					
Nondepreciable:					
Land	866,554	--	8,154,171	--	--
Construction in progress	340,413	--	--	--	--
Depreciable:					
Buildings	18,522,337	--	--	--	--
Improvements	761,617	--	--	--	--
Vehicles	1,524,992	--	--	--	2,609
Machinery and equipment	5,633,271	--	322,001	--	4,685
Less: accumulated depreciation	(6,980,705)	--	(265,741)	--	--
Other assets:					
Other	--	--	36,280	--	--
Total assets	\$ 34,019,869	\$ 1,043,601	\$ 9,755,324	\$ 2,096,665	\$ 223,432
LIABILITIES					
Current liabilities payable from current assets:					
Accounts payable	171,984	1,131	22,379	88	10,993
Current liabilities payable from restricted assets:					
Accounts payable - Telecenter	--	--	6,215	--	--
Notes payable - Telecenter	--	--	7,974	--	--
Noncurrent liabilities:					
Notes payable - due in one year	23,470	--	--	--	--
Notes payable - due in more than one year	46,941	--	--	--	--
Notes payable	--	--	6,364,658	--	--
Leases payable - due within one year	29,297	--	--	--	--
Leases payable - due in more than one year	67,576	--	--	--	--
Accrued interest payable	--	--	239,241	--	--
Compensated absences payable	459,197	--	--	--	--
Due to Jefferson County Commission	--	--	200,000	--	--
Total liabilities	798,465	1,131	6,840,467	88	10,993
NET ASSETS					
Invested in capital assets, net of related debt	20,501,195	--	2,445,037	--	--
Restricted for:					
Telecenter operations	--	--	36,923	--	--
Agriculture development	--	--	6,831	--	--
Unrestricted	12,720,209	1,042,470	426,066	2,096,577	212,439
Total net assets	33,221,404	1,042,470	2,914,857	2,096,577	212,439
Total liabilities and net assets	\$ 34,019,869	\$ 1,043,601	\$ 9,755,324	\$ 2,096,665	223,432

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, WEST VIRGINIA
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2010

	Program Revenues				Net (Expense) Revenues and Changes in Net Assets				
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Governmental Activities	Board of Health	Component Units			
						Economic Development Authority	Farmland Protection Board	Parks and Recreation	
Functions / Programs									
Primary government:									
Governmental activities:									
General government	\$ 15,156,093	\$ 2,651,076	\$ 39,903	(12,465,114)					
Public safety	8,441,736	--	55,500	(8,386,236)					
Health and sanitation	307,160	--	--	(307,160)					
Culture and recreation	1,071,158	--	--	(1,071,158)					
Social services	20,855	--	--	(20,855)					
Capital projects	401,373	--	401,373	--					
Total primary government	\$ 25,398,375	\$ 2,651,076	\$ 496,776	(22,250,523)					
Component units:									
Board of Health	590,898	337,613	438,857	--	\$ 185,572	\$ --	\$ --	\$ --	--
Economic Development Authority	980,796	--	32,640	--	--	--	(948,156)	--	--
Farmland Protection Board	2,741,429	--	460,187	--	--	--	(2,281,242)	--	--
Parks and Recreation	808,205	--	--	--	--	--	--	--	(808,205)
Total component units	\$ 5,121,328	\$ 337,613	\$ 931,684	--	\$ 185,572	\$ (948,156)	\$ (2,281,242)	\$ (808,205)	\$ (808,205)
General revenues:									
Ad valorem property taxes			9,973,600						
Other taxes			1,020,190				367,857		203,436
Coal severance tax			116,511				--		--
Licenses and permits			1,826,600				--		--
Intergovernmental:									
Federal			12,369				--		
Local			--		242,500		--		194,709
Interest			287,134		15,870		45,618		1,067
Video lottery			4,046,938		--		--		--
Miscellaneous			1,313,627		18,994		592,539		457,768
Total general revenues			18,596,969		277,364		682,079		856,980
Change in net assets			(3,653,554)		462,936		(266,077)		48,775
Net assets - beginning (Note IV-1)			36,874,958		579,534		3,180,934		163,664
Net assets - ending			\$ 33,221,404		\$ 1,042,470		\$ 2,914,857		\$ 212,439

The notes to the financial statements are an integral part of this statement.

**JEFFERSON COUNTY, WEST VIRGINIA
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2010**

	<u>General</u>	<u>Coal Severance Tax</u>	<u>County Capital Outlay</u>	<u>Impact Fees</u>	<u>Other Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS						
Current:						
Cash and cash equivalents	\$ 2,829,325	\$ 275,296	\$ 6,788,565	\$ --	\$ 1,340,231	\$ 11,233,417
Receivables:						
Taxes	606,915	--	--	--	--	606,915
Accounts	41,995	--	--	--	--	41,995
Loans	26,250	--	--	--	--	26,250
Due from:						
Other funds	36,489	--	13,516	--	585,865	635,870
Other governments	200,000	--	--	--	--	200,000
Restricted cash	--	--	--	1,242,813	--	1,242,813
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	\$ <u>3,740,974</u>	\$ <u>275,296</u>	\$ <u>6,802,081</u>	\$ <u>1,242,813</u>	\$ <u>1,926,096</u>	\$ <u>13,987,260</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	165,484	--	--	--	6,500	171,984
Due to:						
Other funds	8,833	--	577,032	--	50,005	635,870
Deferred revenues:						
Taxes	531,915	--	--	--	--	531,915
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>706,232</u>	<u>--</u>	<u>577,032</u>	<u>--</u>	<u>56,505</u>	<u>1,339,769</u>
Fund balances:						
Reserved for:						
Encumbrances	--	--	--	--	5,827	5,827
Unreserved, reported in:						
General fund	3,034,742	--	--	--	--	3,034,742
Special revenue funds	--	275,296	--	--	284,029	559,325
Capital projects funds	--	--	6,225,049	1,242,813	1,579,735	9,047,597
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>3,034,742</u>	<u>275,296</u>	<u>6,225,049</u>	<u>1,242,813</u>	<u>1,869,591</u>	<u>12,647,491</u>
Total liabilities and fund balances	\$ <u>3,740,974</u>	\$ <u>275,296</u>	\$ <u>6,802,081</u>	\$ <u>1,242,813</u>	\$ <u>1,926,096</u>	\$ <u>13,987,260</u>

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, WEST VIRGINIA
RECONCILIATION OF BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET ASSETS
June 30, 2010

Total fund balances on the governmental fund's balance sheet	\$ 12,647,491
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and, therefore not reported in the funds. (Note IV-C).	20,668,479
Certain revenues are not available to fund current year expenditures and therefore are deferred in the funds. (Note IV-B).	531,915
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. (Note II-A).	<u>(626,481)</u>
Net assets of governmental activities	<u>\$ 33,221,404</u>

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2010

	<u>General</u>	<u>Coal Severance Tax</u>	<u>County Capital Outlay</u>	<u>Impact Fees</u>	<u>Other nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES						
Taxes:						
Ad valorem property taxes	\$ 9,943,424	\$ --	\$ --	\$ --	\$ --	\$ 9,943,424
Other taxes	992,368	--	--	--	27,822	1,020,190
Coal severance tax	--	116,511	--	--	--	116,511
Licenses and permits	209,700	--	--	1,581,219	35,681	1,826,600
Intergovernmental:						
Federal	45,282	--	--	--	145,142	190,424
State	29,841	--	--	--	288,880	318,721
Charges for services	1,739,413	--	--	--	106,348	1,845,761
Fines and forfeits	421,613	--	--	--	383,702	805,315
Interest and investment earnings	79,822	5,229	132,613	50,838	18,632	287,134
Video lottery	4,046,938	--	--	--	--	4,046,938
Miscellaneous	448,572	--	--	--	865,055	1,313,627
Total revenues	<u>17,956,973</u>	<u>121,740</u>	<u>132,613</u>	<u>1,632,057</u>	<u>1,871,262</u>	<u>21,714,645</u>
EXPENDITURES						
Current:						
General government	9,779,907	363,266	422,482	3,313,731	1,377,157	15,256,543
Public safety	7,822,813	--	--	--	111,341	7,934,154
Health and sanitation	277,500	29,660	--	--	--	307,160
Culture and recreation	973,639	--	--	--	--	973,639
Social services	20,855	--	--	--	--	20,855
Capital projects	218,353	--	130,847	--	52,173	401,373
Total expenditures	<u>19,093,067</u>	<u>392,926</u>	<u>553,329</u>	<u>3,313,731</u>	<u>1,540,671</u>	<u>24,893,724</u>
Excess (deficiency) of revenues over (under) expenditures	(1,136,094)	(271,186)	(420,716)	(1,681,674)	330,591	(3,179,079)
OTHER FINANCING SOURCES (USES)						
Transfers in	369,223	80,000	--	--	--	449,223
Transfers (out)	--	--	--	--	(449,223)	(449,223)
Total other financing sources (uses)	<u>369,223</u>	<u>80,000</u>	<u>--</u>	<u>--</u>	<u>(449,223)</u>	<u>--</u>
Net change in fund balances	<u>(766,871)</u>	<u>(191,186)</u>	<u>(420,716)</u>	<u>(1,681,674)</u>	<u>(118,632)</u>	<u>(3,179,079)</u>
Fund balances - beginning (Note IV-1)	<u>3,801,613</u>	<u>466,482</u>	<u>6,645,765</u>	<u>2,924,487</u>	<u>1,988,223</u>	<u>15,826,570</u>
Fund balances - ending	<u>\$ 3,034,742</u>	<u>\$ 275,296</u>	<u>\$ 6,225,049</u>	<u>\$ 1,242,813</u>	<u>\$ 1,869,591</u>	<u>\$ 12,647,491</u>

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, WEST VIRGINIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO
THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2010

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

Net change in fund balances - total governmental funds	\$ (3,179,079)
Capital outlays are reported as an expenditure in the governmental funds but are considered an asset at the government-wide level. This is the amount of capital assets that were purchased during the fiscal year. (Note IV-C).	955,582
Capital outlays are reported as an expenditure in the governmental funds. In the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of depreciation expense charged during the year. (Note IV-C).	(1,369,255)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net assets. (Note II-A).	(399,980)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (Note II-A).	30,176
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (Note IV-F).	<u>309,002</u>
Change in net assets of governmental activities	<u><u>\$ (3,653,554)</u></u>

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual Modified Accrual Basis	Adjustments Budget Basis	Actual Amounts Budget Basis	Variance with Final Budget Positive (Negative)
	Original	Final				
REVENUES						
Taxes:						
Ad valorem property taxes	\$ 9,907,082	\$ 9,907,082	\$ 9,943,424	\$ 5,000	\$ 9,948,424	\$ 41,342
Other taxes	1,105,700	1,185,700	992,368	--	992,368	(193,332)
Licenses and permits	420,100	420,100	209,700	--	209,700	(210,400)
Intergovernmental:						
Federal	16,000	96,000	45,282	59,614	104,896	8,896
State	--	--	29,841	--	29,841	29,841
Charges for services	1,897,458	1,897,458	1,739,413	--	1,739,413	(158,045)
Fines and forfeits	425,000	425,000	421,613	--	421,613	(3,387)
Interest	126,700	126,700	79,822	--	79,822	(46,878)
Video lottery	4,280,000	4,280,000	4,046,938	--	4,046,938	(233,062)
Miscellaneous	192,200	279,037	448,572	--	448,572	169,535
Total revenues	18,370,240	18,617,077	17,956,973	64,614	18,021,587	(595,490)
EXPENDITURES						
Current:						
General government	9,810,499	11,815,848	9,779,907	(73,315)	9,706,592	2,109,256
Public safety	7,826,081	8,600,691	7,822,813	--	7,822,813	777,878
Health and sanitation	228,326	277,500	277,500	--	277,500	--
Culture and recreation	689,334	930,473	973,639	--	973,639	(43,166)
Social services	16,000	20,855	20,855	--	20,855	--
Capital projects	--	301,264	218,353	--	218,353	82,911
Total expenditures	18,570,240	21,946,631	19,093,067	(73,315)	19,019,752	2,926,879
Excess (deficiency) of revenues over (under) expenditures	(200,000)	(3,329,554)	(1,136,094)	137,929	(998,165)	2,331,389
OTHER FINANCING SOURCES (USES)						
Transfers in	--	--	369,223	--	369,223	369,223
Transfers (out)	--	--	--	--	--	--
Total other financing sources (uses)	--	--	369,223	--	369,223	369,223
Net change in fund balance	(200,000)	(3,329,554)	(766,871)	137,929	(628,942)	2,700,612
Fund balances - beginning	200,000	3,329,554	3,801,613	(472,059)	3,329,554	--
Fund balances - ending	\$ --	\$ --	\$ 3,034,742	\$ (334,130)	\$ 2,700,612	\$ 2,700,612

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - COAL SEVERANCE TAX FUND
For the Fiscal Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		Actual Modified <u>Accrual Basis</u>	Variance with Final Budget Positive <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Coal severance tax	\$ 40,000	\$ 40,000	\$ 116,511	\$ 76,511
Interest and investment earnings	--	--	5,229	5,229
 Total revenues	<u>40,000</u>	<u>40,000</u>	<u>121,740</u>	<u>81,740</u>
 EXPENDITURES				
Current:				
General government	2,000	468,483	363,266	105,217
Health and sanitation	38,000	38,000	29,660	8,340
 Total expenditures	<u>40,000</u>	<u>506,483</u>	<u>392,926</u>	<u>113,557</u>
 Excess (deficiency) of revenues over (under) expenditures	--	(466,483)	(271,186)	195,297
 OTHER FINANCING SOURCES (USES)				
Transfers in	--	--	80,000	80,000
 Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>80,000</u>	<u>80,000</u>
 Net change in fund balance	--	(466,483)	(191,186)	275,297
 Fund balances - beginning	<u>--</u>	<u>466,483</u>	<u>466,482</u>	<u>(1)</u>
 Fund balances - ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 275,296</u>	<u>\$ 275,296</u>

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, WEST VIRGINIA
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
June 30, 2010

	Agency Funds
ASSETS	
Non-pooled cash	\$ <u>1,568,615</u>
Total assets	\$ <u><u>1,568,615</u></u>
LIABILITIES	
Due to: other governments	<u>1,568,615</u>
Total liabilities	\$ <u><u>1,568,615</u></u>

The notes to the financial statements are an integral part of this statement.

Xerox WorkCentre 7328

Banner Sheet

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JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2010

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Jefferson County, West Virginia, conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of significant accounting policies:

A. Reporting Entity

Jefferson County (government) is one of fifty-five counties established under the Constitution and the Laws of the State of West Virginia. There are six offices elected county-wide, which are: County Commission, County Clerk, Circuit Clerk, Assessor, Sheriff, and Prosecuting Attorney.

The County Commission is the legislative body for the government, and as such budgets and provides all the funding used by the separate Constitutional Offices except for the offices of the Assessor and the Sheriff, which also have additional revenue sources. The County Clerk's office maintains the accounting system for the County's operations. The operations of the County as a whole, however, including all the Constitutional offices have been combined in these financial statements.

The services provided by the government and accounted for within these financial statements include law enforcement for unincorporated areas of the county, health and social services, cultural and recreational programs, and other governmental services.

The accompanying financial statements present the government and its component units as required by generally accepted accounting principles. In determining whether to include a governmental department, agency, commission or organization as a component unit, the government must evaluate each entity as to whether they are legally separate and financially accountable based on the criteria set forth by the Governmental Accounting Standards Board (GASB). Legal separateness is evaluated on the basis of (1) its corporate name, (2) the right to sue and be sued and (3) the right to buy, sell or lease and mortgage property. Financial accountability is based on (1) the appointment of the governing authority and (2) the ability to impose will or (3) the providing of specific financial benefit or imposition of specific financial burden. Another factor to consider in this evaluation is whether an entity is fiscally dependent on the County.

Discretely Presented Component Units

Discretely presented component units are entities which are legally separate from the County, but are financially accountable to the County, or whose relationship with the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. Because of the nature of services they provide and the County's ability to impose its will on them or a financial benefit/burden relationship exists, the following component units are discretely presented in accordance with GASB Statement No. 14 (as amended by GASB Statement 39) The discretely presented component units are presented on the government-wide statements.

JEFFERSON COUNTY, WEST VIRGINIA
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The Jefferson County Board of Health serves citizens of Jefferson County and is governed by a five member board appointed by the Commission. The Board of Health is responsible for directing, supervising and carrying out matters related to public health of the County. West Virginia statute dictates the County is legally obligated to provide financial support to the board.

The Jefferson County Economic Development Authority serves Jefferson County, West Virginia, and is governed by a board comprised of 15 members appointed by the County Commission. The Jefferson County Economic Development Authority develops property on behalf of the County and also provides services to external parties.

The Jefferson County Ambulance Authority serves citizens of Jefferson County by providing emergency ambulance services and is governed by a nine-member board appointed by the County Commission. The County provides financial support to the Board on an annual basis. The County was unable to obtain final adjusted financial statements from this entity.

The Jefferson County Historic Landmarks Commission serves all citizens of Jefferson County by preserving historic structures within the unincorporated areas of Jefferson County, West Virginia, and by educating persons about the county's heritage, and is governed by a five-member board appointed by the County Commission. The County provides financial support to the Commission. The County was unable to obtain all required financial information necessary to present in the financial statement for this entity.

The Jefferson County Parks and Recreation Commission serves all citizens of Jefferson County by providing recreational services and is governed by an eleven member board appointed by the County. The County provides financial support to the Board on an annual basis.

The Jefferson County Farmland Protection Board serves all citizens of Jefferson County by promoting the protection of agriculture within the county providing recreational services and is governed by a seven member board appointed by the County.

Complete financial statements for each of the individual component units can be obtained at the entity's administrative offices.

Related Organizations

The County's officials are also responsible for appointing the members of boards of other organizations, but the County's accountability for these organizations does not extend beyond making these appointments. The County Commission appoints board members to the following organizations:

The Zoning Board of Appeals, Eastern Panhandle Transit Authority, Planning Commission, Solid Waste Authority, Harpers Ferry/Bolivar PSD, Summit Point Library Commission, Regional Nine Planning and Development Council, Regional Health Advisory Committee, E-911 Advisory Board, Council on Aging, Sheriff's Civil Service Commission, North Eastern Regional EMS, Inc., Jefferson County PSD, and the Emergency Services Council.

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2010

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government . For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. Combining financial statements for the nonmajor governmental funds are included as supplementary information.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied and collectable. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, interest and special assessments are susceptible to accrual. Other receipts and taxes become measurable and available when cash is received by the government and are recognized as revenue at that time.

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2010

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The government reports the following major governmental funds:

The *General fund* is the government's primary operating fund. It accounts for all financial sources of the general government, except those required to be accounted for in another fund.

The *Coal Severance Tax fund*, a special revenue fund, accounts for revenues and expenditures from a severance tax placed on coal that is distributed to West Virginia counties. The State Auditor's Office requires an annual budget be submitted for approval for this fund.

The *County Capital Outlay fund*, a capital projects fund, accounts for revenues and expenditures related to capital outlay expenditures of the county.

The *Impact Fees fund*, a special revenue fund, accounts for revenues collected for schools, parks, fire, EMS and law enforcement capacity improvements.

Additionally, the government reports the following fund types:

The agency funds are custodial in nature (assets equal liabilities) and do not present results of operations or have a measurement focus. Agency funds are accounted for using the full accrual basis of accounting. These funds are used to account for assets that Jefferson County, West Virginia holds for others in an agency capacity.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Jefferson County, West Virginia follows FASB Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins issued on or before November 30, 1989, that do not conflict with GASB Pronouncements in the government-wide financial statements.

D. Assets, Liabilities, and Net Assets or Equity

1. Deposits and Investments

Jefferson County, West Virginia's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of less than three months from the date of acquisition.

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
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State statutes authorize the government to invest in the State Investment Pool or the Municipal Bond Commission or to invest such funds in the following classes of securities: Obligations of the United States or any agency thereof, certificates of deposit (which mature in less than one year), general and direct obligations of the State of West Virginia; obligations of the federal mortgage association; indebtedness secured by first lien deed of trusts for property situated within this state if the payment is substantially insured or guaranteed by the federal government; pooled mortgage trusts (subject to limitations); indebtedness of any private corporation that is properly graded as in the top two or three highest rating grades; interest earning deposits which are fully insured or collateralized; and mutual funds registered with S.E.C. which have fund assets over three hundred million dollars.

State statute limitations concerning the aforementioned investments include the following: at no time can investment portfolios consist of more than seventy-five percent of the indebtedness of any private corporation nor can the portfolio have over twenty-five percent of its portfolio consisting of the indebtedness of a private corporation's debt which matures in less than one year; at no time may more than nine percent of the portfolio be invested in securities issued by a single private corporation or association; and at no time can more than sixty percent of the portfolio be invested in equity mutual funds.

2. Receivables and Payables

Property Tax Receivable

All current taxes assessed on real and personal property may be paid in two installments; the first installment is payable on September first of the year for which the assessment is made, and becomes delinquent on October first; the second installment is payable on the first day the following March and becomes delinquent on April first. Taxes paid on or before the date when they are payable, including both first and second installments, are subject to a discount of two and one-half percent. If the taxes are not paid on or before the date in which they become delinquent, including both first and second installments, interest at the rate of nine percent per annum is added from the date they become delinquent until the date they are paid. Taxes paid on or before the due date are allowed a two and one half percent discount. A tax lien is issued for all unpaid real estate taxes as of the date of the sheriff's sale and these liens are sold between October 14th and November 23rd of each year. Sixty days of estimated property tax collections are recorded in revenues at the end of each fiscal year.

All counties within the state are authorized to levy taxes not in excess of the following maximum levies per \$100 of assessed valuation: On Class I property, fourteen and three-tenths cents (14.30 cents); On Class II property, twenty-eight and six-tenths cents (28.60 cents); On Class III property, fifty-seven and two-tenths cents (57.20 cents) On Class IV property, fifty-seven and two-tenths cents (57.20 cents). In addition, counties may provide for an election to lay an excess levy; the rates not to exceed statutory limitations, provided at least sixty percent of the voters cast ballots in favor of the excess levy.

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2010

The rates levied by the County per \$100 of assessed valuation for each class of property for the fiscal year ended June 30 were as follows:

<u>Class of Property</u>	<u>Assessed Valuation For Tax Purposes</u>	<u>Current Expense</u>
Class I	\$ -	
Class II	2,520,735,550	9.28
Class III	963,739,417	18.56
Class IV	438,125,221	37.12

3. Inventories and Prepaid Items

There are no material inventories maintained; therefore they do not appear on the financial statements.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

4. Restricted Assets

Certain assets of the Impact Fees special revenue fund are classified as restricted assets because their use is restricted by state statutes.

5. Capital Assets and Depreciation

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of \$10,000 or more and estimated to have a useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The county is in the process of confirming and updating the asset list.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized.

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2010

The government depreciates the capital assets using the straight-line method. Capital assets depreciation and capitalization policies are defined by the government as follows:

<u>Asset</u>	<u>Straight-line Years</u>	<u>Inventory Purposes</u>	<u>Capitalize/ Depreciate</u>
Land	not applicable	\$ 1	\$ Capitalize only
Land improvement	20 to 30 years	1	10,000.00
Building	40 years	1	10,000.00
Building improvements	20 to 25 years	1	10,000.00
Construction in progress	not applicable	1	Capitalize only
Equipment	5 to 10 years	1,000	10,000.00
Vehicles	5 to 10 years	1,000	10,000.00

6. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits.

No liability is reported for unpaid accumulated sick leave.

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation pay is accrued when incurred in the government-wide and fiduciary fund financial statements in accordance with GASB Statement No. 16, Accounting for Compensated Absences.

Employees are allowed to carryover a limited amount of vacation and an unlimited amount of sick leave benefits at the end of a calendar year. The amount of vacation and sick leave benefits allowed to carryover is dependent on the department for which the employee works. When a permanent full time employee retires, the employee has the option of being paid for accrued vacation time only or applying both accrued vacation and sick leave to additional months of service for retirement benefits at the conversion rate of ten (10) days of leave for one (1) additional month of service.

7. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net assets.

8. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose.

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2010

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Assets

The governmental fund Balance Sheet includes a reconciliation between fund balance total governmental funds and net assets-governmental activities as reported in the government-wide Statement of Net Assets. One element of that reconciliation explains that "long-term liabilities are not due and payable in the current period and therefore are not reported in the funds." The details of this difference are as follows:

Capital leases payable	\$ (96,873)
Notes payable	(70,411)
Compensated absences	<u>(459,197)</u>
 Net adjustment to decrease fund balance- total governmental funds to arrive at net assets-governmental activities	 \$ <u><u>(626,481)</u></u>

B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance and the Government-wide Statement of Activities

The governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between net changes in fund balances-total governmental funds and changes in net assets of governmental activities as reported in the government-wide Statement of Activities. One element of that reconciliation explains that "Revenues in the statements of activities that do not provide current financial resources are not reported as revenues in the funds". The details of this difference are as follows:

Current year deferred revenues	\$ 531,915
Prior year deferred revenues	<u>(501,739)</u>
 Net adjustment to increase net change in fund balance-total governmental funds to arrive at changes in net assets of governmental activities	 \$ <u><u>30,176</u></u>

Another element of that reconciliation states that "Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds". The details of this difference are as follows:

Compensated absences	\$ 261,138
Notes	23,470
Leases	<u>24,394</u>
 Net adjustment to increase net changes in fund balances-total governmental funds to arrive at changes in net assets of governmental activities	 \$ <u><u>309,002</u></u>

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2010

III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund and the Coal Severance Tax Special Revenue Fund. All annual appropriations lapse at fiscal year end.

Jefferson County, West Virginia prepares its budget on the cash basis of accounting, except for various receivables and payables. Therefore, a reconciliation has been performed on the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual for the General Fund.

Prior to March 2nd of each year, the various elected officials submit to the County Commission proposed requests for their respective offices for the fiscal year commencing July 1. Upon review and approval of these requests, the County Commission prepares proposed budgets on forms prescribed by the State Auditor and submits them to the State Auditor by March 28 for approval. The County Commission then reconvenes on the third Tuesday in April to hear objections from the public and to formally lay the levy.

The appropriated budget is prepared by fund, function and department. Transfers of appropriations between departments and revenue related revisions to the budget require approval from the governing council and then submission to the State Auditor for approval. Revisions become effective when approved by the State Auditor and budgeted amounts in the financial statements reflect only such approved amounts. The governing body made the following material supplementary budgetary appropriations throughout the year.

<u>Description</u>	<u>Amount</u>	<u>Amount</u>
<u>General County Fund</u>		<u>Coal Severance Tax Fund</u>
General government expenditure increase	\$ 2,005,349	\$ 466,483
Public safety expenditure increase	774,610	-
Culture and recreation expenditure increase	241,139	-
Social services expenditure increase	4,855	-
Capital projects expenditure increase	301,264	--

Encumbrance accounting is not employed as an extension of the formal budgetary process. Encumbrances (e.g. purchase orders, contracts) should be reported as reservations of fund balance and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2010

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Custodial Credit Risk

For deposits, the government could be exposed to risk in the event of a bank failure where the government's deposits may not be returned. The government's policy for custodial credit risk is to comply with statutory provisions for depository bond coverage, which provides that no public money should be deposited until the banking institution designated executes a bond with good and sufficient sureties which may not be less than the maximum sum that is deposited in the depository at any one time.

At year end, the primary government's and fiduciary funds' bank balances were \$12,802,032. The bank balance was collateralized with securities held by the pledging financial institution's trust department or agent in the government's name.

A reconciliation of cash and investments as shown on the Statement of Net Assets of the primary government and Statement of Net Assets of the Fiduciary Funds is as follows:

Cash and cash equivalents	\$ <u>12,802,032</u>
 Total	 \$ <u><u>12,802,032</u></u>
 Cash and cash equivalents	 11,233,417
Cash and cash equivalents-restricted	<u>1,568,615</u>
 Total	 \$ <u><u>12,802,032</u></u>

B. Receivables

Receivables at year end for the government's individual major funds and nonmajor, and fiduciary funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>
Receivables:	
Accounts	\$ 41,995
Taxes	731,915
Loans	<u>26,250</u>
 Gross Receivables	 <u>800,160</u>
Less: Allowance for uncollectibles	<u>(125,000)</u>
 Net Total Receivables	 \$ <u><u>675,160</u></u>

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2010

Governmental funds report deferred revenue in connection with receivables for revenue that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	Unavailable
Delinquent property taxes receivable (General Fund)	\$ <u>531,915</u>
Total deferred/unearned revenue for governmental funds	\$ <u><u>531,915</u></u>

C. Capital Assets

Capital asset activity for the fiscal year ended June 30 was as follows:

	Primary Government			
	Beginning Balance	Increases	Decreases	
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 796,554	\$ 70,000	\$ --	\$ 866,554
Construction in progress	<u>575,621</u>	<u>164,772</u>	<u>(399,980)</u>	<u>340,413</u>
Total capital assets not being depreciated	<u>1,372,175</u>	<u>234,772</u>	<u>(399,980)</u>	<u>1,206,967</u>
Capital assets being depreciated:				
Buildings	18,522,337	--	--	18,522,337
Improvements	150,011	611,606	--	761,617
Machinery and equipment	5,633,271	--	--	5,633,271
Vehicles	1,578,401	109,204	(162,613)	1,524,992
Less: Total accumulated depreciation	<u>(5,774,063)</u>	<u>(1,369,255)</u>	<u>162,613</u>	<u>(6,980,705)</u>
Total capital assets being depreciated, net	<u>20,109,957</u>	<u>(648,445)</u>	<u>--</u>	<u>19,461,512</u>
Governmental activities capital assets, net	<u>\$ 21,482,132</u>	<u>\$ (413,673)</u>	<u>\$ (399,980)</u>	<u>\$ 20,668,479</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 664,326
Public safety	607,410
Culture and recreation	<u>97,519</u>
Total depreciation expense-governmental activities	<u>\$ 1,369,255</u>

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2010

Construction in Progress

The government has active construction projects as of the fiscal year ended June 30. The projects include the renovation of the Judicial Annex, the HVAC system at the courthouse and the Hunter House handicap ramp. At year end the amounts for governmental activities spent-to-date are as follows:

<u>Project</u>	<u>Funded</u>	<u>Spent-to Date</u>
Judicial Annex	Capital Outlay/General	\$ 241,820
Hunter House Handicap Ramp	Capital Outlay/General	22,093
Probation Office	Capital Outlay/General	76,500
		\$ 340,413

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of the fiscal year ended June 30 is as follows:

Due to/from other funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General County	State Grants Fund	\$ 2,302
County Capital Outlay	State Grants Fund	13,516
State Grants Fund	General County	8,833
Emergency Services Capital Outlay	County Capital Outlay	577,032
General County	Jury and Witness	34,187
		\$ 635,870

Interfund Transfers:

<u>Transferred from:</u>	<u>Transferred to:</u>	<u>Purpose</u>	<u>Amount</u>
State Grants	Coal Severance Tax	Grant	\$ 80,000
Dog and Kennel	General County	Payroll	33,971
Assessor's Valuation	General County	Payroll	335,252
			\$ 449,223

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2010

E. Leases

Capital Leases

The government has entered into lease agreements as lessee for financing the acquisition of office equipment and public safety equipment. These lease agreements qualify as capital leases for accounting purposes, and, therefore have been recorded at the present value of the future minimum lease payments as of the inception date.

The assets acquired through capital leases are as follows:

<u>Assets:</u>	<u>Governmental Activities</u>
Assets acquired	\$ 154,022
Less: accumulated depreciation	<u>(74,444)</u>
Total	<u>\$ 79,578</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of the fiscal year ended June 30 were as follows:

<u>Year Ending June 30,</u>	<u>Governmental Activities</u>
2011	\$ 29,297
2012	29,297
2013	29,297
2014	<u>17,090</u>
Total minimum lease payments	104,981
Less: amount representing interest	<u>(8,108)</u>
Present value of minimum lease payments	<u>\$ 96,873</u>

F. Notes Payable

The government has entered into a five-year no interest loan agreement with the West Virginia Secretary of State's office for the acquisition of election equipment, software and/or services.

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2010

The future minimum lease obligations and the net present value of these minimum lease payments as of the fiscal year ended June 30 were as follows:

<u>Year Ending June 30,</u>	<u>Governmental Activities</u>
2011	\$ 23,470
2012	23,470
2013	<u>23,471</u>
 Total minimum lease payments	 70,411
 Less: amount representing interest	 <u> --</u>
 Present value of minimum lease payments	 \$ <u><u>70,411</u></u>

G. Long-term Debt

Changes in Long-term Liabilities

	<u>Governmental Activities</u>				
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Capital leases	\$ 121,267	\$ --	\$ (24,394)	\$ 96,873	\$ 29,297
Notes payable	93,881	--	(23,470)	70,411	23,470
Compensated absences	<u>720,335</u>	<u>--</u>	<u>(261,138)</u>	<u>459,197</u>	<u>n/a</u>
 Governmental activities Long-term liabilities	 \$ <u><u>935,483</u></u>	 \$ <u><u>--</u></u>	 \$ <u><u>(309,002)</u></u>	 \$ <u><u>626,481</u></u>	 \$ <u><u>52,767</u></u>

H. Restricted Assets

The balances of the restricted asset accounts for the primary government are as follows:

	<u>Governmental Activities</u>
Impact fees account	\$ <u>1,242,813</u>
 Total restricted assets	 <u><u>1,242,813</u></u>

**JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2010**

I. Prior Period Adjustment

The following balances required restatement at the beginning of the year as follows:

	General Fund	Government-wide Statements
Balances, as previously stated	\$ 3,601,613	\$ 36,679,143
Add:		
Adjustment to capital assets	-	(4,185)
Amount due from Development Authority	200,000	200,000
Fund balances, restated	\$ 3,801,613	\$ 36,874,958

V. OTHER INFORMATION

A. Risk Management

The government is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries liability and property insurance with the West Virginia State Board of Risk.

Workers Compensation Fund (WCF): West Virginia utilizes a single private insurance company, Brick Street Insurance, to provide workers' compensation coverage to all employers in the state. Other private insurance companies may begin to offer coverage to private sector employees beginning July 1, 2008 and to government employers beginning July 1, 2012. For the most part, all employers in the state, including governmental entities, must have coverage. The cost of all coverage, as determined by Brick Street, is paid by the employers. The WCF risk pool retains the risk related to the compensation of injured employees under the program.

Liabilities are reported when it is probable a loss has occurred and the amount of the loss can be reasonably estimated.

B. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds.

The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2010

The government is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the government's counsel that resolution of these matters will not have a material effect on the financial condition of the government.

C. Deferred Compensation Plan

The government offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all full-time government employees at their option, permits participants to defer a portion of their salary until future years. The deferred compensation is not available to participants until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are held for the exclusive benefit of the participants and their beneficiaries.

D. Other Post-employment Benefits

Jefferson County is in the process of obtaining an actuarial study as of this time.

VI. EMPLOYEE RETIREMENT SYSTEMS AND PLANS

VI.A.1 Plan Descriptions, Contribution Information, and Funding Policies

Public Employees Retirement System

Eligibility to participate	All county full-time employees, except those covered by other pension plans
Authority establishing contribution obligations and benefit provisions	State Statute
Plan member's contribution rate	4.50%
County's contribution rate	11.00%
Period required to vest	Five Years
Benefits and eligibility for distribution	A member who has attained age 60 and has earned 5 years or more of contributing service or age 55 if the sum of his/her age plus years of credited service is equal to or greater than 80. The final average salary (three highest consecutive years in the last 10) times the years of service times 2% equals the annual retirement benefit.

**JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2010**

Deferred retirement portion	No
Provisions for:	
Cost of living	No
Death benefits	Yes

West Virginia Deputy Sheriff Retirement System (WVDRS)

Eligibility to participate	West Virginia deputy sheriffs first employed after the effective date and any deputy sheriffs hired prior to the effective date who elect to become members.
Authority establishing contribution obligations and benefit provisions	State Statute
Funding policy and contributions	Certain fees for reports generated by sheriff's offices are paid to this plan in accordance with West Virginia State Code. WVDRS members are required to contribute 8.5% of their annual covered salary and the county is required to contribute 10.5%. The contribution requirements of WVDRS members are established and may be amended only by the State of West Virginia Legislature. The government's contribution to WVDRS for the current fiscal year ending was \$102,144 for employees' share and \$126,177 for employer's share.
Period required to vest	Five years
Benefits and eligibility for distribution	A member who has attained age 60 and has earned 5 or more years of contributing service or age 50 and if the sum of his/her age plus years of credited service is equal to or greater than 70. The final average salary (three highest consecutive years in the last ten years) times the years of service times 2.25% equals the annual retirement benefit.
Deferred retirement option	No deferred retirement option is available.
Provisions for cost of living adjustments or death benefits	This plan has no provisions for cost of living adjustments. There are provisions for death benefits.
Annual pension cost and amount contributed:	For the current fiscal year ended, the annual cost was \$228,321 for all covered employees with a contributed percentage of 100%.

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2010

VI.B.2. Trend Information

Fiscal Year Ending June 30,	Public Employees' Retirement System (PERS)		West Virginia Deputy Sheriff Retirement System (WVDRS)	
	Annual Pension Cost	Percentage Contributed	Annual Pension Cost	Percentage Contributed
2010	\$ 961,766	100%	\$ 228,321	100%
2009	\$ 899,922	100%	\$ 220,190	100%
2008	\$ 903,474	100%	\$ 232,068	100%

PERS and WVDRS issue a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to the Public Employees Retirement System, 4101 MacCorkle Ave, SE, Charleston, WV 25304.

JEFFERSON COUNTY, WEST VIRGINIA
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
June 30, 2010

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total Nonmajor Governmental Funds</u>
ASSETS			
Current:			
Cash and cash equivalents	\$ 331,701	\$ 1,008,530	\$ 1,340,231
Due from:			
Other funds	<u>8,833</u>	<u>577,032</u>	<u>585,865</u>
 Total assets	 <u>\$ 340,534</u>	 <u>\$ 1,585,562</u>	 <u>\$ 1,926,096</u>
FUND BALANCES			
Liabilities:			
Accounts payable	6,500	--	6,500
Due to:			
Other funds	<u>50,005</u>	<u>--</u>	<u>50,005</u>
 Total liabilities	 <u>56,505</u>	 <u>--</u>	 <u>56,505</u>
Fund balances:			
Reserved for:			
Encumbrances	--	5,827	5,827
Unreserved	<u>284,029</u>	<u>1,579,735</u>	<u>1,863,764</u>
 Total fund balances	 <u>284,029</u>	 <u>1,585,562</u>	 <u>1,869,591</u>
 Total liabilities and fund balances	 <u>\$ 340,534</u>	 <u>\$ 1,585,562</u>	 <u>\$ 1,926,096</u>

**JEFFERSON COUNTY, WEST VIRGINIA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES -
 NONMAJOR GOVERNMENTAL FUNDS
 For the Fiscal Year Ended June 30, 2010**

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total Nonmajor Governmental Funds</u>
REVENUES			
Taxes:			
Other taxes	\$ 27,822	\$ --	\$ 27,822
Licenses and permits	35,681	--	35,681
Intergovernmental:			
Federal	145,142	--	145,142
State	288,880	--	288,880
Charges for services	46,012	60,336	106,348
Fines and forfeits	383,702	--	383,702
Interest and investment earnings	545	18,087	18,632
Miscellaneous	865,055	--	865,055
	<u>1,792,839</u>	<u>78,423</u>	<u>1,871,262</u>
EXPENDITURES			
Current:			
General government	1,330,438	46,719	1,377,157
Public safety	111,341	--	111,341
Capital projects	--	52,173	52,173
	<u>1,441,779</u>	<u>98,892</u>	<u>1,540,671</u>
Excess (deficiency) of revenues over (under) expenditures	351,060	(20,469)	330,591
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(449,223)	--	(449,223)
	<u>(449,223)</u>	<u>--</u>	<u>(449,223)</u>
Total other financing sources (uses)	(449,223)	--	(449,223)
Net change in fund balances	(98,163)	(20,469)	(118,632)
Fund balances - beginning	382,192	1,606,031	1,988,223
Fund balances - ending	<u>\$ 284,029</u>	<u>\$ 1,585,562</u>	<u>\$ 1,869,591</u>

JEFFERSON COUNTY, WEST VIRGINIA
COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2010

	<u>Dog and Kennel</u>	<u>General School</u>	<u>Magistrate Court</u>	<u>Worthless Check</u>	<u>Home Confinement</u>
ASSETS					
Current:					
Cash and cash equivalents	\$ --	\$ --	\$ 2,422	\$ 26,873	\$ 49,634
Due from:					
Other funds	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total assets	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 2,422</u>	<u>\$ 26,873</u>	<u>\$ 49,634</u>
FUND BALANCES					
Liabilities:					
Accounts payable	--	--	--	--	--
Due to:					
Other funds	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:					
Unreserved	<u>--</u>	<u>--</u>	<u>2,422</u>	<u>26,873</u>	<u>49,634</u>
Total fund balances	<u>--</u>	<u>--</u>	<u>2,422</u>	<u>26,873</u>	<u>49,634</u>
Total liabilities and fund balances	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 2,422</u>	<u>\$ 26,873</u>	<u>\$ 49,634</u>

<u>Federal Grants</u>	<u>State Grants</u>	<u>Flood Hazard Mitigation</u>	<u>Assessor's Valuation</u>	<u>Farmland Preservation</u>	<u>Concealed Weapons</u>
\$ (15,082)	\$ 48,262	\$ 51,193	\$ 46,534	\$ 4	\$ 27,168
<u> --</u>	<u> 8,833</u>	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
<u>\$ (15,082)</u>	<u>\$ 57,095</u>	<u>\$ 51,193</u>	<u>\$ 46,534</u>	<u>\$ 4</u>	<u>\$ 27,168</u>
6,500		--	--	--	--
<u> --</u>	<u> 15,818</u>	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
<u> 6,500</u>	<u> 15,818</u>	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
<u> (21,582)</u>	<u> 41,277</u>	<u> 51,193</u>	<u> 46,534</u>	<u> 4</u>	<u> 27,168</u>
<u> (21,582)</u>	<u> 41,277</u>	<u> 51,193</u>	<u> 46,534</u>	<u> 4</u>	<u> 27,168</u>
<u>\$ (15,082)</u>	<u>\$ 57,095</u>	<u>\$ 51,193</u>	<u>\$ 46,534</u>	<u>\$ 4</u>	<u>\$ 27,168</u>

<u>Voters Registration</u>	<u>Unemployment Compensation</u>	<u>Jury and Witness</u>	<u>Sheriff's Forfeiture</u>	<u>Prosecuting Attorney Forfeiture</u>	<u>Sub-division Bond Forfeiture</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ --	\$ 17,081	\$ 29,469	\$ 46,076	\$ 1,895	\$ 172	\$ 331,701
--	--	--	--	--	--	--
--	--	--	--	--	--	8,833
<u>\$ --</u>	<u>\$ 17,081</u>	<u>\$ 29,469</u>	<u>\$ 46,076</u>	<u>\$ 1,895</u>	<u>\$ 172</u>	<u>\$ 340,534</u>
--	--	--	--	--	--	6,500
--	--	34,187	--	--	--	50,005
--	--	34,187	--	--	--	56,505
--	17,081	(4,718)	46,076	1,895	172	284,029
--	17,081	(4,718)	46,076	1,895	172	284,029
<u>\$ --</u>	<u>\$ 17,081</u>	<u>\$ 29,469</u>	<u>\$ 46,076</u>	<u>\$ 1,895</u>	<u>\$ 172</u>	<u>\$ 340,534</u>

JEFFERSON COUNTY, WEST VIRGINIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -
NONMAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended June 30, 2010

	<u>Dog and Kennel</u>	<u>General School</u>	<u>Magistrate Court</u>	<u>Worthless Check</u>
REVENUES				
Other taxes	\$ 27,822	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Intergovernmental:				
Federal	--	--	--	--
State	--	--	--	--
Charges for services	--	--	46,012	--
Fines and forfeits	--	330,841	--	4,175
Interest	53	--	10	30
Miscellaneous	10,455	--	673	--
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	38,330	330,841	46,695	4,205
	<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURES				
General government	--	330,841	46,647	9,516
Public safety	4,359	--	--	--
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	4,359	330,841	46,647	9,516
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	33,971	--	48	(5,311)
OTHER FINANCING SOURCES (USES)				
Transfers (out)	(33,971)	--	--	--
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(33,971)	--	--	--
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances	--	--	48	(5,311)
Fund balances - beginning	--	--	2,374	32,184
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances - ending	\$ --	\$ --	\$ 2,422	\$ 26,873
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

	<u>Home Confinement</u>	<u>Federal Grants</u>	<u>State Grants</u>	<u>Flood Hazard Mitigation</u>	<u>Assessor's Valuation</u>	<u>Farmland Preservation</u>
\$	--	\$ --	\$ --	\$ --	\$ --	--
	--	--	--	--	--	--
	--	145,142		--	--	--
	--	--	288,880	--	--	--
	--	--	--	--	--	--
	48,686	--	--	--	--	--
	110	--	--	--	137	36
	15,015	--		--	267,584	452,994
	<u>63,811</u>	<u>145,142</u>	<u>288,880</u>	<u>--</u>	<u>267,721</u>	<u>453,030</u>
	--	173,301	193,980	--	48,753	453,031
	<u>70,364</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
	<u>70,364</u>	<u>173,301</u>	<u>193,980</u>	<u>--</u>	<u>48,753</u>	<u>453,031</u>
	(6,553)	(28,159)	94,900	--	218,968	(1)
	<u>--</u>	<u>--</u>	<u>(80,000)</u>	<u>--</u>	<u>(335,252)</u>	<u>--</u>
	<u>--</u>	<u>--</u>	<u>(80,000)</u>	<u>--</u>	<u>(335,252)</u>	<u>--</u>
	(6,553)	(28,159)	14,900	--	(116,284)	(1)
	<u>56,187</u>	<u>6,577</u>	<u>26,377</u>	<u>51,193</u>	<u>162,818</u>	<u>5</u>
\$	<u><u>49,634</u></u>	<u><u>(21,582)</u></u>	<u><u>41,277</u></u>	<u><u>51,193</u></u>	<u><u>46,534</u></u>	<u><u>4</u></u>

	<u>Concealed Weapons</u>	<u>Voters Registration</u>	<u>Unemployment Compensation</u>	<u>Jury and Witness</u>	<u>Sheriff's Forfeiture</u>	<u>Prosecuting Attorney Forfeiture</u>
\$	-- \$	-- \$	-- \$	-- \$	-- \$	--
	35,681	--	--	--	--	--
	--	--	--	--	--	--
	--	--	--	--	--	--
	--	--	--	--	--	--
	54	6	43	--	65	1
	--	14,058	--	62,706	35,039	6,531
	<u>35,735</u>	<u>14,064</u>	<u>43</u>	<u>62,706</u>	<u>35,104</u>	<u>6,532</u>
	--	14,064	--	55,586	--	4,719
	36,618	--	--	--	--	--
	<u>36,618</u>	<u>14,064</u>	<u>--</u>	<u>55,586</u>	<u>--</u>	<u>4,719</u>
	(883)	--	43	7,120	35,104	1,813
	--	--	--	--	--	--
	--	--	--	--	--	--
	(883)	--	43	7,120	35,104	1,813
	28,051	--	17,038	(11,838)	10,972	82
\$	<u>27,168</u> \$	<u>--</u> \$	<u>17,081</u> \$	<u>(4,718)</u> \$	<u>46,076</u> \$	<u>1,895</u>

	<u>Sub-division Bond Forfeiture</u>		<u>Nonmajor Special Revenue Funds</u>
\$	--	\$	27,822
	--		35,681
	--		145,142
	--		288,880
	--		46,012
	--		383,702
	--		545
	--		<u>865,055</u>
	--		<u>1,792,839</u>
	--		1,330,438
	--		<u>111,341</u>
	--		<u>1,441,779</u>
	--		351,060
	--		<u>(449,223)</u>
	--		<u>(449,223)</u>
	--		(98,163)
	<u>172</u>		<u>382,192</u>
\$	<u><u>172</u></u>	\$	<u><u>284,029</u></u>

JEFFERSON COUNTY, WEST VIRGINIA
COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
June 30, 2010

	<u>Shepherdstown Battlefield and Riverfront</u>	<u>Bardane Public Health Center</u>	<u>Parks and Recreation Land Development</u>	<u>Emergency Services Capital Outlay</u>	<u>Total Nonmajor Capital Projects Funds</u>
ASSETS					
Current:					
Cash and cash equivalents	\$ 102,341	\$ 189,656	\$ 714,823	\$ 1,710	\$ 1,008,530
Due from:					
Other funds	<u> --</u>	<u> --</u>	<u> --</u>	<u>577,032</u>	<u>577,032</u>
Total assets	<u>\$ 102,341</u>	<u>\$ 189,656</u>	<u>\$ 714,823</u>	<u>\$ 578,742</u>	<u>\$ 1,585,562</u>
LIABILITIES AND FUND BALANCES					
Fund balances:					
Reserved for:					
Encumbrances	--	5,827	--	--	5,827
Unreserved	<u>102,341</u>	<u>183,829</u>	<u>714,823</u>	<u>578,742</u>	<u>1,579,735</u>
Total fund balances	<u>102,341</u>	<u>189,656</u>	<u>714,823</u>	<u>578,742</u>	<u>1,585,562</u>
Total liabilities and fund balances	<u>\$ 102,341</u>	<u>\$ 189,656</u>	<u>\$ 714,823</u>	<u>\$ 578,742</u>	<u>\$ 1,585,562</u>

**JEFFERSON COUNTY, WEST VIRGINIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -
NONMAJOR CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended June 30, 2010**

	<u>Shepherdstown Battlefield and Riverfront</u>	<u>Bardane Public Health Center</u>	<u>Parks and Recreation Land Development</u>	<u>Emergency Services Capital Outlay</u>	<u>Total Nonmajor Capital Projects Funds</u>
REVENUES					
Charges for services	\$ --	\$ 60,336	\$ --	\$ --	\$ 60,336
Interest and investment earnings	<u>510</u>	<u>3,520</u>	<u>14,056</u>	<u>1</u>	<u>18,087</u>
Total revenues	<u>510</u>	<u>63,856</u>	<u>14,056</u>	<u>1</u>	<u>78,423</u>
EXPENDITURES					
Current:					
General government	--	46,719	--	--	46,719
Capital projects	<u>--</u>	<u>--</u>	<u>52,173</u>	<u>--</u>	<u>52,173</u>
Total expenditures	<u>--</u>	<u>46,719</u>	<u>52,173</u>	<u>--</u>	<u>98,892</u>
Net change in fund balances	510	17,137	(38,117)	1	(20,469)
Fund balances - beginning	<u>101,831</u>	<u>172,519</u>	<u>752,940</u>	<u>578,741</u>	<u>1,606,031</u>
Fund balances - ending	<u>\$ 102,341</u>	<u>\$ 189,656</u>	<u>\$ 714,823</u>	<u>\$ 578,742</u>	<u>\$ 1,585,562</u>

JEFFERSON COUNTY, WEST VIRGINIA
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS
June 30, 2010

State Funds

	<u>State Current</u>	<u>Criminal Charges</u>	<u>Court Reporter</u>	<u>Deputy Sheriff Retirement</u>	<u>Vehicle Licenses</u>	<u>State Fines</u>
ASSETS						
Cash and cash equivalents	\$ --	\$ --	\$ --	\$ 1	\$ --	\$ --
Total assets	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1</u>	<u>\$ --</u>	<u>\$ --</u>
LIABILITIES						
Due to other governments	--	--	--	1	--	--
Total liabilities	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1</u>	<u>\$ --</u>	<u>\$ --</u>

School Funds

State Police	Total <u>State</u>	School <u>Current</u>	School <u>Excess</u>	Debt <u>Service</u>	Total <u>School</u>
\$ 60	\$ 61	\$ --	\$ --	\$ --	\$ --
<u>60</u>	<u>61</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>60</u>	<u>61</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>60</u>	<u>61</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>

CITIES

<u>Bolivar Current</u>	<u>Charles Town Current</u>	<u>Harpers Ferry Current</u>	<u>Ransom Current</u>	<u>Shepherdstown Current</u>	<u>Total Municipal</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
--	--	--	--	--	--
<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>

County Offices

<u>County Clerk</u>	<u>Circuit Clerk</u>	<u>Sheriff</u>	<u>Assessor</u>	<u>Other Offices</u>	<u>Total County Offices</u>
\$ 140,610	\$ 1,027,230	\$ 5,602	\$ --	\$ 232,863	\$ 1,406,305
<u>\$ 140,610</u>	<u>\$ 1,027,230</u>	<u>\$ 5,602</u>	<u>\$ --</u>	<u>\$ 232,863</u>	<u>\$ 1,406,305</u>
<u>140,610</u>	<u>1,027,230</u>	<u>5,602</u>	<u>--</u>	<u>232,863</u>	<u>1,406,305</u>
<u>\$ 140,610</u>	<u>\$ 1,027,230</u>	<u>\$ 5,602</u>	<u>\$ --</u>	<u>\$ 232,863</u>	<u>\$ 1,406,305</u>

<u>Tax</u> <u>Lien</u>	Delinquent Nonentered <u>Land</u>	<u>Total</u> <u>Agency</u>
\$ <u>162,148</u>	\$ <u>101</u>	\$ <u>1,568,615</u>
\$ <u>162,148</u>	\$ <u>101</u>	\$ <u>1,568,615</u>
<u>162,148</u>	<u>101</u>	<u>1,568,615</u>
\$ <u>162,148</u>	\$ <u>101</u>	\$ <u>1,568,615</u>

**JEFFERSON COUNTY, WEST VIRGINIA
BUDGETARY COMPARISON SCHEDULE -
ASSESSOR'S VALUATION FUND
For the Fiscal Year Ended June 30, 2010**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with
	<u>Original</u>	<u>Final</u>	<u>Budget Basis</u>	<u>Final Budget Positive (Negative)</u>
Revenues:				
Miscellaneous	\$ 256,160	\$ 256,160	\$ 267,584	\$ 11,424
Interest	<u>93</u>	<u>93</u>	<u>137</u>	<u>44</u>
Total revenues	<u>256,253</u>	<u>256,253</u>	<u>267,721</u>	<u>11,468</u>
Expenditures:				
General government	<u>32,500</u>	<u>78,956</u>	<u>48,753</u>	<u>30,203</u>
Total expenditures	<u>32,500</u>	<u>78,956</u>	<u>48,753</u>	<u>30,203</u>
Excess (deficiency) of revenues over expenditures	223,753	177,297	218,968	41,671
Other financing sources (uses):				
Operating transfers (out)	<u>(340,114)</u>	<u>(340,114)</u>	<u>(335,252)</u>	<u>4,862</u>
Total other financing sources (uses)	<u>(340,114)</u>	<u>(340,114)</u>	<u>(335,252)</u>	<u>4,862</u>
Net change in fund balance	(116,361)	(162,817)	(116,284)	46,533
Fund balance at beginning of year	<u>116,361</u>	<u>162,817</u>	<u>162,818</u>	<u>1</u>
Fund balance at end of year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 46,534</u>	<u>\$ 46,534</u>

JEFFERSON COUNTY, WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2010

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
U. S. Department of the Interior		
Pass-through Program From:		
West Virginia Development Office		
Outdoor Recreation-Acquisition Development and Planning	15.916	\$ <u>40,420</u>
<i>Total U. S. Department of Housing and Urban Development</i>		<u><u>40,420</u></u>
U. S. Department of Justice		
Pass-through Programs From:		
West Virginia Division of Criminal Justice Services		
Crime Victims Assistance	16.575	37,027
Public Safety Partnership and Community Policing Grants	16.710	<u>90,336</u>
<i>Total U. S. Department of Justice</i>		<u><u>127,363</u></u>
Environmental Protection Agency		
Direct Program:		
Surveys, Studies, Investigations and Special Purpose Grants	66.606	<u>370</u>
<i>Total Environmental Protection Agency</i>		<u><u>370</u></u>
U.S. Department of Homeland Security		
Pass-through Program From:		
West Virginia Office of Emergency Services		
Emergency Management Performance Grants	97.042	55,500
Homeland Security Grant Program	97.067	<u>112,427</u>
<i>Total U. S. Department of Homeland Security</i>		<u><u>167,927</u></u>
Total Expenditures of Federal Awards		<u><u>\$ 336,080</u></u>