

**FINANCIAL STATEMENTS OF
JEFFERSON COUNTY, WEST VIRGINIA
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

JEFFERSON COUNTY, WEST VIRGINIA
SCHEDULE OF FUNDS INCLUDED IN FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

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
Bardane Public Health Center
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

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, 2011

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, 2011**

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
	C. Dale Manuel	01-01-11 / 12-31-16
	Walt Pellish	01-01-11 / 12-31-16
Clerk of the County Commission:	Jennifer S. Maghan	01-01-05 / 12-31-10
	"	01-01-11 / 12-31-16
Clerk of the Circuit Court:	Laura Rattenni	11-01-08 / 12-31-10
	"	01-01-11 / 12-31-16
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, 2011

	Primary Government		Component Units			
	Governmental Activities	Board of Health	Development Authority	Historic Landmark	Farmland Protection Board	Parks and Recreation
ASSETS						
Current assets:						
Cash and cash equivalents	\$ 11,417,696	\$ 1,305,941	\$ 1,224,881	\$ 14,032	\$ 1,720,669	\$ 348,964
Receivables:						
Taxes	724,465	--	--	--	51,483	--
Accounts	41,995	7,068	--	--	--	1,314
Loans	--	--	20,000	--	--	--
Due from:						
Other governments	--	--	--	--	--	--
Prepaid expenses	--	--	2,008	--	--	--
Restricted assets:						
Restricted cash	2,480,498	--	14,554	--	3,000	--
Capital assets:						
Nondepreciable:						
Land	866,554	--	8,962,171	--	--	--
Construction in progress	--	--	--	--	--	--
Depreciable:						
Buildings	19,024,780	--	--	--	--	--
Improvements	1,206,084	--	--	--	--	--
Vehicles	1,587,289	--	--	--	--	--
Machinery and equipment	5,777,877	--	40,579	1,000	--	7,294
Construction in progress	--	--	--	--	--	--
Less: accumulated depreciation	(8,225,233)	--	(35,461)	--	--	--
Other assets:						
Other	--	--	33,075	--	--	--
Total assets	\$ 34,902,005	\$ 1,313,009	\$ 10,261,807	\$ 15,032	\$ 1,775,152	\$ 357,572
LIABILITIES						
Current liabilities payable from current assets:						
Accounts payable	131,929	--	33,105	--	25,695	16,359
Current liabilities payable from restricted assets:						
Customer deposits	--	--	10,000	--	--	--
Deferred revenues:						
NorTom investments	--	--	536,452	--	--	--
Noncurrent liabilities:						
Notes payable - due in one year	--	--	--	--	--	--
Notes payable - due in more than one year	23,471	--	--	--	--	--
Notes payable	--	--	6,364,658	--	--	--
Leases payable - due within one year	26,660	--	--	--	--	--
Leases payable - due in more than one year	44,710	--	--	--	--	--
Accrued interest payable	--	--	462,856	--	--	--
Compensated absences payable	460,732	--	--	--	--	--
Total liabilities	687,502	--	7,407,071	--	25,695	16,359
NET ASSETS						
Invested in capital assets, net of related debt	20,165,981	--	5,118	--	--	--
Restricted for:						
Agriculture development	--	--	14,554	--	--	--
Unrestricted	14,048,522	1,313,009	2,835,064	15,032	1,749,457	341,213
Total net assets	34,214,503	1,313,009	2,854,736	15,032	1,749,457	341,213
Total liabilities and net assets	\$ 34,902,005	\$ 1,313,009	\$ 10,261,807	\$ 15,032	\$ 1,775,152	\$ 357,572

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, 2011

Net (Expense) Revenues and
Changes in Net Assets

Functions / Programs	Program Revenues			Component Units			Parks and Recreation		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Board of Health		Economic Development Authority	Historic Landmark
Primary government:									
General government	\$ 12,691,738	\$ 2,845,658	\$ 169,369	\$ --	\$ (9,676,711)				
Public safety	8,349,445	--	143,212	--	(8,206,233)				
Health and sanitation	188,383	--	88,193	--	(100,190)				
Culture and recreation	1,041,281	--	--	--	(1,041,281)				
Social services	19,813	--	--	--	(19,813)				
Capital projects	401,773	--	--	401,773	--				
Total primary government	\$ 22,692,433	\$ 2,845,658	\$ 402,773	\$ 401,773	\$ (19,042,229)				
Component units:									
Board of Health	701,024	341,194	509,554	--	--	\$ 149,724	--	\$ --	--
Economic Development Authority	811,408	--	--	--	--	--	(811,408)	--	--
Historic Landmark Commission	41,145	--	--	--	--	--	--	(41,145)	--
Farmland Protection Board	1,786,638	--	799,050	--	--	--	--	--	(987,588)
Parks and Recreation	610,315	364,489	--	--	--	--	--	--	(245,826)
Total component units	\$ 3,950,530	\$ 705,683	\$ 1,308,604	\$ --	\$ --	\$ 149,724	\$ (811,408)	\$ (41,145)	\$ (987,588)
General revenues:									
Ad valorem property taxes					10,216,050				
Other taxes					1,123,168				
Coal severance tax					240,301				507,440
Licenses and permits					1,623,712				--
Intergovernmental:									
Local					--	97,781	514,229	22,714	--
Interest					180,217	12,035	18,259	--	32,505
Refunds					248,503	--	--	--	--
Reimbursement					35,799	--	--	--	--
Video lottery					4,121,161	--	--	--	--
Miscellaneous					2,143,315	10,623	214,720	13,513	--
Total general revenues					19,932,226	120,439	747,208	36,227	539,945
Change in net assets					889,997	270,163	(64,200)	(4,918)	(447,643)
Net assets - beginning					33,324,506	1,042,846	2,918,936	19,950	2,197,100
Net assets - ending					\$ 34,214,503	\$ 1,313,009	\$ 2,854,736	\$ 15,032	\$ 1,749,457

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

JEFFERSON COUNTY, WEST VIRGINIA
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2011

	<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	\$ 3,408,661	\$ 343,254	\$ 6,183,701	\$ --	\$ 1,482,080	\$ 11,417,696
Receivables:						
Taxes	724,465	--	--	--	--	724,465
Accounts	41,995	--	--	--	--	41,995
Due from:						
Other funds	36,489	--	13,516	--	585,865	635,870
Restricted cash	--	--	--	2,480,498	--	2,480,498
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	\$ <u>4,211,610</u>	\$ <u>343,254</u>	\$ <u>6,197,217</u>	\$ <u>2,480,498</u>	\$ <u>2,067,945</u>	\$ <u>15,300,524</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	131,679	--	--	--	250	131,929
Due to:						
Other funds	8,833	--	577,032	--	50,005	635,870
Deferred revenues:						
Taxes	609,255	--	--	--	--	609,255
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	749,767	--	577,032	--	50,255	1,377,054
Fund balances:						
Restricted	--	--	5,620,185	2,480,498	2,026,780	10,127,463
Assigned	3,408,661	343,254	--	--	--	3,751,915
Unassigned	53,182	--	--	--	(9,090)	44,092
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	3,461,843	343,254	5,620,185	2,480,498	2,017,690	13,923,470
Total liabilities and fund balances	\$ <u>4,211,610</u>	\$ <u>343,254</u>	\$ <u>6,197,217</u>	\$ <u>2,480,498</u>	\$ <u>2,067,945</u>	\$ <u>15,300,524</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, 2011

Total fund balances on the governmental fund's balance sheet	\$ 13,923,470
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 III-C).	20,237,351
Certain revenues are not available to fund current year expenditures and therefore are deferred in the funds. (Note III-B).	609,255
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. (Note III-G).	<u>(555,573)</u>
Net assets of governmental activities	<u>\$ 34,214,503</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, 2011**

	<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	\$ 10,138,710	\$ --	\$ --	\$ --	\$ --	\$ 10,138,710
Other taxes	1,095,576	--	--	--	27,592	1,123,168
Coal severance tax	--	240,301	--	--	--	240,301
Licenses and permits	262,768	--	--	1,323,024	37,920	1,623,712
Intergovernmental:						
Federal	198,652	--	--	--	546,526	745,178
State	--	--	--	--	59,368	59,368
Charges for services	2,016,739	--	--	--	36,306	2,053,045
Fines and forfeits	377,585	--	--	--	415,028	792,613
Interest and investment earnings	45,181	3,091	102,841	19,214	9,890	180,217
Refunds	248,503	--	--	--	--	248,503
Reimbursements	--	--	--	--	35,799	35,799
Payments in lieu of taxes	--	--	--	--	--	--
Video lottery	4,121,161	--	--	--	--	4,121,161
Miscellaneous	1,188,181	--	--	--	955,134	2,143,315
Total revenues	19,693,056	243,392	102,841	1,342,238	2,123,563	23,505,090
EXPENDITURES						
Current:						
General government	10,707,842	127,684	626,705	--	1,300,788	12,763,019
Public safety	7,740,334	--	81,000	104,553	89,576	8,015,463
Health and sanitation	163,625	24,758	--	--	--	188,383
Culture and recreation	943,762	--	--	--	--	943,762
Social services	19,813	--	--	--	--	19,813
Capital projects	160,979	22,992	--	--	217,802	401,773
Total expenditures	19,736,355	175,434	707,705	104,553	1,608,166	22,332,213
Excess (deficiency) of revenues over expenditures	(43,299)	67,958	(604,864)	1,237,685	515,397	1,172,877
OTHER FINANCING SOURCES (USES)						
Transfers in	372,747	--	--	--	--	372,747
Transfers (out)	--	--	--	--	(372,747)	(372,747)
Total other financing sources (uses)	372,747	--	--	--	(372,747)	--
Net change in fund balances	329,448	67,958	(604,864)	1,237,685	142,650	1,172,877
Fund balances - beginning (Note IV-1)	3,132,395	275,296	6,225,049	1,242,813	1,875,040	12,750,593
Fund balances - ending	\$ 3,461,843	\$ 343,254	\$ 5,620,185	\$ 2,480,498	\$ 2,017,690	\$ 13,923,470

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, 2011

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

Net change in fund balances - total governmental funds	\$ 1,172,877
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 III-C).	871,656
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 III-C).	(1,302,784)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	77,340
Prior year deferred revenues: <u> \$531,915 </u>	
Current year deferred revenues: <u> \$609,255 </u>	
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 III-G).	<u>70,908</u>
Change in net assets of governmental activities	<u><u>\$ 889,997</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, 2011

	<u>Budgeted Amounts</u>		<u>Actual Modified Accrual Basis</u>	<u>Adjustments Budget Basis</u>	<u>Actual Amounts Budget Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>				
REVENUES						
Taxes:						
Ad valorem property taxes	\$ 10,170,254	\$ 10,170,254	\$ 10,138,710	\$ (7,862)	\$ 10,130,848	\$ (39,406)
Other taxes	1,037,700	1,097,700	1,095,576	--	1,095,576	(2,124)
Licenses and permits	150,000	150,000	262,768	--	262,768	112,768
Intergovernmental:						
Federal	46,000	46,000	198,652	--	198,652	152,652
Charges for services	1,892,014	1,892,014	2,016,739	--	2,016,739	124,725
Fines and forfeits	500,000	500,000	377,585	--	377,585	(122,415)
Interest	77,900	77,900	45,181	--	45,181	(32,719)
Video lottery	4,380,000	4,380,000	4,121,161	--	4,121,161	(258,839)
Miscellaneous	619,400	790,376	1,188,181	224,063	1,412,244	621,868
Total revenues	18,873,268	19,104,244	19,693,056	216,201	19,909,257	805,013
EXPENDITURES						
Current:						
General government	10,237,577	12,273,662	10,707,842	(7,263)	10,700,579	1,573,083
Public safety	8,299,277	8,427,096	7,740,334	(4,777)	7,735,557	691,539
Health and sanitation	163,625	163,625	163,625	--	163,625	--
Culture and recreation	849,376	909,376	943,762	(48,997)	894,765	14,611
Social services	19,813	19,813	19,813	--	19,813	--
Capital projects	54,000	139,997	160,979	27,350	188,329	(48,332)
Total expenditures	19,623,668	21,933,569	19,736,355	(33,687)	19,702,668	2,230,901
Excess (deficiency) of revenues over expenditures	(750,400)	(2,829,325)	(43,299)	249,888	206,589	3,035,914
OTHER FINANCING SOURCES (USES)						
Transfers in	--	--	372,747	--	372,747	372,747
Total other financing sources (uses)	--	--	372,747	--	372,747	372,747
Net change in fund balance	(750,400)	(2,829,325)	329,448	249,888	579,336	3,408,661
Fund balance - beginning	750,400	2,829,325	3,132,395	(303,070)	2,829,325	--
Fund balance - ending	\$ --	\$ --	\$ 3,461,843	\$ (53,182)	\$ 3,408,661	\$ 3,408,661

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, 2011

	<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	\$ 150,000	\$ 150,000	\$ 240,301	\$ 90,301
Interest and investment earnings	--	--	3,091	3,091
	<u>150,000</u>	<u>150,000</u>	<u>243,392</u>	<u>93,392</u>
EXPENDITURES				
Current:				
General government	--	164,476	127,684	36,792
Health and sanitation	30,000	23,700	24,758	(1,058)
Capital projects	120,000	237,120	22,992	214,128
	<u>150,000</u>	<u>425,296</u>	<u>175,434</u>	<u>249,862</u>
Net change in fund balance	--	(275,296)	67,958	343,254
Fund balance - beginning	--	275,296	275,296	--
Fund balance - ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 343,254</u>	<u>\$ 343,254</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, 2011

Agency
Funds

ASSETS

Non-pooled cash \$ 752,011

Total assets \$ 752,011

LIABILITIES

Due to: other governments 752,011

Total liabilities \$ 752,011

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

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2011

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
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2011

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 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, 2011

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. Interest on general long-term debt liabilities is considered an indirect expense and is reported in the Statement of Activities as a separate line.

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
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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.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2011

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.

If it is determined that the available interest rate offered by an acceptable depository in the county is less than the interest rate, net of administrative fees referred to in article six, chapter twelve of the West Virginia Code, offered it through the state board of investments, the county treasurer may, with the approval of each fiscal body whose funds are involved, make such funds available to the state board of investments for investment in accordance with the provisions of article six, chapter twelve of the code.

State statutes authorize the government to enter into agreements with the State Treasurer for the investment of monies. Authority is provided for investment in the Investment Management Board, the West Virginia Board of Treasury or the Municipal Bond Commission, or to invest such funds in the following classes of securities: Any investment company or investment trust registered under the Investment Company Act of 1940, 15 U.S.C. §80a, the portfolio of which is limited: (i) To obligations issued by or guaranteed as to the payment of both principal and interest by the United States of America or its agencies or instrumentalities; and (ii) to repurchase agreements fully collateralized by obligations of the United States government or its agencies or instrumentalities: Provided, That the investment company or investment trust takes delivery of the collateral either directly or through an authorized custodian: Provided, however, That the investment company or investment trust is rated within one of the top two rating categories of any nationally recognized rating service such as Moody's or Standard & Poor's.

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.

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2011

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.

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	\$ - -	10.96
Class II	2,119,649,580	21.92
Class III	868,421,052	43.84
Class IV	399,273,387	43.84

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, 2011

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.

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2011

8. Fund Balances

In the governmental fund financial statements, fund balance is reported in five classifications.

Nonspendable fund balance	Inventories and prepaid amounts represent fund balance amounts that are not in spendable form.
Restricted	The restricted category is the portion of fund balance that is externally imposed by creditors, grantors, contributors or laws or regulations. It also is imposed by law through constitutional provisions or enabling legislation.
Committed	The committed category is the portion of fund balance whose use is constrained by limitations have been approved by an order (the highest level of formal action) of the County Commission, and that remain binding unless removed in the same manner. The approval does not automatically lapse at the end of the fiscal year.
Assigned	The assigned category is the portion of fund balance that has been approved by formal action of the County Commission/other official authorized to assign amounts for any amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.
Unassigned	The unassigned category is the portion of fund balance that has not been reported in any other classification. Only the general fund can report a positive amount of unassigned fund balance. However, any governmental fund in a deficit position could report a negative amount of unassigned fund balance.

The County Commission is the government's highest level of decision-making authority. The Commission would take formal action to establish, and modify or rescind, a fund balance commitment or to assign fund balance amounts to a specific purpose. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance and lastly unassigned fund balance. The government has the authority to deviate from this policy if it is in the best interest of the County.

9. Change in Accounting Principle

Effective July 1, 2010, the County adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement establishes standards of accounting and financial reporting for fund balance classifications and governmental fund type definitions including note disclosures in the financial reports of state and local governments. The County has applied any required adjustments to the financial statements. The details of the fund balances for major and nonmajor governmental funds presented in the aggregate on the balance sheet are shown in Note IV-E.

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2011

II. 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. 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>Coal Severance Tax Fund</u>	<u>Amount</u>
<u>General County Fund</u>			
General government expenditure increase	\$ 2,036,085		\$ 164,476
Public safety expenditure increase	127,819		--
Health and sanitation expenditure decrease	--		(6,300)
Culture and recreation expenditure increase	60,000		--
Social services expenditure increase	--		--
Capital projects expenditure increase	85,997		117,120

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2011

III. 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 \$14,650,205. 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>14,650,205</u>
Total	\$ <u><u>14,650,205</u></u>
Cash and cash equivalents	11,417,696
Cash and cash equivalents-restricted	<u>3,232,509</u>
Total	\$ <u><u>14,650,205</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:

Receivables:	<u>General</u>
Accounts	\$ 41,995
Taxes	<u>849,465</u>
Gross Receivables	<u>891,460</u>
Less: Allowance for uncollectibles	<u>(125,000)</u>
Net Total Receivables	\$ <u><u>766,460</u></u>

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2011

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>609,255</u>
Total deferred/unearned revenue for governmental funds	\$ <u><u>609,255</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	\$ 866,554	\$ --	\$ --	\$ 866,554
Construction in progress	<u>340,413</u>	<u>104,054</u>	<u>(444,467)</u>	<u>--</u>
Total capital assets not being depreciated	<u>1,206,967</u>	<u>104,054</u>	<u>(444,467)</u>	<u>866,554</u>
Capital assets being depreciated:				
Buildings	18,522,337	502,443	--	19,024,780
Improvements	761,617	444,467	--	1,206,084
Machinery and equipment	5,633,271	144,606	--	5,777,877
Vehicles	1,524,992	120,553	(58,256)	1,587,289
Less: Total accumulated depreciation	<u>(6,980,705)</u>	<u>(1,302,784)</u>	<u>58,256</u>	<u>(8,225,233)</u>
Total capital assets being depreciated, net	<u>19,461,512</u>	<u>(90,715)</u>	<u>--</u>	<u>19,370,797</u>
Governmental activities capital assets, net	<u>\$ 20,668,479</u>	<u>\$ 13,339</u>	<u>\$ (444,467)</u>	<u>\$ 20,237,351</u>

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

Governmental activities:	
General government	\$ 593,834
Public safety	611,431
Culture and recreation	<u>97,519</u>
Total depreciation expense-governmental activities	<u>\$ 1,302,784</u>

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2011

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	<u>34,187</u>
 Total		 \$ <u><u>635,870</u></u>

Interfund Transfers:

<u>Transferred from:</u>	<u>Transferred to:</u>	<u>Purpose</u>	<u>Amount</u>
Voters Registration	General County	Reimbursement	\$ 48
Dog and Kennel	General County	Payroll	35,960
Assessor's Valuation	General County	Payroll	<u>336,739</u>
 Total			 \$ <u><u>372,747</u></u>

E. Fund Balance Detail

At year-end, the detail of the government's fund balances is as follows:

	<u>General</u>	<u>Coal Severance</u>	<u>County</u>	<u>Impact</u>	<u>Major</u>
	<u>Fund</u>	<u>Fund</u>	<u>Capital</u>	<u>Fees</u>	<u>Fund</u>
			<u>Outlay</u>		
Restricted:					
General government	\$ --	\$ --	\$ --	\$ --	\$ --
Public safety	--	--	--	471,866	--
Culture and recreation	--	--	--	227,855	--
Capital projects	--	--	5,620,185	--	--
School	--	--	--	1,780,777	--
Assigned:					
Budget carryover	3,408,661	343,254	--	--	--
Unassigned	<u>53,182</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total fund balances	<u>\$ 3,461,843</u>	<u>\$ 343,254</u>	<u>\$ 5,620,185</u>	<u>\$ 2,480,498</u>	<u>\$ --</u>

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2011

	Major Fund	Major Fund	Major Fund	Non-major Funds	Total
Restricted:					
General government	\$ --	\$ --	\$ --	\$ 505,482	\$ 505,482
Public safety	--	--	--	125,142	597,008
Culture and recreation	--	--	--	--	227,855
Capital projects	--	--	--	1,396,156	7,016,341
School	--	--	--	--	1,780,777
Assigned:					
Budget carryover	--	--	--	--	3,751,915
Unassigned	--	--	--	(9,090)	44,092
Total fund balances	\$ --	\$ --	\$ --	\$ 2,017,690	\$ 13,923,470

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>(105,248)</u>
Total	<u>\$ 48,774</u>

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2011

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>
2012	\$ 29,297
2013	29,297
2014	<u>17,090</u>
 Total minimum lease payments	 75,684
Less: amount representing interest	<u>(4,314)</u>
 Present value of minimum lease payments	 \$ <u><u>71,370</u></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.

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

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

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2011

G. Long-term Debt

Changes in Long-term Liabilities

	Governmental Activities				
	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Capital leases	\$ 96,873	\$ --	\$ (25,503)	\$ 71,370	\$ 29,297
Notes payable	70,411	--	(46,940)	23,471	--
Compensated absences	459,197	1,535	--	460,732	n/a
Governmental activities Long-term liabilities	\$ 626,481	\$ 1,535	\$ (72,443)	\$ 555,573	\$ 29,297

H. Restricted Assets

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

	Governmental Activities
Impact fees account	\$ 2,480,498
Total restricted assets	2,480,498

IV. 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 Counties Group Self Insurance Risk Pool.

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, 2010. 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.

JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2011

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.

The government is a defendant in various lawsuits.

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 has not obtained an actuarial study as of this time.

V. EMPLOYEE RETIREMENT SYSTEMS AND PLANS

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	12.50%
Period required to vest	Five Years

**JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2011**

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.
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Deferred retirement portion	No
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Provisions for:

Cost of living	No
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Death benefits	Yes
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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.
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Authority establishing contribution obligations and benefit provisions	State Statute
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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 \$104,828 for employees' share and \$129,493 for employer's share.
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Period required to vest	Five years
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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.
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Deferred retirement option	No deferred retirement option is available.
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JEFFERSON COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2011

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 \$234,321 for all covered employees with a contributed percentage of 100%.

Trend Information

Fiscal Year Ending June 30,	<u>Public Employees' Retirement System (PERS)</u>		<u>West Virginia Deputy Sheriff Retirement System (WVDRS)</u>	
	<u>Annual Pension Cost</u>	<u>Percentage Contributed</u>	<u>Annual Pension Cost</u>	<u>Percentage Contributed</u>
2011	\$ 1,122,785	100%	\$ 234,321	100%
2010	\$ 961,766	100%	\$ 228,321	100%
2009	\$ 899,922	100%	\$ 220,190	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, 2011

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total Nonmajor Governmental Funds</u>
ASSETS			
Current:			
Cash and cash equivalents	\$ 662,956	\$ 819,124	\$ 1,482,080
Due from:			
Other funds	<u>8,833</u>	<u>577,032</u>	<u>585,865</u>
 Total assets	 <u>\$ 671,789</u>	 <u>\$ 1,396,156</u>	 <u>\$ 2,067,945</u>
FUND BALANCES			
Liabilities:			
Accounts payable	250	--	250
Due to:			
Other funds	<u>50,005</u>	<u>--</u>	<u>50,005</u>
 Total liabilities	 <u>50,255</u>	 <u>--</u>	 <u>50,255</u>
Fund balances:			
Restricted	630,624	1,396,156	2,026,780
Unassigned	<u>(9,090)</u>	<u>--</u>	<u>(9,090)</u>
 Total fund balances	 <u>621,534</u>	 <u>1,396,156</u>	 <u>2,017,690</u>
 Total liabilities and fund balances	 <u>\$ 671,789</u>	 <u>\$ 1,396,156</u>	 <u>\$ 2,067,945</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, 2011**

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total Nonmajor Governmental Funds</u>
REVENUES			
Taxes:			
Other taxes	\$ 27,592	\$ --	\$ 27,592
Licenses and permits	37,920	--	37,920
Intergovernmental:			
Federal	546,526	--	546,526
State	59,368	--	59,368
Charges for services	36,306	--	36,306
Fines and forfeits	415,028	--	415,028
Interest and investment earnings	2,273	7,617	9,890
Miscellaneous	955,134	--	955,134
	<hr/>	<hr/>	<hr/>
Total revenues	2,115,946	7,617	2,123,563
EXPENDITURES			
Current:			
General government	1,300,788	--	1,300,788
Public safety	89,576	--	89,576
Capital projects	210,435	7,367	217,802
	<hr/>	<hr/>	<hr/>
Total expenditures	1,600,799	7,367	1,608,166
Excess (deficiency) of revenues over expenditures	515,147	250	515,397
OTHER FINANCING SOURCES (USES)			
Transfers (out)	<u>(372,747)</u>	<u>--</u>	<u>(372,747)</u>
Total other financing sources (uses)	<u>(372,747)</u>	<u>--</u>	<u>(372,747)</u>
Net change in fund balances	142,400	250	142,650
Fund balances - beginning	<u>479,134</u>	<u>1,395,906</u>	<u>1,875,040</u>
Fund balances - ending	<u>\$ 621,534</u>	<u>\$ 1,396,156</u>	<u>\$ 2,017,690</u>

JEFFERSON COUNTY, WEST VIRGINIA
COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
June 30, 2011

	<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	\$ 15	\$ --	\$ 5,580	\$ 20,478	\$ 36,425
Due from:					
Other funds	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Total assets	<u>\$ 15</u>	<u>\$ --</u>	<u>\$ 5,580</u>	<u>\$ 20,478</u>	<u>\$ 36,425</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:					
Restricted	15	--	5,580	20,478	36,425
Unassigned	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Total fund balances	<u>15</u>	<u>--</u>	<u>5,580</u>	<u>20,478</u>	<u>36,425</u>
Total liabilities and fund balances	<u>\$ 15</u>	<u>\$ --</u>	<u>\$ 5,580</u>	<u>\$ 20,478</u>	<u>\$ 36,425</u>

<u>Federal Grants</u>	<u>State Grants</u>	<u>Bardane Public Health Center</u>	<u>Flood Hazard Mitigation</u>	<u>Assessor's Valuation</u>	<u>Farmland Preservation</u>
\$ 78,632	\$ 126,104	\$ 169,939	\$ 34,959	\$ 56,497	\$ 1
<u>--</u>	<u>8,833</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>\$ 78,632</u>	<u>\$ 134,937</u>	<u>\$ 169,939</u>	<u>\$ 34,959</u>	<u>\$ 56,497</u>	<u>\$ 1</u>
250	--	--	--	--	--
<u>--</u>	<u>15,818</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>250</u>	<u>15,818</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
78,382	119,119	169,939	34,959	56,497	1
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>78,382</u>	<u>119,119</u>	<u>169,939</u>	<u>34,959</u>	<u>56,497</u>	<u>1</u>
<u>\$ 78,632</u>	<u>\$ 134,937</u>	<u>\$ 169,939</u>	<u>\$ 34,959</u>	<u>\$ 56,497</u>	<u>\$ 1</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>
\$	45,103	\$ --	\$ 17,118	\$ 25,097	\$ 43,599	\$ 3,237
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
\$	<u>45,103</u>	\$ <u>--</u>	\$ <u>17,118</u>	\$ <u>25,097</u>	\$ <u>43,599</u>	\$ <u>3,237</u>
	--	--	--	--	--	--
	<u>--</u>	<u>--</u>	<u>--</u>	<u>34,187</u>	<u>--</u>	<u>--</u>
	<u>--</u>	<u>--</u>	<u>--</u>	<u>34,187</u>	<u>--</u>	<u>--</u>
	45,103	--	17,118	--	43,599	3,237
	<u>--</u>	<u>--</u>	<u>--</u>	<u>(9,090)</u>	<u>--</u>	<u>--</u>
	<u>45,103</u>	<u>--</u>	<u>17,118</u>	<u>(9,090)</u>	<u>43,599</u>	<u>3,237</u>
\$	<u>45,103</u>	\$ <u>--</u>	\$ <u>17,118</u>	\$ <u>25,097</u>	\$ <u>43,599</u>	\$ <u>3,237</u>

Sub-division Bond <u>Forfeiture</u>	Total Nonmajor Special Revenue <u>Funds</u>
172	\$ 662,956
<u>--</u>	<u>8,833</u>
<u>172</u>	<u>\$ 671,789</u>
--	250
<u>--</u>	<u>50,005</u>
<u>--</u>	<u>50,255</u>
172	630,624
<u>--</u>	<u>(9,090)</u>
<u>172</u>	<u>621,534</u>
<u>172</u>	<u>\$ 671,789</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, 2011

	Dog and <u>Kennel</u>	General <u>School</u>	Magistrate <u>Court</u>	Worthless <u>Check</u>
REVENUES				
Other taxes	\$ 27,592	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Intergovernmental:				
Federal	--	--	--	--
State	--	--	--	--
Charges for services	12,140	--	--	--
Fines and forfeits	--	313,005	48,597	1,520
Interest	50	--	8	23
Reimbursements	--	--	--	--
Miscellaneous	--	--	--	--
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	39,782	313,005	48,605	1,543
EXPENDITURES				
General government	--	313,005	45,447	7,938
Public safety	3,807	--	--	--
Capital projects	--	--	--	--
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	3,807	313,005	45,447	7,938
Excess (deficiency) of revenues over expenditures	35,975	--	3,158	(6,395)
OTHER FINANCING SOURCES (USES)				
Transfers (out)	(35,960)	--	--	--
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(35,960)	--	--	--
Net change in fund balances	15	--	3,158	(6,395)
Fund balances - beginning	--	--	2,422	26,873
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances - ending	\$ 15	\$ --	\$ 5,580	\$ 20,478
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

	<u>Home Confinement</u>	<u>Federal Grants</u>	<u>State Grants</u>	<u>Bardane Public Health Center</u>	<u>Flood Hazard Mitigation</u>	<u>Assessor's Valuation</u>
\$	--	\$ --	\$ --	\$ --	\$ --	--
	--	--	--	--	--	--
	--	490,117	56,409	--	--	--
	--	6,571	52,797	--	--	--
	--	--	--	24,166	--	--
	27,924	--	--	--	--	--
	89	--	--	1,845	--	40
	--	--	--	--	--	--
	--	--	28,020	--	--	401,115
	<u>28,013</u>	<u>496,688</u>	<u>137,226</u>	<u>26,011</u>	<u>--</u>	<u>401,155</u>
	--	222,088	59,384	45,728	16,234	54,453
	41,222	--	--	--	--	--
	--	174,636	--	--	--	--
	<u>41,222</u>	<u>396,724</u>	<u>59,384</u>	<u>45,728</u>	<u>16,234</u>	<u>54,453</u>
	(13,209)	99,964	77,842	(19,717)	(16,234)	346,702
	--	--	--	--	--	(336,739)
	--	--	--	--	--	(336,739)
	(13,209)	99,964	77,842	(19,717)	(16,234)	9,963
	49,634	(21,582)	41,277	189,656	51,193	46,534
\$	<u>36,425</u>	<u>78,382</u>	<u>119,119</u>	<u>169,939</u>	<u>34,959</u>	<u>56,497</u>

	<u>Farmland Preservation</u>	<u>Concealed Weapons</u>	<u>Voters Registration</u>	<u>Unemployment Compensation</u>	<u>Jury and Witness</u>
\$	-- \$	-- \$	-- \$	-- \$	-- \$
	--	37,920	--	--	--
	--	--	--	--	--
	--	--	--	--	--
	--	--	--	--	--
	27	62	1	37	--
	--	35,799	--	--	--
	<u>486,467</u>	<u>--</u>	<u>1,213</u>	<u>--</u>	<u>37,913</u>
	<u>486,494</u>	<u>73,781</u>	<u>1,214</u>	<u>37</u>	<u>37,913</u>
	486,497	--	1,166	--	47,734
	--	20,047	--	--	--
	--	35,799	--	--	--
	<u>486,497</u>	<u>55,846</u>	<u>1,166</u>	<u>--</u>	<u>47,734</u>
	(3)	17,935	48	37	(9,821)
	<u>--</u>	<u>--</u>	<u>(48)</u>	<u>--</u>	<u>--</u>
	--	--	(48)	--	--
	(3)	17,935	--	37	(9,821)
	<u>4</u>	<u>27,168</u>	<u>--</u>	<u>17,081</u>	<u>731</u>
\$	<u><u>1</u></u> \$	<u><u>45,103</u></u> \$	<u><u>--</u></u> \$	<u><u>17,118</u></u> \$	<u><u>(9,090)</u></u> \$

<u>Sheriff's Forfeiture</u>	<u>Prosecuting Attorney Forfeiture</u>	<u>Sub-division Bond Forfeiture</u>	<u>Nonmajor Special Revenue Funds</u>
-- \$	-- \$	-- \$	27,592
--	--	--	37,920
--	--	--	546,526
--	--	--	59,368
--	--	--	36,306
21,934	2,048	--	415,028
89	2	--	2,273
--	--	--	35,799
--	406	--	955,134
<u>22,023</u>	<u>2,456</u>	<u>--</u>	<u>2,115,946</u>
--	1,114	--	1,300,788
24,500	--	--	89,576
--	--	--	210,435
<u>24,500</u>	<u>1,114</u>	<u>--</u>	<u>1,600,799</u>
(2,477)	1,342	--	515,147
<u>--</u>	<u>--</u>	<u>--</u>	<u>(372,747)</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>(372,747)</u>
(2,477)	1,342	--	142,400
<u>46,076</u>	<u>1,895</u>	<u>172</u>	<u>479,134</u>
<u><u>43,599</u></u> \$	<u><u>3,237</u></u> \$	<u><u>172</u></u> \$	<u><u>621,534</u></u>

JEFFERSON COUNTY, WEST VIRGINIA
COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
June 30, 2011

	<u>Shepherdstown Battlefield and Riverfront</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	\$ 102,785	\$ 714,629	\$ 1,710	\$ 819,124
Due from:				
Other funds	<u> --</u>	<u> --</u>	<u>577,032</u>	<u>577,032</u>
Total assets	<u>\$ 102,785</u>	<u>\$ 714,629</u>	<u>\$ 578,742</u>	<u>\$ 1,396,156</u>
LIABILITIES AND FUND BALANCES				
Fund balances:				
Restricted	<u>102,785</u>	<u>714,629</u>	<u>578,742</u>	<u>1,396,156</u>
Total fund balances	<u>102,785</u>	<u>714,629</u>	<u>578,742</u>	<u>1,396,156</u>
Total liabilities and fund balances	<u>\$ 102,785</u>	<u>\$ 714,629</u>	<u>\$ 578,742</u>	<u>\$ 1,396,156</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, 2011

	Shepherdstown Battlefield and Riverfront	Parks and Recreation Land Development	Emergency Services Capital Outlay	Total Nonmajor Capital Projects Funds
REVENUES				
Interest and investment earnings	\$ 444	\$ 7,173	\$ --	\$ 7,617
Total revenues	<u>444</u>	<u>7,173</u>	<u>--</u>	<u>7,617</u>
EXPENDITURES				
Current:				
Capital projects	--	7,367	--	7,367
Total expenditures	<u>--</u>	<u>7,367</u>	<u>--</u>	<u>7,367</u>
Net change in fund balances	444	(194)	--	250
Fund balances - beginning	<u>102,341</u>	<u>714,823</u>	<u>578,742</u>	<u>1,395,906</u>
Fund balances - ending	<u>\$ 102,785</u>	<u>\$ 714,629</u>	<u>\$ 578,742</u>	<u>\$ 1,396,156</u>

JEFFERSON COUNTY, WEST VIRGINIA
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS
June 30, 2011

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	\$ --	\$ 82	\$ (207)	\$ 1	\$ 5	\$ 200
Total assets	<u>\$ --</u>	<u>\$ 82</u>	<u>\$ (207)</u>	<u>\$ 1</u>	<u>\$ 5</u>	<u>\$ 200</u>
LIABILITIES						
Due to other governments	--	82	(207)	1	5	200
Total liabilities	<u>\$ --</u>	<u>\$ 82</u>	<u>\$ (207)</u>	<u>\$ 1</u>	<u>\$ 5</u>	<u>\$ 200</u>

School Funds

State Police	<u>Total State</u>	<u>School Current</u>	<u>School Excess</u>	<u>Debt Service</u>	<u>Total School</u>
\$ 60	\$ 141	\$ --	\$ --	\$ --	\$ --
<u>\$ 60</u>	<u>\$ 141</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
<u>60</u>	<u>141</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>\$ 60</u>	<u>\$ 141</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

CITIES

<u>Bolivar</u> <u>Current</u>	<u>Charles Town</u> <u>Current</u>	<u>Harpers Ferry</u> <u>Current</u>	<u>Ranson</u> <u>Current</u>	<u>Shepherdstown</u> <u>Current</u>	<u>Total</u> <u>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>
\$ 176,832	\$ 264,461	\$ 17,983	\$ --	\$ 198,393	\$ 657,669
<u>\$ 176,832</u>	<u>\$ 264,461</u>	<u>\$ 17,983</u>	<u>\$ --</u>	<u>\$ 198,393</u>	<u>\$ 657,669</u>
<u>176,832</u>	<u>264,461</u>	<u>17,983</u>	<u>--</u>	<u>198,393</u>	<u>657,669</u>
<u>\$ 176,832</u>	<u>\$ 264,461</u>	<u>\$ 17,983</u>	<u>\$ --</u>	<u>\$ 198,393</u>	<u>\$ 657,669</u>

<u>Tax</u> <u>Lien</u>	Delinquent Nonentered <u>Land</u>	Total <u>Agency</u>
\$ <u>94,005</u>	\$ <u>196</u>	\$ <u>752,011</u>
\$ <u><u>94,005</u></u>	\$ <u><u>196</u></u>	\$ <u><u>752,011</u></u>
<u>94,005</u>	<u>196</u>	<u>752,011</u>
\$ <u><u>94,005</u></u>	\$ <u><u>196</u></u>	\$ <u><u>752,011</u></u>

**JEFFERSON COUNTY, WEST VIRGINIA
BUDGETARY COMPARISON SCHEDULE -
ASSESSOR'S VALUATION FUND
For the Fiscal Year Ended June 30, 2011**

	<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	\$ 377,853	\$ 377,853	\$ 401,115	\$ 23,262
Interest	<u>68</u>	<u>68</u>	<u>40</u>	<u>(28)</u>
Total revenues	<u>377,921</u>	<u>377,921</u>	<u>401,155</u>	<u>23,234</u>
Expenditures:				
General government	<u>80,674</u>	<u>80,674</u>	<u>54,453</u>	<u>26,221</u>
Total expenditures	<u>80,674</u>	<u>80,674</u>	<u>54,453</u>	<u>26,221</u>
Excess (deficiency) of revenues over expenditures	297,247	297,247	346,702	49,455
Other financing sources (uses):				
Operating transfers (out)	<u>(353,458)</u>	<u>(343,781)</u>	<u>(336,739)</u>	<u>7,042</u>
Total other financing sources (uses)	<u>(353,458)</u>	<u>(343,781)</u>	<u>(336,739)</u>	<u>7,042</u>
Net change in fund balance	(56,211)	(46,534)	9,963	56,497
Fund balance at beginning of year	<u>56,211</u>	<u>46,534</u>	<u>46,534</u>	<u>--</u>
Fund balance at end of year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 56,497</u>	<u>\$ 56,497</u>

JEFFERSON COUNTY, WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2011

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster</u>	<u>Federal CFDA Number</u>	<u>Pass-through 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		\$ 64,382
Direct Program:			
Payments in Lieu of Taxes	15.226	N/A	<u>16,023</u>
<i>Total U. S. Department of Housing and Urban Development</i>			<u><u>\$ 80,405</u></u>
U. S. Department of Justice			
Pass-through Programs From:			
West Virginia Division of Criminal Justice Services			
Crime Victims Assistance	16.575		47,316
Public Safety Partnership and Community Policing Grants	16.710		<u>220,717</u>
<i>Total U. S. Department of Justice</i>			<u><u>\$ 268,033</u></u>
Environmental Protection Agency			
Direct Program:			
Congressionally Mandated Projects	66.202	N/A	18,241
Capitalization Grants for Clean Water State Revolving Fund	66.458	N/A	<u>83,027</u>
<i>Total Environmental Protection Agency</i>			<u><u>\$ 101,268</u></u>
Department of Energy			
Direct Program:			
ARRA - Energy Efficiency and Conservation Block Grant Program	81.128	N/A	<u>30,030</u>
<i>Total U. S. Department of Energy</i>			<u><u>\$ 30,030</u></u>

JEFFERSON COUNTY, WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2011

U.S. Department of Homeland Security

Pass-through Program From:

West Virginia Office of Emergency Services

Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	037-03CBD-00	\$	68,926
Emergency Management Performance Grants	97.042			74,314
Homeland Security Grant Program	97.067			<u>75,025</u>

Total U. S. Department of Homeland Security \$ 218,265

Total Expenditures of Federal Awards \$ 698,001