

JEFFERSON COUNTY, WEST VIRGINIA  
STATEMENT OF ACTIVITIES (Unaudited)  
For the Fiscal Year Ended June 30, 2024

Functions / Programs	Program Revenues				Net (Expense) Revenues and Changes in Net Position							
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Component Units					
					Governmental Activities	Total	Board of Health	Development Authority	Historic Landmark	Farmland Protection	Parks and Recreation	
<b>Primary government:</b>												
Governmental activities:												
General government	\$ 15,505,921	\$ 185,604	\$ 4,295,356	\$ --	\$ (11,024,961)	\$ (11,024,961)						
Public safety	20,563,404	7,067,822	2,264,994	--	(11,230,588)	(11,230,588)						
Health and sanitation	324,554	--	--	--	(324,554)	(324,554)						
Culture and recreation	2,590,422	--	--	--	(2,590,422)	(2,590,422)						
Social services	304,000	--	--	--	(304,000)	(304,000)						
Education	5,801,984	--	--	--	(5,801,984)	(5,801,984)						
Total governmental activities	<u>45,090,285</u>	<u>7,253,426</u>	<u>6,560,350</u>	<u>--</u>	<u>(31,276,509)</u>	<u>(31,276,509)</u>						
Total primary government	<u>\$ 45,090,285</u>	<u>\$ 7,253,426</u>	<u>\$ 6,560,350</u>	<u>\$ --</u>	<u>(31,276,509)</u>	<u>(31,276,509)</u>						
<b>Component units:</b>												
Board of Health	1,684,428	645,513	993,880	--	--	\$ (45,035)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Development Authority	450,114	12	470,160	--	--	--	20,058	--	--	--	--	--
Historic Landmark	90,628	11,200	64,324	--	--	--	--	(15,104)	--	--	--	--
Farmland Protection	170,522	--	552,830	--	--	--	--	--	--	382,308	--	--
Parks and Recreation	1,476,389	802,760	2,317,974	--	--	--	--	--	--	--	--	1,644,345
Total component units	<u>\$ 3,872,081</u>	<u>\$ 1,459,485</u>	<u>\$ 4,399,168</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (45,035)</u>	<u>\$ 20,058</u>	<u>\$ (15,104)</u>	<u>\$ 382,308</u>	<u>\$ 1,644,345</u>		
<b>General revenues:</b>												
Ad valorem property taxes					\$ 17,780,179	\$ 17,780,179	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Alcoholic beverages tax					268,444	268,444	--	--	--	--	--	--
Hotel occupancy tax					854,354	854,354	--	--	24,499	--	--	360,610
Gas and oil severance tax					438,514	438,514	--	--	--	--	--	--
Other taxes					2,075,095	2,075,095	--	--	--	1,511,836	--	--
Coal severance tax					186,081	186,081	--	--	--	--	--	--
Licenses and permits					2,105,530	2,105,530	--	--	--	--	--	--
Interest and investment earnings					219,391	219,391	6,584	45,091	--	248,734	10,331	--
Reimbursement					332,893	332,893	--	--	--	--	--	--
Payments in lieu of taxes					339,394		--	--	--	--	--	--
Net gain (loss) on sale of investments					--	--	--	(27,463)	--	--	--	--
Contributions and donations					--	--	--	--	--	21,957	--	--
Miscellaneous					5,252,174	5,252,174	81	--	1,400	3,544	4,569	--
Total general revenues					<u>29,852,049</u>	<u>29,512,655</u>	<u>6,665</u>	<u>17,628</u>	<u>25,899</u>	<u>1,786,071</u>	<u>375,510</u>	
Change in net position					(1,424,460)	(1,424,460)	(38,370)	37,686	10,795	2,168,379	2,019,855	
Net position - beginning					61,062,194	61,062,194	920,115	745,309	1,146,378	41,402,680	2,697,918	
Net position - ending					<u>\$ 59,637,734</u>	<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.