

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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***

Certification Statement

I, Brian Peck (LG220100000000A), hereby certify that I am the Chief Financial 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 12/31/2023, is true and correct to the best of my knowledge and belief.

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Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General
- CD - Special Grant
- D - County Road
- DM - Road Machinery
- EL - Enterprise Refuse Garbage
- H - Capital Projects
- TC - Custodial
- V - Debt Service
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$10,000.00	\$0.00	\$19,042,204.00
201 - Cash In Time Deposits	\$68,819,720.00	\$25,626,993.00	\$23,552,835.00
210 - Petty Cash	\$4,220.00	\$14,720.00	\$14,720.00
Total for Cash and Cash Equivalents	\$68,833,940.00	\$25,641,713.00	\$42,609,759.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	-	\$0.00	\$0.00
231 - Cash In Time Deposits Special Reserves	\$2,703,905.00	\$0.00	\$13,250,878.00
Total for Restricted Cash and Cash Equivalents	\$2,703,905.00	\$0.00	\$13,250,878.00
Investments			
450 - Investments in Securities	\$35,868,743.00	\$48,453,963.00	\$23,098,445.00
Total for Investments	\$35,868,743.00	\$48,453,963.00	\$23,098,445.00
Restricted Investments			
452 - Investments in Securities Special Reserves	-	\$26,483,945.00	\$2,397,980.00
Total for Restricted Investments	\$0.00	\$26,483,945.00	\$2,397,980.00
Net Taxes Receivable			
260 - Taxes Receivable Overdue	\$8,300,881.00	\$8,899,048.00	\$8,676,275.00
280 - Returned School Taxes Receivable	\$3,448,211.00	\$3,026,083.00	\$3,146,078.00

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
290 - City School Taxes Receivable	\$400,014.00	\$340,390.00	\$426,294.00
295 - Delinquent Village Taxes Receivable	\$713,881.00	\$909,101.00	\$621,888.00
300 - Taxes Receivable Pending	\$2,662.00	\$2,662.00	\$2,662.00
330 - Property Acquired For Taxes	\$56,810.00	\$52,186.00	\$52,186.00
342 - Allowance For Uncollectible Taxes	(\$3,566,717.00)	(\$4,379,885.00)	(\$4,139,762.00)
Total for Net Taxes Receivable	\$9,355,742.00	\$8,849,585.00	\$8,785,621.00
Net Other Receivables			
380 - Accounts Receivable	\$3,360,852.00	\$2,131,595.00	\$2,440,314.00
389 - Allowance For Receivables	(\$39,341.00)	(\$41,451.00)	(\$240,293.00)
454 - Leases Receivable	\$730,179.00	\$768,490.00	-
Total for Net Other Receivables	\$4,051,690.00	\$2,858,634.00	\$2,200,021.00
Due From			
391 - Due From Other Funds	\$86,262.00	\$306,384.00	\$750,000.00
410 - Due from State and Federal Government	\$7,330,974.00	\$6,202,292.00	\$5,508,979.00
430 - Towns and Cities	\$387,368.00	\$374,040.00	\$357,819.00
440 - Due from Other Governments	\$7,358,390.00	\$6,698,591.00	\$5,780,099.00
<i>NYS Sales Tax accrued & received January 2024 \$6,227,727. Due from City, Towns, Villages District Court, & College for Services provided \$1,134,163.</i>			
Total for Due From	\$15,162,994.00	\$13,581,307.00	\$12,396,897.00
Other Assets			
400 - State and Federal Social Services	\$10,760,788.00	\$7,672,666.00	\$7,671,651.00
445 - Inventory of Materials And Supplies	\$87,668.00	\$89,570.00	\$55,910.00

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**A - General
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
480 - Prepaid Expenses	\$1,429,745.00	\$3,674,859.00	\$2,100,464.00
489 - Miscellaneous Current Assets	-	\$0.00	-
Total for Other Assets	\$12,278,201.00	\$11,437,095.00	\$9,828,025.00
Total for Assets	\$148,255,215.00	\$137,306,242.00	\$114,567,626.00
Total for Assets and Deferred Outflows	\$148,255,215.00	\$137,306,242.00	\$114,567,626.00

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$11,565,599.00	\$11,414,878.00	\$8,569,178.00
601 - Accrued Liabilities	\$1,129,186.00	\$1,033,386.00	\$1,229,279.00
Total for Payables	\$12,694,785.00	\$12,448,264.00	\$9,798,457.00
Due to			
630 - Due To Other Funds	-	-	\$0.00
631 - Due To Other Governments <i>Sales tax due to City, Towns & Villages</i>	\$9,916,847.00	\$9,966,823.00	\$9,774,685.00
718 - State Retirement	-	\$122,829.00	\$0.00
Total for Due to	\$9,916,847.00	\$10,089,652.00	\$9,774,685.00
Other Liabilities			
688 - Other Liabilities <i>ARPA FUNDS</i>	\$9,729,871.00	\$16,001,898.00	\$10,595,034.00
690 - Overpayments and Clearing Account	-	\$0.00	\$50,296.00
720 - Group Insurance	\$50,739.00	\$18,093.00	\$19,005.00
Total for Other Liabilities	\$9,780,610.00	\$16,019,991.00	\$10,664,335.00
Total for Liabilities	\$32,392,242.00	\$38,557,907.00	\$30,237,477.00
Deferred Inflows			
Deferred Inflows of Resources			

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
691 - Deferred Inflow Of Resources	\$5,283,625.00	\$3,328,218.00	\$1,811,302.00
694 - Deferred Taxes	\$7,795,277.00	\$8,586,812.00	\$9,482,280.00
Total for Deferred Inflows of Resources	\$13,078,902.00	\$11,915,030.00	\$11,293,582.00
Total for Deferred Inflows	\$13,078,902.00	\$11,915,030.00	\$11,293,582.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$1,517,413.00	\$4,067,929.00	\$2,906,374.00
Total for Nonspendable Fund Balance	\$1,517,413.00	\$4,067,929.00	\$2,906,374.00
Restricted Fund Balance			
814 - Workers Compensation Reserve	\$658,339.00	\$550,709.00	\$466,594.00
815 - Unemployment Insurance Reserve	\$75,997.00	\$72,225.00	\$71,015.00
863 - Insurance Reserve	\$1,969,569.00	\$1,871,820.00	\$1,860,372.00
899 - Other Restricted Fund Balance <i>Crime Forfeiture Proceeds & Wireless 911 Surcharges</i>	\$1,418,630.00	\$1,577,023.00	\$1,013,879.00
Total for Restricted Fund Balance	\$4,122,535.00	\$4,071,777.00	\$3,411,860.00
Committed Fund Balance			
913 - Committed Fund Balance	\$6,283,255.00	\$6,000,000.00	-
Total for Committed Fund Balance	\$6,283,255.00	\$6,000,000.00	\$0.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$10,370,222.00	\$14,048,476.00	\$4,099,877.00
915 - Assigned Unappropriated Fund Balance	\$10,720,116.00	\$8,978,576.00	\$8,856,441.00

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**A - General
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Assigned Fund Balance	\$21,090,338.00	\$23,027,052.00	\$12,956,318.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$69,770,531.00	\$49,666,547.00	\$53,762,016.00
Total for Unassigned Fund Balance	\$69,770,531.00	\$49,666,547.00	\$53,762,016.00
Total for Fund Balance	\$102,784,072.00	\$86,833,305.00	\$73,036,568.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$148,255,216.00	\$137,306,242.00	\$114,567,627.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$62,533,703.00	\$62,059,082.00	\$59,806,739.00
Total for Property Taxes	\$62,533,703.00	\$62,059,082.00	\$59,806,739.00
Property Tax Items			
1051 - Gain From Sale of Tax Acquired Property	\$638,971.00	\$870,247.00	\$975,034.00
1081 - Other Payments In Lieu of Taxes	\$656,997.00	\$536,068.00	\$630,003.00
1089 - Other Tax Items	\$333,883.00	\$319,063.00	\$306,805.00
1090 - Interest and Penalties on Real Prop Taxes	\$1,515,426.00	\$1,471,422.00	\$1,928,924.00
Total for Property Tax Items	\$3,145,277.00	\$3,196,800.00	\$3,840,766.00
Non-Property Tax Items			
1110 - Sales and Use Tax	\$103,709,287.00	\$100,661,022.00	\$97,313,446.00
1111 - Tax on Consumers Utility Bills	\$447,344.00	-	-
1113 - Tax on Hotel Room Occupancy	\$608,865.00	\$621,448.00	\$510,969.00
1116 - Tax on Adult-Use Cannabis	\$1,283.00	-	-
1140 - Emergency Telephone System Surcharge	\$84,935.00	\$555,504.00	\$551,416.00
Total for Non-Property Tax Items	\$104,851,714.00	\$101,837,974.00	\$98,375,831.00
Departmental Income			
1225 - Medical Examiner Fees	\$19.00	\$0.00	\$8.00
1230 - Treasurer Fees	\$31,574.00	\$30,967.00	\$28,550.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
1235 - Charges For Tax Advertising and Redemption	\$200,687.00	\$228,841.00	\$256,564.00
1255 - Clerk Fees	\$2,043,067.00	\$2,138,333.00	\$2,369,156.00
1260 - Personnel Fees	\$15,509.00	\$7,034.00	\$11,425.00
1265 - Attorney Fees	\$215,778.00	\$238,237.00	\$255,951.00
1289 - Other General Departmental Income	\$940,515.00	\$829,411.00	\$727,425.00
1510 - Sheriff Fees	\$128,888.00	\$146,062.00	\$111,772.00
1515 - Alternative to Incarceration Fees	\$2,340.00	\$1,574.00	\$2,170.00
1525 - Prisoner Charges	\$103,602.00	\$85,815.00	\$108,677.00
1550 - Public Pound Charges Dog Control Fees	\$5,020.00	\$5,110.00	\$3,920.00
1560 - Safety Inspection Fees	\$140,801.00	\$119,798.00	\$104,861.00
1580 - Restitution Surcharge	\$10,241.00	\$6,887.00	\$6,219.00
1589 - Other Public Safety Departmental Income	\$108,362.00	\$90,513.00	\$106,050.00
1601 - Public Health Fees	\$64,707.00	\$108,311.00	\$45,077.00
1605 - Charges for Care of Handicapped Children	-	\$130.00	\$360.00
1610 - Home Nursing Charges	\$1,863,274.00	\$2,054,666.00	\$2,130,925.00
1621 - Early Intervention Fees for Services	-	\$0.00	-
1630 - Narcotic Program Charges	\$325,000.00	-	-
1689 - Other Health Departmental Income	\$714,347.00	\$657,965.00	\$475,931.00
1770 - Airport Fees and Rentals	\$651,207.00	\$654,107.00	\$604,871.00
1774 - Airport Concessions	\$3,000.00	\$3,000.00	\$4,525.00
1776 - Airport Sales of Supplies	\$1,673,825.00	\$1,500,417.00	\$901,918.00
1789 - Other Transportation Departmental Income	\$146,252.00	\$97,240.00	\$128,514.00
1801 - Repayment of Medical Assistance	\$140,382.00	\$137,208.00	\$188,994.00
1809 - Repayment of Family Assistance	\$449,179.00	\$575,034.00	\$690,427.00
1811 - Medical Incentive Earnings	\$281,618.00	\$100,472.00	\$244,258.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
1819 - Repayment of Child Care	\$578,405.00	\$361,902.00	\$891,551.00
1823 - Repayment of Juvenile Delinquent Care	-	\$0.00	-
1829 - Repayment of State Training School & Expenses	-	\$0.00	\$0.00
1840 - Repayment of Safety Net Assistance	\$325,191.00	\$209,676.00	\$266,561.00
1841 - Repayment of Home Energy Assistance	\$61,770.00	\$205,259.00	\$243,049.00
1848 - Repayments of Burials	-	\$0.00	\$4,130.00
1855 - Repayment of Day Care	\$4,202.00	\$4,795.00	\$15,762.00
1870 - Repayment of Services For Recipients	\$2,229.00	\$875.00	\$2,316.00
1962 - Sealer of Weights and Measures Fees	\$1,690.00	-	-
1972 - Charges Programs for the Aging	\$117,685.00	\$70,880.00	\$88,477.00
1989 - Other Economic Assistance and Opportunity Income	\$995.00	-	-
2189 - Other Home and Community Services Income	\$15,780.00	\$10,000.00	\$26,000.00
Total for Departmental Income	\$11,367,141.00	\$10,680,519.00	\$11,046,394.00
Intergovernmental Charges			
2210 - General Services Other Government <i>Tax & Assessment Svcs for Towns</i>	\$533,894.00	\$405,889.00	\$432,902.00
2215 - Election Service Charges	-	\$0.00	\$576.00
2238 - Community College Operating Cost Chargebacks	\$52,754.00	\$70,340.00	\$91,341.00
2260 - Public Safety Services Other Governments <i>Joint Public Safety Svcs-City of Watertown</i>	\$107,803.00	\$120,747.00	\$80,932.00
2264 - Jail Facilities Services Other Governments <i>Prisoner Transportation-NYS Dept of Corrections</i>	\$33,728.00	\$35,752.00	\$104,244.00
2268 - Dog Control Services Other Governments <i>City of Watertown & Towns -Dog Control Svcs</i>	\$276,248.00	\$266,347.00	\$248,636.00
2280 - Health Services for Other Governments or Districts <i>Health Benefits for Jefferson Community College</i>	\$1,998,044.00	\$1,983,950.00	\$2,027,368.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2320 - Economic Assistance Other Governments <i>Shared Veteran Svcs-Lewis County</i>	\$143,033.00	\$58,332.00	\$60,398.00
2351 - Programs for Aging Other Governments	-	\$22,120.00	\$0.00
2389 - Miscellaneous Revenue Other Governments	-	\$0.00	-
2390 - Share of Joint Activity Other Governments	-	\$0.00	\$0.00
2392 - Debt Service Other Governments	-	\$0.00	\$0.00
2397 - Capital Projects Other Governments <i>College Component Units contributing toward County funded College capital projects.</i>	\$130,000.00	-	-
Total for Intergovernmental Charges	\$3,275,504.00	\$2,963,477.00	\$3,046,397.00
Use of Money and Property			
2401 - Interest and Earnings	\$5,593,191.00	\$502,782.00	\$354,733.00
2410 - Rental of Real Property	\$161,308.00	\$143,510.00	\$165,375.00
2414 - Rental of Equipment	\$1,980.00	\$2,920.00	\$0.00
2421 - Lease Payments Collected	\$38,311.00	\$48,159.00	-
2450 - Commissions	\$14,321.00	\$11,422.00	\$11,865.00
Total for Use of Money and Property	\$5,809,111.00	\$708,793.00	\$531,973.00
Licenses and Permits			
2545 - Licenses Other	-	-	\$40,066.00
2590 - Permits Other	\$30,073.00	\$52,955.00	-
Total for Licenses and Permits	\$30,073.00	\$52,955.00	\$40,066.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$7,845.00	\$8,885.00	\$8,488.00
2615 - Stop DWI Fines	\$95,333.00	\$139,181.00	\$114,106.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2620 - Forfeitures of Deposits	\$20.00	\$60.00	\$0.00
2626 - Forfeiture of Crime Proceeds Restricted	\$123,311.00	\$75,708.00	\$35,580.00
Total for Fines and Forfeitures	\$226,509.00	\$223,834.00	\$158,174.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$1,815.00	\$1,124.00	\$1,124.00
2652 - Sales of Forest Products	\$36,400.00	\$37,000.00	\$172,400.00
2655 - Sales Other	\$5,652.00	\$5,344.00	\$4,313.00
2660 - Sales of Real Property	-	\$0.00	\$0.00
2665 - Sales of Equipment	\$12,227.00	\$35,747.00	\$49,470.00
2680 - Insurance Recoveries	\$61,323.00	\$50,134.00	\$14,376.00
2690 - Other Compensation For Loss	\$1,407,616.00	\$1,489,619.00	\$1,452,386.00
Total for Sales of Property and Compensation for Loss	\$1,525,033.00	\$1,618,968.00	\$1,694,069.00
Other Revenues			
2700 - Reimbursement of Medicare Part D Expenditures	\$388,697.00	\$391,183.00	\$461,490.00
2701 - Refunds of Prior Year Expenditures	\$1,173,487.00	\$910,356.00	\$1,470,846.00
2705 - Gifts and Donations	\$96,097.00	\$87,786.00	\$79,797.00
2709 - Employees Contributions	\$2,060,738.00	\$1,996,622.00	\$2,125,037.00
2710 - Premium on Obligations	-	\$0.00	\$0.00
2715 - Proceeds of Seized and Unclaimed Property	\$252.00	-	-
2725 - VLT Tribal State Compact Moneys	-	\$0.00	-
2735 - Opioid Settlement Funds	\$146,234.00	\$759,728.00	-
2770 - Unclassified <i>County credit card rebates</i>	\$2,111.00	\$30,157.00	\$626.00
Total for Other Revenues	\$3,867,616.00	\$4,175,832.00	\$4,137,796.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
State Aid			
3014 - State Aid VLT Tribal Compact Moneys	\$729,386.00	-	-
3021 - State Aid Court Facilities	\$238,676.00	\$240,015.00	\$207,892.00
3025 - State Aid Indigent Legal Services Fund	\$1,671,026.00	\$259,998.00	\$261,263.00
3030 - State Aid District Attorney Salaries	\$388,113.00	\$144,769.00	\$142,940.00
3035 - State Aid Medical Examiner	-	\$0.00	-
3040 - State Aid Real Property Tax Administration	-	\$577.00	-
3060 - State Aid Records Management	\$13,991.00	\$13,994.00	-
3089 - State Aid Other	-	\$150,901.00	\$73,003.00
3310 - State Aid Probation Services	\$684,260.00	\$627,176.00	\$701,937.00
3315 - State Aid Navigation Law Enforcement	-	\$0.00	-
3317 - State Aid Snowmobile Law Enforce	-	\$0.00	-
3330 - State Aid Unified Court Budget Security Service	-	\$0.00	-
3389 - State Aid Other Public Safety	\$69,893.00	\$0.00	\$235,851.00
3397 - State Aid Public Safety Capital Projects	\$637,523.00	\$0.00	-
3401 - State Aid Public Health	\$919,211.00	\$864,837.00	\$769,393.00
3446 - State Aid Handicapped Children	\$3,132,411.00	\$2,910,920.00	\$2,340,831.00
3449 - State Aid Early Intervention	\$189,557.00	\$160,066.00	\$125,044.00
3450 - State Aid Public Health Other	\$298,007.00	\$241,724.00	\$70,638.00
3486 - State Aid Narcotic Addiction Control	\$4,744,541.00	\$3,716,560.00	\$3,172,812.00
3489 - State Aid Other Health	\$4,844.00	\$683,088.00	\$654,875.00
3490 - State Aid Mental Health	\$3,759,749.00	\$3,269,802.00	\$2,914,342.00
3589 - State Aid Other Transportation	-	\$22,485.00	\$57,701.00
3591 - State Aid Highway Capital Projects	-	\$2,754,519.00	-
3601 - State Aid Medical Assistance	(\$84,312.00)	(\$80,037.00)	(\$96,582.00)

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
3609 - State Aid Family Assistance	\$1,327,579.00	\$334,416.00	\$304,724.00
3610 - State Aid Social Services Administration	\$6,850,628.00	-	\$4,055,952.00
3619 - State Aid Child Care	\$3,519,344.00	-	-
3640 - State Aid Safety Net	\$1,203,196.00	\$1,036,667.00	\$1,152,675.00
3642 - State Aid Emergency Aid For Adults	\$29,927.00	\$44,660.00	\$35,156.00
3655 - State Aid Day Care	\$3,181,871.00	\$1,756,412.00	\$1,411,925.00
3670 - State Aid Services for Recipients	\$485,850.00	\$2,456,509.00	\$3,079,994.00
3689 - State Aid Other Social Services	-	\$144,077.00	-
3710 - State Aid Veterans Service Agencies	-	\$35,000.00	\$0.00
3772 - State Aid Programs for Aging	\$1,625,755.00	\$579,149.00	\$725,260.00
3789 - State Aid Economic Assistance	\$11,330.00	\$13,477.00	\$15,000.00
3820 - State Aid Youth Programs	\$124,018.00	\$92,638.00	\$90,008.00
3989 - State Aid Other Home and Community Service	\$105,642.00	\$129,660.00	\$77,422.00
Total for State Aid	\$35,862,016.00	\$22,604,059.00	\$22,580,056.00
Federal Aid			
4089 - Federal Aid Other	\$6,264,789.00	\$5,297,940.00	\$181,440.00
4305 - Federal Aid Civil Defense	\$48,827.00	-	-
4320 - Federal Aid Crime Control	\$376,562.00	\$193,408.00	\$158,167.00
4389 - Federal Aid Other Public Safety	\$213,763.00	\$191,787.00	\$78,007.00
4451 - Federal Aid Early Intervention	\$92,393.00	\$91,372.00	\$87,682.00
4488 - Federal Aid Alcohol Addiction Control Program	-	\$0.00	-
4489 - Federal Aid Other Health	\$2,284,684.00	\$1,282,041.00	\$776,535.00
4490 - Federal Aid Mental Health	\$157,035.00	\$53,112.00	\$50,387.00
4589 - Federal Aid Other Transportation	\$7,200.00	\$1,118,154.00	\$1,020,668.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
4601 - Federal Aid Medicaid Assistance	(\$58,871.00)	(\$56,077.00)	(\$65,868.00)
4609 - Federal Aid Family Assistance	\$6,186,958.00	\$5,634,451.00	\$5,359,940.00
4610 - Federal Aid Social Services Administration	\$6,565,426.00	\$5,053,662.00	\$4,913,646.00
4611 - Federal Aid Food Stamp Program Administration	\$2,162,565.00	\$2,082,152.00	\$2,098,276.00
4615 - Federal Aid Flexible Fund for Family Services FFFS	\$3,525,327.00	\$4,175,960.00	\$3,844,822.00
4641 - Federal Aid Home Energy Assistance	-	(\$92,499.00)	(\$80,716.00)
4661 - Federal Aid Title IV B Funds	\$70,542.00	\$95,781.00	\$77,417.00
4670 - Federal Aid Services for Recipients	\$2,090,313.00	\$1,882,140.00	\$1,812,050.00
4689 - Federal Aid Other Social Services	-	-	\$251,837.00
4772 - Federal Aid Programs for Aging	\$342,672.00	\$366,318.00	\$470,997.00
4785 - Federal Aid Disaster Assistance	-	\$3,841.00	\$95,104.00
4789 - Federal Aid Other Economic Assistance and Opportunities	\$281,258.00	\$0.00	\$39,000.00
4820 - Federal Aid Youth Programs	-	\$0.00	-
Total for Federal Aid	\$30,611,443.00	\$27,373,543.00	\$21,169,391.00
Total for Revenues	\$263,105,140.00	\$237,495,836.00	\$226,427,652.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$393,000.00	\$798,551.00	\$17,000.00
Total for Operating Transfers	\$393,000.00	\$798,551.00	\$17,000.00
Total for Other Sources	\$393,000.00	\$798,551.00	\$17,000.00
Total for Revenues and Other Sources	\$263,498,140.00	\$238,294,387.00	\$226,444,652.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$239,076.00	\$234,771.00	\$235,673.00
10104 - Legislative Board - Contractual	\$25,759.00	\$18,019.00	\$14,489.00
10108 - Legislative Board - Employee Benefits	\$36,720.00	\$37,547.00	\$40,218.00
10401 - Clerk of the Legislative Board - Personal Services	\$572,591.00	\$541,136.00	\$505,903.00
10404 - Clerk of the Legislative Board - Contractual	\$25,549.00	\$31,083.00	\$17,215.00
10408 - Clerk of the Legislative Board - Employee Benefits	\$280,488.00	\$271,078.00	\$273,328.00
Total for Legislative Board	\$1,180,183.00	\$1,133,634.00	\$1,086,826.00
Judicial			
11104 - Municipal Court - Contractual	\$1,800.00	\$2,190.00	\$1,860.00
11621 - Unified Court Budget Costs - Personal Services	-	\$0.00	-
11624 - Unified Court Budget Costs - Contractual	-	\$0.00	-
11628 - Unified Court Budget Costs - Employee Benefits	-	\$0.00	-
11651 - District Attorney - Personal Services	\$1,515,054.00	\$1,498,536.00	\$1,439,328.00
11652 - District Attorney - Equipment and Capital Outlay	\$98,334.00	\$101,187.00	\$60,386.00
11654 - District Attorney - Contractual	\$215,663.00	\$201,509.00	\$171,600.00
11658 - District Attorney - Employee Benefits	\$572,611.00	\$540,677.00	\$580,696.00
11701 - Public Defender - Personal Services	\$1,043,139.00	\$1,060,982.00	\$884,170.00
11702 - Public Defender - Equipment and Capital Outlay	-	\$0.00	-

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
11704 - Public Defender - Contractual	\$1,141,900.00	\$739,844.00	\$640,460.00
11708 - Public Defender - Employee Benefits	\$514,667.00	\$455,310.00	\$408,295.00
11851 - Med Examiners/Coroners - Personal Services	\$170,202.00	\$229,844.00	\$188,184.00
11854 - Med Examiners/Coroners - Contractual	\$343,381.00	\$254,131.00	\$226,284.00
11858 - Med Examiners/Coroners - Employee Benefits	\$54,093.00	\$73,139.00	\$76,952.00
Total for Judicial	\$5,670,844.00	\$5,157,349.00	\$4,678,215.00
Finance			
13251 - Treasurer - Personal Services	\$431,851.00	\$384,846.00	\$392,142.00
13254 - Treasurer - Contractual	\$74,920.00	\$80,332.00	\$78,624.00
13258 - Treasurer - Employee Benefits	\$184,478.00	\$171,368.00	\$198,969.00
13451 - Purchasing - Personal Services	\$313,168.00	\$285,626.00	\$269,800.00
13454 - Purchasing - Contractual	\$15,298.00	\$13,101.00	\$12,938.00
13458 - Purchasing - Employee Benefits	\$176,940.00	\$173,769.00	\$182,496.00
13551 - Assessment - Personal Services	\$617,693.00	\$583,134.00	\$541,831.00
13552 - Assessment - Equipment and Capital Outlay	-	\$0.00	-
13554 - Assessment - Contractual	\$121,143.00	\$104,022.00	\$96,921.00
13558 - Assessment - Employee Benefits	\$281,235.00	\$254,074.00	\$267,113.00
13754 - Credit Card Fees - Contractual	\$41,299.00	\$37,573.00	\$24,982.00
Total for Finance	\$2,258,025.00	\$2,087,845.00	\$2,065,816.00
Municipal Staff			
14101 - Clerk - Personal Services	\$1,076,424.00	\$1,021,524.00	\$937,838.00
14102 - Clerk - Equipment and Capital Outlay	-	\$35,150.00	-
14104 - Clerk - Contractual	\$137,189.00	\$141,690.00	\$147,024.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
14108 - Clerk - Employee Benefits	\$697,732.00	\$646,420.00	\$670,816.00
14201 - Law - Personal Services	\$892,991.00	\$851,083.00	\$821,682.00
14202 - Law - Equipment and Capital Outlay	-	\$0.00	\$0.00
14204 - Law - Contractual	\$417,316.00	\$416,000.00	\$317,279.00
14208 - Law - Employee Benefits	\$452,126.00	\$427,854.00	\$469,481.00
14301 - Personnel - Personal Services	\$373,569.00	\$355,703.00	\$293,457.00
14304 - Personnel - Contractual	\$51,081.00	\$38,223.00	\$36,006.00
14308 - Personnel - Employee Benefits	\$192,392.00	\$183,012.00	\$153,528.00
14501 - Elections - Personal Services	\$467,583.00	\$546,678.00	\$419,574.00
14502 - Elections - Equipment and Capital Outlay	-	\$60,743.00	\$11,174.00
14504 - Elections - Contractual	\$285,172.00	\$218,785.00	\$213,831.00
14508 - Elections - Employee Benefits	\$196,886.00	\$195,361.00	\$221,285.00
Total for Municipal Staff	\$5,240,461.00	\$5,138,226.00	\$4,712,975.00
Shared Services			
16201 - Operation of Plant - Personal Services	\$1,491,784.00	\$1,469,862.00	\$1,349,013.00
16202 - Operation of Plant - Equipment and Capital Outlay	\$52,966.00	\$52,736.00	\$10,714.00
16204 - Operation of Plant - Contractual	\$1,603,493.00	\$1,289,667.00	\$1,123,099.00
16208 - Operation of Plant - Employee Benefits	\$732,958.00	\$700,770.00	\$745,836.00
16502 - Central Communication System - Equipment and Capital Outlay	-	-	\$106,772.00
16504 - Central Communication System - Contractual	\$48,497.00	\$80,020.00	-
16701 - Central Printing and Mailing - Personal Services	\$47,919.00	\$45,737.00	\$43,241.00
16702 - Central Printing and Mailing - Equipment and Capital Outlay	-	\$0.00	\$0.00
16704 - Central Printing and Mailing - Contractual	\$30,502.00	\$51,805.00	\$40,060.00

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	12/31/2023	12/31/2022	12/31/2021
16708 - Central Printing and Mailing - Employee Benefits	\$37,407.00	\$34,882.00	\$37,055.00
16801 - Central Data Processing - Personal Services	\$611,928.00	\$549,573.00	\$634,431.00
16802 - Central Data Processing - Equipment and Capital Outlay	\$55,484.00	\$0.00	\$19,400.00
16804 - Central Data Processing - Contractual	\$467,444.00	\$425,903.00	\$382,138.00
16808 - Central Data Processing - Employee Benefits	\$270,665.00	\$288,369.00	\$352,339.00
Total for Shared Services	\$5,451,047.00	\$4,989,324.00	\$4,844,098.00
Special Items			
19104 - Unallocated Insurance - Contractual	\$704,839.00	\$564,567.00	\$524,150.00
19304 - Judgements and Claims - Contractual	\$168,046.00	\$43,754.00	\$26,171.00
19504 - Taxes and Assessments on Municipal Property - Contractual	\$37,871.00	\$37,871.00	\$37,871.00
19854 - Distribution Of Sales Tax - Contractual	\$54,965,923.00	\$53,350,342.00	\$51,576,127.00
19894 - General Government Support, Other - Contractual	-	\$0.00	-
Total for Special Items	\$55,876,679.00	\$53,996,534.00	\$52,164,319.00
Total for General Government Support	\$75,677,239.00	\$72,502,912.00	\$69,552,249.00
Education			
Community College			
24904 - Community College Tuition - Contractual	\$544,627.00	\$471,974.00	\$350,542.00
24954 - Contribution to Community College - Contractual	\$5,367,423.00	\$5,262,179.00	\$5,262,179.00
Total for Community College	\$5,912,050.00	\$5,734,153.00	\$5,612,721.00
Other Educational Expenditures			
29304 - Vocational Ed and Extension Board - Contractual	\$676,260.00	\$676,260.00	\$676,260.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
29604 - Education of Handicapped Children - Contractual	\$5,347,306.00	\$5,200,998.00	\$4,350,226.00
Total for Other Educational Expenditures	\$6,023,566.00	\$5,877,258.00	\$5,026,486.00
Total for Education	\$11,935,616.00	\$11,611,411.00	\$10,639,207.00
Public Safety			
Law Enforcement			
31101 - Sheriff - Personal Services	\$4,308,836.00	\$3,905,397.00	\$3,701,333.00
31102 - Sheriff - Equipment and Capital Outlay	\$210,464.00	\$202,927.00	\$629,509.00
31104 - Sheriff - Contractual	\$781,740.00	\$731,389.00	\$560,274.00
31108 - Sheriff - Employee Benefits	\$1,828,246.00	\$1,719,217.00	\$1,846,488.00
31401 - Probation - Personal Services	\$2,387,979.00	\$2,315,589.00	\$2,185,175.00
31402 - Probation - Equipment and Capital Outlay	\$160,880.00	\$0.00	\$0.00
31404 - Probation - Contractual	\$309,825.00	\$321,965.00	\$273,232.00
31408 - Probation - Employee Benefits	\$1,178,414.00	\$1,117,447.00	\$1,191,451.00
31501 - Jail - Personal Services	\$5,588,226.00	\$5,503,969.00	\$5,199,411.00
31502 - Jail - Equipment and Capital Outlay	\$67,909.00	\$186,799.00	\$13,539.00
31504 - Jail - Contractual	\$2,288,709.00	\$1,048,230.00	\$762,820.00
31508 - Jail - Employee Benefits	\$2,552,968.00	\$2,524,973.00	\$2,838,065.00
Total for Law Enforcement	\$21,664,196.00	\$19,577,902.00	\$19,201,297.00
Traffic Control			
33151 - STOP DWI - Personal Services	-	\$0.00	-
33152 - STOP DWI - Equipment and Capital Outlay	-	\$0.00	-
33154 - STOP DWI - Contractual	\$147,666.00	\$110,676.00	\$149,990.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
33158 - STOP DWI - Employee Benefits	-	\$0.00	-
Total for Traffic Control	\$147,666.00	\$110,676.00	\$149,990.00
Fire Protection			
34101 - Fire Protection - Personal Services	\$2,057,256.00	\$2,056,617.00	\$1,964,424.00
34102 - Fire Protection - Equipment and Capital Outlay	\$606,860.00	\$53,348.00	\$9,503.00
34104 - Fire Protection - Contractual	\$1,161,222.00	\$586,745.00	\$658,032.00
34108 - Fire Protection - Employee Benefits	\$1,000,658.00	\$951,365.00	\$1,058,553.00
Total for Fire Protection	\$4,825,996.00	\$3,648,075.00	\$3,690,512.00
Animal Control			
35101 - Dog Control - Personal Services	\$173,544.00	\$167,003.00	\$160,637.00
35102 - Dog Control - Equipment and Capital Outlay	\$42,734.00	\$43,007.00	-
35104 - Dog Control - Contractual	\$62,688.00	\$62,074.00	\$36,518.00
35108 - Dog Control - Employee Benefits	\$68,978.00	\$48,946.00	\$64,111.00
Total for Animal Control	\$347,944.00	\$321,030.00	\$261,266.00
Other Public Safety			
36201 - Safety Inspection - Personal Services	\$361,904.00	\$308,562.00	\$252,981.00
36202 - Safety Inspection - Equipment and Capital Outlay	-	\$17,055.00	-
36204 - Safety Inspection - Contractual	\$38,429.00	\$44,843.00	\$29,265.00
36208 - Safety Inspection - Employee Benefits	\$217,275.00	\$177,477.00	\$161,581.00
Total for Other Public Safety	\$617,608.00	\$547,937.00	\$443,827.00
Total for Public Safety	\$27,603,410.00	\$24,205,620.00	\$23,746,892.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Health			
Public Health Program			
40101 - Public Health - Personal Services	\$430,325.00	\$366,614.00	\$352,023.00
40104 - Public Health - Contractual	\$60,308.00	\$157,684.00	\$47,535.00
40108 - Public Health - Employee Benefits	\$186,938.00	\$169,173.00	\$180,938.00
40421 - Rabies Control - Personal Services	\$1,844.00	\$2,011.00	\$1,901.00
40424 - Rabies Control - Contractual	\$133,165.00	\$157,131.00	\$62,386.00
40428 - Rabies Control - Employee Benefits	\$149.00	\$160.00	\$258.00
40464 - Physically Handicapped - Contractual	\$2,153.00	\$1,237.00	\$1,766.00
40501 - Public Health, Other - Personal Services <i>Operations of Certified Home Health Agency</i>	\$2,939,086.00	\$2,734,497.00	\$2,612,451.00
40502 - Public Health, Other - Equipment and Capital Outlay <i>Operations of Certified Home Health Agency</i>	\$14,796.00	\$0.00	-
40504 - Public Health, Other - Contractual <i>Operations of Certified Home Health Agency</i>	\$2,932,555.00	\$1,839,425.00	\$1,359,795.00
40508 - Public Health, Other - Employee Benefits <i>Operations of Certified Home Health Agency</i>	\$1,201,513.00	\$1,157,265.00	\$1,247,824.00
Total for Public Health Program	\$7,902,832.00	\$6,585,197.00	\$5,866,877.00
Mental Health			
43101 - Mental Health Administration - Personal Services	\$585,462.00	\$506,480.00	\$487,521.00
43102 - Mental Health Administration - Equipment and Capital Outlay	-	\$0.00	-
43104 - Mental Health Administration - Contractual	\$776,856.00	\$736,755.00	\$774,559.00
43108 - Mental Health Administration - Employee Benefits	\$220,693.00	\$205,739.00	\$231,484.00
43204 - Mental Health Programs - Contractual	\$9,148,935.00	\$7,140,595.00	\$6,967,980.00

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Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
43404 - Program for Individuals with Intellectual Disabilities - Contractual	\$339,309.00	\$298,170.00	\$257,688.00
43904 - Mental Health Criminal Actions - Contractual	\$627,274.00	\$0.00	\$431,000.00
Total for Mental Health	\$11,698,529.00	\$8,887,739.00	\$9,150,232.00
Total for Health	\$19,601,361.00	\$15,472,936.00	\$15,017,109.00
Transportation			
Public Transportation			
56101 - Airport - Personal Services	\$819,757.00	\$717,020.00	\$642,159.00
56102 - Airport - Equipment and Capital Outlay	\$1,224,432.00	\$324,678.00	\$0.00
56104 - Airport - Contractual	\$2,072,787.00	\$1,863,042.00	\$1,325,040.00
56108 - Airport - Employee Benefits	\$364,720.00	\$321,081.00	\$330,633.00
Total for Public Transportation	\$4,481,696.00	\$3,225,821.00	\$2,297,832.00
Total for Transportation	\$4,481,696.00	\$3,225,821.00	\$2,297,832.00
Economic Assistance and Opportunity			
Social Services Programs			
60101 - Social Services Administration - Personal Services	\$10,645,078.00	\$9,906,188.00	\$9,546,943.00
60102 - Social Services Administration - Equipment and Capital Outlay	-	\$0.00	-
60104 - Social Services Administration - Contractual	\$2,162,717.00	\$2,216,369.00	\$2,110,602.00
60108 - Social Services Administration - Employee Benefits	\$6,916,441.00	\$6,837,252.00	\$7,222,854.00
60301 - Public Home - Personal Services	-	\$0.00	-
60304 - Public Home - Contractual	-	\$500,000.00	\$500,000.00

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	12/31/2023	12/31/2022	12/31/2021
60554 - Day Care - Contractual	\$3,255,517.00	\$1,753,901.00	\$1,320,195.00
60704 - Services for Recipients - Contractual	\$4,998,865.00	\$3,424,735.00	\$1,411,939.00
61004 - Medicaid to State - Contractual	\$17,880,947.00	\$16,446,725.00	\$15,948,423.00
61014 - Medicaid , Other - Contractual	\$126,873.00	-	-
61094 - Family Assistance - Contractual	\$2,919,408.00	\$3,439,976.00	\$3,071,820.00
61194 - Child Care - Contractual	\$12,494,624.00	\$9,875,053.00	\$9,777,160.00
61294 - State Training School - Contractual	\$348,327.00	\$663,090.00	\$207,755.00
61404 - Safety Net - Contractual	\$3,975,341.00	\$3,768,487.00	\$4,208,019.00
61414 - Home Energy Assistance - Contractual	\$52,038.00	\$26,326.00	\$101,567.00
61424 - Emergency Aid For Adults - Contractual	\$61,970.00	\$80,830.00	\$81,075.00
Total for Social Services Programs	\$65,838,146.00	\$58,938,932.00	\$55,508,352.00
Economic Opportunity and Development			
63104 - Community Action Administration - Contractual	\$1,516,858.00	\$1,421,515.00	\$1,139,166.00
64104 - Publicity - Contractual	\$473,697.00	\$382,664.00	\$380,063.00
64204 - Promotion of Industry - Contractual	\$540,000.00	\$538,221.00	\$493,221.00
65101 - Veterans Service - Personal Services	\$142,443.00	\$130,131.00	\$110,072.00
65104 - Veterans Service - Contractual	\$4,821.00	\$3,653.00	\$3,388.00
65108 - Veterans Service - Employee Benefits	\$44,734.00	\$46,278.00	\$44,312.00
65304 - Private Social Services Agency - Contractual	\$52,826.00	\$52,826.00	\$52,030.00
66101 - Consumer Affairs - Personal Services	\$118,495.00	\$98,801.00	\$91,656.00
66104 - Consumer Affairs - Contractual	\$12,297.00	\$11,765.00	\$5,314.00
66108 - Consumer Affairs - Employee Benefits	\$61,909.00	\$57,024.00	\$59,155.00
67721 - Programs for the Aging - Personal Services	\$577,682.00	\$620,684.00	\$495,372.00
67724 - Programs for the Aging - Contractual	\$1,694,019.00	\$1,576,761.00	\$1,470,730.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
67728 - Programs for the Aging - Employee Benefits	\$297,085.00	\$294,565.00	\$267,591.00
Total for Economic Opportunity and Development	\$5,536,866.00	\$5,234,888.00	\$4,612,070.00
Total for Economic Assistance and Opportunity	\$71,375,012.00	\$64,173,820.00	\$60,120,422.00
Culture and Recreation			
Recreation			
73104 - Youth Programs - Contractual	\$119,460.00	\$93,403.00	\$85,769.00
Total for Recreation	\$119,460.00	\$93,403.00	\$85,769.00
Culture			
74104 - Library - Contractual	\$176,816.00	\$176,816.00	\$171,666.00
75101 - Historian - Personal Services	\$2,828.00	\$2,746.00	\$2,650.00
75104 - Historian - Contractual	\$17,500.00	\$16,894.00	\$16,402.00
75108 - Historian - Employee Benefits	\$1,668.00	\$410.00	\$384.00
79894 - Culture And Recreation, Other - Contractual	-	\$89,004.00	\$67,366.00
Total for Culture	\$198,812.00	\$285,870.00	\$258,468.00
Total for Culture and Recreation	\$318,272.00	\$379,273.00	\$344,237.00
Home and Community Services			
General Environment			
80201 - Planning and Surveys - Personal Services	\$359,018.00	\$306,180.00	\$350,519.00
80204 - Planning and Surveys - Contractual	\$138,280.00	\$72,718.00	\$121,259.00
80208 - Planning and Surveys - Employee Benefits	\$152,767.00	\$141,911.00	\$166,269.00

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For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for General Environment	\$650,065.00	\$520,809.00	\$638,047.00
Natural Resources			
87104 - Conservation - Contractual	\$199,757.00	\$199,757.00	\$199,757.00
87304 - Forestry - Contractual	\$172,718.00	\$171,568.00	\$169,481.00
Total for Natural Resources	\$372,475.00	\$371,325.00	\$369,238.00
Total for Home and Community Services	\$1,022,540.00	\$892,134.00	\$1,007,285.00
Employee Benefits			
Employee Benefits			
90408 - Workers' Compensation - Employee Benefits	\$1,113,719.00	\$629,846.00	\$924,726.00
90508 - Unemployment Insurance - Employee Benefits	\$56,518.00	\$41,841.00	\$0.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$10,517,114.00	\$10,956,383.00	\$8,297,094.00
Total for Employee Benefits	\$11,687,351.00	\$11,628,070.00	\$9,221,820.00
Total for Employee Benefits	\$11,687,351.00	\$11,628,070.00	\$9,221,820.00
Debt Service			
Debt Service			
97306 - Bond Anticipation Notes - Debt Principal	-	-	\$0.00
97307 - Bond Anticipation Notes - Debt Interest	-	-	\$0.00
Total for Debt Service	\$0.00	\$0.00	\$0.00
Total for Debt Service	\$0.00	\$0.00	\$0.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Expenditures	\$223,702,497.00	\$204,091,997.00	\$191,947,053.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>(D)Co Road \$12,448,048 (DM) Rd Mach \$3,023,259 (EL) Refuse/Garbage \$25,763 ARPA spending, \$1,366,967 to Debt Service</i>	\$16,864,037.00	\$15,689,026.00	\$14,981,196.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$6,980,836.00	\$5,795,679.00	-
Total for Interfund Transfers	\$23,844,873.00	\$21,484,705.00	\$14,981,196.00
Total for Interfund Transfers	\$23,844,873.00	\$21,484,705.00	\$14,981,196.00
Total for Other Uses	\$23,844,873.00	\$21,484,705.00	\$14,981,196.00
Total for Expenditures and Other Uses	\$247,547,370.00	\$225,576,702.00	\$206,928,249.00

County of Jefferson
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$86,833,301.00	\$73,036,566.00	\$53,520,163.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$1,079,050.00	-
8022 - Restated Fund Balance - Beginning of Year	\$86,833,301.00	\$74,115,616.00	\$53,520,163.00
Add Revenues and Other Sources	\$263,498,140.00	\$238,294,387.00	\$226,444,652.00
Deduct Expenditures and Other Uses	\$247,547,370.00	\$225,576,702.00	\$206,928,249.00
8029 - Fund Balance - End of Year	\$102,784,071.00	\$86,833,301.00	\$73,036,566.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$63,807,854.00	\$62,556,720.00	\$61,931,157.00
1099 - Est Rev - Property Tax Items	\$2,500,000.00	\$2,600,000.00	\$2,500,000.00
1199 - Est Rev - Non-Property Tax Items	\$96,698,980.00	\$86,005,683.00	\$78,828,404.00
1299 - Est Rev - Departmental Income	-	\$11,893,108.00	\$11,795,886.00
2199 - Est Rev - Departmental Income	\$12,494,469.00	-	-
2399 - Est Rev - Intergovernmental Charges	\$3,364,951.00	\$3,162,601.00	\$3,266,749.00
2499 - Est Rev - Use of Money and Property	\$1,730,400.00	\$669,000.00	\$521,800.00
2599 - Est Rev - Licenses and Permits	\$30,000.00	\$30,000.00	\$30,000.00
2649 - Est Rev - Fines and Forfeitures	\$188,209.00	\$204,180.00	\$111,916.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$1,448,124.00	\$1,356,625.00	\$1,235,000.00
2799 - Est Rev - Other Revenues	\$3,638,279.00	\$3,659,154.00	\$2,546,021.00
2801 - Est Rev - Interfund Revenues	-	\$21,041,233.00	\$190,096.00
2899 - Est Rev - Interfund Revenues	\$22,314,189.00	-	-
3099 - Est Rev - State Aid	\$30,538,204.00	\$28,092,852.00	\$24,135,338.00
4099 - Est Rev - Federal Aid	\$21,434,513.00	\$21,313,229.00	\$24,291,926.00
Total for Estimated Revenue	\$260,188,172.00	\$242,584,385.00	\$211,384,293.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$10,370,222.00	\$14,048,476.00	\$4,099,877.00
Total for Estimated Other Sources	\$10,370,222.00	\$14,048,476.00	\$4,099,877.00
Total for Estimated Revenues and Other Sources	\$270,558,394.00	\$256,632,861.00	\$215,484,170.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$77,274,195.00	\$68,864,448.00	\$63,907,850.00
2999 - App - Education	\$12,784,599.00	\$11,810,683.00	\$11,343,439.00
3999 - App - Public Safety	\$31,617,370.00	\$27,659,295.00	\$24,587,005.00
4999 - App - Health	\$17,858,629.00	\$16,968,573.00	\$17,334,711.00
5999 - App - Transportation	\$3,719,788.00	\$3,128,417.00	\$2,349,847.00
6999 - App - Economic Assistance and Opportunity	\$75,435,264.00	\$71,941,613.00	\$67,777,637.00
7999 - App - Culture and Recreation	\$417,059.00	\$286,236.00	\$285,480.00
8999 - App - Home and Community Services	\$1,077,060.00	\$1,037,348.00	\$998,404.00
9199 - App - Employee Benefits	\$34,654,407.00	\$33,355,974.00	\$12,420,422.00
Total for Estimated Appropriations	\$254,838,371.00	\$235,052,587.00	\$201,004,795.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$15,720,024.00	\$21,580,274.00	\$14,479,375.00
Total for Estimated Other Uses	\$15,720,024.00	\$21,580,274.00	\$14,479,375.00
Total for Estimated Appropriations and Other Uses	\$270,558,395.00	\$256,632,861.00	\$215,484,170.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$94,095.00	\$6,702.00	\$0.00
Total for Cash and Cash Equivalents	\$94,095.00	\$6,702.00	\$0.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	-	\$49,703.00	\$148,276.00
Total for Restricted Cash and Cash Equivalents	\$0.00	\$49,703.00	\$148,276.00
Restricted Investments			
452 - Investments in Securities Special Reserves	-	\$0.00	\$0.00
Total for Restricted Investments	\$0.00	\$0.00	\$0.00
Due From			
410 - Due from State and Federal Government	\$529,666.00	\$361,783.00	\$280,410.00
440 - Due from Other Governments <i>Tuition refund due from Jefferson Community College</i>	\$16,375.00	\$11,789.00	\$9,898.00
Total for Due From	\$546,041.00	\$373,572.00	\$290,308.00
Other Assets			
480 - Prepaid Expenses	\$21,876.00	\$19,431.00	\$25,864.00
Total for Other Assets	\$21,876.00	\$19,431.00	\$25,864.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Assets	\$662,012.00	\$449,408.00	\$464,448.00
Total for Assets and Deferred Outflows	\$662,012.00	\$449,408.00	\$464,448.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$388,759.00	\$307,398.00	\$222,883.00
601 - Accrued Liabilities	\$18,586.00	\$0.00	\$17,121.00
Total for Payables	\$407,345.00	\$307,398.00	\$240,004.00
Due to			
630 - Due To Other Funds	\$86,262.00	\$6,384.00	-
Total for Due to	\$86,262.00	\$6,384.00	\$0.00
Total for Liabilities	\$493,607.00	\$313,782.00	\$240,004.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	\$71,812.00	\$66,492.00	\$79,148.00
Total for Deferred Inflows of Resources	\$71,812.00	\$66,492.00	\$79,148.00
Total for Deferred Inflows	\$71,812.00	\$66,492.00	\$79,148.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$21,876.00	\$19,431.00	\$25,864.00

County of Jefferson
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Nonspendable Fund Balance	\$21,876.00	\$19,431.00	\$25,864.00
Restricted Fund Balance			
899 - Other Restricted Fund Balance <i>HUD HOME recaptured funds \$14,157. Ticket to Work funds- restricted \$40,924</i>	\$55,081.00	\$49,703.00	\$93,703.00
Total for Restricted Fund Balance	\$55,081.00	\$49,703.00	\$93,703.00
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$19,636.00	\$0.00	\$25,729.00
Total for Assigned Fund Balance	\$19,636.00	\$0.00	\$25,729.00
Total for Fund Balance	\$96,593.00	\$69,134.00	\$145,296.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$662,012.00	\$449,408.00	\$464,448.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
1289 - Other General Departmental Income	\$582,124.00	\$614,038.00	\$618,143.00
2170 - Community Development Income	\$13,800.00	\$0.00	\$7,578.00
Total for Departmental Income	\$595,924.00	\$614,038.00	\$625,721.00
Use of Money and Property			
2410 - Rental of Real Property	\$119,818.00	\$109,474.00	\$128,469.00
Total for Use of Money and Property	\$119,818.00	\$109,474.00	\$128,469.00
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	\$10.00	\$0.00	\$21.00
Total for Sales of Property and Compensation for Loss	\$10.00	\$0.00	\$21.00
Federal Aid			
4089 - Federal Aid Other	\$39,164.00	\$27,656.00	\$6,091.00
4791 - Federal Aid Workforce Innovation and Opportunity Act	\$1,858,198.00	\$1,901,209.00	\$1,585,177.00
4910 - Federal Aid Community Development Act	\$1,255,226.00	\$529,774.00	\$317,573.00
4989 - Federal Aid Other Home and Community Services	\$700,641.00	\$578,186.00	\$1,150,605.00
Total for Federal Aid	\$3,853,229.00	\$3,036,825.00	\$3,059,446.00
Total for Revenues	\$4,568,981.00	\$3,760,337.00	\$3,813,657.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Revenues and Other Sources	\$4,568,981.00	\$3,760,337.00	\$3,813,657.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Economic Assistance and Opportunity			
Economic Opportunity and Development			
62901 - Job Training Administration - Personal Services	-	\$796,468.00	\$716,750.00
62902 - Job Training Administration - Equipment and Capital Outlay	-	\$4,579.00	-
62904 - Job Training Administration - Contractual	-	\$1,485,574.00	\$1,213,726.00
62908 - Job Training Administration - Employee Benefits	-	\$408,417.00	\$435,837.00
62931 - Workforce Innovation and Opportunity Act - Personal Services	\$762,517.00	-	-
62934 - Workforce Innovation and Opportunity Act - Contractual	\$1,397,015.00	-	-
62938 - Workforce Innovation and Opportunity Act - Employee Benefits	\$381,678.00	-	-
Total for Economic Opportunity and Development	\$2,541,210.00	\$2,695,038.00	\$2,366,313.00
Total for Economic Assistance and Opportunity	\$2,541,210.00	\$2,695,038.00	\$2,366,313.00
Home and Community Services			
Community Development			
86504 - Supportive Housing - Contractual	\$21,547.00	-	-
86684 - Rehabilitation, Loans and Grants - Contractual	\$1,978,765.00	\$1,141,460.00	\$1,467,583.00
Total for Community Development	\$2,000,312.00	\$1,141,460.00	\$1,467,583.00

County of Jefferson
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Home and Community Services	\$2,000,312.00	\$1,141,460.00	\$1,467,583.00
Total for Expenditures	\$4,541,522.00	\$3,836,498.00	\$3,833,896.00
Total for Expenditures and Other Uses	\$4,541,522.00	\$3,836,498.00	\$3,833,896.00

County of Jefferson
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$69,136.00	\$145,297.00	\$165,536.00
8022 - Restated Fund Balance - Beginning of Year	\$69,136.00	\$145,297.00	\$165,536.00
Add Revenues and Other Sources	\$4,568,981.00	\$3,760,337.00	\$3,813,657.00
Deduct Expenditures and Other Uses	\$4,541,522.00	\$3,836,498.00	\$3,833,896.00
8029 - Fund Balance - End of Year	\$96,595.00	\$69,136.00	\$145,297.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**D - County Road
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	\$7,991,279.00	\$6,399,691.00	\$5,941,751.00
Total for Cash and Cash Equivalents	\$7,991,279.00	\$6,399,691.00	\$5,941,751.00
Net Other Receivables			
380 - Accounts Receivable	\$3,255.00	\$0.00	\$310.00
Total for Net Other Receivables	\$3,255.00	\$0.00	\$310.00
Due From			
410 - Due from State and Federal Government	\$2,621,206.00	\$2,345,345.00	\$1,724,280.00
440 - Due from Other Governments <i>Due from Towns & Villages for road signs</i>	\$768.00	\$7,727.00	\$23,386.00
Total for Due From	\$2,621,974.00	\$2,353,072.00	\$1,747,666.00
Other Assets			
480 - Prepaid Expenses	\$97,903.00	\$88,064.00	\$112,968.00
Total for Other Assets	\$97,903.00	\$88,064.00	\$112,968.00
Total for Assets	\$10,714,411.00	\$8,840,827.00	\$7,802,695.00
Total for Assets and Deferred Outflows	\$10,714,411.00	\$8,840,827.00	\$7,802,695.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**D - County Road
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$1,840,823.00	\$465,808.00	\$397,658.00
601 - Accrued Liabilities	\$63,358.00	\$89,450.00	\$66,494.00
Total for Payables	\$1,904,181.00	\$555,258.00	\$464,152.00
Total for Liabilities	\$1,904,181.00	\$555,258.00	\$464,152.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$97,903.00	\$88,064.00	\$112,968.00
Total for Nonspendable Fund Balance	\$97,903.00	\$88,064.00	\$112,968.00
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$8,712,327.00	\$8,197,504.00	\$7,225,575.00
Total for Assigned Fund Balance	\$8,712,327.00	\$8,197,504.00	\$7,225,575.00
Total for Fund Balance	\$8,810,230.00	\$8,285,568.00	\$7,338,543.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$10,714,411.00	\$8,840,826.00	\$7,802,695.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**D - County Road
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2801 - Interfund Revenues	\$50,293.00	\$1,679.00	\$0.00
Total for Departmental Income	\$50,293.00	\$1,679.00	\$0.00
Intergovernmental Charges			
2300 - Transportation Services Other Governments <i>Road signs provided to Towns & Villages</i>	\$12,276.00	\$10,470.00	\$16,608.00
2306 - Roads and Bridges Charges Other Governments <i>Road Maintenance for Towns</i>	\$1,419.00	-	\$22,875.00
Total for Intergovernmental Charges	\$13,695.00	\$10,470.00	\$39,483.00
Use of Money and Property			
2401 - Interest and Earnings	\$197,437.00	\$61,881.00	\$27,980.00
Total for Use of Money and Property	\$197,437.00	\$61,881.00	\$27,980.00
Licenses and Permits			
2590 - Permits Other	\$2,125.00	\$1,840.00	\$2,450.00
Total for Licenses and Permits	\$2,125.00	\$1,840.00	\$2,450.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$2,943.00	-	-
2680 - Insurance Recoveries	\$10,791.00	\$1,055.00	\$4,990.00
Total for Sales of Property and Compensation for Loss	\$13,734.00	\$1,055.00	\$4,990.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**D - County Road
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	\$0.00	\$0.00
Total for Other Revenues	\$0.00	\$0.00	\$0.00
State Aid			
3501 - State Aid Consolidated Highway Aid	\$7,635,289.00	\$6,961,181.00	\$6,567,170.00
3960 - State Aid Emergency Disaster Assistance	-	\$28,639.00	\$1,729.00
Total for State Aid	\$7,635,289.00	\$6,989,820.00	\$6,568,899.00
Federal Aid			
4589 - Federal Aid Other Transportation	-	\$94,774.00	\$0.00
4960 - Federal Aid Emergency Disaster Assistance	-	\$171,833.00	\$10,373.00
Total for Federal Aid	\$0.00	\$266,607.00	\$10,373.00
Total for Revenues	\$7,912,573.00	\$7,333,352.00	\$6,654,175.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$12,448,048.00	\$10,427,185.00	\$10,002,490.00
Total for Operating Transfers	\$12,448,048.00	\$10,427,185.00	\$10,002,490.00
Total for Other Sources	\$12,448,048.00	\$10,427,185.00	\$10,002,490.00
Total for Revenues and Other Sources	\$20,360,621.00	\$17,760,537.00	\$16,656,665.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**D - County Road
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Public Safety			
Traffic Control			
33101 - Traffic Control - Personal Services	\$194,162.00	\$185,427.00	\$171,867.00
33102 - Traffic Control - Equipment and Capital Outlay	-	\$27,999.00	-
33104 - Traffic Control - Contractual	\$459,110.00	\$440,752.00	\$357,272.00
33108 - Traffic Control - Employee Benefits	\$80,396.00	\$84,677.00	\$88,582.00
Total for Traffic Control	\$733,668.00	\$738,855.00	\$617,721.00
Total for Public Safety	\$733,668.00	\$738,855.00	\$617,721.00
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$326,853.00	\$339,917.00	\$323,167.00
50104 - Highway and Street Administration - Contractual	\$24,109.00	\$33,456.00	\$32,273.00
50108 - Highway and Street Administration - Employee Benefits	\$169,130.00	\$179,540.00	\$192,028.00
50201 - Engineering - Personal Services	\$280,031.00	\$345,553.00	\$398,005.00
50204 - Engineering - Contractual	\$11,501.00	\$15,673.00	\$17,147.00
50208 - Engineering - Employee Benefits	\$110,992.00	\$137,414.00	\$163,214.00
51101 - Maintenance of Roads - Personal Services	\$1,897,823.00	\$1,907,485.00	\$1,740,623.00
51104 - Maintenance of Roads - Contractual	\$2,303,627.00	\$1,748,944.00	\$2,431,701.00
51108 - Maintenance of Roads - Employee Benefits	\$1,027,655.00	\$982,980.00	\$1,009,481.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**D - County Road
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
51124 - Permanent Improvements Highway - Contractual	\$5,276,689.00	\$4,515,663.00	\$3,764,904.00
51424 - Snow Removal - Contractual	\$3,739,184.00	\$3,456,430.00	\$3,298,749.00
Total for Highway	\$15,167,594.00	\$13,663,055.00	\$13,371,292.00
Total for Transportation	\$15,167,594.00	\$13,663,055.00	\$13,371,292.00
Employee Benefits			
Employee Benefits			
90508 - Unemployment Insurance - Employee Benefits	\$13,947.00	\$9,027.00	-
Total for Employee Benefits	\$13,947.00	\$9,027.00	\$0.00
Total for Employee Benefits	\$13,947.00	\$9,027.00	\$0.00
Total for Expenditures	\$15,915,209.00	\$14,410,937.00	\$13,989,013.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$3,920,750.00	\$2,402,574.00	\$2,272,500.00
Total for Interfund Transfers	\$3,920,750.00	\$2,402,574.00	\$2,272,500.00
Total for Interfund Transfers	\$3,920,750.00	\$2,402,574.00	\$2,272,500.00
Total for Other Uses	\$3,920,750.00	\$2,402,574.00	\$2,272,500.00
Total for Expenditures and Other Uses	\$19,835,959.00	\$16,813,511.00	\$16,261,513.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**D - County Road
Results of Operations**

12/31/2023	12/31/2022	12/31/2021
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County of Jefferson
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**D - County Road
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$8,285,569.00	\$7,338,543.00	\$6,943,391.00
8022 - Restated Fund Balance - Beginning of Year	\$8,285,569.00	\$7,338,543.00	\$6,943,391.00
Add Revenues and Other Sources	\$20,360,621.00	\$17,760,537.00	\$16,656,665.00
Deduct Expenditures and Other Uses	\$19,835,959.00	\$16,813,511.00	\$16,261,513.00
8029 - Fund Balance - End of Year	\$8,810,231.00	\$8,285,569.00	\$7,338,543.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DM - Road Machinery
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	\$4,831,946.00	\$4,222,132.00	\$3,646,080.00
Total for Cash and Cash Equivalents	\$4,831,946.00	\$4,222,132.00	\$3,646,080.00
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	\$523,678.00	\$500,000.00	\$0.00
Total for Restricted Cash and Cash Equivalents	\$523,678.00	\$500,000.00	\$0.00
Investments			
450 - Investments in Securities	-	-	\$0.00
Total for Investments	\$0.00	\$0.00	\$0.00
Restricted Investments			
452 - Investments in Securities Special Reserves	-	\$70.00	\$69.00
Total for Restricted Investments	\$0.00	\$70.00	\$69.00
Net Other Receivables			
380 - Accounts Receivable	-	-	\$0.00
Total for Net Other Receivables	\$0.00	\$0.00	\$0.00
Due From			
410 - Due from State and Federal Government	\$257,635.00	-	-

County of Jefferson
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DM - Road Machinery
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
440 - Due from Other Governments <i>Due from Towns & Villages for road signs</i>	\$4,027.00	\$20,769.00	\$12,252.00
Total for Due From	\$261,662.00	\$20,769.00	\$12,252.00
Other Assets			
480 - Prepaid Expenses	\$14,465.00	\$12,530.00	\$17,395.00
Total for Other Assets	\$14,465.00	\$12,530.00	\$17,395.00
Total for Assets	\$5,631,751.00	\$4,755,501.00	\$3,675,796.00
Total for Assets and Deferred Outflows	\$5,631,751.00	\$4,755,501.00	\$3,675,796.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DM - Road Machinery
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$142,905.00	\$107,282.00	\$240,308.00
601 - Accrued Liabilities	\$12,185.00	\$17,323.00	\$12,221.00
Total for Payables	\$155,090.00	\$124,605.00	\$252,529.00
Total for Liabilities	\$155,090.00	\$124,605.00	\$252,529.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$14,465.00	\$12,530.00	\$17,395.00
Total for Nonspendable Fund Balance	\$14,465.00	\$12,530.00	\$17,395.00
Restricted Fund Balance			
878 - Capital Reserve	\$523,678.00	\$500,070.00	\$69.00
Total for Restricted Fund Balance	\$523,678.00	\$500,070.00	\$69.00
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$4,938,518.00	\$4,118,296.00	\$3,405,804.00
Total for Assigned Fund Balance	\$4,938,518.00	\$4,118,296.00	\$3,405,804.00
Total for Fund Balance	\$5,476,661.00	\$4,630,896.00	\$3,423,268.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DM - Road Machinery
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Liabilities, Deferred Inflows and Fund Balances	\$5,631,751.00	\$4,755,501.00	\$3,675,797.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DM - Road Machinery
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2801 - Interfund Revenues	\$205,620.00	\$258,308.00	\$232,227.00
Total for Departmental Income	\$205,620.00	\$258,308.00	\$232,227.00
Intergovernmental Charges			
2300 - Transportation Services Other Governments <i>Central Garage services for Towns & Villages</i>	\$5,146.00	\$20,207.00	\$19,404.00
2302 - Snow Removal Services Other Governments <i>Snow removal for Jeff-Lewis BOCES and Jefferson Community College</i>	\$32,758.00	\$55,489.00	\$33,269.00
Total for Intergovernmental Charges	\$37,904.00	\$75,696.00	\$52,673.00
Use of Money and Property			
2401 - Interest and Earnings	\$142,198.00	\$43,087.00	\$17,424.00
2414 - Rental of Equipment	-	\$0.00	\$35,072.00
Total for Use of Money and Property	\$142,198.00	\$43,087.00	\$52,496.00
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	\$5,448.00	\$19,240.00	\$34,165.00
2680 - Insurance Recoveries	\$8,064.00	-	-
Total for Sales of Property and Compensation for Loss	\$13,512.00	\$19,240.00	\$34,165.00
Other Revenues			

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DM - Road Machinery
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2770 - Unclassified	-	\$0.00	\$0.00
Total for Other Revenues	\$0.00	\$0.00	\$0.00
State Aid			
3089 - State Aid Other <i>NYSDEC Water Quality Improvement Project-vacuum truck</i>	\$257,635.00	-	-
Total for State Aid	\$257,635.00	\$0.00	\$0.00
Total for Revenues	\$656,869.00	\$396,331.00	\$371,561.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$3,023,259.00	\$3,131,017.00	\$2,124,734.00
Total for Operating Transfers	\$3,023,259.00	\$3,131,017.00	\$2,124,734.00
Total for Other Sources	\$3,023,259.00	\$3,131,017.00	\$2,124,734.00
Total for Revenues and Other Sources	\$3,680,128.00	\$3,527,348.00	\$2,496,295.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**DM - Road Machinery
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51301 - Machinery - Personal Services	\$522,797.00	\$502,018.00	\$490,673.00
51302 - Machinery - Equipment and Capital Outlay	\$1,109,337.00	\$480,179.00	\$306,845.00
51304 - Machinery - Contractual	\$954,473.00	\$1,076,522.00	\$809,249.00
51308 - Machinery - Employee Benefits	\$247,757.00	\$261,001.00	\$296,266.00
Total for Highway	\$2,834,364.00	\$2,319,720.00	\$1,903,033.00
Total for Transportation	\$2,834,364.00	\$2,319,720.00	\$1,903,033.00
Employee Benefits			
Employee Benefits			
90508 - Unemployment Insurance - Employee Benefits	-	\$0.00	\$0.00
Total for Employee Benefits	\$0.00	\$0.00	\$0.00
Total for Employee Benefits	\$0.00	\$0.00	\$0.00
Total for Expenditures	\$2,834,364.00	\$2,319,720.00	\$1,903,033.00
Other Uses			
Interfund Transfers			

County of Jefferson
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DM - Road Machinery
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$0.00	\$22,000.00
Total for Interfund Transfers	\$0.00	\$0.00	\$22,000.00
Total for Interfund Transfers	\$0.00	\$0.00	\$22,000.00
Total for Other Uses	\$0.00	\$0.00	\$22,000.00
Total for Expenditures and Other Uses	\$2,834,364.00	\$2,319,720.00	\$1,925,033.00

County of Jefferson
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DM - Road Machinery
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$4,630,894.00	\$3,423,266.00	\$2,852,004.00
8022 - Restated Fund Balance - Beginning of Year	\$4,630,894.00	\$3,423,266.00	\$2,852,004.00
Add Revenues and Other Sources	\$3,680,128.00	\$3,527,348.00	\$2,496,295.00
Deduct Expenditures and Other Uses	\$2,834,364.00	\$2,319,720.00	\$1,925,033.00
8029 - Fund Balance - End of Year	\$5,476,658.00	\$4,630,894.00	\$3,423,266.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**EL - Enterprise Refuse Garbage
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Current Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	\$1,117,200.00	\$1,423,764.00	\$1,266,787.00
210 - Petty Cash	\$800.00	\$800.00	\$800.00
Total for Cash and Cash Equivalents	\$1,118,000.00	\$1,424,564.00	\$1,267,587.00
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	\$90,943.00	-	-
Total for Restricted Cash and Cash Equivalents	\$90,943.00	\$0.00	\$0.00
Restricted Investments			
452 - Investments in Securities Special Reserves	-	\$86,429.00	\$84,981.00
Total for Restricted Investments	\$0.00	\$86,429.00	\$84,981.00
Net Other Receivables			
380 - Accounts Receivable	\$461,002.00	\$363,033.00	\$467,919.00
Total for Net Other Receivables	\$461,002.00	\$363,033.00	\$467,919.00
Due From			
440 - Due from Other Governments	-	\$0.00	\$0.00
Total for Due From	\$0.00	\$0.00	\$0.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**EL - Enterprise Refuse Garbage
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Other Assets			
480 - Prepaid Expenses	\$20,105.00	\$17,067.00	\$21,797.00
Total for Other Assets	\$20,105.00	\$17,067.00	\$21,797.00
Total for Current Assets	\$1,690,050.00	\$1,891,093.00	\$1,842,284.00
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$12,415.00	\$12,415.00	\$12,415.00
105 - Construction Work In Progress	\$352,747.00	\$277,035.00	\$226,485.00
Total for Non-Depreciable Capital Assets	\$365,162.00	\$289,450.00	\$238,900.00
Depreciable Capital Assets			
102 - Buildings	\$3,173,673.00	\$3,173,673.00	\$3,173,673.00
104 - Machinery and Equipment	\$3,301,116.00	\$3,185,614.00	\$3,123,433.00
Total for Depreciable Capital Assets	\$6,474,789.00	\$6,359,287.00	\$6,297,106.00
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	(\$1,060,271.00)	(\$1,008,319.00)	(\$956,368.00)
114 - Accumulated Depreciation Machinery and Equipment	(\$2,196,600.00)	(\$2,405,259.00)	(\$2,423,761.00)
Total for Accumulated Depreciation	(\$3,256,871.00)	(\$3,413,578.00)	(\$3,380,129.00)
Total for Non-Current Assets	\$3,583,080.00	\$3,235,159.00	\$3,155,877.00
Total for Assets	\$5,273,130.00	\$5,126,252.00	\$4,998,161.00

County of Jefferson
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**EL - Enterprise Refuse Garbage
 Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Deferred Outflows			
Deferred Outflows of Resources			
496 - Deferred Outflow of Resources Pensions	\$536,340.00	-	-
Total for Deferred Outflows of Resources	\$536,340.00	\$0.00	\$0.00
Total for Deferred Outflows	\$536,340.00	\$0.00	\$0.00
Total for Assets and Deferred Outflows	\$5,809,470.00	\$5,126,252.00	\$4,998,161.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**EL - Enterprise Refuse Garbage
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Current Liabilities			
Payables			
600 - Accounts Payable	\$449,447.00	\$447,011.00	\$464,612.00
601 - Accrued Liabilities	\$29,783.00	\$16,953.00	\$16,346.00
Total for Payables	\$479,230.00	\$463,964.00	\$480,958.00
Due to			
630 - Due To Other Funds	-	\$300,000.00	\$750,000.00
Total for Due to	\$0.00	\$300,000.00	\$750,000.00
Total for Current Liabilities	\$479,230.00	\$763,964.00	\$1,230,958.00
Long-Term Obligations			
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$483,434.00	-	-
687 - Compensated Absences	\$46,854.00	\$44,938.00	\$39,070.00
Total for Other Long-Term Obligations	\$530,288.00	\$44,938.00	\$39,070.00
Total for Long-Term Obligations	\$530,288.00	\$44,938.00	\$39,070.00
Total for Liabilities	\$1,009,518.00	\$808,902.00	\$1,270,028.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**EL - Enterprise Refuse Garbage
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Deferred Inflows			
Deferred Inflows of Resources			
697 - Deferred Inflow of Resources Pensions	\$52,906.00	-	-
Total for Deferred Inflows of Resources	\$52,906.00	\$0.00	\$0.00
Total for Deferred Inflows	\$52,906.00	\$0.00	\$0.00
Net Position			
Restricted Net Position			
920 - Net Assets Invested in Capital Assets Net of Related Debt	\$3,583,080.00	\$3,235,158.00	\$2,405,876.00
921 - Net Assets Restricted for Capital Projects	\$90,943.00	\$86,429.00	\$84,981.00
Total for Restricted Net Position	\$3,674,023.00	\$3,321,587.00	\$2,490,857.00
Unrestricted Net Position			
924 - Net Assets Unrestricted Deficit	\$1,073,023.00	\$995,761.00	\$1,237,275.00
Total for Unrestricted Net Position	\$1,073,023.00	\$995,761.00	\$1,237,275.00
Total for Net Position	\$4,747,046.00	\$4,317,348.00	\$3,728,132.00
Total for Liabilities, Deferred Inflows and Net Position	\$5,809,470.00	\$5,126,250.00	\$4,998,160.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**EL - Enterprise Refuse Garbage
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2130 - Refuse and Garbage Charges	\$3,868,261.00	\$3,501,297.00	\$3,301,397.00
Total for Departmental Income	\$3,868,261.00	\$3,501,297.00	\$3,301,397.00
Use of Money and Property			
2401 - Interest and Earnings	\$8,101.00	\$6,872.00	\$4,542.00
Total for Use of Money and Property	\$8,101.00	\$6,872.00	\$4,542.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$487,666.00	\$754,176.00	\$905,842.00
2655 - Sales Other	\$39,580.00	\$66,945.00	\$88,795.00
2665 - Sales of Equipment	\$24,030.00	-	-
2675 - Gain on Disposition of Assets	-	(\$11,318.00)	\$15,342.00
2680 - Insurance Recoveries	\$165,860.00	\$0.00	\$62,761.00
Total for Sales of Property and Compensation for Loss	\$717,136.00	\$809,803.00	\$1,072,740.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	\$5,056.00	-
Total for Other Revenues	\$0.00	\$5,056.00	\$0.00
Total for Revenues	\$4,593,498.00	\$4,323,028.00	\$4,378,679.00

County of Jefferson
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**EL - Enterprise Refuse Garbage
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$25,763.00	\$0.00	\$22,000.00
Total for Operating Transfers	\$25,763.00	\$0.00	\$22,000.00
Total for Other Sources	\$25,763.00	\$0.00	\$22,000.00
Total for Revenues and Other Sources	\$4,619,261.00	\$4,323,028.00	\$4,400,679.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**EL - Enterprise Refuse Garbage
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19944 - Depreciation - Contractual	\$196,772.00	\$174,785.00	\$186,361.00
19954 - Loss On Disposal of Fixed Assets - Contractual	\$56,287.00	-	-
Total for Special Items	\$253,059.00	\$174,785.00	\$186,361.00
Total for General Government Support	\$253,059.00	\$174,785.00	\$186,361.00
Home and Community Services			
Sanitation			
81601 - Refuse and Garbage - Personal Services	\$745,877.00	\$673,027.00	\$633,765.00
81604 - Refuse and Garbage - Contractual	\$2,826,634.00	\$2,543,241.00	\$2,442,530.00
81608 - Refuse and Garbage - Employee Benefits	\$363,934.00	\$342,609.00	\$364,246.00
Total for Sanitation	\$3,936,445.00	\$3,558,877.00	\$3,440,541.00
Total for Home and Community Services	\$3,936,445.00	\$3,558,877.00	\$3,440,541.00
Debt Service			
Debt Service			
97897 - Long Term Debt, Other (Specify) - Debt Interest <i>LT Interfund Loan retired in 2023-final interest payment</i>	\$60.00	\$150.00	\$160.00

County of Jefferson
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**EL - Enterprise Refuse Garbage
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Debt Service	\$60.00	\$150.00	\$160.00
Total for Debt Service	\$60.00	\$150.00	\$160.00
Total for Expenditures	\$4,189,564.00	\$3,733,812.00	\$3,627,062.00
Total for Expenditures and Other Uses	\$4,189,564.00	\$3,733,812.00	\$3,627,062.00

County of Jefferson
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**EL - Enterprise Refuse Garbage
 Changes in Net Position**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$4,317,351.00	\$3,728,135.00	\$2,954,518.00
8022 - Restated Net Position - Beginning of Year	\$4,317,351.00	\$3,728,135.00	\$2,954,518.00
Add Revenues and Other Sources	\$4,619,261.00	\$4,323,028.00	\$4,400,679.00
Deduct Expenditures and Other Uses	\$4,189,564.00	\$3,733,812.00	\$3,627,062.00
8029 - Net Position - End of Year	\$4,747,048.00	\$4,317,351.00	\$3,728,135.00

County of Jefferson
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**EL - Enterprise Refuse Garbage
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
2199 - Est Rev - Departmental Income	\$3,365,000.00	-	-
2699 - Est Rev - Sales of Property and Compensation for Loss	\$725,000.00	-	-
Total for Estimated Revenue	\$4,090,000.00	\$0.00	\$0.00
Total for Estimated Revenues and Other Sources	\$4,090,000.00	\$0.00	\$0.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**EL - Enterprise Refuse Garbage
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	\$2,876,350.00	-	-
9199 - App - Employee Benefits	\$1,113,650.00	-	-
Total for Estimated Appropriations	\$3,990,000.00	\$0.00	\$0.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$100,000.00	-	-
Total for Estimated Other Uses	\$100,000.00	\$0.00	\$0.00
Total for Estimated Appropriations and Other Uses	\$4,090,000.00	\$0.00	\$0.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	\$16,147,057.00	\$5,012,084.00	\$6,320,225.00
223 - Cash With Fiscal Agent	-	-	\$53,057.00
Total for Cash and Cash Equivalents	\$16,147,057.00	\$5,012,084.00	\$6,373,282.00
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	-	-	\$0.00
Total for Restricted Cash and Cash Equivalents	\$0.00	\$0.00	\$0.00
Investments			
450 - Investments in Securities	-	-	\$0.00
Total for Investments	\$0.00	\$0.00	\$0.00
Restricted Investments			
452 - Investments in Securities Special Reserves	-	\$4,061,878.00	\$3,926,257.00
Total for Restricted Investments	\$0.00	\$4,061,878.00	\$3,926,257.00
Net Other Receivables			
380 - Accounts Receivable	-	\$7,580.00	-
Total for Net Other Receivables	\$0.00	\$7,580.00	\$0.00
Due From			

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
391 - Due From Other Funds	-	\$172,889.00	\$119,834.00
410 - Due from State and Federal Government	\$4,878,572.00	\$8,000,528.00	\$3,523,272.00
440 - Due from Other Governments <i>Due from Jefferson Community College-share of capital project</i>	\$40,031.00	\$38,407.00	-
Total for Due From	\$4,918,603.00	\$8,211,824.00	\$3,643,106.00
Total for Assets	\$21,065,660.00	\$17,293,366.00	\$13,942,645.00
Total for Assets and Deferred Outflows	\$21,065,660.00	\$17,293,366.00	\$13,942,645.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$2,978,590.00	\$3,883,916.00	\$772,277.00
Total for Payables	\$2,978,590.00	\$3,883,916.00	\$772,277.00
Total for Liabilities	\$2,978,590.00	\$3,883,916.00	\$772,277.00
Fund Balance			
Restricted Fund Balance			
899 - Other Restricted Fund Balance <i>Unspent Bond proceeds \$3,978,451; Wireless 911 Surcharges restricted for capital projects</i>	\$4,528,451.00	\$4,061,878.00	\$3,979,314.00
Total for Restricted Fund Balance	\$4,528,451.00	\$4,061,878.00	\$3,979,314.00
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$13,558,619.00	\$9,347,573.00	\$9,191,054.00
Total for Assigned Fund Balance	\$13,558,619.00	\$9,347,573.00	\$9,191,054.00
Total for Fund Balance	\$18,087,070.00	\$13,409,451.00	\$13,170,368.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$21,065,660.00	\$17,293,367.00	\$13,942,645.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$202,718.00	\$64,184.00	\$1,585.00
Total for Use of Money and Property	\$202,718.00	\$64,184.00	\$1,585.00
Sales of Property and Compensation for Loss			
2680 - Insurance Recoveries	-	\$82,032.00	-
Total for Sales of Property and Compensation for Loss	\$0.00	\$82,032.00	\$0.00
Other Revenues			
2705 - Gifts and Donations	\$153,147.00	\$38,407.00	-
2770 - Unclassified <i>PCB Settlement funds received</i>	\$27,414.00	\$7,580.00	-
Total for Other Revenues	\$180,561.00	\$45,987.00	\$0.00
State Aid			
3097 - State Aid Capital Projects	\$46,700.00	-	-
3285 - State Aid Community College Construction	\$787,078.00	\$1,414,231.00	\$13,417.00
3397 - State Aid Public Safety Capital Projects	\$653,528.00	\$76,614.00	\$542,000.00
3505 - State Aid Multi Modal Transportation Program	\$49,684.00	-	-
3589 - State Aid Other Transportation	\$2,421,701.00	\$1,447,615.00	\$209,497.00
3591 - State Aid Highway Capital Projects	-	\$900,763.00	-
3597 - State Aid Transportation Capital Grants <i>State Aid Bridge Projects</i>	\$182,711.00	\$266,372.00	\$300,011.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for State Aid	\$4,141,402.00	\$4,105,595.00	\$1,064,925.00
Federal Aid			
4592 - Federal Aid Airport Capital Projects	\$5,073,314.00	\$1,680,907.00	\$2,572,842.00
4597 - Federal Aid Transportation Capital Projects	\$538,205.00	\$4,258,408.00	\$1,185,365.00
4960 - Federal Aid Emergency Disaster Assistance	-	-	\$0.00
Total for Federal Aid	\$5,611,519.00	\$5,939,315.00	\$3,758,207.00
Total for Revenues	\$10,136,200.00	\$10,237,113.00	\$4,824,717.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$10,901,586.00	\$8,198,253.00	\$3,755,386.00
Total for Operating Transfers	\$10,901,586.00	\$8,198,253.00	\$3,755,386.00
Proceeds of Obligations			
5710 - Serial Bonds	-	-	\$0.00
5731 - BANS Redeemed from Appropriations	-	-	\$0.00
Total for Proceeds of Obligations	\$0.00	\$0.00	\$0.00
Total for Other Sources	\$10,901,586.00	\$8,198,253.00	\$3,755,386.00
Total for Revenues and Other Sources	\$21,037,786.00	\$18,435,366.00	\$8,580,103.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19972 - General Government - Equipment and Capital Outlay	\$669,442.00	\$1,239,852.00	\$551,984.00
Total for Special Items	\$669,442.00	\$1,239,852.00	\$551,984.00
Total for General Government Support	\$669,442.00	\$1,239,852.00	\$551,984.00
Education			
Community College			
24972 - Community College Capital Projects - Equipment and Capital Outlay	\$1,724,155.00	\$2,828,462.00	\$26,833.00
Total for Community College	\$1,724,155.00	\$2,828,462.00	\$26,833.00
Total for Education	\$1,724,155.00	\$2,828,462.00	\$26,833.00
Public Safety			
Administration			
30202 - Public Safety Communication Systems - Equipment and Capital Outlay	\$1,015,012.00	\$76,614.00	-
Total for Administration	\$1,015,012.00	\$76,614.00	\$0.00
Other Public Safety			

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
39972 - Other Public Safety - Equipment and Capital Outlay	\$47,529.00	\$523,350.00	\$3,035,974.00
Total for Other Public Safety	\$47,529.00	\$523,350.00	\$3,035,974.00
Total for Public Safety	\$1,062,541.00	\$599,964.00	\$3,035,974.00
Health			
Public Health Program			
40102 - Public Health - Equipment and Capital Outlay	\$21,410.00	-	-
Total for Public Health Program	\$21,410.00	\$0.00	\$0.00
Total for Health	\$21,410.00	\$0.00	\$0.00
Transportation			
Highway			
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$2,471,528.00	\$2,748,768.00	\$2,269,371.00
51202 - Maintenance of Bridges - Equipment and Capital Outlay	\$1,920,066.00	\$6,391,876.00	\$2,596,208.00
51972 - Highway Capital Project - Equipment and Capital Outlay	\$28,512.00	-	\$0.00
Total for Highway	\$4,420,106.00	\$9,140,644.00	\$4,865,579.00
Public Transportation			
56102 - Airport - Equipment and Capital Outlay	\$8,060,834.00	\$4,291,688.00	\$2,513,636.00
Total for Public Transportation	\$8,060,834.00	\$4,291,688.00	\$2,513,636.00
Total for Transportation	\$12,480,940.00	\$13,432,332.00	\$7,379,215.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Economic Assistance and Opportunity			
Economic Opportunity and Development			
69892 - Economic Development, Other - Equipment and Capital Outlay <i>Environmental remediation of tax foreclosed properties</i>	\$8,679.00	\$57,672.00	\$12,519.00
Total for Economic Opportunity and Development	\$8,679.00	\$57,672.00	\$12,519.00
Total for Economic Assistance and Opportunity	\$8,679.00	\$57,672.00	\$12,519.00
Total for Expenditures	\$15,967,167.00	\$18,158,282.00	\$11,006,525.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>To General Fund</i>	\$393,000.00	\$38,000.00	\$17,000.00
Total for Interfund Transfers	\$393,000.00	\$38,000.00	\$17,000.00
Total for Interfund Transfers	\$393,000.00	\$38,000.00	\$17,000.00
Total for Other Uses	\$393,000.00	\$38,000.00	\$17,000.00
Total for Expenditures and Other Uses	\$16,360,167.00	\$18,196,282.00	\$11,023,525.00

County of Jefferson
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$13,409,448.00	\$13,170,364.00	\$15,613,786.00
8022 - Restated Fund Balance - Beginning of Year	\$13,409,448.00	\$13,170,364.00	\$15,613,786.00
Add Revenues and Other Sources	\$21,037,786.00	\$18,435,366.00	\$8,580,103.00
Deduct Expenditures and Other Uses	\$16,360,167.00	\$18,196,282.00	\$11,023,525.00
8029 - Fund Balance - End of Year	\$18,087,067.00	\$13,409,448.00	\$13,170,364.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**TC - Custodial
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$4,380,850.00	\$571,269.00	\$588,644.00
201 - Cash In Time Deposits	\$1,900,716.00	\$5,939,312.00	\$6,134,505.00
205 - Cash Court and Trust	\$234,512.00	\$12,095.00	\$6,627.00
Total for Cash and Cash Equivalents	\$6,516,078.00	\$6,522,676.00	\$6,729,776.00
Net Other Receivables			
380 - Accounts Receivable	\$6,561.00	\$6,614.00	\$8,002.00
Total for Net Other Receivables	\$6,561.00	\$6,614.00	\$8,002.00
Total for Assets	\$6,522,639.00	\$6,529,290.00	\$6,737,778.00
Total for Assets and Deferred Outflows	\$6,522,639.00	\$6,529,290.00	\$6,737,778.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**TC - Custodial
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Payables			
600 - Accounts Payable	-	\$3,000.00	\$6,018.00
735 - Bail Deposits	\$98,597.00	-	-
Total for Payables	\$98,597.00	\$3,000.00	\$6,018.00
Due to			
631 - Due To Other Governments	-	\$4,549,132.00	\$4,428,770.00
660 - Due To School Districts	\$3,772,867.00	-	-
661 - Due To City School Districts	\$261,963.00	-	-
668 - Due to Village Delinquent Taxes	\$738,661.00	-	-
739 - Taxes Collected Other Governments <i>Occupancy Tax</i>	\$151,270.00	\$152,900.00	\$136,100.00
740 - Tax Redemptions	-	\$0.00	\$9,066.00
758 - Mortgage Tax	\$492,097.00	\$697,920.00	\$1,179,171.00
Total for Due to	\$5,416,858.00	\$5,399,952.00	\$5,753,107.00
Other Liabilities			
753 - Social Services Trust	\$532,537.00	-	-
761 - Court and Trust Fund	\$234,512.00	\$12,095.00	\$6,627.00
Total for Other Liabilities	\$767,049.00	\$12,095.00	\$6,627.00
Total for Liabilities	\$6,282,504.00	\$5,415,047.00	\$5,765,752.00

County of Jefferson
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**TC - Custodial
 Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Net Position			
Restricted Net Position			
923 - Net Assets Restricted for Other Purposes <i>Asset Forfeiture Escrow Fund, Abandoned Property, Fiduciary/Custodial restitution funds</i>	\$240,135.00	\$1,114,243.00	\$972,027.00
Total for Restricted Net Position	\$240,135.00	\$1,114,243.00	\$972,027.00
Total for Net Position	\$240,135.00	\$1,114,243.00	\$972,027.00
Total for Liabilities, Deferred Inflows and Net Position	\$6,522,639.00	\$6,529,290.00	\$6,737,779.00

County of Jefferson
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**TC - Custodial
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Miscellaneous			
2770 - Unclassified <i>Asset Forfeiture Escrow, Abandoned Property,, Fiduciary/Custodial funds</i>	\$685,804.00	\$774,921.00	\$861,884.00
Total for Miscellaneous	\$685,804.00	\$774,921.00	\$861,884.00
Total for Revenues	\$685,804.00	\$774,921.00	\$861,884.00
Total for Revenues and Other Sources	\$685,804.00	\$774,921.00	\$861,884.00

County of Jefferson
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**TC - Custodial
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19354 - Other Custodial Activities - Contractual , Asset Forfeiture Escrow, Abandoned Property,, Fiduciary/Custodial funds	\$1,559,912.00	\$632,706.00	\$744,440.00
Total for Special Items	\$1,559,912.00	\$632,706.00	\$744,440.00
Total for General Government Support	\$1,559,912.00	\$632,706.00	\$744,440.00
Total for Expenditures	\$1,559,912.00	\$632,706.00	\$744,440.00
Total for Expenditures and Other Uses	\$1,559,912.00	\$632,706.00	\$744,440.00

County of Jefferson
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**TC - Custodial
 Changes in Net Position**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$1,114,243.00	\$972,028.00	\$854,584.00
8022 - Restated Net Position - Beginning of Year	\$1,114,243.00	\$972,028.00	\$854,584.00
Add Revenues and Other Sources	\$685,804.00	\$774,921.00	\$861,884.00
Deduct Expenditures and Other Uses	\$1,559,912.00	\$632,706.00	\$744,440.00
8029 - Net Position - End of Year	\$240,135.00	\$1,114,243.00	\$972,028.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**V - Debt Service
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	\$0.00	-
Total for Cash and Cash Equivalents	\$0.00	\$0.00	\$0.00
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	\$248,715.00	-	\$0.00
Total for Restricted Cash and Cash Equivalents	\$248,715.00	\$0.00	\$0.00
Investments			
450 - Investments in Securities	-	\$0.00	\$0.00
Total for Investments	\$0.00	\$0.00	\$0.00
Restricted Investments			
452 - Investments in Securities Special Reserves	-	\$78,161.00	\$77,035.00
Total for Restricted Investments	\$0.00	\$78,161.00	\$77,035.00
Net Other Receivables			
380 - Accounts Receivable	-	\$0.00	-
Total for Net Other Receivables	\$0.00	\$0.00	\$0.00
Due From			
391 - Due From Other Funds	-	\$0.00	\$0.00

County of Jefferson
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**V - Debt Service
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
440 - Due from Other Governments	-	\$338,903.00	\$338,903.00
Total for Due From	\$0.00	\$338,903.00	\$338,903.00
Total for Assets	\$248,715.00	\$417,064.00	\$415,938.00
Total for Assets and Deferred Outflows	\$248,715.00	\$417,064.00	\$415,938.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**V - Debt Service
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	\$0.00	-
Total for Payables	\$0.00	\$0.00	\$0.00
Due to			
630 - Due To Other Funds	-	\$172,889.00	\$119,834.00
Total for Due to	\$0.00	\$172,889.00	\$119,834.00
Total for Liabilities	\$0.00	\$172,889.00	\$119,834.00
Fund Balance			
Restricted Fund Balance			
884 - Reserve For Debt	\$248,715.00	\$78,161.00	\$77,035.00
Total for Restricted Fund Balance	\$248,715.00	\$78,161.00	\$77,035.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	\$166,014.00	\$219,069.00
Total for Assigned Fund Balance	\$0.00	\$166,014.00	\$219,069.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	\$0.00	-
Total for Unassigned Fund Balance	\$0.00	\$0.00	\$0.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**V - Debt Service
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Fund Balance	\$248,715.00	\$244,175.00	\$296,104.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$248,715.00	\$417,064.00	\$415,938.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**V - Debt Service
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Intergovernmental Charges			
2240 - Community College Capital Costs	\$186,751.00	\$187,584.00	-
2392 - Debt Service Other Governments	-	\$0.00	\$188,708.00
Total for Intergovernmental Charges	\$186,751.00	\$187,584.00	\$188,708.00
Use of Money and Property			
2401 - Interest and Earnings	\$4,541.66	\$1,126.00	\$110.00
Total for Use of Money and Property	\$4,541.66	\$1,126.00	\$110.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	\$0.00	-
2710 - Premium on Obligations	-	\$0.00	\$0.00
Total for Other Revenues	\$0.00	\$0.00	\$0.00
State Aid			
3089 - State Aid Other <i>State SICG grant for 911 Lease Debt Payments</i>	\$677,805.40	\$624,748.00	\$677,805.00
Total for State Aid	\$677,805.40	\$624,748.00	\$677,805.00
Total for Revenues	\$869,098.06	\$813,458.00	\$866,623.00
Other Sources			

County of Jefferson
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**V - Debt Service
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Operating Transfers			
5031 - Interfund Transfers	\$1,366,967.00	\$1,370,273.00	\$1,371,086.00
Total for Operating Transfers	\$1,366,967.00	\$1,370,273.00	\$1,371,086.00
Total for Other Sources	\$1,366,967.00	\$1,370,273.00	\$1,371,086.00
Total for Revenues and Other Sources	\$2,236,065.06	\$2,183,731.00	\$2,237,709.00

County of Jefferson
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**V - Debt Service
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Finance			
13804 - Fiscal Agents Fees - Contractual	-	\$0.00	\$0.00
Total for Finance	\$0.00	\$0.00	\$0.00
Total for General Government Support	\$0.00	\$0.00	\$0.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$1,200,000.00	\$1,185,000.00	\$1,170,000.00
97107 - Serial Bonds - Debt Interest	\$353,718.76	\$372,856.26	\$389,793.00
97856 - Installment Purchase Debt - Debt Principal	\$619,211.00	\$606,175.64	\$593,414.00
97857 - Installment Purchase Debt - Debt Interest	\$58,594.00	\$71,629.76	\$84,391.00
Total for Debt Service	\$2,231,523.76	\$2,235,661.66	\$2,237,598.00
Total for Debt Service	\$2,231,523.76	\$2,235,661.66	\$2,237,598.00
Total for Expenditures	\$2,231,523.76	\$2,235,661.66	\$2,237,598.00
Other Uses			
Interfund Transfers			

County of Jefferson
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**V - Debt Service
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$0.00	\$0.00
Total for Interfund Transfers	\$0.00	\$0.00	\$0.00
Total for Interfund Transfers	\$0.00	\$0.00	\$0.00
Total for Other Uses	\$0.00	\$0.00	\$0.00
Total for Expenditures and Other Uses	\$2,231,523.76	\$2,235,661.66	\$2,237,598.00

County of Jefferson
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**V - Debt Service
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$244,173.34	\$296,104.00	\$295,993.00
8022 - Restated Fund Balance - Beginning of Year	\$244,173.34	\$296,104.00	\$295,993.00
Add Revenues and Other Sources	\$2,236,065.06	\$2,183,731.00	\$2,237,709.00
Deduct Expenditures and Other Uses	\$2,231,523.76	\$2,235,661.66	\$2,237,598.00
8029 - Fund Balance - End of Year	\$248,714.64	\$244,173.34	\$296,104.00

County of Jefferson
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

V - Debt Service
Adopted Budget Summary

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
2399 - Est Rev - Intergovernmental Charges	\$185,884.00	-	-
3099 - Est Rev - State Aid	\$677,805.00	-	-
Total for Estimated Revenue	\$863,689.00	\$0.00	\$0.00
Estimated Other Sources			
5099 - Est Rev - Operating Transfers	\$1,377,686.00	-	-
Total for Estimated Other Sources	\$1,377,686.00	\$0.00	\$0.00
Total for Estimated Revenues and Other Sources	\$2,241,375.00	\$0.00	\$0.00

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V - Debt Service
Adopted Budget Summary

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
9899 - App - Debt Service	\$2,241,375.00	-	-
Total for Estimated Appropriations	\$2,241,375.00	\$0.00	\$0.00
Total for Estimated Appropriations and Other Uses	\$2,241,375.00	\$0.00	\$0.00

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K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	12/31/2023	12/31/2022	12/31/2021
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$2,979,105.00	\$2,979,105.00	\$2,966,705.00
105 - Construction Work In Progress	\$34,366,596.00	\$26,251,811.00	\$30,613,096.00
Total for Non-Depreciable Capital Assets	\$37,345,701.00	\$29,230,916.00	\$33,579,801.00
Depreciable Capital Assets			
102 - Buildings	\$100,983,892.00	\$100,330,364.00	\$93,955,705.00
103 - Improvements Other Than Buildings	\$1,407,921.00	\$1,407,921.00	\$1,407,921.00
104 - Machinery and Equipment	\$40,575,601.00	\$38,955,355.00	\$37,922,641.00
106 - Infrastructure	\$141,809,719.00	\$138,503,330.00	\$134,678,476.00
Total for Depreciable Capital Assets	\$284,777,133.00	\$279,196,970.00	\$267,964,743.00
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	\$12,765,819.00	-
Total for Other Non-Current Assets	\$0.00	\$12,765,819.00	\$0.00
Total for Non-Current Assets	\$322,122,834.00	\$321,193,705.00	\$301,544,544.00

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W - Schedule of Non-Current Government Liabilities
Schedule of Non-Current Government Liabilities

	12/31/2023	12/31/2022	12/31/2021
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	\$14,515,000.00	\$15,715,000.00	\$16,900,000.00
685 - Installment Purchase Contract Debt	\$2,274,018.00	\$2,893,230.00	\$3,499,405.00
Total for Debt Obligations	\$16,789,018.00	\$18,608,230.00	\$20,399,405.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$33,377,429.00	\$0.00	\$178,651.00
683 - Other Post Employment Benefits	\$355,955,859.00	\$338,587,953.00	\$518,403,434.00
686 - Judgments and Claims Payable	\$2,659,288.00	\$2,877,871.00	\$3,002,602.00
687 - Compensated Absences	\$2,354,707.00	\$2,379,862.00	\$2,212,788.00
Total for Other Long-Term Obligations	\$394,347,283.00	\$343,845,686.00	\$523,797,475.00
Total for Long-Term Obligations	\$411,136,301.00	\$362,453,916.00	\$544,196,880.00

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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

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**Statement of Indebtedness
 Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$0.00	\$0.00	\$1,200,000.00	\$0.00	\$0.00	\$15,715,000.00	\$14,515,000.00
Installment Purchase Contract	\$0.00	\$0.00	\$619,211.00	\$0.00	\$0.00	\$2,893,230.00	\$2,274,019.00
Total	\$0.00	\$0.00	\$1,819,211.00	\$0.00	\$0.00	\$18,608,230.00	\$16,789,019.00

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**Statement of Indebtedness
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Emergency 911 System and College Campus Revitalization		9/24/20	9/15/31	\$0.00	\$0.00	\$605,000.00	\$0.00	\$5,690,000.00	\$0.00	\$5,085,000.00
Bond County Buildings Improvements and College Campus Buildings Improvements.		6/1/17	6/1/37	\$0.00	\$0.00	\$270,000.00	\$0.00	\$5,030,000.00	\$0.00	\$4,760,000.00
Bond College Library & Improvements		6/3/15	6/3/35	\$0.00	\$0.00	\$325,000.00	\$0.00	\$4,995,000.00	\$0.00	\$4,670,000.00
Installment Purchase Contract Finance Emergency Equipment		4/14/17	4/14/27	\$0.00	\$0.00	\$619,211.00	\$0.00	\$2,893,230.00	\$0.00	\$2,274,019.00

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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$1,225,000.00	\$332,519.00	\$1,557,519.00	\$13,290,000.00
2025	\$1,250,000.00	\$309,156.00	\$1,559,156.00	\$12,040,000.00
2026	\$1,275,000.00	\$285,206.00	\$1,560,206.00	\$10,765,000.00
2027	\$1,300,000.00	\$260,656.00	\$1,560,656.00	\$9,465,000.00
2028	\$1,330,000.00	\$235,506.00	\$1,565,506.00	\$8,135,000.00
2029	\$1,345,000.00	\$208,244.00	\$1,553,244.00	\$6,790,000.00
2030	\$1,375,000.00	\$178,881.00	\$1,553,881.00	\$5,415,000.00
2031	\$1,400,000.00	\$147,975.00	\$1,547,975.00	\$4,015,000.00
2032	\$770,000.00	\$114,906.00	\$884,906.00	\$3,245,000.00
2033	\$790,000.00	\$90,456.00	\$880,456.00	\$2,455,000.00
2034	\$810,000.00	\$64,838.00	\$874,838.00	\$1,645,000.00
2035	\$835,000.00	\$37,950.00	\$872,950.00	\$810,000.00
2036	\$400,000.00	\$18,300.00	\$418,300.00	\$410,000.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2037	\$410,000.00	\$6,150.00	\$416,150.00	\$0.00
Total	\$14,515,000.00	\$2,290,743.00	\$16,805,743.00	
\$14,515,000.00 Total Bond Ending Balance for Statement of Indebtedness.				

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Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
3733	Checking	A	\$3,600.36	\$0.00	(\$3,600.36)	\$0.00	\$0.00
2398	Checking	TC	\$179,814.00	\$0.00	(\$179,799.00)	(\$15.00)	\$0.00
9127	Savings	TC	\$181,333.00	\$11,849.00	\$0.00	\$0.00	\$193,182.00
153	Checking	TC	\$20,004.00	\$0.00	\$0.00	\$0.00	\$20,004.00
4386	Checking	TC	\$41,740.00	\$2,233.00	(\$2,612.00)	\$0.00	\$41,361.00
7913	Checking	A	\$11,248.00	\$0.00	(\$1,417.00)	\$0.00	\$9,831.00
258	Checking	A, CD, D, DM, EL, H, TC, V	\$2,631,982.00	\$308,880.00	(\$1,017,799.00)	\$0.00	\$1,923,063.00
260	Checking	CD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
259	Checking	CD	\$14,157.00	\$0.00	\$0.00	\$0.00	\$14,157.00
863	Savings	A	\$564,357.00	\$0.00	\$0.00	\$0.00	\$564,357.00
7650	Checking	A	\$528,740.00	\$0.00	(\$239,815.00)	\$0.00	\$288,925.00
2728	Checking	TC	\$33,678.00	\$0.00	(\$6,507.00)	\$0.00	\$27,171.00

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Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
2016	Savings	A	\$418,842.00	\$31,647.00	(\$11,993.00)	\$0.00	\$438,496.00
7024	Checking	A	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
8513	Checking	A	\$429,397.00	\$50,555.00	(\$36,258.00)	(\$80,585.00)	\$363,109.00
7802	Checking	A	\$0.00	\$6,662.00	\$0.00	\$0.00	\$6,662.00
4360	Checking	A	\$8,848.00	\$0.00	\$0.00	\$0.00	\$8,848.00
4394	Checking	A	\$52,120.00	\$0.00	(\$5,461.00)	\$0.00	\$46,659.00
99	Savings	A, CD, D, DM, EL, H, TC	\$15,753,290.00	\$0.00	\$0.00	\$0.00	\$15,753,290.00
150	Checking	A	\$140,777.00	\$0.00	(\$140,654.00)	\$0.00	\$123.00
281	Savings	TC	\$240,560.00	\$0.00	\$0.00	\$0.00	\$240,560.00
9993	Savings	A, D, DM, H	\$918,060.00	\$0.00	\$0.00	\$0.00	\$918,060.00
9921	Certificate of Deposit (CD)	A, D, DM, H	\$24,246,950.00	\$0.00	\$0.00	\$0.00	\$24,246,950.00
921	Savings	A	\$94,937.00	\$0.00	\$0.00	\$0.00	\$94,937.00
8485	Savings	A	\$14,763,791.00	\$0.00	\$0.00	\$0.00	\$14,763,791.00

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Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1039	NY CLASS POOLED FUNDS	A, CD, D, DM, EL, H, TC, V	\$47,321,819.00	\$0.00	\$0.00	\$0.00	\$47,321,819.00
2529	Checking	A	\$628,710.00	\$0.00	\$0.00	\$0.00	\$628,710.00
9721	Checking	A	\$880,930.00	\$0.00	(\$381,268.00)	\$0.00	\$499,662.00
2406	Checking	TC	\$531,456.00	\$0.00	(\$26,091.00)	\$0.00	\$505,365.00
9941	Savings	A	\$88,517.00	\$9,877.00	(\$24,165.00)	\$0.00	\$74,229.00
1828	Checking	A	\$10,960.00	\$0.00	\$0.00	\$0.00	\$10,960.00
5729	Checking	TC	\$80,335.00	\$0.00	\$0.00	\$0.00	\$80,335.00
Total			\$110,830,952.36	\$421,703.00	(\$2,077,439.36)	(\$80,600.00)	\$109,094,616.00
Total Cash From Financials							\$109,094,616.00

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$110,830,952.36
FDIC Insurance	\$41,000,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$80,211,996.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$121,211,996.00

Investments and Collateralization of Investments

Investments From Financials	\$35,868,743.00
Market Value as of Fiscal Year End Date	\$35,868,743.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$36,343,046.00

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Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
696	60		604

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$5,424,771.00	690			
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$3,362,440.00	696	60		
Worker's Compensation	\$2,410,150.00	696	60		
Life Insurance					
Unemployment Insurance	\$72,323.00	696	60		
Disability Insurance					
Hospital, Medical and Dental Insurance	\$23,789,710.00	534			604
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Total Employee Benefits Paid	\$35,059,394.00				