

All Numbers in This Report  
Have Been Rounded To  
The Nearest Dollar

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
COUNTY of Jefferson  
County of Jefferson  
For the Fiscal Year Ended 12/31/2014

\*\*\*\*\*

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. \*\*\*Every Municipal Corporation \*\*\* shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation \*\*\*
  
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller \*\*\* It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report \*\*\*

State of NEW YORK  
Office of The State Comptroller  
Division of Local Government and School Accountability  
Albany, New York 12236

COUNTY OF Jefferson

\*\*\* FINANCIAL SECTION \*\*\*

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2013 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2014:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (D) COUNTY ROAD
- (DM) ROAD MACHINERY
- (EL) ENTERPRISE REFUSE/GARBAGE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2013 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption
- 7) Schedule of Other Post Employment Benefits (OPEB)

All numbers in this report will be rounded to the nearest dollar.

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2014

(A) GENERAL

Balance Sheet

Code Description	2013	EqbCode	2014
<b>Assets</b>			
Cash	3,859,817	A200	1,691,409
Cash In Time Deposits	23,054,149	A201	23,896,109
Petty Cash	5,350	A210	5,400
<b>TOTAL Cash</b>	<b>26,919,316</b>		<b>25,592,918</b>
Taxes Receivable, Overdue	6,830,291	A260	7,225,570
Returned School Taxes Receivable	3,469,533	A280	3,674,091
City School Taxes Receivable	239,410	A290	196,022
Delinquent Village Taxes Rec	545,784	A295	659,200
Taxes Receivable, Pending	302,662	A300	2,662
Property Acquired For Taxes	50,547	A330	22,637
Allowance For Uncollectible Taxes	-1,780,753	A342	-1,952,491
<b>TOTAL Taxes Receivable (net)</b>	<b>9,667,474</b>		<b>9,827,691</b>
Accounts Receivable	2,618,177	A380	2,688,265
Allowance For Receivables (Credit)	-53,006	A389	-106,633
<b>TOTAL Other Receivables (net)</b>	<b>2,565,171</b>		<b>2,581,632</b>
State And Federal, Social Services	145,165	A400	3,583,821
Due From State And Federal Government	5,737,366	A410	4,615,458
<b>TOTAL State And Federal Aid Receivables</b>	<b>5,882,531</b>		<b>8,199,279</b>
Due From Other Funds	1,237,675	A391	1,178,680
<b>TOTAL Due From Other Funds</b>	<b>1,237,675</b>		<b>1,178,680</b>
Towns & Cities	615,389	A430	752,500
Due From Other Governments	5,923,934	A440	6,583,459
<b>TOTAL Due From Other Governments</b>	<b>6,539,323</b>		<b>7,335,959</b>
Inventory Of Materials And Supplies	69,097	A445	57,454
<b>TOTAL Inventories</b>	<b>69,097</b>		<b>57,454</b>
Prepaid Expenses	6,443,622	A480	5,614,279
<b>TOTAL Prepaid Expenses</b>	<b>6,443,622</b>		<b>5,614,279</b>
Cash In Time Deposits Special Reserves	2,552,927	A231	2,653,551
<b>TOTAL Restricted Assets</b>	<b>2,552,927</b>		<b>2,653,551</b>
Miscellaneous Current Assets	1,145	A489	1,564
<b>TOTAL Other</b>	<b>1,145</b>		<b>1,564</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>61,868,281</b>		<b>63,043,007</b>

COUNTY OF Jefferson  
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For the Fiscal Year Ending 2014

(A) GENERAL

Balance Sheet

Code Description	2013	Fund Code	2014
Accounts Payable	8,381,010	A600	11,111,898
<b>TOTAL Accounts Payable</b>	<b>8,381,010</b>		<b>11,111,898</b>
Accrued Liabilities	572,923	A601	
<b>TOTAL Accrued Liabilities</b>	<b>572,923</b>		<b>0</b>
Overpayments & Clearing Account	112,529	A690	41,869
<b>TOTAL Other Liabilities</b>	<b>112,529</b>		<b>41,869</b>
Due To Other Funds	12,802	A630	1,408
<b>TOTAL Due To Other Funds</b>	<b>12,802</b>		<b>1,408</b>
Due To Other Governments	7,904,560	A631	8,250,658
Due To School Districts	3,399,335	A660	3,604,098
Due To City School Districts	154,068	A661	211,357
Due To Village, Delinquent Taxes	559,678	A668	673,707
<b>TOTAL Due To Other Governments</b>	<b>12,017,641</b>		<b>12,739,820</b>
<b>TOTAL Liabilities</b>	<b>21,096,905</b>		<b>23,894,995</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	757,438	A691	5,822,919
Deferred Taxes	6,447,343	A694	6,747,652
<b>TOTAL Deferred Inflows of Resources</b>	<b>7,204,781</b>		<b>12,570,571</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>7,204,781</b>		<b>12,570,571</b>
<b>Fund Balance</b>			
Not in Spendable Form	6,513,863	A806	5,673,297
<b>TOTAL Nonspendable Fund Balance</b>	<b>6,513,863</b>		<b>5,673,297</b>
Workers' Compensation Reserve	557,338	A814	657,492
Unemployment Insurance Reserve	69,807	A815	69,824
Insurance Reserve	1,925,782	A863	1,926,235
Other Restricted Fund Balance	411,716	A899	378,658
<b>TOTAL Restricted Fund Balance</b>	<b>2,964,643</b>		<b>3,032,209</b>
Assigned Appropriated Fund Balance	10,073,300	A914	9,455,865
Assigned Unappropriated Fund Balance	9,681,722	A915	9,780,147
<b>TOTAL Assigned Fund Balance</b>	<b>19,755,022</b>		<b>19,236,012</b>
Unassigned Fund Balance	4,333,067	A917	-1,364,077
<b>TOTAL Unassigned Fund Balance</b>	<b>4,333,067</b>		<b>-1,364,077</b>
<b>TOTAL Fund Balance</b>	<b>33,566,595</b>		<b>26,577,441</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>61,868,281</b>		<b>63,043,007</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code/Description	2013	Fdp Code	2014
<b>Revenues</b>			
Real Property Taxes	49,446,266	A1001	49,894,402
<b>TOTAL Real Property Taxes</b>	<b>49,446,266</b>		<b>49,894,402</b>
Gain From Sale of Tax Acq Property	532,161	A1051	480,358
Other Payments In Lieu of Taxes	374,819	A1081	395,574
Other Tax Items	424,973	A1089	433,926
Interest & Penalties On Real Prop Taxes	1,881,961	A1090	1,678,314
<b>TOTAL Real Property Tax Items</b>	<b>3,213,914</b>		<b>2,988,172</b>
Sales And Use Tax	71,365,541	A1110	71,951,035
Tax On Hotel Room Occupancy	499,552	A1113	510,493
Emergency Telephone System Surcharge	138,528	A1140	132,591
<b>TOTAL Non Property Tax Items</b>	<b>72,003,621</b>		<b>72,594,119</b>
Medical Examiner Fees	2,708	A1225	520
Treasurer Fees	31,503	A1230	36,728
Charges For Tax Redemption	243,349	A1235	262,932
Clerk Fees	1,929,121	A1255	1,736,075
Personnel Fees	14,550	A1260	13,070
Attorney Fees	334,439	A1265	294,865
Other General Departmental Income	919,211	A1289	613,671
Sheriff Fees	238,341	A1510	232,159
Altern To Incarceration Fees	4,843	A1515	3,051
Prisoner Charges	47,239	A1525	47,152
Public Pound Charges, Dog Control Fees	6,875	A1550	6,730
Safety Inspection Fees	170,593	A1560	112,941
Restitution Surcharge	7,326	A1580	10,133
Other Public Safety Departmental Income	113,501	A1589	127,011
Public Health Fees	71,429	A1601	85,615
Charges For Care of Handi Children	2,381	A1605	2,405
Home Nursing Charges	5,515,751	A1610	5,176,445
Early Interven Fees For Serv	350	A1621	20
Other Health Departmental Income	429,746	A1689	392,833
Airport Fees & Rentals	505,992	A1770	520,723
Airport Concessions	3,978	A1774	3,858
Airport Sales of Supplies	1,054,767	A1776	1,038,756
Other Transportation Departmental Income	1,200	A1789	2,570
Repay of Medical Assistance	454,838	A1801	462,630
Repayment of Family Assistance	461,200	A1809	482,058
Medical Incentive Earnings	161,538	A1811	152,547
Repayment of Child Care	440,237	A1819	453,608
Repayment of Juvenile Delinquent Care	7,620	A1823	
Repay of Adult Care, Publ Insti	167,014	A1830	
Repayment of Safety Net Assistance	384,294	A1840	288,367
Repayment of Home Energy Assis	119,974	A1841	131,116
Repayments of Day Care	15,446	A1855	11,987
Repayments of Services For Recipients	8,738	A1870	10,478
Charges-Programs For The Aging	92,723	A1972	98,007
Other Economic Assistance & Opportunity		A1989	
Community Development Income		A2170	

COUNTY OF Jefferson  
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(A) GENERAL

Results of Operation

Code Description	2013	FdpCode	2014
<b>Revenues</b>			
Other Home & Community Services Income	452,494	A2189	8,894
<b>TOTAL Departmental Income</b>	<b>14,415,309</b>		<b>12,819,955</b>
General Services, Inter Government	364,824	A2210	380,793
Public Safety Services For Other Govts	238,104	A2260	221,517
Jail Facilities Services, Other Govts	27,935	A2264	11,715
Dog Control Services, Ot Govts	369,283	A2268	468,571
Health Services For Other Govts Or Dist	2,573,697	A2280	2,498,213
Econ Assist, Other Govts		A2320	
Programs For Aging, Other Govts	24,772	A2351	20,497
Debt Service, Other Govts		A2392	
<b>TOTAL Intergovernmental Charges</b>	<b>3,598,615</b>		<b>3,601,306</b>
Interest And Earnings	85,310	A2401	38,094
Rental of Real Property	244,116	A2410	445,715
Rental of Equipment	13,900	A2414	22,000
Commissions	12,403	A2450	9,823
<b>TOTAL Use of Money And Property</b>	<b>355,729</b>		<b>515,632</b>
Licenses, Other	43,354	A2545	21,046
<b>TOTAL Licenses And Permits</b>	<b>43,354</b>		<b>21,046</b>
Fines And Forfeited Bail	13,130	A2610	2,412
Stop-Dwi Fines	267,091	A2615	241,760
Forfeitures of Deposits	1,140	A2620	600
Forfeiture of Crime Proceeds Restricted	1,359	A2626	5,752
<b>TOTAL Fines And Forfeitures</b>	<b>282,720</b>		<b>250,524</b>
Sales of Scrap & Excess Materials	3,109	A2650	550
Sales of Forest Products	19,660	A2652	45,983
Sales, Other	5,026	A2655	5,465
Sales of Equipment	31,897	A2665	32,405
Insurance Recoveries	12,923	A2680	22,429
Other Compensation For Loss	1,332,569	A2690	1,507,576
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>1,405,184</b>		<b>1,614,408</b>
Reimbursement of Medicare Part D Exp	153,996	A2700	194,552
Refunds of Prior Year's Expenditures	622,030	A2701	779,068
Gifts And Donations	159,678	A2705	153,997
Employees Contributions	1,790,982	A2709	1,884,709
Vlt/tribal-State Compact Moneys		A2725	823,200
Unclassified (specify)	455	A2770	2,099
<b>TOTAL Miscellaneous Local Sources</b>	<b>2,727,141</b>		<b>3,837,625</b>
Interfund Revenues		A2801	
<b>TOTAL Interfund Revenues</b>	<b>0</b>		<b>0</b>
State Aid Court Facilities	209,765	A3021	271,053
State Aid, Indigent Legal Services Fund	93,266	A3025	105,408
St Aid, District Attorney Salaries	108,564	A3030	115,132
ST. Aid, Records MgmT.		A3060	11,296
St Aid - Other (specify)	732	A3089	
St Aid, Probation Services	425,618	A3310	436,184
St Aid, Navigation Law Enforcement	5,493	A3315	5,493

COUNTY OF Jefferson  
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For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	Edp Code	2014
<b>Revenues</b>			
St Aid, Unified Court Budget Sec Costs	152,975	A3330	152,694
St Aid, Other Public Safety	45,631	A3389	
St Aid, Public Health	481,350	A3401	578,727
St Aid Handicapped Children	3,746,322	A3446	2,343,667
Early Intervention State Aid	255,300	A3449	163,445
St Aid, Public Health, Other	220,354	A3450	391,353
St Aid, Narcotic Addiction Control	1,606,720	A3486	1,250,706
St Aid, Mental Health	2,252,523	A3490	2,328,876
St Aid, Medical Assistance	362,632	A3601	-137,176
St Aid, Medical Assist (overburden Aid)	114,502	A3602	
St Aid, Family Assistance	959,111	A3609	1,236,304
St Aid, Social Services Administration	3,720,778	A3610	3,200,336
St Aid, Safety Net	955,069	A3640	1,160,442
St Aid, Emergency Aid For Adults	49,879	A3642	59,651
St Aid, Day Care	27,351	A3655	-13,179
St Aid, Services For Recipients	2,735,793	A3670	2,772,423
St Aid, Other Social Services	420,499	A3689	3,751
St Aid, Veterans Service Agencies	8,529	A3710	8,529
St Aid, Programs For Aging	653,757	A3772	659,967
St Aid-Economic Assistance	8,251	A3789	9,053
St Aid, Youth Programs	82,055	A3820	113,737
St Aid - Other Home And Community Service	52,743	A3989	73,640
<b>TOTAL State Aid</b>	<b>19,755,562</b>		<b>17,301,512</b>
Federal Aid - Other	16,052	A4089	20,737
Fed Aid, Crime Control	504,902	A4320	385,976
Fed Aid Other Public Safety	75,347	A4389	107,714
Early Intervention Federal	87,101	A4451	78,542
Fed Aid Alcohol Addiction Control	878,235	A4488	977,409
Fed Aid Other Health	165,396	A4489	196,506
Fed Aid, Mental Health	114,596	A4490	83,201
Fed Aid, Medicaid Assistance	437,070	A4601	-70,465
Fed Aid, Family Assistance	5,201,510	A4609	5,579,382
Fed Aid, Social Services Administration	6,916,899	A4610	4,536,848
Flexible Fund For Family Services (fffs)	2,711,642	A4615	3,132,661
Fed Aid, Home Energy Assistance	-106,169	A4641	-81,092
Title Iv-B Funds	132,005	A4661	133,923
Fed Aid, Services For Recipients	3,584,333	A4670	4,115,879
Fed Aid, Programs For Aging	469,156	A4772	2,210,022
Fed Aid, Disaster Assistance	82,175	A4785	30,225
<b>TOTAL Federal Aid</b>	<b>21,270,250</b>		<b>21,437,468</b>
<b>TOTAL Revenues</b>	<b>188,517,665</b>		<b>186,876,169</b>
Interfund Transfers	71,011	A5031	255,000
<b>TOTAL Interfund Transfers</b>	<b>71,011</b>		<b>255,000</b>
<b>TOTAL Other Sources</b>	<b>71,011</b>		<b>255,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>188,588,676</b>		<b>187,131,169</b>

COUNTY OF Jefferson  
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(A) GENERAL

Results of Operation

Code Description	2013	ExpCode	2014
<b>Expenditures</b>			
Legislative Board, Pers Serv	204,339	A10101	207,607
Legislative Board, Contr Expend	15,969	A10104	13,694
Legislative Board, Empl Bnfts	43,325	A10108	42,265
<b>TOTAL Legislative Board</b>	<b>263,633</b>		<b>263,566</b>
Clerk of Legis Board,pers Serv	435,123	A10401	446,911
Clerk of Legis Board,contr Expend	25,690	A10404	26,900
Clerk of Legis Board,empl Bnfts	237,640	A10408	226,798
<b>TOTAL Clerk of Legis Board</b>	<b>698,453</b>		<b>700,609</b>
Municipal Court, Contr Expend	3,370	A11104	3,000
<b>TOTAL Municipal Court</b>	<b>3,370</b>		<b>3,000</b>
Unified Court Budget Costs, Pers Serv	126,575	A11621	125,731
Unified Court Budget Costs, Contr Expend	-954	A11624	-560
Unified Court Budget Costs, Empl Bnfts	74,545	A11628	73,042
<b>TOTAL Unified Court Budget Costs</b>	<b>200,166</b>		<b>198,213</b>
District Attorney, Pers Serv	1,017,861	A11651	1,034,082
District Attorney,equip & Cap Outlay		A11652	9,377
District Attorney,contr Expend	168,101	A11654	158,675
District Attorney,empl Bnfts	472,406	A11658	465,543
<b>TOTAL District Attorney</b>	<b>1,658,368</b>		<b>1,667,677</b>
Public Defender,pers Serv	589,564	A11701	602,684
Public Defender, Equip & Cap Outlay		A11702	7,233
Public Defender,contr Expend	1,045,410	A11704	989,012
Public Defender,empl Bnfts	285,887	A11708	282,758
<b>TOTAL Public Defender</b>	<b>1,920,861</b>		<b>1,881,667</b>
Med Examiners & Coroners,pers Serv	160,878	A11851	163,707
Med Examiners & Coroners,contr Expend	135,125	A11854	110,282
Med Examiners & Coroners,empl Bnfts	66,162	A11858	68,474
<b>TOTAL Med Examiners &amp; Coroners</b>	<b>362,165</b>		<b>342,463</b>
Treasurer, Pers Serv	368,744	A13251	367,706
Treasurer, Contr Expend	97,932	A13254	87,199
Treasurer, Empl Bnfts	203,952	A13258	197,384
<b>TOTAL Treasurer</b>	<b>670,628</b>		<b>652,289</b>
Purchasing, Pers Serv	234,994	A13451	240,812
Purchasing, Contr Expend	15,834	A13454	14,356
Purchasing, Empl Bnfts	138,555	A13458	137,274
<b>TOTAL Purchasing</b>	<b>389,383</b>		<b>392,442</b>
Assessment, Pers Serv	528,600	A13551	528,448
Assessment, Equip & Cap Outlay		A13552	
Assessment, Contr Expend	60,700	A13554	56,997
Assessment, Empl Bnfts	310,232	A13558	290,665
<b>TOTAL Assessment</b>	<b>899,532</b>		<b>876,110</b>
Credit Card Fees	25,890	A13754	23,346
<b>TOTAL Credit Card Fees</b>	<b>25,890</b>		<b>23,346</b>
Clerk,pers Serv	1,065,485	A14101	1,033,502
Clerk,equip & Cap Outlay		A14102	
Clerk,contr Expend	77,268	A14104	151,471

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(A) GENERAL

Results of Operation

Code/Description	2013	ExpCode	2014
<b>Expenditures</b>			
Clerk, empl Bnfts	670,680	A14108	654,751
<b>TOTAL Clerk</b>	<b>1,813,433</b>		<b>1,839,724</b>
Law, Pers Serv	645,036	A14201	635,819
Law, Contr Expend	301,450	A14204	300,288
Law, Empl Bnfts	383,824	A14208	364,341
<b>TOTAL Law</b>	<b>1,330,310</b>		<b>1,300,448</b>
Personnel, Pers Serv	208,112	A14301	199,557
Personnel, Contr Expend	24,930	A14304	21,682
Personnel, Empl Bnfts	123,900	A14308	112,369
<b>TOTAL Personnel</b>	<b>356,942</b>		<b>333,608</b>
Elections, Pers Serv	369,980	A14501	421,951
Elections, Contr Expend	117,057	A14504	124,246
Elections, Empl Bnfts	183,612	A14508	209,593
<b>TOTAL Elections</b>	<b>670,649</b>		<b>755,790</b>
Buildings, Pers Serv	1,432,577	A16201	1,486,803
Buildings, Equip & Cap Outlay	42,204	A16202	1,427
Buildings, Contr Expend	1,225,201	A16204	1,132,389
Buildings, Empl Bnfts	817,152	A16208	830,358
<b>TOTAL Buildings</b>	<b>3,517,134</b>		<b>3,450,977</b>
Central Print & Mail, Pers Serv	74,997	A16701	76,524
Central Print & Mail, contr Expend	53,707	A16704	40,400
Central Print & Mail, empl Bnfts	40,934	A16708	40,388
<b>TOTAL Central Print &amp; Mail</b>	<b>169,638</b>		<b>157,312</b>
Central Data Process, Pers Serv	518,879	A16801	548,491
Central Data Process & Cap Outlay	9,203	A16802	
Central Data Process, Contr Expend	242,887	A16804	309,788
Central Data Process, Empl Bnfts	269,480	A16808	271,490
<b>TOTAL Central Data Process</b>	<b>1,040,449</b>		<b>1,129,769</b>
Unallocated Insurance, Contr Expend	407,790	A19104	426,362
<b>TOTAL Unallocated Insurance</b>	<b>407,790</b>		<b>426,362</b>
Judgements And Claims, Contr Expend	14,265	A19304	131,762
<b>TOTAL Judgements And Claims</b>	<b>14,265</b>		<b>131,762</b>
Distribution of Sales Tax	37,823,737	A19854	38,134,048
<b>TOTAL Distribution of Sales Tax</b>	<b>37,823,737</b>		<b>38,134,048</b>
<b>TOTAL General Government Support</b>	<b>54,236,796</b>		<b>54,661,202</b>
Community College Tuition, contr Expend	384,602	A24904	375,550
<b>TOTAL Community College Tuition</b>	<b>384,602</b>		<b>375,550</b>
Contribution, community College, contr Expen	4,630,151	A24954	4,769,055
<b>TOTAL Contribution</b>	<b>4,630,151</b>		<b>4,769,055</b>
Vocational Ed & Ext Brd, contr Expend	663,000	A29304	663,000
<b>TOTAL Vocational Ed &amp; Ext Brd</b>	<b>663,000</b>		<b>663,000</b>
Education Handicapped Children, contr Expen	5,029,498	A29604	5,008,496
<b>TOTAL Education Handicapped Children</b>	<b>5,029,498</b>		<b>5,008,496</b>
<b>TOTAL Education</b>	<b>10,707,251</b>		<b>10,816,101</b>
Sheriff, pers Serv	3,257,166	A31101	3,248,801

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(A) GENERAL

Results of Operation

Code / Description	2013	EdpCode	2014
<b>Expenditures</b>			
Sheriff, Equip & Cap Outlay	307,624	A31102	305,410
Sheriff, Contr Expend	620,108	A31104	669,249
Sheriff, Empl Bnfts	1,536,933	A31108	1,553,560
<b>TOTAL Sheriff</b>	<b>5,721,831</b>		<b>5,777,020</b>
Probation, Pers Serv	2,095,357	A31401	2,155,856
Probation, Equip & Cap Outlay	1,099	A31402	2,360
Probation, Contr Expend	399,902	A31404	385,064
Probation, Empl Bnfts	1,109,187	A31408	1,083,060
<b>TOTAL Probation</b>	<b>3,605,545</b>		<b>3,626,340</b>
Jail, Pers Serv	4,098,236	A31501	4,326,077
Jail, Equip & Cap Outlay	5,133	A31502	13,427
Jail, Contr Expend	2,049,624	A31504	2,239,637
Jail, Empl Bnfts	2,208,000	A31508	2,107,120
<b>TOTAL Jail</b>	<b>8,360,993</b>		<b>8,686,261</b>
Stop Dwi, Equip & Cap Outlay	12,170	A33152	2,206
Stop Dwi, contr Expend	230,718	A33154	256,157
Stop Dwi, Empl Bnfts		A33158	
<b>TOTAL Stop Dwi</b>	<b>242,888</b>		<b>258,363</b>
Fire, Pers Serv	1,514,164	A34101	1,626,100
Fire, Equip & Cap Outlay	259,224	A34102	14,252
Fire, Contr Expend	395,129	A34104	384,151
Fire, Empl Bnfts	792,767	A34108	793,234
<b>TOTAL Fire</b>	<b>2,961,284</b>		<b>2,817,737</b>
Control of Animals, Pers Serv	242,184	A35101	261,482
Control of Animals, Equip & Cap Outlay	23,158	A35102	280
Control of Animals, Contr Expend	100,163	A35104	71,925
Control of Animals, Empl Bnfts	126,073	A35108	131,089
<b>TOTAL Control of Animals</b>	<b>491,578</b>		<b>464,776</b>
Safety Inspection, Pers Serv	366,274	A36201	330,496
Safety Inspection, Contr Expend	31,676	A36204	61,089
Safety Inspection, Empl Bnfts	184,865	A36208	166,615
<b>TOTAL Safety Inspection</b>	<b>582,815</b>		<b>558,200</b>
<b>TOTAL Public Safety</b>	<b>21,966,934</b>		<b>22,188,697</b>
Public Health, Pers Serv	297,979	A40101	303,445
Public Health, Contr Expend	47,593	A40104	44,060
Public Health, Empl Bnfts	131,485	A40108	153,508
<b>TOTAL Public Health</b>	<b>477,057</b>		<b>501,013</b>
Rabies Control, Pers Serv	3,896	A40421	2,886
Rabies Control, Contr Expend	56,877	A40424	28,285
Rabies Control, empl Bnfts	367	A40428	268
<b>TOTAL Rabies Control</b>	<b>61,140</b>		<b>31,439</b>
Physically Handicapped, Contr Expend	12,035	A40464	5,236
<b>TOTAL Physically Handicapped</b>	<b>12,035</b>		<b>5,236</b>
Public Health Other, Pers Serv	3,370,787	A40501	3,320,976
Public Health Other, Equip & Cap Outlay	2,183	A40502	7,934
Public Health Other, Contr Expend	1,862,322	A40504	1,994,978

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(A) GENERAL

Results of Operation

Code/Description	2013	Eqp Code	2014
<b>Expenditures</b>			
Public Health Other, Empl Bnfts	1,767,232	A40508	1,675,803
<b>TOTAL Public Health Other</b>	<b>1,767,232</b>		<b>1,675,803</b>
Mental Health Admin,pers Serv	450,683	A43101	469,165
Mental Health Admin,equip & Cap Outlay	2,100	A43102	
Mental Health Admin,contr Expend	48,594	A43104	51,558
Mental Health Admin,empl Bnfts	211,572	A43108	215,157
<b>TOTAL Mental Health Admin</b>	<b>712,949</b>		<b>735,880</b>
Mental Health Prog,contr Expend	5,107,846	A43204	4,942,711
<b>TOTAL Mental Health Prog</b>	<b>5,107,846</b>		<b>4,942,711</b>
Mental Retardation, Contr Expend	508,082	A43404	454,268
<b>TOTAL Mental Retardation</b>	<b>508,082</b>		<b>454,268</b>
Psych Exp, Crim Act, Contr Expend	6,826	A43904	140,287
<b>TOTAL Psych Exp</b>	<b>6,826</b>		<b>140,287</b>
<b>TOTAL Health</b>	<b>13,888,459</b>		<b>13,810,525</b>
Airport, Pers Serv	454,576	A56101	551,087
Airport, Equip & Cap Outlay	11,158	A56102	3,150
Airport, Contr Expend	1,158,321	A56104	1,155,600
Airport, Empl Bnfts	225,959	A56108	257,137
<b>TOTAL Airport</b>	<b>1,850,014</b>		<b>1,966,974</b>
<b>TOTAL Transportation</b>	<b>1,850,014</b>		<b>1,966,974</b>
Admin, Pers Serv	9,226,049	A60101	9,361,051
Admin, Equip & Cap Outlay	3,296	A60102	25,422
Admin, Contr Expend	1,909,351	A60104	1,918,798
Admin, Empl Bnfts	6,221,144	A60108	6,131,383
<b>TOTAL Admin</b>	<b>17,359,840</b>		<b>17,436,654</b>
Public Home, Pers Serv	219,981	A60301	
Public Home, Contr Expend	721,733	A60304	500,000
Public Home, Empl Bnfts	164,150	A60308	
<b>TOTAL Public Home</b>	<b>1,105,864</b>		<b>500,000</b>
Day Care, Contr Expend	1,416,788	A60554	1,356,124
<b>TOTAL Day Care</b>	<b>1,416,788</b>		<b>1,356,124</b>
Services For Recipients, Contr Expend	2,740,033	A60704	3,050,892
<b>TOTAL Services For Recipients</b>	<b>2,740,033</b>		<b>3,050,892</b>
Medicaid	20,543,035	A61004	19,945,312
<b>TOTAL Medicaid</b>	<b>20,543,035</b>		<b>19,945,312</b>
Medical Assistance, Contr Expend	1,303,103	A61014	338,290
<b>TOTAL Medical Assistance</b>	<b>1,303,103</b>		<b>338,290</b>
Family Assistance, Contr Expend	3,778,153	A61094	4,159,572
<b>TOTAL Family Assistance</b>	<b>3,778,153</b>		<b>4,159,572</b>
Child Care, Contr Expend	7,828,565	A61194	7,695,717
<b>TOTAL Child Care</b>	<b>7,828,565</b>		<b>7,695,717</b>
State Training School, Contr Expend	98,360	A61294	245,230
<b>TOTAL State Training School</b>	<b>98,360</b>		<b>245,230</b>
Safety Net, Contr Expend	4,078,511	A61404	4,768,669
<b>TOTAL Safety Net</b>	<b>4,078,511</b>		<b>4,768,669</b>

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(A) GENERAL

Results of Operation

Code Description	2013	FdbCode	2012
<b>Expenditures</b>			
Home Energy Assistance, Contr Expend	40,646	A61414	85,193
<b>TOTAL Home Energy Assistance</b>	<b>40,646</b>		<b>85,193</b>
Emergency Aid For Adults, Contr Expend	101,433	A61424	120,183
<b>TOTAL Emergency Aid For Adults</b>	<b>101,433</b>		<b>120,183</b>
Food Stamp Reach Out, Contr Expend	89,461	A61504	124,994
<b>TOTAL Food Stamp Reach Out</b>	<b>89,461</b>		<b>124,994</b>
Community Action, Contr Expend	867,485	A63104	1,298,939
<b>TOTAL Community Action</b>	<b>867,485</b>		<b>1,298,939</b>
Publicity, Contr Expend	494,980	A64104	507,480
<b>TOTAL Publicity</b>	<b>494,980</b>		<b>507,480</b>
Promotion of Industry, Contr Expend	519,040	A64204	927,637
<b>TOTAL Promotion of Industry</b>	<b>519,040</b>		<b>927,637</b>
Veterans Service, Pers Serv	106,063	A65101	98,679
Veterans Service, Contr Expend	5,453	A65104	4,923
Veterans Service, Empl Bnfts	58,550	A65108	54,461
<b>TOTAL Veterans Service</b>	<b>170,066</b>		<b>158,063</b>
Private Soc Serv Agency, Contr Expend	33,660	A65304	58,660
<b>TOTAL Private Soc Serv Agency</b>	<b>33,660</b>		<b>58,660</b>
Consumer Affairs, Pers Serv	100,065	A66101	97,510
Consumer Affairs, Equip & Cap Outlay		A66102	26,135
Consumer Affairs, Contr Expend	4,859	A66104	4,048
Consumer Affairs, Empl Bnfts	48,558	A66108	37,441
<b>TOTAL Consumer Affairs</b>	<b>153,482</b>		<b>165,134</b>
Programs For Aging, Pers Serv	488,005	A67721	517,963
Programs For Aging, Contr Expend	1,314,940	A67724	1,346,374
Programs For Aging, Empl Bnfts	250,277	A67728	262,964
<b>TOTAL Programs For Aging</b>	<b>2,053,222</b>		<b>2,127,301</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>64,775,727</b>		<b>65,070,044</b>
Youth Prog, Pers Serv	27,315	A73101	2,527
Youth Prog, Contr Expend	73,847	A73104	98,573
Youth Prog, Empl Bnfts	2,900	A73108	990
<b>TOTAL Youth Prog</b>	<b>104,062</b>		<b>102,090</b>
Library, Contr Expend	168,300	A74104	168,300
<b>TOTAL Library</b>	<b>168,300</b>		<b>168,300</b>
Historian, Contr Expend	16,080	A75104	16,080
<b>TOTAL Historian</b>	<b>16,080</b>		<b>16,080</b>
Other Culture And Rec, Contr Expend	52,743	A79894	73,640
<b>TOTAL Other Culture And Rec</b>	<b>52,743</b>		<b>73,640</b>
<b>TOTAL Culture And Recreation</b>	<b>341,185</b>		<b>360,110</b>
Planning, Pers Serv	411,752	A80201	405,107
Planning, Contr Expend	33,585	A80204	44,748
Planning, Empl Bnfts	225,746	A80208	200,533
<b>TOTAL Planning</b>	<b>671,083</b>		<b>650,388</b>
Conservation, Contr Expend	280,840	A87104	595,840
<b>TOTAL Conservation</b>	<b>280,840</b>		<b>595,840</b>

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Forestry, Contr Expend	240,014	A87304	163,994
<b>TOTAL Forestry</b>	<b>240,014</b>		<b>163,994</b>
<b>TOTAL Home And Community Services</b>	<b>1,191,937</b>		<b>1,410,222</b>
Worker's Compensation, Empl Brfts	1,269,536	A90408	816,034
Unemployment Insurance, Empl Brfts	134,515	A90508	29,192
Hospital & Medical (dental) Ins, Empl Brft	5,927,827	A90608	8,077,554
<b>TOTAL Employee Benefits</b>	<b>7,331,878</b>		<b>8,922,780</b>
<b>TOTAL Expenditures</b>	<b>176,290,181</b>		<b>178,206,655</b>
Transfers, Other Funds	15,856,273	A99019	14,913,668
<b>TOTAL Operating Transfers</b>	<b>15,856,273</b>		<b>14,913,668</b>
<b>TOTAL Other Uses</b>	<b>15,856,273</b>		<b>14,913,668</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>192,146,454</b>		<b>194,120,323</b>

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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2013	FdbCode	2014
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	38,249,537	A8021	33,566,595
Prior Period Adj -Decrease In Fund Balance	1,125,164	A8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>37,124,373</b>	<b>A8022</b>	<b>33,566,595</b>
ADD - REVENUES AND OTHER SOURCES	188,588,676		187,131,169
DEDUCT - EXPENDITURES AND OTHER USES	192,146,454		194,120,323
<b>Fund Balance - End of Year</b>	<b>33,566,595</b>	<b>A8029</b>	<b>26,577,441</b>

COUNTY OF Jefferson  
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(A) GENERAL

Budget Summary

Code Description	2014	Fund Code	2015
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	49,679,613	A1049N	51,714,602
Est Rev - Real Property Tax Items	2,625,000	A1099N	2,775,000
Est Rev - Non Property Tax Items	73,469,763	A1199N	73,469,763
Est Rev - Departmental Income	14,064,794	A1299N	13,874,708
Est Rev - Intergovernmental Charges	3,517,490	A2399N	3,756,195
Est Rev - Use of Money And Property	606,721	A2499N	540,100
Est Rev - Licenses And Permits	25,000	A2599N	25,000
Est Rev - Fines And Forfeitures	289,905	A2649N	272,550
Est Rev - Sale of Prop And Comp For Loss	1,320,000	A2699N	1,320,000
Est Rev - Miscellaneous Local Sources	2,641,648	A2799N	2,621,148
Est Rev - Interfund Revenues	49,469	A2801N	-1,361,526
Est Rev - State Aid	17,949,575	A3099N	19,412,972
Est Rev - Federal Aid	22,283,852	A4099N	22,606,420
<b>TOTAL Estimated Revenues</b>	<b>188,522,530</b>		<b>191,026,932</b>
Estimated - Interfund Transfer	25,000	A5031N	22,500
Appropriated Fund Balance	10,073,300	A599N	10,452,625
<b>TOTAL Estimated Other Sources</b>	<b>10,098,300</b>		<b>10,475,125</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>198,621,130</b>		<b>201,502,057</b>

COUNTY OF Jefferson  
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(A) GENERAL

Budget Summary

Code/Description	2014	Emp Code	2015
<b>Appropriations</b>			
App - General Government Support	57,249,671	A1999N	57,431,270
App - Education	11,907,055	A2999N	11,919,055
App - Public Safety	21,268,520	A3999N	21,333,268
App - Health	14,147,861	A4999N	14,264,857
App - Transportation	1,988,978	A5999N	2,243,479
App - Economic Assistance And Opportunity	67,108,546	A6999N	69,228,700
App - Culture And Recreation	308,178	A7999N	184,380
App - Home And Community Services	1,045,848	A8999N	1,030,350
App - Employee Benefits	8,932,263	A9199N	9,371,082
<b>TOTAL Appropriations</b>	<b>183,956,920</b>		<b>187,006,441</b>
App - Interfund Transfer	14,664,210	A9999N	14,495,616
<b>TOTAL Other Uses</b>	<b>14,664,210</b>		<b>14,495,616</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>198,621,130</b>		<b>201,502,057</b>

COUNTY OF Jefferson  
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2013	FdnCode	2014
<b>Assets</b>			
Cash	-11,610	CD200	
Cash In Time Deposits	104,458	CD201	70,981
<b>TOTAL Cash</b>	<b>92,848</b>		<b>70,981</b>
Accounts Receivable		CD380	
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>0</b>
Due From State And Federal Government	365,287	CD410	353,770
<b>TOTAL State And Federal Aid Receivables</b>	<b>365,287</b>		<b>353,770</b>
Due From Other Funds	1,586	CD391	
<b>TOTAL Due From Other Funds</b>	<b>1,586</b>		<b>0</b>
Due From Other Governments	107,379	CD440	78,862
<b>TOTAL Due From Other Governments</b>	<b>107,379</b>		<b>78,862</b>
Prepaid Expenses	49,114	CD480	42,205
<b>TOTAL Prepaid Expenses</b>	<b>49,114</b>		<b>42,205</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>616,214</b>		<b>545,818</b>

COUNTY OF Jefferson  
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(CD) SPECIAL GRANT

Balance Sheet

Code/Description	2013	Fund Code	2014
Accounts Payable	214,238	CD600	265,618
<b>TOTAL Accounts Payable</b>	<b>214,238</b>		<b>265,618</b>
Accrued Liabilities		CD601	
<b>TOTAL Accrued Liabilities</b>	<b>0</b>		<b>0</b>
Overpayments & Clearing Account		CD690	
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>0</b>
Due To Other Funds	230,686	CD630	177,272
<b>TOTAL Due To Other Funds</b>	<b>230,686</b>		<b>177,272</b>
Due To Other Governments		CD631	5,440
<b>TOTAL Due To Other Governments</b>	<b>0</b>		<b>5,440</b>
<b>TOTAL Liabilities</b>	<b>444,924</b>		<b>448,330</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	15,000	CD691	
<b>TOTAL Deferred Inflows of Resources</b>	<b>15,000</b>		<b>0</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>15,000</b>		<b>0</b>
<b>Fund Balance</b>			
Not in Spendable Form	49,114	CD806	42,205
<b>TOTAL Nonspendable Fund Balance</b>	<b>49,114</b>		<b>42,205</b>
Other Restricted Fund Balance		CD899	34,402
<b>TOTAL Restricted Fund Balance</b>	<b>0</b>		<b>34,402</b>
Assigned Unappropriated Fund Balance	107,175	CD915	20,881
<b>TOTAL Assigned Fund Balance</b>	<b>107,175</b>		<b>20,881</b>
<b>TOTAL Fund Balance</b>	<b>156,289</b>		<b>97,488</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>616,213</b>		<b>545,818</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2013	FdbCode	2014
<b>Revenues</b>			
Other General Department Inc	885,535	CD1289	906,087
Community Development Income	18,780	CD2170	13,946
<b>TOTAL Departmental Income</b>	<b>904,315</b>		<b>920,033</b>
Rental of Real Property, Other Govts	101,936	CD2410	62,173
<b>TOTAL Use of Money And Property</b>	<b>101,936</b>		<b>62,173</b>
Refunds of Prior Year's Expenditures		CD2701	1,180
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>1,180</b>
Other Aid (specify)		CD3089	
<b>TOTAL State Aid</b>	<b>0</b>		<b>0</b>
Federal Aid - Other	17,457	CD4089	47,684
Federal Aid - Workforce Investment Act	1,420,530	CD4791	1,319,859
Fed Aid, Community Development Act	535,356	CD4910	605,733
Fed Aid, Other Home And Comm Services	832,698	CD4989	801,739
<b>TOTAL Federal Aid</b>	<b>2,806,041</b>		<b>2,775,015</b>
<b>TOTAL Revenues</b>	<b>3,812,292</b>		<b>3,758,401</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>3,812,292</b>		<b>3,758,401</b>

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(CD) SPECIAL GRANT

Results of Operation

Code/Description	2013	ExpCode	2014
<b>Expenditures</b>			
Job Train Admin, Per Serv	952,603	CD62901	1,001,439
Job Train Admin, Contr Expend	899,921	CD62904	907,591
Job Train Admin, Empl Bnfts	483,362	CD62908	486,754
<b>TOTAL Job Train Admin</b>	<b>2,335,886</b>		<b>2,395,784</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>2,335,886</b>		<b>2,395,784</b>
Rehab Loans & Grant, Contr Expend	1,386,835	CD86684	1,421,418
<b>TOTAL Rehab Loans &amp; Grant</b>	<b>1,386,835</b>		<b>1,421,418</b>
<b>TOTAL Home And Community Services</b>	<b>1,386,835</b>		<b>1,421,418</b>
<b>TOTAL Expenditures</b>	<b>3,722,721</b>		<b>3,817,202</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>3,722,721</b>		<b>3,817,202</b>

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(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2013	Fdb Code	2014
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	70,466	CD8021	156,289
Prior Period Adj -Decrease In Fund Balance	3,748	CD8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>66,718</b>	<b>CD8022</b>	<b>156,289</b>
ADD - REVENUES AND OTHER SOURCES	3,812,292		3,758,401
DEDUCT - EXPENDITURES AND OTHER USES	3,722,721		3,817,202
<b>Fund Balance - End of Year</b>	<b>156,289</b>	<b>CD8029</b>	<b>97,488</b>

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(D) COUNTY ROAD

Balance Sheet

Code Description	2013	Emp Code	2014
<b>Assets</b>			
Cash In Time Deposits	3,968,692	D201	3,858,894
<b>TOTAL Cash</b>	<b>3,968,692</b>		<b>3,858,894</b>
Due From State And Federal Government		D410	319,998
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>319,998</b>
Due From Other Funds	20,973	D391	
<b>TOTAL Due From Other Funds</b>	<b>20,973</b>		<b>0</b>
Due From Other Governments	610	D440	6,717
<b>TOTAL Due From Other Governments</b>	<b>610</b>		<b>6,717</b>
Prepaid Expenses	113,838	D480	112,724
<b>TOTAL Prepaid Expenses</b>	<b>113,838</b>		<b>112,724</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>4,104,113</b>		<b>4,298,333</b>

COUNTY OF Jefferson  
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(D) COUNTY ROAD

Balance Sheet

Code/Description	2013	Edb Code	2014
Accounts Payable	254,587	D600	510,875
<b>TOTAL Accounts Payable</b>	<b>254,587</b>		<b>510,875</b>
Accrued Liabilities		D601	
<b>TOTAL Accrued Liabilities</b>	<b>0</b>		<b>0</b>
Due To Other Funds	1,183	D630	
<b>TOTAL Due To Other Funds</b>	<b>1,183</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>255,770</b>		<b>510,875</b>
<b>Fund Balance</b>			
Not in Spendable Form	113,838	D806	112,724
<b>TOTAL Nonspendable Fund Balance</b>	<b>113,838</b>		<b>112,724</b>
Assigned Unappropriated Fund Balance	3,734,505	D915	3,674,734
<b>TOTAL Assigned Fund Balance</b>	<b>3,734,505</b>		<b>3,674,734</b>
<b>TOTAL Fund Balance</b>	<b>3,848,343</b>		<b>3,787,458</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>4,104,113</b>		<b>4,298,333</b>

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(D) COUNTY ROAD

Results of Operation

Code Description	2013	EqbCode	2014
<b>Revenues</b>			
Other Transportation Departmental Income		D1789	
<b>TOTAL Departmental Income</b>	<b>0</b>		<b>0</b>
Transportation Services, Other Govts	12,007	D2300	9,059
Roads & Bridges Charges Other Govts	56,279	D2306	19,360
<b>TOTAL Intergovernmental Charges</b>	<b>68,286</b>		<b>28,419</b>
Interest And Earnings	3,097	D2401	1,468
<b>TOTAL Use of Money And Property</b>	<b>3,097</b>		<b>1,468</b>
Permits, Other	2,060	D2590	3,720
<b>TOTAL Licenses And Permits</b>	<b>2,060</b>		<b>3,720</b>
Sales of Refuse For Recycling		D2651	3,845
Insurance Recoveries	2,877	D2680	6,497
<b>TOTAL Sales of Property And Compensation For Loss</b>	<b>2,877</b>		<b>10,342</b>
Refunds of Prior Year's Expenditures		D2701	997
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>997</b>
Interfund Revenues	20,000	D2801	340
<b>TOTAL Interfund Revenues</b>	<b>20,000</b>		<b>340</b>
St Aid, Consolidated Highway Aid	3,533,333	D3501	3,653,701
<b>TOTAL State Aid</b>	<b>3,533,333</b>		<b>3,653,701</b>
<b>TOTAL Revenues</b>	<b>3,629,653</b>		<b>3,698,987</b>
Interfund Transfers	9,631,447	D5031	9,727,100
<b>TOTAL Interfund Transfers</b>	<b>9,631,447</b>		<b>9,727,100</b>
<b>TOTAL Other Sources</b>	<b>9,631,447</b>		<b>9,727,100</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>13,261,100</b>		<b>13,426,087</b>

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(D) COUNTY ROAD

Results of Operation

Code Description	2013	EclpCode	2014
<b>Expenditures</b>			
Traffic Control, Pers Serv	241,812	D33101	236,398
Traffic Control, Contr Expen	285,528	D33104	325,851
Traffic Control, Empl Bnfts	105,492	D33108	103,574
<b>TOTAL Traffic Control</b>	<b>632,832</b>		<b>665,823</b>
<b>TOTAL Public Safety</b>	<b>632,832</b>		<b>665,823</b>
Street Admin, Pers Serv	307,680	D50101	283,420
Street Admin, Contr Expend	31,740	D50104	35,382
Street Admin, Empl Bnfts	132,176	D50108	128,003
<b>TOTAL Street Admin</b>	<b>471,596</b>		<b>446,805</b>
Engineering, Pers Serv	331,514	D50201	316,927
Engineering, Equip & Cap Outlay	19,627	D50202	9,590
Engineering, Contr Expend	12,638	D50204	19,060
Engineering, Empl Bnfts	126,533	D50208	114,757
<b>TOTAL Engineering</b>	<b>490,312</b>		<b>460,334</b>
Maint of Streets, Pers Serv	1,657,722	D51101	1,689,679
Maint of Streets, Contr Expend	1,507,661	D51104	1,813,696
Maint of Streets, Empl Bnfts	853,317	D51108	826,104
<b>TOTAL Maint of Streets</b>	<b>4,018,700</b>		<b>4,329,479</b>
Perm Improve Highway, Contr Expend	2,462,328	D51124	2,538,227
<b>TOTAL Perm Improve Highway</b>	<b>2,462,328</b>		<b>2,538,227</b>
Snow Removal, Contr Expend	2,851,016	D51424	2,998,891
<b>TOTAL Snow Removal</b>	<b>2,851,016</b>		<b>2,998,891</b>
<b>TOTAL Transportation</b>	<b>10,293,952</b>		<b>10,773,736</b>
Unemployment Insurance, Empl Bnfts	20,673	D90508	12,413
<b>TOTAL Employee Benefits</b>	<b>20,673</b>		<b>12,413</b>
<b>TOTAL Expenditures</b>	<b>10,947,457</b>		<b>11,451,972</b>
Transfers, Capital Projects Fund	1,970,000	D99509	2,035,000
<b>TOTAL Operating Transfers</b>	<b>1,970,000</b>		<b>2,035,000</b>
<b>TOTAL Other Uses</b>	<b>1,970,000</b>		<b>2,035,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>12,917,457</b>		<b>13,486,972</b>

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(D) COUNTY ROAD

**Analysis of Changes in Fund Balance**

Code Description	2013	Edp Code	2014
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	3,504,610	D8021	3,848,253
Prior Period Adj -Increase In Fund Balance		D8012	90
<b>Restated Fund Balance - Beg of Year</b>	<b>3,504,610</b>	<b>D8022</b>	<b>3,848,343</b>
ADD - REVENUES AND OTHER SOURCES	13,261,100		13,426,087
DEDUCT - EXPENDITURES AND OTHER USES	12,917,457		13,486,972
<b>Fund Balance - End of Year</b>	<b>3,848,253</b>	<b>D8029</b>	<b>3,787,458</b>

COUNTY OF Jefferson  
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(D) COUNTY ROAD

Budget Summary

Code Description	2014	Fund Code	2015
<b>Estimated Revenues</b>			
Est Rev - Intergovernmental Charges	35,000	D2399N	30,000
Est Rev - Sale of Prop And Comp For Loss	1,000	D2699N	0
Est Rev - State Aid	3,600,000	D3099N	3,500,000
<b>TOTAL Estimated Revenues</b>	<b>3,636,000</b>		<b>3,530,000</b>
Estimated - Interfund Transfer	9,737,100	D5031N	9,767,406
<b>TOTAL Estimated Other Sources</b>	<b>9,737,100</b>		<b>9,767,406</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>13,373,100</b>		<b>13,297,406</b>

COUNTY OF Jefferson  
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(D) COUNTY ROAD

Budget Summary

Code Description	2014	FdpCode	2015
<b>Appropriations</b>			
App - Public Safety	664,291	D3999N	649,249
App - Transportation	10,698,809	D5999N	10,790,157
App - Employee Benefits	25,000	D9199N	25,000
<b>TOTAL Appropriations</b>	<b>11,388,100</b>		<b>11,464,406</b>
App - Interfund Transfer	1,985,000	D9999N	1,833,000
<b>TOTAL Other Uses</b>	<b>1,985,000</b>		<b>1,833,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>13,373,100</b>		<b>13,297,406</b>

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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2013	DepCode	2014
<b>Assets</b>			
Cash In Time Deposits	1,272,918	DM201	1,520,803
<b>TOTAL Cash</b>	<b>1,272,918</b>		<b>1,520,803</b>
Accounts Receivable	1,008	DM380	61
<b>TOTAL Other Receivables (net)</b>	<b>1,008</b>		<b>61</b>
Due From Other Funds	5,599	DM391	
<b>TOTAL Due From Other Funds</b>	<b>5,599</b>		<b>0</b>
Due From Other Governments	26,489	DM440	18,403
<b>TOTAL Due From Other Governments</b>	<b>26,489</b>		<b>18,403</b>
Prepaid Expenses	18,059	DM480	19,698
<b>TOTAL Prepaid Expenses</b>	<b>18,059</b>		<b>19,698</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,324,073</b>		<b>1,558,965</b>

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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2013	Fdb Code	2014
Accounts Payable	262,323	DM600	77,291
<b>TOTAL Accounts Payable</b>	<b>262,323</b>		<b>77,291</b>
Accrued Liabilities		DM601	
<b>TOTAL Accrued Liabilities</b>	<b>0</b>		<b>0</b>
Due To Other Funds	486	DM630	
<b>TOTAL Due To Other Funds</b>	<b>486</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>262,809</b>		<b>77,291</b>
<b>Fund Balance</b>			
Not in Spendable Form	18,059	DM806	19,698
<b>TOTAL Nonspendable Fund Balance</b>	<b>18,059</b>		<b>19,698</b>
Assigned Unappropriated Fund Balance	1,043,205	DM915	1,461,976
<b>TOTAL Assigned Fund Balance</b>	<b>1,043,205</b>		<b>1,461,976</b>
<b>TOTAL Fund Balance</b>	<b>1,061,264</b>		<b>1,481,674</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,324,073</b>		<b>1,558,965</b>

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(DM) ROAD MACHINERY

Results of Operation

Code Description	2013	FdbCode	2014
<b>Revenues</b>			
Transportation Services, Other Govts	29,039	DM2300	27,063
Snow Removal Services-Other Go	46,951	DM2302	71,066
<b>TOTAL Intergovernmental Charges</b>	<b>75,990</b>		<b>98,129</b>
Interest And Earnings	1,381	DM2401	788
<b>TOTAL Use of Money And Property</b>	<b>1,381</b>		<b>788</b>
Sales, Other	2,988	DM2655	
Sales of Equipment	15,495	DM2665	58,645
Insurance Recoveries	2,624	DM2680	22,150
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>21,107</b>		<b>80,795</b>
Refunds of Prior Year's Expenditures	-1,209	DM2701	
<b>TOTAL Miscellaneous Local Sources</b>	<b>-1,209</b>		<b>0</b>
Interfund Revenues	161,398	DM2801	238,579
<b>TOTAL Interfund Revenues</b>	<b>161,398</b>		<b>238,579</b>
<b>TOTAL Revenues</b>	<b>258,667</b>		<b>418,291</b>
Interfund Transfers	1,821,647	DM5031	1,933,649
<b>TOTAL Interfund Transfers</b>	<b>1,821,647</b>		<b>1,933,649</b>
<b>TOTAL Other Sources</b>	<b>1,821,647</b>		<b>1,933,649</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>2,080,314</b>		<b>2,351,940</b>

COUNTY OF Jefferson  
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(DM) ROAD MACHINERY

Results of Operation

Code Description	2013	EcpCode	2014
<b>Expenditures</b>			
Machinery, Pers Serv	421,171	DM51301	443,072
Machinery, Equip & Cap Outlay	599,744	DM51302	473,830
Machinery, Contr Expend	828,781	DM51304	773,484
Machinery, Empl Bnfts	243,095	DM51308	236,582
<b>TOTAL Machinery</b>	<b>2,092,791</b>		<b>1,926,968</b>
<b>TOTAL Transportation</b>	<b>2,092,791</b>		<b>1,926,968</b>
Unemployment Insurance, Empl Bnfts	4,650	DM90508	4,564
<b>TOTAL Employee Benefits</b>	<b>4,650</b>		<b>4,564</b>
<b>TOTAL Expenditures</b>	<b>2,097,441</b>		<b>1,931,532</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>2,097,441</b>		<b>1,931,532</b>

COUNTY OF Jefferson  
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(DM) ROAD MACHINERY

**Analysis of Changes in Fund Balance**

Code Description	2013	FdbCode	2014
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	1,082,439	DM8021	1,061,264
Prior Period Adj -Decrease In Fund Balance	4,048	DM8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>1,078,391</b>	<b>DM8022</b>	<b>1,061,264</b>
ADD - REVENUES AND OTHER SOURCES	2,080,314		2,351,940
DEDUCT - EXPENDITURES AND OTHER USES	2,097,441		1,931,532
<b>Fund Balance - End of Year</b>	<b>1,061,264</b>	<b>DM8029</b>	<b>1,481,672</b>

COUNTY OF Jefferson  
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(DM) ROAD MACHINERY

Budget Summary

Code/Description	2014	EdgCode	2015
<b>Estimated Revenues</b>			
Intergovernmental Charges	60,000	DM2399N	65,000
Sale of Property And Comp. For Loss	1,000	DM2699N	1,000
Interfund Revenues	250,000	DM2801N	235,000
<b>TOTAL Estimated Revenues</b>	<b>311,000</b>		<b>301,000</b>
Interfund Transfers	1,883,649	DM5031N	1,814,973
Proceeds of Obligations		DM5799N	260,000
<b>TOTAL Estimated Other Sources</b>	<b>1,883,649</b>		<b>2,074,973</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>2,194,649</b>		<b>2,375,973</b>

COUNTY OF Jefferson  
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(DM) ROAD MACHINERY

Budget Summary

Code/Description	2014	ObjCode	2015
<b>Appropriations</b>			
Transportation	2,190,649	DM5999N	2,371,973
Employee Benefits	4,000	DM9199N	4,000
<b>TOTAL Appropriations</b>	<b>2,194,649</b>		<b>2,375,973</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>2,194,649</b>		<b>2,375,973</b>

COUNTY OF Jefferson  
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(EL) ENTERPRISE REFUSE/GARBAGE

Statement of Net Position

Code/Description	2013	EqbCode	2014
<b>Assets</b>			
Cash	-2,880	EL200	
Cash In Time Deposits	59,207	EL201	-250,014
Petty Cash	800	EL210	800
<b>TOTAL Cash</b>	<b>57,127</b>		<b>-249,214</b>
Accounts Receivable	276,405	EL380	329,825
Allowance For Receivables (credit)	-51,446	EL389	-51,446
<b>TOTAL Other Receivables (net)</b>	<b>224,959</b>		<b>278,379</b>
Due From State And Federal Government	13,835	EL410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>13,835</b>		<b>0</b>
Prepaid Expenses	29,440	EL480	29,034
<b>TOTAL Prepaid Expenses</b>	<b>29,440</b>		<b>29,034</b>
Cash Special Reserves		EL230	
Cash In Time Deposits Special Reserves	333,374	EL231	333,453
<b>TOTAL Restricted Assets</b>	<b>333,374</b>		<b>333,453</b>
Land	12,415	EL101	12,415
Buildings	2,953,917	EL102	3,044,052
Machinery And Equipment	2,804,725	EL104	3,162,868
Accum Deprec, Buildings	-567,808	EL112	-620,210
Accum Depr, Machinery & Equip	-1,878,297	EL114	-2,085,485
<b>TOTAL Fixed Assets (net)</b>	<b>3,324,952</b>		<b>3,513,640</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>3,983,687</b>		<b>3,905,292</b>

COUNTY OF Jefferson  
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(EL) ENTERPRISE REFUSE/GARBAGE

Statement of Net Position

Code Description	2013	Fund Code	2014
Accounts Payable	107,472	EL600	280,925
<b>TOTAL Accounts Payable</b>	<b>107,472</b>		<b>280,925</b>
Accrued Liabilities		EL601	1,100
<b>TOTAL Accrued Liabilities</b>	<b>0</b>		<b>1,100</b>
Compensated Absences	41,872	EL687	43,927
<b>TOTAL Other Liabilities</b>	<b>41,872</b>		<b>43,927</b>
Due To Other Funds	1,020,675	EL630	1,000,000
<b>TOTAL Due To Other Funds</b>	<b>1,020,675</b>		<b>1,000,000</b>
<b>TOTAL Liabilities</b>	<b>1,170,019</b>		<b>1,325,952</b>
<b>Fund Balance</b>			
Net Assets-Invested In Cap Asts, Net Rltd D	3,324,951	EL920	3,513,640
Net Assets-Restricted For Capital Projects	333,375	EL921	333,453
Net Assets-Unrestricted (deficit)	-844,658	EL924	-1,267,753
<b>TOTAL Net Position</b>	<b>2,813,668</b>		<b>2,579,340</b>
<b>TOTAL Fund Balance</b>	<b>2,813,668</b>		<b>2,579,340</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>3,983,687</b>		<b>3,905,292</b>

COUNTY OF Jefferson  
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(EL) ENTERPRISE REFUSE/GARBAGE

Results of Operation

Code Description	2013	Exp Code	2014
<b>Revenues</b>			
Refuse & Garbage Charges	1,986,719	EL2130	1,974,432
<b>TOTAL Charges For Services Within Locality</b>	<b>1,986,719</b>		<b>1,974,432</b>
Sale of Scrap Materials	607,877	EL2650	544,570
Sales, Other	30,600	EL2655	33,325
Gain On Disposition of Assets	7,473	EL2675	-382
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>645,950</b>		<b>577,513</b>
Interest And Earnings	2,600	EL2401	2,763
<b>TOTAL Use of Money And Property</b>	<b>2,600</b>		<b>2,763</b>
Refunds of Prior Year's Expenditures		EL2701	
Grants From Local Governments	80,000	EL2706	80,000
Unclassified (specify)	1,000	EL2770	1,000
<b>TOTAL Other</b>	<b>81,000</b>		<b>81,000</b>
<b>TOTAL Revenues</b>	<b>2,716,269</b>		<b>2,635,708</b>
<b>TOTAL Operating Revenue</b>	<b>2,716,269</b>		<b>2,635,708</b>

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(EL) ENTERPRISE REFUSE/GARBAGE

Results of Operation

Code Description	2013	ExpCode	2014
<b>Expenses</b>			
Refuse & Garbage, Pers Serv	563,400	EL81601	595,383
<b>TOTAL Refuse &amp; Garbage</b>	<b>563,400</b>		<b>595,383</b>
<b>TOTAL Personal Services</b>	<b>563,400</b>		<b>595,383</b>
Prov For Uncoll Accts Rec, Contr Expend		EL19884	
<b>TOTAL Prov For Uncoll Accts Rec</b>	<b>0</b>		<b>0</b>
Depreciation	260,997	EL19944	268,840
<b>TOTAL Depreciation</b>	<b>260,997</b>		<b>268,840</b>
Refuse & Garbage, Contr Expend	1,657,019	EL81604	1,671,440
<b>TOTAL Refuse &amp; Garbage</b>	<b>1,657,019</b>		<b>1,671,440</b>
<b>TOTAL Contractual Expenses</b>	<b>1,918,016</b>		<b>1,940,280</b>
Refuse & Garbage, Empl Bnfts	313,550	EL81608	316,081
<b>TOTAL Refuse &amp; Garbage</b>	<b>313,550</b>		<b>316,081</b>
<b>TOTAL Employee Benefits</b>	<b>313,550</b>		<b>316,081</b>
Other Debt, Interest	2,200	EL97897	
<b>TOTAL Interest Expense</b>	<b>2,200</b>		<b>0</b>
<b>TOTAL Expenses</b>	<b>2,797,166</b>		<b>2,851,744</b>
Transfers, Other Funds		EL99019	
<b>TOTAL Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Operating Expenses</b>	<b>2,797,166</b>		<b>2,851,744</b>

COUNTY OF Jefferson  
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(EL) ENTERPRISE REFUSE/GARBAGE

**Analysis of Changes in Net Position**

Code Description	2013	Emp Code	2014
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	2,941,965	EL8021	2,813,668
Prior Period Adj -Decrease In Net Position	47,400	EL8015	18,293
Restated Net Position - Beg of Year	2,894,565	EL8022	2,795,375
ADD - REVENUES AND OTHER SOURCES	2,716,269		2,635,708
DEDUCT - EXPENDITURES AND OTHER USES	2,797,166		2,851,744
Net Position - End of Year	2,813,668	EL8029	2,579,339

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(EL) ENTERPRISE REFUSE/GARBAGE

Cash Flow

Code/Description	2013	Emp Code	2014
Cash Rec'd From Providing Svcs	2,005,349	EL7111	1,916,555
Cash Payments Contr Exp	-1,684,495	EL7112	-1,497,987
Cash Payments Pers Svcs & Bnfts	-899,772	EL7113	-907,903
Other Operating Rev	638,477	EL7114	577,895
<b>TOTAL Cash Flows From Operating Activities</b>	<b>59,559</b>		<b>88,560</b>
Operating Grants Rec'd	197,921	EL7122	81,000
Transfers To/from Other Funds	-79,325	EL7123	-20,675
<b>TOTAL Cash Flows From Non-Capital And Financing Activities</b>	<b>118,596</b>		<b>60,325</b>
Interest Expense (capital)	-2,200	EL7133	
Payments To Contractors	-271,061	EL7136	-457,910
Proceeds From Sale of Assets	15,185	EL7138	
<b>TOTAL Cash Flows From Capital And Related Financing Activities</b>	<b>-258,076</b>		<b>-457,910</b>
Interest Income	2,600	EL7153	2,763
<b>TOTAL Cash Flows From Investing Activities</b>	<b>2,600</b>		<b>2,763</b>
Net Inc(dec) In Cash&cash Equiv	-77,321	EL7161	-306,262
Cash&cash Equiv Beg of Year	467,823	EL7171	390,502
	<b>390,502</b>		<b>84,240</b>
Operating Income (loss)	-217,170	EL7181	-299,417
Depreciation	260,998	EL7182	268,840
Inc/dec In Assets-Other Than Cash	59,447	EL7183	-36,796
Inc/dec In Liabilities Other Than Cash	-43,716	EL7184	155,933
<b>TOTAL Reconciliation of Operating Income To Cash</b>	<b>59,559</b>		<b>88,560</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EqpCode	2014
<b>Assets</b>			
Cash In Time Deposits	7,849,703	H201	6,394,949
<b>TOTAL Cash</b>	<b>7,849,703</b>		<b>6,394,949</b>
Accounts Receivable	117	H380	
<b>TOTAL Other Receivables (net)</b>	<b>117</b>		<b>0</b>
Due From State And Federal Government	2,343,826	H410	4,561,202
<b>TOTAL State And Federal Aid Receivables</b>	<b>2,343,826</b>		<b>4,561,202</b>
Due From Other Governments		H440	150,000
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>150,000</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>10,193,646</b>		<b>11,106,151</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	Fund Code	2014
Accounts Payable	529,033	H600	1,389,131
<b>TOTAL Accounts Payable</b>	<b>529,033</b>		<b>1,389,131</b>
Retained Percentages-Contracts Payable	61,389	H605	
<b>TOTAL Retained Percentages</b>	<b>61,389</b>		<b>0</b>
Bond Anticipation Notes Payable		H626	1,000,000
<b>TOTAL Notes Payable</b>	<b>0</b>		<b>1,000,000</b>
Due To Other Governments		H631	105,552
<b>TOTAL Due To Other Governments</b>	<b>0</b>		<b>105,552</b>
<b>TOTAL Liabilities</b>	<b>590,422</b>		<b>2,494,683</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	198,149	H691	186,547
<b>TOTAL Deferred Inflows of Resources</b>	<b>198,149</b>		<b>186,547</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>198,149</b>		<b>186,547</b>
<b>Fund Balance</b>			
Not in Spendable Form		H806	
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>0</b>
Other Restricted Fund Balance	3,264,032	H899	371,063
<b>TOTAL Restricted Fund Balance</b>	<b>3,264,032</b>		<b>371,063</b>
Assigned Unappropriated Fund Balance	6,141,043	H915	8,053,858
<b>TOTAL Assigned Fund Balance</b>	<b>6,141,043</b>		<b>8,053,858</b>
<b>TOTAL Fund Balance</b>	<b>9,405,075</b>		<b>8,424,921</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>10,193,646</b>		<b>11,106,151</b>

COUNTY OF Jefferson  
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For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

Results of Operation

Code/Description	2013	Fdb Code	2014
<b>Revenues</b>			
Community College Capital Cost	102,327	H2240	348,149
<b>TOTAL Intergovernmental Charges</b>	<b>102,327</b>		<b>348,149</b>
St Aid, Community College Construction	237,844	H3285	843,338
St Aid, Public Safety-Cap Proj	85,425	H3397	
St Aid, Other Transportation	1,095,071	H3589	1,463,241
St Aid, Trans Cap Grants (spec)	76,946	H3597	215,890
<b>TOTAL State Aid</b>	<b>1,495,286</b>		<b>2,522,469</b>
Fed Aid - Cap Projects	10,563	H4097	
Fed Aid, Airport Cap Proj	2,511,244	H4592	1,708,388
Fed Aid, Transp Cap Proj	230,969	H4597	1,140,513
Fed Aid, Emergency Disaster Assistance		H4960	
<b>TOTAL Federal Aid</b>	<b>2,752,776</b>		<b>2,848,901</b>
<b>TOTAL Revenues</b>	<b>4,350,389</b>		<b>5,719,519</b>
Interfund Transfers	3,559,378	H5031	2,743,614
<b>TOTAL Interfund Transfers</b>	<b>3,559,378</b>		<b>2,743,614</b>
<b>TOTAL Other Sources</b>	<b>3,559,378</b>		<b>2,743,614</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>7,909,767</b>		<b>8,463,133</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EqpCode	2014
<b>Expenditures</b>			
General Govt, Equip & Cap Outlay	429,912	H19972	970,368
<b>TOTAL General Govt</b>	<b>429,912</b>		<b>970,368</b>
<b>TOTAL General Government Support</b>	<b>429,912</b>		<b>970,368</b>
Comm College -Capital Projects	438,409	H24972	1,686,675
<b>TOTAL Comm College -Capital Projects</b>	<b>438,409</b>		<b>1,686,675</b>
<b>TOTAL Education</b>	<b>438,409</b>		<b>1,686,675</b>
Other Public Safety, Equip & Cap Outlay	121,978	H39972	123,795
<b>TOTAL Other Public Safety</b>	<b>121,978</b>		<b>123,795</b>
<b>TOTAL Public Safety</b>	<b>121,978</b>		<b>123,795</b>
Perm Improve Highway, Equip & Cap Outlay	567,375	H51122	790,665
<b>TOTAL Perm Improve Highway</b>	<b>567,375</b>		<b>790,665</b>
Maint of Bridges, Equip & Cap Outlay	976,131	H51202	2,057,365
<b>TOTAL Maint of Bridges</b>	<b>976,131</b>		<b>2,057,365</b>
Highway, Capital Projects	47,445	H51972	18,561
<b>TOTAL Highway</b>	<b>47,445</b>		<b>18,561</b>
Airport, Equip & Cap Outlay	4,147,808	H56102	3,675,996
<b>TOTAL Airport</b>	<b>4,147,808</b>		<b>3,675,996</b>
<b>TOTAL transportation</b>	<b>5,738,759</b>		<b>6,542,587</b>
Other Eco & Dev, Equip & Cap Outlay	41,685	H69892	19,861
<b>TOTAL Other Eco &amp; Dev</b>	<b>41,685</b>		<b>19,861</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>41,685</b>		<b>19,861</b>
<b>TOTAL Expenditures</b>	<b>6,770,743</b>		<b>9,343,286</b>
Transfers, Other Funds	71,011	H99019	100,000
<b>TOTAL Operating Transfers</b>	<b>71,011</b>		<b>100,000</b>
<b>TOTAL Other Uses</b>	<b>71,011</b>		<b>100,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>6,841,754</b>		<b>9,443,286</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2013	EdbCode	2014
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	8,337,062	H8021	9,405,075
Restated Fund Balance - Beg of Year	8,337,062	H8022	9,405,075
ADD - REVENUES AND OTHER SOURCES	7,909,767		8,463,133
DEDUCT - EXPENDITURES AND OTHER USES	6,841,754		9,443,286
Fund Balance - End of Year	9,405,075	H8029	8,424,922

COUNTY OF Jefferson  
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	Exp Code	2014
<b>Assets</b>			
Land	2,474,143	K101	2,474,143
Buildings	77,800,373	K102	78,648,203
Improvements Other Than Buildings	1,377,485	K103	1,357,021
Machinery And Equipment	28,622,910	K104	29,119,763
Construction Work In Progress	197,765	K105	117,535
<b>TOTAL Fixed Assets (net)</b>	<b>110,472,676</b>		<b>111,716,665</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>110,472,676</b>		<b>111,716,665</b>

COUNTY OF Jefferson  
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EmpCode	2014
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	110,472,676	K159	111,716,665
<b>TOTAL Investments In Non-Current Government Assets</b>	<b>110,472,676</b>		<b>111,716,665</b>
<b>TOTAL Fund Balance</b>	<b>110,472,676</b>		<b>111,716,665</b>
<b>TOTAL</b>	<b>110,472,676</b>		<b>111,716,665</b>

COUNTY OF Jefferson  
 Annual Update Document  
 For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code/Description	2013	ExpCode	2014
<b>Assets</b>			
Cash	492,930	TA200	555,656
Cash In Time Deposits	733,764	TA201	888,292
Cash, Court & Trust	491,257	TA205	271,218
<b>TOTAL Cash</b>	<b>1,717,951</b>		<b>1,715,166</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,717,951</b>		<b>1,715,166</b>

COUNTY OF Jefferson  
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For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	Fdp Code	2014
Guaranty & Bid Deposits	5,200	TA30	5,200
Bail Deposits	121,150	TA35	216,557
Taxes Collect Other Govts	110,717	TA39	136,062
Receivers Fund	84,924	TA42	116,195
Social Services Trust	464,860	TA53	527,514
Dog Money	2,740	TA57	
Mortgage Tax	303,792	TA58	316,590
Court & Trust Fund	491,257	TA61	271,217
Other Funds (specify)	133,311	TA85	125,831
<b>TOTAL Agency Liabilities</b>	<b>1,717,951</b>		<b>1,715,166</b>
<b>TOTAL Liabilities</b>	<b>1,717,951</b>		<b>1,715,166</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,717,951</b>		<b>1,715,166</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2014

(V) DEBT SERVICE

Balance Sheet

Code Description	2013	Edn Code	2014
<b>Assets</b>			
Cash In Time Deposits Special Reserves	9,047	V231	13,268
<b>TOTAL Restricted Assets</b>	<b>9,047</b>		<b>13,268</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>9,047</b>		<b>13,268</b>

COUNTY OF Jefferson  
 Annual Update Document  
 For the Fiscal Year Ending 2014

(V) DEBT SERVICE

Balance Sheet

Code Description	2013	Emp Code	2014
<b>Fund Balance</b>			
Reserve For Debt	9,047	V884	13,268
<b>TOTAL Restricted Fund Balance</b>	<b>9,047</b>		<b>13,268</b>
<b>TOTAL Fund Balance</b>	<b>9,047</b>		<b>13,268</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>9,047</b>		<b>13,268</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2014

(V) DEBT SERVICE

Results of Operation

Code Description	2013	ExpCode	2014
<b>Revenues</b>			
Debt Service - Other Gov.	172,500	V2392	162,536
<b>TOTAL Intergovernmental Charges</b>	<b>172,500</b>		<b>162,536</b>
Interest And Earnings	69	V2401	7
<b>TOTAL Use of Money And Property</b>	<b>69</b>		<b>7</b>
Refunds of Prior Year's Expenditures		V2701	4,895
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>4,895</b>
St Aid, Other Aid (specify)	99,163	V3089	97,614
<b>TOTAL State Aid</b>	<b>99,163</b>		<b>97,614</b>
<b>TOTAL Revenues</b>	<b>271,732</b>		<b>265,052</b>
Interfund Transfers	2,813,801	V5031	2,494,305
<b>TOTAL Interfund Transfers</b>	<b>2,813,801</b>		<b>2,494,305</b>
<b>TOTAL Other Sources</b>	<b>2,813,801</b>		<b>2,494,305</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>3,085,533</b>		<b>2,759,357</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2014

(V) DEBT SERVICE

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Debt Principal, Serial Bonds	2,480,000	V97106	2,130,000
<b>TOTAL Debt Principal</b>	<b>2,480,000</b>		<b>2,130,000</b>
Debt Interest, Serial Bonds	628,474	V97107	520,136
<b>TOTAL Debt Interest</b>	<b>628,474</b>		<b>520,136</b>
<b>TOTAL Expenditures</b>	<b>3,108,474</b>		<b>2,650,136</b>
Transfers, Other Funds		V99019	105,000
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>105,000</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>105,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>3,108,474</b>		<b>2,755,136</b>

COUNTY OF Jefferson  
 Annual Update Document  
 For the Fiscal Year Ending 2014

(V) DEBT SERVICE

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	31,988	V8021	9,047
Restated Fund Balance - Beg of Year	31,988	V8022	9,047
ADD - REVENUES AND OTHER SOURCES	3,085,533		2,759,357
DEDUCT - EXPENDITURES AND OTHER USES	3,108,474		2,755,136
Fund Balance - End of Year	9,047	V8029	13,268

COUNTY OF Jefferson  
 Annual Update Document  
 For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdoCode	2014
<b>Assets</b>			
Total Non-Current Govt Liabilities	125,063,905	W129	147,391,772
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>125,063,905</b>		<b>147,391,772</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>125,063,905</b>		<b>147,391,772</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	Edb Code	2014
Other Post Employment Benefits	100,686,239	W683	123,047,688
Judgments And Claims Payable	9,256,236	W686	11,382,794
Compensated Absences	2,261,430	W687	2,231,290
<b>TOTAL Other Liabilities</b>	<b>112,203,905</b>		<b>136,661,772</b>
Bonds Payable	12,860,000	W628	10,730,000
<b>TOTAL Bond And Long Term Liabilities</b>	<b>12,860,000</b>		<b>10,730,000</b>
<b>TOTAL Liabilities</b>	<b>125,063,905</b>		<b>147,391,772</b>
<b>TOTAL Liabilities</b>	<b>125,063,905</b>		<b>147,391,772</b>

Statement of Indebtedness  
For the Fiscal Year Ending 2014

County of: Jefferson

Municipal Code: 220100000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2014	BAN N	College Library/Radio project			06/03/2014	06/03/2015	0.75%		\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$1,000,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>															
2006	BOND N	JCC Capital Plan			11/15/2006	11/15/2020	3.80%	Y	\$4,915,000	\$2,950,000	\$370,000	\$0	\$0	\$0	\$2,580,000
2011	BOND N	refund 1998, 2003A-2003B-2004			12/22/2011	03/01/2020	2.00%		\$9,440,000	\$8,710,000	\$1,160,000	\$0	\$0	\$0	\$7,550,000
2000	BOND N	Public Safety Facility			05/01/1991	05/15/2015	6.75%		\$0	\$1,200,000	\$600,000	\$0	\$0	\$0	\$600,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>															
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>															
										\$12,860,000	\$2,130,000	\$0	\$0	\$0	\$11,730,000

COUNTY OF Jefferson  
 Schedule of Time Deposits and Investments  
 For the Fiscal Year Ending 2014

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$6,200.00
Demand Deposits	9Z2011	\$17,647,820.00
Time Deposits	9Z2021	\$24,250,749.00
<b>Total</b>		<b>\$41,904,769.00</b>
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$11,262,361.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$27,976,700.00
<b>Total</b>		<b>\$39,239,061.00</b>
 <b>INVESTMENTS:</b>		
- Securities (450)		
Book Value (cost)	9Z4501	\$0.00
Market Value at Balance Sheet Date	9Z4502	\$0.00
Collateralized with securities held in possession of municipality or its agent	9Z4504A	\$0.00
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	\$0.00
Market Value at Balance Sheet Date	9Z4512	\$0.00
Collateralized with securities held in possession of municipality or its agent	9Z4514A	\$0.00

COUNTY OF Jefferson  
Bank Reconciliation  
For the Fiscal Year Ending 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-2529	\$10,871,540	\$11,539	\$2,289,105	\$8,593,974
****-0818	(\$111)	\$0	\$0	(\$111)
****-5982	\$9,713,082	\$0	\$0	\$9,713,082
****-7173	\$3,092,433	\$0	\$0	\$3,092,433
****-0414	\$3,039,157	\$0	\$0	\$3,039,157
****-3006	\$10,012,361	\$0	\$0	\$10,012,361
****-4675	\$404,982	\$0	\$204,522	\$200,460
****-0148	\$0	\$0	\$0	\$0
****-1476	\$57	\$0	\$0	\$57
****-2711	\$0	\$0	\$0	\$0
****-0054	\$0	\$0	\$0	\$0
****-7650	\$98,865	\$0	\$93,412	\$5,453
****-9589	\$59,932	\$0	\$59,932	\$0
****-9337	\$0	\$0	\$0	\$0
****-9329	\$0	\$0	\$0	\$0
****-0557	\$271,217	\$0	\$0	\$271,217
****-0562	\$5,154	\$0	\$0	\$5,154
****-0067	\$194,210	\$0	\$72,347	\$121,863
****-0099	\$4,924,123	\$0	\$0	\$4,924,123
****-2406	\$261,591	\$0	\$19,916	\$241,675
****-2728	\$304,336	\$0	\$18,498	\$285,838
****-2016	\$280,031	\$36,464	\$0	\$316,495
****-9127	\$240,325	\$19,442	\$0	\$259,767
****-9941	\$47,634	\$15,933	\$0	\$63,567
****-0153	\$56,385	\$355	\$554	\$56,186
****-0152	\$1,973	\$0	\$0	\$1,973
****-8513	\$536,727	\$9,305	\$81,133	\$464,899
****-4360	\$30,948	\$0	\$0	\$30,948
****-4394	\$21,351	\$0	\$4,538	\$16,813
****-4386	\$7,657	\$1,165	\$4,570	\$4,252

COUNTY OF Jefferson  
Bank Reconciliation  
For the Fiscal Year Ending 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-4337	\$12,972	\$0	\$0	\$12,972
****-4345	\$181	\$0	\$0	\$181
****-1828	\$3,062	\$0	\$0	\$3,062
****-7802	\$7,775	\$0	\$0	\$7,775
****-7794	\$48,701	\$0	\$0	\$48,701
****-7877	\$8,812	\$0	\$0	\$8,812
****-7885	\$37,714	\$0	\$0	\$37,714
****-5729	\$53,898	\$0	\$24,328	\$29,570
****-4583	\$28,142	\$0	\$0	\$28,142
Total Adjusted Bank Balance				\$41,898,565
Petty Cash				\$6,200.00
Adjustments				\$ .00
Total Cash				9ZCASH * \$41,904,765
Total Cash Balance All Funds				9ZCASHB * \$41,904,769

\* Must be equal



COUNTY OF Jefferson  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2014

Total Full Time Employees:		767			
Total Part Time Employees:		16			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$7,288,650.00	754	16	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$2,917,931.00	767	44	
90408	Worker's Compensation Insurance	\$1,889,847.00	767	44	
90458	Life Insurance				
90508	Unemployment Insurance	\$47,428.00			
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$18,097,515.00	628		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$2,055.00			
<b>Total</b>		<b>\$30,243,426.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$30,243,428.00</b>			

COUNTY OF Jefferson  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2014

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$370,803	128,647	gallons	
Diesel Fuel	\$374,224	123,311	gallons	
Fuel Oil	\$12,228	3,692	gallons	
Natural Gas	\$173,371	258,940	cubic feet	therms
Electricity	\$651,475	7,175,145	kilowatt-hours	
Coal	\$		tons	

COUNTY OF Jefferson  
 Schedule of Other Post Employment Benefits (OPEB)  
 For the Fiscal Year Ending 2014

**Annual OPEB Cost and Net OPEB Obligation**

	Single-Employer Defined Benefits
1. Type of Other Post Employment Benefits Plan	
2. Annual Required Contribution(ARC)	\$30,303,557.00
3. Interest on Net OPEB Obligation	\$4,045,942.00
4. Adjustment to Annual Required Contribution	(\$5,624,452.00)
5. Annual OPEB Expense	\$28,725,047.00
6. Less: Actual Contribution Made	\$6,825,899.00
7. Increase in Net OPEB Obligation	\$21,899,148.00
8. Net OPEB Obligation - beginning of year	\$101,148,540.00
9. Net OPEB Obligation - end of year	\$123,047,688.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$123,047,688.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	23.76%

**Funded Status and Funding Process**

12. Actuarial Accrued Liability(AAL)	\$329,018,940.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$329,018,940.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
16. Annual Covered Payroll (of active employees covered by the plan)	\$0.00
17. UAAL as Percentage of Annual Covered Payroll	

**Other OPEB Information**

18. Date of most recent actuarial valuation	01/01/2014
19. Actuarial method used	Aggregate
20. Assumed rate of return on investments discount rate	4.00%
21. Amortization period of UAAL(in years)	30.00

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Karen M. Christie, hereby certify that I am the Chief Fiscal Officer of the County of Jefferson, and that the information provided in the annual financial report of the County of Jefferson, for the fiscal year ended 12/31/2014, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the County of Jefferson, and adopted by me as my signature for use in conjunction with the filing of the County of Jefferson's annual financial report, I am evidencing my express intent to authenticate my certification of the County of Jefferson's annual financial report for the fiscal year ended 12/31/2014 and filed by means of electronic data transmission.

\_\_\_\_\_  
Name of Report Preparer if different than Chief Fiscal Officer

( ) - \_\_\_\_\_  
Telephone Number

04/30/2015  
Date of Certification

Karen M. Christie  
Name

Treasurer  
Title

175 Arsenal St, Watertown, NY 1360  
Official Address

(315) 785-3056  
Official Telephone Number

COUNTY OF Jefferson  
Financial Comments  
For the Fiscal Year Ending 2014

(D) COUNTY ROAD

Adjustment Reason

Account Code D8012 Due to changes by NYS in prior year.

(EL) ENTERPRISE REFUSE/GARBAGE

Adjustment Reason

Account Code EL8015 Write off prior year accrual for funds never received, returned checks and adjustment of fees

(TA) AGENCY

Section Comment

Items include accounts payable, flexible spending accounts, abandoned property and other agency funds