



Rea & associates *a brighter way*

City of Steubenville, Ohio

Jefferson County, Ohio

*Reports Issued Pursuant to Government
Audit Standards and OMB Circular A-133*

For the Year Ended
December 31, 2013



Dave Yost • Auditor of State

Members of Council
City of Steubenville
115 South Third Street
Steubenville, OH 43952

We have reviewed the *Independent Auditor's Report* of the City of Steubenville, Jefferson County, prepared by Rea & Associates, Inc., for the audit period January 1, 2013 through December 31, 2013. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them. In conjunction with the work performed by the Independent Public Accountant, the Auditor of State is issuing the following:

Finding for Recovery

The City of Steubenville contacted the police to report missing public monies that were received, but not deposited into the City's bank account. Some missing funds were cash collections that were never receipted and never deposited into the City's bank accounts, while other funds were cash receipts that were collected and receipted by the City, but seemed to be taken out of the income tax collection box and never deposited into the City's bank accounts. Police reports from the investigation indicate former Finance Office clerk, Christine Cooper accepted income tax payments in cash from citizens and never receipted the cash payments nor deposited the funds into the City's bank accounts. The reports also indicate that Ms. Cooper is suspected of taking public funds out of the City's income tax box that was located in the City's administrative offices. The investigation indicated that a total amount of \$3,538 was missing from the City's income tax collections.

Monies missing for which there was a receipt

Receipt Date	Receipt Number	Payee	Amount Collected per Receipt Book	Description
4/10/2013	733668	City taxpayer	\$ 66	Income Tax
4/10/2013	733669	City taxpayer	85	Income Tax
9/12/2013	54207	City taxpayer	386	Income Tax
9/16/2013	54209	City taxpayer	953	Cobra Payment
			<hr/>	
			\$ 1490	

Monies missing for which where there was no receipt

Date	Payee/Source	Amount	Fund
8/28/2013	City taxpayer	\$ 1989	Income Tax Fund
10/10/2013	Petty Cash	31	General Fund
11/8/2013	Petty Cash	13	General Fund
11/12/2013	Petty Cash	15	General Fund
		\$ 2048	
Total Missing Money		\$ 3538	

Allocation of finding to proper fund

		Percent allocation	General Fund	Street Improvement Fund	Self- Insurance
Income Tax	\$ 2527.24	0.9775	\$2,470	\$ 0	\$ 0
General Fund					
Street Improvement Fund		0.0225	59	56	
General Fund					
Internal Service Fund					953
			\$2,529	\$56	\$953

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies converted or misappropriated is hereby issued against Christine Cooper in the amount of \$3,538 and in favor of the City of Steubenville General Fund in the amount of \$2,529, the Street Improvement Fund in the amount of \$56, and the Self-Insurance Fund in the amount of \$953.

Members of Council
City of Steubenville
Steubenville, OH 43952
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Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The City of Steubenville is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

December 15, 2014

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**City of Steubenville, Ohio
Jefferson County, Ohio**

DECEMBER 31, 2013

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August 20, 2014

Mayor and Members of Council
City of Steubenville
Jefferson County, Ohio
115 South Third Street
Steubenville, OH 43952

**Independent Auditor's Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards***

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Steubenville, Jefferson County, Ohio (the City) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated August 20, 2014, wherein we noted the City changed its accounting estimate for its landfill closure and postclosure liability.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2013-001 to be a material weakness.

The City of Steubenville
Report on Internal Control over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards*
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A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2013-002 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2013-003.

The City's Response to Findings

The City's response to the finding identified in our audit is described in the accompanying corrective action plan. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hea & Associates, Inc.

New Philadelphia, Ohio

August 20, 2014

Mayor and Members of Council
City of Steubenville
Jefferson County, Ohio
115 South Third Street
Steubenville, Ohio 43952

**Independent Auditor's Report on Compliance for Each Major Federal Program;
Report on Internal Control over Compliance; and Report on the Schedule of
Expenditures of Federal Awards Required by OMB Circular A-133**

Report on Compliance for Each Major Federal Program

We have audited the City of Steubenville's, Jefferson County, Ohio (the City) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on the City's major federal program for the year ended December 31, 2013. The City's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the City's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the City's major federal programs. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2013-004 that we consider to be a significant deficiency.

The City's response to the internal control over compliance finding identified in our audit is described in the accompanying corrective action plan. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated August 20, 2014, which contained an unmodified opinion on those financial statements and wherein we noted the City changed its accounting estimate for its landfill closure and postclosure liability. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Hea & Associates, Inc.

New Philadelphia, Ohio

**CITY OF STEUBENVILLE
JEFFERSON COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013**

FEDERAL GRANTOR/PASS THROUGH GRANTOR - PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT/ PASS- THROUGH ENTITY NUMBER	DISBURSEMENTS
<u>U.S. Department of Housing and Urban Development</u>			
<i>Direct Programs:</i>			
Community Development Block Grant Entitlement Grants:			
Community Development Block Grant Entitlement Grants	14.218	B10-MC-39-0020	\$ 253,147
Community Development Block Grant Entitlement Grants	14.218	B11-MC-39-0020	677,728
Community Development Block Grant Entitlement Grants	14.218	B12-MC-39-0020	331,525
Total Community Development Block Grant Entitlement Grants			<u>1,262,400</u>
Total U.S. Department of Housing and Urban Development			<u>1,262,400</u>
<u>U.S. Department of Agriculture:</u>			
<i>Passed-Through Ohio Department of Education:</i>			
Summer Food Program	10.559	FY13	<u>24,543</u>
Total U.S. Department of Agriculture			<u>24,543</u>
<u>U.S. Department of Transportation:</u>			
<i>Passed-Through Ohio Department of Transportation:</i>			
Highway Planning and Construction:			
Lovers Lane Connector Resurfacing & Safety	20.205	PID No. 90233	45,591
John Scott Highway/Mall Drive	20.205	PID No. 87380	33,481
Marina Observation Deck	20.205	PID No. 86667	3,400
Total Highway Planning and Construction			<u>82,472</u>
Total U.S. Department of Transportation			<u>82,472</u>
Total Federal Expenditures			<u>\$ 1,369,415</u>

See accompanying notes to schedule of expenditures of federal awards.

CITY OF STEUBENVILLE
JEFFERSON COUNTY, OHIO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE A: SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards is a summary of the activity of the City's federal award programs. The schedule has been prepared on the cash basis of accounting.

NOTE B: MATCHING REQUIREMENTS

Certain Federal programs require that the City contribute non-Federal funds (matching funds) to support the Federally-funded programs. The City has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

NOTE C: OHIO BUREAU OF WORKERS' COMPENSATION REBATE

Ohio's workers' compensation system serves as an insurance program for both employers and employees alike. For those who contribute premiums, the Ohio Bureau of Workers' Compensation (BWC) covers the payment of compensation and medical costs related to industrial accidents and diseases. The BWC invested contributions over a three-year period which generated a greater than anticipated return. In May 2013, the Ohio BWC Board of Directors authorized a \$1 billion rebate for more than 210,000 public and private entities paying into Ohio's workers' compensation system. Each employer's rebate reflected 56% of what they were billed during the last policy period (2011 calendar year for public-taxing districts). Approximately \$113 million of the \$1 billion rebate went to local governments around the state. Using policy year 2011 as the base year for calculation, the City allocated its BWC rebate back to all funds, including federal funds, providing the source of initial premium payments to BWC. The subsequent expenditure of the rebate attributable to federal programs is reflected on the City's Schedule of Expenditures of Federal Awards.

CITY OF STEUBENVILLE
JEFFERSON COUNTY, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133, SECTION .505
DECEMBER 31, 2013

1. SUMMARY OF AUDITOR'S RESULTS
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A-133 Ref.
.505(d)

(d) (1) (i)	Type of Financial Statement Opinion	Unmodified
(d) (1) (ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	Yes
(d) (1) (ii)	Were there any other internal control deficiencies reported at the financial statement level (GAGAS)?	Yes
(d) (1) (iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	Yes
(d) (1) (iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d) (1) (iv)	Were there any other internal control deficiencies reported for major programs?	Yes
(d) (1) (v)	Type of Major Programs' Compliance Opinion	Unmodified
(d) (1) (vi)	Are any reportable findings under Section .510(a) of Circular A-133?	No
(d) (1) (vii)	Major Programs (list): Community Development Block Grant – Entitlement Grants	CFDA # 14.218
(d) (1) (viii)	Dollar Threshold: Type A/B Programs	Type A: >\$300,000 Type B: All others
(d) (1) (ix)	Low Risk Auditee?	Yes

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

Finding Number	2013-001
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Material Weakness – Internal Controls over Financial Reporting

Criteria: The AICPA establishes auditing standards generally accepted in the United States that certified public accountants and government auditors must follow in conducting audits of state and local governments. SAS No. 122 establishes standards, responsibilities and guidance for auditors during a financial statement audit engagement for identifying and evaluating a client's internal control over financial reporting. This new standard requires the audit to report in writing to management and the governing body any control deficiencies found during the audit that are considered significant deficiencies and/or material weaknesses. To this end, SAS No. 122 lists specific control deficiencies that should be regarded as at least a significant deficiency and a strong indicator of a material weakness in internal control.

CITY OF STEUBENVILLE
JEFFERSON COUNTY, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133, SECTION .505 (Continued)
DECEMBER 31, 2013

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

Finding Number	2013-001 (Continued)
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Material Weakness – Internal Controls over Financial Reporting (Continued)

Condition Found: There were material audit adjustments made to the financial statements presented for audit.

Cause: There were several factors that contributed to audit adjustments, each independent of each other, identified below:

The City did not capitalize local contributions to its ongoing waste water project, only expenditures financed through debt were capitalized. The finance department was not made aware of these project costs so they were excluded from construction in progress. An adjustment to increase construction in progress by the amount of \$205,918 was required to capitalize these costs.

The City was using a new financial system for the second half of 2013. The new system provided different reports than the previous system. The report prepared to record payables at year end was inaccurate and as a result adjustments were required. The following adjustments were required to correct payables; an adjustment to increase contracts payable in other governmental funds by \$366,410 and decrease accounts payable by \$22,465, an adjustment to decrease accounts payable by \$56,906 in the Sewer fund, an adjustment to decrease accounts payable by \$45,555 in the Water fund and an adjustment to decrease accounts payable by \$16,492 in the Refuse fund.

There was an error in the City's calculation of allowance for doubtful accounts for the Water, Sewer and Refuse funds. As a result the allowance for doubtful accounts was double booked for certain accounts. The following adjustments were required to increase net accounts receivable; \$106,321 in the Water fund, \$124,980 in the Sewer fund and \$74,293 in the Refuse Fund.

The City failed to revise its estimate for landfill postclosure costs following a court decision that significantly changed the future obligations of the City. After revising its estimate for landfill postclosure costs, an audit adjustment of \$1,575,899 was required to decrease the landfill postclosure liability. An adjustment of \$119,501 was required to reclassify restricted cash from unrestricted cash and cash equivalents for remaining oil and gas lease bonus monies legally restricted for landfill closure costs.

Effect: The first condition noted above resulted in an understatement of construction in progress, an overstatement of expense and an understatement of net investment in capital assets in the Sewer fund.

CITY OF STEUBENVILLE
JEFFERSON COUNTY, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133, SECTION .505 (Continued)
DECEMBER 31, 2013

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

Finding Number	2013-001 (Continued)
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Material Weakness – Internal Controls over Financial Reporting (Continued)

The second condition identified above resulted in an overstatement of accounts payable, an understatement of contracts payable and an overstatement of net position and fund balance in other governmental funds. It also resulted in an overstatement of accounts payable and understatement of net position in the Water, Sewer and Refuse funds.

The third condition resulted in understatement of accounts receivable and an understatement of net position for the Water, Sewer and Refuse funds.

The fourth condition resulted in an overstatement of current and long-term liabilities, an understatement of unrestricted net position in the Refuse fund and a misclassification of restricted cash.

Recommendations: To ensure the City's financial statements and notes to the financial statements are complete and accurate, the City should adopt procedures, including a final review of the statements and notes by the Finance Director, to identify and correct errors and omissions.

Management Response: See Corrective Action Plan.

Finding Number	2013-002
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Significant Deficiency – Delinquent Utility Account Policies

Criteria: A necessary step in developing internal controls over utility operations is the establishment of Council approved policies. City Council should develop policies that it expects management to adhere to in managing daily operations.

Condition Found: The City does not have any written policies in place to address the process for handling delinquent utility customers. There is no Council approved policy in place to address who has the authority to write off delinquent balances, how often delinquent balances should be written off, how the settlement of delinquent accounts will be handled or how often records will be updated and reconciled with the collection company. There is also no written policy in place to address the process of certifying delinquent balances to the County for liens on property.

Cause: The City's utility department has operated for many years with no written policies. Procedures have often been verbally communicated by management.

CITY OF STEUBENVILLE
JEFFERSON COUNTY, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133, SECTION .505 (Continued)
DECEMBER 31, 2013

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

Finding Number	2013-002 (Continued)
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Significant Deficiency – Delinquent Utility Account Policies (Continued)

Effect: This has caused confusion over the years as to how delinquent account balances are to be handled and who has the authority to make certain determinations. It has also led to a lack of accountability as there is no clear chain of command in place.

Recommendations: We recommend City Council approve written policies regarding the treatment of delinquent utility accounts. The policies should address when accounts are to be certified to the County Auditor for a lien on the customer’s property, when accounts are to be turned over to the collection company, when accounts are to be withdrawn from the collection company. The policy should also address the procedures for approval of account settlements, adjustments and write-offs.

Management Response: See Corrective Action Plan.

Finding Number	2013-003
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Material Noncompliance – City Codified Ordinances

Criteria: Sections 921.05 and 925.12 of the City’s codified ordinances specifically address the process for delinquent water and sewer charges. The respective codified ordinance sections read as follows;

921.05 WATER LIENS.

(a) Each water charge charged under or pursuant to Chapter 921 of the Codified Ordinances of the City of Steubenville, is made a lien upon the corresponding lot, parcel of land, buildings or premises served by a connection to the water system of the City, and, if the same is not paid within ninety days after it shall become due and payable, it shall be certified to the Auditor of Jefferson County, at which time the lien shall vest, and the Auditor shall place the same on the tax duplicate of the County with the interest and penalties allowed by law and be collected as other taxes.

(b) The owners of real estate premises installing or maintaining water service shall be liable for all water charges incurred for service at said premises.

(c) Tenants of the owners of real estate premises serviced with water may contract with the City of Steubenville for such water service but such contract shall be in no way construed as to relieve the owner of the real estate premises of liability for said water service charges.

CITY OF STEUBENVILLE
JEFFERSON COUNTY, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133, SECTION .505 (Continued)
DECEMBER 31, 2013

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

Finding Number	2013-003 (Continued)
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Material Noncompliance – City Codified Ordinances (Continued)

(d) After certifying to the County Auditor that water charges are unpaid and a lien as provided in subsection (a) hereof, the Finance Director or his designee is authorized and directed to shut off the water service to those real estate premises until such unpaid water charges have been paid.

(e) The owner of real estate premises by installing or maintaining water service from the City is deemed to assent to all rights and regulations of the Division of Water and ordinances of the City of Steubenville pertaining to water service and distribution.

(f) Any person aggrieved by the filing of a lien shall have the right to request a hearing before the Utilities Delinquency Review Board for resolution.

925.12 REMEDIES FOR NONPAYMENT.

(a) Such charges and surcharges levied in accordance with the provisions of this chapter shall be a debt due to the City and shall be a lien upon the property. If this debt is not paid within thirty days after it is due and payable, it shall be deemed delinquent and may be recovered by civil action in the name of the City against the property owner, the person or both.

(b) In the event of failure to pay sewer service charges or surcharges after they become delinquent, the City shall have the right to discontinue water service, or to remove or close sewer connections and enter upon the property for accomplishing such purposes. The expense of such discontinuance, removal or closing, as well as the expense of restoring service, shall likewise be a debt due to the City and a lien upon the property and may be recovered by civil action in the name of the City against the property owner, the person or both.

(c) Water or sewer service shall not be restored until all charges including the expense of removal, closing and restoration, have been paid.

(d) Change of ownership or occupancy of premises found delinquent shall not be a cause for reducing or eliminating penalties, if such charges have been certified as a lien on the premises.

Condition Found: The City is not complying with Section 921.05, Water Liens, and Section 925.12, Remedies for Nonpayment, of the City’s codified ordinances. The City has not been placing liens on the property owner for delinquent tenants as required by codified ordinance.

CITY OF STEUBENVILLE
JEFFERSON COUNTY, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133, SECTION .505 (Continued)
DECEMBER 31, 2013

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)**

Finding Number	2013-003 (Continued)
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Material Noncompliance – City Codified Ordinances (Continued)

Cause: City management made a decision in prior years not to hold the property owner liable for delinquent tenants. Delinquent tenant customers have been pursued through collection agencies but the City has not placed a lien on the property owner’s tax duplicate through the County Auditor.

Effect: A significant portion of the City’s delinquent utility accounts are tenants which do not own property. The City is struggling to collect delinquent utility balances and collection efforts for the past several years have not proven successful. The property owner and tenant relationship has caused significant difficulties in the City’s collection efforts.

Recommendations: We recommend the City either comply with City Codified Ordinance sections 921.05 and 925.12 and begin placing liens on property owners for delinquent water and sewer balances or consider amending ordinances to better address the situation.

Management Response: See Corrective Action Plan.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number	2013-004
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Significant Deficiency – Internal Control Weakness – Cash Management

Program Information:

Federal Program: Community Development Block Grant – Entitlement Grants

CFDA Number: 14.218

Federal Award Number/Program Year: B10-MC-39-0020, B11-MC-39-0020, B12-MC-39-0020

Federal Agency: U.S. Department of Housing and Urban Development

Criteria: OMB Circular A-133 Section .500 (c) states the auditor shall perform procedures to obtain an understanding of internal control over federal programs sufficient to plan the audit to support a low assessed level of control risk for major programs.

24 CFR 85.21(c) states for grants that are advanced, grantees and subgrantees shall be paid in advance, provided they maintain or demonstrate the willingness and ability to maintain procedures to minimize the time elapsing between the transfer of funds and their disbursement by the grantee or subgrantee.

CITY OF STEUBENVILLE
JEFFERSON COUNTY, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133, SECTION .505 (Continued)
DECEMBER 31, 2013

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)
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Finding Number	2013-004 (Continued)
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Significant Deficiency – Internal Control Weakness – Cash Management (Continued)

Condition Found: During our testing, we noted three out of four drawdowns tested were not fully disbursed in a timely manner. This caused the City to maintain an excess cash balance in the CDBG checking account for several months throughout the year. The City maintains these funds in a segregated non-interest bearing cash account.

Cause: The City did not have sufficient controls in place to effectively minimize the amount of time between the funds being drawn and disbursed.

Effect: Failure to adequately monitor the disbursement of funds could result in excess cash balances and noncompliance with cash management requirements. The City could potentially see a reduction of grant funding and/or return of grant funding to the U.S. Department of Housing and Urban Development.

Recommendations: We recommend the City establish procedures to ensure draws are disbursed in a timely manner. The City may need to review staffing for the Community Development department to ensure department has the administrative capability to effectively monitor and administer grant monies.

Management Response: See Corrective Action Plan.

CITY OF STEUBENVILLE
JEFFERSON COUNTY, OHIO

SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2013

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2012-001	Material Non-Compliance – Unallowable payroll expenditures from restricted funds.	Yes	



City of Steubenville

Finance Office

115 South Third Street • Suite 106 • Steubenville, Ohio 43952 • Phone: 740.283.6000 ext 1300
Fax: 740.283.6165 • Website: www.cityofsteubenville.us • Email: finance@cityofsteubenville.us

CORRECTIVE ACTION PLAN IN RESPONSE TO THE 2013 AUDIT FINDINGS

2013-001

Several factors including employee turnover and insufficient staffing contributed to the audit adjustments made to the financial statements that were presented for audit. The City of Steubenville is establishing adequate controls to ensure that the financial statements are completed accurately, including a final review of the financial statements and notes by the Finance Director, to identify and correct errors and omissions.

2013-002

The City of Steubenville recently hired a Utility Billing Manager. With the addition of a manager in the office the City will be able to better define who has authority to make certain determinations. A policy will also be developed for passage by City Council regarding the treatment of delinquent utility accounts.

2013-003

The City of Steubenville has recently entered into a contract to have a performance audit of the utility operations conducted. Upon the completion of the performance audit the City will make a decision to either come into compliance with sections 921.05 and 925.12 of the Codified Ordinances or consider amending the ordinances to better address the situation.

2013-004

Reductions in funding have resulted in a reduction in employees. The reduction in employees has resulted in the remaining employees performing additional duties and has also resulted in errors that were not occurring prior to the staffing reduction. Employees from the CDBG office are currently seeking applicable training courses concerning CDBG financial management requirements to attend.

A handwritten signature in blue ink, appearing to read "Stacy Williams".

Stacy Williams
Finance Director
City of Steubenville

8-20-14
Date

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CITY OF STEUBENVILLE, OHIO



Municipal Building

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2013

CITY OF STEUBENVILLE, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2013



PREPARED BY:

STACY L. WILLIAMS, DIRECTOR OF FINANCE
DAVID R. LEWIS, FINANCIAL ACCOUNTANT

115 SOUTH THIRD STREET
STEUBENVILLE, OHIO 43952

CITY OF STEUBENVILLE, OHIO

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2013**

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INTRODUCTORY SECTION



City of Steubenville

Finance Office

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Fax: 740.283.6165 ▪ Website: www.cityofsteubenville.us ▪ Email: finance@cityofsteubenville.us

August 20, 2014

Honorable Mayor, Members of City Council
And Citizens of Steubenville
Steubenville, Ohio

The Comprehensive Annual Financial Report (CAFR) of the City of Steubenville, Ohio (City) is hereby presented. This CAFR represents the official report of the City of Steubenville's operations and financial position for the year ended December 31, 2013, and has been developed to accurately detail the status of the City finances to Steubenville residents and elected officials, investment banks and underwriters and all other interested parties. This report is presented in compliance with Governmental Accounting Standards Board (GASB) Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments". It is intended to provide all pertinent and necessary information to the citizens of Steubenville.

Responsibility for the accuracy of the data contained herein, for the completeness and fairness of the presentation and for all disclosure rests with the City's management. To the best of the City's knowledge, the financial and other data contained in this report fairly present the financial position and results of operations of the City. All necessary disclosures to enable the citizens and other readers to understand the City's financial activities are included in this report.

The City is responsible for establishing and maintaining an internal control structure designed to protect its assets from loss, theft or misuse. Furthermore, the accounting system must be adequate to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and that the valuation of costs and benefits requires estimates and judgments by management.

The City is required by State law to have an annual audit performed by the Auditor of State's Office or an independent public accounting firm, if permitted by the Auditor of State. Rea & Associates, Inc. performed the audit for the year ended December 31, 2013. The City continues to receive an unmodified opinion. The Independent Auditor's Report on the City's financial statements is included in the Financial Section of this report.

As a part of the City's independent audit, tests are made to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, as well as to determine that the City has complied with applicable laws and regulations. The results of the City's independent audit for the year ended December 31, 2013 provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

This transmittal letter is designed to provide historical information about the City, as well as compliment the required Management's Discussion and Analysis (MD&A). Generally accepted accounting principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements. The City's MD&A, which focuses on the government-wide statements, can be found immediately following the Independent Auditor's Report.

Community Profile

The City of Steubenville is located in east central Ohio along the west bank of the Ohio River. Founded in 1797, Steubenville operates under a council-manager form of government which was adopted by its voters in 1984. The City is governed by an elected Mayor and a seven member City Council. During its heyday of the 1940s, Steubenville was popularly known as “Little Chicago” due to its prolific industry and downtown bustle. The City is now known as the “City of Murals” because of over 25 murals located in and around the downtown area. Today, the City of Steubenville covers an area of approximately ten square miles and is the largest city in Jefferson County with a population of 18,440. The City is also the Jefferson County Seat.

The City is served by diversified transportation facilities. Approximately 20 motor freight carriers and local haulers serve the Jefferson County area. Railway service is provided by the Norfolk Southern Railway, the Wheeling Lake Erie Railway, and the Ohio Central Rail Corporation. Nationwide bus transportation service to the area is provided by Greyhound. Local bus service is provided by the Steel Valley Transit Authority. Airline services to the area are provided by the Jefferson County Airport and the Pittsburgh International Airport, which is approximately 22 miles east of the City. The City also has a port on the Ohio River.

The major highways in the City are State Route 7, which runs north-south through the City, and U.S. Route 22, which runs east-west and directly links the City with Pittsburgh, Pennsylvania. The City is located within a day’s drive of 60 percent of the U.S. population.

The City is served by a number of commercial banks and savings and loan associations with headquarters outside the City.

Primary education services are provided by the Steubenville City School District. The western portion of the City is served by the Indian Creek Local School District. Secondary and post-secondary educational services are provided by a number of public and private colleges and universities located within the City or within commuting distance. The Franciscan University of Steubenville and Eastern Gateway Community College are both located within the City. The University of Pittsburgh, Bethany College, West Virginia Northern Community College, and Carnegie-Mellon University are all located within commuting distance of the City. The City is served by the Public Library of Steubenville and Jefferson County, which was named for and funded by industrialist Andrew Carnegie.

The City provides a full range of municipal services mandated by statute or charter, including police and fire protection, parks, recreation, street maintenance, planning, zoning and other general government services. Health services are provided by the Steubenville Health Department. In addition, water, sewer and refuse services are provided under the enterprise fund concept with user charges set to ensure adequate coverage of operating expenses and payments on outstanding debt.

Economic Condition and Outlook

Local Economy

Steubenville’s local economy has evolved in recent years from a center of steel and coal production to one of education and healthcare. Today’s local economy is supported to a large extent by the employment at The Franciscan University of Steubenville and Eastern Gateway Community College. Also, an abundance of nursing homes and healthcare facilities including Trinity Healthcare System employ many, and are one of the largest sources of local income tax revenue. These facilities provide a steady employment base and are a source of much of the building construction currently going on in the City.

A rather large number of local citizens work in Pittsburgh, Pennsylvania and its suburbs. There is a base of small manufacturing and service sector jobs that don’t exist as much in Steubenville. The City, through the local economic development group “Progress Alliance,” has been promoting increasing manufacturing jobs in the area. The success has been mixed so far, but the City is optimistic that improvement is coming.

The State of Ohio, Jefferson County, and the Tri-State Area are expected to experience a substantial economic impact from the natural gas and oil industry. The Ohio Oil & Gas Association released a study in September 2011 noting that the industry will invest approximately \$238 million on new exploration and development in Ohio, paid \$793 million in annual salaries in 2010, and the industry paid \$32.7 million per year in federal, state and local taxes.

With the majority of the activity within the eastern portion of Ohio, Jefferson County and Steubenville should see an increase in economic development and employment. Several retail establishments and restaurants have inquired about the area in hopes of expanding their operations within Steubenville.

Long-Term Financial Planning

The rise in the local unemployment rate over the past few years has caused some reason for concern regarding the City's long-term financial planning. Any significant unfavorable change in the unemployment rate usually leads to lower income tax collections. Fortunately, the City's income tax revenues have remained fairly stable or have decreased slightly. However, in order to avoid any potential revenue shortfalls should income tax collections decline significantly; the City has taken a conservative approach with current spending. Budget restraints have been implemented in order to curb spending and help maintain a sufficient spending reserve as a hedge against future revenue shortfalls.

City Council is required to adopt a final budget no later than the close of the year. This annual budget serves as the foundation for the City's financial planning and control. The budget is prepared at the legal level of budgetary control, which is by office, department, and division, and within each, appropriated for personal services level for all funds. The City does not prepare a budget for agency funds.

With the decrease in the Local Government Revenue Fund and elimination of the City receiving Estate Tax Funds, the City has had to make difficult decisions in regards to employee benefits and downsizing of staff. If the State of Ohio continues to further eliminate the distribution of the Local Government Revenue Fund, the City will have to look at prioritizing services to its citizens further. Any increase in income tax revenue from economic development will assist in offsetting the decrease in revenue received from the State.

Major Initiatives

The City had two major street improvement projects in the works at the end of 2013. The projects include the \$900,000 University Boulevard/Brady Avenue resurfacing project and the \$1.7 million John Scott/Mall Drive resurfacing project. A park lighting project was completed during 2013 to improve lighting at Belleview Park, the North End Ball Park, Murphy's Field, and at the Martin Luther King Recreation Center. The City is also in the process of making over \$4 million in improvements to the wastewater plant and wastewater operations.

The City has many recent, current, and upcoming projects to enhance the economic development within the City. Some of the recently completed projects include the newly constructed \$5.5 million Microtel Inn & Suites, new construction of a Texas Roadhouse restaurant, improvements to two existing shopping plazas for T.J. Maxx and Planet Fitness, and various renovations at Franciscan University. Currently, the former RG Steel site, now RiverRail, LLC, is in the process of a \$6 million environmental remediation and demolition project. The Home Town Buffet is currently conducting a renovation project as well. Upcoming projects include a \$5 million renovation/expansion of Holy Name Cathedral in the South End District of Downtown Steubenville.

The City has recently completed a new Comprehensive Plan and has begun the implementation phase. This plan is a guide to shape a better Steubenville and will act as a vision and business plan for growth and development for the next ten to twenty years. The following elements are the basis of the plan: improve the image of Steubenville, promote a healthier lifestyle in Steubenville, reinvest in first ring neighborhoods, celebrate Steubenville's history and culture, enhance community connectivity and mobility, leverage of Steubenville's natural resources and environmental qualities, and promote partnerships.

Use of this Report

The report is published to provide the City Council, as well as to our citizens and other interested persons, detailed information concerning the financial condition of the City, with particular emphasis placed on the utilization of resources during the past year. It is also intended that this report will serve as a guide in formulating policies and in conducting the City's future day-to-day activities. We believe the information, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial activities of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial affairs have been included.

In today's bond market environment, it is increasingly important that public agencies prepare soundly conceived annual financial reports which are independently audited by a qualified firm or agency. It has become almost required practice that such reports be prepared in accordance with generally accepted accounting principles (GAAP), and the major bond rating agencies review the data presented in such reports before determining a public agency's bond rating.

Awards

The Government Finance Officers Association of the United States of America and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Steubenville, Ohio for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2012. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of State and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. Such a report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The City of Steubenville, Ohio has received a Certificate of Achievement for the last five consecutive years (2008-2012). We believe our current report continues to conform to the Certificate of Achievement program requirements and are submitting it to the GFOA.

Acknowledgements

It is with great pride and pleasure that we submit this CAFR for review and wish to express appreciation to the members of City Council for supporting us in this endeavor and other members of the Finance Office who contributed time and effort in completing this project. We would also like to acknowledge our consultant, Julian & Grube, Inc., who provided us with expert technical assistance in all phases of preparing the report and the cooperation of the team from Rea & Associates, Inc., who conducted a thorough audit of our finances.

Sincerely,



Stacy L. Williams
Director of Finance

CITY OF STEUBENVILLE, OHIO
PRINCIPAL OFFICIALS
DECEMBER 31, 2013

Elected Officials

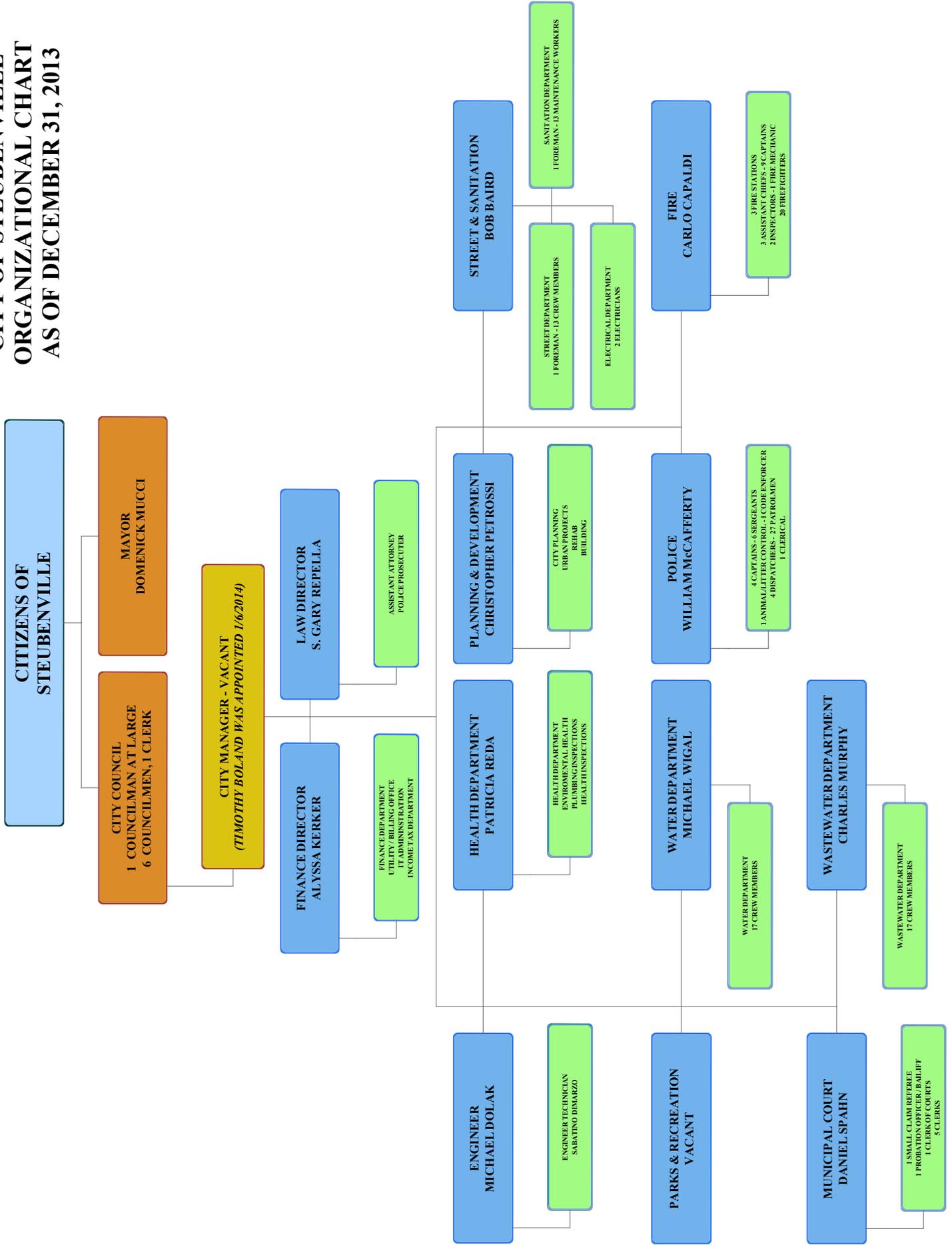
Mayor	Domenick Mucci Jr.
City Council:	
Councilman at Large	Kenneth Davis
1st Ward Councilman	Gerald DiLoreto
2nd Ward Councilman	Richard Perkins
3rd Ward Councilman	Gregory Metcalf
4th Ward Councilman	Angela Suggs
5th Ward Councilman	William Paul
6th Ward Councilman	David Lalich
Municipal Court Judge	G. Daniel Spahn

Appointed Officials

City Manager	Vacant*
Law Director	S. Gary Repella
Finance Director	Alyssa N. Kerker**
Urban Project Director	Christopher Petrossi
Parks and Recreation Director	Troy Kirkendall
Fire Chief	Vacant
Police Chief	William A. McCafferty
Health Commissioner	Patricia Reda
City Engineer	Michael Dolak
Clerk of Council	Pam Orlando
Water Superintendent	William Skinner
Sewer Superintendent	Charles Murphy
Street and Sanitation Superintendent	Robert Baird

- * Mayor acts as Interim City Manager when the position is vacant.
Timothy M. Boland became City Manager effective January 2014.
- ** Stacy Williams became Finance Director effective May 2014.

**CITY OF STEUBENVILLE
ORGANIZATIONAL CHART
AS OF DECEMBER 31, 2013**





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Steubenville
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012

Executive Director/CEO

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FINANCIAL SECTION

August 20, 2014

Mayor and Members of Council
City of Steubenville
Jefferson County, Ohio
115 South Third Street
Steubenville, OH 43952

Independent Auditor's Report

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Steubenville, Jefferson County, Ohio, (the City) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Steubenville, Jefferson County, Ohio, as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, the City changed its accounting estimate for its landfill closure and postclosure liability. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 13-25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 20, 2014 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Hea & Associates, Inc.

New Philadelphia, Ohio

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CITY OF STEUBENVILLE, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2013

The management's discussion and analysis of the City of Steubenville's (the "City") financial performance provides an overall review of the City's financial activities for the year ended December 31, 2013. The intent of this discussion and analysis is to look at the City's financial performance as a whole; readers should also review the basic financial statements and the notes to the basic financial statements to enhance their understanding of the City's financial performance.

Financial Highlights

Key financial highlights for 2013 are as follows:

- The total net position of the City increased \$6,503,113 or 11.28% over 2012. Net position of governmental activities increased \$2,525,354 or 6.63% and net position of business-type activities increased \$3,977,759 or 20.36%.
- General revenues accounted for \$12,823,774, or 66.15% of total governmental activities revenue. Program specific revenues accounted for \$6,560,838 or 33.85% of total governmental activities revenue.
- The City had \$16,859,258 in expenses related to governmental activities; \$6,560,838 of these expenses was offset by program specific charges for services, grants or contributions. The remaining expenses of the governmental activities of \$10,298,420 were offset by general revenues (primarily property taxes, income taxes and unrestricted grants and entitlements) of \$12,823,774.
- The City's major governmental funds are the general fund and .7% City income tax - street improvement fund. The general fund had revenues and other financing sources of \$12,297,703 in 2013. This represents an increase of \$128,562 over 2012 revenues and other financing sources. The expenditures and other financing uses of the general fund, which totaled \$11,322,991 in 2013, decreased \$625,641 from 2012. The net increase in fund balance for the general fund was \$971,612, from a balance of \$2,114,470 to a balance of \$3,086,082.
- The .7% City income tax - street improvement fund had \$1,286,624 in revenues in 2013. The expenditures of the .7% City income tax - street improvement fund totaled \$2,686,719 in 2013. The net decrease in fund balance for the .7% City income tax - street improvement fund was \$1,400,095 from a balance of \$1,239,252 to a deficit balance of \$160,843.
- Net position for the business-type activities, which are made up of the water, sewer, and refuse enterprise funds, increased in 2013 by \$3,977,759.
- In the general fund, the actual revenues and other financing sources came in \$283,268 greater than the final budgeted revenues and other financing sources. Actual expenditures and other financing uses were \$703,347 less than the amount in the final budget. The revenue variances are the result of increasing municipal income tax and other revenues. Budgeted revenues and expenditures were amended a few times throughout the year.

Using this Comprehensive Annual Financial Report (CAFR)

The City's annual report consists of a series of financial statements and notes to those statements. The statements are organized so the reader can understand the City of Steubenville as a total financial and operating entity. The individual statements provide a detailed look at specific financial activities.

The City's basic financial statements are comprised of three components: 1) City-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

CITY OF STEUBENVILLE, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2013

The statement of net position and the statement of activities provide information about the activities of the City as a whole and present a long-term view of the City's finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell the reader how services were financed in the short-term, as well as the amount of funds remaining for future spending. The fund financial statements also look at the City's major funds with all other non-major funds presented in total in one column.

Reporting the City as a Whole

Statement of Net Position and the Statement of Activities

While this document contains a large number of funds used by the City to provide programs and activities, the view of the City as a whole looks at all financial transactions and asks the question, "How did we do financially during 2013?" The statement of net position and the statement of activities answer this question. These statements include all assets, deferred outflows, liabilities, deferred inflows, revenues and expenses using the accrual basis of accounting similar to the accounting used by most private-sector companies. This basis of accounting will take into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the City's net position and changes in position. This change in net position is important because it tells the reader that, for the City as a whole, the financial position of the City has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the City's property tax base, current property tax laws in Ohio restricting revenue growth, facility conditions, required community programs and other factors.

In the statement of net position and the statement of activities, the City is divided into two distinct kinds of activities:

Governmental activities - Most of the City's programs and services are reported here including police, fire and rescue, street maintenance, capital improvements and general administration. These services are funded primarily by property and income taxes and intergovernmental revenues including federal and State grants and other shared revenues.

Business-type activities - These services are provided on a charge for goods or services basis to recover all or a significant portion of the expenses of the goods or services provided. The City's water, sewer, and refuse operations are reported here.

The City's statement of net position and statement of activities can be found on pages 29-31 of this report.

Reporting the City's Most Significant Funds

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Fund financial reports provide detailed information about the City's major funds. The City uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the City's most significant funds. The analysis of the City's major governmental and proprietary funds begins on page 20.

CITY OF STEUBENVILLE, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2013

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, the readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains a multitude of individual governmental funds. The City has segregated these funds into major funds and nonmajor funds. The City's major governmental funds are the general fund and .7% City income tax - street improvement fund. Information for major funds is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances. Data from the other governmental funds are combined into a single, aggregated presentation. The basic governmental fund financial statements can be found on pages 32-36 of this report.

Proprietary Funds

The City maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water, sewer, and refuse functions. All of the City's enterprise funds are considered major funds. The internal service fund is an accounting device used to accumulate and allocate costs internally among the City's various functions. The basic proprietary fund financial statements can be found on pages 37-41 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The City's only fiduciary funds are agency funds. The basic fiduciary fund financial statement can be found on page 42 of this report.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. These notes to the basic financial statements can be found on pages 43-79 of this report.

Government-wide Financial Analysis

The statement of net position provides the perspective of the City as a whole. The table below provides a summary of the City's net position at December 31, 2013 compared to December 31, 2012.

CITY OF STEUBENVILLE, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2013**

Net Position

	Governmental Activities 2013	Business-type Activities 2013	Governmental Activities 2012	Business-type Activities 2012	Total 2013	Total 2012
Assets						
Current and other assets	\$ 17,012,362	\$ 12,102,615	\$ 13,580,177	\$ 11,655,573	\$ 29,114,977	\$ 25,235,750
Capital assets, net	<u>36,068,998</u>	<u>59,383,474</u>	<u>35,003,259</u>	<u>56,754,602</u>	<u>95,452,472</u>	<u>91,757,861</u>
Total assets	<u>53,081,360</u>	<u>71,486,089</u>	<u>48,583,436</u>	<u>68,410,175</u>	<u>124,567,449</u>	<u>116,993,611</u>
Liabilities						
Long-term liabilities outstanding	7,521,995	47,011,795	7,640,981	47,726,624	54,533,790	55,367,605
Other liabilities	<u>3,722,813</u>	<u>951,136</u>	<u>1,620,641</u>	<u>1,138,152</u>	<u>4,673,949</u>	<u>2,758,793</u>
Total liabilities	<u>11,244,808</u>	<u>47,962,931</u>	<u>9,261,622</u>	<u>48,864,776</u>	<u>59,207,739</u>	<u>58,126,398</u>
Deferred inflows	<u>1,209,008</u>	<u>-</u>	<u>1,219,624</u>	<u>-</u>	<u>1,209,008</u>	<u>1,219,624</u>
Net position						
Net investment in capital assets	29,968,932	14,664,196	30,592,967	13,135,521	44,633,128	43,728,488
Restricted	6,725,633	-	3,074,238	-	6,725,633	3,074,238
Unrestricted	<u>3,932,979</u>	<u>8,858,962</u>	<u>4,434,985</u>	<u>6,409,878</u>	<u>12,791,941</u>	<u>10,844,863</u>
Total net position	<u>\$ 40,627,544</u>	<u>\$ 23,523,158</u>	<u>\$ 38,102,190</u>	<u>\$ 19,545,399</u>	<u>\$ 64,150,702</u>	<u>\$ 57,647,589</u>

Over time, net position can serve as a useful indicator of a government's financial position. At December 31, 2013, the City's assets exceeded liabilities and deferred inflows of resources by \$64,150,702. At year-end, net position was \$40,627,544 and \$23,523,158 for the governmental activities and the business-type activities, respectively.

Capital assets reported on the government-wide statements represent the largest portion of the City's assets. At year-end, capital assets represented 76.63% of total assets. Capital assets include land, buildings, improvements, equipment, vehicles, infrastructure and construction-in-progress. The City's net investment in capital assets at December 31, 2013, was \$29,968,932 and \$14,664,196 in the governmental activities and business-type activities, respectively. These capital assets are used to provide services to citizens and are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

The increase in other liabilities of the governmental activities is primarily due to an increase in the amount of contracts payable outstanding at December 31, 2013. The majority of these contract payables are for road construction projects.

A portion of the City's net position, \$6,725,633, represents resources that are subject to external restriction on how they may be used. This increase in restricted net position is primarily due to an increase in the resources restricted for street construction, maintenance and repair.

CITY OF STEUBENVILLE, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2013**

The table below shows the changes in the net position for 2013 and 2012.

	Change in Net Position					
	Governmental Activities 2013	Business-type Activities 2013	Governmental Activities 2012	Business-type Activities 2012	Total 2013	Total 2012
Revenues:						
Program revenues:						
Charges for services	\$ 1,707,963	\$ 11,718,852	\$ 1,417,398	\$ 12,098,919	\$ 13,426,815	\$ 13,516,317
Operating grants and contributions	2,983,006	-	1,762,522	10,692	2,983,006	1,773,214
Capital grants and contributions	1,869,869	84,234	1,479,365	-	1,954,103	1,479,365
Total program revenues	6,560,838	11,803,086	4,659,285	12,109,611	18,363,924	16,768,896
General revenues:						
Property taxes	1,115,090	-	1,184,772	-	1,115,090	1,184,772
Income taxes	10,006,408	-	9,532,388	-	10,006,408	9,532,388
Hotel taxes	307,047	-	292,107	-	307,047	292,107
Unrestricted grants and entitlements	1,169,401	-	1,192,720	-	1,169,401	1,192,720
Investment earnings	3,357	-	3,383	-	3,357	3,383
Oil and gas lease revenue	-	-	-	597,256	-	597,256
Miscellaneous	222,471	105,187	123,955	53,038	327,658	176,993
Total general revenues	12,823,774	105,187	12,329,325	650,294	12,928,961	12,979,619
Total revenues	19,384,612	11,908,273	16,988,610	12,759,905	31,292,885	29,748,515
Expenses:						
General government	2,963,682	-	2,851,065	-	2,963,682	2,851,065
Security of persons and property	7,194,554	-	7,359,922	-	7,194,554	7,359,922
Public health and welfare	634,498	-	657,200	-	634,498	657,200
Transportation	3,397,420	-	3,220,095	-	3,397,420	3,220,095
Community environment	1,681,840	-	748,089	-	1,681,840	748,089
Leisure time activity	719,238	-	993,906	-	719,238	993,906
Interest and fiscal charges	268,026	-	271,234	-	268,026	271,234
Water	-	4,568,647	-	4,993,615	4,568,647	4,993,615
Sewer	-	3,630,546	-	3,872,870	3,630,546	3,872,870
Refuse	-	1,307,220	-	1,492,302	1,307,220	1,492,302
Total expenses	16,859,258	9,506,413	16,101,511	10,358,787	26,365,671	26,460,298
Increase in net position before transfers and special item	2,525,354	2,401,860	887,099	2,401,118	4,927,214	3,288,217
Transfers	-	-	(8,998)	8,998	-	-
Special item	-	1,575,899	-	-	1,575,899	-
Change in net position	2,525,354	3,977,759	878,101	2,410,116	6,503,113	3,288,217
Net position at beginning of year	38,102,190	19,545,399	37,224,089	17,135,283	57,647,589	54,359,372
Net position at end of year	\$ 40,627,544	\$ 23,523,158	\$ 38,102,190	\$ 19,545,399	\$ 64,150,702	\$ 57,647,589

CITY OF STEUBENVILLE, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2013**

Governmental Activities

Governmental activities net position increased \$2,525,354 in 2013. The increase is primarily due to an increase in operating grants and contributions revenue in 2013 compared to 2012. The City received more grants to support the community environment function during 2013. Another reason for the increase in net position is income tax revenues increasing by approximately \$474,000 over 2012.

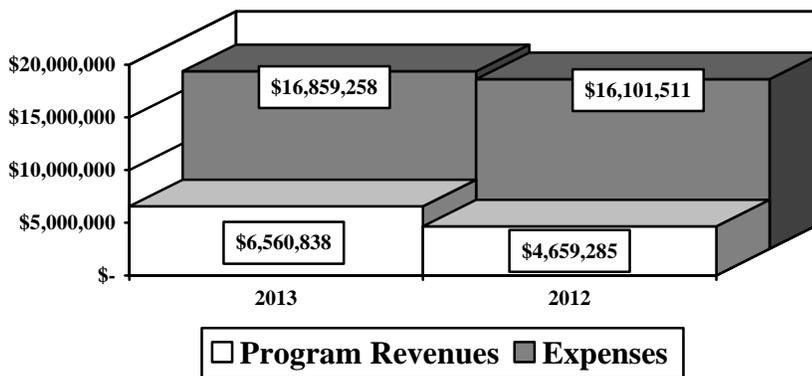
Security of persons and property, which primarily supports the operations of the police and fire departments, had expenses of \$7,194,554 which accounted for 27.29% of the total expenses of the City. These expenses were partially funded by \$16,202 in direct user charges. The remaining security of persons and property expenses were funded by general revenues. General government expenses totaled \$2,963,682 or 11.24% of the total expenses of the City, which was partially funded by \$1,019,762 in direct user charges, \$98,052 in operating grants and contributions and \$7,537 in capital grants and contributions.

The State and federal government contributed to the City a total of \$2,983,006 in operating grants and contributions, and \$1,869,869 in capital grants and contributions.

General revenues totaled \$12,823,774 and amounted to 66.15% of total governmental revenues. These revenues primarily consist of property and income tax revenue of \$11,121,498. The other primary source of general revenues is grants and entitlements not restricted to specific programs, including local government revenue, estate taxes and property tax reimbursements received from the State, making up \$1,169,401.

The statement of activities shows the cost of program services and the charges for services and grants offsetting those services. The following table shows, for governmental activities, the total cost of services and the net cost of services. That is, it identifies the cost of these services supported by tax revenue and unrestricted State grants and entitlements. As can be seen in the graph below, the City is highly dependent upon property and income taxes as well as unrestricted grants and entitlements to support its governmental activities.

Governmental Activities – Program Revenues vs. Total Expenses



CITY OF STEUBENVILLE, OHIO

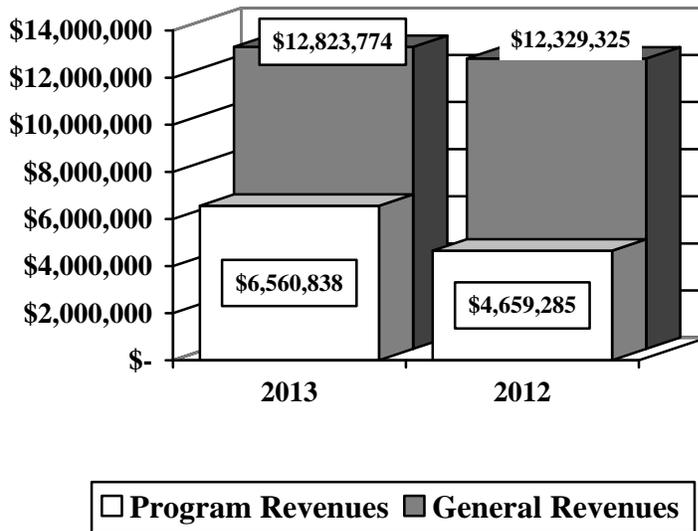
**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2013**

Governmental Activities

	Total Cost of Services 2013	Net Cost of Services 2013	Total Cost of Services 2012	Net Cost of Services 2012
Program expenses:				
General government	\$ 2,963,682	\$ 1,838,331	\$ 2,851,065	\$ 2,052,620
Security of persons and property	7,194,554	7,178,352	7,359,922	7,002,572
Public health and welfare	634,498	388,008	657,200	403,130
Transportation	3,397,420	465,835	3,220,095	959,760
Community environment	1,681,840	(439,721)	748,089	12,302
Leisure time activity	719,238	599,589	993,906	740,608
Interest and fiscal charges	268,026	268,026	271,234	271,234
Total	<u>\$ 16,859,258</u>	<u>\$ 10,298,420</u>	<u>\$ 16,101,511</u>	<u>\$ 11,442,226</u>

The dependence upon general revenues for governmental activities is apparent, with 61.09% and 71.07% of expenses supported through taxes and other general revenues for 2013 and 2012, respectively.

Governmental Activities – General and Program Revenues



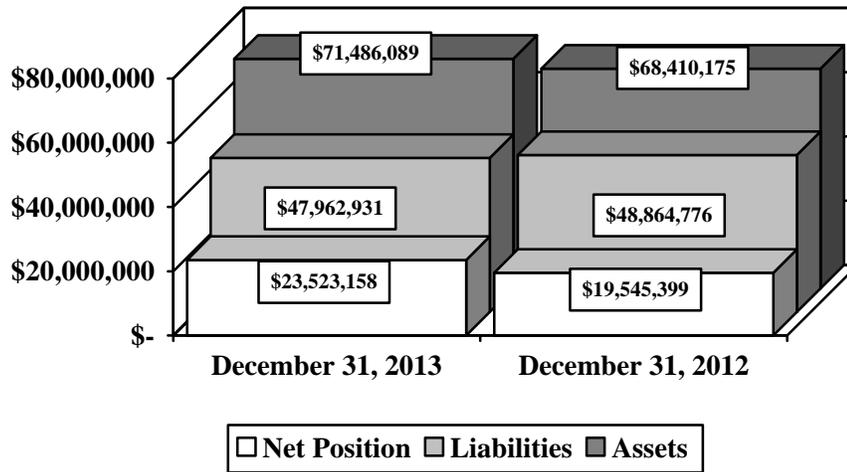
CITY OF STEUBENVILLE, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2013

Business-type Activities

Business-type activities include the water, sewer, and refuse enterprise funds. These programs had program revenues of \$11,718,852, general revenues of \$105,187, a special item gain of \$1,575,899 and expenses of \$9,506,413 for 2013. The net position of the business-type activities increased \$3,977,759 from 2012. The increase in net position can be attributed to the charges for services revenue exceeding the expenses for these programs and a special item gain for the landfill settlement. See Note 2.N. for a discussion on the special item. The graph below shows the business-type activities assets, liabilities and net position at year-end.

Net Position in Business-type Activities



Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the City's net resources available for spending at year-end.

The City's governmental funds (as presented on the balance sheet on page 32) reported a combined fund balance of \$5,812,362, which is \$439,999 less than the previous year's fund balance of \$6,252,361. The schedule below indicates the fund balances and the total change in fund balances as of December 31, 2013 for all major and nonmajor governmental funds.

CITY OF STEUBENVILLE, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Fund Balances (deficit) <u>12/31/13</u>	Fund Balances <u>12/31/12</u>	Increase (Decrease) <u></u>
Major funds:			
General	\$ 3,086,082	\$ 2,114,470	\$ 971,612
.7% City income tax - street improvement	(160,843)	1,239,252	(1,400,095)
Other nonmajor governmental funds	<u>2,887,123</u>	<u>2,898,639</u>	<u>(11,516)</u>
 Total	 <u>\$ 5,812,362</u>	 <u>\$ 6,252,361</u>	 <u>\$ (439,999)</u>

General Fund

The City's general fund balance increased \$971,612. The table that follows assists in illustrating the revenues of the general fund.

	<u>2013</u> <u>Amount</u>	<u>2012</u> <u>Amount</u>	<u>Percentage</u> <u>Change</u>
Revenues:			
Taxes	\$ 9,541,410	\$ 9,292,351	2.68 %
Charges for services	49,604	76,308	(35.00) %
Licenses and permits	726,547	775,096	(6.26) %
Fines and forfeitures	383,021	322,927	18.61 %
Investment income	3,335	3,383	(1.42) %
Intergovernmental	1,296,753	1,471,508	(11.88) %
Rental income	123,937	113,625	9.08 %
Other	<u>169,996</u>	<u>114,585</u>	48.36 %
 Total	 <u>\$ 12,294,603</u>	 <u>\$ 12,169,783</u>	 1.03 %

Tax revenue represents 77.61% of all general fund revenue. Tax revenue increased primarily due to lower unemployment throughout 2013 as compared to 2012. The most significant decrease in revenues occurred in intergovernmental revenue due to a decrease in local government receipts and estate taxes. All other revenue remained consistent between 2012 and 2013.

CITY OF STEUBENVILLE, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2013

The table that follows assists in illustrating the expenditures of the general fund.

	<u>2013</u> <u>Amount</u>	<u>2012</u> <u>Amount</u>	<u>Percentage</u> <u>Change</u>
Expenditures:			
General government	\$ 2,459,579	\$ 2,478,161	(0.75) %
Security of persons and property	6,883,346	7,002,169	(1.70) %
Public health and welfare	547,900	564,227	(2.89) %
Transportation	904,308	1,053,403	(14.15) %
Community environment	58,860	95,496	(38.36) %
Leisure time activity	309,462	566,209	(45.34) %
Capital outlay	-	24,995	(100.00) %
Debt service	<u>134,680</u>	<u>135,020</u>	(0.25) %
Total	<u>\$ 11,298,135</u>	<u>\$ 11,919,680</u>	(5.21) %

Every expenditure line item in the general fund decreased during 2013. This is primarily due to the City decreasing budgets in most departments as a result of the City's conservative view of the future.

.7% City Income Tax - Street Improvement Fund

The .7% City income tax - street improvement fund had \$1,286,624 in revenues in 2013. The expenditures of the .7% City income tax - street improvement fund totaled \$2,686,719 in 2013. The City undertook several street improvement projects during 2013, which include the John Scott/Mall Drive improvement project, the Lovers Lane mall roundabout, the Hot Mix paving program and the Brady Avenue/University resurfacing project. Several projects were primarily financed with federal grants passed through ODOT. The net decrease in fund balance for the .7% City income tax - street improvement fund was \$1,400,095 from a balance of \$1,239,252 to a deficit balance of \$160,843.

Budgeting Highlights - General Fund

The City's budgeting process is prescribed by the Ohio Revised Code (ORC). Essentially the budget is the City's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the ORC. Therefore, the City's plans or desires cannot be totally reflected in the original budget. If budgeted revenues are adjusted due to actual activity then the appropriations can be adjusted accordingly.

In the general fund, estimated revenues and other financing sources increased \$1,172,358. Appropriations were increased by \$40,677 during 2013. Increases to the appropriations were primarily due to increased revenue estimates because of improving income tax receipts. Actual revenues and other financing sources of \$12,581,958 were greater than final budgeted revenues and other financing sources by \$283,268. Actual expenditures and other financing uses of \$12,078,358 came in \$703,347 less than the final budgeted amounts.

CITY OF STEUBENVILLE, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2013

Proprietary Funds

The City's proprietary funds provide the same type of information found in the government-wide financial statements for business-type activities, except in more detail. The only difference between the amounts reported as business-type activities and the amounts reported in the proprietary fund statements are interfund eliminations between proprietary funds and internal balances due to governmental activities for internal service activities. The interfund activity reported in the government wide statements are those between business-type activities and governmental activities (reported as internal balances and transfers) whereas interfund amounts between various enterprise funds are reported in the proprietary fund statements, as well as internal balances between the governmental and business-type funds due to the allocation of the internal service fund (reported as internal balances) which are not reported on the proprietary statements.

Capital Assets and Debt Administration

Capital Assets

At the end of 2013, the City had \$95,452,472 (net of accumulated depreciation) invested in land, buildings, improvements, equipment, vehicles, infrastructure and construction in progress. Of this total, \$36,068,998 was reported in governmental activities and \$59,383,474 was reported in business-type activities. Additional details are provided in Note 8 of the notes to the financial statements. The following table shows 2013 balances compared to 2012:

**Capital Assets at December 31
(Net of Depreciation)**

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Land	\$ 469,112	\$ 469,112	\$ 66,000	\$ 66,000	\$ 535,112	\$ 535,112
Construction-in-progress	2,323,551	292,661	7,170,806	4,376,192	9,494,357	4,668,853
Buildings	6,059,975	6,213,583	22,543,621	23,084,449	28,603,596	29,298,032
Improvements	3,687,559	3,654,560	4,378,345	4,399,334	8,065,904	8,053,894
Equipment	814,371	919,715	411,334	422,865	1,225,705	1,342,580
Vehicles	559,420	425,337	832,135	648,842	1,391,555	1,074,179
Infrastructure	<u>22,155,010</u>	<u>23,028,291</u>	<u>23,981,233</u>	<u>23,756,920</u>	<u>46,136,243</u>	<u>46,785,211</u>
Totals	<u>\$ 36,068,998</u>	<u>\$ 35,003,259</u>	<u>\$ 59,383,474</u>	<u>\$ 56,754,602</u>	<u>\$ 95,452,472</u>	<u>\$ 91,757,861</u>

The City's largest capital asset category is infrastructure which includes roads constructed from 1980 through 2013. These items are immovable and of value only to the City, however, the annual cost of purchasing these items is quite significant. The net book value of the City's infrastructure (cost less accumulated depreciation) represents approximately 61.42% of the City's total governmental capital assets.

The City's largest business-type capital asset category is infrastructure that primarily includes water and sewer lines. These items play a vital role in the income producing ability of the business-type activities. The net book value of the City's infrastructure (cost less accumulated depreciation) represents approximately 40.39% of the City's total business-type capital assets.

CITY OF STEUBENVILLE, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2013**

Debt Administration

The City had the following long-term obligations outstanding at December 31, 2013 and 2012. Additional details are provided in Note 11 of the notes to the financial statements.

Governmental Activities		
	2013	2012
Loans payable	\$ 731,303	\$ 856,403
Compensated absences	1,547,161	1,420,381
Bonds payable	3,308,704	3,369,966
Capital lease obligation payable	16,978	21,413
Police and fire pension liability	1,800,249	1,850,849
Total long-term obligations	\$ 7,404,395	\$ 7,519,012

Business-type Activities		
	2013	2012
OWDA loans	\$ 41,891,788	\$ 40,483,188
OPWC loans	182,532	232,367
Landfill closure/postclosure	2,273,673	4,464,636
Compensated absences	188,148	266,417
Loans payable	30,517	53,972
Bonds payable	2,445,137	2,226,044
Total long-term obligations	\$ 47,011,795	\$ 47,726,624

Economic Conditions and Outlook

The unemployment rates as of December 31, 2013 are 6.7% for the United States, 7.1% for the State of Ohio and 8.5% for Jefferson County. The rate for Jefferson County has decreased from 2012, which led to income tax revenue growth. The reduction in local government revenue from the State, approximately \$188,000 less in 2012 than 2013, and the elimination of the estate tax for 2013, has been a cause for concern. The City is constantly balancing the fluctuating revenues in the general fund to the services the City provides.

The City continues to grapple with the high cost of providing water and sewer services to its customers while meeting the demands of federal and State environmental authorities. This City has undertaken several projects to improve the City's water and sewer treatment and distribution systems. These projects have been financed through loans obtained through the Ohio Water Development Authority (OWDA).

The City has also undertaken several other projects. City also undertook projects for John Scott/Mall Drive improvement, Lovers Lane mall roundabout, a marina observation pier project, Brady/University resurfacing and continuation of the Hot Mix program.

The net result of the above is a more pessimistic outlook than in previous years. Continued diligence to control costs will be practiced by the City to meet its financial projections.

CITY OF STEUBENVILLE, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2013**

Contacting the City's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information contact: Ms. Stacy Williams, Finance Director, City of Steubenville, 115 South Third Street, Steubenville, Ohio 43952.

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**BASIC
FINANCIAL STATEMENTS**

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CITY OF STEUBENVILLE, OHIO

STATEMENT OF NET POSITION
DECEMBER 31, 2013

	Governmental Activities	Business-type Activities	Total
Assets:			
Equity in pooled cash and cash equivalents . . .	\$ 7,795,965	\$ 10,739,470	\$ 18,535,435
Receivables:			
Income taxes	2,944,122	-	2,944,122
Property and other taxes	1,747,145	-	1,747,145
Accounts	72,000	1,225,920	1,297,920
Special assessments	44,501	-	44,501
Due from other governments	4,154,561	-	4,154,561
Materials and supplies inventory	252,707	-	252,707
Prepayments	10,454	8,631	19,085
Restricted assets:			
Equity in pooled cash and cash equivalents . . .	-	119,501	119,501
Internal balance	(9,093)	9,093	-
Capital assets:			
Land and construction in progress	2,792,663	7,236,806	10,029,469
Depreciable capital assets, net	33,276,335	52,146,668	85,423,003
Total capital assets, net	36,068,998	59,383,474	95,452,472
Total assets	53,081,360	71,486,089	124,567,449
Liabilities:			
Accounts payable	132,636	54,590	187,226
Contracts payable	2,236,008	486,730	2,722,738
Retainage payable	116,975	58,988	175,963
Accrued wages and benefits	129,500	47,139	176,639
Accrued vacation payable	581,673	170,891	752,564
Due to other governments	410,677	126,353	537,030
Accrued interest payable	32,325	6,445	38,770
Claims payable	83,019	-	83,019
Long-term liabilities:			
Due within one year	306,255	2,605,550	2,911,805
Due in more than one year	7,215,740	44,406,245	51,621,985
Total liabilities	11,244,808	47,962,931	59,207,739
Deferred inflows of resources:			
Property taxes levied for the next fiscal year . . .	1,209,008	-	1,209,008
Net position:			
Net investment in capital assets	29,968,932	14,664,196	44,633,128
Restricted for:			
Capital projects	273,468	-	273,468
Street construction, maintenance and repairs .	4,801,831	-	4,801,831
Community development programs	1,204,789	-	1,204,789
Police programs	35,395	-	35,395
Court programs	103,236	-	103,236
Municipal court improvements	91,867	-	91,867
Other purposes	215,047	-	215,047
Unrestricted	3,932,979	8,858,962	12,791,941
Total net position	\$ 40,627,544	\$ 23,523,158	\$ 64,150,702

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF STEUBENVILLE, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 2,963,682	\$ 1,019,762	\$ 98,052	\$ 7,537
Security of persons and property	7,194,554	16,202	-	-
Public health and welfare	634,498	237,519	8,971	-
Transportation	3,397,420	201,701	868,146	1,861,738
Community environment	1,681,840	179,916	1,941,645	-
Leisure time activity	719,238	52,863	66,192	594
Interest and fiscal charges	268,026	-	-	-
Total governmental activities	<u>16,859,258</u>	<u>1,707,963</u>	<u>2,983,006</u>	<u>1,869,869</u>
Business-type activities:				
Water	4,568,647	5,267,519	-	-
Sewer	3,630,546	4,231,045	-	84,234
Refuse	1,307,220	2,220,288	-	-
Total business-type activities	<u>9,506,413</u>	<u>11,718,852</u>	<u>-</u>	<u>84,234</u>
Total primary government	<u>\$ 26,365,671</u>	<u>\$ 13,426,815</u>	<u>\$ 2,983,006</u>	<u>\$ 1,954,103</u>

General revenues:

- Property taxes levied for:
 - General purposes
 - Debt service
- Income taxes levied for:
 - General purposes
 - Street improvements
 - Equipment improvement
 - Recreation improvement
- Other taxes levied for:
 - Hotel occupancy taxes
- Grants and entitlements not restricted to specific programs
- Investment earnings
- Miscellaneous

Total general revenues

Special item - gain on landfill settlement

Change in net position

Net position at beginning of year

Net position at end of year

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**Net (Expense) Revenue
and Changes in Net Position**

Governmental Activities	Business-type Activities	Total
\$ (1,838,331)	\$ -	\$ (1,838,331)
(7,178,352)	-	(7,178,352)
(388,008)	-	(388,008)
(465,835)	-	(465,835)
439,721	-	439,721
(599,589)	-	(599,589)
(268,026)	-	(268,026)
<u>(10,298,420)</u>	<u>-</u>	<u>(10,298,420)</u>
-	698,872	698,872
-	684,733	684,733
-	913,068	913,068
-	<u>2,296,673</u>	<u>2,296,673</u>
<u>(10,298,420)</u>	<u>2,296,673</u>	<u>(8,001,747)</u>
916,282	-	916,282
198,808	-	198,808
8,822,516	-	8,822,516
758,523	-	758,523
319,027	-	319,027
106,342	-	106,342
307,047	-	307,047
1,169,401	-	1,169,401
3,357	-	3,357
222,471	105,187	327,658
<u>12,823,774</u>	<u>105,187</u>	<u>12,928,961</u>
-	<u>1,575,899</u>	<u>1,575,899</u>
2,525,354	3,977,759	6,503,113
<u>38,102,190</u>	<u>19,545,399</u>	<u>57,647,589</u>
<u>\$ 40,627,544</u>	<u>\$ 23,523,158</u>	<u>\$ 64,150,702</u>

CITY OF STEUBENVILLE, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2013

	<u>General</u>	<u>.7% City Income Tax Street Improvement</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets:				
Equity in pooled cash and cash equivalents . . .	\$ 3,127,464	\$ 1,748,006	\$ 2,782,233	\$ 7,657,703
Receivables:				
Income taxes	2,582,841	230,153	131,128	2,944,122
Real and other taxes	1,468,732	-	278,413	1,747,145
Accounts	72,000	-	-	72,000
Special assessments	-	-	44,501	44,501
Due from other governments	354,306	1,853,945	1,946,310	4,154,561
Prepayments	9,496	-	958	10,454
Materials and supplies inventory	210,435	-	42,272	252,707
Total assets	<u>\$ 7,825,274</u>	<u>\$ 3,832,104</u>	<u>\$ 5,225,815</u>	<u>\$ 16,883,193</u>
Liabilities:				
Accounts payable	\$ 66,570	\$ 1,685	\$ 64,381	\$ 132,636
Contracts payable	-	1,869,598	366,410	2,236,008
Retainage payable	-	116,975	-	116,975
Accrued wages and benefits	126,754	-	2,746	129,500
Due to other governments	397,526	5,211	7,940	410,677
Total liabilities	<u>590,850</u>	<u>1,993,469</u>	<u>441,477</u>	<u>3,025,796</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year . . .	998,715	-	210,293	1,209,008
Delinquent property tax revenue not available. . .	457,145	-	63,829	520,974
Special assessments revenue not available.	-	-	44,501	44,501
Income tax revenue not available	2,316,905	224,032	131,128	2,672,065
Intergovernmental revenue not available.	303,577	1,775,446	1,447,464	3,526,487
Miscellaneous revenue not available.	72,000	-	-	72,000
Total deferred inflows of resources	<u>4,148,342</u>	<u>1,999,478</u>	<u>1,897,215</u>	<u>8,045,035</u>
Fund balances:				
Nonspendable	233,270	-	43,230	276,500
Restricted	-	-	1,527,646	1,527,646
Committed	-	-	1,316,247	1,316,247
Assigned	1,770,542	-	-	1,770,542
Unassigned (deficit)	<u>1,082,270</u>	<u>(160,843)</u>	<u>-</u>	<u>921,427</u>
Total fund balances (deficit)	<u>3,086,082</u>	<u>(160,843)</u>	<u>2,887,123</u>	<u>5,812,362</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 7,825,274</u>	<u>\$ 3,832,104</u>	<u>\$ 5,225,815</u>	<u>\$ 16,883,193</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF STEUBENVILLE, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2013

Total governmental fund balances		\$	5,812,362
<i>Amounts reported for governmental activities on the statement of net position are different because:</i>			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			36,068,998
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.			
Income taxes receivable	\$	2,672,065	
Property and other taxes receivable		520,974	
Accounts receivable		72,000	
Intergovernmental receivable		3,526,487	
Special assessments receivable		44,501	
Total		6,836,027	6,836,027
The internal service fund is used by management to charge the costs of health insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities on the statement of net position. The net position of the internal service fund, including internal balances of (\$9,093), are:			46,150
Interest is accrued on outstanding loans and bonds on the statement of net position whereas in governmental funds, interest expenditures are reported when due.			(32,325)
Unamortized premiums on bond issuances are not recognized in the funds.			(117,600)
Vacation is accrued for leave accrued on the statement of net position, whereas in the funds, vacation leave expenditures are reported when taken.			(581,673)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.			
Compensated absences		1,547,161	
Police and fire pension liability		1,800,249	
Capital lease payable		16,978	
General obligation bonds payable		3,308,704	
Loans payable		731,303	
Total		(7,404,395)	(7,404,395)
Net position of governmental activities		\$	40,627,544

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF STEUBENVILLE, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>General</u>	<u>.7% City Income Tax Street Improvement</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:				
Municipal income taxes	\$ 8,313,358	\$ 712,072	\$ 400,000	\$ 9,425,430
Property and other taxes.	1,228,052	-	288,004	1,516,056
Charges for services.	49,604	150	8,886	58,640
Licenses and permits	726,547	192,126	84,571	1,003,244
Fines and forfeitures	383,021	-	51,283	434,304
Intergovernmental.	1,296,753	340,486	3,071,012	4,708,251
Special assessments	-	-	31,943	31,943
Investment income.	3,335	-	22	3,357
Rental income	123,937	-	14,650	138,587
Contributions and donations.	9,645	-	43,280	52,925
Other	160,351	41,790	7,585	209,726
Total revenues	<u>12,294,603</u>	<u>1,286,624</u>	<u>4,001,236</u>	<u>17,582,463</u>
Expenditures:				
Current:				
General government	2,459,579	-	128,165	2,587,744
Security of persons and property	6,883,346	-	2,162	6,885,508
Public health and welfare.	547,900	-	87,343	635,243
Transportation	904,308	158,792	530,975	1,594,075
Community environment	58,860	4,274	1,204,956	1,268,090
Leisure time activity	309,462	-	58,437	367,899
Capital outlay	-	2,458,433	1,712,253	4,170,686
Debt service:				
Principal retirement.	55,035	42,009	168,091	265,135
Interest and fiscal charges	79,645	23,211	148,326	251,182
Total expenditures	<u>11,298,135</u>	<u>2,686,719</u>	<u>4,040,708</u>	<u>18,025,562</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>996,468</u>	<u>(1,400,095)</u>	<u>(39,472)</u>	<u>(443,099)</u>
Other financing sources (uses):				
Sale of capital assets.	3,100	-	-	3,100
Transfers in	-	-	27,956	27,956
Transfers (out).	(27,956)	-	-	(27,956)
Total other financing sources (uses)	<u>(24,856)</u>	<u>-</u>	<u>27,956</u>	<u>3,100</u>
Net change in fund balances	971,612	(1,400,095)	(11,516)	(439,999)
Fund balances at beginning of year	<u>2,114,470</u>	<u>1,239,252</u>	<u>2,898,639</u>	<u>6,252,361</u>
Fund balances (deficit) at end of year	<u>\$ 3,086,082</u>	<u>\$ (160,843)</u>	<u>\$ 2,887,123</u>	<u>\$ 5,812,362</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF STEUBENVILLE, OHIO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013

Net change in fund balances - total governmental funds \$ (439,999)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeds depreciation expense in the current period.

Capital asset additions	\$ 3,557,473	
Current year depreciation	(2,491,734)	
Total	1,065,739	1,065,739

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Income taxes	580,978	
Property and other taxes	(93,919)	
Licenses and permits revenue	(259)	
Intergovernmental revenues	1,270,745	
Special assessments	41,504	
Total	1,799,049	1,799,049

Repayment of bond, loan and lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net position. 265,135

In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due.

Decrease in accrued interest payable	2,525	
Accreted interest on capital appreciation bonds	(23,738)	
Amortization of bond premiums	4,369	
Total	(16,844)	(16,844)

In the statement of activities, vacation leave is accrued when earned, whereas in governmental funds, an expenditure is reported when vacation leave is taken. (31,203)

Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. (126,780)

The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the government-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund, including internal balances of (\$4,227), is allocated among the governmental activities

		10,257
Change in net position of governmental activities	\$	2,525,354

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF STEUBENVILLE, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Municipal income taxes	\$ 7,836,777	\$ 8,107,758	\$ 8,311,700	\$ 203,942
Property and other taxes.	1,189,178	1,213,715	1,229,994	16,279
Charges for services.	39,700	48,100	49,604	1,504
Licenses and permits	669,394	717,272	726,547	9,275
Fines and forfeitures	295,326	356,087	383,021	26,934
Intergovernmental.	754,973	1,379,336	1,399,793	20,457
Investment income.	-	600	3,335	2,735
Rental income	109,199	120,650	123,937	3,287
Contributions and donations.	-	9,615	9,645	30
Other	230,422	342,457	341,282	(1,175)
Total revenues	<u>11,124,969</u>	<u>12,295,590</u>	<u>12,578,858</u>	<u>283,268</u>
Expenditures:				
Current:				
General government	4,130,623	3,861,577	3,457,699	403,878
Security of persons and property	6,359,725	6,642,114	6,522,951	119,163
Public health and welfare.	522,708	515,260	485,763	29,497
Transportation	1,275,098	1,285,957	1,065,957	220,000
Community environment	61,642	62,750	61,950	800
Leisure time activity	391,232	414,047	328,140	85,907
Total expenditures	<u>12,741,028</u>	<u>12,781,705</u>	<u>11,922,460</u>	<u>859,245</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>(1,616,059)</u>	<u>(486,115)</u>	<u>656,398</u>	<u>1,142,513</u>
Other financing sources (uses):				
Sale of capital assets.	1,363	3,100	3,100	-
Transfers (out).	-	-	(155,898)	(155,898)
Total other financing sources (uses)	<u>1,363</u>	<u>3,100</u>	<u>(152,798)</u>	<u>(155,898)</u>
Net change in fund balances	(1,614,696)	(483,015)	503,600	986,615
Fund balances at beginning of year	958,069	958,069	958,069	-
Prior year encumbrances appropriated	478,857	478,857	478,857	-
Fund balance (deficit) at end of year.	<u>\$ (177,770)</u>	<u>\$ 953,911</u>	<u>\$ 1,940,526</u>	<u>\$ 986,615</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF STEUBENVILLE, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2013

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Water	Sewer	Refuse	Total	
Assets:					
Current assets:					
Equity in pooled cash and cash equivalents . . .	\$ 1,341,614	\$ 5,386,615	\$ 4,011,241	\$ 10,739,470	\$ 138,262
Receivables:					
Accounts	525,924	536,504	163,492	1,225,920	-
Prepayments	2,339	3,953	2,339	8,631	-
Restricted assets:					
Equity in pooled cash and cash equivalents .	-	-	119,501	119,501	-
Total current assets	<u>1,869,877</u>	<u>5,927,072</u>	<u>4,296,573</u>	<u>12,093,522</u>	<u>138,262</u>
Noncurrent assets:					
Capital assets:					
Land and construction in progress	2,150,687	5,056,119	30,000	7,236,806	-
Depreciable capital assets, net.	37,216,177	14,421,793	508,698	52,146,668	-
Total capital assets, net.	<u>39,366,864</u>	<u>19,477,912</u>	<u>538,698</u>	<u>59,383,474</u>	<u>-</u>
Total noncurrent assets	<u>39,366,864</u>	<u>19,477,912</u>	<u>538,698</u>	<u>59,383,474</u>	<u>-</u>
Total assets	<u>41,236,741</u>	<u>25,404,984</u>	<u>4,835,271</u>	<u>71,476,996</u>	<u>138,262</u>
Liabilities:					
Current liabilities:					
Accounts payable	17,470	35,872	1,248	54,590	-
Contracts payable	307,657	179,073	-	486,730	-
Retainage payable	2,269	56,719	-	58,988	-
Accrued wages and benefits	16,339	19,083	11,717	47,139	-
Due to other governments	47,841	49,178	29,334	126,353	-
Accrued vacation payable	71,560	60,775	38,556	170,891	-
Accrued interest payable	4,584	1,861	-	6,445	-
Current portion of compensated absences. . . .	14,473	7,334	3,737	25,544	-
Current portion of OPWC loans.	26,820	23,015	-	49,835	-
Current portion of OWDA loans.	1,726,339	345,935	-	2,072,274	-
Current portion of general obligation bonds. . .	54,000	66,000	-	120,000	-
Current portion of revenue bonds.	87,884	-	74,439	162,323	-
Current portion of landfill closure/postclosure. .	-	-	160,855	160,855	-
Current portion of loans payable.	-	14,719	-	14,719	-
Claims payable	-	-	-	-	83,019
Total current liabilities	<u>2,377,236</u>	<u>859,564</u>	<u>319,886</u>	<u>3,556,686</u>	<u>83,019</u>
Long-term liabilities:					
Compensated absences	60,445	59,224	42,935	162,604	-
OWDA loans payable	26,331,299	13,488,215	-	39,819,514	-
OPWC loans payable	132,697	-	-	132,697	-
General obligation bonds payable	713,250	871,750	-	1,585,000	-
Revenue bonds payable	372,116	-	205,698	577,814	-
Loans payable	-	15,798	-	15,798	-
Landfill closure/postclosure.	-	-	2,112,818	2,112,818	-
Total long-term liabilities	<u>27,609,807</u>	<u>14,434,987</u>	<u>2,361,451</u>	<u>44,406,245</u>	<u>-</u>
Total liabilities	<u>29,987,043</u>	<u>15,294,551</u>	<u>2,681,337</u>	<u>47,962,931</u>	<u>83,019</u>
Net position:					
Net investment in capital assets.	9,988,947	4,416,688	258,561	14,664,196	-
Unrestricted	<u>1,260,751</u>	<u>5,693,745</u>	<u>1,895,373</u>	<u>8,849,869</u>	<u>55,243</u>
Total net position.	<u>\$ 11,249,698</u>	<u>\$ 10,110,433</u>	<u>\$ 2,153,934</u>	<u>23,514,065</u>	<u>\$ 55,243</u>
Adjustment to reflect the consolidation of the internal service funds activities related to enterprise funds.				9,093	
Net position of business-type activities				<u>\$ 23,523,158</u>	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF STEUBENVILLE, OHIO

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Business-type Activities - Enterprise Funds				Governmental
	Water	Sewer	Refuse	Total	Activities - Internal Service Fund
Operating revenues:					
Charges for services	\$ 5,267,519	\$ 4,231,045	\$ 2,220,288	\$ 11,718,852	\$ 1,384,334
Other operating revenues	15,930	21,460	2,144	39,534	-
Total operating revenues.	<u>5,283,449</u>	<u>4,252,505</u>	<u>2,222,432</u>	<u>11,758,386</u>	<u>1,384,334</u>
Operating expenses:					
Personal services	1,253,725	1,294,097	685,568	3,233,390	-
Contract services.	-	-	319,052	319,052	-
Maintenance and operations.	1,195,768	1,364,177	189,700	2,749,645	85
Depreciation.	923,606	440,750	104,253	1,468,609	-
Claims expense	-	-	-	-	1,369,765
Total operating expenses.	<u>3,373,099</u>	<u>3,099,024</u>	<u>1,298,573</u>	<u>7,770,696</u>	<u>1,369,850</u>
Operating income	<u>1,910,350</u>	<u>1,153,481</u>	<u>923,859</u>	<u>3,987,690</u>	<u>14,484</u>
Nonoperating revenues (expenses):					
Interest and fiscal charges	(1,197,295)	(533,385)	(9,264)	(1,739,944)	-
Other nonoperating revenues	-	65,653	-	65,653	-
Total nonoperating revenues (expenses).	<u>(1,197,295)</u>	<u>(467,732)</u>	<u>(9,264)</u>	<u>(1,674,291)</u>	<u>-</u>
Income before capital contributions and special items.	713,055	685,749	914,595	2,313,399	14,484
Special item - gain on landfill settlement.	-	-	1,575,899	1,575,899	-
Capital contributions.	-	84,234	-	84,234	-
Change in net position	713,055	769,983	2,490,494	3,973,532	14,484
Net position (deficit) at beginning of year	<u>10,536,643</u>	<u>9,340,450</u>	<u>(336,560)</u>		<u>40,759</u>
Net position at end of year	<u>\$ 11,249,698</u>	<u>\$ 10,110,433</u>	<u>\$ 2,153,934</u>		<u>\$ 55,243</u>
Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds.				<u>4,227</u>	
Change in net position of business-type activities.				<u>\$ 3,977,759</u>	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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CITY OF STEUBENVILLE, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Business-type Activities - Enterprise Funds				Governmental
	Water	Sewer	Refuse	Total	Activities - Internal Service Fund
Cash flows from operating activities:					
Cash received from charges for services	\$ 5,399,604	\$ 4,311,249	\$ 2,276,339	\$ 11,987,192	\$ 1,384,334
Cash received from other operations	15,930	21,460	2,144	39,534	-
Cash payments for personal services	(1,331,214)	(1,298,033)	(653,601)	(3,282,848)	-
Cash payments for contractual services	-	-	(325,050)	(325,050)	-
Cash payments for maintenance and operations. . .	(1,208,976)	(1,351,986)	(194,021)	(2,754,983)	(85)
Cash payments for claims	-	-	-	-	(1,393,813)
Net cash provided by (used in) operating activities	<u>2,875,344</u>	<u>1,682,690</u>	<u>1,105,811</u>	<u>5,663,845</u>	<u>(9,564)</u>
Cash flows from capital and related financing activities:					
Acquisition of capital assets	(95,998)	(4,079,275)	-	(4,175,273)	-
Cash received from OPWC grant	-	84,234	-	84,234	-
Cash used for landfill closure/postclosure	-	-	(615,064)	(615,064)	-
Principal retirement on OPWC loans	(26,820)	(23,015)	-	(49,835)	-
Principal retirement on OWDA loans	(1,629,500)	(184,368)	-	(1,813,868)	-
Principal retirement on loans	-	(23,455)	-	(23,455)	-
Principal retirement on revenue bonds	-	-	(120,907)	(120,907)	-
Principal retirement on G.O. bonds	(54,000)	(66,000)	-	(120,000)	-
Loan issuance	-	3,165,633	-	3,165,633	-
Cash received from sale of revenue bond	460,000	-	-	460,000	-
Interest and fiscal charges	(1,078,067)	(527,249)	(11,428)	(1,616,744)	-
Net cash used in capital and related financing activities.	<u>(2,424,385)</u>	<u>(1,653,495)</u>	<u>(747,399)</u>	<u>(4,825,279)</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	450,959	29,195	358,412	838,566	(9,564)
Cash and cash equivalents at beginning of year .	<u>890,655</u>	<u>5,357,420</u>	<u>3,772,330</u>	<u>10,020,405</u>	<u>147,826</u>
Cash and cash equivalents at end of year	<u>\$ 1,341,614</u>	<u>\$ 5,386,615</u>	<u>\$ 4,130,742</u>	<u>\$ 10,858,971</u>	<u>\$ 138,262</u>

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CITY OF STEUBENVILLE, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Business-type Activities - Enterprise Funds</u>				<u>Governmental Activities - Internal Service Fund</u>
	<u>Water</u>	<u>Sewer</u>	<u>Refuse</u>	<u>Total</u>	
Reconciliation of operating income to net cash provided by operating activities:					
Operating income	\$ 1,910,350	\$ 1,153,481	\$ 923,859	\$ 3,987,690	\$ 14,484
Adjustments:					
Depreciation	923,606	440,750	104,253	1,468,609	-
Changes in assets and liabilities:					
Decrease in accounts receivable.	132,085	80,204	56,051	268,340	-
Decrease in due from other funds.	13,949	36,264	77,729	127,942	-
Increase in prepayments	(144)	(243)	(144)	(531)	-
Increase (decrease) in accounts payable.	(16,229)	10,342	(11,616)	(17,503)	-
Increase (decrease) in accrued wages.	(23,507)	3,642	2,297	(17,568)	-
Decrease in intergovernmental payable.	(18,680)	(11,100)	(9,320)	(39,100)	-
Decrease in compensated absences payable	(32,926)	(22,368)	(24,687)	(79,981)	-
Decrease in accrued vacation payable	(13,160)	(8,282)	(12,611)	(34,053)	-
Decrease in claims payable.	-	-	-	-	(24,048)
Net cash provided by (used in) operating activities	<u>\$ 2,875,344</u>	<u>\$ 1,682,690</u>	<u>\$ 1,105,811</u>	<u>\$ 5,663,845</u>	<u>\$ (9,564)</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Non-cash transactions:

During 2013 the OWDA forgave \$65,653 in principal on a loan in the sewer fund.
 During 2013, the OWDA increased the liability on a loan in the sewer fund by \$6,475.
 At December 31, 2013, the sewer fund purchased \$188,628 in capital assets on account.
 At December 31, 2012, the sewer fund purchased \$311,608 in capital assets on account.
 During 2013, the OWDA increased the liability on a loan in the water fund by \$116,013.
 At December 31, 2013, the water fund purchased \$45,188 in capital assets on account.
 During 2013, the City reported a \$1,575,899 gain for the reduction of the landfill closure/postclosure liability.

CITY OF STEUBENVILLE, OHIO

**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
DECEMBER 31, 2013**

	<u>Agency</u>
Assets:	
Equity in pooled cash and cash equivalents.	\$ 334,323
Cash in segregated accounts.	<u>20,949</u>
Total assets	<u>\$ 355,272</u>
Liabilities:	
Deposits held and due to others.	\$ 334,323
Undistributed monies.	<u>20,949</u>
Total liabilities	<u>\$ 355,272</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 1 - DESCRIPTION OF THE CITY

The City of Steubenville, (the “City”), is a body politic and corporate established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio.

Beginning June 1, 1984, the City has operated under a council-manager form of government as provided by 705.51 to 705.60, Ohio Revised Code, inclusive. The powers and functions of the municipal governments are distributed among the municipality, its citizens, the various officers, boards, and commissions. The Mayor is the official head of the municipality for ceremonial purposes. Administration is not part of the duties of the Mayor. The City Council is composed of seven members, six of whom are elected by their respective electors within their designated wards. The Councilman at large, the seventh member of Council, is elected by the voters of the City at large. The City Council, by a majority vote, appoints the administrative City Manager.

The charter created two administrative departments: the Department of Finance and the Department of Law. The Directors of these departments are appointed by the City Manager and are approved by the Council.

Several board and commissions that serve the citizens of the City in various capacities are an integral part of the municipality’s government. The boards and commissions include: Civil Service Commission, Planning and Zoning Commission, Board of Engineering and Building Appeals, Parks and Recreation Board and the Board of Health. All members of these boards and commissions are appointed by the Mayor and are approved by Council.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles. The City’s significant accounting policies are described below.

A. Reporting Entity

For financial reporting purposes, the City’s financial statement includes all funds, agencies, boards, commissions, and departments for which the City is financially accountable. Component units are legally separate organizations for which the City is financially accountable. Financial accountability, as defined by the GASB, exists if the City appoints a voting majority of an organization’s Governing Board and is either able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific burdens on, the City. The City may also be financially accountable for governmental organizations with a separately elected Governing Board, a Governing Board appointed by another government, or a jointly appointed Board that is fiscally dependent on the City. The City also took into consideration other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City’s financial statements to be misleading or incomplete. Based upon the application of these criteria, the City has no component units.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

The primary government of the City consists of all funds, agencies, departments and offices that are not legally separate from the City. The primary government includes the City departments and agencies that provide the following services: police and fire protection, planning, zoning, refuse collection, street maintenance and repairs, community development, public health and welfare, parks and recreation and water and sewer utilities. The preceding financial statements include all funds of the City (the primary government).

The following organizations are described due to their relationship with the City.

JOINTLY GOVERNED ORGANIZATIONS

Jefferson County Regional Planning Commission: The City participates in the Jefferson County Regional Planning Commission (the Commission) which is a statutorily created political subdivision of the State of Ohio under Ohio Revised Code Chapter 713. The Commission is jointly governed among Jefferson County and municipalities and townships within Jefferson County. The Commission includes the three Jefferson County Commissioners, fourteen municipal mayors, fourteen township trustees, and six non-governmental representatives appointed by the member governments. Each member's control over the operation of the Commission is limited to its representation on the Board.

The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environment, social, economic and governmental functions and services of Jefferson County and applies for Community Development Block Grants on behalf of member governments. The Board exercises total control of the budgeting, appropriation, contracting and management. The City contributes a fee of \$3,875 annually. Continued existence of the Commission is not dependent on the continued participation of the City. Complete financial statements can be obtained from the Jefferson County Regional Planning Commission, Steubenville, Ohio.

Jefferson County Family and Children First Council: The Jefferson County Family and Children First Council (the Council) is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is currently governed by a 24 member Board, which includes the Health Commissioner of the City of Steubenville. During 2013, the City made no contributions to the Council. Continued existence of the Council is not dependent on the City's continued participation.

Jefferson County Port Authority: The Jefferson County Port Authority (the "Authority") was created in April 2012 and is a jointly governed organization between Jefferson County, the City of Steubenville and the Jefferson County Regional Planning Commission. The Authority was established pursuant to Ohio Revised Code Section 4582.21. The purpose of the Authority is to enhance, foster, aid, provide or promote transportation, economic development, housing, recreation, education, governmental operations, culture, research and the creation and preservation of jobs and employment opportunities.

The Authority is governed by a Board consisting of nine appointed members, four appointed by Jefferson County, four appointed by the City of Steubenville, and one appointed by the Jefferson County Regional Planning Commission.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

B. Basis of Presentation - Fund Accounting

The City's financial statements consist of government-wide statements, including a statement of net position and a statement of activities and fund financial statements which provide a more detailed level of financial information.

Government-wide Financial Statements - The statement of net position and the statement of activities display information about the City as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activities of the internal service fund are eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the City that are governmental and those that are considered business-type activities.

The statement of net position presents the financial condition of the governmental and business-type activities of the City at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the City's governmental activities and for the business-type activities of the City. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the City, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental functions are self-financing or draw from the general revenues of the City.

Fund Financial Statements - During the year, the City segregates transactions related to certain City functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the City at this more detailed level. The focus of governmental and proprietary fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

C. Fund Accounting

The City uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds - Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets plus deferred outflows and liabilities plus deferred inflows is reported as fund balance. The following are the City's major governmental funds:

General fund - The general fund is used to account for and report all financial resources not accounted for and reported in another fund. The general fund balance is available for any purpose provided it is expended or transferred according to the general laws of Ohio.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

.7% City income tax - street improvement fund - The .7% city income tax - street improvement fund is used to account for income tax revenue committed for, and grants restricted for, improvement of streets within the City

Other governmental funds of the City are used to account for (a) financial resources that are restricted, committed, or assigned to expenditures for capital outlays including the acquisition or construction of capital facilities and other capital assets, (b) specific revenue sources that are restricted or committed to an expenditure for specified purposes other than debt service or capital projects and (c) financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Proprietary Funds - Proprietary fund reporting focuses on changes in net position, financial position and cash flows. Proprietary funds are classified as either enterprise funds or internal service funds.

Enterprise funds - The enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following are the City's major enterprise funds:

Water fund - This fund accounts for the provision of water treatment and distribution to its residential and commercial users located within the City.

Sewer fund - This fund accounts for the provision of sanitary sewer service to the residents and commercial users located within the City.

Refuse fund - This fund accounts for the operations providing refuse waste removal to the residents and commercial users located with the City.

Internal service fund - The internal service fund accounts for the financing of services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis. The City's internal service fund reports on the activity of the centralized City self-insurance health program.

Fiduciary Funds - Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the City under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the City's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The City's only fiduciary funds are agency funds, which are primarily to account for Municipal Court activity and for funds held in trust for deposits.

D. Measurement Focus and Basis of Accounting

Government-wide Financial Statements - The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows, liabilities and deferred inflows associated with the operation of the City are included on the statement of net position.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the financial statements for governmental funds.

Like the government-wide statements, all proprietary funds are accounted for on a flow of economic resources measurement focus. All assets, deferred inflows, liabilities and deferred outflows associated with the operation of these funds are included on the statement of net position. The statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The statement of cash flows provides information about how the City finances and meets the cash flow needs of its proprietary activities.

E. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred inflows and in the presentation of expenses versus expenditures.

Revenues - Exchange and Nonexchange Transactions - Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, are recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the City, available means expected to be received within thirty-one days of year end.

Nonexchange transactions, in which the City receives value without directly giving equal value in return, include income taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from income taxes is recognized in the period in which the income is earned (See Note 6.B.). Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 6.A.). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: income tax, State-levied locally shared taxes (including gasoline tax, local government funds and permissive tax), fines and forfeitures and licenses and permits and fees.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Deferred Inflows of Resources and Deferred Outflows of Resources - A deferred inflow of resources is an acquisition of net assets by the City that is applicable to a future reporting period. A deferred outflow of resources is a consumption of net assets by the City that is applicable to a future reporting period.

Property taxes for which there is an enforceable legal claim as of December 31, 2013, but which were levied to finance year 2014 operations, and other revenues received in advance of the year for which they were intended to finance, have been recorded as deferred inflows. Income taxes, payment in lieu of taxes and grants not received within the available period, grants and entitlements received before the eligibility requirements are met, and delinquent property taxes due at December 31, 2013, are recorded as deferred inflows on the governmental fund financial statements.

On governmental fund financial statements, receivables that will not be collected within the available period have been reported as deferred inflows of resources.

Expenses/Expenditures - On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

F. Budgetary Data

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations ordinance are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. The legal level of budgetary control is by office, department, and division, and within each, appropriated for personal services. Budgetary modifications may only be made by resolution of the City Council at the legal level of budgetary control.

Tax Budget - During the first Council meeting in July, the Finance Director presents the annual operating budget for the following fiscal year to City Council for consideration and passage. The adopted budget is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

Estimated Resources - The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the City by September 1. As part of this certification, the City receives the official certificate of estimated resources, which states the projected revenue of each fund. On or before December 31, the City must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include unencumbered cash balances at December 31 of the preceding year.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the Finance Director. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources at the time final appropriations were adopted.

Appropriations - A temporary appropriation ordinance to control expenditures may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation ordinance must be passed by April 1 of each year for the period January 1 to December 31. The appropriation ordinance fixes spending authority at the legal level of budgetary control. The appropriation ordinance may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for the fund that covers the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by Council during the year.

Lapsing of Appropriations - At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. Encumbrances are carried forward and are not reappropriated as part of the subsequent year appropriations.

G. Cash and Cash Equivalents

To improve cash management, cash received by the City is pooled. Monies for all funds are maintained in this pool. Individual fund integrity is maintained through the City's records. Each fund's interest in the pool is presented as "equity in pooled cash and cash equivalents" on the financial statements.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. During 2013, interest revenue credited to the general fund amounted to \$3,335, which includes \$2,981 assigned from other City funds.

For purpose of the statement of cash flows and for presentation on the statement of net position, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the City are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments, to the extent that the investment was purchased from a specific fund.

The City has segregated bank accounts for Municipal Court monies held separate from the City's central bank account. These interest bearing depository accounts are presented on the financial statements as "cash in segregated accounts" since they are not required to be deposited into the City treasury.

An analysis of the City's depository accounts at year-end is provided in Note 4.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

H. Inventories of Materials and Supplies

On government-wide and fund financial statements, purchased inventories are presented at the lower of cost or market. Inventories are recorded on a first-in, first-out basis and are expensed when used. Inventories are accounted for using the consumption method.

On the fund financial statements, reported material and supplies inventory is equally offset as a component of nonspendable fund balance in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

Inventory consists of expendable supplies held for consumption.

I. Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The City maintains a capitalization threshold of \$5,000. The City's infrastructure consists of streets, irrigation systems, traffic lights, and water and sewer lines. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of capital assets is also capitalized for business-type activities.

All reported capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the City's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>	<u>Business-type Activities Estimated Lives</u>
Improvements	10 - 15 years	10 - 15 years
Buildings	50 years	50 years
Equipment	10 - 20 years	10 - 20 years
Vehicles	5 - 20 years	5 - 20 years
Infrastructure:		
Sewer and water lines	N/A	50 years
Roads, traffic lights	10 - 65 years	10 - 65 years

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

J. Compensated Absences

Compensated absences of the City consist of sick leave to the extent that payment to the employee for these absences is attributable to services already rendered and are not contingent on a specific event that is outside the control of the City and the employee. Vacation earned in the current year must be used by December 31 of the following year.

In conformity with GASB Statement No. 16, "Accounting for Compensated Absences", vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the City will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the vesting method. The liability is based on the sick leave accumulated at December 31 by those employees who are currently eligible to receive termination (severance) payments and by those employees for whom it is probable they will become eligible to receive termination (severance) benefits in the future.

The total liability for sick leave payments has been calculated using pay rates in effect at the financial statement date, and reduced to the maximum payment allowed by labor contract and/or statute, plus applicable additional salary related payments. City employees are granted sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated sick leave at various rates.

The entire compensated absence liability is reported on the government-wide financial statements.

On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "matured compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.

K. Prepaid Items

Prepayments made to vendors for services that will benefit future periods beyond December 31, 2013 are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which it was consumed.

L. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgments and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

M. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable - The nonspendable fund balance classification includes amounts that cannot be spent because they are not in spendable form or legally required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash.

Restricted - Fund balance is reported as restricted when constraints are placed on the use of resources that are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

Committed - The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (ordinance) of City Council (the highest level of decision making authority). Those committed amounts cannot be used for any other purpose unless City Council removes or changes the specified use by taking the same type of action (ordinance) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned - Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted nor committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by Ordinance of City Council, which includes giving the Finance Director the authority to constrain monies for intended purposes.

Unassigned - Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is only used to report a deficit fund balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The City applies restricted resources first when expenditures are incurred for purposes for which restricted and unrestricted (committed, assigned, and unassigned) fund balance is available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

N. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of Council and that are either unusual in nature or infrequent in occurrence. During 2013, the City reported a \$1,575,899 special item gain for the legal settlement reached between the City and the Ohio Environmental Protection Agency (Ohio EPA) regarding the City’s responsibility for landfill closure and post-closure costs. See Note 16 for discussion of the City’s landfill closure and post-closure obligation. During 2013, the City had no extraordinary items.

CITY OF STEUBENVILLE, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

O. Estimates

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

P. Interfund Activity

Transfers between governmental and business-type activities on the governmental-wide statements are reported in the same manner as general revenues.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expense in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Q. Net Position

Net position represents the difference between assets and deferred outflows and liabilities and deferred inflows. The net position component "net investment in capital assets," consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction or improvement of those assets or related debt also should be included in this component of net position. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

R. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the City, these revenues are charges for services for the water, sewer and refuse enterprise funds and charges for services to other departments for the self-insurance internal service fund. Operating expenses are necessary costs incurred to provide the good or service that are the primary activity of the fund.

S. Unamortized Bond Premiums

Bond premiums are amortized over the term of the bonds using the straight-line method. Bond premiums are presented as an addition to the face amount of the bonds.

On the fund financial statements, bond premiums are recognized in the current period. The reconciliation between the bond's face value and the amount reported on the statement of net position is presented in Note 11.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

T. Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as “interfund loans receivable/payable”. Receivables and payables for services provided by one fund to another fund are classified as “due to/from other funds.” These amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances. The City had no interfund balances at December 31, 2013.

U. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

Certain resources set aside for the payment of landfill closure and post-closure costs are classified as restricted assets on the financial statements because their use is limited by a legal settlement.

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For fiscal year 2013, the City has implemented GASB Statement No. 61, “The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34” and GASB Statement No. 66, “Technical Corrections-2012”.

GASB Statement No. 61 modifies certain requirements for inclusion of component units in the financial reporting entity. The Statement amends the criteria for reporting component units as if they were part of the primary government in certain circumstances. Finally, the Statement also clarifies the reporting of equity interests in legally separate organizations. The implementation of GASB Statement No. 61 did not have an effect on the financial statements of the City.

GASB Statement No. 66 improves accounting and financial reporting by resolving conflicting guidance that resulted from the issuance of two pronouncements; GASB Statement No. 54, “Fund Balance Reporting and Governmental Fund Type Definitions” and GASB Statement No. 62, “Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA pronouncements”. The implementation of GASB Statement No. 66 did not have an effect on the financial statements of the City.

B. Change in Accounting Estimate

During 2013, the City changed its estimate for the landfill closure and post-closure liability. As discussed in Note 16, the City reached a settlement with the Ohio Environmental Protection Agency, which significantly decreased the City’s future responsibilities for landfill closure costs. The effect of the change in estimate is a decrease of \$1,575,899 to the City’s long-term landfill closure and post-closure liability in the refuse fund. The change in estimate has also been reported as a special item gain on landfill settlement.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

C. Deficit Fund Balance

The following fund had a deficit fund balance as of December 31, 2013:

Major governmental fund

.7% City income tax - street improvement	\$ 160,843
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This fund complied with Ohio state law, which does not permit a cash basis deficit at year end. The deficit fund balance is caused by the reporting of accrued liabilities for street construction projects.

D. Compliance

Sections 921.05 and 925.12 of the City's codified ordinances specifically address the process for certifying delinquent water and sewer charges with the County Auditor. In 2013, the City was not properly certifying delinquent balances to the County Auditor in accordance with sections 921.05 and 925.12 of the codified ordinances.

NOTE 4 - DEPOSITS AND INVESTMENTS

State statutes classify monies held by the City into three categories.

Active deposits are public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as cash in the City treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the City Council has identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use, but which will be needed before the end of the current period of designation of depositories.

Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

Interim monies may be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in items (1) or (2) above and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasurer's investment pool State Treasury Asset Reserve of Ohio (STAR Ohio);
7. Certain banker's acceptance and commercial paper notes for a period not to exceed one hundred eighty days from the purchase date in an amount not to exceed twenty-five percent of the interim monies available for investment at any one time; and,
8. Under limited circumstances, corporate debt interests rated in either of the two highest classifications by at least two nationally recognized rating agencies.

The City may also invest any monies not required to be used for a period of six months or more in the following:

1. Bonds of the State of Ohio;
2. Bonds of any municipal corporation, village, county, township, or other political subdivision of this State, as to which there is no default of principal interest, or coupons; and,
3. Obligations of the City.

Protection of the City's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the Finance Director by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the City, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Finance Director or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

A. Cash in Segregated Accounts

At year end, the City had \$20,949 deposited with a financial institution for monies related to the Municipal Court which is reported as an agency fund. The entire balance is covered by the FDIC. The amount is not included in the City's depository balance below.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

B. Deposits with Financial Institutions

At December 31, 2013, the carrying amount of all City deposits was \$18,989,259. Based on the criteria described in GASB Statement No. 40, “Deposits and Investment Risk Disclosures”, as of December 31, 2013, \$17,599,918 of the City’s bank balance of \$18,963,925 was exposed to custodial risk as discussed below, while \$1,364,007 was covered by the FDIC.

Custodial credit risk is the risk that, in the event of bank failure, the City’s deposits may not be returned. All deposits are collateralized with eligible securities in amounts equal to at least 105% of the carrying value of the deposits. Such collateral, as permitted by the Ohio Revised Code, is held in single financial institution collateral pools at Federal Reserve Banks, or at member banks of the federal reserve system, in the name of the respective depository bank and pledged as a pool of collateral against all of the public deposits it holds or as specific collateral held at the Federal Reserve Bank in the name of the City. The City has no deposit policy for custodial credit risk beyond the requirements of State statute. Although the securities were held by the pledging institutions’ trust department and all statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the City to a successful claim by the FDIC.

C. Reconciliation of Cash and Cash Equivalents to the Statement of Net Position

The following is a reconciliation of cash as reported in the note above to cash as reported on the statement of net position as of December 31, 2013:

<u>Cash and cash equivalents per note</u>	
Carrying amount of deposits	\$ 18,989,259
Cash in segregated accounts	<u>20,949</u>
Total	<u>\$ 19,010,208</u>
 <u>Cash and cash equivalents per statement of net position</u>	
Governmental activities	\$ 7,795,965
Business type activities	10,858,971
Agency funds	<u>355,272</u>
Total	<u>\$ 19,010,208</u>

NOTE 5 - INTERFUND TRANSACTIONS

Interfund transfers for the year ended December 31, 2013, consisted of the following, as reported on the fund financial statements:

<u>Transfers to nonmajor governmental funds from:</u>	
General fund	\$ 27,956

Transfers are used to (1) move revenues from the fund that statute or budget required to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

Interfund transfers between governmental funds are eliminated on the government-wide financial statements.

NOTE 6 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real and public utility property located in the City. Taxes collected from real property taxes (other than public utility) in one calendar year are levied in the preceding calendar year on the assessed value as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revaluated every six years. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2013 public utility property taxes became a lien December 31, 2012, are levied after October 1, 2013, and are collected in 2014 with real property taxes. Public utility property taxes are payable on the same dates as real property taxes described previously.

The County Treasurer collects property taxes on behalf of all taxing districts in the County, including the City of Steubenville. The County Auditor periodically remits to the City its portion of the taxes collected. Property taxes receivable represents real property taxes, public utility taxes, delinquent tangible personal property taxes and other outstanding delinquencies which are measurable as of December 31, 2013 and for which there is an enforceable legal claim. In the governmental funds, the current portion receivable has been offset by a deferred inflow since the current taxes were not levied to finance 2013 operations and the collection of delinquent taxes has been offset by deferred inflow since the collection of the taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on a modified accrual basis the revenue is a deferred inflow.

The full tax rate for all City operations for the year ended December 31, 2013 was \$8.20 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2012 property tax receipts were based are as follows:

<u>Real property</u>	
Residential/agricultural	\$ 148,950,910
Commercial/industrial/mineral	75,085,480
<u>Public utility</u>	
Real	54,900
Personal	13,453,550
	<hr/>
Total assessed value	<u>\$ 237,544,840</u>

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 6 - TAXES - (Continued)

B. Municipal Income Tax

The City's municipal income tax of 2.0 percent is levied on gross salaries, wages and other personal service compensation earned by residents both in and out of the City and on the earnings of nonresidents (except certain transients) earned in the City. This tax also applies to net income of business organizations within the City. Residents of the City are allowed a credit for all income taxes paid to other municipalities up to 100% of the City's current rate.

Employers within the City are required to withhold income tax on employee earnings and remit the tax to the Regional Income Tax Agency (RITA) at least quarterly. Corporations and other individual taxpayers are required to pay their estimated tax at least quarterly and file a final return annually. The income tax is collected by RITA and remitted to the City monthly.

Municipal income taxes are allocated by City ordinance as follows: 100% of the original one percent of the City income tax is for the general fund; .7% of the second one percent is allocated in various amounts to the general, street improvement, equipment and recreation funds; and .3% of this second one percent is allocated in various amounts to the general and street improvement funds.

NOTE 7 - RECEIVABLES

Receivables at December 31, 2013 consisted of taxes, accounts (billings for user charged services), and intergovernmental receivables arising from grants, entitlements and special assessments. Receivables have been recorded to the extent that they are measurable at December 31, 2013.

A summary of the items of receivables reported on the statement of net position follows:

Governmental activities:

Income taxes	\$ 2,944,122
Property and other taxes	1,747,145
Accounts	72,000
Special assessments	44,501
Due from other governments	4,154,561

Business-type activities:

Accounts	1,225,920
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Receivables have been disaggregated on the face of the financial statements. All receivables are expected to be collected within the subsequent year, with the exception of special assessments which will be collected over the life of the assessment.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 8 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2013, was as follows:

<u>Governmental activities:</u>	<u>Balance</u> <u>12/31/12</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/13</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 469,112	\$ -	\$ -	\$ 469,112
Construction in progress	<u>292,661</u>	<u>2,030,890</u>	<u>-</u>	<u>2,323,551</u>
Total capital assets, not being depreciated	<u>761,773</u>	<u>2,030,890</u>	<u>-</u>	<u>2,792,663</u>
<i>Capital assets, being depreciated:</i>				
Buildings	7,926,176	-	-	7,926,176
Improvements	5,563,424	300,838	-	5,864,262
Equipment	1,834,737	33,719	-	1,868,456
Vehicles	3,893,141	422,562	(263,474)	4,052,229
Infrastructure	<u>46,196,521</u>	<u>769,464</u>	<u>-</u>	<u>46,965,985</u>
Total capital assets, being depreciated	<u>65,413,999</u>	<u>1,526,583</u>	<u>(263,474)</u>	<u>66,677,108</u>
<i>Less: accumulated depreciation:</i>				
Buildings	(1,712,593)	(153,608)	-	(1,866,201)
Improvements	(1,908,864)	(267,839)	-	(2,176,703)
Equipment	(915,022)	(139,063)	-	(1,054,085)
Vehicles	(3,467,804)	(288,479)	263,474	(3,492,809)
Infrastructure	<u>(23,168,230)</u>	<u>(1,642,745)</u>	<u>-</u>	<u>(24,810,975)</u>
Total accumulated depreciation	<u>(31,172,513)</u>	<u>(2,491,734)</u>	<u>263,474</u>	<u>(33,400,773)</u>
Total capital assets, being depreciated, net	<u>34,241,486</u>	<u>(965,151)</u>	<u>-</u>	<u>33,276,335</u>
Governmental activities capital assets, net	<u>\$ 35,003,259</u>	<u>\$ 1,065,739</u>	<u>\$ -</u>	<u>\$ 36,068,998</u>

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 8 - CAPITAL ASSETS - (Continued)

<u>Business-type activities:</u>	<u>Balance</u> <u>12/31/12</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/13</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 66,000	\$ -	\$ -	\$ 66,000
Construction in progress	<u>4,376,192</u>	<u>3,453,525</u>	<u>(658,911)</u>	<u>7,170,806</u>
Total capital assets, not being depreciated	<u>4,442,192</u>	<u>3,453,525</u>	<u>(658,911)</u>	<u>7,236,806</u>
<i>Capital assets, being depreciated:</i>				
Buildings	31,285,548	-	-	31,285,548
Improvements	4,513,326	70,419	-	4,583,745
Equipment	718,840	48,960	-	767,800
Vehicles	2,057,037	377,992	(81,185)	2,353,844
Infrastructure	<u>27,265,410</u>	<u>805,496</u>	<u>-</u>	<u>28,070,906</u>
Total capital assets, being depreciated	<u>65,840,161</u>	<u>1,302,867</u>	<u>(81,185)</u>	<u>67,061,843</u>
<i>Less: accumulated depreciation:</i>				
Buildings	(8,201,099)	(540,828)	-	(8,741,927)
Improvements	(113,992)	(91,408)	-	(205,400)
Equipment	(295,975)	(60,491)	-	(356,466)
Vehicles	(1,408,195)	(194,699)	81,185	(1,521,709)
Infrastructure	<u>(3,508,490)</u>	<u>(581,183)</u>	<u>-</u>	<u>(4,089,673)</u>
Total accumulated depreciation	<u>(13,527,751)</u>	<u>(1,468,609)</u>	<u>81,185</u>	<u>(14,915,175)</u>
Total capital assets, being depreciated, net	<u>52,312,410</u>	<u>(165,742)</u>	<u>-</u>	<u>52,146,668</u>
Business-type activities capital assets, net	<u>\$ 56,754,602</u>	<u>\$ 3,287,783</u>	<u>\$ (658,911)</u>	<u>\$ 59,383,474</u>

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 8 - CAPITAL ASSETS - (Continued)

Depreciation expense was charged to functions/programs of the City as follows:

Governmental activities:

General government	\$ 199,461
Security of persons and property	259,240
Transportation	1,719,526
Community environment	11,165
Leisure time activity	<u>302,342</u>
Total depreciation expense - governmental activities	<u>\$2,491,734</u>

Business-type activities:

Water	\$ 923,606
Sewer	440,750
Refuse	<u>104,253</u>
Total depreciation expense - business-type activities	<u>\$1,468,609</u>

NOTE 9 - OTHER EMPLOYEE BENEFITS

Compensated Absences

Vacation - Employees earn vacation leave at varying rates based upon length of service. Vacation earned in any one year must be used within the following year with no carryover. At time of separation employees are entitled to any earned and unused vacation leave.

Sick leave - Sick leave is accrued according to contracts. Members of AFSCME, police and non-union personnel are credited with 120 hours at the beginning of each year and fire department personnel are credited with 168 hours. There is no limit to the amount employees can accumulate during their service time with the City. Upon termination, an employee with less than 10 years is entitled to 25% of accumulated sick hours. An employee with 10 years or more is entitled to 50% of accumulated sick hours. For AFSCME union members and non-union personnel there is a limit of 2,000 hours of accumulated sick hours that can be paid; police and fire personnel have no limit that can be paid. The total obligation for sick leave accrual for the City as a whole as of December 31, 2013 was \$1,735,309.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 10 - LEASES

In prior years, the City entered into capitalized lease agreements for copiers. These lease agreements meet the criteria of a capital lease as defined by generally accepted accounting principles, which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments have been reclassified and are reflected as debt service expenditures in the governmental funds. These expenditures are reported as function expenditures on the budgetary statements.

General capital assets consisting of equipment have been capitalized in the statement of net position in the amount of \$24,995. This amount represents the present value of the minimum lease payments at the time of acquisition. Accumulated depreciation as of December 31, 2013 was \$7,499, leaving a current book value of \$17,496. A corresponding liability was recorded in the statement of net position. Principal payments in 2013 totaled \$4,435 paid by the general fund.

The following is a schedule of the future long-term minimum lease payments required under the capital lease and the present value of the minimum lease payments as of December 31, 2013:

<u>Year Ended</u> <u>December 31,</u>	<u>Amount</u>
2014	\$ 5,951
2015	5,951
2016	5,951
2017	<u>1,488</u>
Total	19,341
Less: amount representing interest	<u>(2,363)</u>
Present value of net minimum lease payments	<u>\$ 16,978</u>

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 11 - LONG-TERM OBLIGATIONS

- A. During 2013, the following changes occurred in the City's governmental activities long-term obligations:

	<u>Interest</u>	<u>Balance</u>			<u>Balance</u>	<u>Due Within</u>
	<u>Rate</u>	<u>12/31/12</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/13</u>	<u>One Year</u>
<u>Governmental activities:</u>						
<u>Loans:</u>						
Sunset Blvd (ODOT)	3.00%	\$ 667,497	\$ -	\$ (42,009)	\$ 625,488	\$ 43,386
Route 43 project	4.69%	188,906	-	(83,091)	105,815	52,254
Total loans		<u>856,403</u>	<u>-</u>	<u>(125,100)</u>	<u>731,303</u>	<u>95,640</u>
<u>General obligation bonds:</u>						
Current interest bonds	2%-5%	3,240,000	-	(85,000)	3,155,000	90,000
Capital appreciation bonds		92,612	-	-	92,612	-
Accreted interest		37,354	23,738	-	61,092	-
Total general obligation bonds		<u>3,369,966</u>	<u>23,738</u>	<u>(85,000)</u>	<u>3,308,704</u>	<u>90,000</u>
<u>Other long-term liabilities:</u>						
Police and fire pension liability		1,850,849	-	(50,600)	1,800,249	52,774
Capital lease obligation		21,413	-	(4,435)	16,978	4,785
Compensated absences		1,420,381	177,526	(50,746)	1,547,161	63,056
Total other long-term liabilities		<u>3,292,643</u>	<u>177,526</u>	<u>(105,781)</u>	<u>3,364,388</u>	<u>120,615</u>
Total governmental activities long-term liabilities		<u>\$ 7,519,012</u>	<u>\$ 201,264</u>	<u>\$ (315,881)</u>	7,404,395	<u>\$ 306,255</u>
				Unamortized premium on bonds	<u>117,600</u>	
				Total on statement of net position	<u>\$ 7,521,995</u>	

ODOT loan - During 2000, the City obtained a loan through the Ohio Department of Transportation (ODOT) to fund the Sunset Boulevard widening project. This loan bears an interest rate of 3.00% and matures in 2025. The loan is paid from the .7% City income tax - street improvement fund. Payment is derived from income tax levies.

Route 43 project loan - During 2005, the City issued a loan for the Route 43 construction project. The loan bears an interest rate of 4.69% and is paid from the motor vehicle license fund, a nonmajor governmental fund. The loan matures in 2015 and is funded by motor vehicle tax revenues.

Police and fire pension liability - The police and fire pension obligation payable was entered into in 1973 with a total principal amount financed of \$2,574,594. These obligations payable were offered to assist governments throughout the State of Ohio to fund their unfunded pension costs associated with police and fire service. Payments are due in May and November of each year, with the final payment due in May, 2035. This obligation is being repaid through the use of local property tax revenues in the general fund.

CITY OF STEUBENVILLE, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)

General obligation bonds - On November 17, 2010, the City issued general obligation bonds to retire the municipal building note, which provided funds for construction of a new municipal building. These bonds are general obligations of the City for which the full faith and credit of the City is pledged for repayment. Accordingly, such unmatured obligations of the City are accounted for on the statement of net position. Payments of principal and interest relating to this bond are recorded as expenditures in the general bond retirement fund, a nonmajor governmental fund.

This issue is comprised of both current interest bonds, par value \$3,405,000, and capital appreciation bonds, par value \$92,612. The interest rates on the current interest bonds range from 2.00% to 5.00%. The capital appreciation bonds mature on December 1, 2017 (approximate initial offering yield to maturity 3.32%), December 1, 2018 (approximate initial offering yield to maturity 3.64%), December 1, 2019 (approximate initial offering yield to maturity 3.92%) and December 1, 2020 (approximate initial offering yield to maturity 4.31%) at a redemption price equal to 100% of the principal, plus accrued interest to the redemption date. The accreted value at maturity for the capital appreciation bonds is \$380,000. A total of \$61,092 in accreted interest on the capital appreciation bonds has been included on the statement of net position at December 31, 2013.

Interest payments on the current interest bonds are due on June 1 and December 1 of each year. The final maturity stated in the issue is December 1, 2040.

Capital lease obligation - Capital lease payments are made from the general fund. See Note 10 for lease details.

Compensated absences - Compensated absences for governmental activities will be paid from the fund in which the employee who has earned the leave is paid from, which, for the City, is the general fund and the following nonmajor governmental funds: food fund, community development fund and CHIP loan fund.

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CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)

B. The annual requirements amortize governmental activities long-term obligations outstanding as of December 31, 2013, are as follows:

Year Ended	ODOT Loan			Route 43 Loan		
	Principal	Interest	Total	Principal	Interest	Total
2014	\$ 43,386	\$ 18,442	\$ 61,828	\$ 52,254	\$ 3,134	\$ 55,388
2015	44,808	17,130	61,938	53,561	4,134	57,695
2016	46,275	15,775	62,050	-	-	-
2017	47,791	14,375	62,166	-	-	-
2018	49,357	12,930	62,287	-	-	-
2019 - 2023	272,128	41,255	313,383	-	-	-
2024 - 2025	121,743	4,602	126,345	-	-	-
Totals	\$ 625,488	\$ 124,509	\$ 749,997	\$ 105,815	\$ 7,268	\$ 113,083

Year Ended	Current Interest Bonds			Capital Appreciation Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2014	\$ 90,000	\$ 137,431	\$ 227,431	\$ -	\$ -	\$ -
2015	90,000	135,631	225,631	-	-	-
2016	95,000	133,831	228,831	-	-	-
2017	-	131,694	131,694	29,261	65,739	95,000
2018	-	131,694	131,694	24,742	70,258	95,000
2019 - 2023	295,000	646,868	941,868	38,609	151,391	190,000
2024 - 2028	575,000	555,319	1,130,319	-	-	-
2029 - 2033	705,000	423,438	1,128,438	-	-	-
2034 - 2038	885,000	240,750	1,125,750	-	-	-
2039 - 2040	420,000	31,750	451,750	-	-	-
Totals	\$ 3,155,000	\$ 2,568,406	\$ 5,723,406	\$ 92,612	\$ 287,388	\$ 380,000

Year Ended	Police and Fire Pension Liability		
	Principal	Interest	Total
2014	\$ 52,774	\$ 75,956	\$ 128,730
2015	55,041	73,688	128,729
2016	57,404	71,325	128,729
2017	59,870	68,860	128,730
2018	62,442	66,288	128,730
2019 - 2023	354,819	288,830	643,649
2024 - 2028	437,851	205,997	643,848
2029 - 2033	540,315	103,333	643,648
2034 - 2035	179,733	7,571	187,304
Totals	\$ 1,800,249	\$ 961,848	\$ 2,762,097

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)

C. During 2013, the following changes occurred in the City's business-type activities long-term obligations:

	<u>Interest Rate</u>	<u>Balance 12/31/12</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/13</u>	<u>Due Within One Year</u>
<u>Business-type activities:</u>						
<u>OWDA loans:</u>						
Sewer - OWDA #3868	3.53%	\$ 148,616	\$ 6,475	\$ -	\$ 155,091	\$ -
Sewer - OWDA #4791	4.11%	10,225,691	-	(196,029)	10,029,662	235,935
Sewer - OWDA #6194	3.45%	537,756	3,165,633	(53,992)	3,649,397	110,000
Water - OWDA #3441	3.90%	4,763,820	-	(397,924)	4,365,896	413,595
Water - OWDA #5093	4.95%	3,815,043	116,013	(37,922)	3,893,134	78,684
Water - OWDA #3686	3.95%	2,592,317	-	(182,045)	2,410,272	189,307
Water - OWDA #4427	3.25%	18,399,945	-	(1,011,609)	17,388,336	1,044,753
Total OWDA loans		<u>40,483,188</u>	<u>3,288,121</u>	<u>(1,879,521)</u>	<u>41,891,788</u>	<u>2,072,274</u>
<u>OPWC loans:</u>						
Sewer - OPWC #CN28D	0.00%	46,030	-	(23,015)	23,015	23,015
Water - OPWC #CN523	0.00%	17,619	-	(5,873)	11,746	5,873
Water - OPWC #CN729	0.00%	27,264	-	(6,058)	21,206	6,058
Water - OPWC #CN038	0.00%	141,454	-	(14,889)	126,565	14,889
Total OPWC loans		<u>232,367</u>	<u>-</u>	<u>(49,835)</u>	<u>182,532</u>	<u>49,835</u>
<u>Improvement loan:</u>						
Sewer improvement	4.60%	53,972	-	(23,455)	30,517	14,719
Total loan		<u>53,972</u>	<u>-</u>	<u>(23,455)</u>	<u>30,517</u>	<u>14,719</u>
<u>Revenue bond:</u>						
Refuse - garbage packer bond	2.59%	401,044	-	(120,907)	280,137	74,439
Water - water utility bond		-	460,000	-	460,000	87,884
Total revenue bonds		<u>401,044</u>	<u>460,000</u>	<u>(120,907)</u>	<u>740,137</u>	<u>162,323</u>
<u>General obligation bonds:</u>						
Water refunding bonds	2%-5%	821,250	-	(54,000)	767,250	54,000
Sewer refunding bonds	2%-5%	1,003,750	-	(66,000)	937,750	66,000
Total general obligations bonds		<u>1,825,000</u>	<u>-</u>	<u>(120,000)</u>	<u>1,705,000</u>	<u>120,000</u>
<u>Other long-term liabilities:</u>						
Compensated absences	n/a	266,417	-	(78,269)	188,148	25,544
Landfill closure/postclosure	n/a	4,464,636	-	(2,190,963)	2,273,673	160,855
Total other long-term liabilities		<u>4,731,053</u>	<u>-</u>	<u>(2,269,232)</u>	<u>2,461,821</u>	<u>186,399</u>
Total business-type long-term obligations		<u>\$ 47,726,624</u>	<u>\$ 3,748,121</u>	<u>\$ (4,462,950)</u>	<u>\$ 47,011,795</u>	<u>\$ 2,605,550</u>

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)

OWDA loans - The City has entered into debt financing arrangements through the Ohio Water Development Authority (OWDA) to fund construction projects. The amounts due to the OWDA are payable from water and sewer revenues. The loan agreements function similar to a line-of-credit agreement. At December 31, 2013, the City has outstanding borrowings of \$41,891,788. The loan agreements require semi-annual payments based on the permissible borrowings rather than the actual amount loaned. These payments are reflected in the future maturities of principal and interest table and are subject to revision if the total amount is not drawn down. Future annual debt service principal and interest requirements for the open loans, which have a total balance of \$3,804,488 at December 31, 2013, are not available.

The City has pledged future water revenues to repay OWDA loans. The loans are payable solely from water fund revenues and are payable through 2029. The total principal and interest remaining to be paid on the water OWDA loans is \$36,702,439. Annual principal and interest payments on the loans are expected to require 95.18 percent of net revenues and 51.05 percent of total revenues. Principal and interest paid for the current year were \$2,697,413, total net revenues were \$2,833,956 and total revenues were \$5,283,449.

The City has pledged future sewer revenues to repay OWDA loans. The loans are payable solely from sewer fund revenues and are payable through 2039. Annual principal and interest payments on the loans are expected to require 42.44 percent of net revenues and 15.37 percent of total revenues. Principal and interest paid for the current year were \$676,575, total net revenues were \$1,594,231 and total revenues were \$4,402,392.

OPWC loans - During 2003, the City was granted a \$230,150 loan from the Ohio Public Works Commission (OPWC). The purpose of the loan is to finance and reimburse the costs of replacing a wastewater treatment laboratory facility to meet Ohio Environmental Protection Agency requirements. The loan is being paid from the sewer fund over 10 years, with semi-annual payments of \$11,507. As of December 31, 2013, the loan has a balance of \$23,015. In prior years the City received loans from OPWC to fund improvements of the water plant. The loans granted totaled \$536,402 and payments are made from the water fund in semi-annual payments over 20 years. During 2013, the City made principal payments of \$26,820 on the water improvement OPWC loans. There is no interest on these loans.

Improvement loan - During 2005 the City issued a loan to fund the construction of sewer lines for \$126,000 and an emergency sewer project for \$40,000, totaling \$166,000. The loan matures in 2015 and will be repaid using user charges collected by the sewer fund.

General obligation bonds - On November 17, 2010, the City issued bonds to retire the 2005 water and sewer bonds. The 2010 bonds are general obligation bonds and are direct obligations of the City for which its full faith, credit and resources are pledged for repayment. The 2010 bond issue is comprised of \$927,000 in water bonds and \$1,133,000 in sewer bonds. The bonds will be retired with user charges in the water and sewer funds. The bonds bear interest rates ranging from 2.00% to 5.00% and mature on December 1, 2025.

Packer revenue bonds - In 2011, the City issued \$495,000 in refuse garbage packer revenue bonds for the purchase of garbage packers. These bonds are direct obligations of the City's refuse utility and the revenues derived from charges for refuse collection are pledged to repay this debt.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)

The City has pledged future refuse customer revenues, net of specified operating expenses, to repay the 2011 refuse garbage packer revenue bonds. The 2011 refuse garbage packer revenue bonds are payable solely from refuse customer net revenues and are payable through 2016. The total principal and interest remaining to be paid on the 2011 refuse garbage packer revenue bonds is \$291,137. Annual principal and interest payments on the bonds are expected to require 12.87 percent of net revenues and 5.95 percent of total revenues. Principal and interest paid for the current year were \$132,335, total net revenues were \$1,028,112 and total revenues were \$2,222,432.

Water utility revenue bonds - In 2013, the City issued \$460,000 in water utility revenue bonds for the construction of super pulsator covers at the water treatment plant. These bonds are direct obligations of the City's water utility and the revenues derived from charges for water are pledged to repay this debt. At December 31, 2013, the City had \$376,414 in unspent proceeds from this bond issue.

The City has pledged future water customer revenues, net of specified operating expenses, to repay the 2013 water utility revenue bonds. The 2013 water utility revenue bonds are payable solely from water customer net revenues and are payable through 2018. The total principal and interest remaining to be paid on the 2013 water utility revenue bonds is \$489,001.

Landfill closure/post-closure liability - See Note 16 for landfill information.

Compensated absences - Compensated absences for business-type activities will be paid from the water, sewer and refuse funds.

- D.** The annual requirements amortize business-type activities long-term obligations outstanding as of December 31, 2013, are as follows:

Year Ended	OWDA Loans			OPWC Loans		
	Principal	Interest	Total	Principal	Interest	Total
2014	\$ 1,962,274	\$ 1,417,899	\$ 3,380,173	\$ 49,835	\$ -	\$ 49,835
2015	2,034,083	1,346,091	3,380,174	26,820	-	26,820
2016	2,108,561	1,271,613	3,380,174	20,947	-	20,947
2017	2,185,808	1,194,366	3,380,174	17,921	-	17,921
2018	2,265,929	1,114,245	3,380,174	14,889	-	14,889
2019 - 2023	12,054,371	4,266,628	16,320,999	52,120	-	52,120
2024 - 2028	8,030,870	2,296,486	10,327,356	-	-	-
2029 - 2033	3,265,178	1,315,757	4,580,935	-	-	-
2034 - 2038	4,048,276	532,659	4,580,935	-	-	-
2039	131,950	3,266	135,216	-	-	-
Totals	<u>\$ 38,087,300</u>	<u>\$ 14,759,010</u>	<u>\$ 52,846,310</u>	<u>\$ 182,532</u>	<u>\$ -</u>	<u>\$ 182,532</u>

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)

Year Ended	Sewer Loan			Garbage Packer Revenue Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2014	\$ 14,719	\$ 842	\$ 15,561	\$ 74,439	\$ 4,962	\$ 79,401
2015	15,798	538	16,336	101,521	4,346	105,867
2016	-	-	-	104,177	1,692	105,869
Totals	<u>\$ 30,517</u>	<u>\$ 1,380</u>	<u>\$ 31,897</u>	<u>\$ 280,137</u>	<u>\$ 11,000</u>	<u>\$ 291,137</u>

Year Ended	Water & Sewer Refunding Bonds			Water Utility Revenue Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2014	\$ 120,000	\$ 56,631	\$ 176,631	\$ 87,884	\$ 9,916	\$ 97,800
2015	125,000	54,231	179,231	89,930	7,870	97,800
2016	125,000	51,731	176,731	91,966	5,835	97,801
2017	130,000	48,919	178,919	94,046	3,754	97,800
2018	135,000	45,669	180,669	96,174	1,626	97,800
2019 - 2023	735,000	156,619	891,619	-	-	-
2024 - 2025	335,000	20,200	355,200	-	-	-
Totals	<u>\$ 1,705,000</u>	<u>\$ 434,000</u>	<u>\$ 2,139,000</u>	<u>\$ 460,000</u>	<u>\$ 29,001</u>	<u>\$ 489,001</u>

E. The Ohio Revised Code provides that the net debt of a municipal corporation, whether or not approved by the electors, shall not exceed 10.5% of the total value of all property in the municipal corporation as listed and assessed for taxation. In addition, the unvoted net debt of municipal corporations cannot exceed 5.5% of the total taxation value of property. The assessed valuation used in determining the City's legal debt margin has been modified by House Bill 530 which became effective March 30, 2006. In accordance with House Bill 530, the assessed valuation used in calculating the City's legal debt margin calculation excludes tangible personal property used in business, telephone or telegraph property, interexchange telecommunications company property, and personal property owned or leased by a railroad company and used in railroad operations. The statutory limitations on debt are measured by a direct ratio of net debt to tax valuation and expressed in terms of a percentage. At December 31, 2013, the City's total debt margin was \$21,806,753 and the unvoted debt margin was \$13,064,966.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 12 - RISK MANAGEMENT

A. Comprehensive

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City was part of the Ohio Municipal Alliance, an insurance purchasing pool, for all property, crime, liability, boiler and machinery, and public official liability. The City has transferred its risk of loss to the insurance carrier to the extent of the limits shown below.

<u>Type of Coverage</u>	<u>Deductible</u>	<u>Limits of Coverage</u>
Property	\$ 25,000	
Employee dishonesty	1,000	100,000
Money and securities	1,000	25,000
Vehicle	2,500	1,000,000
General liabilities	25,000	1,000,000
Law enforcement	25,000	1,000,000
Public officials liability	25,000	1,000,000
Employment practices	25,000	1,000,000
Umbrella liability	N/A	2,000,000

B. Health Insurance

The City provides health care coverage through a self-insured program administered by Health Assurance. The City pays 100% of the monthly medical claims for full-time and part-time employees. The City's insurance claims are transferred from various funds to the health care fund. Monthly, the administrator bills the City for an administrative fee and the amount of claims paid. The City issues a check from the general, water, sewer, refuse and community development funds for the administrative fee and a check from the health care fund for the amount of claims paid.

Claims payable is based on the requirements of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred, but not reported claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Claims payable at December 31, 2013, is estimated by the third party administrator at \$83,019. The changes in the claims liability for 2013 and 2012 were as follows:

Year	Beginning Balance	Current-Year Claims and Changes in Estimates	Claims Payments	Ending Balance
2013	\$ 107,067	\$ 1,369,765	\$ (1,393,813)	\$ 83,019
2012	149,835	1,871,020	(1,913,788)	107,067

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 12 - RISK MANAGEMENT - (Continued)

C. Workers' Compensation

Workers' compensation coverage is provided by the State of Ohio. The City pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

There were no significant reductions in insurance coverage from the prior year in any category of risk. Claims have not exceeded coverage limitations in any of the past three years.

Post-employment health care is provided to plan participants or their beneficiaries through the respective retirement systems discussed in Note 14. As such, no funding provisions are required by the City.

NOTE 13 - PENSION PLANS

A. Ohio Public Employees Retirement System

Plan Description - The City participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the Combined Plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the Traditional Pension Plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For 2013, member and contribution rates were consistent across all three plans. The 2013 member contribution rates were 10.00% for members. The City's contribution rate for 2013 was 14.00% of covered payroll.

The City's contribution rate for pension benefits for members in the Traditional Plan for 2013 was 13.00%. The City's contribution rate for pension benefits for members in the Combined Plan for 2013 was 13.00%. The City's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2013, 2012, and 2011 were \$619,564, \$525,436, and \$543,545, respectively; 87.39% has been contributed for 2013 and 100% has been contributed for 2012 and 2011. The remaining 2013 pension liability has been reported as due to other governments on the basic financial statements. Contributions to the member-directed plan for 2013 were \$4,947 made by the City and \$3,534 made by the plan members.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 13 - PENSION PLANS – (Continued)

B. Ohio Police and Fire Pension Fund

Plan Description - The City contributes to the Ohio Police and Fire Pension Fund (OP&F), a cost-sharing multiple-employer defined benefit pension plan. OP&F provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by the Ohio State Legislature and are codified in Chapter 742 of the Ohio Revised Code. OP&F issues a publicly available financial report that includes financial statements and required supplementary information for the plan. That report may be obtained by writing to the OP&F, 140 East Town Street, Columbus, Ohio 43215-5164 or by visiting the website at www.op-f.org.

Funding Policy - From January 1, 2013 through July 1, 2013, plan members were required to contribute 10.00% of their annual covered salary. From July 2, 2013 through December 31, 2013, plan members were required to contribute 10.75% of their annual covered salary. Throughout 2013, the City was required to contribute 19.50% and 24.00% for police officers and firefighters, respectively. Contribution rates are established by State statute.

For 2013, the portion of the City's contributions to fund pension obligations was 14.81% for January 1, 2013 through May 31, 2013 and 16.65% for June 1, 2013 through December 31, 2013 for police officers and 19.31% for January 1, 2013 through May 31, 2013 and 21.15% for June 1, 2013 through December 31, 2013 for firefighters. The City's required contributions for pension obligations to OP&F for police officers and firefighters were \$361,470 and \$426,392 for the year ended December 31, 2013, \$289,845 and \$343,993 for the year ended December 31, 2012, and \$297,135 and \$356,041, for the year ended December 31, 2011. The full amount has been contributed for 2012 and 2011. 87.53% has been contributed for police and 88.30% has been contributed for firefighters for 2013. The remaining 2013 pension liability has been reported as due to other governments on the basic financial statements.

NOTE 14 - POST-RETIREMENT BENEFIT PLANS

A. Ohio Public Employees Retirement System

Plan Description - OPERS maintains a cost-sharing multiple employer defined benefit post-employment healthcare plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage.

To qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have ten years or more of qualifying Ohio service credit. The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the healthcare plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 14 - POST-RETIREMENT BENEFIT PLANS - (Continued)

Funding Policy - The post-employment healthcare plan was established under, and is administered in accordance with, Internal Revenue Code Section 401(h). State statute requires that public employers fund post-employment healthcare through contributions to OPERS. A portion of each employer's contribution to the Traditional or Combined Plans is set aside for the funding of post-employment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2013, local government employers contributed 14.00% of covered payroll. Each year the OPERS' Retirement Board determines the portion of the employer contribution rate that will be set aside for the funding of the post-employment health care benefits. The portion of employer contributions allocated to fund post-employment healthcare for members in the Traditional Plan for 2013 was 1.00%. The portion of employer contributions allocated to fund post-employment healthcare for members in the Combined Plan for 2013 was 1.00%.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment healthcare plan.

The City's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2013, 2012, and 2011 were \$47,638, \$213,835, and \$221,137, respectively; 87.39% has been contributed for 2013 and 100% has been contributed for 2012 and 2011. The remaining 2013 post-employment health care benefits liability has been reported as due to other governments on the basic financial statements.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under State Bill 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

B. Ohio Police and Fire Pension Fund

Plan Description - The City contributes to the OP&F Pension Fund sponsored health care program, a cost-sharing multiple-employer defined post-employment health care plan administered by OP&F. OP&F provides healthcare benefits including coverage for medical, prescription drugs, dental, vision, Medicare Part B Premium and long term care to retirees, qualifying benefit recipients and their eligible dependents.

OP&F provides access to post-employment health care coverage to any person who receives or is eligible to receive a monthly service, disability or survivor benefit check or is a spouse or eligible dependent child of such person.

The Ohio Revised Code allows, but does not mandate OP&F to provide OPEB benefits. Authority for the OP&F Board of Trustees to provide health care coverage to eligible participants and to establish and amend benefits is codified in Chapter 742 of the Ohio Revised Code.

OP&F issues a publicly available financial report that includes financial statements and required supplementary information for the plan. That report may be obtained by writing to the OP&F, 140 East Town Street, Columbus, Ohio 43215-5164 or by visiting the website at www.op-f.org.

CITY OF STEUBENVILLE, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE 14 - POST-RETIREMENT BENEFIT PLANS - (Continued)

Funding Policy - The Ohio Revised Code provides for contribution requirements of the participating employers and of plan members to the OP&F (defined benefit pension plan). Participating employers are required to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members, currently, 19.50% and 24.00% of covered payroll for police and fire employers, respectively. The Ohio Revised Code states that the employer contribution may not exceed 19.50% of covered payroll for police employer units and 24.00% of covered payroll for fire employer units. Active members do not make contributions to the OPEB Plan.

OP&F maintains funds for health care in two separate accounts. One account is for health care benefits under an Internal Revenue Code Section 115 trust and the other account is for Medicare Part B reimbursements administered as an Internal Revenue Code Section 401(h) account, both of which are within the defined benefit pension plan, under the authority granted by the Ohio Revised Code to the OP&F Board of Trustees.

The Board of Trustees is authorized to allocate a portion of the total employer contributions made into the pension plan into the Section 115 trust and the Section 401(h) account as the employer contribution for retiree health care benefits. The portion of employer contributions allocated to health care was 4.69% of covered payroll from January 1, 2013 through May 31, 2013 and 2.85% of covered payroll from June 1, 2013 through December 31, 2013. The amount of employer contributions allocated to the health care plan each year is subject to the Trustees' primary responsibility to ensure that the pension benefits are adequately funded and is limited by the provisions of Sections 115 and 401(h).

The OP&F Board of Trustees also is authorized to establish requirements for contributions to the health care plan by retirees and their eligible dependents, or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The City's contributions to OP&F which were allocated to fund post-employment healthcare benefits for police officers and firefighters were \$79,652 and \$73,456 for the year ended December 31, 2013, \$151,859 and \$134,606 for the year ended December 31, 2012, and \$157,307 and \$139,320, for the year ended December 31, 2011. The full amount has been contributed for 2012 and 2011. 87.53% has been contributed for police and 88.30% has been contributed for firefighters for 2013. The remaining 2013 post-employment health care benefits liability has been reported as due to other governments on the basic financial statements.

NOTE 15 - BUDGETARY BASIS OF ACCOUNTING

While the City is reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The statement of revenues, expenditures and changes in fund balances - budget and actual (non-GAAP budgetary basis) presented for the general fund is presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and GAAP basis are as follows:

1. Revenues and other financing sources are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
2. Expenditures/expenses and other financing uses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 15 - BUDGETARY BASIS OF ACCOUNTING - (Continued)

3. In order to determine compliance with Ohio law, and to reserve that portion of the applicable appropriation, total outstanding encumbrances (budget basis) are recorded as the equivalent of an expenditure, as opposed to assigned or committed fund balance for that portion of outstanding encumbrances not already recognized as an account payable (GAAP basis);
4. Some funds are included in the general fund (GAAP basis), but have separate legally adopted budgets (budget basis).

The following table summarizes the adjustments necessary to reconcile the GAAP basis statements (as reported in the fund financial statements) to the budgetary basis statements for all governmental funds for which a budgetary basis statement is presented.

Net Change in Fund Balance

	<u>General</u>
Budget basis	\$ 503,600
Net adjustment for revenue accruals	(308,324)
Net adjustment for expenditure accruals	330,098
Net adjustment for other sources/uses	127,942
Funds budgeted elsewhere	(49,143)
Adjustment for encumbrances	<u>367,439</u>
GAAP basis	<u>\$ 971,612</u>

Certain funds that are legally budgeted in separate special revenue funds are considered part of the general fund on a GAAP basis. This includes the unclaimed monies fund and the safety fund.

NOTE 16 - LANDFILL CLOSURE AND POST-CLOSURE CARE COST

State and federal laws and regulations require the City to place a final cover on its municipal landfill site and to perform certain maintenance and monitoring functions at the closed landfill site for thirty years after closure. The landfill is no longer being used; however, the final cover as required by State and federal laws has not been placed on the landfill. In an agreement with the Ohio EPA, the City does not have to place a final cover on the landfill unless enough oil and gas royalties are generated to pay for it (see Note 19). Under the terms of the agreement with the Ohio EPA, the City is required to perform certain maintenance and monitoring functions at the landfill through 2034. The estimated liability for the landfill is \$2,273,673. The estimated cost of landfill closure and post-closure care expenses is based on the amount that would be paid if all materials and services required to monitor and maintain the closed landfill were acquired as of December 31, 2013. However, the actual costs of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

CITY OF STEUBENVILLE, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE 17 - WATER AND WASTEWATER COMPLIANCE

The City of Steubenville has been mandated by the Ohio Environmental Protection Agency to upgrade the water and wastewater system in the City. The City anticipates spending approximately \$54 million to upgrade these facilities over the next several years. Construction began in 2002 to upgrade the water system (raw water transmission mains, raw water intake lines and pump station). Some loans have been obtained through the Ohio Public Works Commission which are included in the long-term liabilities of the water and sewer enterprise funds and are described in Note 11.

NOTE 18 - CONTINGENCIES

A. Grants

The City receives significant financial assistance from numerous federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the City at December 31, 2013.

B. Litigation

The City has been named in various lawsuits, however, according to the City's legal counsel pending litigation will not have a material effect, if any, on the financial condition of the City.

NOTE 19 - OIL AND GAS LEASE

On February 28, 2012, the City entered into an oil and gas lease with Hess Ohio Development, LLC (Hess). The lease gives Hess the right to explore and drill for oil and gas on approximately 111 acres of City land. The City received a one-time nonrefundable payment from Hess in the amount of \$597,256. In addition, the City will receive a 19% royalty on any oil or gas that is recovered from the land. The City recorded the one-time payment in the refuse fund during 2012 and is required to record any future royalty revenue in the refuse fund. This revenue is restricted and will be used to pay for expenses incurred in the closing of the City's landfill.

NOTE 20 - CONDUIT DEBT

To provide funds to finance the cost of acquiring, constructing, installing and equipping certain hospital facilities and refunding prior debt obligations, the City has issued \$43,930,000 hospital facilities revenue refunding bonds, series 2010 (Trinity Health System Obligated Group). These bonds are special limited obligations of the City, payable solely from and secured by a sublease and pledged receipts. The bonds do not constitute a debt or pledge of the faith and credit of the City and, accordingly, have not been reported in the accompanying financial statements.

At December 31, 2013, hospital facilities revenue refunding bonds outstanding aggregated \$39,560,000.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 21 - FUND BALANCE

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the City is bound to observe constraints imposed upon the use of resources in the governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund balance	General	.7% City Income Tax Street Improvement	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:				
Materials and supplies inventory	\$ 210,435	\$ -	\$ 42,272	\$ 252,707
Prepays	9,496	-	958	10,454
Unclaimed monies	<u>13,339</u>	-	-	<u>13,339</u>
Total nonspendable	<u>233,270</u>	<u>-</u>	<u>43,230</u>	<u>276,500</u>
Restricted:				
Capital improvements	-	-	273,468	273,468
Street construction, maintenance and repair	-	-	747,908	747,908
Municipal court improvements	-	-	91,867	91,867
Community development	-	-	107,832	107,832
Court programs	-	-	83,797	83,797
Police and fire programs	-	-	35,395	35,395
Other purposes	<u>-</u>	<u>-</u>	<u>187,379</u>	<u>187,379</u>
Total restricted	<u>-</u>	<u>-</u>	<u>1,527,646</u>	<u>1,527,646</u>
Committed:				
Debt service	-	-	112,157	112,157
Capital improvements	-	-	10,000	10,000
Equipment improvement	-	-	1,026,992	1,026,992
Recreation purposes	-	-	153,489	153,489
Other purposes	<u>-</u>	<u>-</u>	<u>13,609</u>	<u>13,609</u>
Total committed	<u>-</u>	<u>-</u>	<u>1,316,247</u>	<u>1,316,247</u>
Assigned:				
General government	184,571	-	-	184,571
Security of persons and property	23,689	-	-	23,689
Leisure time activity	28,494	-	-	28,494
Transportation	32,509	-	-	32,509
Community environment	250	-	-	250
Public health and welfare	9,634	-	-	9,634
Safety programs	801,779	-	-	801,779
Subsequent year's appropriations	<u>689,616</u>	<u>-</u>	<u>-</u>	<u>689,616</u>
Total assigned	<u>1,770,542</u>	<u>-</u>	<u>-</u>	<u>1,770,542</u>
Unassigned (deficit)	<u>1,082,270</u>	<u>(160,843)</u>	<u>-</u>	<u>921,427</u>
Total fund balances	<u>\$ 3,086,082</u>	<u>\$ (160,843)</u>	<u>\$ 2,887,123</u>	<u>\$ 5,812,362</u>

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 22 - OTHER COMMITMENTS

The City utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at year end may be reported as part of restricted, committed, or assigned classifications of fund balance. At year end, the City's commitments for encumbrances in the governmental funds were as follows:

<u>Fund</u>	<u>Year-End Encumbrances</u>
General fund	\$ 279,147
.7% City income tax - street improvement	154,570
Other governmental	<u>141,661</u>
 Total	 <u>\$ 575,378</u>

NOTE 23 - SUBSEQUENT EVENT

On April 16, 2014, a settlement agreement was reached in the City filed action entitled *City of Steubenville v. DLZ Ohio, Inc. and Shield Environmental Services, Inc. nka Cardinal Resources, LLC, Case No. 06-CV-74*, which had been pending in the Common Pleas Court of Jefferson County, Ohio. The result of the settlement is that DLZ Ohio, Inc. will pay the City \$2,500,000. \$1,000,000 shall be paid within 30 days of approval of the settlement by City Council, \$1,000,000 shall be paid by January 1, 2015, and \$500,000 shall be paid by July 1, 2015. The City received the first installment of \$1,000,000 on May 15, 2014. In addition, DLZ Ohio, Inc. shall not receive a \$125,000 credit that resulted from previous claims or for the release of its counterclaim against the City. The City will record the settlement receipts in the water fund.

NOTE 24 - CONTRACTUAL COMMITMENTS

As of December 31, 2013, the City has commitments with the following companies for various construction projects.

<u>Contractor</u>	<u>Contract Amounts</u>	<u>Amount Paid as of December 31, 2013</u>	<u>Amount Remaining on Contracts</u>
Cattrell Companies, Inc.	\$ 3,606,749	\$ 3,190,333	\$ 416,416
Grae-Con Construction, Inc.	372,018	-	372,018
TRC Environmental	1,000,000	516,635	483,365
Shelly & Sands, Inc.	<u>2,533,069</u>	<u>-</u>	<u>2,533,069</u>
 Total	 <u>\$ 7,511,836</u>	 <u>\$ 3,706,968</u>	 <u>\$ 3,804,868</u>

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**COMBINING STATEMENTS
AND INDIVIDUAL FUND SCHEDULES**

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CITY OF STEUBENVILLE, OHIO
INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

GENERAL FUND

The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the City for any purpose provided it is expended or transferred according to the charter of the City and/or the general laws of Ohio.

FUNDS INCLUDED IN THE GENERAL FUND

The following funds are included in the general fund (GAAP basis), but have separate legally adopted budgets (budget basis):

Unclaimed Monies Fund

This fund accounts for uncashed checks issued by the City.

Safety Fund

This fund accounts for monies and grants used for programs and equipment to prevent employee injuries and maintain a reasonable workers' compensation rate.

MAJOR CAPITAL PROJECTS FUND

.7% City Income Tax - Street Improvement Fund

This fund accounts for income tax revenue committed for, and Ohio Department of Transportation grants restricted for, improvement of the streets within the City.

NONMAJOR SPECIAL REVENUE FUNDS

The special revenue funds are used to account for all specific financial resources (other than major capital projects) that are restricted or committed for specified expenditure purposes. The following are the special revenue funds which the City operates:

Street Maintenance and Repair Fund

This fund accounts for the portion of State gasoline tax and motor vehicle registration fees designated for the maintenance of the streets within the City.

State Highway Improvement Fund

This fund accounts for the portion of the State gasoline tax and motor vehicle registration fees designated for maintenance of State highways within the City.

Litter

This fund accounts for grants for litter prevention.

Hotel/Motel Tax Fund

This fund accounts for hotel occupancy taxes levied for operation of the Steubenville Convention and Visitors Bureau.

Improvement Bond Escrow Fund

This fund accounts for miscellaneous escrow funds.

Floto Historical Site Fund

This fund accounts for money held to improve a historical site in Steubenville.

Indigent Drivers Fund

This fund accounts for fees and fines to be used as payment of the cost of attendance at an alcohol and drug addiction treatment program.

CITY OF STEUBENVILLE, OHIO
INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

Enforcement and Education Fund

This fund accounts for grant monies received from DUI arrests to be used for enforcement and education and for DUI housing reimbursements pursuant to Ohio Revised Code Section 4511.191.

Parks Material Usage Fund

This fund accounts for fees assessed for using park facilities.

Law Enforcement Trust Fund

This fund accounts for monies received from Federal Law Enforcement agencies designated for law enforcement purposes.

Court Security Fund

This fund accounts for fines and forfeitures designated for municipal court improvements.

South End Economic Development Fund

This fund accounts for designated funds for the development of the South End of Downtown Steubenville.

Summer Food Program Fund

This fund accounts for federal grants to provide meals to school-aged children during summer months.

Special Assessments Fund

This fund accounts for special assessments charged to property owners for City services.

Motor Vehicle License Tax Fund

This fund accounts for fees from license plates to be used for street improvements within the City.

Zoning and Planning Fund

This fund accounts for fees paid by residents applying for a zoning permit.

Police Education Trust Fund

This fund accounts for monies designated to be used for police training and education.

Special Projects Fund

This fund accounts for the proceeds of the \$10 increase in municipal court criminal/traffic court costs.

IDIAM Court Fund

The Indigent Driver's Interlock and Monitoring (IDIAM) fund is used to account for court costs and fines in funding Interlock and SCRAM.

Court Community Correction Act Grant Fund

This fund accounts for all activity associated with the Court Community Corrections Act State Grant. The purpose of this grant is to provide community service, treatment, and house arrest as an alternative to jail time. The State grant is a complement to the Federal Stimulus Grant.

Bellevue Park Pool Fund

This fund accounts for fundraisers, donations and grants used for the operation and maintenance of the Bellevue Park pool.

Fiber Infrastructure Fund

A fund used to account for rental income that has been committed by City Council for fiber infrastructure.

Food Fund

This fund accounts for license fees from local food service vendors.

CITY OF STEUBENVILLE, OHIO

**INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS**

NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

EPSDT Fund

This fund accounts for State monies designated for use in the health department.

Mears Relief Fund

This fund accounts for monies bequeathed to the City in 1871, held in a certificate of deposit, with interest payable to non-profit organizations.

Swimming Pool Fund

This fund accounts for license fees for public and private swimming pools within the City.

Route 7 Project Fund

This fund accounts for monies reserved for State Route 7 improvements.

Community Development Fund

This fund accounts for monies received from Community Development Block Grant projects.

CDP - Revolving Loan Fund

This fund accounts for monies loaned to local businesses for economic development purposes.

CHIP Loan Fund

This fund accounts for federal grant monies for first-time homebuyers and home rehabilitation projects.

NONMAJOR DEBT SERVICE FUND

The debt service fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

General Bond Retirement Fund

This fund accounts for the resources that are used for the payment of principal, interest, and other fiscal charges on general obligation debt.

NONMAJOR CAPITAL PROJECTS FUNDS

The capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

General Capital Improvement Fund

This fund accounts for the acquisition and construction of major capital improvements other than those financed by proprietary funds.

Municipal Court Improvement Fund

This fund accounts for fines and forfeitures restricted for municipal court improvements.

.7% City Income Tax - Equipment Improvement Fund

This fund accounts for income tax revenue committed for purchases of new equipment for City departments.

.7% City Income Tax - Recreation Improvement Fund

This fund accounts for income tax revenue committed for improvement of the City's parks and recreational facilities.

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Municipal income taxes	\$ 7,836,777	\$ 8,107,758	\$ 8,311,700	\$ 203,942
Property and other taxes	1,189,178	1,213,715	1,229,994	16,279
Charges for services	39,700	48,100	49,604	1,504
Licenses and permits.	669,394	717,272	726,547	9,275
Fines and forfeitures.	295,326	356,087	383,021	26,934
Intergovernmental	754,973	1,379,336	1,399,793	20,457
Contributions and donations.	-	9,615	9,645	30
Investment income	-	600	3,335	2,735
Rental income.	109,199	120,650	123,937	3,287
Other.	230,422	342,457	341,282	(1,175)
Total revenues.	11,124,969	12,295,590	12,578,858	283,268
Expenditures:				
Current:				
General government				
Mayor				
Personal services.	28,116	27,754	24,153	3,601
Maintenance and operations.	1,720	2,415	2,398	17
Total mayor	29,836	30,169	26,551	3,618
Finance				
Personal services.	178,580	190,892	189,996	896
Maintenance and operations.	11,515	11,717	6,002	5,715
Total finance.	190,095	202,609	195,998	6,611
Law director				
Personal services.	162,832	184,634	182,099	2,535
Maintenance and operations	57,913	87,913	66,011	21,902
Total law director	220,745	272,547	248,110	24,437
Civil service				
Maintenance and operations	11,891	4,091	4,031	60
Total civil service	11,891	4,091	4,031	60
Central purchasing				
Personal services.	1,816,089	1,239,734	1,227,033	12,701
Contractual services	36,000	36,000	35,129	871
Maintenance and operations.	390,769	551,320	302,296	249,024
Capital outlay	-	1,100	1,000	100
Other.	314,440	314,828	307,162	7,666
Total central purchasing	2,557,298	2,142,982	1,872,620	270,362
City manager				
Personal services.	136,753	178,366	173,152	5,214
Maintenance and operations	5,559	2,487	1,663	824
Total city manager	142,312	180,853	174,815	6,038

- - Continued

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Engineering				
Personal services.	\$ 6,679	\$ 3,619	\$ 3,804	\$ (185)
Maintenance and operations.	-	1,800	1,155	645
Total engineering	6,679	5,419	4,959	460
City buildings				
Maintenance and operations	209,309	207,018	161,939	45,079
Total city buildings	209,309	207,018	161,939	45,079
Council				
Personal services.	67,651	65,641	64,892	749
Maintenance and operations	4,238	9,467	8,209	1,258
Total council	71,889	75,108	73,101	2,007
Municipal court				
Personal services.	401,395	419,296	386,554	32,742
Contractual services	1,833	1,833	1,833	-
Maintenance and operations	92,636	116,381	109,316	7,065
Total municipal court	495,864	537,510	497,703	39,807
Building department				
Personal services.	130,597	129,407	127,443	1,964
Contractual services	35,227	45,915	43,923	1,992
Maintenance and operations	28,881	27,949	26,506	1,443
Total building department	194,705	203,271	197,872	5,399
Total general government.	4,130,623	3,861,577	3,457,699	403,878
Police				
Personal services.	3,200,197	3,200,217	3,158,397	41,820
Maintenance and operations	316,906	357,367	350,440	6,927
Total police	3,517,103	3,557,584	3,508,837	48,747
Fire				
Personal services.	2,636,949	2,859,375	2,817,698	41,677
Maintenance and operations	92,199	110,838	91,890	18,948
Total fire.	2,729,148	2,970,213	2,909,588	60,625
Electrical				
Personal services.	102,951	103,443	95,972	7,471
Maintenance and operations	10,523	10,874	8,554	2,320
Total electrical	113,474	114,317	104,526	9,791
Total security of persons and property.	6,359,725	6,642,114	6,522,951	119,163

-- Continued

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Public health and welfare				
Health services				
Personal services.	\$ 140,659	\$ 136,743	\$ 134,436	\$ 2,307
Contractual services	-	300	-	300
Maintenance and operations	12,238	11,238	10,375	863
Total health services	<u>152,897</u>	<u>148,281</u>	<u>144,811</u>	<u>3,470</u>
Health clinic				
Personal services.	57,663	58,448	57,840	608
Maintenance and operations	8,813	9,893	9,864	29
Total health clinic	<u>66,476</u>	<u>68,341</u>	<u>67,704</u>	<u>637</u>
Health administration				
Personal services.	155,607	151,690	149,428	2,262
Maintenance and operations	130,603	129,823	113,070	16,753
Total health administration.	<u>286,210</u>	<u>281,513</u>	<u>262,498</u>	<u>19,015</u>
Assistance to the needy				
Other.	17,125	17,125	10,750	6,375
Total assistance to the needy.	<u>17,125</u>	<u>17,125</u>	<u>10,750</u>	<u>6,375</u>
Total public health and welfare.	<u>522,708</u>	<u>515,260</u>	<u>485,763</u>	<u>29,497</u>
Transportation				
Street department				
Personal services.	630,760	602,146	589,903	12,243
Maintenance and operations	97,998	161,699	123,583	38,116
Total street department.	<u>728,758</u>	<u>763,845</u>	<u>713,486</u>	<u>50,359</u>
Lighting				
Maintenance and operations	546,340	522,112	352,471	169,641
Total lighting.	<u>546,340</u>	<u>522,112</u>	<u>352,471</u>	<u>169,641</u>
Total transportation	<u>1,275,098</u>	<u>1,285,957</u>	<u>1,065,957</u>	<u>220,000</u>
Community environment				
Planning				
Personal services.	51,925	50,178	50,011	167
Maintenance and operations	9,717	12,572	11,939	633
Total planning.	<u>61,642</u>	<u>62,750</u>	<u>61,950</u>	<u>800</u>
Total community environment	<u>61,642</u>	<u>62,750</u>	<u>61,950</u>	<u>800</u>
Leisure time activity				
Recreation-parks				
Personal services.	140,193	137,435	114,909	22,526
Maintenance and operations	97,468	79,992	59,972	20,020
Total recreation-parks	<u>237,661</u>	<u>217,427</u>	<u>174,881</u>	<u>42,546</u>

-- Continued

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Recreation-pools				
Personal services.	\$ 2,190	\$ 809	\$ 809	\$ -
Maintenance and operations	5,500	12,227	5,672	6,555
Total recreation-pools	<u>7,690</u>	<u>13,036</u>	<u>6,481</u>	<u>6,555</u>
Recreation-indoors				
Personal services.	21,887	60,445	58,963	1,482
Maintenance and operations	64,022	64,022	39,772	24,250
Total recreation-indoors.	<u>85,909</u>	<u>124,467</u>	<u>98,735</u>	<u>25,732</u>
Recreation-administration				
Personal services.	24,238	23,083	22,485	598
Maintenance and operations	15,734	16,034	5,792	10,242
Total recreation-administration	<u>39,972</u>	<u>39,117</u>	<u>28,277</u>	<u>10,840</u>
Community celebrations				
Maintenance and operations	20,000	20,000	19,766	234
Total community celebrations	<u>20,000</u>	<u>20,000</u>	<u>19,766</u>	<u>234</u>
Total leisure time activity.	<u>391,232</u>	<u>414,047</u>	<u>328,140</u>	<u>85,907</u>
Total expenditures.	<u>12,741,028</u>	<u>12,781,705</u>	<u>11,922,460</u>	<u>859,245</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,616,059)</u>	<u>(486,115)</u>	<u>656,398</u>	<u>1,142,513</u>
Other financing sources (uses):				
Sale of capital assets.	1,363	3,100	3,100	-
Transfers (out).	-	-	(155,898)	155,898
Total other financing sources (uses)	<u>1,363</u>	<u>3,100</u>	<u>(152,798)</u>	<u>155,898</u>
Net change in fund balance.	(1,614,696)	(483,015)	503,600	986,615
Fund balance at beginning of year	958,069	958,069	958,069	-
Prior year encumbrances appropriated	<u>478,857</u>	<u>478,857</u>	<u>478,857</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ (177,770)</u>	<u>\$ 953,911</u>	<u>\$ 1,940,526</u>	<u>\$ 986,615</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 UNCLAIMED MONIES FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ 7,660	\$ 7,660	\$ -	\$ (7,660)
Total revenues	<u>7,660</u>	<u>7,660</u>	<u>-</u>	<u>(7,660)</u>
Expenditures:				
Current:				
General government				
Unclaimed monies				
Maintenance and operations	6,000	6,000	-	6,000
Total expenditures	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>
Net change in fund balance	1,660	1,660	-	(1,660)
Fund balance at beginning of year	<u>13,339</u>	<u>13,339</u>	<u>13,339</u>	<u>-</u>
Fund balance at end of year	<u>\$ 14,999</u>	<u>\$ 14,999</u>	<u>\$ 13,339</u>	<u>\$ (1,660)</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SAFETY FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ -	\$ 5,000	\$ 5,000	\$ -
Other	-	16,017	19,069	3,052
Total revenues	<u>-</u>	<u>21,017</u>	<u>24,069</u>	<u>3,052</u>
Expenditures:				
Current:				
General government				
Safety				
Contractual services	37,862	37,862	28,666	9,196
Maintenance and operations	105,684	68,712	62,252	6,460
Total expenditures	<u>143,546</u>	<u>106,574</u>	<u>90,918</u>	<u>15,656</u>
Net change in fund balance.	(143,546)	(85,557)	(66,849)	18,708
Fund balance at beginning of year	838,943	838,943	838,943	-
Prior year encumbrances appropriated.	<u>16,519</u>	<u>16,519</u>	<u>16,519</u>	<u>-</u>
Fund balance at end of year	<u>\$ 711,916</u>	<u>\$ 769,905</u>	<u>\$ 788,613</u>	<u>\$ 18,708</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 .7% CITY INCOME TAX - STREET IMPROVEMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Municipal income taxes	\$ 694,651	\$ 707,340	\$ 712,034	\$ 4,694
Charges for services	1,500	300	150	(150)
Licenses and permits.	51,500	101,500	192,126	90,626
Intergovernmental	3,084,926	364,925	288,113	(76,812)
Other.	-	-	41,790	41,790
Total revenues	<u>3,832,577</u>	<u>1,174,065</u>	<u>1,234,213</u>	<u>60,148</u>
Expenditures:				
Capital outlay				
Street department				
Personal services	153,360	154,363	152,855	1,508
Maintenance and operations.	34,006	36,732	16,314	20,418
Capital outlay.	3,765,694	1,142,168	693,772	448,396
Other.	26,500	29,500	27,485	2,015
Total capital outlay	<u>3,979,560</u>	<u>1,362,763</u>	<u>890,426</u>	<u>470,829</u>
Debt service:				
Principal retirement.	65,615	65,615	65,615	-
Interest and fiscal charges.	31,890	31,890	31,890	-
Total debt service.	<u>97,505</u>	<u>97,505</u>	<u>97,505</u>	<u>-</u>
Total expenditures.	<u>4,077,065</u>	<u>1,460,268</u>	<u>987,931</u>	<u>470,829</u>
Net change in fund balance	(244,488)	(286,203)	246,282	532,485
Fund balance at beginning of year	1,200,323	1,200,323	1,200,323	-
Prior year encumbrances appropriated . .	<u>80,579</u>	<u>80,579</u>	<u>80,579</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,036,414</u>	<u>\$ 994,699</u>	<u>\$ 1,527,184</u>	<u>\$ 532,485</u>

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CITY OF STEUBENVILLE, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Equity in pooled cash and cash equivalents	\$ 1,114,579	\$ 112,157	\$ 1,555,497	\$ 2,782,233
Receivables (net of allowances of uncollectibles):				
Income taxes	-	-	131,128	131,128
Real and other taxes	4,291	274,122	-	278,413
Special assessments	44,501	-	-	44,501
Due from other governments	1,932,052	14,258	-	1,946,310
Prepayments	958	-	-	958
Materials and supplies inventory	42,272	-	-	42,272
Total assets	<u>\$ 3,138,653</u>	<u>\$ 400,537</u>	<u>\$ 1,686,625</u>	<u>\$ 5,225,815</u>
Liabilities:				
Accounts payable	\$ 55,386	\$ -	\$ 8,995	\$ 64,381
Contracts payable	366,410	-	-	366,410
Accrued wages and benefits	2,746	-	-	2,746
Due to other governments	7,940	-	-	7,940
Total liabilities	<u>432,482</u>	<u>-</u>	<u>8,995</u>	<u>441,477</u>
Deferred inflows of resources:				
Property taxes levied for the next year.	-	210,293	-	210,293
Delinquent property tax revenue not available. . .	-	63,829	-	63,829
Special assessments revenue not available.	44,501	-	-	44,501
Income tax revenue not available.	-	-	131,128	131,128
Intergovernmental revenue not available.	1,433,206	14,258	-	1,447,464
Total deferred inflows of resources	<u>1,477,707</u>	<u>288,380</u>	<u>131,128</u>	<u>1,897,215</u>
Fund balances:				
Nonspendable	43,230	-	-	43,230
Restricted	1,162,311	-	365,335	1,527,646
Committed	22,923	112,157	1,181,167	1,316,247
Total fund balances.	<u>1,228,464</u>	<u>112,157</u>	<u>1,546,502</u>	<u>2,887,123</u>
Total liabilities, deferred inflows of resources and fund balances.	<u>\$ 3,138,653</u>	<u>\$ 400,537</u>	<u>\$ 1,686,625</u>	<u>\$ 5,225,815</u>

CITY OF STEUBENVILLE, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Municipal income taxes	\$ -	\$ -	\$ 400,000	\$ 400,000
Property and other taxes	77,711	210,293	-	288,004
Charges for services	8,886	-	-	8,886
Licenses and permits	84,571	-	-	84,571
Fines and forfeitures	17,543	-	33,740	51,283
Intergovernmental	3,025,509	33,123	12,380	3,071,012
Special assessments	31,943	-	-	31,943
Investment income	22	-	-	22
Contributions and donations	43,280	-	-	43,280
Rental income.	14,650	-	-	14,650
Other	7,585	-	-	7,585
Total revenues	3,311,700	243,416	446,120	4,001,236
Expenditures:				
Current:				
General government	102,528	5,606	20,031	128,165
Security of persons and property	2,162	-	-	2,162
Public health and welfare.	87,343	-	-	87,343
Transportation	530,975	-	-	530,975
Community environment	1,204,956	-	-	1,204,956
Leisure time activity.	58,437	-	-	58,437
Capital outlay	1,111,876	-	600,377	1,712,253
Debt service:				
Principal retirement.	83,091	85,000	-	168,091
Interest and fiscal charges	9,195	139,131	-	148,326
Total expenditures	3,190,563	229,737	620,408	4,040,708
Excess (deficiency) of revenues over (under) expenditures	121,137	13,679	(174,288)	(39,472)
Other financing sources:				
Transfers in.	27,956	-	-	27,956
Net change in fund balances	149,093	13,679	(174,288)	(11,516)
Fund balances at beginning of year.	1,079,371	98,478	1,720,790	2,898,639
Fund balances at end of year.	\$ 1,228,464	\$ 112,157	\$ 1,546,502	\$ 2,887,123

CITY OF STEUBENVILLE, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2013

	<u>Street Maintenance and Repair</u>	<u>State Highway Improvement</u>	<u>Litter</u>	<u>Hotel/Motel Tax</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 394,814	\$ 284,630	\$ 4,771	\$ 355
Receivables (net of allowances of uncollectibles):				
Real and other taxes	-	-	-	4,291
Special assessments	-	-	-	-
Due from other governments	277,658	22,513	-	-
Prepayments	-	-	-	-
Materials and supplies inventory	42,272	-	-	-
Total assets	<u>\$ 714,744</u>	<u>\$ 307,143</u>	<u>\$ 4,771</u>	<u>\$ 4,646</u>
Liabilities:				
Accounts payable	\$ 4,534	\$ -	\$ -	\$ 955
Contracts payable	-	-	-	-
Accrued wages and benefits	-	-	-	-
Due to other governments	-	-	-	-
Total liabilities	<u>4,534</u>	<u>-</u>	<u>-</u>	<u>955</u>
Deferred inflows of resources:				
Special assessments revenue not available.	-	-	-	-
Intergovernmental revenue not available.	230,909	18,723	-	-
Total deferred inflows of resources	<u>230,909</u>	<u>18,723</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	42,272	-	-	-
Restricted	437,029	288,420	4,771	3,691
Committed	-	-	-	-
Total fund balances	<u>479,301</u>	<u>288,420</u>	<u>4,771</u>	<u>3,691</u>
Total liabilities, deferred inflows of resources and fund balances.	<u>\$ 714,744</u>	<u>\$ 307,143</u>	<u>\$ 4,771</u>	<u>\$ 4,646</u>

CITY OF STEUBENVILLE, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2013

	South End Economic Development	Summer Food Program	Special Assessments	Motor Vehicle License Tax
Assets:				
Equity in pooled cash and cash equivalents	\$ 6,671	\$ 428	\$ 25,127	\$ 17,129
Receivables (net of allowances of uncollectibles):				
Real and other taxes	-	-	-	-
Special assessments	-	-	44,501	-
Due from other governments	-	-	-	5,330
Prepayments	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 6,671</u>	<u>\$ 428</u>	<u>\$ 69,628</u>	<u>\$ 22,459</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 10,000	\$ -
Contracts payable	-	-	-	-
Accrued wages and benefits	-	-	-	-
Due to other governments	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Deferred inflows of resources:				
Special assessments revenue not available.	-	-	44,501	-
Intergovernmental revenue not available.	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>44,501</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	6,671	-	15,127	22,459
Committed	-	428	-	-
Total fund balances	<u>6,671</u>	<u>428</u>	<u>15,127</u>	<u>22,459</u>
Total liabilities, deferred inflows of resources and fund balances.	<u>\$ 6,671</u>	<u>\$ 428</u>	<u>\$ 69,628</u>	<u>\$ 22,459</u>

<u>Zoning and Planning</u>	<u>Police Education Trust</u>	<u>Special Projects</u>	<u>IDIAM Court</u>	<u>Court Community Correction Act Grant</u>	<u>Belleview Park Pool</u>
\$ 1,180	\$ 16,847	\$ 16,364	\$ 16,566	\$ 24,030	\$ 51,600
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	46,526	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,180</u>	<u>\$ 16,847</u>	<u>\$ 16,364</u>	<u>\$ 16,566</u>	<u>\$ 70,556</u>	<u>\$ 51,600</u>
\$ 449	\$ -	\$ -	\$ -	\$ 250	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>449</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	23,263	-
-	-	-	-	<u>23,263</u>	-
-	-	-	-	-	-
-	16,847	16,364	16,566	47,043	42,714
731	-	-	-	-	8,886
<u>731</u>	<u>16,847</u>	<u>16,364</u>	<u>16,566</u>	<u>47,043</u>	<u>51,600</u>
<u>\$ 1,180</u>	<u>\$ 16,847</u>	<u>\$ 16,364</u>	<u>\$ 16,566</u>	<u>\$ 70,556</u>	<u>\$ 51,600</u>

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CITY OF STEUBENVILLE, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONCLUDED)
DECEMBER 31, 2013

	<u>Fiber Infrastructure</u>	<u>Food</u>	<u>EPSDT</u>	<u>Mears Relief</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 12,878	\$ 20,542	\$ 28,151	\$ 10,172
Receivables (net of allowances of uncollectibles):				
Real and other taxes	-	-	-	-
Special assessments	-	-	-	-
Due from other governments	-	-	-	-
Prepayments	-	-	958	-
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 12,878</u>	<u>\$ 20,542</u>	<u>\$ 29,109</u>	<u>\$ 10,172</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Contracts payable	-	-	-	-
Accrued wages and benefits	-	859	199	-
Due to other governments	-	2,489	600	-
Total liabilities	<u>-</u>	<u>3,348</u>	<u>799</u>	<u>-</u>
Deferred inflows of resources:				
Special assessments revenue not available.	-	-	-	-
Intergovernmental revenue not available.	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	958	-
Restricted	-	17,194	27,352	10,172
Committed	12,878	-	-	-
Total fund balances	<u>12,878</u>	<u>17,194</u>	<u>28,310</u>	<u>10,172</u>
Total liabilities, deferred inflows of resources and fund balances.	<u>\$ 12,878</u>	<u>\$ 20,542</u>	<u>\$ 29,109</u>	<u>\$ 10,172</u>

<u>Route 7 Project</u>	<u>Community Development</u>	<u>CDP - Revolving Loan</u>	<u>CHIP Loan</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 1,595	\$ 11,988	\$ 10,992	\$ 77,285	\$ 1,114,579
-	-	-	-	4,291
-	-	-	-	44,501
-	819,333	-	760,692	1,932,052
-	-	-	-	958
-	-	-	-	42,272
<u>\$ 1,595</u>	<u>\$ 831,321</u>	<u>\$ 10,992</u>	<u>\$ 837,977</u>	<u>\$ 3,138,653</u>
\$ -	\$ 4,735	\$ -	\$ 34,463	\$ 55,386
-	-	-	366,410	366,410
-	1,688	-	-	2,746
-	4,851	-	-	7,940
<u>-</u>	<u>11,274</u>	<u>-</u>	<u>400,873</u>	<u>432,482</u>
-	-	-	-	44,501
-	801,741	-	358,570	1,433,206
<u>-</u>	<u>801,741</u>	<u>-</u>	<u>358,570</u>	<u>1,477,707</u>
-	-	-	-	43,230
1,595	18,306	10,992	78,534	1,162,311
-	-	-	-	22,923
<u>1,595</u>	<u>18,306</u>	<u>10,992</u>	<u>78,534</u>	<u>1,228,464</u>
<u>\$ 1,595</u>	<u>\$ 831,321</u>	<u>\$ 10,992</u>	<u>\$ 837,977</u>	<u>\$ 3,138,653</u>

CITY OF STEUBENVILLE, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Street Maintenance and Repair	State Highway Improvement	Litter	Hotel/Motel Tax
Revenues:				
Property and other taxes	\$ -	\$ -	\$ -	\$ 77,711
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	564,313	45,755	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Contributions and donations	-	-	-	-
Rental income.	-	-	-	-
Other.	-	-	-	-
Total revenues	564,313	45,755	-	77,711
Expenditures:				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Public health and welfare.	-	-	-	-
Transportation	530,626	349	-	-
Community environment	-	-	-	77,693
Leisure time activity.	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement.	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	530,626	349	-	77,693
Excess (deficiency) of revenues over (under) expenditures	33,687	45,406	-	18
Other financing sources:				
Transfers in.	-	-	-	-
Net change in fund balances	33,687	45,406	-	18
Fund balances at beginning of year.	445,614	243,014	4,771	3,673
Fund balances at end of year	\$ 479,301	\$ 288,420	\$ 4,771	\$ 3,691

Improvement Bond Escrow	Floto Historical Site	Indigent Drivers	Enforcement and Education	Parks Material Usage	Law Enforcement Trust
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	4,812	1,475	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	4,812	1,475	-	-
-	-	1,500	-	-	-
-	-	-	-	-	2,162
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	5,210	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,500	-	5,210	2,162
-	-	3,312	1,475	(5,210)	(2,162)
-	-	-	-	-	-
-	-	3,312	1,475	(5,210)	(2,162)
8,000	1,510	15,038	28,757	5,210	20,710
<u>\$ 8,000</u>	<u>\$ 1,510</u>	<u>\$ 18,350</u>	<u>\$ 30,232</u>	<u>\$ -</u>	<u>\$ 18,548</u>

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CITY OF STEUBENVILLE, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2013

	Court Security	South End Economic Development	Summer Food Program	Special Assessments
Revenues:				
Property and other taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	22,912	-
Special assessments	-	-	-	31,943
Investment income	-	-	-	-
Contributions and donations	-	-	-	-
Rental income.	-	-	-	-
Other.	-	-	-	-
Total revenues	-	-	22,912	31,943
Expenditures:				
Current:				
General government	-	-	-	24,921
Security of persons and property	-	-	-	-
Public health and welfare.	-	-	-	-
Transportation	-	-	-	-
Community environment	-	-	-	-
Leisure time activity.	-	-	51,213	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement.	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	-	-	51,213	24,921
Excess (deficiency) of revenues over (under) expenditures	-	-	(28,301)	7,022
Other financing sources:				
Transfers in.	-	-	27,956	-
Net change in fund balances	-	-	(345)	7,022
Fund balances at beginning of year.	3,824	6,671	773	8,105
Fund balances at end of year	\$ 3,824	\$ 6,671	\$ 428	\$ 15,127

Motor Vehicle License Tax	Zoning and Planning	Police Education Trust	Special Projects	IDIAM Court	Court Community Correction Act Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	4,387	6,869	-
70,510	-	-	-	-	85,539
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	3,500	-	-	-	-
<u>70,510</u>	<u>3,500</u>	<u>-</u>	<u>4,387</u>	<u>6,869</u>	<u>85,539</u>
-	-	-	-	3,260	69,597
-	-	-	-	-	-
-	-	-	-	-	-
-	3,331	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
83,091	-	-	-	-	-
9,195	-	-	-	-	-
<u>92,286</u>	<u>3,331</u>	<u>-</u>	<u>-</u>	<u>3,260</u>	<u>69,597</u>
<u>(21,776)</u>	<u>169</u>	<u>-</u>	<u>4,387</u>	<u>3,609</u>	<u>15,942</u>
-	-	-	-	-	-
(21,776)	169	-	4,387	3,609	15,942
44,235	562	16,847	11,977	12,957	31,101
<u>\$ 22,459</u>	<u>\$ 731</u>	<u>\$ 16,847</u>	<u>\$ 16,364</u>	<u>\$ 16,566</u>	<u>\$ 47,043</u>

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CITY OF STEUBENVILLE, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2013

	Belleview Park Pool	Fiber Infrastructure	Food	EPSDT
Revenues:				
Property and other taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	8,886	-	-	-
Licenses and permits	-	-	62,334	20,789
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Contributions and donations	43,280	-	-	-
Rental income.	-	14,650	-	-
Other.	-	-	542	-
Total revenues	52,166	14,650	62,876	20,789
Expenditures:				
Current:				
General government	-	3,250	-	-
Security of persons and property	-	-	-	-
Public health and welfare.	-	-	65,839	21,504
Transportation	-	-	-	-
Community environment	-	-	-	-
Leisure time activity.	566	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement.	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	566	3,250	65,839	21,504
Excess (deficiency) of revenues over (under) expenditures	51,600	11,400	(2,963)	(715)
Other financing sources:				
Transfers in.	-	-	-	-
Net change in fund balances	51,600	11,400	(2,963)	(715)
Fund balances at beginning of year.	-	1,478	20,157	29,025
Fund balances at end of year	\$ 51,600	\$ 12,878	\$ 17,194	\$ 28,310

Mears Relief	Swimming Pool	Route 7 Project	Community Development	CDP - Revolving Loan	CHIP Loan
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	1,448	-	-	-	-
-	-	-	-	-	-
-	-	-	1,248,350	-	988,130
-	-	-	-	-	-
15	-	-	-	7	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	3,543	-
<u>15</u>	<u>1,448</u>	<u>-</u>	<u>1,248,350</u>	<u>3,550</u>	<u>988,130</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	134,533	-	989,399
-	1,448	-	-	-	-
-	-	-	1,111,876	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>1,448</u>	<u>-</u>	<u>1,246,409</u>	<u>-</u>	<u>989,399</u>
<u>15</u>	<u>-</u>	<u>-</u>	<u>1,941</u>	<u>3,550</u>	<u>(1,269)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
15	-	-	1,941	3,550	(1,269)
<u>10,157</u>	<u>-</u>	<u>1,595</u>	<u>16,365</u>	<u>7,442</u>	<u>79,803</u>
<u>\$ 10,172</u>	<u>\$ -</u>	<u>\$ 1,595</u>	<u>\$ 18,306</u>	<u>\$ 10,992</u>	<u>\$ 78,534</u>

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CITY OF STEUBENVILLE, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS (CONCLUDED)
FOR THE YEAR ENDED DECEMBER 31, 2013

	Total Nonmajor Special Revenue Funds
Revenues:	
Property and other taxes	\$ 77,711
Charges for services	8,886
Licenses and permits	84,571
Fines and forfeitures	17,543
Intergovernmental	3,025,509
Special assessments	31,943
Investment income	22
Contributions and donations	43,280
Rental income.	14,650
Other.	7,585
Total revenues	<u>3,311,700</u>
Expenditures:	
Current:	
General government	102,528
Security of persons and property	2,162
Public health and welfare.	87,343
Transportation	530,975
Community environment	1,204,956
Leisure time activity.	58,437
Capital outlay	1,111,876
Debt service:	
Principal retirement.	83,091
Interest and fiscal charges	9,195
Total expenditures	<u>3,190,563</u>
Excess (deficiency) of revenues over (under) expenditures	<u>121,137</u>
Other financing sources:	
Transfers in.	<u>27,956</u>
Net change in fund balances	149,093
Fund balances at beginning of year.	<u>1,079,371</u>
Fund balances at end of year	<u>\$ 1,228,464</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 STREET MAINTENANCE AND REPAIR FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.	\$ 572,928	\$ 572,928	\$ 562,269	\$ (10,659)
Total revenues.	<u>572,928</u>	<u>572,928</u>	<u>562,269</u>	<u>(10,659)</u>
Expenditures:				
Current:				
Transportation				
Street department				
Maintenance and operations.	222,803	250,721	244,411	6,310
Other.	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Total expenditures.	<u>422,803</u>	<u>450,721</u>	<u>444,411</u>	<u>6,310</u>
Net change in fund balance	150,125	122,207	117,858	(4,349)
Fund balance at beginning of year.	245,179	245,179	245,179	-
Prior year encumbrances appropriated . . .	<u>5,378</u>	<u>5,378</u>	<u>5,378</u>	<u>-</u>
Fund balance at end of year	<u>\$ 400,682</u>	<u>\$ 372,764</u>	<u>\$ 368,415</u>	<u>\$ (4,349)</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 STATE HIGHWAY IMPROVEMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.	\$ 73,171	\$ 64,008	\$ 45,589	\$ (18,419)
Total revenues.	<u>73,171</u>	<u>64,008</u>	<u>45,589</u>	<u>(18,419)</u>
Expenditures:				
Current:				
Transportation				
Street department				
Maintenance and operations	5,678	5,603	349	5,254
Total expenditures.	<u>5,678</u>	<u>5,603</u>	<u>349</u>	<u>5,254</u>
Net change in fund balance	67,493	58,405	45,240	(13,165)
Fund balance at beginning of year.	<u>239,390</u>	<u>239,390</u>	<u>239,390</u>	<u>-</u>
Fund balance at end of year	<u>\$ 306,883</u>	<u>\$ 297,795</u>	<u>\$ 284,630</u>	<u>\$ (13,165)</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 LITTER FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Fund balance at beginning of year.	\$ 4,771	\$ 4,771	\$ 4,771	\$ -
Fund balance at end of year	<u>\$ 4,771</u>	<u>\$ 4,771</u>	<u>\$ 4,771</u>	<u>\$ -</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 HOTEL/MOTEL TAX FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property and other taxes	\$ 62,500	\$ 98,167	\$ 77,093	\$ (21,074)
Total revenues	62,500	98,167	77,093	(21,074)
Expenditures:				
Current:				
Community environment				
Convention and visitors bureau				
Other.	71,667	98,122	76,888	21,234
Total expenditures	71,667	98,122	76,888	21,234
Net change in fund balance	(9,167)	45	205	160
Fund balance at beginning of year	-	-	-	-
Fund balance (deficit) at end of year	\$ (9,167)	\$ 45	\$ 205	\$ 160

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 IMPROVEMENT BOND ESCROW FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Fund balance at beginning of year	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
Fund balance at end of year	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ -</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FLOTO HISTORICAL SITE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Fund balance at beginning of year	\$ 1,510	\$ 1,510	\$ 1,510	\$ -
Fund balance at end of year.	<u>\$ 1,510</u>	<u>\$ 1,510</u>	<u>\$ 1,510</u>	<u>\$ -</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 INDIGENT DRIVERS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and forfeitures	\$ 3,734	\$ 4,515	\$ 4,812	\$ 297
Total revenues	3,734	4,515	4,812	297
Expenditures:				
Current:				
General government				
Municipal court				
Other	4,350	1,500	1,500	-
Total expenditures	4,350	1,500	1,500	-
Net change in fund balance	(616)	3,015	3,312	297
Fund balance at beginning of year	15,038	15,038	15,038	-
Fund balance at end of year	\$ 14,422	\$ 18,053	\$ 18,350	\$ 297

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ENFORCEMENT AND EDUCATION FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and forfeitures	\$ 1,200	\$ 1,369	\$ 1,475	\$ 106
Total revenues	1,200	1,369	1,475	106
Net change in fund balance	1,200	1,369	1,475	106
Fund balance at beginning of year	28,757	28,757	28,757	-
Fund balance at end of year.	\$ 29,957	\$ 30,126	\$ 30,232	\$ 106

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 PARKS MATERIAL USAGE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services.	\$ 3,400	\$ 3,400	\$ -	\$ (3,400)
Total revenues.	<u>3,400</u>	<u>3,400</u>	<u>-</u>	<u>(3,400)</u>
Expenditures:				
Current:				
Leisure time activity				
Recreation-parks				
Maintenance and operations	5,210	5,210	5,210	-
Total expenditures	<u>5,210</u>	<u>5,210</u>	<u>5,210</u>	<u>-</u>
Net change in fund balance.	(1,810)	(1,810)	(5,210)	(3,400)
Fund balance at beginning of year	<u>5,210</u>	<u>5,210</u>	<u>5,210</u>	<u>-</u>
Fund balance at end of year	<u>\$ 3,400</u>	<u>\$ 3,400</u>	<u>\$ -</u>	<u>\$ (3,400)</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 LAW ENFORCEMENT TRUST FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Current:				
Security of persons and property				
Police				
Other	\$ 5,045	\$ 3,245	\$ 3,001	\$ 244
Total expenditures	5,045	3,245	3,001	244
Net change in fund balance.	(5,045)	(3,245)	(3,001)	244
Fund balance at beginning of year	21,087	21,087	21,087	-
Prior year encumbrances appropriated . . .	45	45	45	-
Fund balance at end of year	\$ 16,087	\$ 17,887	\$ 18,131	\$ 244

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COURT SECURITY FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Fund balance at beginning of year	\$ 3,824	\$ 3,824	\$ 3,824	\$ -
Fund balance at end of year	<u>\$ 3,824</u>	<u>\$ 3,824</u>	<u>\$ 3,824</u>	<u>\$ -</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SOUTH END ECONOMIC DEVELOPMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Fund balance at beginning of year	\$ 6,671	\$ 6,671	\$ 6,671	\$ -
Fund balance at end of year.	<u>\$ 6,671</u>	<u>\$ 6,671</u>	<u>\$ 6,671</u>	<u>\$ -</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SUMMER FOOD PROGRAM FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 118,000	\$ 22,912	\$ 22,912	\$ -
Total revenues	<u>118,000</u>	<u>22,912</u>	<u>22,912</u>	<u>-</u>
Expenditures:				
Current:				
Leisure time activity				
Recreation-administration				
Personal services	25,626	1,249	822	427
Maintenance and operations	<u>59,929</u>	<u>51,249</u>	<u>51,249</u>	<u>-</u>
Total expenditures	<u>85,555</u>	<u>52,498</u>	<u>52,071</u>	<u>427</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>32,445</u>	<u>(29,586)</u>	<u>(29,159)</u>	<u>(427)</u>
Other financing sources:				
Transfers in	-	27,956	27,956	-
Total other financing sources.	<u>-</u>	<u>27,956</u>	<u>27,956</u>	<u>-</u>
Net change in fund balance.	32,445	(1,630)	(1,203)	(427)
Fund balance at beginning of year	1,203	1,203	1,203	-
Prior year encumbrances appropriated	<u>428</u>	<u>428</u>	<u>428</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 34,076</u>	<u>\$ 1</u>	<u>\$ 428</u>	<u>\$ (427)</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SPECIAL ASSESSMENTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Special assessments.	\$ -	\$ 31,943	\$ 31,943	\$ -
Total revenues	-	31,943	31,943	-
Expenditures:				
Current:				
General government				
Special assessment				
Maintenance and operations.	216	24,180	23,805	375
Other.	-	15,554	13,116	2,438
Total expenditures	216	39,734	36,921	2,813
Net change in fund balance.	(216)	(7,791)	(4,978)	2,813
Fund balance at beginning of year	<u>8,105</u>	<u>8,105</u>	<u>8,105</u>	<u>-</u>
Fund balance at end of year	<u>\$ 7,889</u>	<u>\$ 314</u>	<u>\$ 3,127</u>	<u>\$ 2,813</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MOTOR VEHICLE LICENSE TAX FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.	\$ 66,860	\$ 66,860	\$ 69,855	\$ 2,995
Total revenues	<u>66,860</u>	<u>66,860</u>	<u>69,855</u>	<u>2,995</u>
Expenditures:				
Debt service:				
Principal retirement.	66,330	84,569	82,911	1,658
Interest and fiscal charges.	7,500	9,563	9,375	188
Total expenditures	<u>73,830</u>	<u>94,132</u>	<u>92,286</u>	<u>1,846</u>
Net change in fund balance.	(6,970)	(27,272)	(22,431)	4,841
Fund balance at beginning of year	<u>39,560</u>	<u>39,560</u>	<u>39,560</u>	<u>-</u>
Fund balance at end of year	<u>\$ 32,590</u>	<u>\$ 12,288</u>	<u>\$ 17,129</u>	<u>\$ 4,841</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ZONING AND PLANNING FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Other	\$ 4,000	\$ 1,500	\$ 3,500	\$ 2,000
Total revenues	<u>4,000</u>	<u>1,500</u>	<u>3,500</u>	<u>2,000</u>
Expenditures:				
Current:				
Community environment				
Zoning and rezoning				
Maintenance and operations	1,922	2,202	4,299	(2,097)
Total expenditures.	<u>1,922</u>	<u>2,202</u>	<u>4,299</u>	<u>(2,097)</u>
Net change in fund balance.	2,078	(702)	(799)	(97)
Fund balance at beginning of year	1,091	1,091	1,091	-
Prior year encumbrances appropriated . . .	<u>390</u>	<u>390</u>	<u>390</u>	<u>-</u>
Fund balance at end of year	<u>\$ 3,559</u>	<u>\$ 779</u>	<u>\$ 682</u>	<u>\$ (97)</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 POLICE EDUCATION TRUST FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Fund balance at beginning of year	\$ 16,847	\$ 16,847	\$ 16,847	\$ -
Fund balance at end of year	<u>\$ 16,847</u>	<u>\$ 16,847</u>	<u>\$ 16,847</u>	<u>\$ -</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SPECIAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fines and forfeitures.	\$ 3,025	\$ 4,037	\$ 4,387	\$ 350
Total revenues.	<u>3,025</u>	<u>4,037</u>	<u>4,387</u>	<u>350</u>
Net change in fund balance.	3,025	4,037	4,387	350
Fund balance at beginning of year	<u>11,977</u>	<u>11,977</u>	<u>11,977</u>	<u>-</u>
Fund balance at end of year	<u>\$ 15,002</u>	<u>\$ 16,014</u>	<u>\$ 16,364</u>	<u>\$ 350</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 IDIAM COURT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and forfeitures	\$ 3,368	\$ 5,568	\$ 6,869	\$ 1,301
Total revenues	3,368	5,568	6,869	1,301
Expenditures:				
Current:				
General government				
Municipal court				
Capital outlay	-	3,260	3,260	-
Total expenditures	-	3,260	3,260	-
Net change in fund balance	3,368	2,308	3,609	1,301
Fund balance at beginning of year	12,957	12,957	12,957	-
Fund balance at end of year	\$ 16,325	\$ 15,265	\$ 16,566	\$ 1,301

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COURT COMMUNITY CORRECTION ACT GRANT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 31,500	\$ 63,000	\$ 78,026	\$ 15,026
Total revenues.	<u>31,500</u>	<u>63,000</u>	<u>78,026</u>	<u>15,026</u>
Expenditures:				
Current:				
General government				
Municipal court				
Maintenance and operations	56,405	87,905	79,101	8,804
Total expenditures	<u>56,405</u>	<u>87,905</u>	<u>79,101</u>	<u>8,804</u>
Net change in fund balance.	(24,905)	(24,905)	(1,075)	23,830
Fund balance at beginning of year	<u>24,905</u>	<u>24,905</u>	<u>24,905</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,830</u>	<u>\$ 23,830</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 BELLEVIEW PARK POOL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ -	\$ 8,886	\$ 8,886	\$ -
Contributions and donations	-	43,280	43,280	-
Total revenues.	<u>-</u>	<u>52,166</u>	<u>52,166</u>	<u>-</u>
Expenditures:				
Current:				
Leisure time activity				
Recreation-pools				
Maintenance and operations	-	281	281	-
Other.	-	22,285	20,285	2,000
Total expenditures.	<u>-</u>	<u>22,566</u>	<u>20,566</u>	<u>2,000</u>
Net change in fund balance.	-	29,600	31,600	2,000
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 29,600</u>	<u>\$ 31,600</u>	<u>\$ 2,000</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FIBER INFRASTRUCTURE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Rental income.	\$ 7,800	\$ 7,800	\$ 14,650	\$ 6,850
Total revenues.	<u>7,800</u>	<u>7,800</u>	<u>14,650</u>	<u>6,850</u>
Expenditures:				
Current:				
General government				
Electrical department				
Maintenance and operations	-	3,850	3,250	600
Total expenditures	<u>-</u>	<u>3,850</u>	<u>3,250</u>	<u>600</u>
Net change in fund balance.	7,800	3,950	11,400	7,450
Fund balance at beginning of year	<u>1,478</u>	<u>1,478</u>	<u>1,478</u>	<u>-</u>
Fund balance at end of year	<u>\$ 9,278</u>	<u>\$ 5,428</u>	<u>\$ 12,878</u>	<u>\$ 7,450</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOOD FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Licenses and permits	\$ 60,663	\$ 61,420	\$ 62,334	\$ 914
Other	599	599	542	(57)
Total revenues	<u>61,262</u>	<u>62,019</u>	<u>62,876</u>	<u>857</u>
Expenditures:				
Current:				
Public health and welfare				
Food				
Personal services	60,726	59,488	58,886	602
Maintenance and operations	8,531	8,740	7,914	826
Total expenditures	<u>69,257</u>	<u>68,228</u>	<u>66,800</u>	<u>1,428</u>
Net change in fund balance.	(7,995)	(6,209)	(3,924)	2,285
Fund balance at beginning of year	23,745	23,745	23,745	-
Prior year encumbrances appropriated	<u>167</u>	<u>167</u>	<u>167</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 15,917</u>	<u>\$ 17,703</u>	<u>\$ 19,988</u>	<u>\$ 2,285</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 EPSDT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Licenses and permits.	\$ 19,046	\$ 19,046	\$ 20,789	\$ 1,743
Other	29	-	-	-
Total revenues	<u>19,075</u>	<u>19,046</u>	<u>20,789</u>	<u>1,743</u>
Expenditures:				
Current:				
Public health and welfare				
EPSDT				
Personal services.	14,637	14,539	14,393	146
Maintenance and operations.	5,430	7,948	7,512	436
Other	131	-	-	-
Total expenditures	<u>20,198</u>	<u>22,487</u>	<u>21,905</u>	<u>582</u>
Net change in fund balance.	(1,123)	(3,441)	(1,116)	2,325
Fund balance at beginning of year	<u>29,017</u>	<u>29,017</u>	<u>29,017</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 27,894</u>	<u>\$ 25,576</u>	<u>\$ 27,901</u>	<u>\$ 2,325</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MEARS RELIEF FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment income.	\$ 18	\$ 18	\$ 15	\$ (3)
Total revenues.	18	18	15	(3)
Net change in fund balance.	18	18	15	(3)
Fund balance at beginning of year	10,157	10,157	10,157	-
Fund balance at end of year.	\$ 10,175	\$ 10,175	\$ 10,172	\$ (3)

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SWIMMING POOL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Licenses and permits.	\$ 1,715	\$ 1,715	\$ 1,448	\$ (267)
Total revenues	1,715	1,715	1,448	(267)
Expenditures:				
Current:				
Leisure time activity				
Recreation-pools				
Maintenance and operations	928	928	870	58
Other	787	787	578	209
Total expenditures	1,715	1,715	1,448	267
Net change in fund balance.	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year.	\$ -	\$ -	\$ -	\$ -

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ROUTE 7 PROJECT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Fund balance at beginning of year	\$ 1,595	\$ 1,595	\$ 1,595	\$ -
Fund balance at end of year.	<u>\$ 1,595</u>	<u>\$ 1,595</u>	<u>\$ 1,595</u>	<u>\$ -</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COMMUNITY DEVELOPMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 750,000	\$ 1,370,743	\$ 1,272,763	\$ (97,980)
Total revenues	750,000	1,370,743	1,272,763	(97,980)
Expenditures:				
Current:				
Community environment				
Community development				
Personal services.	144,337	132,182	123,824	8,358
Maintenance and operations.	35,502	36,358	34,676	1,682
Capital outlay	500,229	1,140,229	1,115,107	25,122
Total expenditures	680,068	1,308,769	1,273,607	35,162
Net change in fund balance.	69,932	61,974	(844)	(62,818)
Fund balance at beginning of year	2,364	2,364	2,364	-
Prior year encumbrances appropriated	379	379	379	-
Fund balance at end of year.	\$ 72,675	\$ 64,717	\$ 1,899	\$ (62,818)

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CDP - REVOLVING LOAN
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Investment income.	\$ -	\$ -	\$ 7	\$ 7
Other.	4,607	4,607	3,543	(1,064)
Total revenues	<u>4,607</u>	<u>4,607</u>	<u>3,550</u>	<u>(1,057)</u>
 Net change in fund balance.	 4,607	 4,607	 3,550	 (1,057)
 Fund balance at beginning of year	 <u>7,442</u>	 <u>7,442</u>	 <u>7,442</u>	 <u>-</u>
 Fund balance at end of year.	 <u>\$ 12,049</u>	 <u>\$ 12,049</u>	 <u>\$ 10,992</u>	 <u>\$ (1,057)</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CHIP LOAN FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 15,000	\$ 1,120,000	\$ 586,008	\$ (533,992)
Total revenues	<u>15,000</u>	<u>1,120,000</u>	<u>586,008</u>	<u>(533,992)</u>
Expenditures:				
Current:				
Community environment				
Community development				
Personal services.	19,605	18,246	(288)	18,534
Other.	<u>57,694</u>	<u>1,161,678</u>	<u>643,246</u>	<u>518,432</u>
Total expenditures	<u>77,299</u>	<u>1,179,924</u>	<u>642,958</u>	<u>536,966</u>
Net change in fund balance.	(62,299)	(59,924)	(56,950)	2,974
Fund balance at beginning of year	79,497	79,497	79,497	-
Prior year encumbrances appropriated . .	<u>1,222</u>	<u>1,222</u>	<u>1,222</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 18,420</u>	<u>\$ 20,795</u>	<u>\$ 23,769</u>	<u>\$ 2,974</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL BOND RETIREMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property and other taxes	\$ 216,384	\$ 210,293	\$ 210,293	\$ -
Intergovernmental.	33,188	33,188	33,123	(65)
Total revenues.	249,572	243,481	243,416	(65)
Expenditures:				
Current:				
General government				
General bond retirement				
Maintenance and operations	5,494	5,900	5,606	294
Other.	-	316	-	316
Total general government.	5,494	6,216	5,606	610
Debt service:				
Principal retirement.	85,000	85,000	85,000	-
Interest and fiscal charges.	139,131	139,131	139,131	-
Total debt service	224,131	224,131	224,131	-
Total expenditures.	229,625	230,347	229,737	610
Net change in fund balance.	19,947	13,134	13,679	545
Fund balance at beginning of year	98,478	98,478	98,478	-
Fund balance at end of year.	\$ 118,425	\$ 111,612	\$ 112,157	\$ 545

CITY OF STEUBENVILLE, OHIO

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2013

	<u>Capital Improvement</u>	<u>Municipal Court Improvement</u>	<u>.7% City Income Tax - Equipment Improvement</u>
Assets:			
Equity in pooled cash and cash equivalents	\$ 283,468	\$ 91,867	\$ 1,035,987
Receivables (net of allowances of uncollectibles):			
Income taxes	-	-	98,346
Total assets	<u>\$ 283,468</u>	<u>\$ 91,867</u>	<u>\$ 1,134,333</u>
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 8,995
Total liabilities	<u>-</u>	<u>-</u>	<u>8,995</u>
Deferred inflows of resources:			
Income tax revenue not available.	-	-	98,346
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>98,346</u>
Fund balances:			
Restricted	273,468	91,867	-
Committed	10,000	-	1,026,992
Total fund balances	<u>283,468</u>	<u>91,867</u>	<u>1,026,992</u>
Total liabilities, deferred inflows of resources and fund balances.	<u>\$ 283,468</u>	<u>\$ 91,867</u>	<u>\$ 1,134,333</u>

.7% City Income Tax - Recreation Improvement	Total Nonmajor Capital Projects Funds
\$ 144,175	\$ 1,555,497
32,782	131,128
<u>\$ 176,957</u>	<u>\$ 1,686,625</u>
\$ -	\$ 8,995
-	8,995
32,782	131,128
<u>32,782</u>	<u>131,128</u>
-	365,335
144,175	1,181,167
<u>144,175</u>	<u>1,546,502</u>
<u>\$ 176,957</u>	<u>\$ 1,686,625</u>

CITY OF STEUBENVILLE, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Capital Improvement</u>	<u>Municipal Court Improvement</u>	<u>.7% City Income Tax - Equipment Improvement</u>
Revenues:			
Municipal income taxes	\$ -	\$ -	\$ 300,000
Fines and forfeitures	-	33,740	-
Intergovernmental	4,249	-	7,537
Total revenues	<u>4,249</u>	<u>33,740</u>	<u>307,537</u>
Expenditures:			
Current:			
General government	-	20,031	-
Capital outlay	4,249	-	547,843
Total expenditures	<u>4,249</u>	<u>20,031</u>	<u>547,843</u>
Net change in fund balances	-	13,709	(240,306)
Fund balances at beginning of year	<u>283,468</u>	<u>78,158</u>	<u>1,267,298</u>
Fund balances at end of year	<u>\$ 283,468</u>	<u>\$ 91,867</u>	<u>\$ 1,026,992</u>

.7% City Income Tax - Recreation Improvement	Total Nonmajor Capital Projects Funds
\$ 100,000	\$ 400,000
-	33,740
594	12,380
<u>100,594</u>	<u>446,120</u>
-	20,031
48,285	600,377
<u>48,285</u>	<u>620,408</u>
52,309	(174,288)
91,866	1,720,790
<u>\$ 144,175</u>	<u>\$ 1,546,502</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CAPITAL IMPROVEMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.	\$ -	\$ 4,249	\$ 4,249	\$ -
Total revenues	-	4,249	4,249	-
Expenditures:				
Capital improvement				
Capital outlay	10,000	10,000	4,249	5,751
Total expenditures.	10,000	10,000	4,249	5,751
Net change in fund balance.	(10,000)	(5,751)	-	5,751
Fund balance at beginning of year	<u>283,468</u>	<u>283,468</u>	<u>283,468</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 273,468</u>	<u>\$ 277,717</u>	<u>\$ 283,468</u>	<u>\$ 5,751</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MUNICIPAL COURT IMPROVEMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and forfeitures	\$ 30,699	\$ 35,318	\$ 33,740	\$ (1,578)
Total revenues	30,699	35,318	33,740	(1,578)
Expenditures:				
Capital outlay				
Municipal court				
Maintenance and operations	64	64	62	2
Capital outlay	16,799	31,004	30,049	955
Total expenditures	16,863	31,068	30,111	957
Net change in fund balance	13,836	4,250	3,629	(621)
Fund balance at beginning of year	76,514	76,514	76,514	-
Prior year encumbrances appropriated . . .	10,739	10,739	10,739	-
Fund balance at end of year	\$ 101,089	\$ 91,503	\$ 90,882	\$ (621)

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 .7% CITY INCOME TAX - EQUIPMENT IMPROVEMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Municipal income taxes	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
Intergovernmental	-	7,537	7,537	-
Total revenues	<u>300,000</u>	<u>307,537</u>	<u>307,537</u>	<u>-</u>
Expenditures:				
Capital outlay				
Equipment improvement				
Maintenance and operations.	1,000	650	620	30
Capital outlay	239,102	262,247	257,719	4,528
Other	11,100	13,600	11,466	2,134
Total expenditures.	<u>251,202</u>	<u>276,497</u>	<u>269,805</u>	<u>6,692</u>
 Net change in fund balance	 48,798	 31,040	 37,732	 6,692
 Fund balance at beginning of year.	 886,862	 886,862	 886,862	 -
Prior year encumbrances appropriated	<u>72,319</u>	<u>72,319</u>	<u>72,319</u>	<u>-</u>
 Fund balance at end of year	 <u>\$ 1,007,979</u>	 <u>\$ 990,221</u>	 <u>\$ 996,913</u>	 <u>\$ 6,692</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 .7% CITY INCOME TAX - RECREATION IMPROVEMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Municipal income taxes	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Intergovernmental	-	594	594	-
Other	-	150,609	150,609	-
Total revenues.	<u>100,000</u>	<u>251,203</u>	<u>251,203</u>	<u>-</u>
Expenditures:				
Capital outlay				
Recreation improvement				
Maintenance and operations	400	400	220	180
Capital outlay	121,047	195,723	195,723	-
Other.	3,774	4,600	3,801	799
Total expenditures.	<u>125,221</u>	<u>200,723</u>	<u>199,744</u>	<u>979</u>
Net change in fund balance.	(25,221)	50,480	51,459	979
Fund balance at beginning of year	58,078	58,078	58,078	-
Prior year encumbrances appropriated . . .	33,788	33,788	33,788	-
Fund balance at end of year.	<u>\$ 66,645</u>	<u>\$ 142,346</u>	<u>\$ 143,325</u>	<u>\$ 979</u>

CITY OF STEUBENVILLE, OHIO
INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - PROPRIETARY FUNDS

ENTERPRISE FUNDS

To account for the financing of costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis that are financed or recovered primarily through user charges.

Major Enterprise Funds

Water Fund

This fund accounts for the provision of water treatment and distribution to its residential and commercial users located within the City.

Sewer Fund

This fund accounts for the provision of sanitary sewer service to the residents and commercial users located within the City.

Refuse Fund

This fund accounts for the operations of providing refuse waste removal to the residents and commercial users located within the City.

INTERNAL SERVICE FUND

To account for the financing of services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis.

Internal Service Fund

Health Assurance Fund

This fund accounts for health care claims for the City's employees.

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 WATER FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating revenues:				
Charges for services	\$ 5,350,000	\$ 5,325,053	\$ 5,399,604	\$ 74,551
Other	-	14,683	14,683	-
Total revenues	<u>5,350,000</u>	<u>5,339,736</u>	<u>5,414,287</u>	<u>74,551</u>
Operating expenses:				
Personal services	1,534,964	1,432,099	1,374,569	57,530
Maintenance and operations	1,597,283	1,657,572	1,446,749	210,823
Other	4,702	4,702	-	4,702
Capital outlay	<u>352,962</u>	<u>566,004</u>	<u>516,155</u>	<u>49,849</u>
Total expenses	<u>3,489,911</u>	<u>3,660,377</u>	<u>3,337,473</u>	<u>322,904</u>
Operating income	<u>1,860,089</u>	<u>1,679,359</u>	<u>2,076,814</u>	<u>397,455</u>
Nonoperating revenues (expenses):				
Sale of capital assets	-	1,247	1,247	-
Bonds issued	350,000	460,000	460,000	-
Transfers in	-	13,949	13,949	-
Debt service:				
Principal retirement	(1,745,360)	(1,709,839)	(1,710,322)	(483)
Interest and fiscal charges	<u>(1,100,150)</u>	<u>(1,077,760)</u>	<u>(1,078,065)</u>	<u>(305)</u>
Total nonoperating revenues (expenses)	<u>(2,495,510)</u>	<u>(2,312,403)</u>	<u>(2,313,191)</u>	<u>(788)</u>
Net change in fund equity	(635,421)	(633,044)	(236,377)	396,667
Fund equity at beginning of year	735,304	735,304	735,304	-
Prior year encumbrances appropriated	<u>155,351</u>	<u>155,351</u>	<u>155,351</u>	<u>-</u>
Fund equity at end of year	<u>\$ 255,234</u>	<u>\$ 257,611</u>	<u>\$ 654,278</u>	<u>\$ 396,667</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SEWER FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating revenues:				
Charges for services	\$ 4,550,000	\$ 4,400,000	\$ 4,311,249	\$ (88,751)
Other	-	19,433	20,083	650
Total revenues	<u>4,550,000</u>	<u>4,419,433</u>	<u>4,331,332</u>	<u>(88,101)</u>
Operating expenses:				
Personal services	1,427,664	1,415,592	1,361,329	54,263
Maintenance and operations	3,143,807	2,644,873	2,453,369	191,504
Other	30,000	30,000	-	30,000
Capital outlay	3,444,448	4,339,887	3,764,964	574,923
Total expenses	<u>8,045,919</u>	<u>8,430,352</u>	<u>7,579,662</u>	<u>850,690</u>
Operating loss	<u>(3,495,919)</u>	<u>(4,010,919)</u>	<u>(3,248,330)</u>	<u>762,589</u>
Nonoperating revenues (expenses):				
Sale of capital assets	-	1,377	1,377	-
Loans issued	3,007,005	3,536,039	3,146,059	(389,980)
Reimbursements	-	-	(12,006)	(12,006)
Transfers in	-	36,264	36,264	-
Debt service:				
Principal retirement	(405,811)	(316,186)	(309,959)	6,227
Interest and fiscal charges	<u>(679,752)</u>	<u>(527,275)</u>	<u>(527,319)</u>	<u>(44)</u>
Total nonoperating revenues (expenses)	<u>1,921,442</u>	<u>2,730,219</u>	<u>2,334,416</u>	<u>(395,803)</u>
Net change in fund equity	(1,574,477)	(1,280,700)	(913,914)	366,786
Fund equity at beginning of year	4,078,066	4,078,066	4,078,066	-
Prior year encumbrances appropriated	<u>1,279,354</u>	<u>1,279,354</u>	<u>1,279,354</u>	<u>-</u>
Fund equity at end of year	<u>\$ 3,782,943</u>	<u>\$ 4,076,720</u>	<u>\$ 4,443,506</u>	<u>\$ 366,786</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 REFUSE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating revenues:				
Charges for services	\$ 2,280,000	\$ 2,242,400	\$ 2,276,339	\$ 33,939
Total revenues	<u>2,280,000</u>	<u>2,242,400</u>	<u>2,276,339</u>	<u>33,939</u>
Operating expenses:				
Personal services	933,699	917,647	737,500	180,147
Contractual services	335,557	341,139	337,268	3,871
Maintenance and operations	625,100	273,305	218,122	55,183
Capital outlay	<u>1,203,302</u>	<u>808,730</u>	<u>747,984</u>	<u>60,746</u>
Total expenses	<u>3,097,658</u>	<u>2,340,821</u>	<u>2,040,874</u>	<u>299,947</u>
Operating income (loss).	<u>(817,658)</u>	<u>(98,421)</u>	<u>235,465</u>	<u>333,886</u>
Nonoperating revenues (expenses):				
Sale of capital assets	-	2,144	2,144	-
Transfers in	-	77,729	77,729	-
Debt service:				
Principal retirement	(120,581)	(123,606)	(120,889)	2,717
Interest and fiscal charges.	<u>(11,754)</u>	<u>(12,040)</u>	<u>(11,446)</u>	<u>594</u>
Total nonoperating revenues (expenses). . .	<u>(132,335)</u>	<u>(55,773)</u>	<u>(52,462)</u>	<u>3,311</u>
Net change in fund equity	(949,993)	(154,194)	183,003	337,197
Fund equity at beginning of year.	3,647,972	3,647,972	3,647,972	-
Prior year encumbrances appropriated . . .	<u>124,358</u>	<u>124,358</u>	<u>124,358</u>	<u>-</u>
Fund equity at end of year	<u>\$ 2,822,337</u>	<u>\$ 3,618,136</u>	<u>\$ 3,955,333</u>	<u>\$ 337,197</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 HEALTH ASSURANCE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Operating revenues:				
Charges for services	\$ 1,935,300	\$ 1,581,886	\$ 1,384,334	\$ (197,552)
Total revenues	<u>1,935,300</u>	<u>1,581,886</u>	<u>1,384,334</u>	<u>(197,552)</u>
Operating expenses:				
Claims	1,850,894	1,600,000	1,393,813	206,187
Maintenance and operations.	50	50	85	(35)
Total expenses	<u>1,850,944</u>	<u>1,600,050</u>	<u>1,393,898</u>	<u>206,152</u>
Net change in fund equity	84,356	(18,164)	(9,564)	8,600
Fund equity at beginning of year.	<u>147,826</u>	<u>147,826</u>	<u>147,826</u>	<u>-</u>
Fund equity at end of year	<u>\$ 232,182</u>	<u>\$ 129,662</u>	<u>\$ 138,262</u>	<u>\$ 8,600</u>

CITY OF STEUBENVILLE, OHIO
INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTION - AGENCY FUNDS

Agency Funds

Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Utility Service Deposit

This fund is to account for monies put forth by customers as deposits on their utility accounts.

Fire Damage Removal

This fund is to account for monies deposited with the City in escrow until proper completion of work on fire damaged buildings.

Zoning and Rezoning

This fund accounts for monies paid by residents or businesses applying for zoning or rezoning of their property.

Municipal Court

This fund accounts for fines and forfeitures used for the operation of the City's Municipal Court.

CITY OF STEUBENVILLE, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Beginning Balance 12/31/2012	Additions	Reductions	Ending Balance 12/31/2013
Utility Service Deposit				
Assets:				
Equity in pooled cash and cash equivalents	\$ 285,372	\$ 93,099	\$ 78,803	\$ 299,668
Total assets	<u>\$ 285,372</u>	<u>\$ 93,099</u>	<u>\$ 78,803</u>	<u>\$ 299,668</u>
Liabilities:				
Deposits held and due to others	\$ 285,372	\$ 93,099	\$ 78,803	\$ 299,668
Total liabilities	<u>\$ 285,372</u>	<u>\$ 93,099</u>	<u>\$ 78,803</u>	<u>\$ 299,668</u>
 Fire Damage Removal				
Assets:				
Equity in pooled cash and cash equivalents	\$ 78,297	\$ 9,067	\$ 61,614	\$ 25,750
Total assets	<u>\$ 78,297</u>	<u>\$ 9,067</u>	<u>\$ 61,614</u>	<u>\$ 25,750</u>
Liabilities:				
Deposits held and due to others	\$ 78,297	\$ 9,067	\$ 61,614	\$ 25,750
Total liabilities	<u>\$ 78,297</u>	<u>\$ 9,067</u>	<u>\$ 61,614</u>	<u>\$ 25,750</u>
 Zoning and Rezoning				
Assets:				
Equity in pooled cash and cash equivalents	\$ 8,634	\$ 500	\$ 229	\$ 8,905
Total assets	<u>\$ 8,634</u>	<u>\$ 500</u>	<u>\$ 229</u>	<u>\$ 8,905</u>
Liabilities:				
Deposits held and due to others	\$ 8,634	\$ 500	\$ 229	\$ 8,905
Total liabilities	<u>\$ 8,634</u>	<u>\$ 500</u>	<u>\$ 229</u>	<u>\$ 8,905</u>

- - Continued

CITY OF STEUBENVILLE, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONCLUDED)
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Beginning Balance 12/31/2012	Additions	Reductions	Ending Balance 12/31/2013
Municipal Court				
Assets:				
Cash in segregated accounts.	\$ 23,442	\$ 1,071,906	\$ 1,074,399	\$ 20,949
Total assets	<u>\$ 23,442</u>	<u>\$ 1,071,906</u>	<u>\$ 1,074,399</u>	<u>\$ 20,949</u>
Liabilities:				
Undistributed monies.	\$ 23,442	\$ 1,071,906	\$ 1,074,399	\$ 20,949
Total liabilities	<u>\$ 23,442</u>	<u>\$ 1,071,906</u>	<u>\$ 1,074,399</u>	<u>\$ 20,949</u>
 Total Agency Funds				
Assets:				
Equity in pooled cash and cash equivalents	\$ 372,303	\$ 102,666	\$ 140,646	\$ 334,323
Cash in segregated accounts.	23,442	1,071,906	1,074,399	20,949
Total assets	<u>\$ 395,745</u>	<u>\$ 1,174,572</u>	<u>\$ 1,215,045</u>	<u>\$ 355,272</u>
Liabilities:				
Undistributed monies.	\$ 23,442	\$ 1,071,906	\$ 1,074,399	\$ 20,949
Deposits held and due to others	372,303	102,666	140,646	334,323
Total liabilities	<u>\$ 395,745</u>	<u>\$ 1,174,572</u>	<u>\$ 1,215,045</u>	<u>\$ 355,272</u>

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STATISTICAL SECTION

CITY OF STEUBENVILLE, OHIO
STATISTICAL SECTION

This part of the City of Steubenville's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	158-171
Revenue Capacity These schedules contain information to help the reader assess the City's most significant local revenue sources, income and property taxes.	172-178
Debt Capacity These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	180-189
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	190-191
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	192-197

CITY OF STEUBENVILLE, OHIO

NET POSITION BY COMPONENT
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

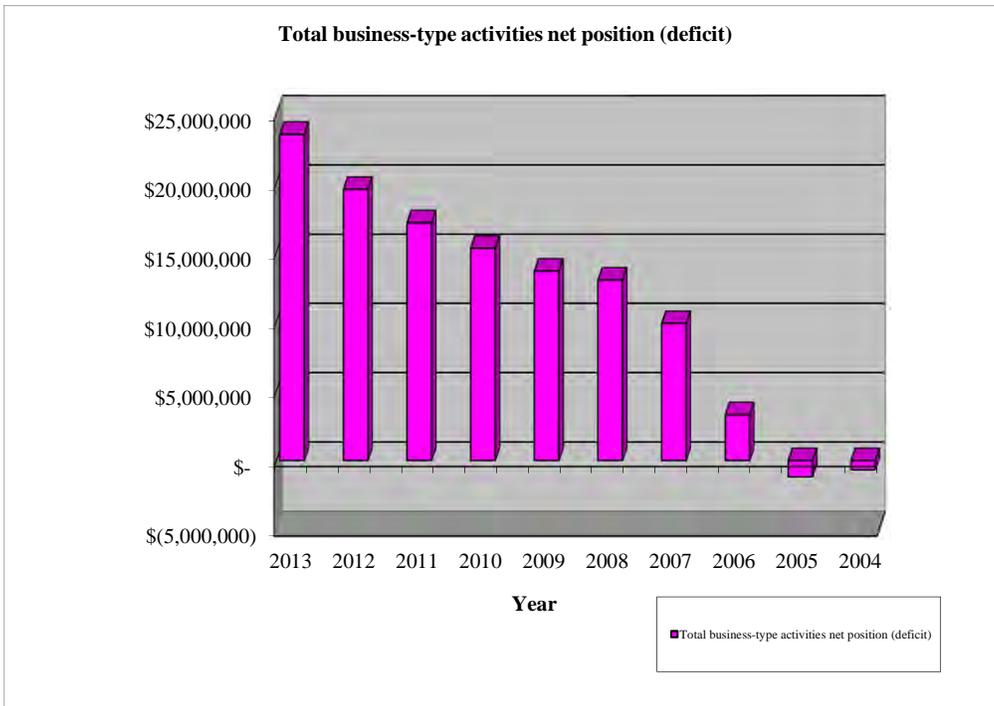
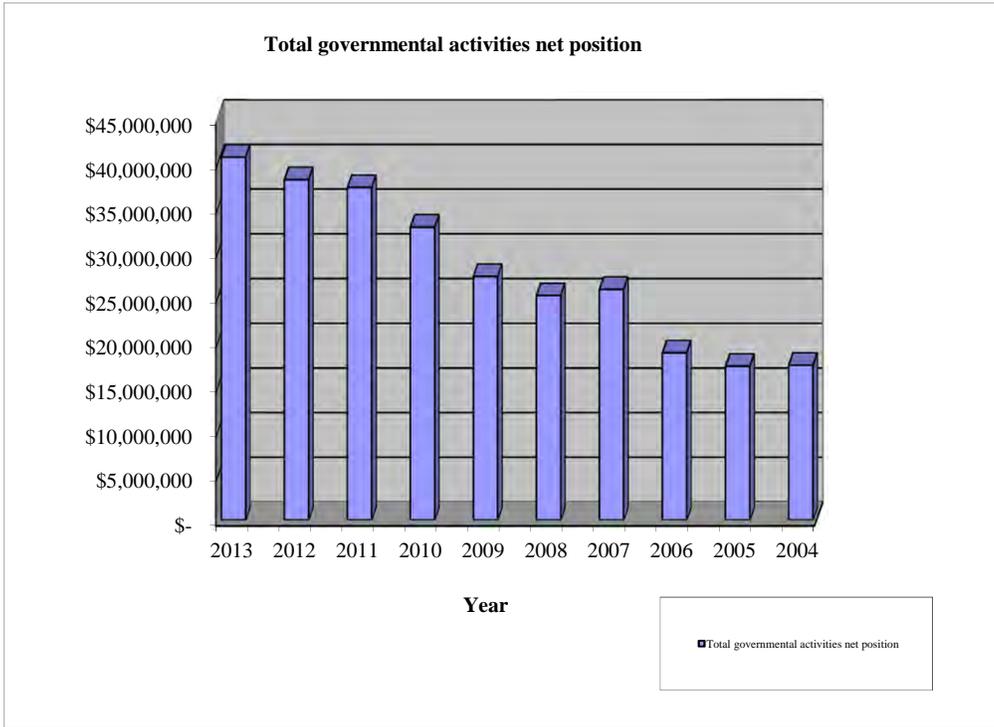
	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Governmental activities:				
Net investment in capital assets	\$ 29,968,932	\$ 30,592,967	\$ 30,618,154	\$ 26,909,300
Restricted for:				
Capital projects	273,468	273,468	277,873	288,314
Debt service	-	-	-	-
Street construction, maintenance and repair	4,801,831	991,621	775,909	622,845
Police and fire	35,395	37,557	43,405	82,567
Municipal court improvements	91,867	78,158	59,114	54,566
Recreation	-	-	-	15,831
Community development projects	1,204,789	1,501,925	1,670,954	1,747,983
Health programs	-	-	-	57,079
Safety programs	-	-	-	1,051,792
Equipment improvement	-	-	-	-
Court programs	103,236	71,785	86,679	-
Emergency management	-	-	54,516	-
Other purposes	215,047	119,724	168,242	156,074
Unrestricted (deficit)	3,932,979	4,434,985	3,469,243	1,813,032
Total governmental activities net position	<u>\$ 40,627,544</u>	<u>\$ 38,102,190</u>	<u>\$ 37,224,089</u>	<u>\$ 32,799,383</u>
Business-type activities:				
Net investment in capital assets	\$ 14,664,196	\$ 13,135,521	\$ 12,022,392	\$ 10,317,812
Restricted for:				
Debt service	-	-	-	1,996,135
Unrestricted (deficit)	8,858,962	6,409,878	5,112,891	2,994,392
Total business-type activities net position (deficit)	<u>\$ 23,523,158</u>	<u>\$ 19,545,399</u>	<u>\$ 17,135,283</u>	<u>\$ 15,308,339</u>
Total primary government:				
Net investment in capital assets	\$ 44,633,128	\$ 43,728,488	\$ 42,640,546	\$ 37,227,112
Restricted for:				
Capital projects	273,468	273,468	277,873	288,314
Debt service	-	-	-	1,996,135
Street construction, maintenance and repair	4,801,831	991,621	775,909	622,845
Police and fire	35,395	37,557	43,405	82,567
Court computer	91,867	78,158	59,114	54,566
Recreation	-	-	-	15,831
Community development projects	1,204,789	1,501,925	1,670,954	1,747,983
Health programs	-	-	-	57,079
Safety programs	-	-	-	1,051,792
Equipment improvement	-	-	-	-
Court programs	103,236	71,785	86,679	-
Emergency management	-	-	54,516	-
Other purposes	215,047	119,724	168,242	156,074
Unrestricted (deficit)	12,791,941	10,844,863	8,582,134	4,807,424
Total primary government net position	<u>\$ 64,150,702</u>	<u>\$ 57,647,589</u>	<u>\$ 54,359,372</u>	<u>\$ 48,107,722</u>

Source: City financial records

	2009	2008	2007	2006	2005	2004
\$	23,206,767	\$ 16,585,071	\$ 15,898,225	\$ 11,569,280	\$ 10,295,202	\$ 10,697,004
	-	-	5,669	6,163	6,064	59,433
	420,527	879,230	606,116	349,711	96,880	1,990,719
	1,728,087	2,435,015	2,154,123	1,901,304	1,206,031	813,741
	102,051	88,829	51,763	22,519	16,172	18,771
	60,325	59,684	45,815	77,582	79,110	55,966
	29,430	2,846,834	3,045,062	387,185	264,184	228,884
	1,829,627	2,354,668	1,619,150	1,433,165	1,496,213	1,626,304
	114,445	128,361	165,029	170,125	155,792	202,038
	1,136,229	1,210,404	1,303,307	1,334,423	1,397,229	1,453,509
	786,267	654,301	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	63,380	58,704	758,041	811,675	626,979	459,717
	(2,205,828)	(2,163,937)	183,363	681,931	1,597,186	(252,988)
\$	<u>27,271,307</u>	<u>\$ 25,137,164</u>	<u>\$ 25,835,663</u>	<u>\$ 18,745,063</u>	<u>\$ 17,237,042</u>	<u>\$ 17,353,098</u>
\$	10,038,419	\$ 7,806,962	\$ 6,003,850	\$ 4,329,702	\$ 3,617,908	\$ 3,521,041
	-	-	-	-	-	-
	3,603,255	5,195,321	3,862,938	(1,042,723)	(4,784,303)	(4,193,054)
\$	<u>13,641,674</u>	<u>\$ 13,002,283</u>	<u>\$ 9,866,788</u>	<u>\$ 3,286,979</u>	<u>\$ (1,166,395)</u>	<u>\$ (672,013)</u>
\$	33,245,186	\$ 24,392,033	\$ 21,902,075	\$ 15,898,982	\$ 13,913,110	\$ 14,218,045
	-	-	5,669	6,163	6,064	59,433
	420,527	879,230	606,116	349,711	96,880	1,990,719
	1,728,087	2,435,015	2,154,123	1,901,304	1,206,031	813,741
	102,051	88,829	51,763	22,519	16,172	18,771
	60,325	59,684	45,815	77,582	79,110	55,966
	29,430	2,846,834	3,045,062	387,185	264,184	228,884
	1,829,627	2,354,668	1,619,150	1,433,165	1,496,213	1,626,304
	114,445	128,361	165,029	170,125	155,792	202,038
	1,136,229	1,210,404	1,303,307	1,334,423	1,397,229	1,453,509
	786,267	654,301	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	63,380	58,704	758,041	811,675	626,979	459,717
	1,397,427	3,031,384	4,046,301	(360,792)	(3,187,117)	(4,446,042)
\$	<u>40,912,981</u>	<u>\$ 38,139,447</u>	<u>\$ 35,702,451</u>	<u>\$ 22,032,042</u>	<u>\$ 16,070,647</u>	<u>\$ 16,681,085</u>

CITY OF STEUBENVILLE, OHIO

**NET POSITION CHART BY YEAR
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)**



Source: City financial records.

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CITY OF STEUBENVILLE, OHIO

CHANGES IN NET POSITION
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Program revenues:				
Governmental activities:				
Charges for services:				
General government	\$ 1,019,762	\$ 733,045	\$ 657,322	\$ 646,991
Security of persons and property	16,202	14,296	2,064	1,466
Public health and welfare	237,519	245,919	225,540	232,830
Transportation	201,701	97,248	51,905	41,896
Community environment	179,916	145,779	104,721	129,981
Leisure time activity	52,863	181,111	191,819	191,177
Operating grants and contributions	2,983,006	1,762,522	5,814,008	2,651,845
Capital grants and contributions	1,869,869	1,479,365	4,950,871	5,745,507
Total governmental activities program revenues	<u>6,560,838</u>	<u>4,659,285</u>	<u>11,998,250</u>	<u>9,641,693</u>
Business-type activities:				
Charges for services:				
Water	5,267,519	5,447,787	4,674,343	4,795,414
Sewer	4,231,045	4,399,628	5,296,897	5,324,955
Refuse	2,220,288	2,251,504	2,265,419	2,323,022
Operating grants & contributions	-	10,692	-	-
Capital grants and contributions	84,234	-	-	-
Total business-type activities program revenues	<u>11,803,086</u>	<u>12,109,611</u>	<u>12,236,659</u>	<u>12,443,391</u>
Total primary government	<u>\$ 18,363,924</u>	<u>\$ 16,768,896</u>	<u>\$ 24,234,909</u>	<u>\$ 22,085,084</u>
Expenses:				
Governmental activities:				
General government	\$ 2,963,682	\$ 2,851,065	\$ 2,990,157	\$ 2,911,400
Security of persons and property	7,194,554	7,359,922	7,694,175	7,306,577
Public health and welfare	634,498	657,200	654,869	676,872
Transportation	3,397,420	3,220,095	6,606,547	3,109,896
Community environment	1,681,840	748,089	941,681	1,306,035
Leisure time activity	719,238	993,906	1,047,822	952,104
Interest and fiscal charges	268,026	271,234	278,428	262,986
Total governmental activities expenses	<u>16,859,258</u>	<u>16,101,511</u>	<u>20,213,679</u>	<u>16,525,870</u>
Business-type activities:				
Water	4,568,647	4,993,615	4,969,172	5,090,449
Sewer	3,630,546	3,872,870	3,798,340	4,075,627
Refuse	1,307,220	1,492,302	1,593,846	1,653,505
Total business-type activities expenses	<u>9,506,413</u>	<u>10,358,787</u>	<u>10,361,358</u>	<u>10,819,581</u>
Total primary government	<u>\$ 26,365,671</u>	<u>\$ 26,460,298</u>	<u>\$ 30,575,037</u>	<u>\$ 27,345,451</u>
Net (expense) revenue:				
Governmental activities	\$ (10,298,420)	\$ (11,442,226)	\$ (8,215,429)	\$ (6,884,177)
Business-type activities	2,296,673	1,750,824	1,875,301	1,623,810
Total primary government net expense	<u>\$ (8,001,747)</u>	<u>\$ (9,691,402)</u>	<u>\$ (6,340,128)</u>	<u>\$ (5,260,367)</u>

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ 801,003	\$ 672,740	\$ 722,722	\$ 859,967	\$ 1,162,228	\$ 570,338
-	-	-	-	-	-
225,164	222,305	96,972	116,237	116,747	112,663
57,906	61,712	80,782	42,126	12,174	15,344
72,974	91,980	122,548	117,697	92,777	113,147
153,526	173,053	147,641	141,343	150,299	138,125
1,695,188	2,085,508	2,075,776	2,845,380	3,299,749	2,341,005
1,225,697	1,121,706	336,145	693,500	156,930	-
<u>4,231,458</u>	<u>4,429,004</u>	<u>3,582,586</u>	<u>4,816,250</u>	<u>4,990,904</u>	<u>3,290,622</u>
4,835,011	6,173,116	7,097,240	5,208,970	2,953,427	5,272,318
5,484,921	5,135,268	5,607,176	4,261,270	3,303,677	2,659,158
2,291,258	2,071,423	2,054,759	1,879,283	1,558,520	1,224,700
5,000	-	-	-	-	1,884
-	-	-	-	-	82,933
<u>12,616,190</u>	<u>13,379,807</u>	<u>14,759,175</u>	<u>11,349,523</u>	<u>7,815,624</u>	<u>9,240,993</u>
<u>\$ 16,847,648</u>	<u>\$ 17,808,811</u>	<u>\$ 18,341,761</u>	<u>\$ 16,165,773</u>	<u>\$ 12,806,528</u>	<u>\$ 12,531,615</u>
\$ 2,934,361	\$ 3,483,576	\$ 3,709,120	\$ 3,068,472	\$ 3,643,118	\$ 2,922,021
7,992,803	8,339,319	7,899,412	7,396,326	7,039,478	7,219,148
666,247	673,311	584,846	554,806	552,773	551,723
3,033,970	3,128,182	3,108,143	2,524,113	2,662,626	2,578,988
978,797	798,136	766,962	996,697	1,152,806	1,204,524
1,049,465	1,134,775	1,150,102	1,094,251	1,330,663	1,136,809
200,235	166,141	110,959	155,708	157,898	139,162
<u>16,855,878</u>	<u>17,723,440</u>	<u>17,329,544</u>	<u>15,790,373</u>	<u>16,539,362</u>	<u>15,752,375</u>
5,329,685	5,109,929	4,196,897	3,005,936	3,883,618	3,774,894
3,293,273	3,544,872	3,261,806	2,668,393	2,926,004	2,706,380
1,678,034	1,757,654	1,643,833	1,480,158	1,566,337	1,560,753
<u>10,300,992</u>	<u>10,412,455</u>	<u>9,102,536</u>	<u>7,154,487</u>	<u>8,375,959</u>	<u>8,042,027</u>
<u>\$ 27,156,870</u>	<u>\$ 28,135,895</u>	<u>\$ 26,432,080</u>	<u>\$ 22,944,860</u>	<u>\$ 24,915,321</u>	<u>\$ 23,794,402</u>
\$ (12,624,420)	\$ (13,294,436)	\$ (13,746,958)	\$ (10,974,123)	\$ (11,548,458)	\$ (12,461,753)
2,315,198	2,967,352	5,656,639	4,195,036	(560,335)	1,198,966
<u>\$ (10,309,222)</u>	<u>\$ (10,327,084)</u>	<u>\$ (8,090,319)</u>	<u>\$ (6,779,087)</u>	<u>\$ (12,108,793)</u>	<u>\$ (11,262,787)</u>

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CITY OF STEUBENVILLE, OHIO

CHANGES IN NET POSITION
LAST TEN YEARS (CONTINUED)
(ACCRUAL BASIS OF ACCOUNTING)

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
General revenues and other changes in net position:				
Governmental activities:				
Taxes:				
Property taxes levied for:				
General purposes	\$ 916,282	\$ 999,622	\$ 1,111,461	\$ 986,308
Debt service	198,808	185,150	229,331	211,596
Municipal income taxes levied for:				
General purposes	8,822,516	8,379,389	7,866,863	7,389,061
Street improvement	758,523	741,205	646,294	679,734
Equipment improvement	319,027	308,845	305,337	293,627
Recreation	106,342	102,949	101,779	97,875
Other taxes:				
Hotel occupance taxes	307,047	292,107	220,348	181,220
Grants and entitlements				
not restricted to specific programs	1,169,401	1,192,720	2,056,140	2,353,784
Investment earnings	3,357	3,383	9,160	40,629
Contributions and donations	-	-	-	-
Other	222,471	123,955	214,161	184,657
Special item	-	-	-	-
Transfers	-	(8,998)	-	(6,238)
Total governmental activities	<u>12,823,774</u>	<u>12,320,327</u>	<u>12,760,874</u>	<u>12,412,253</u>
Business-type activities:				
Investment earnings	-	-	-	195
Other	105,187	53,038	10,895	36,422
Oil & gas lease revenue	-	597,256	-	-
Special item	1,575,899	-	-	-
Transfers	-	8,998	-	6,238
Total business-type activities	<u>1,681,086</u>	<u>659,292</u>	<u>10,895</u>	<u>42,855</u>
Total primary government	<u>\$ 14,504,860</u>	<u>\$ 12,979,619</u>	<u>\$ 12,771,769</u>	<u>\$ 12,455,108</u>
Change in net position:				
Governmental activities	\$ 2,525,354	\$ 878,101	\$ 4,545,445	\$ 5,528,076
Business-type activities	3,977,759	2,410,116	1,886,196	1,666,665
Total primary government	<u>\$ 6,503,113</u>	<u>\$ 3,288,217</u>	<u>\$ 6,431,641</u>	<u>\$ 7,194,741</u>

Source: City financial records

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ 1,045,944	\$ 1,081,165	\$ 1,166,643	\$ 1,250,706	\$ 1,205,469	\$ 1,285,355
218,263	224,870	241,412	236,710	227,932	207,605
7,943,321	7,236,415	7,585,986	7,562,801	7,404,956	6,808,783
734,850	780,379	695,058	1,094,769	1,091,160	1,082,904
316,041	355,469	300,000	-	-	-
105,347	118,490	100,000	-	-	-
215,029	252,246	268,287	2,607	237,241	81,902
1,857,377	2,156,652	2,921,033	1,899,649	1,939,642	2,237,786
87,574	148,934	238,765	233,119	161,181	67,950
15,941	15,864	20,915	-	-	-
225,452	225,453	195,974	295,708	225,647	215,819
-	-	2,617,966	-	-	-
1,993,424	-	(30,000)	(93,925)	6,896	-
<u>14,758,563</u>	<u>12,595,937</u>	<u>16,322,039</u>	<u>12,482,144</u>	<u>12,500,124</u>	<u>11,988,104</u>
3,606	150,867	283,091	128,394	72,849	18,112
171,224	17,276	610,079	36,019	-	4,700
-	-	-	-	-	-
142,787	-	-	-	-	-
(1,993,424)	-	30,000	93,925	(6,896)	-
<u>(1,675,807)</u>	<u>168,143</u>	<u>923,170</u>	<u>258,338</u>	<u>65,953</u>	<u>22,812</u>
<u>\$ 13,082,756</u>	<u>\$ 12,764,080</u>	<u>\$ 17,245,209</u>	<u>\$ 12,740,482</u>	<u>\$ 12,566,077</u>	<u>\$ 12,010,916</u>
\$ 2,134,143	\$ (698,499)	\$ 2,575,081	\$ 1,508,021	\$ 951,666	\$ (473,649)
639,391	3,135,495	6,579,809	4,453,374	(494,382)	1,221,778
<u>\$ 2,773,534</u>	<u>\$ 2,436,996</u>	<u>\$ 9,154,890</u>	<u>\$ 5,961,395</u>	<u>\$ 457,284</u>	<u>\$ 748,129</u>

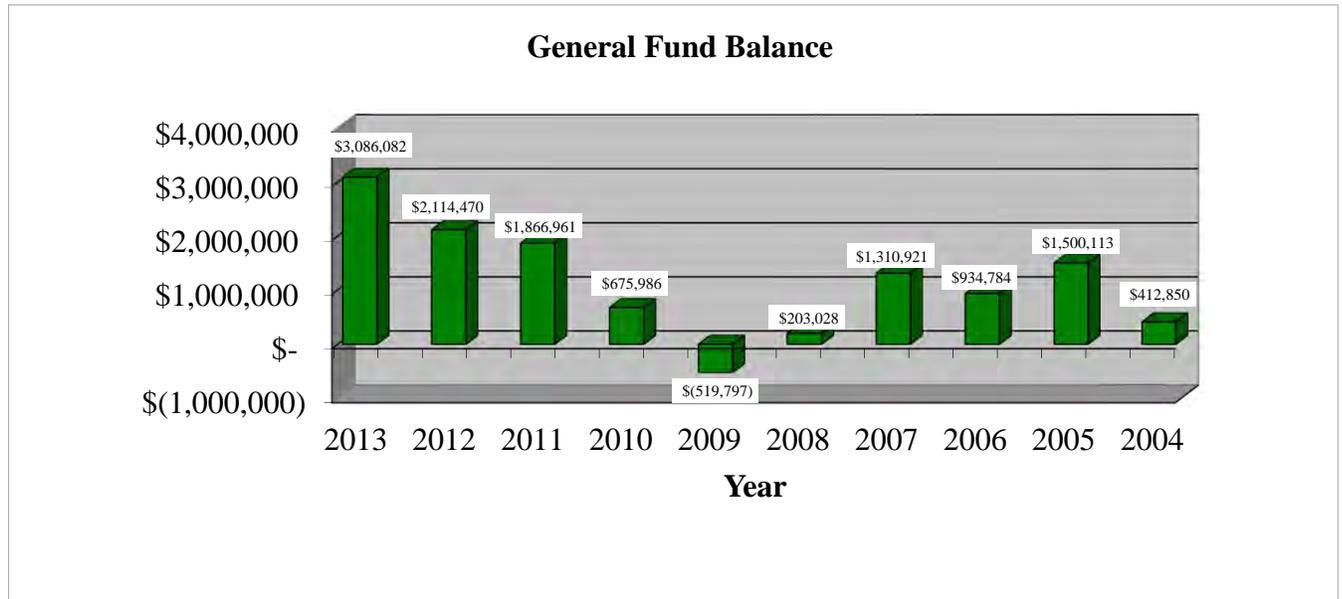
CITY OF STEUBENVILLE, OHIO

FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
General fund:						
Nonspendable	\$ 233,270	\$ 297,807	\$ 341,304	\$ -	\$ -	\$ -
Assigned	1,770,542	1,816,663	1,059,384	-	-	-
Unassigned	1,082,270	-	466,273	-	-	-
Reserved	-	-	-	361,587	319,606	1,279,272
Unreserved (deficit)	-	-	-	314,399	(839,403)	(1,076,244)
Total general fund	<u>\$ 3,086,082</u>	<u>\$ 2,114,470</u>	<u>\$ 1,866,961</u>	<u>\$ 675,986</u>	<u>\$ (519,797)</u>	<u>\$ 203,028</u>
All other governmental funds:						
Nonspendable	\$ 43,230	\$ 473,326	\$ 131,273	\$ -	\$ -	\$ -
Restricted	1,527,646	1,268,961	1,172,425	-	-	-
Committed	1,316,247	2,395,604	2,440,719	-	-	-
Unassigned (deficit)	(160,843)	-	(668,428)	-	-	-
Reserved	-	-	-	312,317	1,472,789	1,339,217
Unreserved (deficit), reported in:						
Special revenue funds	-	-	-	1,994,119	3,094,366	6,033,891
Capital projects funds	-	-	-	288,314	483,583	(114,796)
Debt service fund	-	-	-	64,342	344,483	806,046
Total all other governmental funds	<u>\$ 2,726,280</u>	<u>\$ 4,137,891</u>	<u>\$ 3,075,989</u>	<u>\$ 2,659,092</u>	<u>\$ 5,395,221</u>	<u>\$ 8,064,358</u>

Source: City financial records

Note: The City implemented GASB Statement No. 54 in 2011 which changed the fund balance classifications in governmental funds.



<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
2,166,736	1,355,508	1,715,504	926,792
<u>(855,815)</u>	<u>(420,724)</u>	<u>(215,391)</u>	<u>(513,942)</u>
<u>\$ 1,310,921</u>	<u>\$ 934,784</u>	<u>\$ 1,500,113</u>	<u>\$ 412,850</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
214,565	546,490	412,947	225,847
7,731,775	4,175,135	3,434,654	2,992,219
5,669	6,163	6,064	59,433
<u>542,029</u>	<u>287,488</u>	<u>-</u>	<u>1,931,570</u>
<u>\$ 8,494,038</u>	<u>\$ 5,015,276</u>	<u>\$ 3,853,665</u>	<u>\$ 5,209,069</u>

CITY OF STEUBENVILLE, OHIO

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

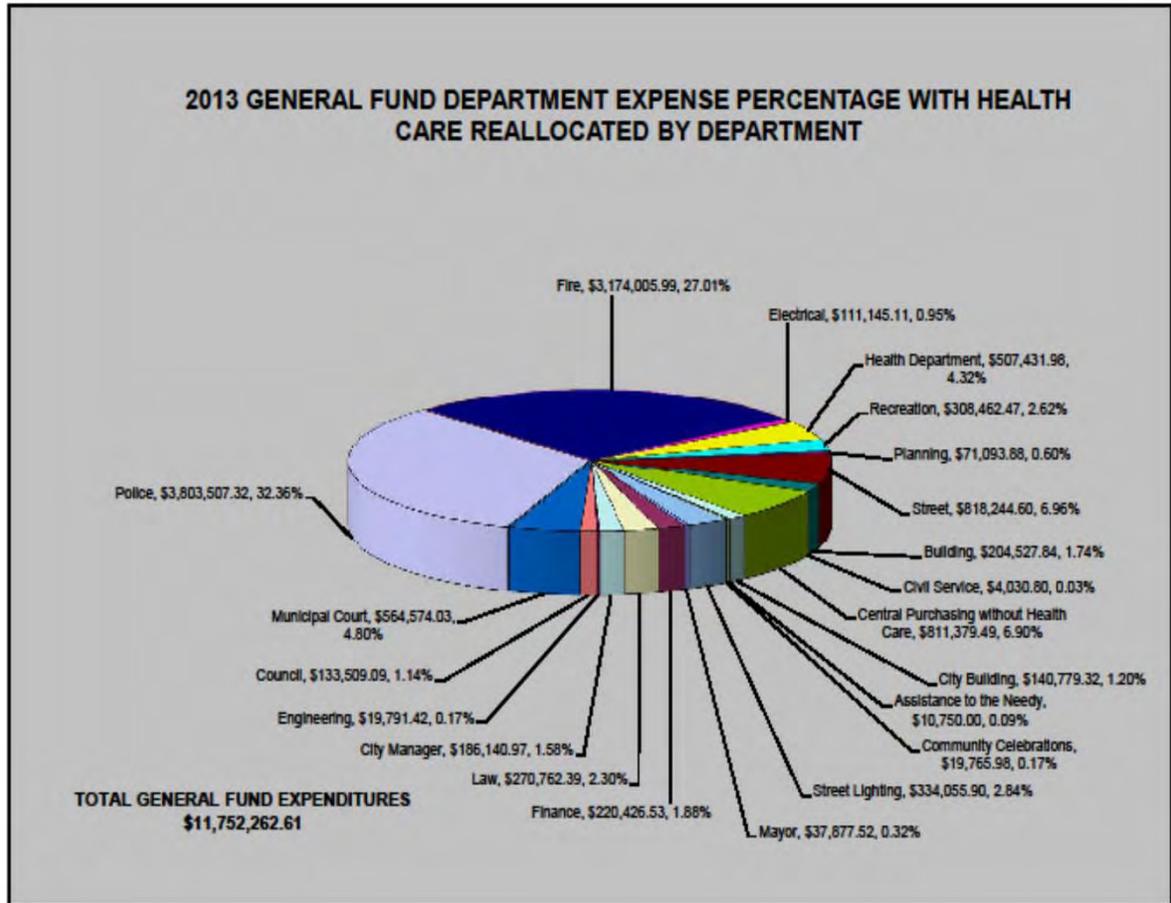
	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Revenues				
Taxes	\$ 10,941,486	\$ 10,656,734	\$ 10,145,540	\$ 10,022,014
Charges for services	58,640	80,558	80,638	93,014
Licenses and permits	1,003,244	853,116	707,714	746,178
Fines and forfeitures	434,304	371,436	334,151	328,654
Intergovernmental	4,708,251	5,282,808	13,908,820	9,041,850
Special assessments	31,943	4,961	11,071	37,481
Investment income	3,357	3,398	9,206	41,021
Rental income	138,587	115,103	121,706	106,107
Contributions and donations	52,925	11,852	26,377	87,358
Other	209,726	113,613	162,443	220,932
Total revenues	<u>17,582,463</u>	<u>17,493,579</u>	<u>25,507,666</u>	<u>20,724,609</u>
Expenditures				
Current:				
General government	2,587,744	2,617,083	2,754,883	2,802,787
Security of persons and property	6,885,508	7,092,438	7,408,184	6,901,448
Public health and welfare	635,243	655,812	649,477	668,145
Transportation	1,594,075	1,455,190	5,129,288	4,216,869
Community environment	1,268,090	942,727	1,137,272	1,631,489
Leisure time activity	367,899	652,209	685,042	666,609
Capital outlay	4,170,686	2,295,269	5,678,947	4,871,515
Debt service:				
Principal retirement	265,135	242,655	231,646	3,706,834
Interest and fiscal charges	251,182	257,143	267,063	303,767
Bond issuance cost	-	-	-	125,262
Total expenditures	<u>18,025,562</u>	<u>16,210,526</u>	<u>23,941,802</u>	<u>25,894,725</u>
Excess of revenues over (under) expenditures	<u>(443,099)</u>	<u>1,283,053</u>	<u>1,565,864</u>	<u>(5,170,116)</u>
Other financing sources (uses)				
Notes issued	-	-	-	-
Loans issued	-	-	-	-
Bonds issued	-	-	-	3,497,612
Premium on bonds	-	-	-	131,071
Capital lease transaction	-	24,995	-	-
Sale of capital assets	3,100	1,363	42,008	1,087
Transfers in	27,956	28,952	-	344,482
Transfers (out)	(27,956)	(28,952)	-	(344,482)
Proceeds from sale of golf course	-	-	-	-
Total other financing sources (uses)	<u>3,100</u>	<u>26,358</u>	<u>42,008</u>	<u>3,629,770</u>
Net change in fund balances	<u>\$ (439,999)</u>	<u>\$ 1,309,411</u>	<u>\$ 1,607,872</u>	<u>\$ (1,540,346)</u>
Capital expenditures	3,557,473	2,206,032	5,645,566	7,497,907
Debt service as a percentage of noncapital expenditures.	3.57%	3.57%	2.73%	21.80%

Source: City financial records

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ 10,334,853	\$ 10,270,175	\$ 10,609,414	\$ 9,896,164	\$ 10,114,019	\$ 9,746,602
99,956	108,076	115,666	117,442	141,887	122,305
531,924	644,608	578,566	574,840	508,617	531,805
385,276	366,135	389,442	400,215	627,392	237,781
4,840,646	4,808,235	5,208,001	5,550,198	5,534,534	4,430,523
24,546	17,396	19,532	21,917	21,052	17,206
94,164	177,626	400,646	254,387	158,753	67,302
88,750	102,971	86,991	105,189	89,754	57,726
320,987	15,864	35,915	-	-	-
225,452	210,552	182,084	333,118	225,647	197,313
<u>16,946,554</u>	<u>16,721,638</u>	<u>17,626,257</u>	<u>17,253,470</u>	<u>17,421,655</u>	<u>15,408,563</u>
3,082,262	3,182,833	3,818,711	2,994,448	3,557,204	3,048,252
7,739,712	8,116,321	7,730,624	7,304,695	7,056,162	7,203,239
654,942	657,005	567,287	550,636	541,450	558,459
3,931,171	3,475,403	2,883,481	1,982,037	3,964,513	3,494,551
1,365,997	800,670	790,370	995,509	1,142,684	1,184,462
4,143,221	1,341,137	1,095,447	1,023,240	1,275,090	1,278,909
1,968,845	120,465	24,900	1,286,959	497,326	310,546
804,310	412,361	226,195	362,045	120,688	324,404
148,056	167,917	110,716	157,552	136,303	138,909
-	-	-	-	-	-
<u>23,838,516</u>	<u>18,274,112</u>	<u>17,247,731</u>	<u>16,657,121</u>	<u>18,291,420</u>	<u>17,541,731</u>
<u>(6,891,962)</u>	<u>(1,552,474)</u>	<u>378,526</u>	<u>596,349</u>	<u>(869,765)</u>	<u>(2,133,168)</u>
3,500,000	-	750,000	-	-	183,000
-	-	-	-	586,100	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	24,406	-	7,377	26,401
-	14,901	13,890	-	1,251	81,569
150,000	-	695	54,692	2,163,120	400,000
(150,000)	-	(695)	(54,759)	(2,156,224)	-
-	-	2,688,077	-	-	-
<u>3,500,000</u>	<u>14,901</u>	<u>3,476,373</u>	<u>(67)</u>	<u>601,624</u>	<u>690,970</u>
<u>\$ (3,391,962)</u>	<u>\$ (1,537,573)</u>	<u>\$ 3,854,899</u>	<u>\$ 596,282</u>	<u>\$ (268,141)</u>	<u>\$ (1,442,198)</u>
10,162,964	2,099,841	1,336,789	1,339,728	2,356,926	2,203,905
6.96%	3.59%	2.12%	3.39%	1.61%	3.02%

CITY OF STEUBENVILLE, OHIO

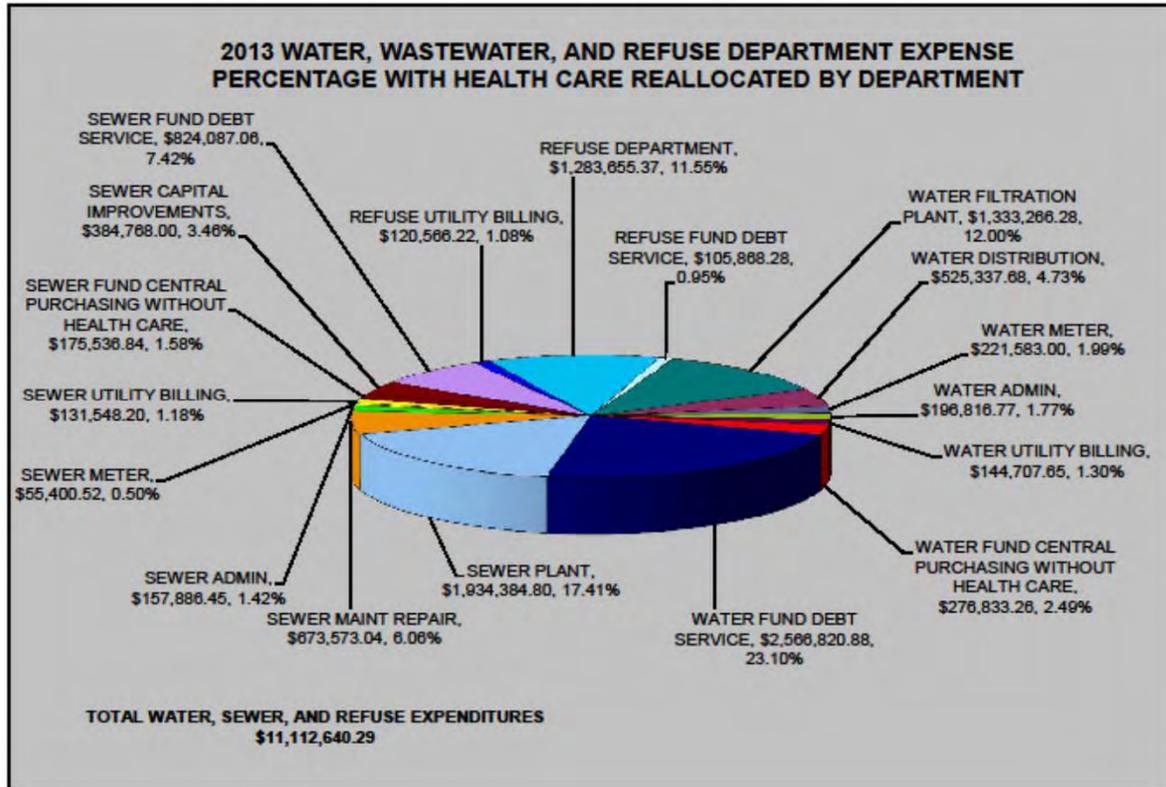
**GENERAL FUND EXPENDITURES CHART BY DEPARTMENT
CURRENT YEAR
(CASH BASIS)**



Source: City financial records.

CITY OF STEUBENVILLE, OHIO

ENTERPRISE FUNDS EXPENSES BY DEPARTMENT
CURRENT YEAR
(CASH BASIS)



Source: City financial records.

CITY OF STEUBENVILLE, OHIO

ASSESSED VALUATION AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS

Collection Year	Real Property		Public Utility Property		Tangible Personal Property	
	Assessed Value	Estimated Actual Value (a)	Assessed Value	Estimated Actual Value (b)	Assessed Value	Estimated Actual Value (c)
2013	\$ 224,091,290	\$ 640,260,829	\$ 13,453,550	\$ 15,288,125	\$ -	\$ -
2012	231,075,880	660,216,800	12,429,730	14,124,693	-	-
2011	230,747,900	659,279,714	11,691,860	13,286,205	-	-
2010	232,243,400	663,552,571	11,301,060	12,842,114	553,008	8,848,128
2009	237,605,420	678,872,629	10,779,200	12,249,091	1,079,888	17,278,208
2008	234,308,020	669,451,486	10,902,720	12,389,455	14,664,912	234,638,592
2007	230,981,890	659,948,257	12,857,380	14,610,659	19,189,085	153,512,680
2006	206,432,060	589,805,886	13,051,460	14,831,205	22,470,997	119,845,317
2005	203,563,940	581,611,257	13,235,020	15,039,795	31,607,557	126,430,228
2004	205,439,310	586,969,457	12,935,750	14,699,716	29,566,069	118,264,276

Source: Jefferson County, Ohio; Auditor's Office

- (a) Real property is assessed at 35% of actual value. Real property taxes collected in a calendar year are levied as of January 1 of that year based on assessed values as of January 1 of the preceding year.
- (b) Public utility is assessed at 88% of actual value. Public utility real and tangible property taxes collected in a calendar year are levied in the preceding calendar year based on assessed values determined as of December 31 of the second preceding year.
- (c) For 2005 and prior, tangible personal is assessed at 25% of true value for capital assets and 23% percent of true value for inventory. For 2006, tangible personal personal property tax is assessed at 18.75% of property value, including inventory. For 2007, tangible personal personal property tax is assessed at 12.50% of property value, including inventory. For 2008, tangible personal personal property tax is assessed at 6.25% of property value, including inventory. For 2009 and 2010, tangible personal personal property tax is assessed at 0.00% of property value, including inventory, except for telephone tangible personal property which is assessed at 10% of property value, including inventory. In 2009 and 2010, telephone tangible is the only taxable tangible personal property. The tangible personal property tax was phased out in 2011.

Total

Assessed Value	Estimated Actual Value	Ratio	Total Direct Tax Rate
\$ 237,544,840	\$ 655,548,954	36.24%	\$ 8.20
243,505,610	674,341,493	36.11%	8.20
242,439,760	672,565,919	36.05%	8.20
244,097,468	685,242,813	35.62%	8.20
249,464,508	708,399,928	35.22%	8.20
259,875,652	916,479,533	28.36%	8.20
263,028,355	828,071,596	31.76%	8.20
241,954,517	724,482,409	33.40%	8.20
248,406,517	723,081,282	34.35%	8.20
247,941,129	719,933,450	34.44%	8.20

CITY OF STEUBENVILLE, OHIO

DIRECT AND OVERLAPPING PROPERTY TAX RATES
(RATE PER \$1,000 OF ASSESSED VALUE)
LAST TEN YEARS

Collection Year	City Direct Rates				Overlapping Rates				
	Operating	Debt Service	Police and Fire Pension	Total Direct Rate	Jefferson County	Steubenville City School District	Jefferson County Joint Vocational School	Steel Valley Regional Transit Authority	
2013	\$ 6.60	\$ 1.00	\$ 0.60	\$ 8.20	\$ 11.95	\$ 35.35	\$ 1.50	\$ 1.50	
2012	6.60	1.00	0.60	8.20	11.95	35.35	1.50	1.50	
2011	6.60	1.00	0.60	8.20	11.95	35.35	1.50	1.50	
2010	6.60	1.00	0.60	8.20	11.95	35.35	1.50	1.50	
2009	6.60	1.00	0.60	8.20	13.25	35.35	1.50	1.50	
2008	6.60	1.00	0.60	8.20	11.95	35.35	1.50	1.50	
2007	6.60	1.00	0.60	8.20	11.95	35.35	1.50	1.50	
2006	6.60	1.00	0.60	8.20	11.95	35.35	1.50	1.50	
2005	6.60	1.00	0.60	8.20	11.95	35.35	1.50	1.00	
2004	6.60	1.00	0.60	8.20	10.95	35.35	1.50	1.00	

Source: Jefferson County, Ohio; Auditor's Office

Note: Prior to 2010, Eastern Gateway Community College was known as Jefferson County Community College.

Overlapping Rates (continued)

Eastern Gateway Community College	Indian Creek Local School District	Public Library of Steubenville and Jefferson County	Total Overlapping Rates	Total Direct and Overlapping Rates
\$ 1.00	\$ 42.65	\$ 1.00	\$ 94.95	\$ 103.15
1.00	42.65	1.00	94.95	103.15
1.00	42.65	1.00	94.95	103.15
1.00	42.65	1.00	94.95	103.15
1.00	42.65	-	95.25	103.45
1.00	39.10	-	90.40	98.60
1.00	39.10	-	90.40	98.60
1.00	39.10	-	90.40	98.60
1.00	39.10	-	89.90	98.10
1.00	39.10	-	88.90	97.10

CITY OF STEUBENVILLE, OHIO

PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND FIVE YEARS AGO

December 31, 2013			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Assessed Value
Fort Steuben Improvements	\$ 13,472,375	1	5.67%
Ohio Power Company	11,665,801	2	4.91%
Hollywood Center, Inc.	3,407,320	3	1.43%
Columbia Gas of Ohio, Inc.	2,380,420	4	1.00%
Carriage Inn of Steubenville, Inc.	2,138,325	5	0.90%
Laurels of Steubenville LLC	2,010,120	6	0.85%
Cal-Steuben Limited	1,874,390	7	0.79%
Lowe's Home Centers Inc.	1,755,565	8	0.74%
River Rail Development	1,475,495	9	0.62%
L & L Realty Holding Company LLC	1,461,390	10	0.62%
Total, top ten principal property taxpayers	<u>\$ 41,641,201</u>		<u>17.53%</u>
Total City property tax assessed valuation	<u>\$ 237,544,840</u>		

December 31, 2008			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Assessed Value
Fort Steuben Improvements	\$ 12,726,650	1	4.90%
Ohio Power Company	9,750,000	2	3.75%
Hollywood Center, Inc.	3,847,730	3	1.48%
Wheeling Pittsburgh Steel	2,784,680	4	1.07%
Cal-Steuben Limited	2,325,930	5	0.90%
Carriage Inn of Steubenville, Inc.	1,948,010	6	0.75%
Crown Hotels, Inc.	1,236,970	7	0.48%
L Steubenville LLC	1,155,000	8	0.44%
Albert Ltd.	1,086,560	9	0.42%
Columbia Gas of Ohio, Inc.	1,069,280	10	0.41%
Total, top ten principal property taxpayers	<u>\$ 37,930,810</u>		<u>14.60%</u>
Total City property tax assessed valuation	<u>\$ 259,875,652</u>		

Source: Jefferson County, Ohio; Auditor's Office

Note: Information prior to 2008 is not available

CITY OF STEUBENVILLE, OHIO

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS

Year	Total Levy	Current Collection	Percent of Current Collections to Tax Levy	Delinquent Collections	Total Collections	Percent of Total Collections to Tax Levy	Outstanding Delinquent Taxes	Percentage of Delinquent Taxes to Tax Levy
2013	\$ 1,328,278	\$ 1,273,602	95.88%	\$ 81,587	\$ 1,355,189	102.03%	\$ 483,185	36.38%
2012	1,347,254	1,291,062	95.83%	74,526	1,365,588	101.36%	488,814	36.28%
2011	1,379,576	1,144,649	82.97%	77,282	1,221,931	88.57%	617,236	44.74%
2010	1,314,478	1,119,407	85.16%	58,587	1,177,994	89.62%	512,001	38.95%
2009	1,327,149	1,128,015	85.00%	72,954	1,200,969	90.49%	495,411	37.33%
2008	1,348,726	1,176,758	87.25%	63,689	1,240,447	91.97%	467,612	34.67%
2007	1,496,121	1,331,222	88.98%	60,922	1,392,144	93.05%	427,988	28.61%
2006	1,442,041	1,296,800	89.93%	49,154	1,345,954	93.34%	425,422	29.50%
2005	1,428,992	1,310,667	91.72%	58,691	1,369,358	95.83%	383,321	26.82%
2004	1,409,396	1,294,223	91.83%	68,589	1,362,812	96.69%	379,912	26.96%

Source: Jefferson County, Ohio; Auditor's Office

Note: Delinquent tax collections are available only by collection year rather than the year in which they were levied; therefore, the percentage of total collections to tax levy exceeds 100 percent in some years. The City will continue to work with the County Auditor to retrieve this information in the future.

CITY OF STEUBENVILLE, OHIO

**INCOME TAX RATE AND COLLECTIONS
LAST TEN YEARS
(CASH BASIS)**

Year	Tax Rate	Total Tax Collected
2013	2.000%	\$ 9,423,734
2012	2.000%	9,256,607
2011	1.925% (a)	8,560,807
2010	2.00%	8,641,927
2009	2.00%	8,772,925
2008	2.00%	8,809,796
2007	2.00%	8,915,531
2006	2.00%	8,476,037
2005	2.00%	8,445,071
2004	2.00%	8,106,255

Source: Regional Income Tax Agency (RITA)

(a) The income tax rate was reduced from 2% to 1.7% for the period of May 4, 2011 through August 2, 2011. The increase from 1.7% to 2% was approved by voters August 2, 2011. The City allowed for the use of a blended rate of 1.925% for tax year 2011.

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CITY OF STEUBENVILLE, OHIO

**RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS**

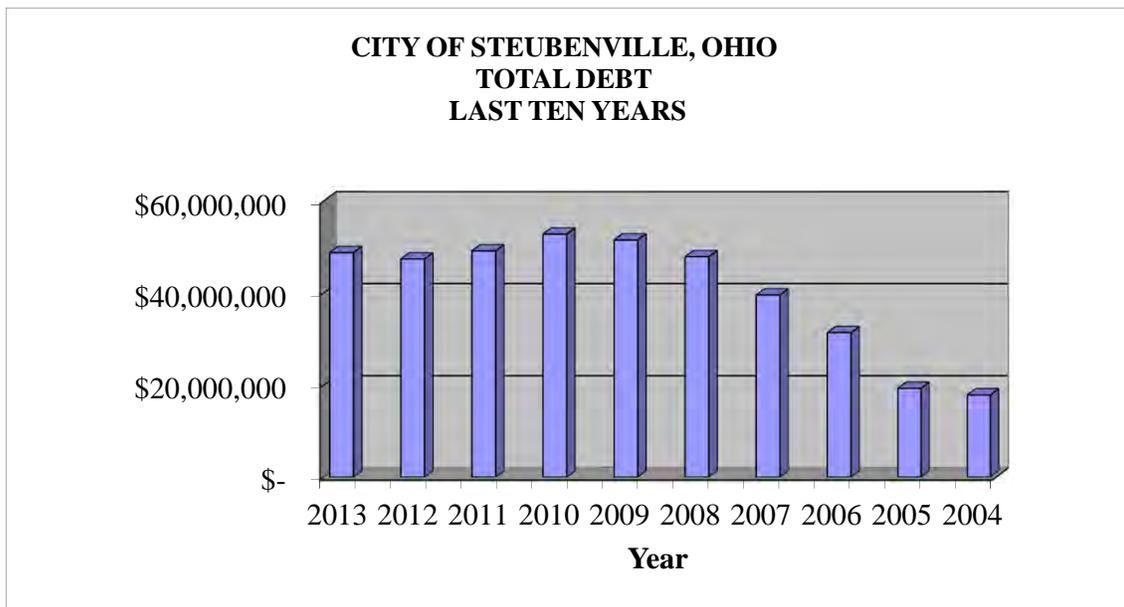
Year	Governmental Activities				Business-type Activities		
	General Obligation Bonds	Loans	Notes	Capital Leases	General Obligation Bonds	Revenue Bonds	Loans
2013	\$ 3,426,304	\$ 731,303	\$ -	\$ 16,978	\$ 1,705,000	\$ 740,137	\$ 42,104,837
2012	3,491,935	856,403	-	21,413	1,825,000	401,044	40,769,527
2011	3,561,232	960,164	-	1,794	1,945,000	495,000	42,138,146
2010	3,628,629	1,059,760	-	7,326	4,559,776	-	43,466,803
2009	-	1,216,006	3,500,000	13,311	2,698,876	-	44,001,171
2008	-	1,429,942	541,239	19,679	2,888,630	-	42,890,909
2007	-	1,650,340	681,864	30,013	3,069,261	-	33,332,047
2006	-	1,759,540	-	15,150	3,245,984	-	25,481,533
2005	-	2,076,248	-	22,790	3,414,000	-	13,658,121
2004	-	1,568,226	-	21,878	-	-	14,635,825

Sources:

- (a) See notes to the financial statements regarding the City's outstanding debt information.
- (b) See Schedule " Demographic and Economic Statistics - Last Ten Years" for personal income and population.

Business-type Activities (Continued)

Notes	Capital Leases	(a) Total Primary Government	(b) Total Personal Income	Percentage of Personal Income	(b) Population	Per Capita
\$ -	\$ -	\$ 48,724,559	\$ 609,478,880	7.99%	18,440	\$ 2,642
-	-	47,365,322	577,891,160	8.20%	18,440	2,569
-	-	49,101,336	561,244,061	8.75%	18,659	2,632
26,304	-	52,748,598	590,762,599	8.93%	18,659	2,827
51,292	-	51,480,656	591,493,780	8.70%	18,820	2,735
75,029	-	47,845,428	568,021,323	8.42%	19,329	2,475
749,579	10,296	39,523,400	528,103,595	7.48%	19,015	2,079
787,257	20,121	31,309,585	498,421,180	6.28%	19,015	1,647
42,334	29,495	19,242,988	494,351,970	3.89%	19,015	1,012
1,557,414	38,439	17,821,782	475,260,910	3.75%	19,015	937



CITY OF STEUBENVILLE, OHIO

RATIO OF GENERAL BONDED DEBT TO ASSESSED
VALUE AND BONDED DEBT PER CAPITA
LAST TEN YEARS

<u>Year</u>	<u>Population (1)</u>	<u>Estimated Actual Value of Taxable Property</u>	<u>Bonded Debt</u>	<u>Ratio of Bonded Debt to Estimated Actual Value of Property</u>	<u>Bonded Debt Per Capita</u>
2013	18,440	\$ 655,548,954	\$ 5,131,304	0.78%	\$ 278
2012	18,440	674,341,493	5,316,935	0.79%	288
2011	18,659	672,565,919	5,506,232	0.82%	295
2010	18,659	685,242,813	8,188,405	1.19%	439
2009	18,820	708,399,928	2,698,876	0.38%	143
2008	19,329	916,479,533	2,888,630	0.32%	149
2007	19,015	828,071,596	3,069,261	0.37%	161
2006	19,015	724,482,409	3,245,984	0.45%	171
2005	19,015	723,081,282	3,414,000	0.47%	180
2004	19,015	719,933,450	-	0.00%	-

Source: (1) U.S Census Bureau

CITY OF STEUBENVILLE, OHIO

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2013

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Direct:			
City of Steubenville	\$ 4,174,585	100.00%	\$ 4,174,585
Total of direct debt	<u>4,174,585</u>		<u>4,174,585</u>
Overlapping debt:			
Steubenville City School District	3,854,490	96.60%	3,723,437
Jefferson County	3,145,000	19.71%	619,880
Jefferson County Joint Vocational School	880,256	19.21%	169,097
Indian Creek Local School District	10,424,999	24.88%	2,593,740
Total of overlapping debt	<u>18,304,745</u>		<u>7,106,154</u>
Total direct and overlapping debt	<u>\$ 22,479,330</u>		<u>\$ 11,280,739</u>

Source: Ohio Municipal Advisory Council

Note: The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the City's taxable assessed value that is within the subdivision's boundaries and dividing it by the City's total taxable assessed value.

CITY OF STEUBENVILLE, OHIO

**WATER OWDA LOAN PLEDGED REVENUE COVERAGE
LAST TEN YEARS**

Year	Operating Revenues	Direct Operating Expenses (1)	Net Available Revenues	Debt Service		Coverage
				Principal	Interest	
2013	\$ 5,283,449	\$ 2,449,493	\$ 2,833,956	\$ 1,629,500	\$ 1,067,913	1.05
2012	5,448,141	3,015,713	2,432,428	1,607,604	1,022,437	0.92
2011	4,678,829	2,833,944	1,844,885	1,621,849	1,175,766	0.66
2010	4,824,259	2,985,940	1,838,319	1,564,824	1,232,791	0.66
2009	4,769,977	3,235,982	1,533,995	1,448,648	1,182,229	0.58
2008	6,182,944	3,096,569	3,086,375	1,881,887	1,137,062	1.02
2007	7,663,037	2,665,927	4,997,110	1,471,497	817,390	2.18
2006	5,235,595	2,110,122	3,125,473	1,125,350	507,860	1.91
2005	2,953,427	2,960,570	(7,143)	1,087,056	531,682	(0.00)
2004	5,272,318	2,986,474	2,285,844	985,598	489,370	1.55

(1) Operating expenses do not include depreciation.

Source: City financial records

CITY OF STEUBENVILLE, OHIO

**SEWER OWDA LOAN PLEDGED REVENUE COVERAGE
LAST TEN YEARS**

<u>Year</u>	<u>Operating Revenues</u>	<u>Direct Operating Expenses (1)</u>	<u>Net Available Revenues</u>	<u>Debt Service</u>		<u>Coverage</u>
				<u>Principal</u>	<u>Interest</u>	
2013	\$ 4,252,505	\$ 2,658,274	\$ 1,594,231	\$ 184,368	\$ 492,207	2.36
2012	4,426,856	3,017,842	1,409,014	225,595	444,198	2.10
2011	5,298,290	2,926,266	2,372,024	233,786	462,389	3.41
2010	5,327,028	3,230,109	2,096,919	224,560	471,615	3.01
2009	5,433,208	3,386,044	2,047,164	215,698	480,477	2.94
2008	5,140,602	3,366,498	1,774,104	330,086	23,638	5.02
2007	5,647,788	3,019,514	2,628,274	319,723	33,998	7.43
2006	4,262,096	2,448,946	1,813,150	309,685	44,035	5.13
2005	3,303,677	2,619,793	683,884	299,963	53,685	1.93
2004	2,659,158	2,390,149	269,009	153,098	36,953	1.42

(1) Operating expenses do not include depreciation.

Source: City financial records

CITY OF STEUBENVILLE, OHIO

REFUSE REVENUE BOND PLEDGED REVENUE COVERAGE
LAST TWO YEARS

<u>Year</u>	<u>Operating Revenues</u>	<u>Direct Operating Expenses (1)</u>	<u>Net Available Revenues</u>	<u>Debt Service</u>		<u>Coverage</u>
				<u>Principal</u>	<u>Interest</u>	
2013	\$ 2,222,432	\$ 1,194,320	\$ 1,028,112	\$ 120,907	\$ 11,428	7.77
2012	2,259,319	1,368,669	890,650	93,956	12,209	8.39

(1) Operating expenses do not include depreciation.

Source: City financial records

Note: The City did not have debt service payments on revenue bonds prior to 2012.

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CITY OF STEUBENVILLE, OHIO

**COMPUTATION OF LEGAL DEBT MARGIN
LAST TEN YEARS**

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Assessed value (a)	\$ 237,544,840	\$ 243,505,610	\$ 242,439,760	\$ 243,544,460
Legal debt margin:				
Debt limitation - 10.5% of assessed value	24,942,208	25,568,089	25,456,175	25,572,168
Debt applicable to limitation:				
General obligation bonds	<u>4,952,612</u>	<u>5,157,612</u>	<u>5,362,612</u>	<u>8,057,388</u>
Gross indebtedness (Total voted and unvoted debt)	<u>4,952,612</u>	<u>5,157,612</u>	<u>5,362,612</u>	<u>8,057,388</u>
Less: debt outside limitations				
General obligation bonds	<u>(1,705,000)</u>	<u>(1,825,000)</u>	<u>(1,945,000)</u>	<u>(4,559,776)</u>
Total debt outside limitations	<u>(1,705,000)</u>	<u>(1,825,000)</u>	<u>(1,945,000)</u>	<u>(4,559,776)</u>
Total debt applicable to limitation - Within 10.5% limitations	3,247,612	3,332,612	3,417,612	3,497,612
Less: amount available in debt service fund to pay debt applicable to limitation	<u>(112,157)</u>	<u>(98,478)</u>	<u>(81,309)</u>	<u>(64,342)</u>
Net debt within 10.5% limitation	<u>3,135,455</u>	<u>3,234,134</u>	<u>3,336,303</u>	<u>3,433,270</u>
Overall debt margin within 10.5% limitation	<u>\$ 21,806,753</u>	<u>\$ 22,333,955</u>	<u>\$ 22,119,872</u>	<u>\$ 22,138,898</u>
Unvoted debt limitation - 5.5% of assessed valuation	\$ 13,064,966	\$ 13,392,809	\$ 13,334,187	\$ 13,394,945
Gross indebtedness authorized by council	4,952,612	5,157,612	5,362,612	8,057,388
Less: debt outside limitations: Total debt outside limitations	<u>(4,952,612)</u>	<u>(5,157,612)</u>	<u>(5,362,612)</u>	<u>(8,057,388)</u>
Unvoted debt margin within 5.5% limitation	<u>\$ 13,064,966</u>	<u>\$ 13,392,809</u>	<u>\$ 13,334,187</u>	<u>\$ 13,394,945</u>

Source: City of Steubenville financial records

(a) Beginning in 2007, the debt limit excludes the assessed valuation of tangible personal property tax, as well as railroad and telephone public utility personal property in accordance with Ohio House Bill 530.

2009	2008	2007	2006	2005	2004
\$ 248,384,620	\$ 244,714,840	\$ 241,293,590	\$ 724,482,408	\$ 723,081,280	\$ 719,933,447
26,080,385	25,695,058	25,335,827	76,070,653	75,923,534	75,593,012
2,698,876	2,888,630	3,069,261	3,245,984	3,414,000	-
2,698,876	4,104,636	3,069,261	3,245,984	3,414,000	-
(2,698,876)	(2,888,630)	(3,069,261)	(3,245,984)	(3,414,000)	-
(2,698,876)	(2,888,630)	(3,069,261)	(3,245,984)	(3,414,000)	-
-	1,216,006	-	-	-	-
(344,483)	(806,046)	(542,029)	(287,488)	(37,683)	(1,931,570)
(344,483)	409,960	(542,029)	(287,488)	(37,683)	(1,931,570)
<u>\$ 26,424,868</u>	<u>\$ 25,285,098</u>	<u>\$ 25,877,856</u>	<u>\$ 76,358,141</u>	<u>\$ 75,961,217</u>	<u>\$ 77,524,582</u>
\$ 13,661,154	\$ 13,459,316	\$ 13,271,147	\$ 39,846,532	\$ 39,769,470	\$ 39,596,340
2,698,876	4,104,636	3,069,261	3,245,984	3,414,000	-
(2,698,876)	(2,888,630)	(3,069,261)	(3,245,984)	(3,414,000)	-
<u>\$ 13,661,154</u>	<u>\$ 12,243,310</u>	<u>\$ 13,271,147</u>	<u>\$ 39,846,532</u>	<u>\$ 39,769,470</u>	<u>\$ 39,596,340</u>

CITY OF STEUBENVILLE, OHIO

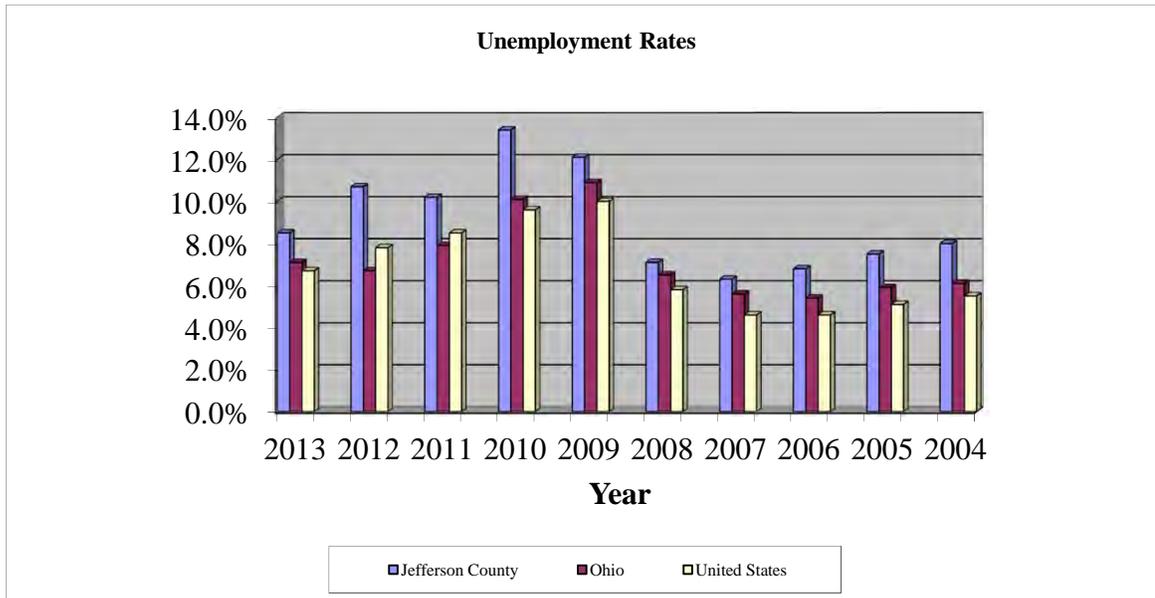
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

Year	Population (1)	Personal Income	Per Capita Personal Income (3)	Annual Average Unemployment Rates (2)		
				Jefferson County	Ohio	United States
2013	18,440	\$ 609,478,880	\$ 33,052	8.5%	7.1%	6.7%
2012	18,440	577,891,160	31,339	10.7%	6.7%	7.8%
2011	18,659	561,244,061	30,079	10.2%	7.9%	8.5%
2010	18,659	590,762,599	31,661	13.4%	10.1%	9.6%
2009	18,820	591,493,780	31,429	12.1%	10.9%	10.0%
2008	19,329	568,021,323	29,387	7.1%	6.5%	5.8%
2007	19,015	528,103,595	27,773	6.3%	5.6%	4.6%
2006	19,015	498,421,180	26,212	6.8%	5.4%	4.6%
2005	19,015	494,351,970	25,998	7.5%	5.9%	5.1%
2004	19,015	475,260,910	24,994	8.0%	6.1%	5.5%

Sources:

- (1) U.S. Census Bureau
- (2) Ohio Department of Job & Family Services, Office of Workforce Development
- (3) U.S. Department of Commerce, Bureau of Economic Analysis

Note: Per capita personal income is presented for the Weirton-Steubenville Metropolitan Statistical Area (MSA).



CITY OF STEUBENVILLE, OHIO

PRINCIPAL EMPLOYERS
CURRENT YEAR AND FIVE YEARS AGO

Employer	2013		
	Number of Employees	Rank	Percent of Total Employment
Franciscan University	1,987	1	20.70%
Trinity Medical Center West	1,302	2	13.56%
Wal-Mart Associates Inc.	641	3	6.68%
Jefferson County	608	4	6.33%
Eastern Gateway Community College	409	5	4.26%
Steubenville City School District	318	6	3.31%
Trinity Medical Center East	306	7	3.19%
Wheeling-Pittsburgh Steel	242	8	2.52%
Lowe's Home Centers Inc.	227	9	2.36%
City of Steubenville	201	10	2.09%
Total of top ten	<u>6,241</u>		<u>65.03%</u>
Total City employment	<u>9,600</u>		

Employer	2008		
	Number of Employees	Rank	Percent of Total Employment
Franciscan University	1,859	1	18.02%
Trinity Medical Center West	1,508	2	14.62%
Jefferson County	660	3	6.40%
Wal-Mart Associates Inc.	637	4	6.18%
Eastern Gateway Community College	445	5	4.31%
Trinity Medical Center East	345	6	3.34%
Steubenville City School District	344	7	3.34%
City of Steubenville	245	8	2.38%
Lowe's Home Centers Inc.	245	9	2.38%
Wheeling-Pittsburgh Steel	240	10	2.33%
Total of top ten	<u>6,528</u>		<u>63.30%</u>
Total City employment	<u>10,314</u>		

Source: Regional Income Tax Agency (RITA)

Note: Information prior to 2008 was not available.

CITY OF STEUBENVILLE, OHIO

**FULL-TIME-EQUIVALENT CITY EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN YEARS**

Function/Program	2013	2012	2011	2010	2009	2008
General government:						
Mayor	2.00	2.00	2.00	1.00	1.00	1.00
Finance	5.00	5.00	5.00	5.00	5.00	5.00
Law director	2.00	2.00	2.00	1.00	1.00	1.00
Civil service	1.00	1.00	1.00	1.00	1.00	1.00
City manager	1.00	1.00	1.00	1.00	1.00	1.00
Engineering	2.00	2.00	2.00	1.00	1.00	1.00
City council	8.00	8.00	8.00	8.00	8.00	8.00
Municipal court	10.00	10.00	10.00	7.00	7.00	7.00
Building	1.00	1.00	1.00	1.00	3.00	4.00
Information systems	1.00	1.00	1.00	1.00	1.00	1.00
Security of persons and property:						
Police	45.00	47.00	47.00	47.00	47.00	46.00
Fire	36.00	37.00	37.00	38.00	38.00	40.00
Electrical	1.00	2.00	2.00	2.00	2.00	3.00
Public health and welfare:						
Health services	3.00	3.00	3.00	3.00	3.00	3.00
Health clinic	3.00	3.00	3.00	3.00	3.00	3.00
Health administration	3.00	3.00	3.00	3.00	3.00	3.00
Food	1.00	1.00	1.00	1.00	1.00	1.00
Transportation:						
Street	12.00	13.00	14.00	18.00	19.00	22.00
Weed control	-	-	-	-	-	8.00
Community environment:						
Community development	4.00	4.00	4.00	5.00	5.00	4.00
Leisure time activity:						
Parks	3.00	3.00	3.00	-	-	5.00
Indoors	1.00	2.00	2.00	5.00	7.00	7.00
Administration	-	1.00	1.00	1.00	1.00	2.00
Swimming pool	-	10.00	10.00	20.00	16.00	17.00
Utility services:						
Water	23.00	26.00	26.00	26.00	26.00	26.00
Sewer	18.00	19.00	19.00	19.00	18.00	19.00
Refuse	12.00	12.00	12.00	12.00	12.00	13.00
Total	198.00	219.00	220.00	230.00	230.00	252.00

Source: City of Steubenville records

<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
1.00	1.00	1.00	1.00
5.00	5.00	7.00	8.00
1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00
8.00	8.00	8.00	8.00
7.00	7.00	7.00	7.00
4.00	4.00	4.00	4.00
1.00	1.00	-	-
43.00	46.00	45.00	45.00
40.00	40.00	40.00	40.00
3.00	4.00	4.00	4.00
3.00	3.00	3.00	3.00
3.00	3.00	3.00	3.00
3.00	3.00	3.00	3.00
1.00	1.00	1.00	1.00
20.00	23.00	23.00	23.00
6.00	6.00	10.00	11.00
4.00	4.00	4.00	4.00
5.00	5.00	6.00	8.00
6.00	9.00	5.00	5.00
2.00	2.00	3.00	3.00
20.00	19.00	18.00	20.00
26.00	25.00	30.00	31.00
19.00	19.00	19.00	19.00
15.00	15.00	15.00	17.00
<u>249.00</u>	<u>257.00</u>	<u>263.00</u>	<u>272.00</u>

CITY OF STEUBENVILLE, OHIO

**OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS**

Function	2013	2012	2011	2010	2009	2008
General government:						
Positions filled	198	219	220	220	230	326
Ordinances & resolutions	95	121	112	90	107	101
Security of persons and property:						
Police:						
Physical arrests	1,924	1,612	1,505	1,510	1,518	1,603
Parking violations	281	273	427	644	288	392
Traffic violations	1,572	1,249	936	772	856	1,250
Leisure time activity:						
Recreation center attendance	N/A	24,000	24,019	16,245	21,408	2,154
Transportation:						
Tons of salt used	5,547	3,000	2,400	3,000	3,114	1,642
Water:						
New connections	3	10	7	7	4	3
Water main breaks	127	103	69	103	75	57

Source: City of Steubenville Departments.

Note: N/A indicates the information was not available.

<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
316	331	315	332
116	110	121	158
1,531	1,488	1,507	1,628
429	828	1,540	948
1,364	2,040	1,672	1,072
2,159	761	N/A	N/A
3,611	2,005	2,872	1,020
7	7	3	13
119	73	60	66

CITY OF STEUBENVILLE, OHIO

**CAPITAL ASSETS STATISTICS BY FUNCTION
LAST TEN YEARS**

Function	2013	2012	2011	2010	2009	2008
Security of persons and property:						
Police:						
Stations	1.00	1.00	1.00	1.00	1.00	1.00
Fire:						
Stations	2.00	3.00	3.00	3.00	3.00	3.00
Leisure time activities:						
Parks	13.00	13.00	13.00	13.00	13.00	13.00
Park acreage	261.32	261.32	261.32	261.32	261.32	261.32
Fitness center	1.00	1.00	1.00	1.00	1.00	1.00
Swimming pools	1.00	1.00	1.00	1.00	1.00	1.00
Wading pools	1.00	1.00	1.00	1.00	1.00	1.00
Tennis courts	6.00	6.00	6.00	6.00	6.00	6.00
Baseball diamonds	8.00	8.00	8.00	8.00	8.00	4.00
Softball fields	0.00	0.00	0.00	0.00	0.00	0.00
Transportation:						
Streets (paved miles)	120.00	120.00	120.00	120.00	120.00	120.00
Water:						
Water mains (miles)	84.00	84.00	84.00	84.00	84.00	84.00
Sewer:						
Sanitary sewers (miles)	81.00	81.00	81.00	81.00	81.00	81.00

Source: City of Steubenville Departments.

<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
1.00	1.00	1.00	1.00
3.00	3.00	3.00	3.00
13.00	13.00	13.00	13.00
261.32	369.19	369.19	369.19
1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00
6.00	6.00	6.00	6.00
4.00	4.00	4.00	4.00
0.00	1.00	1.00	1.00
120.00	120.00	120.00	120.00
84.00	84.00	84.00	84.00
81.00	81.00	81.00	81.00

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Dave Yost • Auditor of State

CITY OF STEUBENVILLE

JEFFERSON COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
DECEMBER 30, 2014**