

JEFFERSON COUNTY, WEST VIRGINIA
STATEMENT OF NET POSITION (Unaudited)
June 30, 2024

	Primary	Component Units				
	Governmental					
	<u>Governmental</u>	<u>Board of</u>	<u>Development</u>	<u>Historic</u>	<u>Farmland</u>	<u>Parks and</u>
	<u>Activities</u>	<u>Health</u>	<u>Authority</u>	<u>Landmarks</u>	<u>Protection</u>	<u>Recreation</u>
DEFERRED INFLOWS						
Difference between expected and actual non-investment experience	87,373					
Difference between expected and actual experience	9,551	10,395	--	--	--	--
Changes in assumptions	83,743	20,704	--	--	--	28,329
Changes in proportion and differences between employer contributions and proportionate share of contributions	96,160	22,408	--	--	--	--
Net difference between projected and actual investment earnings on pension plan investments	<u>2,503</u>	--	--	--	--	<u>3,402</u>
Total deferred inflows of resources	<u>279,330</u>	<u>53,507</u>	--	--	--	<u>31,731</u>
NET POSITION						
Net investment in capital assets, net of related debt	19,583,780	--	18,670	1,119,857	37,729,847	2,718,200
Restricted for:						
Community development projects	--	--	20,708	--	--	--
Other purposes	7,964,939	--	--	--	5,706,216	353,177
Unrestricted	<u>32,089,015</u>	<u>881,745</u>	<u>743,617</u>	<u>37,316</u>	<u>134,996</u>	<u>1,646,396</u>
Total net position	<u>\$ 59,637,734</u>	<u>\$ 881,745</u>	<u>\$ 782,995</u>	<u>\$ 1,157,173</u>	<u>\$ 43,571,059</u>	<u>\$ 4,717,773</u>

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