

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 12/31/2019

\*\*\*\*\*

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 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

- (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 2018 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

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

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	Code	2019
<b>Assets</b>			
Cash		A200	
Cash In Time Deposits	32,219,790	A201	34,546,320
Petty Cash	5,720	A210	14,720
<b>TOTAL Cash</b>	<b>32,225,510</b>		<b>34,561,040</b>
Taxes Receivable, Overdue	7,910,232	A260	8,382,808
Returned School Taxes Receivable	3,289,298	A280	3,303,036
City School Taxes Receivable	280,212	A290	292,004
Delinquent Village Taxes Rec	724,372	A295	767,831
Taxes Receivable, Pending	2,662	A300	2,662
Property Acquired For Taxes	52,186	A330	52,186
Allowance For Uncollectible Taxes	-2,612,144	A342	-2,714,453
<b>TOTAL Taxes Receivable (net)</b>	<b>9,646,818</b>		<b>10,086,074</b>
Accounts Receivable	2,351,318	A380	1,975,798
Allowance For Receivables (Credit)	-55,197	A389	-52,185
<b>TOTAL Other Receivables (net)</b>	<b>2,296,121</b>		<b>1,923,613</b>
State And Federal, Social Services	9,051,867	A400	7,954,626
Due From State And Federal Government	3,601,113	A410	4,876,430
<b>TOTAL State And Federal Aid Receivables</b>	<b>12,652,980</b>		<b>12,831,056</b>
Due From Other Funds	918,687	A391	1,112,963
<b>TOTAL Due From Other Funds</b>	<b>918,687</b>		<b>1,112,963</b>
Towns & Cities	284,331	A430	450,219
Due From Other Governments	5,944,608	A440	5,401,664
<b>TOTAL Due From Other Governments</b>	<b>6,228,939</b>		<b>5,851,883</b>
Inventory Of Materials And Supplies	57,784	A445	45,806
<b>TOTAL Inventories</b>	<b>57,784</b>		<b>45,806</b>
Prepaid Expenses	3,329,309	A480	2,767,242
<b>TOTAL Prepaid Expenses</b>	<b>3,329,309</b>		<b>2,767,242</b>
Cash Special Reserves	5,675,372	A230	4,550,400
Cash In Time Deposits Special Reserves	2,190,156	A231	2,293,528
<b>TOTAL Restricted Assets</b>	<b>7,865,528</b>		<b>6,843,928</b>
Miscellaneous Current Assets		A489	
<b>TOTAL Other</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>75,221,676</b>		<b>76,023,605</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	Fund Code	2019
Accounts Payable	9,109,072	A600	9,570,565
<b>TOTAL Accounts Payable</b>	<b>9,109,072</b>		<b>9,570,565</b>
Accrued Liabilities	12,045	A601	3,254
<b>TOTAL Accrued Liabilities</b>	<b>12,045</b>		<b>3,254</b>
Other Liabilities		A688	62,003
Overpayments & Clearing Account	67,296	A690	75,027
<b>TOTAL Other Liabilities</b>	<b>67,296</b>		<b>137,030</b>
Due To Other Governments	7,889,041	A631	7,957,126
Due To School Districts	3,429,785	A660	
Due To City School Districts	241,047	A661	
Due To Village, Delinquent Taxes	733,824	A668	
<b>TOTAL Due To Other Governments</b>	<b>12,293,697</b>		<b>7,957,126</b>
<b>TOTAL Liabilities</b>	<b>21,482,110</b>		<b>17,667,975</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	5,555,376	A691	4,317,820
Deferred Taxes	8,105,577	A694	8,631,096
<b>TOTAL Deferred Inflows of Resources</b>	<b>13,660,953</b>		<b>12,948,916</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>13,660,953</b>		<b>12,948,916</b>
<b>Fund Balance</b>			
Not in Spendable Form	4,287,093	A806	3,663,047
<b>TOTAL Nonspendable Fund Balance</b>	<b>4,287,093</b>		<b>3,663,047</b>
Workers' Compensation Reserve	209,502	A814	296,117
Unemployment Insurance Reserve	70,163	A815	70,757
Insurance Reserve	1,910,490	A863	1,926,655
Other Restricted Fund Balance	473,997	A899	732,581
<b>TOTAL Restricted Fund Balance</b>	<b>2,664,152</b>		<b>3,026,110</b>
Assigned Appropriated Fund Balance	6,620,626	A914	6,575,931
Assigned Unappropriated Fund Balance	7,343,829	A915	8,869,166
<b>TOTAL Assigned Fund Balance</b>	<b>13,964,455</b>		<b>15,445,097</b>
Unassigned Fund Balance	19,162,913	A917	23,272,460
<b>TOTAL Unassigned Fund Balance</b>	<b>19,162,913</b>		<b>23,272,460</b>
<b>TOTAL Fund Balance</b>	<b>40,078,613</b>		<b>45,406,714</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>75,221,676</b>		<b>76,023,605</b>



COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	Fund Code	2019
<b>Revenues</b>			
Real Property Taxes	56,534,322	A1001	58,159,661
<b>TOTAL Real Property Taxes</b>	<b>56,534,322</b>		<b>58,159,661</b>
Gain From Sale of Tax Acq Property	173,451	A1051	194,452
Other Payments In Lieu of Taxes	735,937	A1081	657,740
Other Tax Items	409,674	A1089	432,760
Interest & Penalties On Real Prop Taxes	1,565,830	A1090	1,681,037
<b>TOTAL Real Property Tax Items</b>	<b>2,884,892</b>		<b>2,965,989</b>
Sales And Use Tax	78,658,684	A1110	79,863,540
Tax On Hotel Room Occupancy	511,943	A1113	520,938
Emergency Telephone System Surcharge	433,344	A1140	442,899
<b>TOTAL Non Property Tax Items</b>	<b>79,603,971</b>		<b>80,827,377</b>
Medical Examiner Fees	18,606	A1225	4,971
Treasurer Fees	30,258	A1230	27,750
Charges For Tax Redemption	81,448	A1235	166,718
Clerk Fees	1,975,295	A1255	1,957,001
Personnel Fees	9,585	A1260	8,750
Attorney Fees	281,290	A1265	306,528
Other General Departmental Income	694,641	A1289	611,937
Sheriff Fees	196,519	A1510	187,720
Altern To Incarceration Fees	4,031	A1515	2,412
Prisoner Charges	59,465	A1525	55,156
Public Pound Charges, Dog Control Fees	5,125	A1550	5,168
Safety Inspection Fees	84,672	A1560	91,612
Restitution Surcharge	5,029	A1580	6,214
Other Public Safety Departmental Income	126,313	A1589	99,670
Public Health Fees	120,026	A1601	112,758
Charges For Care of Handi Children	550	A1605	360
Home Nursing Charges	3,313,841	A1610	2,787,609
Early Interven Fees For Serv	27	A1621	50
Other Health Departmental Income	417,985	A1689	524,952
Airport Fees & Rentals	654,097	A1770	610,495
Airport Concessions	2,850	A1774	5,200
Airport Sales of Supplies	879,157	A1776	897,039
Other Transportation Departmental Income	112,204	A1789	113,532
Repay of Medical Assistance	283,535	A1801	1,159,759
Repayment of Family Assistance	581,079	A1809	598,241
Medical Incentive Earnings	184,374	A1811	97,679
Repayment of Child Care	215,833	A1819	170,941
Repayment of Juvenile Delinquent Care		A1823	
Repayment of Safety Net Assistance	488,276	A1840	396,787
Repayment of Home Energy Assis	194,114	A1841	184,959
Repayments of Burials	6,020	A1848	83
Repayments of Day Care	10,285	A1855	3,873
Repayments of Services For Recipients	12,260	A1870	11,921
Charges-Programs For The Aging	21,756	A1972	36,871

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	Fund Code	2019
<b>Revenues</b>			
Other Home & Community Services Income	10,000	A2189	10,000
<b>TOTAL Departmental Income</b>	<b>11,080,546</b>		<b>11,254,716</b>
General Services, Inter Government	412,371	A2210	401,065
Election Service Charges	838	A2215	579
Operating Cost Chrbcks, Ot Gov		A2238	
Public Safety Services For Other Govts	105,716	A2260	65,378
Jail Facilities Services, Other Govts	30,250	A2264	27,387
Dog Control Services, Ot Govts	158,128	A2268	311,314
Health Services For Other Govts Or Dist	2,354,802	A2280	2,334,739
Econ Assist, Other Govts	59,629	A2320	58,478
Programs For Aging, Other Govts	15,971	A2351	16,932
Debt Service, Other Govts	25,109	A2392	65,053
<b>TOTAL Intergovernmental Charges</b>	<b>3,162,814</b>		<b>3,280,925</b>
Interest And Earnings	718,259	A2401	1,138,616
Rental of Real Property	131,485	A2410	176,737
Rental of Equipment	9,624	A2414	
Commissions	7,911	A2450	6,583
<b>TOTAL Use of Money And Property</b>	<b>867,279</b>		<b>1,321,936</b>
Licenses, Other	23,934	A2545	22,790
<b>TOTAL Licenses And Permits</b>	<b>23,934</b>		<b>22,790</b>
Fines And Forfeited Bail	4,340	A2610	17,777
Stop-Dwi Fines	163,445	A2615	153,230
Forfeitures of Deposits	45	A2620	10
Forfeiture of Crime Proceeds Restricted	21,244	A2626	77,919
<b>TOTAL Fines And Forfeitures</b>	<b>189,074</b>		<b>248,936</b>
Sales of Scrap & Excess Materials		A2650	
Sales of Forest Products	54,796	A2652	51,081
Sales, Other	4,595	A2655	5,572
Sales of Equipment	40,461	A2665	26,559
Insurance Recoveries	18,038	A2680	59,721
Other Compensation For Loss	1,235,584	A2690	1,170,685
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>1,353,474</b>		<b>1,313,618</b>
Reimbursement of Medicare Part D Exp	357,409	A2700	356,964
Refunds of Prior Year's Expenditures	1,848,445	A2701	1,801,382
Gifts And Donations	139,972	A2705	76,252
Employees Contributions	2,058,707	A2709	2,085,264
Premium On Obligations	113,230	A2710	42,930
Unclassified (specify)	925	A2770	1,876
<b>TOTAL Miscellaneous Local Sources</b>	<b>4,518,688</b>		<b>4,364,668</b>
State Aid Court Facilities	937,920	A3021	607,981
State Aid, Indigent Legal Services Fund	346,697	A3025	344,243
St Aid, District Attorney Salaries	125,979	A3030	132,386
St Aid, Real Property Tax Administration		A3040	1,242
St Aid - Other (specify)		A3089	113,638
Additional Description Early Voting Grant			
St Aid, Probation Services	689,310	A3310	739,020

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	Fdops	2019
<b>Revenues</b>			
St Aid, Unified Court Budget Sec Costs	132,029	A3330	129,133
St Aid, Other Public Safety	122,428	A3389	48,466
St Aid, Public Health	631,628	A3401	636,550
St Aid Handicapped Children	2,635,839	A3446	2,532,771
Early Intervention State Aid	151,804	A3449	171,385
St Aid, Public Health, Other	135,494	A3450	122,720
St Aid, Narcotic Addiction Control	1,808,785	A3486	2,503,477
St Aid, Other Health	587,861	A3489	650,000
St Aid, Mental Health	2,880,128	A3490	2,803,259
St Aid, Medical Assistance	-209,524	A3601	-552,884
St Aid, Family Assistance	646	A3609	458,586
St Aid, Social Services Administration	4,088,830	A3610	4,432,796
St Aid, Safety Net	1,186,314	A3640	1,257,236
St Aid, Emergency Aid For Adults	46,439	A3642	41,633
St Aid, Day Care	1,716,870	A3655	1,304,270
St Aid, Services For Recipients	2,327,687	A3670	2,514,457
St Aid, Veterans Service Agencies	8,529	A3710	10,000
St Aid, Programs For Aging	798,038	A3772	813,106
St Aid-Economic Assistance	10,026	A3789	10,365
St Aid, Youth Programs	139,488	A3820	98,667
St Aid - Other Home And Community Service	71,434	A3989	74,289
<b>TOTAL State Aid</b>	<b>21,370,679</b>		<b>21,998,792</b>
Fed Aid, Crime Control	262,170	A4320	217,999
Fed Aid Other Public Safety	80,484	A4389	106,373
Early Intervention Federal	108,047	A4451	70,806
Fed Aid Alcohol Addiction Control	1,021,426	A4488	433,742
Fed Aid Other Health	150,028	A4489	142,357
Fed Aid, Mental Health	199,745	A4490	130,712
Fed Aid, Airport Cap Proj		A4592	
Fed Aid, Medicaid Assistance	-167,750	A4601	-531,787
Fed Aid, Family Assistance	5,857,820	A4609	5,232,908
Fed Aid, Social Services Administration	5,315,264	A4610	4,998,583
Fed Aid, Food Stamp Program Admin	2,207,197	A4611	2,070,031
Flexible Fund For Family Services (ffs)	2,194,055	A4615	4,638,521
Fed Aid, Home Energy Assistance	-121,554	A4641	-196,876
Title Iv-B Funds	93,231	A4661	93,292
Fed Aid, Services For Recipients	1,859,653	A4670	1,558,203
Fed Aid, Programs For Aging	462,033	A4772	476,021
Fed Aid, Disaster Assistance		A4785	48,129
<b>TOTAL Federal Aid</b>	<b>19,521,849</b>		<b>19,489,014</b>
<b>TOTAL Revenues</b>	<b>201,111,522</b>		<b>205,248,422</b>
Interfund Transfers		A5031	
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>201,111,522</b>		<b>205,248,422</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	ObjCode	2019
<b>Expenditures</b>			
Legislative Board, Pers Serv	225,402	A10101	229,924
Legislative Board, Contr Expend	19,993	A10104	20,444
Legislative Board, Empl Bnfts	41,739	A10108	39,866
<b>TOTAL Legislative Board</b>	<b>287,134</b>		<b>290,234</b>
Clerk of Legis Board,pers Serv	462,401	A10401	477,219
Clerk of Legis Board,contr Expend	26,137	A10404	26,870
Clerk of Legis Board,empl Bnfts	242,803	A10408	246,466
<b>TOTAL Clerk of Legis Board</b>	<b>731,341</b>		<b>750,555</b>
Municipal Court, Contr Expend	3,390	A11104	3,710
<b>TOTAL Municipal Court</b>	<b>3,390</b>		<b>3,710</b>
Unified Court Budget Costs, Pers Serv	78,689	A11621	78,924
Unified Court Budget Costs, Contr Expend	421	A11624	311
Unified Court Budget Costs, Empl Bnfts	67,676	A11628	68,223
<b>TOTAL Unified Court Budget Costs</b>	<b>146,786</b>		<b>147,458</b>
District Attorney, Pers Serv	1,141,444	A11651	1,185,371
District Attorney,equip & Cap Outlay	9,996	A11652	
District Attorney,contr Expend	156,307	A11654	177,605
District Attorney,empl Bnfts	512,108	A11658	515,671
<b>TOTAL District Attorney</b>	<b>1,819,855</b>		<b>1,878,647</b>
Public Defender,pers Serv	698,542	A11701	703,551
Public Defender,contr Expend	794,552	A11704	830,358
Public Defender,empl Bnfts	304,593	A11708	324,319
<b>TOTAL Public Defender</b>	<b>1,797,687</b>		<b>1,858,228</b>
Med Examiners & Coroners,pers Serv	174,406	A11851	178,388
Med Examiners & Coroners,contr Expend	135,642	A11854	196,854
Med Examiners & Coroners,empl Bnfts	69,885	A11858	70,836
<b>TOTAL Med Examiners &amp; Coroners</b>	<b>379,933</b>		<b>446,078</b>
Treasurer, Pers Serv	350,673	A13251	360,425
Treasurer, Contr Expend	78,241	A13254	81,950
Treasurer, Empl Bnfts	149,652	A13258	154,286
<b>TOTAL Treasurer</b>	<b>578,566</b>		<b>596,661</b>
Purchasing, Pers Serv	252,978	A13451	249,890
Purchasing, Contr Expend	11,738	A13454	12,121
Purchasing, Empl Bnfts	158,831	A13458	172,907
<b>TOTAL Purchasing</b>	<b>423,547</b>		<b>434,918</b>
Assessment, Pers Serv	473,579	A13551	511,329
Assessment, Contr Expend	72,994	A13554	65,344
Assessment, Empl Bnfts	260,720	A13558	256,075
<b>TOTAL Assessment</b>	<b>807,293</b>		<b>832,748</b>
Credit Card Fees	23,099	A13754	23,127
<b>TOTAL Credit Card Fees</b>	<b>23,099</b>		<b>23,127</b>
Clerk,pers Serv	902,097	A14101	894,979
Clerk,contr Expend	145,533	A14104	142,601
Clerk,empl Bnfts	651,532	A14108	653,876
<b>TOTAL Clerk</b>	<b>1,699,162</b>		<b>1,691,456</b>
Law, Pers Serv	685,333	A14201	752,462

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Object Description	2018	Fund Code	2019
<b>Expenditures</b>			
Law, Contr Expend	272,776	A14204	241,664
Law, Empl Bnfts	420,222	A14208	443,947
<b>TOTAL Law</b>	<b>1,376,331</b>		<b>1,438,074</b>
Personnel, Pers Serv	213,345	A14301	224,658
Personnel, Contr Expend	21,253	A14304	27,028
Personnel, Empl Bnfts	116,397	A14308	118,824
<b>TOTAL Personnel</b>	<b>350,995</b>		<b>370,510</b>
Elections, Pers Serv	431,415	A14501	396,270
Elections, Contr Expend	125,276	A14504	242,711
Elections, Empl Bnfts	215,653	A14508	212,339
<b>TOTAL Elections</b>	<b>772,344</b>		<b>851,320</b>
Buildings, Pers Serv	1,308,979	A16201	1,310,393
Buildings, Equip & Cap Outlay	10,045	A16202	37,155
Buildings, Contr Expend	1,033,125	A16204	1,040,268
Buildings, Empl Bnfts	743,735	A16208	728,640
<b>TOTAL Buildings</b>	<b>3,095,884</b>		<b>3,116,456</b>
Central Print & Mail, Pers Serv	41,144	A16701	41,765
Central Print & Mail, Equip & Cap Outlay	38,632	A16702	
Central Print & Mail, contr Expend	40,345	A16704	34,413
Central Print & Mail, empl Bnfts	34,534	A16708	34,822
<b>TOTAL Central Print &amp; Mail</b>	<b>154,655</b>		<b>111,000</b>
Central Data Process, Pers Serv	611,863	A16801	629,933
Central Data Process & Cap Outlay	18,465	A16802	18,070
Central Data Process, Contr Expend	297,742	A16804	404,441
Central Data Process, Empl Bnfts	342,355	A16808	349,480
<b>TOTAL Central Data Process</b>	<b>1,270,425</b>		<b>1,401,924</b>
Unallocated Insurance, Contr Expend	405,704	A19104	411,857
<b>TOTAL Unallocated Insurance</b>	<b>405,704</b>		<b>411,857</b>
Judgements And Claims, Contr Expend	7,241	A19304	22,110
<b>TOTAL Judgements And Claims</b>	<b>7,241</b>		<b>22,110</b>
Taxes & Assess On Munic Prop, Contr Expend	30,336	A19504	30,336
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>30,336</b>		<b>30,336</b>
Distribution of Sales Tax	41,689,103	A19854	42,327,676
<b>TOTAL Distribution of Sales Tax</b>	<b>41,689,103</b>		<b>42,327,676</b>
<b>TOTAL General Government Support</b>	<b>57,852,811</b>		<b>59,035,082</b>
Community College Tuition, contr Expend	388,515	A24904	417,274
<b>TOTAL Community College Tuition</b>	<b>388,515</b>		<b>417,274</b>
Contribution, community College, contr Expen	4,961,724	A24954	5,060,959
<b>TOTAL Contribution</b>	<b>4,961,724</b>		<b>5,060,959</b>
Vocational Ed & Ext Brd, contr Expend	676,260	A29304	676,260
<b>TOTAL Vocational Ed &amp; Ext Brd</b>	<b>676,260</b>		<b>676,260</b>
Education Handicapped Children, contr Expen	4,734,204	A29604	4,662,891
<b>TOTAL Education Handicapped Children</b>	<b>4,734,204</b>		<b>4,662,891</b>
<b>TOTAL Education</b>	<b>10,760,703</b>		<b>10,817,384</b>
Sheriff, pers Serv	3,525,332	A31101	3,709,676

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EqCode	2019
<b>Expenditures</b>			
Sheriff, Equip & Cap Outlay	57,409	A31102	518,331
Sheriff, Contr Expend	441,614	A31104	496,609
Sheriff, Empl Bnfts	1,548,926	A31108	1,640,076
<b>TOTAL Sheriff</b>	<b>5,573,281</b>		<b>6,364,692</b>
Probation, Pers Serv	2,188,323	A31401	2,245,768
Probation, Equip & Cap Outlay		A31402	24,227
Probation, Contr Expend	364,946	A31404	396,679
Probation, Empl Bnfts	1,168,705	A31408	1,201,794
<b>TOTAL Probation</b>	<b>3,721,974</b>		<b>3,868,468</b>
Jail, Pers Serv	4,957,954	A31501	4,973,579
Jail, Equip & Cap Outlay	12,153	A31502	56,749
Jail, Contr Expend	1,191,634	A31504	768,722
Jail, Empl Bnfts	2,447,941	A31508	2,470,020
<b>TOTAL Jail</b>	<b>8,609,682</b>		<b>8,269,070</b>
Stop Dwi, contr Expend	198,995	A33154	185,479
<b>TOTAL Stop Dwi</b>	<b>198,995</b>		<b>185,479</b>
Fire, Pers Serv	1,739,917	A34101	1,832,225
Fire, Equip & Cap Outlay	90,047	A34102	109,401
Fire, Contr Expend	407,453	A34104	410,982
Fire, Empl Bnfts	839,650	A34108	852,273
<b>TOTAL Fire</b>	<b>3,077,067</b>		<b>3,204,881</b>
Control of Animals, Pers Serv	190,164	A35101	187,561
Control of Animals, Contr Expend	49,162	A35104	49,722
Control of Animals, Empl Bnfts	103,539	A35108	85,135
<b>TOTAL Control of Animals</b>	<b>342,865</b>		<b>322,418</b>
Safety Inspection, Pers Serv	322,735	A36201	313,726
Safety Inspection, Contr Expend	32,476	A36204	28,123
Safety Inspection, Empl Bnfts	141,180	A36208	165,660
<b>TOTAL Safety Inspection</b>	<b>496,391</b>		<b>507,509</b>
<b>TOTAL Public Safety</b>	<b>22,020,255</b>		<b>22,722,517</b>
Public Health, Pers Serv	329,471	A40101	333,581
Public Health, Contr Expend	47,531	A40104	41,733
Public Health, Empl Bnfts	170,018	A40108	170,672
<b>TOTAL Public Health</b>	<b>547,020</b>		<b>545,986</b>
Rabies Control, Pers Serv	2,265	A40421	1,946
Rabies Control, Contr Expend	71,812	A40424	63,380
Rabies Control, empl Bnfts	237	A40428	257
<b>TOTAL Rabies Control</b>	<b>74,314</b>		<b>65,583</b>
Physically Handicapped, Contr Expend	2,191	A40464	3,708
<b>TOTAL Physically Handicapped</b>	<b>2,191</b>		<b>3,708</b>
Public Health Other, Pers Serv	2,642,849	A40501	2,494,458
Public Health Other, Contr Expend	1,144,911	A40504	1,166,785
Public Health Other, Empl Bnfts	1,379,705	A40508	1,303,576
<b>TOTAL Public Health Other</b>	<b>5,167,465</b>		<b>4,964,819</b>
Mental Health Admin, pers Serv	483,499	A43101	509,395
Mental Health Admin, contr Expend	637,546	A43104	821,125



COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	Fund Code	2019
<b>Expenditures</b>			
Mental Health Admin, empl Bnfts	222,291	A43108	227,989
<b>TOTAL Mental Health Admin</b>	<b>1,343,336</b>		<b>1,558,509</b>
Mental Health Prog, contr Expend	5,933,621	A43204	6,140,369
<b>TOTAL Mental Health Prog</b>	<b>5,933,621</b>		<b>6,140,369</b>
Intellectual Disab. Serv., Contr Expend	296,380	A43404	364,016
<b>TOTAL Intellectual Disab. Serv</b>	<b>296,380</b>		<b>364,016</b>
Psych Exp, Crim Act, Contr Expend	179,729	A43904	0
<b>TOTAL Psych Exp</b>	<b>179,729</b>		<b>0</b>
<b>TOTAL Health</b>	<b>13,544,056</b>		<b>13,642,990</b>
Airport, Pers Serv	611,969	A56101	647,152
Airport, Equip & Cap Outlay	10,513	A56102	10,950
Airport, Contr Expend	1,142,052	A56104	1,109,649
Airport, Empl Bnfts	304,516	A56108	306,193
<b>TOTAL Airport</b>	<b>2,069,050</b>		<b>2,073,944</b>
<b>TOTAL Transportation</b>	<b>2,069,050</b>		<b>2,073,944</b>
Admin, Pers Serv	9,621,873	A60101	9,760,502
Admin, Equip & Cap Outlay	5,244	A60102	5,500
Admin, Contr Expend	1,779,944	A60104	2,429,065
Admin, Empl Bnfts	7,067,722	A60108	7,076,423
<b>TOTAL Admin</b>	<b>18,474,783</b>		<b>19,271,490</b>
Public Home, Contr Expend	500,000	A60304	500,000
<b>TOTAL Public Home</b>	<b>500,000</b>		<b>500,000</b>
Day Care, Contr Expend	1,442,959	A60554	1,271,292
<b>TOTAL Day Care</b>	<b>1,442,959</b>		<b>1,271,292</b>
Services For Recipients, Pers Serv	4,395	A60701	
Services For Recipients, Contr Expend	1,532,950	A60704	1,405,271
<b>TOTAL Services For Recipients</b>	<b>1,537,345</b>		<b>1,405,271</b>
Medicaid	19,146,413	A61004	19,474,267
<b>TOTAL Medicaid</b>	<b>19,146,413</b>		<b>19,474,267</b>
Medical Assistance, Contr Expend	1,078	A61014	1,125
<b>TOTAL Medical Assistance</b>	<b>1,078</b>		<b>1,125</b>
Family Assistance, Contr Expend	4,016,606	A61094	4,045,557
<b>TOTAL Family Assistance</b>	<b>4,016,606</b>		<b>4,045,557</b>
Child Care, Contr Expend	8,446,674	A61194	8,272,274
<b>TOTAL Child Care</b>	<b>8,446,674</b>		<b>8,272,274</b>
State Training School, Contr Expend	5,987	A61294	0
<b>TOTAL State Training School</b>	<b>5,987</b>		<b>0</b>
Safety Net, Contr Expend	4,902,750	A61404	4,990,575
<b>TOTAL Safety Net</b>	<b>4,902,750</b>		<b>4,990,575</b>
Home Energy Assistance, Contr Expend	68,128	A61414	49,162
<b>TOTAL Home Energy Assistance</b>	<b>68,128</b>		<b>49,162</b>
Emergency Aid For Adults, Contr Expend	90,361	A61424	91,555
<b>TOTAL Emergency Aid For Adults</b>	<b>90,361</b>		<b>91,555</b>
Community Action, Contr Expend	1,042,559	A63104	1,141,241
<b>TOTAL Community Action</b>	<b>1,042,559</b>		<b>1,141,241</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code/Description	2018	EmpCode	2019
<b>Expenditures</b>			
Publicity, Contr Expend	544,164	A64104	521,164
<b>TOTAL Publicity</b>	<b>544,164</b>		<b>521,164</b>
Promotion of Industry, Contr Expend	493,221	A64204	493,221
<b>TOTAL Promotion of Industry</b>	<b>493,221</b>		<b>493,221</b>
Veterans Service, Pers Serv	139,004	A65101	150,762
Veterans Service, Contr Expend	4,708	A65104	4,525
Veterans Service, Empl Bnfts	55,070	A65108	54,027
<b>TOTAL Veterans Service</b>	<b>198,782</b>		<b>209,314</b>
Private Soc Serv Agency, Contr Expend	59,833	A65304	59,833
<b>TOTAL Private Soc Serv Agency</b>	<b>59,833</b>		<b>59,833</b>
Consumer Affairs, Pers Serv	96,699	A66101	101,670
Consumer Affairs, Equip & Cap Outlay		A66102	30,733
Consumer Affairs, Contr Expend	4,444	A66104	6,267
Consumer Affairs, Empl Bnfts	59,599	A66108	60,889
<b>TOTAL Consumer Affairs</b>	<b>160,742</b>		<b>199,559</b>
Programs For Aging, Pers Serv	595,346	A67721	543,139
Programs For Aging, Contr Expend	1,422,225	A67724	1,468,088
Programs For Aging, Empl Bnfts	307,347	A67728	306,226
<b>TOTAL Programs For Aging</b>	<b>2,324,918</b>		<b>2,317,453</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>63,457,303</b>		<b>64,314,353</b>
Youth Prog, Contr Expend	115,392	A73104	89,525
<b>TOTAL Youth Prog</b>	<b>115,392</b>		<b>89,525</b>
Library, Contr Expend	171,666	A74104	171,666
<b>TOTAL Library</b>	<b>171,666</b>		<b>171,666</b>
Historian, Pers Serv	1,010	A75101	2,510
Historian, Contr Expend	16,402	A75104	16,402
Historian, Empl Bnfts	68	A75108	253
<b>TOTAL Historian</b>	<b>17,480</b>		<b>19,165</b>
Other Culture And Rec, Contr Expend	68,684	A79894	74,289
<b>TOTAL Other Culture And Rec</b>	<b>68,684</b>		<b>74,289</b>
<b>TOTAL Culture And Recreation</b>	<b>373,222</b>		<b>354,845</b>
Planning, Pers Serv	296,166	A80201	340,626
Planning, Contr Expend	33,669	A80204	34,223
Planning, Empl Bnfts	149,146	A80208	152,937
<b>TOTAL Planning</b>	<b>478,981</b>		<b>527,786</b>
Conservation, Contr Expend	199,757	A87104	199,757
<b>TOTAL Conservation</b>	<b>199,757</b>		<b>199,757</b>
Forestry, Contr Expend	167,663	A87304	168,167
<b>TOTAL Forestry</b>	<b>167,663</b>		<b>168,167</b>
<b>TOTAL Home And Community Services</b>	<b>846,401</b>		<b>895,710</b>
Worker's Compensation, Empl Bnfts	1,003,487	A90408	782,256
Unemployment Insurance, Empl Bnfts	63,333	A90508	39,903
Hospital & Medical (dental) Ins, Empl Bnft	6,768,967	A90608	7,835,879
<b>TOTAL Employee Benefits</b>	<b>7,835,787</b>		<b>8,658,038</b>



COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	Edcode	2019
<b>Expenditures</b>			
Debt Principal, Bond Anticipation Notes		A97306	585,000
<b>TOTAL Debt Principal</b>	<b>0</b>		<b>585,000</b>
Debt Interest, Bond Anticipation Notes	275,000	A97307	390,000
<b>TOTAL Debt Interest</b>	<b>275,000</b>		<b>390,000</b>
<b>TOTAL Expenditures</b>	<b>179,034,588</b>		<b>183,489,663</b>
Transfers, Other Funds	15,309,864	A99019	16,430,660
<b>TOTAL Operating Transfers</b>	<b>15,309,864</b>		<b>16,430,660</b>
<b>TOTAL Other Uses</b>	<b>15,309,864</b>		<b>16,430,660</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>194,344,452</b>		<b>199,920,323</b>

COUNTY OF Jefferson  
 Annual Update Document  
 For the Fiscal Year Ending 2019

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	Funds	2019
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	33,311,542	A8021	40,078,612
Prior Period Adj -Increase In Fund Balance		A8012	
<b>Restated Fund Balance - Beg of Year</b>	<b>33,311,542</b>	<b>A8022</b>	<b>40,078,612</b>
ADD - REVENUES AND OTHER SOURCES	201,111,522		205,248,422
DEDUCT - EXPENDITURES AND OTHER USES	194,344,452		199,920,323
<b>Fund Balance - End of Year</b>	<b>40,078,612</b>	<b>A8029</b>	<b>45,406,711</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Budget Summary

Order Description	2019	Fund Code	2020
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	58,287,908	A1049N	59,836,258
Est Rev - Real Property Tax Items	2,700,000	A1099N	2,600,000
Est Rev - Non Property Tax Items	74,598,085	A1199N	74,568,085
Est Rev - Departmental Income	12,502,304	A1299N	11,757,486
Est Rev - Intergovernmental Charges	3,455,313	A2399N	3,557,558
Est Rev - Use of Money And Property	473,800	A2499N	702,200
Est Rev - Licenses And Permits	50,000	A2599N	30,000
Est Rev - Fines And Forfeitures	173,585	A2649N	169,425
Est Rev - Sale of Prop And Comp For Loss	1,237,000	A2699N	1,237,000
Est Rev - Miscellaneous Local Sources	3,349,072	A2799N	3,231,618
Est Rev - Interfund Revenues	-1,791,509	A2801N	-1,627,859
Est Rev - State Aid	22,729,353	A3099N	23,453,095
Est Rev - Federal Aid	20,397,714	A4099N	19,031,994
<b>TOTAL Estimated Revenues</b>	<b>198,162,625</b>		<b>198,546,860</b>
Estimated - Interfund Transfer	0	A5031N	0
Appropriated Fund Balance	6,620,626	A599N	6,575,931
<b>TOTAL Estimated Other Sources</b>	<b>6,620,626</b>		<b>6,575,931</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>204,783,251</b>		<b>205,122,791</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Budget Summary

Account Description	2019	Fund Code	2020
<b>Appropriations</b>			
App - General Government Support	58,220,529	A1999N	60,231,524
App - Education	11,157,219	A2999N	11,298,439
App - Public Safety	23,669,462	A3999N	23,544,520
App - Health	14,643,122	A4999N	14,110,061
App - Transportation	2,346,910	A5999N	2,273,680
App - Economic Assistance And Opportunity	66,822,858	A6999N	66,156,538
App - Culture And Recreation	280,488	A7999N	278,088
App - Home And Community Services	977,693	A8999N	987,310
App - Employee Benefits	14,936,287	A9199N	11,071,810
<b>TOTAL Appropriations</b>	<b>193,054,568</b>		<b>189,951,970</b>
App - Interfund Transfer	11,728,683	A9999N	15,170,821
<b>TOTAL Other Uses</b>	<b>11,728,683</b>		<b>15,170,821</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>204,783,251</b>		<b>205,122,791</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(CD) SPECIAL GRANT

Balance Sheet

Code/Description	2018	SubCode	2019
<b>Assets</b>			
Cash In Time Deposits		CD201	178,820
<b>TOTAL Cash</b>	<b>0</b>		<b>178,820</b>
Accounts Receivable		CD380	
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>0</b>
Due From State And Federal Government	282,752	CD410	702,292
<b>TOTAL State And Federal Aid Receivables</b>	<b>282,752</b>		<b>702,292</b>
Due From Other Governments	45,500	CD440	19,455
<b>TOTAL Due From Other Governments</b>	<b>45,500</b>		<b>19,455</b>
Prepaid Expenses	31,540	CD480	27,979
<b>TOTAL Prepaid Expenses</b>	<b>31,540</b>		<b>27,979</b>
Cash Special Reserves		CD230	
<b>TOTAL Restricted Assets</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>359,792</b>		<b>928,546</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2018	Fund Code	2019
Accounts Payable	201,894	CD600	508,591
<b>TOTAL Accounts Payable</b>	<b>201,894</b>		<b>508,591</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	18,687	CD630	262,963
<b>TOTAL Due To Other Funds</b>	<b>18,687</b>		<b>262,963</b>
Due To Other Governments		CD631	
<b>TOTAL Due To Other Governments</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>220,581</b>		<b>771,554</b>
Deferred Inflows of Resources			
Deferred Inflow of Resources	52,933	CD691	90,567
<b>TOTAL Deferred Inflows of Resources</b>	<b>52,933</b>		<b>90,567</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>52,933</b>		<b>90,567</b>
<b>Fund Balance</b>			
Not in Spendable Form	31,540	CD806	27,979
<b>TOTAL Nonspendable Fund Balance</b>	<b>31,540</b>		<b>27,979</b>
Other Restricted Fund Balance	39,116	CD899	33,627
<b>TOTAL Restricted Fund Balance</b>	<b>39,116</b>		<b>33,627</b>
Assigned Unappropriated Fund Balance	15,622	CD915	4,819
<b>TOTAL Assigned Fund Balance</b>	<b>15,622</b>		<b>4,819</b>
Unassigned Fund Balance		CD917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>86,278</b>		<b>66,425</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>359,792</b>		<b>928,546</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(CD) SPECIAL GRANT

Results of Operation

Code Description	2018	Fold Code	2019
<b>Revenues</b>			
Other General Department Inc	872,803	CD1289	793,383
Community Development Income	21,701	CD2170	
<b>TOTAL Departmental Income</b>	<b>894,504</b>		<b>793,383</b>
Rental of Real Property, Other Govts	126,900	CD2410	126,644
<b>TOTAL Use of Money And Property</b>	<b>126,900</b>		<b>126,644</b>
Sales of Equipment	85	CD2665	10
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>85</b>		<b>10</b>
Refunds of Prior Year's Expenditures	13,989	CD2701	
<b>TOTAL Miscellaneous Local Sources</b>	<b>13,989</b>		<b>0</b>
Other Aid (specify)	107,243	CD3089	62,757
<b>TOTAL State Aid</b>	<b>107,243</b>		<b>62,757</b>
Federal Aid - Other	10,778	CD4089	17,359
Federal Aid - Workforce Investment Act	1,476,970	CD4791	1,711,144
Fed Aid, Community Development Act	802,850	CD4910	132,670
Fed Aid, Other Home And Comm Services	336,255	CD4989	956,594
<b>TOTAL Federal Aid</b>	<b>2,626,853</b>		<b>2,817,767</b>
<b>TOTAL Revenues</b>	<b>3,769,574</b>		<b>3,800,561</b>
Interfund Transfers		CD5031	43,750
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>43,750</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>43,750</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>3,769,574</b>		<b>3,844,311</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(CD) SPECIAL GRANT

Results of Operation

Code Description	2018	EmpCode	2019
<b>Expenditures</b>			
Job Train Admin, Per Serv	897,452	CD62901	834,378
Job Train Admin, Equip & Cap Outlay		CD62902	
Job Train Admin, Contr Expend	1,192,779	CD62904	1,405,939
Job Train Admin, Empl Bnfts	492,590	CD62908	488,391
<b>TOTAL Job Train Admin</b>	<b>2,582,821</b>		<b>2,728,708</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>2,582,821</b>		<b>2,728,708</b>
Rehab Loans & Grant, Contr Expend	1,145,806	CD86684	1,135,456
<b>TOTAL Rehab Loans &amp; Grant</b>	<b>1,145,806</b>		<b>1,135,456</b>
<b>TOTAL Home And Community Services</b>	<b>1,145,806</b>		<b>1,135,456</b>
<b>TOTAL Expenditures</b>	<b>3,728,627</b>		<b>3,864,164</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>3,728,627</b>		<b>3,864,164</b>



COUNTY OF Jefferson  
 Annual Update Document  
 For the Fiscal Year Ending 2019

(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2018	EdoCode	2019
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	45,331	CD8021	86,278
Restated Fund Balance - Beg of Year	45,331	CD8022	86,278
ADD - REVENUES AND OTHER SOURCES	3,769,574		3,844,311
DEDUCT - EXPENDITURES AND OTHER USES	3,728,627		3,864,164
Fund Balance - End of Year	86,278	CD8029	66,425

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(D) COUNTY ROAD

Balance Sheet

Code Description	2018	Emp Code	2019
<b>Assets</b>			
Cash In Time Deposits	4,512,709	D201	4,457,741
<b>TOTAL Cash</b>	<b>4,512,709</b>		<b>4,457,741</b>
Accounts Receivable		D380	
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>0</b>
Due From State And Federal Government	633,097	D410	759,551
<b>TOTAL State And Federal Aid Receivables</b>	<b>633,097</b>		<b>759,551</b>
Due From Other Governments	3,238	D440	336
<b>TOTAL Due From Other Governments</b>	<b>3,238</b>		<b>336</b>
Prepaid Expenses	96,609	D480	104,886
<b>TOTAL Prepaid Expenses</b>	<b>96,609</b>		<b>104,886</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>5,245,653</b>		<b>5,322,514</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(D) COUNTY ROAD

Balance Sheet

Account Description	2018	Fund Code	2019
Accounts Payable	371,834	D600	251,527
<b>TOTAL Accounts Payable</b>	<b>371,834</b>		<b>251,527</b>
<b>TOTAL Liabilities</b>	<b>371,834</b>		<b>251,527</b>
<b>Fund Balance</b>			
Not in Spendable Form	96,609	D806	104,886
<b>TOTAL Nonspendable Fund Balance</b>	<b>96,609</b>		<b>104,886</b>
Assigned Unappropriated Fund Balance	4,777,210	D915	4,966,101
<b>TOTAL Assigned Fund Balance</b>	<b>4,777,210</b>		<b>4,966,101</b>
<b>TOTAL Fund Balance</b>	<b>4,873,819</b>		<b>5,070,987</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>5,245,653</b>		<b>5,322,514</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(D) COUNTY ROAD

Results of Operation

Code Description	2018	FdpCode	2019
<b>Revenues</b>			
Transportation Services, Other Govts	13,989	D2300	13,459
Roads & Bridges Charges Other Govts	23,127	D2306	27,948
<b>TOTAL Intergovernmental Charges</b>	<b>37,116</b>		<b>41,407</b>
Interest And Earnings	30,763	D2401	33,690
<b>TOTAL Use of Money And Property</b>	<b>30,763</b>		<b>33,690</b>
Permits, Other	4,860	D2590	4,235
<b>TOTAL Licenses And Permits</b>	<b>4,860</b>		<b>4,235</b>
Sales of Refuse For Recycling	1,521	D2651	
Insurance Recoveries		D2680	554
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>1,521</b>		<b>554</b>
Refunds of Prior Year's Expenditures	320	D2701	
<b>TOTAL Miscellaneous Local Sources</b>	<b>320</b>		<b>0</b>
Interfund Revenues	2,001	D2801	
<b>TOTAL Interfund Revenues</b>	<b>2,001</b>		<b>0</b>
St Aid, Consolidated Highway Aid	4,851,636	D3501	4,844,817
<b>TOTAL State Aid</b>	<b>4,851,636</b>		<b>4,844,817</b>
Fed Aid Other Transportation	44,466	D4589	28,812
<b>TOTAL Federal Aid</b>	<b>44,466</b>		<b>28,812</b>
<b>TOTAL Revenues</b>	<b>4,972,683</b>		<b>4,953,515</b>
Interfund Transfers	9,624,019	D5031	9,607,443
<b>TOTAL Interfund Transfers</b>	<b>9,624,019</b>		<b>9,607,443</b>
<b>TOTAL Other Sources</b>	<b>9,624,019</b>		<b>9,607,443</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>14,596,702</b>		<b>14,560,958</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(D) COUNTY ROAD

Results of Operation

Code Description	2018	FopCode	2019
<b>Expenditures</b>			
Traffic Control, Pers Serv	179,119	D33101	176,386
Traffic Control, Contr Expen	324,674	D33104	340,566
Traffic Control, Empl Bnfts	75,231	D33108	77,162
<b>TOTAL Traffic Control</b>	<b>579,024</b>		<b>594,114</b>
<b>TOTAL Public Safety</b>	<b>579,024</b>		<b>594,114</b>
Street Admin, Pers Serv	294,692	D50101	304,262
Street Admin, Contr Expend	76,951	D50104	60,394
Street Admin, Empl Bnfts	140,879	D50108	155,532
<b>TOTAL Street Admin</b>	<b>512,522</b>		<b>520,188</b>
Engineering, Pers Serv	392,979	D50201	412,454
Engineering, Equip & Cap Outlay	9,999	D50202	5,738
Engineering, Contr Expend	16,194	D50204	16,647
Engineering, Empl Bnfts	130,658	D50208	134,656
<b>TOTAL Engineering</b>	<b>549,830</b>		<b>569,495</b>
Maint of Streets, Pers Serv	1,829,833	D51101	1,960,536
Maint of Streets, Contr Expend	1,574,987	D51104	1,471,003
Maint of Streets, Empl Bnfts	957,915	D51108	1,013,629
<b>TOTAL Maint of Streets</b>	<b>4,362,735</b>		<b>4,445,168</b>
Perm Improve Highway, Contr Expend	3,235,785	D51124	3,064,285
<b>TOTAL Perm Improve Highway</b>	<b>3,235,785</b>		<b>3,064,285</b>
Snow Removal, Contr Expend	3,146,538	D51424	3,197,265
<b>TOTAL Snow Removal</b>	<b>3,146,538</b>		<b>3,197,265</b>
<b>TOTAL Transportation</b>	<b>11,807,410</b>		<b>11,796,401</b>
Unemployment Insurance, Empl Bnfts	39,203	D90508	35,234
<b>TOTAL Employee Benefits</b>	<b>39,203</b>		<b>35,234</b>
<b>TOTAL Expenditures</b>	<b>12,425,637</b>		<b>12,425,749</b>
Transfers, Capital Projects Fund	1,865,000	D99509	1,938,040
<b>TOTAL Operating Transfers</b>	<b>1,865,000</b>		<b>1,938,040</b>
<b>TOTAL Other Uses</b>	<b>1,865,000</b>		<b>1,938,040</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>14,290,637</b>		<b>14,363,789</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(D) COUNTY ROAD

**Analysis of Changes in Fund Balance**

Code Description	2018	Emp Code	2019
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	4,567,755	D8021	4,873,820
Restated Fund Balance - Beg of Year	4,567,755	D8022	4,873,820
ADD - REVENUES AND OTHER SOURCES	14,596,702		14,560,958
DEDUCT - EXPENDITURES AND OTHER USES	14,290,637		14,363,789
Fund Balance - End of Year	4,873,820	D8029	5,070,989

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(D) COUNTY ROAD

Budget Summary

Code Description	2019	Fund Code	2020
<b>Estimated Revenues</b>			
Est Rev - State Aid	4,600,000	D3099N	4,400,000
<b>TOTAL Estimated Revenues</b>	<b>4,600,000</b>		<b>4,400,000</b>
Estimated - Interfund Transfer	9,607,443	D5031N	10,249,281
<b>TOTAL Estimated Other Sources</b>	<b>9,607,443</b>		<b>10,249,281</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>14,207,443</b>		<b>14,649,281</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(D) COUNTY ROAD

Budget Summary

Code/Description	2019	Fund Code	2020
<b>Appropriations</b>			
App - Public Safety	594,349	D3999N	601,585
App - Transportation	11,713,094	D5999N	12,248,462
App - Employee Benefits	25,000	D9199N	25,000
<b>TOTAL Appropriations</b>	<b>12,332,443</b>		<b>12,875,047</b>
App - Interfund Transfer	1,875,000	D9999N	1,774,234
<b>TOTAL Other Uses</b>	<b>1,875,000</b>		<b>1,774,234</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>14,207,443</b>		<b>14,649,281</b>



COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(DM) ROAD MACHINERY

Balance Sheet

Code Description	2018	Emp Code	2019
<b>Assets</b>			
Cash In Time Deposits	2,520,202	DM201	2,861,088
<b>TOTAL Cash</b>	<b>2,520,202</b>		<b>2,861,088</b>
Due From Other Governments	13,203	DM440	15,792
<b>TOTAL Due From Other Governments</b>	<b>13,203</b>		<b>15,792</b>
Prepaid Expenses	14,548	DM480	16,190
<b>TOTAL Prepaid Expenses</b>	<b>14,548</b>		<b>16,190</b>
Cash In Time Deposits Special Reserves	68	DM231	69
<b>TOTAL Restricted Assets</b>	<b>68</b>		<b>69</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,548,021</b>		<b>2,893,139</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(DM) ROAD MACHINERY

Balance Sheet

Code Description	2018	Fund Code	2019
Accounts Payable	122,816	DM600	124,660
<b>TOTAL Accounts Payable</b>	<b>122,816</b>		<b>124,660</b>
<b>TOTAL Liabilities</b>	<b>122,816</b>		<b>124,660</b>
<b>Fund Balance</b>			
Not in Spendable Form	14,548	DM806	16,190
<b>TOTAL Nonspendable Fund Balance</b>	<b>14,548</b>		<b>16,190</b>
Capital Reserve	68	DM878	69
<b>TOTAL Restricted Fund Balance</b>	<b>68</b>		<b>69</b>
Assigned Unappropriated Fund Balance	2,410,589	DM915	2,752,219
<b>TOTAL Assigned Fund Balance</b>	<b>2,410,589</b>		<b>2,752,219</b>
<b>TOTAL Fund Balance</b>	<b>2,425,205</b>		<b>2,768,478</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,548,021</b>		<b>2,893,138</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(DM) ROAD MACHINERY

Results of Operation

Code Description	2018	Fds Code	2019
<b>Revenues</b>			
Transportation Services, Other Govts	22,877	DM2300	27,913
Snow Removal Services-Other Go	53,624	DM2302	56,614
<b>TOTAL Intergovernmental Charges</b>	<b>76,501</b>		<b>84,527</b>
Interest And Earnings	26,403	DM2401	26,784
<b>TOTAL Use of Money And Property</b>	<b>26,403</b>		<b>26,784</b>
Sales of Equipment	35,250	DM2665	17,400
Insurance Recoveries		DM2680	388,516
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>35,250</b>		<b>405,916</b>
Refunds of Prior Year's Expenditures		DM2701	
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>0</b>
Interfund Revenues	259,628	DM2801	275,123
<b>TOTAL Interfund Revenues</b>	<b>259,628</b>		<b>275,123</b>
St Aid, Other Aid (specify)	150,000	DM3089	
<b>TOTAL State Aid</b>	<b>150,000</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>647,782</b>		<b>792,350</b>
Interfund Transfers	2,133,552	DM5031	2,223,311
<b>TOTAL Interfund Transfers</b>	<b>2,133,552</b>		<b>2,223,311</b>
<b>TOTAL Other Sources</b>	<b>2,133,552</b>		<b>2,223,311</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>2,681,334</b>		<b>3,015,661</b>

COUNTY OF Jefferson  
 Annual Update Document  
 For the Fiscal Year Ending 2019

(DM) ROAD MACHINERY

Results of Operation

Code Description	2018	Fund Code	2019
<b>Expenditures</b>			
Machinery, Pers Serv	473,253	DM51301	503,123
Machinery, Equip & Cap Outlay	622,615	DM51302	944,282
Machinery, Contr Expend	875,841	DM51304	940,301
Machinery, Empl Bnfts	274,045	DM51308	284,684
<b>TOTAL Machinery</b>	<b>2,245,754</b>		<b>2,672,390</b>
<b>TOTAL Transportation</b>	<b>2,245,754</b>		<b>2,672,390</b>
Unemployment Insurance, Empl Bnfts	1,880	DM90508	
<b>TOTAL Employee Benefits</b>	<b>1,880</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>2,247,634</b>		<b>2,672,390</b>
Transfers, Other Funds		DM99019	
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>2,247,634</b>		<b>2,672,390</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(DM) ROAD MACHINERY

**Analysis of Changes in Fund Balance**

Code Description	2018	Fid. Code	2019
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	1,991,504	DM8021	2,425,204
Restated Fund Balance - Beg of Year	1,991,504	DM8022	2,425,204
ADD - REVENUES AND OTHER SOURCES	2,681,334		3,015,661
DEDUCT - EXPENDITURES AND OTHER USES	2,247,634		2,672,390
Fund Balance - End of Year	2,425,204	DM8029	2,768,475

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(DM) ROAD MACHINERY

Budget Summary

Code Description	2019	Exp Code	2020
<b>Estimated Revenues</b>			
Est Rev - Intergovernmental Charges	60,000	DM2399N	60,000
Est Rev - Interfund Revenues	200,000	DM2801N	200,000
<b>TOTAL Estimated Revenues</b>	<b>260,000</b>		<b>260,000</b>
Estimated - Interfund Transfer	2,160,271	DM5031N	2,068,311
<b>TOTAL Estimated Other Sources</b>	<b>2,160,271</b>		<b>2,068,311</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>2,420,271</b>		<b>2,328,311</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(DM) ROAD MACHINERY

Budget Summary

Code Description	2019	EdpCode	2020
<b>Appropriations</b>			
App - Transportation	2,416,271	DM5999N	2,324,311
App - Employee Benefits	4,000	DM9199N	4,000
<b>TOTAL Appropriations</b>	<b>2,420,271</b>		<b>2,328,311</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>2,420,271</b>		<b>2,328,311</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(EL) ENTERPRISE REFUSE/GARBAGE

Statement of Net Position

Code Description	2018	Fund Code	2019
<b>Assets</b>			
Cash In Time Deposits	309,667	EL201	415,562
Petty Cash	800	EL210	800
<b>TOTAL Cash</b>	<b>310,467</b>		<b>416,362</b>
Accounts Receivable	420,541	EL380	372,106
Allowance For Receivables (credit)	-91,384	EL389	-91,383
<b>TOTAL Other Receivables (net)</b>	<b>329,157</b>		<b>280,723</b>
Due From State And Federal Government	28,065	EL410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>28,065</b>		<b>0</b>
Prepaid Expenses	18,842	EL480	17,135
<b>TOTAL Prepaid Expenses</b>	<b>18,842</b>		<b>17,135</b>
Cash In Time Deposits Special Reserves	83,962	EL231	84,672
<b>TOTAL Restricted Assets</b>	<b>83,962</b>		<b>84,672</b>
Land	12,415	EL101	12,415
Buildings	3,228,023	EL102	3,228,023
Machinery And Equipment	3,131,746	EL104	3,229,122
Accum Deprec, Buildings	-826,517	EL112	-878,973
Accum Depr, Machinery & Equip	-2,675,780	EL114	-2,630,372
<b>TOTAL Fixed Assets (net)</b>	<b>2,869,887</b>		<b>2,960,215</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>3,640,380</b>		<b>3,759,107</b>



COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(EL) ENTERPRISE REFUSE/GARBAGE

Statement of Net Position

Code Description	2018	Exp Code	2019
Accounts Payable	421,648	EL600	337,302
<b>TOTAL Accounts Payable</b>	<b>421,648</b>		<b>337,302</b>
Compensated Absences	26,649	EL687	25,033
<b>TOTAL Other Liabilities</b>	<b>26,649</b>		<b>25,033</b>
Due To Other Funds	900,000	EL630	850,000
<b>TOTAL Due To Other Funds</b>	<b>900,000</b>		<b>850,000</b>
<b>TOTAL Liabilities</b>	<b>1,348,297</b>		<b>1,212,335</b>
<b>Fund Balance</b>			
Net Assets-Invested In Cap Asts, Net Rltd D	1,969,886	EL920	2,110,215
Net Assets-Restricted For Capital Projects	83,962	EL921	84,673
Net Assets-Unrestricted (deficit)	238,235	EL924	351,884
<b>TOTAL Net Position</b>	<b>2,292,083</b>		<b>2,546,772</b>
<b>TOTAL Fund Balance</b>	<b>2,292,083</b>		<b>2,546,772</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>3,640,380</b>		<b>3,759,107</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(EL) ENTERPRISE REFUSE/GARBAGE

Results of Operation

Code Description	2018	Edc Code	2019
<b>Revenues</b>			
Refuse & Garbage Charges	2,653,802	EL2130	2,691,499
<b>TOTAL Charges For Services Within Locality</b>	<b>2,653,802</b>		<b>2,691,499</b>
Sale of Scrap Materials	440,160	EL2650	266,619
Sales, Other	35,700	EL2655	44,365
Gain On Disposition of Assets	-57	EL2675	22,698
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>475,803</b>		<b>333,682</b>
Interest And Earnings	11,063	EL2401	6,617
<b>TOTAL Use of Money And Property</b>	<b>11,063</b>		<b>6,617</b>
Refunds of Prior Year's Expenditures	53,388	EL2701	-135
Grants From Local Governments	28,065	EL2706	294,327
Unclassified (specify)	500	EL2770	500
<b>TOTAL Other</b>	<b>81,953</b>		<b>294,692</b>
<b>TOTAL Revenues</b>	<b>3,222,621</b>		<b>3,326,490</b>
<b>TOTAL Operating Revenue</b>	<b>3,222,621</b>		<b>3,326,490</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(EL) ENTERPRISE REFUSE/GARBAGE

Results of Operation

Code/Description	2018	Fund Code	2019
<b>Expenses</b>			
Refuse & Garbage, Pers Serv	617,115	EL81601	583,772
<b>TOTAL Refuse &amp; Garbage</b>	<b>617,115</b>		<b>583,772</b>
<b>TOTAL Personal Services</b>	<b>617,115</b>		<b>583,772</b>
Prov For Uncoll Accts Rec, Contr Expend	91,383	EL19884	
<b>TOTAL Prov For Uncoll Accts Rec</b>	<b>91,383</b>		<b>0</b>
Depreciation	202,149	EL19944	174,286
<b>TOTAL Depreciation</b>	<b>202,149</b>		<b>174,286</b>
Refuse & Garbage, Contr Expend	2,043,006	EL81604	2,011,077
<b>TOTAL Refuse &amp; Garbage</b>	<b>2,043,006</b>		<b>2,011,077</b>
<b>TOTAL Contractual Expenses</b>	<b>2,336,538</b>		<b>2,185,363</b>
Refuse & Garbage, Empl Bnfts	318,117	EL81608	302,487
<b>TOTAL Refuse &amp; Garbage</b>	<b>318,117</b>		<b>302,487</b>
<b>TOTAL Employee Benefits</b>	<b>318,117</b>		<b>302,487</b>
Other Debt, Interest	190	EL97897	180
<b>TOTAL Interest Expense</b>	<b>190</b>		<b>180</b>
<b>TOTAL Expenses</b>	<b>3,271,960</b>		<b>3,071,802</b>
<b>TOTAL Operating Expenses</b>	<b>3,271,960</b>		<b>3,071,802</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(EL) ENTERPRISE REFUSE/GARBAGE

**Analysis of Changes in Net Position**

Code Description	2018	Ecode	2019
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	2,341,423	EL8021	2,292,084
Restated Net Position - Beg of Year	2,341,423	EL8022	2,292,084
ADD - REVENUES AND OTHER SOURCES	3,222,621		3,326,490
DEDUCT - EXPENDITURES AND OTHER USES	3,271,960		3,071,802
Net Position - End of Year	2,292,084	EL8029	2,546,772

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(EL) ENTERPRISE REFUSE/GARBAGE

Cash Flow

Code Description	2018	EL Code	2019
Cash Rec'd From Providing Svcs	2,653,802	EL7111	2,691,499
Cash Payments Contr Exp	-2,043,006	EL7112	-2,011,077
Cash Payments Pers Svcs & Bnfts	-935,232	EL7113	-886,259
Other Operating Rev	476,360	EL7114	310,684
<b>TOTAL Cash Flows From Operating Activities</b>	<b>151,924</b>		<b>104,847</b>
Transfers To/from Other Funds	-50,000	EL7123	-50,000
<b>TOTAL Cash Flows From Non-Capital And Financing Activities</b>	<b>-50,000</b>		<b>-50,000</b>
Payments To Contractors		EL7136	
Proceeds From Sale of Assets	-57	EL7138	22,698
<b>TOTAL Cash Flows From Capital And Related Financing Activities</b>	<b>-57</b>		<b>22,698</b>
Interest Income	11,063	EL7153	6,617
<b>TOTAL Cash Flows From Investing Activities</b>	<b>11,063</b>		<b>6,617</b>
Net Inc(dec) In Cash&cash Equiv	218,165	EL7161	106,605
Cash&cash Equiv Beg of Year	176,264	EL7171	394,429
	<b>394,429</b>		<b>501,034</b>
Operating Income (loss)	65,071	EL7181	-29,971
Depreciation	202,149	EL7182	174,286
Inc/dec In Assets-Other Than Cash	57,897	EL7183	96,494
Inc/dec In Liabilities Other Than Cash	-173,193	EL7184	-135,962
<b>TOTAL Reconciliation of Operating Income To Cash</b>	<b>151,924</b>		<b>104,847</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Balance Sheet

Code/Description	2018	Fund Code	2019
<b>Assets</b>			
Cash		H200	
Cash In Time Deposits	2,659,494	H201	2,681,853
Cash With Fiscal Agent	4,355,771	H223	3,741,098
<b>TOTAL Cash</b>	<b>7,015,265</b>		<b>6,422,951</b>
Due From State And Federal Government	4,387,723	H410	5,709,153
<b>TOTAL State And Federal Aid Receivables</b>	<b>4,387,723</b>		<b>5,709,153</b>
Due From Other Funds	856,867	H391	
<b>TOTAL Due From Other Funds</b>	<b>856,867</b>		<b>0</b>
Due From Other Governments	42,981	H440	10,007
<b>TOTAL Due From Other Governments</b>	<b>42,981</b>		<b>10,007</b>
Cash Special Reserves	9,833,886	H230	5,093,921
Cash In Time Deposits Special Reserves	2,221,660	H231	2,089,798
<b>TOTAL Restricted Assets</b>	<b>12,055,546</b>		<b>7,183,719</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>24,358,382</b>		<b>19,325,830</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	Fund Code	2019
Accounts Payable	1,678,475	H600	1,195,928
<b>TOTAL Accounts Payable</b>	<b>1,678,475</b>		<b>1,195,928</b>
Bond Anticipation Notes Payable	13,000,000	H626	9,000,000
<b>TOTAL Notes Payable</b>	<b>13,000,000</b>		<b>9,000,000</b>
<b>TOTAL Liabilities</b>	<b>14,678,475</b>		<b>10,195,928</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	197,128	H691	78,545
<b>TOTAL Deferred Inflows of Resources</b>	<b>197,128</b>		<b>78,545</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>197,128</b>		<b>78,545</b>
<b>Fund Balance</b>			
Other Restricted Fund Balance	6,567,350	H899	5,802,613
<b>TOTAL Restricted Fund Balance</b>	<b>6,567,350</b>		<b>5,802,613</b>
Assigned Unappropriated Fund Balance	2,915,429	H915	3,248,744
<b>TOTAL Assigned Fund Balance</b>	<b>2,915,429</b>		<b>3,248,744</b>
Unassigned Fund Balance		H917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>9,482,779</b>		<b>9,051,357</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>24,358,382</b>		<b>19,325,830</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	FopCode	2019
<b>Revenues</b>			
Community College Capital Cost	232,647	H2240	207,725
<b>TOTAL Intergovernmental Charges</b>	<b>232,647</b>		<b>207,725</b>
Interest And Earnings	9,424	H2401	18,511
<b>TOTAL Use of Money And Property</b>	<b>9,424</b>		<b>18,511</b>
Insurance Recoveries	45,141	H2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>45,141</b>		<b>0</b>
Unclassified (specify)	250	H2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>250</b>		<b>0</b>
St Aid, Community College Construction	791,233	H3285	247,927
St Aid, Public Safety-Cap Proj	1,095,221	H3397	1,741,607
St Aid, Other Transportation	172,989	H3589	126,130
St Aid, Highway Cap Projects	100,000	H3591	
St Aid, Trans Cap Grants (spec)	451,307	H3597	200,997
<b>TOTAL State Aid</b>	<b>2,610,750</b>		<b>2,316,561</b>
Fed Aid - Cap Projects	16,569	H4097	
Fed Aid, Airport Cap Proj	2,400,987	H4592	1,959,988
Fed Aid, Transp Cap Proj	2,344,425	H4597	3,096,302
Fed Aid, Emergency Disaster Assistance		H4960	152,482
<b>TOTAL Federal Aid</b>	<b>4,761,981</b>		<b>5,208,772</b>
<b>TOTAL Revenues</b>	<b>7,660,193</b>		<b>7,751,669</b>
Interfund Transfers	2,520,479	H5031	3,924,073
<b>TOTAL Interfund Transfers</b>	<b>2,520,479</b>		<b>3,924,073</b>
Serial Bonds		H5710	
Bans Redeemed From Appropriations		H5731	585,000
Installment Purchase Debt		H5785	
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>585,000</b>
<b>TOTAL Other Sources</b>	<b>2,520,479</b>		<b>4,509,073</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>10,180,672</b>		<b>12,260,742</b>



COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EmpCode	2019
<b>Expenditures</b>			
General Govt, Equip & Cap Outlay	411,350	H19972	962,268
<b>TOTAL General Govt</b>	<b>411,350</b>		<b>962,268</b>
<b>TOTAL General Government Support</b>	<b>411,350</b>		<b>962,268</b>
Comm College -Capital Projects	1,582,466	H24972	496,979
<b>TOTAL Comm College -Capital Projects</b>	<b>1,582,466</b>		<b>496,979</b>
<b>TOTAL Education</b>	<b>1,582,466</b>		<b>496,979</b>
Public Safety Comm Sys, Equip & Cap Outlay		H30202	1,912
<b>TOTAL Public Safety Comm Sys</b>	<b>0</b>		<b>1,912</b>
Other Public Safety, Equip & Cap Outlay	6,617,155	H39972	2,970,861
<b>TOTAL Other Public Safety</b>	<b>6,617,155</b>		<b>2,970,861</b>
<b>TOTAL Public Safety</b>	<b>6,617,155</b>		<b>2,972,773</b>
Perm Improve Highway, Equip & Cap Outlay	631,480	H51122	947,477
<b>TOTAL Perm Improve Highway</b>	<b>631,480</b>		<b>947,477</b>
Maint of Bridges, Equip & Cap Outlay	3,782,753	H51202	4,719,384
<b>TOTAL Maint of Bridges</b>	<b>3,782,753</b>		<b>4,719,384</b>
Highway, Capital Projects		H51972	39,246
<b>TOTAL Highway</b>	<b>0</b>		<b>39,246</b>
Airport, Equip & Cap Outlay	3,144,192	H56102	2,531,583
<b>TOTAL Airport</b>	<b>3,144,192</b>		<b>2,531,583</b>
<b>TOTAL Transportation</b>	<b>7,558,425</b>		<b>8,237,690</b>
Other Eco & Dev, Equip & Cap Outlay	2,303	H69892	22,077
<b>TOTAL Other Eco &amp; Dev</b>	<b>2,303</b>		<b>22,077</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>2,303</b>		<b>22,077</b>
<b>TOTAL Expenditures</b>	<b>16,171,699</b>		<b>12,691,787</b>
Transfers, Other Funds		H99019	376
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>376</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>376</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>16,171,699</b>		<b>12,692,163</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2018	Fid Code	2019
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	15,473,804	H8021	9,482,777
Restated Fund Balance - Beg of Year	15,473,804	H8022	9,482,777
ADD - REVENUES AND OTHER SOURCES	10,180,672		12,260,742
DEDUCT - EXPENDITURES AND OTHER USES	16,171,699		12,692,163
Fund Balance - End of Year	9,482,777	H8029	9,051,356

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	Exp Code	2019
<b>Assets</b>			
Land	2,787,481	K101	2,625,768
Buildings	82,095,739	K102	84,167,184
Improvements Other Than Buildings	1,443,157	K103	1,407,921
Machinery And Equipment	31,186,939	K104	30,822,353
Construction Work In Progress	19,032,387	K105	30,745,782
Infrastructure	130,158,002	K106	130,158,001
<b>TOTAL Fixed Assets (net)</b>	<b>266,703,705</b>		<b>279,927,009</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>266,703,705</b>		<b>279,927,009</b>

COUNTY OF Jefferson  
 Annual Update Document  
 For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	Exp Code	2019
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	266,703,705	K159	279,927,009
<b>TOTAL Investments In Non-Current Government Assets</b>	<b>266,703,705</b>		<b>279,927,009</b>
<b>TOTAL Fund Balance</b>	<b>266,703,705</b>		<b>279,927,009</b>
<b>TOTAL</b>	<b>266,703,705</b>		<b>279,927,009</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	Emp Code	2019
<b>Assets</b>			
Cash	553,510	TA200	399,500
Cash In Time Deposits	737,415	TA201	5,429,909
Cash, Court & Trust	171,043	TA205	180,605
<b>TOTAL Cash</b>	<b>1,461,968</b>		<b>6,010,014</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,461,968</b>		<b>6,010,014</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	Fund Code	2019
Due To Other Governments		TA631	4,409,846
<b>TOTAL Due To Other Governments</b>	<b>0</b>		<b>4,409,846</b>
Group Insurance		TA20	3,907
Guaranty & Bid Deposits	5,830	TA30	
Bail Deposits	119,431	TA35	126,553
Taxes Collect Other Govts	110,358	TA39	139,183
Receivers Fund	207,348	TA42	
Social Services Trust	425,281	TA53	400,000
Mortgage Tax	225,980	TA58	602,293
Court & Trust Fund	171,043	TA61	180,605
Other Funds (specify)	196,697	TA85	147,627
<b>TOTAL Agency Liabilities</b>	<b>1,461,968</b>		<b>1,600,168</b>
<b>TOTAL Liabilities</b>	<b>1,461,968</b>		<b>6,010,014</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,461,968</b>		<b>6,010,014</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Balance Sheet

Code Description	2018	Edp Code	2019
<b>Assets</b>			
Cash		V200	
<b>TOTAL Cash</b>	<b>0</b>		<b>0</b>
Due From Other Governments	870,330	V440	12,972
<b>TOTAL Due From Other Governments</b>	<b>870,330</b>		<b>12,972</b>
Cash In Time Deposits Special Reserves	240,246	V231	295,447
<b>TOTAL Restricted Assets</b>	<b>240,246</b>		<b>295,447</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,110,576</b>		<b>308,419</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Balance Sheet

Code Description	2018	Fund Code	2019
Due To Other Funds	856,866	V630	
<b>TOTAL Due To Other Funds</b>	<b>856,866</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>856,866</b>		<b>0</b>
<b>Fund Balance</b>			
Reserve For Debt	253,710	V884	295,447
<b>TOTAL Restricted Fund Balance</b>	<b>253,710</b>		<b>295,447</b>
Assigned Appropriated Fund Balance		V914	12,972
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>12,972</b>
Unassigned Fund Balance		V917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>253,710</b>		<b>308,419</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,110,576</b>		<b>308,419</b>



COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Results of Operation

Code Description	2018	Fund Code	2019
<b>Revenues</b>			
Debt Service - Other Gov.	60,806	V2392	65,768
<b>TOTAL Intergovernmental Charges</b>	<b>60,806</b>		<b>65,768</b>
Interest And Earnings	605	V2401	2,415
<b>TOTAL Use of Money And Property</b>	<b>605</b>		<b>2,415</b>
St Aid, Other Aid (specify)	2,979,629	V3089	701,916
<b>TOTAL State Aid</b>	<b>2,979,629</b>		<b>701,916</b>
<b>TOTAL Revenues</b>	<b>3,041,040</b>		<b>770,099</b>
Interfund Transfers	2,896,814	V5031	2,570,499
<b>TOTAL Interfund Transfers</b>	<b>2,896,814</b>		<b>2,570,499</b>
<b>TOTAL Other Sources</b>	<b>2,896,814</b>		<b>2,570,499</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>5,937,854</b>		<b>3,340,598</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Results of Operation

Code Description	2018	Emcode	2019
<b>Expenditures</b>			
Fiscal Agents Fees, Contr Expend		V13804	
<b>TOTAL Fiscal Agents Fees</b>	<b>0</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>0</b>
Debt Principal, Serial Bonds	2,256,500	V97106	2,145,000
Debt Principal, Bond Anticipation Notes		V97306	
Debt Principal, Installment Purchase Debt	556,720	V97856	568,692
<b>TOTAL Debt Principal</b>	<b>2,813,220</b>		<b>2,713,692</b>
Debt Interest, Serial Bonds	625,508	V97107	463,084
Debt Interest, Installment Purchase Debt	121,086	V97857	109,113
<b>TOTAL Debt Interest</b>	<b>746,594</b>		<b>572,197</b>
<b>TOTAL Expenditures</b>	<b>3,559,814</b>		<b>3,285,889</b>
Transfers, Other Funds		V99019	
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>3,559,814</b>		<b>3,285,889</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

**Analysis of Changes in Fund Balance**

Code Description	2018	Add Code	2019
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	-2,124,331	V8021	253,709
Restated Fund Balance - Beg of Year	-2,124,331	V8022	253,709
ADD - REVENUES AND OTHER SOURCES	5,937,854		3,340,598
DEDUCT - EXPENDITURES AND OTHER USES	3,559,814		3,285,889
<b>Fund Balance - End of Year</b>	<b>253,709</b>	<b>V8029</b>	<b>308,418</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	Exp Code	2019
<b>Assets</b>			
Total Non-Current Govt Liabilities	416,344,585	W129	425,541,456
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>416,344,585</b>		<b>425,541,456</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>416,344,585</b>		<b>425,541,456</b>

COUNTY OF Jefferson  
Annual Update Document  
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	Eqn Code	2019
Net Pension Liability -Proportionate Share	5,097,956	W638	11,551,121
Total OPEB Liability	384,103,514	W683	390,103,514
Installment Purchase Debt	5,242,433	W685	4,673,741
Judgments And Claims Payable	4,170,506	W686	3,576,190
Compensated Absences	2,200,176	W687	2,251,890
<b>TOTAL Other Liabilities</b>	<b>400,814,585</b>		<b>412,156,456</b>
Bonds Payable	15,530,000	W628	13,385,000
<b>TOTAL Bond And Long Term Liabilities</b>	<b>15,530,000</b>		<b>13,385,000</b>
<b>TOTAL Liabilities</b>	<b>416,344,585</b>		<b>425,541,456</b>
<b>TOTAL Liabilities</b>	<b>416,344,585</b>		<b>425,541,456</b>

Statement of Indebtedness  
For the Fiscal Year Ending 2019

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
2017	IPC E	Finance Emergency Equipment			04/14/2017	04/14/2027	2.139%		\$7,974,153	\$5,242,433	\$568,692	\$0	\$0	\$0	\$4,673,741
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>															
2018	BAN N	Emergency Radio Equipment			11/01/2018	10/30/2020	1.75%		\$2,000,000	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0
2017	BAN N	Emergency Radio Comm Buildings			11/01/2017	10/30/2020	1.75%		\$5,275,000	\$5,275,000	\$1,471,000	\$0	\$0	\$0	\$3,804,000
2017	BAN N	Emergency Radio Comm Towers			11/01/2017	10/30/2020	1.75%		\$1,050,000	\$1,050,000	\$285,000	\$0	\$0	\$0	\$765,000
2017	BAN N	Emergency Radio Equipment			11/01/2017	10/30/2020	1.75%		\$2,675,000	\$2,675,000	\$189,000	\$0	\$0	\$0	\$2,486,000
2017	BAN N	Jeff Comm College Learning Cen			11/01/2017	10/30/2020	1.75%		\$2,000,000	\$2,000,000	\$55,000	\$0	\$0	\$0	\$1,945,000
<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	3.95%	Y	\$4,915,000	\$925,000	\$455,000	\$0	\$0	\$0	\$470,000
2011	BOND N	refund 1998, 2003A-2003B-2004			12/22/2011	03/01/2020	5.00%		\$9,440,000	\$2,320,000	\$1,145,000	\$0	\$0	\$0	\$1,175,000
2015	BOND N	College Library & Improvements			06/03/2015	06/03/2035	2.00%	Y	\$7,000,000	\$6,235,000	\$300,000	\$0	\$0	\$0	\$5,935,000
2017	BOND N	Public Improvement Bond			06/01/2017	06/01/2025	2.50%	N	\$6,206,500	\$6,050,000	\$245,000	\$0	\$0	\$0	\$5,805,000
<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>															
											\$6,713,692	\$0	\$0	\$0	\$27,058,741

COUNTY OF Jefferson  
 Schedule of Time Deposits and Investments  
 For the Fiscal Year Ending 2019

	<u>EDP Code</u>	<u>Amount</u>
<b>CASH:</b>		
On Hand	9Z2001	\$15,520.00
Demand Deposits	9Z2011	\$20,293,725.00
Time Deposits	9Z2021	\$21,795,216.00
<b>Total</b>		<u>\$42,104,461.00</u>
<b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$2,170,235.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$42,787,876.00
<b>Total</b>		<u>\$44,958,111.00</u>
<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 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-5982	\$11,097,639	\$0	\$0	\$11,097,639
****-9921	\$17,030,000	\$0	\$0	\$17,030,000
****-7086	\$200,000	\$0	\$0	\$200,000
****-9921	\$920,235	\$0	\$0	\$920,235
****-0414	\$9,311,204	\$0	\$0	\$9,311,204
****-4863	\$9,981,106	\$0	\$0	\$9,981,106
****-4675	\$1,665,049	\$0	\$515,549	\$1,149,500
****-2529	\$13,298,498	\$262,542	\$145,211	\$13,415,829
****-7650	\$486,990	\$0	\$63,915	\$423,075
****-7557	\$180,605	\$0	\$0	\$180,605
****-7562	\$5,831	\$0	\$0	\$5,831
****-0150	\$179,142	\$0	\$178,314	\$828
****-0099	\$279,702	\$0	\$0	\$279,702
****-2728	\$164,541	\$0	\$9,924	\$154,617
****-2406	\$264,213	\$0	\$18,830	\$245,383
****-4394	\$43,140	\$0	\$1,904	\$41,236
****-1828	\$5,891	\$0	\$0	\$5,891
****-4386	\$27,539	\$0	\$1,301	\$26,238
****-0153	\$28,787	\$0	\$803	\$27,984
****-4360	\$3,065	\$0	\$0	\$3,065
****-1231	\$328,953	\$72,899	\$0	\$401,852
****-09.1	\$3,741,098	\$0	\$0	\$3,741,098
****-2016	\$318,049	\$22,576	\$8,011	\$332,614
****-9941	\$81,742	\$7,666	\$12,653	\$76,755
****-9127	\$216,803	\$7,692	\$0	\$224,495
****-0152	\$3,951	\$0	\$0	\$3,951
****-7802	\$6,662	\$0	\$0	\$6,662



COUNTY OF Jefferson  
 Bank Reconciliation  
 For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-5729	\$45,843	\$17	\$32,920	\$12,940
				\$69,300,335
				\$15,520.00
				\$ .00
			9ZCASH *	\$69,315,855
			9ZCASHB *	\$69,315,851

\* Must be equal

COUNTY OF Jefferson  
Local Government Questionnaire  
For the Fiscal Year Ending 2019

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u> <u></u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

COUNTY OF Jefferson  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2019

<b>Total Full Time Employees:</b>		710			
<b>Total Part Time Employees:</b>		20			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$5,651,520.00	704	22	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$3,007,321.00	710	56	
90408	Worker's Compensation Insurance	\$1,950,820.00			
90458	Life Insurance				
90508	Unemployment Insurance	\$75,893.00			
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$20,930,851.00	577	1	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$-1,616.00			
<b>Total</b>		<b>\$31,614,789.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$31,614,790.00</b>			

COUNTY OF Jefferson  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2019

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$252,590	106,780	gallons	
Diesel Fuel	\$380,600	168,105	gallons	
Fuel Oil	\$3,688	1,562	gallons	
Natural Gas	\$115,069	239,274	cubic feet	therms
Electricity	\$656,032	7,102,441	kilowatt-hours	
Coal	\$		tons	
Propane	\$48,228	40,036	gallons	

COUNTY OF Jefferson  
Financial Comments  
For the Fiscal Year Ending 2019