

JEFFERSON COUNTY, WEST VIRGINIA
BALANCE SHEET - GOVERNMENTAL FUNDS (Unaudited)
June 30, 2024

	General	Coal Severance Tax	County Capital Outlay	Impact Fees	ARPA Grant	Ambulance Service Fee	Emergency Services	Other Nonmajor Governmental Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS									
Assets									
Cash and cash equivalents	\$ 10,674,031	\$ 169,078	\$ 16,275,616	\$ --	\$ --	\$ 134,213	\$ 1,380,593	\$ 1,869,423	\$ 30,502,954
Receivables, net of allowance for uncollectibles:									
Taxes	908,554	--	--	--	--	--	--	--	908,554
Accounts	--	--	--	--	1,588	545,610	540,610	--	1,087,808
Due from:									
Other funds	74,943	--	131,360	--	54,714	--	--	--	261,017
Other governments	187,500	--	49,100	--	--	12,104	--	30,611	279,315
Inventory, at cost	--	--	--	--	--	--	--	--	--
Prepaid expenses	4,957	--	--	--	--	61	18,504	4,444	27,966
Restricted cash	--	--	--	4,626,685	3,338,254	--	--	--	7,964,939
Total assets	11,849,985	169,078	16,456,076	4,626,685	3,394,556	691,988	1,939,707	1,904,478	41,032,553
Deferred Outflows									
Total deferred outflows of resources	--	--	--	--	--	--	--	--	--
Total assets and deferred outflows of resources	\$ 11,849,985	\$ 169,078	\$ 16,456,076	\$ 4,626,685	\$ 3,394,556	\$ 691,988	\$ 1,939,707	\$ 1,904,478	\$ 41,032,553
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES									
Liabilities									
Accounts payable	517,407	3,463	112,605	22,870	3,592	--	85,632	11,142	756,711
Payroll payable	294,083	--	--	--	--	--	69,203	--	363,286
Intergovernmental payable	--	--	--	--	--	--	--	4,862	4,862
Due to:									
Other funds	156,939	--	--	--	--	1,799	--	102,279	261,017
Unearned revenue	--	--	--	--	--	1,710	--	--	1,710
Total liabilities	968,429	3,463	112,605	22,870	3,592	3,509	154,835	118,283	1,387,586
Deferred Inflows									
Unearned revenue - taxes	579,321	--	--	--	--	--	--	--	579,321
Total deferred inflows of resources	579,321	--	--	--	--	--	--	--	579,321
Total liabilities and deferred inflows of resources	1,547,750	3,463	112,605	22,870	3,592	3,509	154,835	118,283	1,966,907
Fund balances									
Nonspendable	4,957	--	--	--	--	--	--	4,444	9,401
Restricted	--	165,615	--	4,603,815	3,390,964	688,479	1,784,872	868,891	11,502,636
Committed	--	--	16,343,471	--	--	--	--	--	16,343,471
Assigned	4,569,378	--	--	--	--	--	--	912,860	5,482,238
Unassigned	5,727,900	--	--	--	--	--	--	--	5,727,900
Total fund balances	10,302,235	165,615	16,343,471	4,603,815	3,390,964	688,479	1,784,872	1,786,195	39,065,646
Total liabilities, deferred inflows and fund balances	\$ 11,849,985	\$ 169,078	\$ 16,456,076	\$ 4,626,685	\$ 3,394,556	\$ 691,988	\$ 1,939,707	\$ 1,904,478	\$ 41,032,553

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