

City of Steubenville, Ohio

*Reports Issued Pursuant to
OMB Circular A-133*

Year Ended December 31, 2009



Mary Taylor, CPA
Auditor of State

City Council
City of Steubenville
115 South Third Street
Steubenville, Ohio 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, 2009 through December 31, 2009. 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.

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.

Mary Taylor

Mary Taylor, CPA
Auditor of State

September 27, 2010

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City of Steubenville, Ohio

DECEMBER 31, 2009

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Rea & Associates, Inc.
ACCOUNTANTS AND BUSINESS CONSULTANTS

122 4th St. NW | PO Box 1020
New Philadelphia, OH 44663-5120

July 12, 2010

Mayor and Members of Council
City of Steubenville
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 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 (the "City") as of and for the year ended December 31, 2009, which collectively comprise the City's basic financial statements and have issued our report thereon dated July 12, 2010. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses, and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a certain deficiency in internal control over financial reporting that we consider to be a material weakness and another deficiency that we consider to be a significant deficiency.

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 finding 2009-001 described in the accompanying schedule of findings and questioned costs to be a material weakness.

City of Steubenville, Ohio
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
July 12, 2010
Page 2

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 finding 2009-002 described in the accompanying schedule of findings and questioned costs to be a significant deficiency.

We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to the management of the City in a separate letter dated July 12, 2010.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of 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 no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards. However, we noted certain matters that we reported to management of the City in a separate letter dated July 12, 2010.

The City's response to the findings identified in our audit are described in the accompanying corrective action plan. We did not audit the City's response, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, City Council, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

Hea & Associates, Inc.



Rea & Associates, Inc.

ACCOUNTANTS AND BUSINESS CONSULTANTS

122 4th St. NW | PO Box 1020
New Philadelphia, OH 44663-5120

July 12, 2010

Mayor and Members of Council
City of Steubenville
Steubenville, OH 43952

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Compliance

We have audited the compliance of the City of Steubenville (the "City") with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133, *Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2009. The City's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the City's management. Our responsibility is to express an opinion on the City's compliance based on our audit.

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. Our audit does not provide a legal determination on the City's compliance with those requirements.

As described in item 2009-003 in the accompanying Schedule of Findings and Questioned Costs, the City did not comply with the requirements regarding cash management that are applicable to its Community Development Block Grants. Compliance with such requirements is necessary, in our opinion, for the City to comply with requirements applicable to this program.

In our opinion, except for the noncompliance described in the preceding paragraph, the City complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

The management of the City is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the City's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2009-003 to be a material weakness.

The City's response to the finding identified in our audit is described in the accompanying corrective action plan. We did not audit the City's response, accordingly, we express no opinion on it.

Schedule of Expenditures of Federal Awards

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 as of and for the year ended December 31, 2009, which collectively comprise the City's basic financial statements, and have issued our report thereon dated July 12, 2010. Our audit was performed for the purpose of forming opinions on the basic financial statements. 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of management, City Council, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

**CITY OF STEUBENVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2009**

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	14.218	B06-MC-39-0020	\$ 202,657
Community Development Block Grant Entitlement Grants	14.218	B07-MC-39-0020	570,478
<i>Passed-Through Jefferson County:</i>			
Community Development Block Grant Entitlement Grants-NSP	14.218	N/A	71,274
Total Community Development Block Grant Entitlement Grants			<u>844,409</u>
<i>Passed-Through Ohio Department of Development:</i>			
Community Housing Improvement Program	14.239	A-C-08-296-2	85,308
Total U.S. Department of Housing and Urban Development			<u>929,717</u>
<u>U.S. Department of Agriculture:</u>			
<i>Passed-Through Ohio Department of Education:</i>			
Summer Food Program	10.559	FY09	111,873
Total U.S. Department of Agriculture			<u>111,873</u>
<u>U.S. Department of Transportation:</u>			
<i>Passed-Through Ohio Department of Transportation:</i>			
Highway Planning and Construction	20.205	N/A	471,059
Highway Planning and Construction - ARRA	20.205	N/A	34,197
Total U.S. Department of Transportation			<u>505,256</u>
<u>U.S. Department of Justice:</u>			
<i>Passed-Through Ohio Department of Public Safety:</i>			
JAG Grant - ARRA	16.803	2009-RA-C01-2120	20,467
<i>Direct Programs:</i>			
Part E - Developing, Testing and Demonstrating New Programs	16.541	2008-JL-FX-0475	15,965
Public Safety Partnership and Community Policing Grants - ARRA	16.710	2009-RK-WX-0680	60,249
Total U.S. Department of Justice			<u>96,681</u>
<u>Federal Emergency Management Agency:</u>			
<i>Direct Programs:</i>			
Assistance to Firefighters Grant	97.044	EMW-2008-FO-11619	18,103
Total Federal Emergency Management Agency			<u>18,103</u>
Total Federal Expenditures			<u>\$ 1,661,630</u>

See accompanying notes to schedule of expenditures of federal awards.

CITY OF STEUBENVILLE
JEFFERSON COUNTY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2009

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.

CITY OF STEUBENVILLE
JEFFERSON COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133, SECTION .505
DECEMBER 31, 2009

1. SUMMARY OF AUDITOR'S RESULTS

A-133 Ref.
.505(d)

(d) (1) (i)	Type of Financial Statement Opinion	Unqualified
(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)?	No
(d) (1) (iv)	Were there any material internal control weakness conditions reported for major federal programs?	Yes
(d) (1) (iv)	Were there any other internal control deficiencies reported for major programs?	No
(d) (1) (v)	Type of Major Programs' Compliance Opinion	Qualified
(d) (1) (vi)	Are any reportable findings under Section .510(a) of Circular A-133?	Yes
(d) (1) (vii)	Major Programs (list): Community Development Block Grant – Entitlement Highway Planning and Construction	CFDA # 14.218 20.205
(d) (1) (viii)	Dollar Threshold: Type A/B Programs	Type A: >\$300,000 Type B: All others
(d) (1) (ix)	Low Risk Auditee?	No

CITY OF STEUBENVILLE
JEFFERSON COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133, SECTION .505
DECEMBER 31, 2009

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

Material Weakness

Finding Number	2009-001
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In 2010, the American Institute of Certified Public Accountants (AICPA), the national professional organization for certified public accountants, issued its Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which supersedes SAS No. 112. This standard became effective for audits of financial statements for periods ending on or after December 15, 2009.

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. 115 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. 115 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.

The compilation and presentation of materially correct financial statements and the related footnotes is the responsibility of management of the City. Independent auditors are not part of the City's internal control structure and should not be relied upon by management to detect misstatements in the financial statements.

As a result of our audit, we identified material misstatements in the City's financial statements, as well as other misstatements that were not necessarily material, but were more than inconsequential. Material amounts noted above have been subsequently reported in the audited financial statements.

The City had 13 audit adjustments to the original financial statement that was presented for audit. Of those adjustments 10 of them were related to capital assets and the others were related to accounts receivable. We recommend the City establish a process to accurately track the costs associated with each asset. In addition, they should establish a procedure to ensure they have captured all of the capital assets acquired during the year. This information should be summarized and given to the financial statement preparers for recording in the City's financial statements.

City's Response: See Corrective Action Plan.

CITY OF STEUBENVILLE
JEFFERSON COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133, SECTION .505
DECEMBER 31, 2009

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

Significant Deficiency

Finding Number	2009-002
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Electrical Department: Inventory

We noted the Electrical department does not maintain a perpetual inventory system or perform an annual inventory. We also noted the department estimates the cost of inventory to report on the financial statements. Subsequent to year end, we performed an inventory observation of an inventory that was taken during 2010. We concluded inventory is not materially misstated based on our testing performed.

We recommend the Electrical Department implement a perpetual inventory tracking system that will allow the accurate recording of inventory for electrical materials. The Department should ensure there are no obsolete items included in the inventory reported on the financial statements. Also, the Department should prepare, at a minimum, yearly inventory counts and compare to perpetual records, which will allow greater control and accountability of inventory amounts. We also recommend the city establish a process to track the latest cost per inventory item for financial statement reporting. Subsequent to year end, the City has purchased the inventory module from SSI to assist in tracking inventory.

City's Response: See Corrective Action Plan.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Material Non-Compliance/Material Weakness

Finding Number	2009-003
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Federal Grant and CFDA Number:
Community Development Block Grant Entitlement Grant, CFDA #14.218

Federal Agency and Pass-Through Agency:
Direct Award from the U.S. Department of Housing and Urban Development

Grant Awards Numbers:
B06-MC-39-0020 and B07-MC-39-0020

CITY OF STEUBENVILLE
JEFFERSON COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133, SECTION .505
DECEMBER 31, 2009

Finding Number	2009-003 (cont'd)
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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.

Condition:

During our testing of internal control over the major program, we had control failures of the key control over cash management, earmarking and allowable costs/activities allowed.

Our testing revealed an excess cash balance was maintained in the CDBG checking account for a time period beginning July 21, 2009 and ending September 21, 2009.

Context:

We randomly selected 23 transactions to test whether (1) the expenditure was allowable per the CDBG grant agreement, (2) the amount of the invoice and payee agree to the check that was written, and (3) whether or not the director signed off on the drawdown request indicating his approval. The drawdown request has the invoices attached which he is to review for allowability. The drawdown also has the Integrated Disbursement and Information System (IDIS) expenditure coding which is used when calculating earmarking criteria. Lastly it is the document used to enter the cash request into IDIS when requesting moneys. We also obtained the check register for the CDBG fund to review the cash balance maintained in the checking account throughout 2009.

Cause:

Eight of the 23 individual transactions (3 drawdown requests) were not signed by the Director, indicating his approval. In addition, it does not appear the Director is reviewing the cash on-hand when approving the drawdown.

Effect:

Our testing revealed the City's CDBG checking account had an excess cash balance from the time period July 17, 2009 through September 21, 2009. The City's maintained a cash balance in excess of \$300,000 for a period of approximately 3 weeks and the balance was over \$100,000 for approximately two months. The City did not earn interest on the CDBG account during 2009.

All of the expenditures tested were allowable per the grant agreement and were properly coded within the IDIS system. In addition we noted for all of the 23 transactions tested, the Director signed off on the purchase requisition indicating the expenditure was allowable for the grant.

CITY OF STEUBENVILLE
JEFFERSON COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133, SECTION .505
DECEMBER 31, 2009

Finding Number	2009-003 (cont'd)
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Recommendation:

We recommend the CDBG Director establish a process to ensure the established control occurs for each drawdown request made to the U.S. Department of Housing and Urban Development. Proper review of the drawdown request would help to ensure the City does not accumulate excess funds.

City's Response: See Corrective Action Plan.

**CITY OF STEUBENVILLE
JEFFERSON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A-133, SECTION .315(b)
DECEMBER 31, 2009**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2008-001	Ohio Revised Code Section 5705.10, various City funds had negative fund balances.	Yes	
2008-002	Ohio Revised code Section 5705.41(B), expenditures plus encumbrances exceeded appropriations	No	Included as a management letter comment in 2009.
2008-003	Ohio Revised code Section 5705.39, appropriations in excess of estimated resources.	Yes	
2008-004	Material Weakness – Lack of control over financial reporting.	No	Re-issued as 2009-001



City of Steubenville

Finance Office

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CORRECTIVE ACTION PLAN IN RESPONSE TO THE 2009 AUDIT FINDINGS

2009-001

The City of Steubenville is establishing adequate controls for proper verification of accounting for capital assets. Procedures will be put into place to have not just one, but two or more employees review the addition, disposal or adjustments for capital assets including depreciation.

2009-002

In the past, The City of Steubenville Electrical Department had kept an estimated inventory for reporting purposes. An Inventory Management System has been purchased to accurately account for an actual inventory on a day to day basis. This system will record transactions for all purchases and consumption of inventory at the actual cost. Report will be printed periodically and verified. A physical count will be taken at year end and to balance with system reports.

2009-003

The City of Steubenville Community Development and Planning Department has adopted a *CDBG Purchase Order, Drawdown and Disbursement Policy* which will address the issues. Please see the attached copy of the policy.



Michael J. Marshall
Finance Director
City of Steubenville

July 12, 2010

Date

CITY OF STEUBENVILLE

CDBG Purchase Order, Drawdown and Disbursement Policy

The policy and procedures described below will govern purchase order (PO) approval at the departmental level, drawdown and disbursement of Community Development Block Grant (CDBG) funds only. It does not apply to funds from other programs or sources because circumstances and requirements may differ depending upon the funding source. It will also not apply to regular, fixed personnel costs (such as salary and benefits) which do not require PO approval.

1. Purchase orders will be prepared using the City's software system for such purpose. They will be prepared and based on executed contract amounts or written cost proposals/estimates submitted by contractors or vendors. PO's will be entered into the software system by the Secretary/Financial Coordinator and approved by the Urban Projects Director.
2. Only after written approval of the PO by the Finance Director and City Manager will the contractor or vendor be authorized to start work or provide the product/service. If a contract had been executed requiring the approval of the Finance Director and City Manager prior to PO approval, then the written executed contract will suffice in lieu of the approved PO, until the PO is approved.
3. After substantial completion of a project, final completion and/or at regular pre-determined and approved intervals; or after satisfactory delivery of a product or service, then the contractor or vendor will be required to submit a written invoice. Drawdown of funds for payment using the HUD Integrated Disbursement and Information System (IDIS) will occur only after receipt of an invoice from a contractor or vendor and approval of such invoice by the approval authority (i.e., engineer or architect) where applicable.
4. IDIS drawdowns will generally take place at two (2) week intervals unless a more frequent interval is approved by the Urban Projects Director. Drawdown forms based upon the invoices will be prepared by the Secretary/Financial Coordinator, submitted to the Assistant Director/Building Inspector for review/verification, and then submitted to the Urban Projects Director for approval. The Assistant Director/Building Inspector will then complete the IDIS drawdown, after which it will be approved by the Urban Projects Director.
5. As soon as the IDIS system will permit after drawdown approval, the Assistant Director/Building Inspector or Urban Projects Director will request the following IDIS generated reports: PR07, Drawdown Report by Voucher Number; and PR08, Grantee Summary Activity Report. The reports will be provided to the Secretary/Financial Coordinator and maintained along with the drawdown forms.
6. The Secretary/Financial Coordinator will monitor the status of the electronic transfer of funds and as soon as funds are available, request that the Finance Department issue a check based on the approved PO and submitted invoice. The goal will be to have the check issued within five (5) business days of the deposit of funds.

7. In the event general CDBG program income is received, it will be entered into the IDIS system as soon as possible by the Urban Projects Director and deposited in the CDBG program account by the Secretary/Financial Coordinator. It will then be used first on the next scheduled drawdown, before regular CDBG funds are drawn.
8. In the event of an inadvertent underdraw or overdraw on IDIS, a correction will be made on the next scheduled drawdown where such correction is possible.

ADOPTED BY THE STEUBENVILLE PLANNING AND ZONING COMMISSION ON JULY 12, 2010

CITY OF STEUBENVILLE, OHIO



New Municipal Building

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2009

CITY OF STEUBENVILLE, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2009



PREPARED BY:

MICHAEL J. MARSHALL, DIRECTOR OF FINANCE
ALYSSA N. KERKER, SENIOR ACCOUNTING ADMINISTRATOR
DAVID R. LEWIS, FINANCIAL ACCOUNTANT

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CITY OF STEUBENVILLE, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2009

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INTRODUCTORY SECTION



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

July 12, 2010

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, 2009, 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, 2009. The City continues to receive an unqualified opinion. The Independent Accountants' 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, 2009 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 Accountants' 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 18,820. 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 Jefferson 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 Easter 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 most significant current private construction includes renovations at Trinity Hospital, The Franciscan University of Steubenville, The Fort Steuben Mall, Steubenville City School District, and Walgreens and CVS pharmacies. The total cost of these improvements is between \$6 and \$8 million.

The City's economic anchor remains the hospitals and educational institutions in Steubenville. It is upon this base that the City is expending considerable energy to promote and facilitate additional manufacturing and light industrial facilities.

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 fiscal 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.

Major Initiatives

In May of 2010, the City completed a major upgrade to its public park system with a \$4.6 million improvement project to two heavily used public parks. At the Belleview Park, the City upgraded all the baseball fields, installed new fencing, erected six new NCAA competition level lighted tennis courts, installed a street hockey field, basketball courts, two picnic shelter houses, as well as increased paved parking areas. The project also made significant upgrades at the Jim Wood Park in the west end of the City. These upgrades included a children's water play area, baseball field improvements, creation of a bike and walking trail, building of a children's play area and two picnic shelter houses. All park improvements were paid with existing City funds.

In May of 2010, the City completed construction of a new municipal building at a cost of \$4.1 million. The existing municipal building is being demolished and in its place will be constructed a park-like green space. This area will enhance the aesthetics of the downtown retail corridor and add to a general sense of local pride in the historical area of the replicated Fort Steuben. The City's various departments have now been consolidated in one facility and the downtown corridor will benefit from a new facility. The new municipal building was funded with a long-term loan of \$3.5 million and with existing City funds.

The City has begun construction of approximately \$14 million in street improvement projects. The largest is an \$8.8 million rebuild of Washington Street, a major east-west corridor connecting the downtown area with the City's west end, funded with Federal Stimulus funds. The City has also embarked on a major street resurfacing project for State Route 43 (Sunset Boulevard). This \$2 million project, partially funded with City funds and State matching funds, includes street resurfacing and traffic control improvements. Lastly, the City is in the design phases of a \$2.5 million rebuilding of John Scott Highway. This is funded with Federal highway funds.

The City has also received a grant from the U.S. Department of Energy in the amount of \$579,520 for traffic control light replacement. This project will replace 440 streetlights and 898 traffic signal lights with energy efficient LED lighting. The project will be completed by City personnel during the summer and fall of 2010. The annual energy savings as a result of the project are expected to be in excess of \$100,000.

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 principals (GAAP), and the major bond rating agencies review the data presented in such reports before determining a public agency's bond rating.

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,



Michael J. Marshall
Director of Finance

CITY OF STEUBENVILLE, OHIO
PRINCIPAL OFFICIALS
DECEMBER 31, 2009

Elected Officials

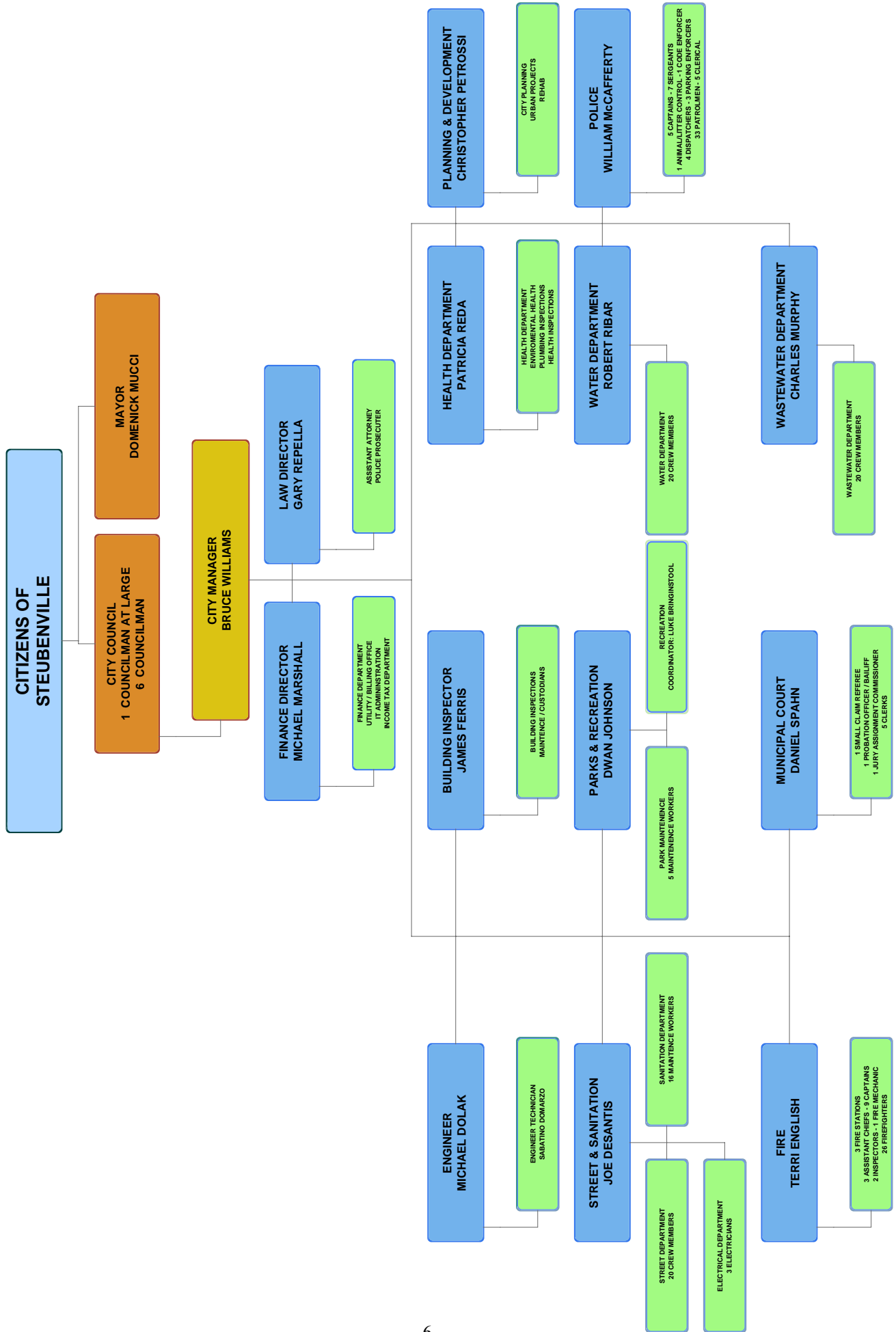
Mayor	Domenick Mucci Jr.
City Council:	
Councilman at Large	Edward J. Chanoski Jr.
1st Ward Councilman	Gerald DiLoreto
2nd Ward Councilman	Richard Perkins
3rd Ward Councilman	Gregory Metcalf
4th Ward Councilman	David Fortunato
5th Ward Councilman	Albert Stasiulewicz
6th Ward Councilman	David Lalich
Municipal Court Judge	G. Daniel Spahn

Appointed Officials

City Manager	Cathy Davison*
Law Director	S. Gary Repella
Finance Director	Michael J. Marshall
Urban Project Director	Christopher Petrossi
Parks and Recreation Director	Dwan W. Johnson
Fire Chief	Terri English
Police Chief	William A. McCafferty
Health Commissioner	Patricia Reda
City Engineer	Michael Dolak
Clerk of Council	Pam Orlando
Water Superintendent	Robert Ribar
Sewer Superintendent	Charles Murphy
Street and Sanitation Superintendent	Robert Baird

* beginning March 15, 2010

CITY OF STEUBENVILLE ORGANIZATIONAL CHART DECEMBER 31, 2009



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, 2008

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

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FINANCIAL SECTION



Rea & Associates, Inc.

ACCOUNTANTS AND BUSINESS CONSULTANTS

122 4th St. NW | PO Box 1020
New Philadelphia, OH 44663-5120

July 12, 2010

Mayor and Members of Council
City of Steubenville
Steubenville, OH 43952

Independent Auditor's Report

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 (the "City"), as of and for the year ended December 31, 2009, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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, as of December 31, 2009, and the respective changes in financial position and the cash flows, where applicable, thereof and the respective budgetary comparisons for the General Fund and the .7% City Income Tax - Recreation Improvement Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 12, 2010 on our consideration of the City's internal control over financial reporting and 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

City of Steubenville
Independent Auditor's Report
July 12, 2010

The Management's Discussion and Analysis on pages 11 through 22 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements and other schedules, listed in the table of contents as supplementary information, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements, and in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The accompanying introductory and statistical sections, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. This information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Hea & Associates, Inc.

CITY OF STEUBENVILLE, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2009 UNAUDITED

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, 2009. 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 2009 are as follows:

- The total net assets of the City increased \$2,773,534 or 7.28% over 2008. Net assets of governmental activities increased \$2,134,143 or 8.49% and net assets of business-type activities increased \$639,391 or 4.92%.
- General revenues accounted for \$12,765,139, or 75.11% of total governmental activities revenue. Program specific revenues accounted for \$4,231,458 or 24.89% of total governmental activities revenue. The City's governmental activities also had transfers in of \$1,993,424 during 2009.
- The City had \$16,855,878 in expenses related to governmental activities; \$4,231,458 of these expenses was offset by program specific charges for services, grants or contributions. The remaining expenses of the governmental activities of \$12,624,420 were partially offset by general revenues (primarily property taxes, income taxes and unrestricted grants and entitlements) of \$12,765,139.
- The City's major governmental funds are the general fund and the .7% city income tax - recreation improvement fund. The general fund had revenues of \$12,084,430 in 2009. This represents a decrease of \$177,846 from 2008 revenues and other financing sources primarily due to a decrease in intergovernmental revenues compared to the prior year. The expenditures of the general fund, which totaled \$12,807,255 in 2009, decreased \$562,914 from 2008. The net decrease in fund balance for the general fund was \$722,825, from \$203,028 to a deficit balance of \$519,797.
- The .7% city income tax - recreation improvement fund had \$413,831 in revenues in 2009. The expenditures of the .7% city income tax - recreation improvement fund totaled \$3,308,169 in 2009. The net decrease in fund balance for the .7% city income tax - recreation improvement fund was \$2,894,338 from \$2,827,908 to a deficit balance of \$66,430.
- Net assets for the business-type activities, which are made up of the water, sewer, and refuse enterprise funds, increased in 2009 by \$639,391.
- In the general fund, the actual revenues and other financing sources came in \$478,979 below the final budgeted revenues and other financing sources. Actual expenditures were \$1,332,384 less than the amount in the final budget. This was primarily due to conservative spending. The revenue variances are the result of decreasing 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, 2009 UNAUDITED

The statement of net assets 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 Assets 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 2009?" The statement of net assets and the statement of activities answer this question. These statements include all assets, liabilities, 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 assets and changes in those assets. This change in net assets 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 assets 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 assets and statement of activities can be found on pages 25-27 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 18.

CITY OF STEUBENVILLE, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2009 UNAUDITED

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 - recreation 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 28-33 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 34-37 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 38 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 39-73 of this report.

CITY OF STEUBENVILLE, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2009
UNAUDITED

Government-wide Financial Analysis

The table below provides a summary of the City's net assets for 2009 and 2008.

	Net Assets					
	Governmental Activities	Business-type Activities	Governmental Activities	Business-type Activities	Total	Total
	2009	2009	2008	2008	2009	2008
Assets						
Current and other assets	\$ 14,026,576	\$ 10,458,919	\$ 17,179,582	\$ 11,550,481	\$ 24,485,495	\$ 28,730,063
Capital assets, net	<u>26,351,740</u>	<u>56,789,758</u>	<u>18,034,692</u>	<u>53,661,530</u>	<u>83,141,498</u>	<u>71,696,222</u>
Total assets	<u>40,378,316</u>	<u>67,248,677</u>	<u>35,214,274</u>	<u>65,212,011</u>	<u>107,626,993</u>	<u>100,426,285</u>
Liabilities						
Long-term liabilities outstanding	8,285,218	51,773,942	5,506,168	51,056,138	60,059,160	56,562,306
Other liabilities	<u>4,821,791</u>	<u>1,833,061</u>	<u>4,570,942</u>	<u>1,153,590</u>	<u>6,654,852</u>	<u>5,724,532</u>
Total liabilities	<u>13,107,009</u>	<u>53,607,003</u>	<u>10,077,110</u>	<u>52,209,728</u>	<u>66,714,012</u>	<u>62,286,838</u>
Net assets						
Invested in capital assets, net of related debt	23,206,767	10,038,419	16,585,071	7,806,962	33,245,186	24,392,033
Restricted	6,270,368	-	10,716,030	-	6,270,368	10,716,030
Unrestricted (deficit)	<u>(2,205,828)</u>	<u>3,603,255</u>	<u>(2,163,937)</u>	<u>5,195,321</u>	<u>1,397,427</u>	<u>3,031,384</u>
Total net assets	<u>\$ 27,271,307</u>	<u>\$ 13,641,674</u>	<u>\$ 25,137,164</u>	<u>\$ 13,002,283</u>	<u>\$ 40,912,981</u>	<u>\$ 38,139,447</u>

Over time, net assets can serve as a useful indicator of a government's financial position. At December 31, 2009, the City's assets exceeded liabilities by \$40,912,981. At year-end, net assets were \$27,271,307 and \$13,641,674 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 net assets. At year-end, capital assets represented 77.25% of total assets. Capital assets include land, buildings, improvements, equipment, vehicles, infrastructure and construction-in-progress. Capital assets, net of related debt to acquire the assets at December 31, 2009, were \$23,206,767 and \$10,038,419 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.

A portion of the City's net assets, \$6,270,368, represents resources that are subject to external restriction on how they may be used.

CITY OF STEUBENVILLE, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2009
UNAUDITED**

The table below shows the changes in net assets for fiscal year 2009 and 2008.

	Change in Net Assets					
	Governmental	Business-type	Governmental	Business-type	Total	Total
	Activities	Activities	Activities	Activities	Total	Total
	2009	2009	2008	2008	2009	2008
Revenues:						
Program revenues:						
Charges for services	\$ 1,310,573	\$ 12,611,190	\$ 1,221,790	\$ 13,379,807	\$ 13,921,763	\$ 14,601,597
Operating grants and contributions	1,695,188	5,000	2,085,508	-	1,700,188	2,085,508
Capital grants and contributions	1,225,697	-	1,121,706	-	1,225,697	1,121,706
Total program revenues	4,231,458	12,616,190	4,429,004	13,379,807	16,847,648	17,808,811
General revenues:						
Property taxes	1,264,207	-	1,306,035	-	1,264,207	1,306,035
Income taxes	9,099,559	-	8,490,753	-	9,099,559	8,490,753
Hotel taxes	215,029	-	252,246	-	215,029	252,246
Unrestricted grants and entitlements	1,857,377	-	2,156,652	-	1,857,377	2,156,652
Investment earnings	87,574	3,606	148,934	150,867	91,180	299,801
Contributions and donations	15,941	-	15,864	-	15,941	15,864
Miscellaneous	225,452	171,224	225,453	17,276	396,676	242,729
Total general revenues	12,765,139	174,830	12,595,937	168,143	12,939,969	12,764,080
Total revenues	16,996,597	12,791,020	17,024,941	13,547,950	29,787,617	30,572,891
Expenses:						
General government	2,934,361	-	3,483,576	-	2,934,361	3,483,576
Security of persons and property	7,992,803	-	8,339,319	-	7,992,803	8,339,319
Public health and welfare	666,247	-	673,311	-	666,247	673,311
Transportation	3,033,970	-	3,128,182	-	3,033,970	3,128,182
Community environment	978,797	-	798,136	-	978,797	798,136
Leisure time activity	1,049,465	-	1,134,775	-	1,049,465	1,134,775
Interest and fiscal charges	200,235	-	166,141	-	200,235	166,141
Water	-	5,329,685	-	5,109,929	5,329,685	5,109,929
Sewer	-	3,293,273	-	3,544,872	3,293,273	3,544,872
Refuse	-	1,678,034	-	1,757,654	1,678,034	1,757,654
Total expenses	16,855,878	10,300,992	17,723,440	10,412,455	27,156,870	28,135,895
Increase (decrease) in net assets before transfers and special item	140,719	2,490,028	(698,499)	3,135,495	2,630,747	2,436,996
Transfers	1,993,424	(1,993,424)	-	-	-	-
Special item	-	142,787	-	-	142,787	-
Change in net assets	2,134,143	639,391	(698,499)	3,135,495	2,773,534	2,436,996
Net assets at beginning of year	25,137,164	13,002,283	25,835,663	9,866,788	38,139,447	35,702,451
Net assets at end of year	\$ 27,271,307	\$ 13,641,674	\$ 25,137,164	\$ 13,002,283	\$ 40,912,981	\$ 38,139,447

CITY OF STEUBENVILLE, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2009
UNAUDITED**

Governmental Activities

Governmental activities net assets increased \$2,134,143 in 2009. The increase is the result of transfers in from the business-type activities of \$1,993,424. These transfers were used to partially finance the construction of the new municipal building and recreation capital projects. Also, expenses decreased \$867,562 from 2008 due to cost cutting measures.

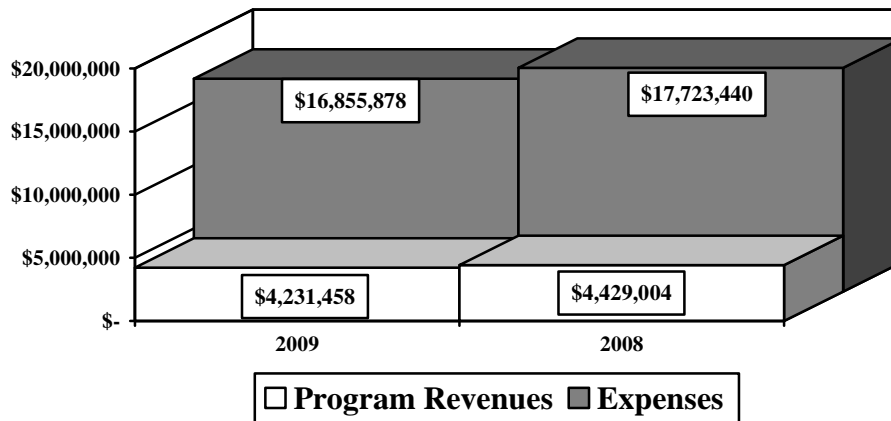
Security of persons and property, which primarily supports the operations of the police and fire departments, had expenses of \$7,992,803 which accounted for 29.44% of the total expenses of the City. These expenses were entirely funded by general revenues. General government expenses totaled \$2,934,361 or 10.81% of the total expenses of the City, which was partially funded by \$801,003 in direct user charges, \$56,555 in operating grants and contributions and \$19,170 in capital grants and contributions.

The State and federal government contributed to the City a total of \$1,695,188 in operating grants and contributions.

General revenues totaled \$12,765,139 and amounted to 75.11% of total governmental revenues. These revenues primarily consist of property and income tax revenue of \$10,363,766. 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 \$1,857,377.

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

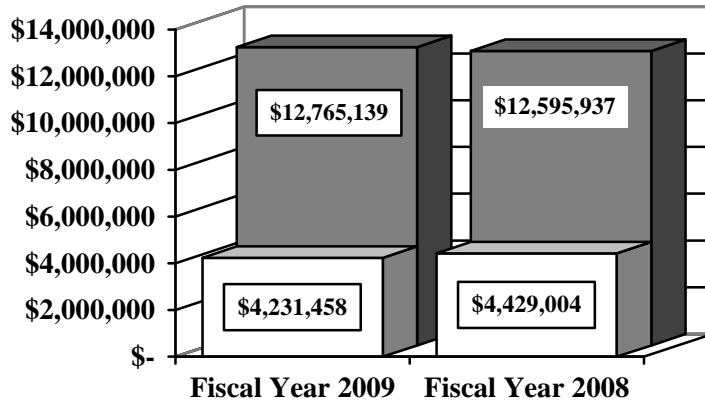
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2009
UNAUDITED

Governmental Activities

	Total Cost of Services 2009	Net Cost of Services 2009	Total Cost of Services 2008	Net Cost of Services 2008
Program expenses:				
General government	\$ 2,934,361	\$ 2,057,633	\$ 3,483,576	\$ 2,802,716
Security of persons and property	7,992,803	7,992,803	8,339,319	8,339,319
Public health and welfare	666,247	440,841	673,311	450,695
Transportation	3,033,970	1,352,192	3,128,182	1,140,043
Community environment	978,797	155,582	798,136	(448,291)
Leisure time activity	1,049,465	425,134	1,134,775	843,813
Interest and fiscal charges	200,235	200,235	166,141	166,141
Total	\$ 16,855,878	\$ 12,624,420	\$ 17,723,440	\$ 13,294,436

The dependence upon general revenues for governmental activities is apparent, with 74.90% and 75.01% of expenses supported through taxes and other general revenues for 2009 and 2008, respectively.

Governmental Activities – General and Program Revenues



□ Program Revenues ■ General Revenues

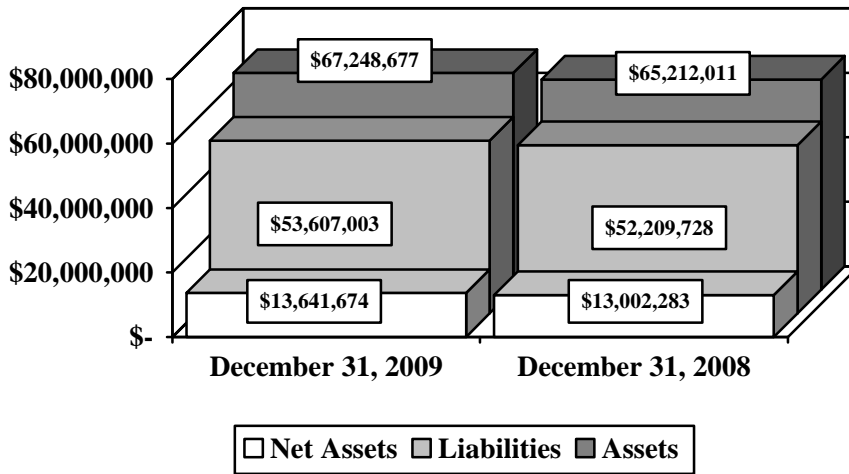
CITY OF STEUBENVILLE, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2009
UNAUDITED

Business-type Activities

Business-type activities include the water, sewer, and refuse enterprise funds. These programs had program revenues of \$12,616,190, general revenues of \$174,830, transfers out of \$1,993,424, a special item gain of \$142,787 and expenses of \$10,300,992 for 2009. During 2009, the City was able to reduce the amounts charged to consumers for services while spending more to provide additional water, sewer and refuse service. The transfers out of the enterprise funds were to partially fund the City's municipal building project and parks project. The net assets of the business-type activities increased \$639,391 from 2008. The graph below shows the business-type activities assets, liabilities and net assets at year-end.

Net Assets 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 28) reported a combined fund balance of \$4,875,424, which is \$3,391,962 less than the previous year's fund balance of \$8,267,386. The schedule below indicates the fund balances and the total change in fund balances as of December 31, 2009 for all major and nonmajor governmental funds.

CITY OF STEUBENVILLE, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2009
UNAUDITED

	Fund Balances (deficit) <u>12/31/09</u>	Fund Balances <u>12/31/08</u>	Increase (Decrease) <u></u>
Major funds:			
General	\$ (519,797)	\$ 203,028	\$ (722,825)
.7% city income tax - recreation improvement	(66,430)	2,827,908	(2,894,338)
Other nonmajor governmental funds	<u>5,461,651</u>	<u>5,236,450</u>	<u>225,201</u>
Total	<u>\$ 4,875,424</u>	<u>\$ 8,267,386</u>	<u>\$ (3,391,962)</u>

General Fund

The City's general fund balance decreased \$722,825. The table that follows assists in illustrating the revenues of the general fund.

	<u>2009</u> <u>Amount</u>	<u>2008</u> <u>Amount</u>	<u>Percentage</u> <u>Change</u>
Revenues:			
Taxes	\$ 8,930,294	\$ 8,848,107	0.93 %
Charges for services	99,086	107,288	(7.64) %
Licenses and permits	456,842	574,004	(20.41) %
Fines and forfeitures	343,711	326,745	5.19 %
Investment income	87,574	148,934	(41.20) %
Intergovernmental	1,909,192	2,063,036	(7.46) %
Rental income	88,750	102,971	(13.81) %
Other	<u>168,981</u>	<u>76,290</u>	121.50 %
Total	<u>\$ 12,084,430</u>	<u>\$ 12,247,375</u>	(1.33) %

Tax revenue represents 73.90% of all general fund revenue. Tax revenue decreased slightly which is primarily due to the recession during 2009. The most significant decrease in revenues occurred in intergovernmental revenue due to a decrease in estate tax receipts and local government revenue. Interest income decreased because of lower interest rates during 2009. Other revenue increased due to an increase in reimbursements. Licenses and permits revenue decreased because the 4th quarter television cable franchise fees for 2009, in the amount of \$70,864, were not received until February, 2010. All other revenue remained consistent between 2008 and 2009.

CITY OF STEUBENVILLE, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2009
UNAUDITED

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

	<u>2009</u> <u>Amount</u>	<u>2008</u> <u>Amount</u>	<u>Percentage</u> <u>Change</u>
Expenditures:			
General government	\$ 2,605,297	\$ 2,607,017	(0.07) %
Security of persons and property	7,580,391	7,854,420	(3.49) %
Public health and welfare	567,418	549,003	3.35 %
Transportation	1,105,207	1,236,673	(10.63) %
Community environment	95,009	60,617	56.74 %
Leisure time activity	704,556	904,076	(22.07) %
Debt service	<u>149,377</u>	<u>158,363</u>	(5.67) %
Total	<u>\$ 12,807,255</u>	<u>\$ 13,370,169</u>	(4.21) %

The largest expenditure line item, security of persons and property, decreased, which is primarily attributed to overall cost cutting measures taken in the police and fire departments. The decrease in transportation expenditures was due to a decrease in street department expenditures in 2009. The decrease in leisure time activities was due to decreases that result from the operation of the City's parks and other recreation programs. The increase in public health and welfare expenditures was due to the increased cost of operation the City's health clinic. All other expenditures remained consistent between 2008 and 2009.

.7% City Income Tax - Recreation Improvement Fund

The .7% city income tax - recreation improvement fund had \$413,831 in revenues in 2009. This represents a \$305,731 increase over 2008 revenues. This is primarily due to the City receiving a capital contribution from Franciscan University for the City's parks improvement project. The expenditures of the .7% city income tax - recreation improvement fund totaled \$3,308,169 in 2009. This represents an increase of \$2,982,915 over 2008 expenditures. This is primarily due to the City spending on the parks improvement projects during 2009. The net decrease in fund balance for the .7% city income tax - recreation improvement fund was \$2,894,338 from \$2,827,908 to a deficit balance of \$66,430.

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 decreased \$865,544. Appropriations were decreased by \$854,850 during 2009. Decreases to the appropriations were primarily due to less being budgeted for maintenance and operation of City buildings. Actual revenues of \$13,388,621 were less than final budgeted revenues and other financing sources by \$478,979. Actual expenditures of \$14,444,983 came in \$332,384 less than the final budgeted amounts.

CITY OF STEUBENVILLE, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2009
UNAUDITED

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 2009, the City had \$83,141,498 (net of accumulated depreciation) invested in land, buildings, improvements, equipment, vehicles, infrastructure and construction in progress. Of this total, \$26,351,740 was reported in governmental activities and \$56,789,758 was reported in business-type activities. Additional details are provided in Note 8 of the notes to the financial statements. The following table shows 2009 balances compared to 2008:

	Capital Assets at December 31 (Net of Depreciation)					
	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Land	\$ 469,112	\$ 334,112	\$ 66,000	\$ 66,000	\$ 535,112	\$ 400,112
Construction- in-progress	3,620,090	1,682,823	6,204,091	14,084,235	9,824,181	15,767,058
Buildings	2,209,011	1,768,737	24,623,571	25,162,008	26,832,582	26,930,745
Improvements	4,500,870	700,891	288,894	20,051	4,789,764	720,942
Equipment	414,224	494,692	215,981	226,967	630,205	721,659
Vehicles	1,151,339	1,364,005	107,629	179,858	1,258,968	1,543,863
Infrastructure	13,987,094	11,689,432	25,283,592	13,922,411	39,270,686	25,611,843
Totals	<u>\$ 26,351,740</u>	<u>\$ 18,034,692</u>	<u>\$ 56,789,758</u>	<u>\$ 53,661,530</u>	<u>\$ 83,141,498</u>	<u>\$ 71,696,222</u>

The City's largest capital asset category is infrastructure which includes roads constructed from 1980 through 2009. 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 53.08% 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 44.53% of the City's total business-type capital assets.

Debt Administration

The City had the following long-term obligations outstanding at December 31, 2009 and 2008. Additional details are provided in Note 11 of the notes to the financial statements.

CITY OF STEUBENVILLE, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2009
UNAUDITED

Governmental Activities		
	2009	2008
Loans payable	\$ 1,216,006	\$ 1,429,942
Compensated absences	1,565,413	1,482,053
Notes payable	3,500,000	541,239
Capital lease obligation payable	13,311	19,679
Police and fire pension liability	1,990,488	2,033,255
Total long-term obligations	\$ 8,285,218	\$ 5,506,168
Business-type Activities		
	2009	2008
Long-term notes payable	\$ 51,292	\$ 75,029
OWDA loans	43,514,345	42,338,779
OPWC loans	381,870	431,704
Landfill closure/postclosure	4,788,434	4,918,410
Compensated absences	234,169	283,160
Loans payable	104,956	120,426
Bonds payable	2,698,876	2,888,630
Total long-term obligations	\$ 51,773,942	\$ 51,056,138

Economic Conditions and Outlook

The unemployment rates as of December 31, 2009 are 10.0% for the United States, 10.9% for the State of Ohio and 12.1% for Jefferson County. These rates have decreased very slightly into 2010, which would suggest flat income tax revenues for 2010. On the other hand, the City has seen a surge in health care providers locating in Steubenville as well as continued profitability from major national retailers located in and around Steubenville. The net result of this is a more stable income tax revenue stream than otherwise would be possible.

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. Construction was completed on a major park improvement project. Some of the items that were added or improved with this project were tennis courts, a splash park, a hockey rink, playgrounds, a walking trail and picnic shelters. This project was primarily funded through the 2007 sale of the Belleview Golf Course. The City is also set to begin an extensive rehabilitation project on Washington Street, which will be funded by approximately \$8.8 million in federal stimulus money. During 2009, the City also began construction on the new municipal building, which will be completed during 2010.

The net result of the above is a continued precarious formal outlook. Continued diligence to control costs will be practiced by the City to meet its financial projections.

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: Mr. Michael Marshall, Finance Director, City of Steubenville, 115 South Third Street, Steubenville, Ohio 43952.

**BASIC
FINANCIAL STATEMENTS**

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CITY OF STEUBENVILLE, OHIO

STATEMENT OF NET ASSETS
DECEMBER 31, 2009

	Governmental Activities	Business-type Activities	Total
Assets:			
Equity in pooled cash and cash equivalents.	\$ 6,379,575	\$ 8,930,346	\$ 15,309,921
Receivables (net of allowances for uncollectibles):			
Income taxes	2,037,995	-	2,037,995
Property and other taxes	1,980,081	-	1,980,081
Accounts	70,864	1,560,094	1,630,958
Special assessments	126,653	-	126,653
Due from other governments.	3,018,184	-	3,018,184
Internal balances	38,974	(38,974)	-
Prepayments	9,016	7,453	16,469
Materials and supplies inventory.	365,234	-	365,234
Capital assets:			
Land and construction-in-progress	4,089,202	6,270,091	10,359,293
Depreciable capital assets, net	22,262,538	50,519,667	72,782,205
Total capital assets, net	26,351,740	56,789,758	83,141,498
Total assets.	40,378,316	67,248,677	107,626,993
Liabilities:			
Accounts payable.	263,023	181,284	444,307
Contracts payable.	875,528	947,340	1,822,868
Retainage payable	163,378	162,947	326,325
Accrued wages and benefits	394,203	120,336	514,539
Compensated absences payable.	20,311	-	20,311
Accrued vacation payable	517,815	166,121	683,936
Due to other governments	922,057	241,303	1,163,360
Unearned revenue	1,460,611	-	1,460,611
Accrued interest payable.	82,950	13,730	96,680
Claims payable.	121,915	-	121,915
Long-term liabilities:			
Due within one year.	274,064	2,213,750	2,487,814
Due in more than one year	8,011,154	49,560,192	57,571,346
Total liabilities	13,107,009	53,607,003	66,714,012
Net assets:			
Invested in capital assets, net of related debt	23,206,767	10,038,419	33,245,186
Restricted for:			
Debt service	420,527	-	420,527
Street construction, maintenance and repairs.	1,728,087	-	1,728,087
Police and fire	102,051	-	102,051
Municipal court improvements	60,325	-	60,325
Recreation	29,430	-	29,430
Community development.	1,829,627	-	1,829,627
Health programs	114,445	-	114,445
Safety programs	1,136,229	-	1,136,229
Equipment improvement	786,267	-	786,267
Other purposes	63,380	-	63,380
Unrestricted (deficit).	(2,205,828)	3,603,255	1,397,427
Total net assets	\$ 27,271,307	\$ 13,641,674	\$ 40,912,981

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF STEUBENVILLE, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2009

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government.	\$ 2,934,361	\$ 801,003	\$ 56,555	\$ 19,170
Security of persons and property	7,992,803	-	-	-
Public health and welfare	666,247	225,164	242	-
Transportation.	3,033,970	57,906	722,391	901,481
Community environment	978,797	72,974	750,241	-
Leisure time activity.	1,049,465	153,526	165,759	305,046
Interest and fiscal charges.	200,235	-	-	-
Total governmental activities	<u>16,855,878</u>	<u>1,310,573</u>	<u>1,695,188</u>	<u>1,225,697</u>
Business-type activities:				
Water	5,329,685	4,835,011	-	-
Sewer	3,293,273	5,484,921	-	-
Refuse.	1,678,034	2,291,258	5,000	-
Total business-type activities	<u>10,300,992</u>	<u>12,611,190</u>	<u>5,000</u>	<u>-</u>
Total primary government.	<u>\$ 27,156,870</u>	<u>\$ 13,921,763</u>	<u>\$ 1,700,188</u>	<u>\$ 1,225,697</u>

General revenues:

Property taxes levied for:	
General purposes.	
Debt service	
Income taxes levied for:	
General purposes.	
Street fund	
Equipment improvement	
Recreation	
Other taxes:	
Hotel occupancy taxes	
Grants and entitlements not restricted to specific programs	
Investment earnings	
Contributions and donations	
Miscellaneous	
Total general revenues.	
Increase (decrease) in net assets before transfers and special item	
Transfers	

Special item:

Gain from forgiveness of debt	
Change in net assets	
Net assets at beginning of year	
Net assets at end of year	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Assets

Governmental Activities	Business-type Activities	Total
\$ (2,057,633)	\$ -	\$ (2,057,633)
(7,992,803)	-	(7,992,803)
(440,841)	-	(440,841)
(1,352,192)	-	(1,352,192)
(155,582)	-	(155,582)
(425,134)	-	(425,134)
(200,235)	-	(200,235)
<u>(12,624,420)</u>	<u>-</u>	<u>(12,624,420)</u>
-	(494,674)	(494,674)
-	2,191,648	2,191,648
-	618,224	618,224
<u>-</u>	<u>2,315,198</u>	<u>2,315,198</u>
<u>(12,624,420)</u>	<u>2,315,198</u>	<u>(10,309,222)</u>
1,045,944	-	1,045,944
218,263	-	218,263
7,943,321	-	7,943,321
734,850	-	734,850
316,041	-	316,041
105,347	-	105,347
215,029	-	215,029
1,857,377	-	1,857,377
87,574	3,606	91,180
15,941	-	15,941
225,452	171,224	396,676
<u>12,765,139</u>	<u>174,830</u>	<u>12,939,969</u>
140,719	2,490,028	2,630,747
1,993,424	(1,993,424)	-
-	142,787	142,787
<u>2,134,143</u>	<u>639,391</u>	<u>2,773,534</u>
<u>25,137,164</u>	<u>13,002,283</u>	<u>38,139,447</u>
<u>\$ 27,271,307</u>	<u>\$ 13,641,674</u>	<u>\$ 40,912,981</u>

CITY OF STEUBENVILLE, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2009

	<u>General</u>	<u>.7% City Income Tax Recreation Improvement</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 256,816	\$ 223,332	\$ 5,894,552	\$ 6,374,700
Receivables (net of allowance for uncollectibles):				
Income taxes	1,777,609	23,837	236,549	2,037,995
Property and other taxes.	1,663,540	-	316,541	1,980,081
Accounts	70,864	-	-	70,864
Special assessments.	-	-	126,653	126,653
Due from other governments	644,797	-	2,373,387	3,018,184
Prepayments.	7,890	-	1,126	9,016
Materials and supplies inventory	187,000	-	178,234	365,234
Total assets	<u>\$ 4,608,516</u>	<u>\$ 247,169</u>	<u>\$ 9,127,042</u>	<u>\$ 13,982,727</u>
Liabilities:				
Accounts payable	\$ 116,326	\$ -	\$ 146,697	\$ 263,023
Contracts payable	-	126,384	749,144	875,528
Retainage payable.	-	163,378	-	163,378
Accrued wages and benefits.	384,133	-	10,070	394,203
Compensated absences payable.	20,311	-	-	20,311
Accrued vacation payable.	11,266	-	-	11,266
Due to other governments.	899,671	-	22,386	922,057
Deferred revenue	2,481,874	23,837	2,491,215	4,996,926
Unearned revenue	1,214,732	-	245,879	1,460,611
Total liabilities	<u>5,128,313</u>	<u>313,599</u>	<u>3,665,391</u>	<u>9,107,303</u>
Fund balances:				
Reserved for encumbrances.	124,716	8,944	1,284,485	1,418,145
Reserved for prepayments	7,890	-	1,126	9,016
Reserved for materials and supplies inventory.	187,000	-	178,234	365,234
Unreserved, undesignated (deficit), reported in:				
General fund.	(839,403)	-	-	(839,403)
Special revenue funds.	-	(75,374)	3,169,740	3,094,366
Debt service fund	-	-	344,483	344,483
Capital projects fund	-	-	483,583	483,583
Total fund balances (deficit)	<u>(519,797)</u>	<u>(66,430)</u>	<u>5,461,651</u>	<u>4,875,424</u>
Total liabilities and fund balances.	<u>\$ 4,608,516</u>	<u>\$ 247,169</u>	<u>\$ 9,127,042</u>	<u>\$ 13,982,727</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF STEUBENVILLE, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET ASSETS OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2009

Total governmental fund balances		\$ 4,875,424
<i>Amounts reported for governmental activities on the statement of net assets are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		26,351,740
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		
Income taxes receivable	\$ 1,704,726	
Property taxes receivable	495,441	
Accounts receivable	70,864	
Intergovernmental receivable	2,599,242	
Special assessments receivable	126,653	
Total	4,996,926	4,996,926
The internal service fund is used by management to charge the costs of the health insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities on the statement of net assets. The net assets of the internal service fund, including internal balances of \$38,974, are:		(78,066)
Interest is accrued on outstanding loans and notes on the statement of net assets whereas in governmental funds, interest expenditures are reported when due.		(82,950)
Vacation is accrued for leave accrued on the statement of net assets whereas in governmental funds, vacation leave expenditures are reported when taken.		(506,549)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. The long-term liabilities are as follows:		
Compensated absences	(1,565,413)	
Police and fire pension liability	(1,990,488)	
Notes payable	(3,500,000)	
Loans payable	(1,216,006)	
Capital lease payable	(13,311)	
Total	(8,285,218)	(8,285,218)
Net assets of governmental activities		\$ 27,271,307

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, 2009

	<u>General</u>	<u>.7% City Income Tax Recreation Improvement</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:				
Municipal income taxes	\$ 7,783,318	\$ 100,000	\$ 1,000,128	\$ 8,883,446
Property and other taxes	1,146,976	-	304,431	1,451,407
Charges for services	99,086	-	870	99,956
Licenses and permits	456,842	-	75,082	531,924
Fines and forfeitures	343,711	-	41,565	385,276
Intergovernmental	1,909,192	5,200	2,926,254	4,840,646
Special assessments	-	-	24,546	24,546
Contributions and donations	15,941	305,046	-	320,987
Investment income	87,574	3,585	3,005	94,164
Rental income	88,750	-	-	88,750
Other	153,040	-	72,412	225,452
Total revenues	<u>12,084,430</u>	<u>413,831</u>	<u>4,448,293</u>	<u>16,946,554</u>
Expenditures:				
Current:				
General government	2,605,297	-	476,965	3,082,262
Security of persons and property	7,580,391	-	159,321	7,739,712
Public health and welfare	567,418	-	87,524	654,942
Transportation	1,105,207	-	2,825,964	3,931,171
Community environment	95,009	-	1,270,988	1,365,997
Leisure time activity	704,556	3,308,169	130,496	4,143,221
Capital outlay	-	-	1,968,845	1,968,845
Debt service:				
Principal retirement	61,780	-	742,530	804,310
Interest and fiscal charges	87,597	-	60,459	148,056
Total expenditures	<u>12,807,255</u>	<u>3,308,169</u>	<u>7,723,092</u>	<u>23,838,516</u>
Excess of expenditures over revenues	<u>(722,825)</u>	<u>(2,894,338)</u>	<u>(3,274,799)</u>	<u>(6,891,962)</u>
Other financing sources (uses):				
Note issuance	-	-	3,500,000	3,500,000
Transfers in	-	-	150,000	150,000
Transfers out	-	-	(150,000)	(150,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>3,500,000</u>	<u>3,500,000</u>
Net change in fund balances	(722,825)	(2,894,338)	225,201	(3,391,962)
Fund balances at beginning of year	203,028	2,827,908	5,236,450	8,267,386
Fund balances (deficit) at end of year	<u>\$ (519,797)</u>	<u>\$ (66,430)</u>	<u>\$ 5,461,651</u>	<u>\$ 4,875,424</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, 2009

Net change in fund balances - total governmental funds		\$ (3,391,962)
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Government 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 exceeded depreciation in the current period.		
Capital asset additions	\$ 10,162,964	
Current year depreciation	<u>(1,845,916)</u>	
Total		8,317,048
Proceeds of notes are recorded as revenue in the funds, however, in the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net assets.		
		(3,500,000)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Income taxes	216,113	
Property taxes	27,829	
Licenses and permits revenue	70,864	
Intergovernmental revenues	(374,020)	
Special assessments	<u>109,257</u>	
Total		50,043
Repayment of loan, note and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net assets.		
		804,310
In the statement of activities, interest is accrued on outstanding loans and notes, whereas in governmental funds, an interest expenditure is reported when due.		
		(52,179)
In the statement of activities, vacation leave is accrued when earned, whereas in governmental funds, an expenditure is reported when vacation leave is taken.		
		48,518
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		
		(83,360)
The internal service fund is used by management to charge the costs of the health insurance to individual funds are 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 \$38,641, is allocated among the governmental activities.		
		<u>(58,275)</u>
Change in net assets of governmental activities		<u>\$ 2,134,143</u>

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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Municipal income taxes	\$ 8,105,679	\$ 7,457,409	\$ 7,664,436	\$ 207,027
Property and other taxes	1,188,373	1,192,001	1,141,171	(50,830)
Charges for services	128,910	116,031	99,086	(16,945)
Licenses and permits.	551,962	555,904	527,233	(28,671)
Fines and forfeitures.	347,908	334,161	343,711	9,550
Intergovernmental	2,595,301	1,850,371	1,916,465	66,094
Contributions and donations.	15,864	15,941	15,941	-
Investment income	100,000	80,583	87,574	6,991
Rental income.	90,084	101,395	90,326	(11,069)
Other	1,594,063	1,823,903	1,502,678	(321,225)
Total revenues.	<u>14,718,144</u>	<u>13,527,699</u>	<u>13,388,621</u>	<u>(139,078)</u>
Expenditures:				
Current:				
General government	5,715,552	4,893,632	4,676,630	217,002
Security of persons and property	7,208,289	7,266,414	7,265,390	1,024
Public health and welfare.	514,824	583,392	524,717	58,675
Transportation	1,264,228	1,268,110	1,248,824	19,286
Community environment	57,807	60,597	56,532	4,065
Leisure time activity	858,593	692,298	659,999	32,299
Debt service:				
Principal retirement	12,758	12,758	12,645	113
Interest and fiscal charges	166	166	246	(80)
Total expenditures.	<u>15,632,217</u>	<u>14,777,367</u>	<u>14,444,983</u>	<u>332,384</u>
Excess of expenditures over revenues	<u>(914,073)</u>	<u>(1,249,668)</u>	<u>(1,056,362)</u>	<u>193,306</u>
Other financing sources:				
Sale of capital assets.	15,000	14,901	-	(14,901)
Transfers in	-	325,000	-	(325,000)
Total other financing sources	<u>15,000</u>	<u>339,901</u>	<u>-</u>	<u>(339,901)</u>
Net change in fund balance	(899,073)	(909,767)	(1,056,362)	(146,595)
Fund balance at beginning of year	54,917	54,917	54,917	-
Prior year encumbrances appropriated	<u>1,114,218</u>	<u>1,114,218</u>	<u>1,114,218</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 270,062</u>	<u>\$ 259,368</u>	<u>\$ 112,773</u>	<u>\$ (146,595)</u>

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)
 .7% CITY INCOME TAX - RECREATION IMPROVEMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Municipal income taxes.	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Intergovernmental	10,000	4,200	5,200	1,000
Contributions and donations.	15,000	305,046	305,046	-
Investment income	50,000	63,937	3,585	(60,352)
Other	-	1,143,336	1,275,584	132,248
Total revenues.	175,000	1,616,519	1,689,415	72,896
Expenditures:				
Current:				
Leisure time activity	4,211,036	4,653,988	4,605,751	48,237
Total expenditures.	4,211,036	4,653,988	4,605,751	48,237
Excess of expenditures over revenues	(4,036,036)	(3,037,469)	(2,916,336)	121,133
Other financing sources:				
Note issuance.	-	200,000	-	(200,000)
Total other financing sources.	-	200,000	-	(200,000)
Net change in fund balance	(4,036,036)	(2,837,469)	(2,916,336)	(78,867)
Fund balance at beginning of year	2,838,748	2,838,748	2,838,748	-
Prior year encumbrances appropriated	2,250	2,250	2,250	-
Fund balance (deficit) at end of year.	\$ (1,195,038)	\$ 3,529	\$ (75,338)	\$ (78,867)

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF STEUBENVILLE, OHIO

STATEMENT OF NET ASSETS
 PROPRIETARY FUNDS
 DECEMBER 31, 2009

	Business-type Activities -Enterprise Funds				Governmental
	Water	Sewer	Refuse	Total	Activities - Internal Service Fund
Assets:					
Current assets:					
Equity in pooled cash and cash equivalents . . .	\$ 4,386,400	\$ 3,209,462	\$ 1,334,484	\$ 8,930,346	\$ 4,875
Receivables (net of allowance for uncollectibles):					
Accounts	627,385	714,533	218,176	1,560,094	-
Prepayments	3,451	2,001	2,001	7,453	-
Total current assets	<u>5,017,236</u>	<u>3,925,996</u>	<u>1,554,661</u>	<u>10,497,893</u>	<u>4,875</u>
Noncurrent assets:					
Capital assets:					
Land and construction-in-progress.	5,196,175	1,043,916	30,000	6,270,091	-
Depreciable capital assets, net	36,405,365	13,892,416	221,886	50,519,667	-
Total capital assets, net	<u>41,601,540</u>	<u>14,936,332</u>	<u>251,886</u>	<u>56,789,758</u>	<u>-</u>
Total noncurrent assets	<u>41,601,540</u>	<u>14,936,332</u>	<u>251,886</u>	<u>56,789,758</u>	<u>-</u>
Total assets.	<u>46,618,776</u>	<u>18,862,328</u>	<u>1,806,547</u>	<u>67,287,651</u>	<u>4,875</u>
Liabilities:					
Current liabilities:					
Accounts payable.	96,753	48,594	35,937	181,284	-
Contracts payable.	900,176	47,164	-	947,340	-
Retainage payable.	162,947	-	-	162,947	-
Accrued wages and benefits	56,281	37,352	26,703	120,336	-
Due to other governments	114,095	76,675	50,533	241,303	-
Accrued vacation payable.	90,954	49,241	25,926	166,121	-
Accrued interest payable.	6,482	6,192	1,056	13,730	-
Current portion of compensated absences	15,572	13,102	6,669	35,343	-
Current portion of OPWC loans	26,819	23,015	-	49,834	-
Current portion of OWDA loans	1,566,276	222,000	-	1,788,276	-
Current portion of bonds payable.	152,845	46,255	-	199,100	-
Current portion of landfill closure/postclosure	-	-	100,000	100,000	-
Current portion of notes payable	-	-	24,988	24,988	-
Current portion of loans payable	-	16,209	-	16,209	-
Claims payable	-	-	-	-	121,915
Total current liabilities	<u>3,189,200</u>	<u>585,799</u>	<u>271,812</u>	<u>4,046,811</u>	<u>121,915</u>
Long-term liabilities:					
Compensated absences	131,284	35,203	32,339	198,826	-
OPWC loans.	239,976	92,060	-	332,036	-
OWDA loans.	30,935,959	10,790,110	-	41,726,069	-
General obligation bonds payable	1,408,350	1,091,426	-	2,499,776	-
Loans payable	-	88,747	-	88,747	-
Notes payable.	-	-	26,304	26,304	-
Landfill closure/postclosure	-	-	4,688,434	4,688,434	-
Total long-term liabilities	<u>32,715,569</u>	<u>12,097,546</u>	<u>4,747,077</u>	<u>49,560,192</u>	<u>-</u>
Total liabilities.	<u>35,904,769</u>	<u>12,683,345</u>	<u>5,018,889</u>	<u>53,607,003</u>	<u>121,915</u>
Net assets:					
Invested in capital assets, net of related debt	7,271,315	2,566,510	200,594	10,038,419	-
Unrestricted (deficit)	3,442,692	3,612,473	(3,412,936)	3,642,229	(117,040)
Total net assets (deficit)	<u>\$ 10,714,007</u>	<u>\$ 6,178,983</u>	<u>\$ (3,212,342)</u>	<u>13,680,648</u>	<u>\$ (117,040)</u>
Adjustment to reflect the consolidation of the internal service funds activities related to enterprise funds.				(38,974)	
Net assets of business-type activities				<u>\$ 13,641,674</u>	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF STEUBENVILLE, OHIO

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Water	Sewer	Refuse	Total	
Operating revenues:					
Charges for services	\$ 4,835,011	\$ 5,484,921	\$ 2,291,258	\$ 12,611,190	\$ 1,746,349
Other	78,343	92,378	503	171,224	-
Total operating revenues	<u>4,913,354</u>	<u>5,577,299</u>	<u>2,291,761</u>	<u>12,782,414</u>	<u>1,746,349</u>
Operating expenses:					
Personal services	1,541,019	1,548,759	867,059	3,956,837	-
Contractual services	67,427	12,945	375,985	456,357	-
Maintenance and operations	1,400,841	732,467	192,928	2,326,236	-
Administrative costs	226,695	226,695	191,566	644,956	-
Depreciation	836,277	207,461	42,403	1,086,141	-
Claims	-	-	-	-	1,843,265
Total operating expenses	<u>4,072,259</u>	<u>2,728,327</u>	<u>1,669,941</u>	<u>8,470,527</u>	<u>1,843,265</u>
Operating income (loss)	<u>841,095</u>	<u>2,848,972</u>	<u>621,820</u>	<u>4,311,887</u>	<u>(96,916)</u>
Nonoperating revenue (expenses):					
Interest revenue	3,606	-	-	3,606	-
Intergovernmental	-	-	5,000	5,000	-
Interest expense and fiscal charges	<u>(1,238,981)</u>	<u>(549,734)</u>	<u>(3,109)</u>	<u>(1,791,824)</u>	<u>-</u>
Total nonoperating revenues (expenses)	<u>(1,235,375)</u>	<u>(549,734)</u>	<u>1,891</u>	<u>(1,783,218)</u>	<u>-</u>
Income (loss) before transfers and special item	(394,280)	2,299,238	623,711	2,528,669	(96,916)
Transfers out	<u>(544,918)</u>	<u>(1,004,964)</u>	<u>(443,542)</u>	<u>(1,993,424)</u>	<u>-</u>
Special item:					
Gain from forgiveness of debt	46,819	95,968	-	142,787	-
Changes in net assets	(892,379)	1,390,242	180,169	678,032	(96,916)
Net assets (deficit) at beginning of year	<u>11,606,386</u>	<u>4,788,741</u>	<u>(3,392,511)</u>		<u>(20,124)</u>
Net assets (deficit) at end of year	<u>\$ 10,714,007</u>	<u>\$ 6,178,983</u>	<u>\$ (3,212,342)</u>		<u>\$ (117,040)</u>
Adjustment to reflect the consolidation of the internal service funds activities related to enterprise funds				<u>(38,641)</u>	
Changes in net assets of business-type activities				<u>\$ 639,391</u>	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF STEUBENVILLE, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2009

	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	\$ 4,758,740	\$ 5,384,209	\$ 2,208,277	\$ 12,351,226	\$ 1,746,349
Cash received from other operations	78,343	92,378	503	171,224	-
Cash payments for personal services	(1,542,584)	(1,568,108)	(906,157)	(4,016,849)	-
Cash payments for contractual services	(67,427)	(12,945)	(380,280)	(460,652)	-
Cash payments for maintenance and operations. . .	(1,345,673)	(767,828)	(198,261)	(2,311,762)	-
Cash payments for administrative costs	(226,695)	(226,695)	(191,566)	(644,956)	-
Cash payments for claims	-	-	-	-	(1,812,219)
Net cash provided by (used in) operating activities . .	1,654,704	2,901,011	532,516	5,088,231	(65,870)
Cash flows from noncapital financing activities:					
Cash received from intergovernmental grants. . . .	-	-	5,000	5,000	-
Net cash provided by noncapital financing activities. .	-	-	5,000	5,000	-
Cash flows from capital and related financing activities:					
Acquisition of capital assets.	(2,461,418)	(2,609,387)	(456,642)	(5,527,447)	-
Landfill closure/postclosure expenses	-	-	(129,976)	(129,976)	-
Principal retirement on OPWC loans.	(26,819)	(23,015)	-	(49,834)	-
Principal retirement on OWDA loans.	(1,448,648)	(215,698)	-	(1,664,346)	-
Principal retirement on loans	-	(15,470)	-	(15,470)	-
Principal retirement on notes	-	-	(23,737)	(23,737)	-
Principal retirement on general obligation bonds . .	(145,889)	(43,865)	-	(189,754)	-
Cash received from forgiveness of debt.	339,437	601,313	-	940,750	-
Loan issuance	2,367,062	472,850	-	2,839,912	-
Interest and fiscal charges.	(1,239,538)	(550,085)	(3,597)	(1,793,220)	-
Net cash used in capital and related financing activities	(2,615,813)	(2,383,357)	(613,952)	(5,613,122)	-
Cash flows from investing activities:					
Interest received	3,606	-	-	3,606	-
Net cash provided by investing activities	3,606	-	-	3,606	-
Net increase (decrease) in cash and cash equivalents .	(957,503)	517,654	(76,436)	(516,285)	(65,870)
Cash and cash equivalents at beginning of year . .	5,343,903	2,691,808	1,410,920	9,446,631	70,745
Cash and cash equivalents at end of year.	\$ 4,386,400	\$ 3,209,462	\$ 1,334,484	\$ 8,930,346	\$ 4,875

- - Continued

CITY OF STEUBENVILLE, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Business-type Activities - Enterprise Funds</u>				<u>Governmental Activities - Internal Service Funds</u>
	<u>Water</u>	<u>Sewer</u>	<u>Refuse</u>	<u>Total</u>	
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating income (loss).	\$ 841,095	\$ 2,848,972	\$ 621,820	\$ 4,311,887	\$ (96,916)
Adjustments:					
Depreciation	836,277	207,461	42,403	1,086,141	-
Changes in assets and liabilities:					
(Increase) in accounts receivable	(76,271)	(100,712)	(82,981)	(259,964)	-
(Increase) decrease in prepayments	(1,421)	29	29	(1,363)	-
Increase (decrease) in accounts payable	56,589	(35,477)	(9,657)	11,455	-
Increase (decrease) in accrued wages and benefits	6,010	(1,321)	6,204	10,893	-
(Decrease) in compensated absences payable.	(7,403)	(16,764)	(24,824)	(48,991)	-
Increase (decrease) in accrued vacation payable	4,451	2,467	(15,562)	(8,644)	-
(Decrease) in due to other governments	(4,623)	(3,644)	(4,916)	(13,183)	-
Increase in claims payable.	-	-	-	-	31,046
Net cash provided by (used in) operating activities	<u>\$ 1,654,704</u>	<u>\$ 2,901,011</u>	<u>\$ 532,516</u>	<u>\$ 5,088,231</u>	<u>\$ (65,870)</u>

At December 31, 2009 and December 31, 2008, the water fund purchased \$798,385 and \$9,266 respectively, in capital assets on account.
 At December 31, 2009 and December 31, 2008, the sewer fund purchased \$8,314 and \$117,087, respectively, in capital assets on account.
 At December 31, 2009, the water, sewer and refuse funds spent \$544,918, \$1,004,964, and \$443,542, respectively, to purchase capital assets relating to the construction of the City's new municipal building and park project, which are capitalized in the governmental activities.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF STEUBENVILLE, OHIO

**STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
DECEMBER 31, 2009**

	<u>Agency</u>
Assets:	
Equity in pooled cash and cash equivalents.	\$ 292,605
Cash in segregated accounts	<u>17,396</u>
Total assets.	<u>\$ 310,001</u>
Liabilities:	
Deposits held and due to others.	\$ 292,605
Undistributed monies	<u>17,396</u>
Total liabilities	<u>\$ 310,001</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, 2009

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 also applies Financial Accounting Standards Board (FASB) guidance issued on or before November 30, 1989, to its governmental and business-type activities and its proprietary funds provided it does not conflict with or contradict GASB pronouncements. The City has the option to also apply FASB guidance issued after November 30, 1989 to its business-type activities and enterprise funds, subject to this same limitation. The City has elected not to apply this FASB guidance. 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, 2009

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 2009, the City made no contributions to the Council. Continued existence of the Council is not dependent on the City's continued participation.

B. Basis of Presentation - Fund Accounting

The City's financial statements consist of government-wide statements, including a statement of net assets 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 assets 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.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

The statement of net assets 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 and liabilities is reported as fund balance. The following are the City's major governmental funds:

General fund - The general fund accounts for all financial resources except those required to be accounted for in another fund.

.7% city income tax - recreation improvement fund - The .7% city income tax - recreation improvement fund is used to account for income tax revenue and grants designated for improvement of the City's parks and recreation facilities.

Other governmental funds of the City are used to account for (a) financial resources to be used for the acquisition, construction, or improvement of capital facilities other than those financed by proprietary funds; (b) for grants and other resources whose use is restricted to a particular purpose; and (c) the accumulation of resources for and payment of long-term liabilities.

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

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

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 assets and changes in net assets. 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 the Mayor's 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 and all liabilities associated with the operation of the City are included on the statement of net assets.

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 and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in total net assets. The statement of cash flows provides information about how the City finances and meets the cash flow needs of its proprietary activities.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

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 revenue and in the presentation of expenses versus expenditures.

Revenues - Exchange and Nonexchange Transactions - Revenue 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.

Unearned Revenue and Deferred Revenue - Unearned revenue and deferred revenue arise when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2009, but which were levied to finance year 2010 operations, and other revenues received in advance of the fiscal year for which they were intended to finance, have been recorded as unearned revenue. Income taxes and special assessments not received within the available period, grants and entitlements received before the eligibility requirements are met, and delinquent property taxes due at December 31, 2009, are recorded as deferred revenue in the governmental funds.

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

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

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

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 encumbered cash balances at December 31 of the preceding year.

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.

CITY OF STEUBENVILLE, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

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

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.

During 2009, the City's investments were limited to overnight repurchase agreements.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. During 2009, interest revenue credited to the general fund amounted to \$87,574 which includes \$83,570 assigned from other City funds.

For purpose of the statement of cash flows and for presentation on the statement of net assets, 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 Mayor's 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.

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 by a fund balance reserve 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.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

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 assets, 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 assets 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

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.

CITY OF STEUBENVILLE, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

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

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 "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, 2009 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.

M. Fund Balance Reserves

Reserved fund balances indicate that portion of fund equity which are not available for current appropriation or use. The unreserved and undesignated portions of fund equity reflected in the governmental funds are available for use within the specific purposes of the funds.

The City reports a reservation of fund balance for amounts representing encumbrances outstanding, materials and supplies inventory and prepayments in the governmental fund financial statements.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

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 2009, the Ohio Water Development Authority (OWDA) closed several loans and refunded the excess payments to the City. These refunds totaled \$339,437 in the water fund and \$601,313 in the sewer fund. At December 31, 2008, the City had recorded prepayments for these excess payments in the amounts of \$292,618 and \$505,345 in the water and sewer funds, respectively. The differences between the amounts refunded and the amounts recorded as prepayments at December 31, 2008 are shown as a special item in the statement of activities and the statement of revenues, expenses and changes in net assets - proprietary funds. The special items reported are \$48,619 in the water fund and \$95,968 in the sewer fund.

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 Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt 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. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation 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 assets are available.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

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.

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For 2009, the City has implemented GASB Statement No. 52, "Land and Other Real Estate Held as Investments by Endowments", GASB Statement No. 55, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments", GASB Statement No. 56 "Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards", and GASB Statement No. 57 "Other Postemployment Benefit (OPEB) Measurements by Agent Employers and Agent Multiple-Employers".

GASB Statement No. 52 improves the quality of financial reporting by requiring endowments to report their land and other real estate investments at fair value, creating consistency in reporting among similar entities that exist to invest resources for the purpose of generating income. The implementation of GASB Statement No. 52 did not have an effect on the financial statements of the City.

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB's authoritative literature. The implementation of GASB Statement No. 55 did not have an effect on the financial statements of the City.

GASB Statement No. 56 incorporates into the GASB's authoritative literature certain accounting and financial reporting guidance presented in the American Institute of Certified Public Accountants' (AICPA) Statements on Auditing Standards. The implementation of GASB Statement No. 56 did not have an effect on the financial statements of the City.

GASB Statement No. 57 establishes standards for the measurement and financial reporting of actuarially determined information by agent employers with individual-employer OPEB plans that have fewer than 100 total plan members and by the agent multiple-employer OPEB plans in which they participate. The implementation of GASB Statement No. 57 did not have an effect on the financial statements of the City.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

B. Deficit Fund Balance/Net Assets

The following funds had deficit fund balance/net assets as of December 31, 2009:

Major governmental funds

General	\$ 519,797
.7% city income tax - recreation improvement	66,430

Major proprietary fund

Refuse	3,212,342
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Internal service fund

Health assurance	117,040
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These funds complied with Ohio state law, which does not permit a cash basis deficit at year end. The deficit net assets in the refuse fund is caused by the reporting of a liability for estimated closure and post-closure care costs for the municipal landfill. The liability for estimated closure and post-closure care costs is more fully described in Note 16. The deficit net assets in the health assurance fund is caused by the accrual for claims payable. The deficit fund balances in the general fund and .7% City income tax - recreation improvement fund are caused by accrued liabilities.

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, 2009**

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 \$17,396 deposited with a financial institution for monies related to the Mayor's 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, 2009

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

B. Deposits with Financial Institutions

At December 31, 2009, the carrying amount of all City deposits was \$5,547,845, exclusive of the \$10,054,681 in repurchase agreements included in investments below. Based on the criteria described in GASB Statement No. 40, “Deposits and Investment Risk Disclosures”, as of December 31, 2009, \$4,545,616 of the City’s bank balance of \$5,409,559 was exposed to custodial risk as discussed below, while \$863,943 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. Investments

As of December 31, 2009, the City had the following investments and maturities:

<u>Investment type</u>	<u>Fair Value</u>	Investment Maturity 6 months or <u>less</u>
Repurchase agreements	\$ 10,054,681	\$ 10,054,681
Total	<u>\$ 10,054,681</u>	<u>\$ 10,054,681</u>

Interest Rate Risk: As a means of limiting its exposure to fair value losses arising from rising interest rates and according to State law, the City’s investment policy limits investment portfolio maturities to five years or less.

Credit Risk: The federal agency securities that underlie the City’s repurchase agreements were rated AAA and Aaa by Standard & Poor’s and Moody’s Investor Services, respectively. The City’s investment policy does not specifically address credit risk beyond requiring the City to only invest in securities authorized by State statute.

Custodial Credit Risk: For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. The City has no investment policy dealing with investment custodial risk beyond the requirement in Ohio law that prohibits payments for investments prior to the delivery of the securities representing such investments to the Finance Director or qualified trustee. The City’s investment in repurchase agreements is collateralized by underlying securities pledged by the investment’s counterparty, not in the name of the City. Ohio law requires the market value of the securities subject to a repurchase agreement must exceed the principal value of securities subject to a repurchase agreement by 2%.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

Concentration of Credit Risk: The City places no limit on the amount that may be invested in any one issuer. The following table includes the percentage of each investment type held by the City at December 31, 2009:

<u>Investment type</u>	<u>Fair Value</u>	<u>% of Total</u>
Repurchase agreements	<u>\$ 10,054,681</u>	<u>100.00%</u>
Total	<u>\$ 10,054,681</u>	<u>100.00%</u>

D. Reconciliation of Cash and Investments to the Statement of Net Assets

The following is a reconciliation of cash as reported in the note above to cash as reported on the statement of net assets as of December 31, 2009:

<u>Cash and investments per note</u>		
Carrying amount of deposits	\$ 5,547,845	
Investments	10,054,681	
Cash in segregated accounts	<u>17,396</u>	
Total	<u>\$ 15,619,922</u>	
 <u>Cash and investments per statement of net assets</u>		
Governmental activities	\$ 6,379,575	
Business type activities	8,930,346	
Agency funds	<u>310,001</u>	
Total	<u>\$ 15,619,922</u>	

NOTE 5 - INTERFUND TRANSACTIONS

Interfund transfers for the year ended December 31, 2009, consisted of the following, as reported on the fund financial statements:

Transfers to nonmajor governmental funds from:	
Nonmajor governmental funds	<u>\$ 150,000</u>
Total transfers	<u>\$ 150,000</u>

This transfer was from the general bond retirement fund to the capital improvement fund. The purpose of this transfer was to partially fund the construction of the new municipal building.

Transfers between governmental funds are eliminated on the government-wide financial statements. All transfers were in compliance with Ohio Revised Code Sections 5705.14, 5705.15 and 5705.16.

CITY OF STEUBENVILLE, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

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. 2009 public utility property taxes became a lien December 31, 2008, are levied after October 1, 2009, and are collected in 2010 with real property taxes. Public utility property taxes are payable on the same dates as real property taxes described previously.

Beginning in calendar year 2009 tangible personal property tax on business inventory, manufacturing machinery and equipment, and furniture and fixtures is no longer levied and collected. The October 2008 tangible personal property tax settlement was the last property tax settlement for general personal property taxes. Tangible personal property tax collections in calendar year 2009 represent delinquent collections.

House Bill No. 66 was signed into law on June 30, 2005. House Bill No. 66 phases out the tax on tangible personal property of general businesses, telephone and telecommunications companies, and railroads. The tax on general business and railroad property was eliminated by calendar year 2009, and the tax on telephone and telecommunications property will be eliminated by calendar year 2011. The tax is phased out by reducing the assessment rate on the property each year. The bill replaces the revenue lost by the City due to the phasing out of the tax. In calendar years 2009-2010, the City will be fully reimbursed for the lost revenue. In calendar years 2011-2017, the reimbursements will be phased out.

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 and outstanding delinquencies which are measurable as of December 31, 2009 and for which there is an enforceable legal claim. In the governmental funds, the current portion receivable has been offset by unearned revenue since the current taxes were not levied to finance 2009 operations and the collection of delinquent taxes has been offset by deferred revenue 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 deferred.

The full tax rate for all City operations for the year ended December 31, 2009 was \$8.20 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2009 property tax receipts were based are as follows:

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 6 - TAXES - (Continued)

<u>Real Property</u>	
Residential/agricultural	\$ 166,039,640
Commercial/industrial/mineral	71,523,640
Tangible personal property	674,930
<u>Public Utility</u>	
Real	42,140
Personal	<u>10,779,200</u>
Total assessed value	<u>\$ 249,059,550</u>

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 fund; and .3% of this second one percent is allocated in various amounts to the general and street improvement fund.

NOTE 7 - RECEIVABLES

Receivables at December 31, 2009 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, 2009, as well as intended to finance 2009 operations.

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

Governmental activities:

Income taxes	\$2,037,995
Real and other taxes	1,980,081
Accounts	70,864
Special assessments	126,653
Due from other governments	3,018,184

Business-type activities:

Accounts	1,560,094
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CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 7 – RECEIVABLES - (Continued)

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.

NOTE 8 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2009, was as follows:

<u>Governmental activities:</u>	<u>Balance</u> <u>12/31/08</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/09</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 334,112	\$ 135,000	\$ -	\$ 469,112
Construction in progress	<u>1,682,823</u>	<u>9,885,359</u>	<u>(7,948,092)</u>	<u>3,620,090</u>
Total capital assets, not being depreciated	<u>2,016,935</u>	<u>10,020,359</u>	<u>(7,948,092)</u>	<u>4,089,202</u>
<i>Capital assets, being depreciated:</i>				
Buildings	3,085,142	504,774	-	3,589,916
Improvements	1,680,986	3,980,505	(14,000)	5,647,491
Equipment	968,972	-	(14,441)	954,531
Vehicles	3,962,121	118,307	(8,000)	4,072,428
Infrastructure	<u>29,528,451</u>	<u>3,487,111</u>	<u>-</u>	<u>33,015,562</u>
Total capital assets, being depreciated	<u>39,225,672</u>	<u>8,090,697</u>	<u>(36,441)</u>	<u>47,279,928</u>
<i>Less: accumulated depreciation:</i>				
Buildings	(1,316,405)	(64,500)	-	(1,380,905)
Improvements	(980,095)	(180,526)	14,000	(1,146,621)
Equipment	(474,280)	(80,468)	14,441	(540,307)
Vehicles	(2,598,116)	(330,973)	8,000	(2,921,089)
Infrastructure	<u>(17,839,019)</u>	<u>(1,189,449)</u>	<u>-</u>	<u>(19,028,468)</u>
Total accumulated depreciation	<u>(23,207,915)</u>	<u>(1,845,916)</u>	<u>36,441</u>	<u>(25,017,390)</u>
Total capital assets, being depreciated, net	<u>16,017,757</u>	<u>6,244,781</u>	<u>-</u>	<u>22,262,538</u>
Governmental activities capital assets, net	<u>\$ 18,034,692</u>	<u>\$ 16,265,140</u>	<u>\$ (7,948,092)</u>	<u>\$ 26,351,740</u>

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 8 - CAPITAL ASSETS - (Continued)

<u>Business-type activities:</u>	<u>Balance</u> <u>12/31/08</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/09</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 66,000	\$ -	\$ -	\$ 66,000
Construction in progress	<u>14,084,235</u>	<u>3,317,410</u>	<u>(11,197,554)</u>	<u>6,204,091</u>
Total capital assets, not being depreciated	<u>14,150,235</u>	<u>3,317,410</u>	<u>(11,197,554)</u>	<u>6,270,091</u>
<i>Capital assets, being depreciated:</i>				
Buildings	31,136,048	-	-	31,136,048
Improvements	21,835	272,000	-	293,835
Equipment	378,109	13,100	-	391,209
Vehicles	1,461,875	18,681	-	1,480,556
Infrastructure	<u>15,109,596</u>	<u>11,790,732</u>	<u>-</u>	<u>26,900,328</u>
Total capital assets, being depreciated	<u>48,107,463</u>	<u>12,094,513</u>	<u>-</u>	<u>60,201,976</u>
<i>Less: accumulated depreciation:</i>				
Buildings	(5,974,040)	(538,437)	-	(6,512,477)
Improvements	(1,784)	(3,157)	-	(4,941)
Equipment	(151,142)	(24,086)	-	(175,228)
Vehicles	(1,282,017)	(90,910)	-	(1,372,927)
Infrastructure	<u>(1,187,185)</u>	<u>(429,551)</u>	<u>-</u>	<u>(1,616,736)</u>
Total accumulated depreciation	<u>(8,596,168)</u>	<u>(1,086,141)</u>	<u>-</u>	<u>(9,682,309)</u>
Total capital assets, being depreciated, net	<u>39,511,295</u>	<u>11,008,372</u>	<u>-</u>	<u>50,519,667</u>
Business-type activities capital assets, net	<u>\$ 53,661,530</u>	<u>\$ 14,325,782</u>	<u>\$ (11,197,554)</u>	<u>\$ 56,789,758</u>

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 8 - CAPITAL ASSETS - (Continued)

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

Governmental activities:

General government	\$ 174,932
Security of persons and property	266,073
Transportation	1,214,054
Community environment	6,113
Public health and welfare	1,292
Leisure time activity	<u>183,452</u>
Total depreciation expense - governmental activities	<u>\$ 1,845,916</u>

Business-type activities:

Water	\$ 836,277
Sewer	207,461
Refuse	<u>42,403</u>
Total depreciation expense - business-type activities	<u>\$ 1,086,141</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, 2009 was \$1,819,893.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 10 - LEASES

In prior years, the City entered into capitalized lease agreements for office equipment and copiers. These lease agreements meet the criteria of a capital lease as defined by FASB Statement No. 13, "Accounting for Leases", 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 assets in the amount of \$31,783. This amount represents the present value of the minimum lease payments at the time of acquisition. Accumulated depreciation as of December 31, 2009 was \$18,105, leaving a current book value of \$13,678. A corresponding liability was recorded in the statement of net assets. Principal payments in 2009 totaled \$6,368 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, 2009:

<u>Year Ended</u> <u>December 31.</u>	<u>Amount</u>
2010	\$ 6,843
2011	5,930
2012	<u>1,826</u>
Total	14,599
Less: amount representing interest	<u>(1,288)</u>
Present value of net minimum lease payments	<u>\$ 13,311</u>

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 11 - LONG-TERM OBLIGATIONS

- A. During fiscal year 2009, the following changes occurred in the City's governmental activities long-term obligations:

	Interest Rate	Balance 12/31/08	Additions	Reductions	Balance 12/31/09	Due Within One Year
<u>Governmental activities:</u>						
<u>Loans:</u>						
State Rt. 22 (ODOT)	0%	\$ 119,931	\$ -	\$ (75,000)	\$ 44,931	\$ 44,931
State Rt. 22 (ODOT)	0%	34,587	-	(18,876)	15,711	15,711
Sunset Blvd (ODOT)	3.00%	822,625	-	(36,928)	785,697	38,137
Phone system loan	4.38%	12,645	-	(12,645)	-	-
Electrical truck loan	3.75%	15,638	-	(15,638)	-	-
Route 43 project	4.69%	424,516	-	(54,849)	369,667	57,467
Total loans		<u>1,429,942</u>	<u>-</u>	<u>(213,936)</u>	<u>1,216,006</u>	<u>156,246</u>
<u>Other long-term liabilities:</u>						
Police and fire pension liability		2,033,255	-	(42,767)	1,990,488	44,603
Municipal development note	4.23%	541,239	-	(541,239)	-	-
Municipal building note	3.61%	-	3,500,000	-	3,500,000	-
Capital lease obligation		19,679	-	(6,368)	13,311	5,985
Compensated absences		1,482,053	114,605	(31,245)	1,565,413	67,230
Total other long-term liabilities		<u>4,076,226</u>	<u>3,614,605</u>	<u>(621,619)</u>	<u>7,069,212</u>	<u>117,818</u>
Total governmental activities long-term liabilities		<u>\$ 5,506,168</u>	<u>\$ 3,614,605</u>	<u>\$ (835,555)</u>	<u>\$ 8,285,218</u>	<u>\$ 274,064</u>

ODOT loans - In prior years, the City obtained loans through the Ohio Department of Transportation (ODOT) to fund various road projects. Two loans have been obtained through ODOT for State Route 22 improvements, which bear no interest and mature in 2010. The ODOT loan for the Sunset Boulevard widening project matures in 2025 and bears an interest rate of 3.00%. These loans are paid from the .7% City income tax - street improvement fund. These loans are funded by 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.

Equipment loans - During 2004, the City obtained loans for the purchase of new equipment. The City purchased a phone system in the amount of \$77,000 to be paid from the general fund. The phone system loan bears an interest rate of 4.38%. Principal payments of \$12,645 were made during 2009. The City also purchased an electrical service truck in the amount of \$106,000. Payments are recorded in the street maintenance and repair and state highway funds, which are nonmajor governmental funds. The electrical service truck loan bears an interest rate of 3.75%. Principal payments of \$15,638 were made during 2009. Both loans matured in 2009.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)

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.

Municipal development note - The municipal development note was issued in 2007 to pay costs of the demolition and site preparation development project in the City. The note bears an interest rate of 4.23%. The City completely retired this note during 2009 from the general bond retirement fund.

Municipal building note - On July 24, 2009, the City issued a \$3,500,000 note to pay the costs of constructing a new municipal building. The note matures on January 24, 2011 and bears an interest rate of 3.61%. The City has the option to retire the note before the maturity date without incurring any penalty. The note will be paid from the general bond retirement fund. At December 31, 2009, the City had \$1,584,344 in unspent proceeds on this note issue.

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.

- B.** The annual requirements amortize governmental activities long-term obligations outstanding as of December 31, 2009, are as follows:

Year Ended	ODOT - Loans			Route 43 Loan		
	Principal	Interest	Total	Principal	Interest	Total
2010	\$ 98,779	\$ 23,287	\$ 122,066	\$ 57,467	\$ 13,362	\$ 70,829
2011	39,386	22,134	61,520	60,210	13,619	73,829
2012	40,677	20,943	61,620	63,084	10,745	73,829
2013	42,009	19,712	61,721	66,095	7,734	73,829
2014	43,386	18,442	61,828	69,250	4,579	73,829
2015 - 2019	239,205	71,647	310,852	53,561	4,134	57,695
2020 - 2024	281,044	33,025	314,069	-	-	-
2025	61,853	1,395	63,248	-	-	-
Totals	<u>\$ 846,339</u>	<u>\$ 210,585</u>	<u>\$ 1,056,924</u>	<u>\$ 369,667</u>	<u>\$ 54,173</u>	<u>\$ 423,840</u>

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)

Year Ended	Police and Fire Pension Liability			Municipal Building Note		
	Principal	Interest	Total	Principal	Interest	Total
2010	\$ 44,603	\$ 84,127	\$ 128,730	\$ -	\$ -	\$ -
2011	46,518	82,212	128,730	3,500,000	190,044	3,690,044
2012	48,518	80,213	128,731	-	-	-
2013	50,600	78,129	128,729	-	-	-
2014	52,774	75,956	128,730	-	-	-
2015 - 2019	299,880	343,767	643,647	-	-	-
2020 - 2024	370,060	273,590	643,650	-	-	-
2025 - 2029	456,657	187,190	643,847	-	-	-
2030 - 2034	563,522	80,126	643,648	-	-	-
2035	<u>57,356</u>	<u>1,219</u>	<u>58,575</u>	-	-	-
Totals	<u>\$ 1,990,488</u>	<u>\$ 1,286,529</u>	<u>\$ 3,277,017</u>	<u>\$ 3,500,000</u>	<u>\$ 190,044</u>	<u>\$ 3,690,044</u>

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)

C. During fiscal year 2009, the following changes occurred in the City's business-type activities long-term obligations:

	<u>Interest</u> <u>Rate</u>	<u>Balance</u> <u>12/31/08</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/09</u>	<u>Due Within</u> <u>One Year</u>
<u>Business-type activities:</u>						
<u>OWDA loans:</u>						
Sewer - OWDA #3868	3.53%	\$ 215,759	\$ -	\$ (16,023)	\$ 199,736	\$ 17,000
Sewer - OWDA #4791	4.11%	10,539,199	472,850	(199,675)	10,812,374	205,000
Water - OWDA #3441	3.90%	6,210,358	-	(340,960)	5,869,398	354,387
Water - OWDA #5093	4.95%	-	2,351,882	(62,707)	2,289,175	150,000
Water - OWDA #3686	3.95%	3,253,292	-	(155,679)	3,097,613	161,889
Water - OWDA #4427	3.25%	22,120,171	15,180	(889,302)	21,246,049	900,000
Total OWDA loans		<u>42,338,779</u>	<u>2,839,912</u>	<u>(1,664,346)</u>	<u>43,514,345</u>	<u>1,788,276</u>
<u>OPWC loans:</u>						
Sewer - OPWC #CN28D	0.00%	138,090	-	(23,015)	115,075	23,015
Water - OPWC #CN523	0.00%	41,108	-	(5,872)	35,236	5,872
Water - OPWC #CN729	0.00%	51,496	-	(6,058)	45,438	6,058
Water - OPWC #CN038	0.00%	201,010	-	(14,889)	186,121	14,889
Total OPWC loans		<u>431,704</u>	<u>-</u>	<u>(49,834)</u>	<u>381,870</u>	<u>49,834</u>
<u>Improvement loan:</u>						
Sewer improvement	4.60%	120,426	-	(15,470)	104,956	16,209
Total loan		<u>120,426</u>	<u>-</u>	<u>(15,470)</u>	<u>104,956</u>	<u>16,209</u>
<u>General obligation note:</u>						
Refuse - garbage packer	5.20%	75,029	-	(23,737)	51,292	24,988
Total general obligation notes		<u>75,029</u>	<u>-</u>	<u>(23,737)</u>	<u>51,292</u>	<u>24,988</u>
<u>General obligation bonds:</u>						
Water improvement bonds	4.30%	745,000	-	(110,000)	635,000	115,000
Water improvement bonds	5.45%	962,084	-	(35,889)	926,195	37,845
Sewer improvement bonds	5.45%	1,181,546	-	(43,865)	1,137,681	46,255
Total general obligations bonds		<u>2,888,630</u>	<u>-</u>	<u>(189,754)</u>	<u>2,698,876</u>	<u>199,100</u>
<u>Other long-term liabilities:</u>						
Compensated absences	n/a	283,160	14,567	(63,558)	234,169	35,343
Landfill closure/postclosure	n/a	4,918,410	-	(129,976)	4,788,434	100,000
Total other long-term liabilities		<u>5,201,570</u>	<u>14,567</u>	<u>(193,534)</u>	<u>5,022,603</u>	<u>135,343</u>
Total business-type long-term obligations		<u>\$ 51,056,138</u>	<u>\$ 2,854,479</u>	<u>\$ (2,136,675)</u>	<u>\$ 51,773,942</u>	<u>\$ 2,213,750</u>

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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, 2009, the City has outstanding borrowings of \$43,514,345. 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 \$34,547,334 at December 31, 2009, 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. Annual principal and interest payments on the loans are expected to require 171.10 percent of net revenues and 54.58 percent of total revenues. Principal and interest paid for the current year were \$2,630,877, total net revenues were \$1,537,601 and total revenues were \$4,820,402.

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 34.01 percent of net revenues and 12.59 percent of total revenues. Principal and interest paid for the current year were \$696,175, total net revenues were \$2,047,164 and total revenues were \$5,529,176.

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, 2009, the loan has a balance of \$115,075. 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 2009, the City made principal payments of \$26,819 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 note - During 2006, the City issued a note for \$119,000 in the refuse fund to finance the purchase of a garbage packer. This note matures in 2011 and has an interest rate of 5.20%.

General obligation bonds - During 2005 the City issued bonds for water and sewer improvements in the amounts of \$2,359,000 and \$1,120,000, respectively. The bonds will be retired with user charges in the water and sewer funds. General obligation bonds are direct obligations of the City for which its full faith, credit and resources are pledged for repayment.

Landfill closure/postclosure 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.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)

D. The annual requirements amortize business-type activities long-term obligations outstanding as of December 31, 2009, are as follows:

Year Ended	OWDA Loans			OPWC Loans		
	Principal	Interest	Total	Principal	Interest	Total
2010	\$ 516,276	\$ 346,257	\$ 862,533	\$ 49,834	\$ -	\$ 49,834
2011	536,689	325,844	862,533	49,834	-	49,834
2012	557,910	304,623	862,533	49,835	-	49,835
2013	579,969	282,563	862,532	49,835	-	49,835
2014	602,902	259,631	862,533	49,835	-	49,835
2015 - 2019	3,391,514	921,150	4,312,664	95,466	-	95,466
2020 - 2024	2,781,751	229,839	3,011,590	37,231	-	37,231
Totals	<u>\$ 8,967,011</u>	<u>\$ 2,669,907</u>	<u>\$ 11,636,918</u>	<u>\$ 381,870</u>	<u>\$ -</u>	<u>\$ 381,870</u>

Year Ended	General Obligation Bonds			General Obligation Note		
	Principal	Interest	Total	Principal	Interest	Total
2010	\$ 199,100	\$ 138,839	\$ 337,939	\$ 24,988	\$ 2,346	\$ 27,334
2011	208,684	129,158	337,842	26,304	1,030	27,334
2012	218,517	119,118	337,635	-	-	-
2013	233,614	108,381	341,995	-	-	-
2014	243,988	97,148	341,136	-	-	-
2015 - 2019	611,385	371,521	982,906	-	-	-
2020 - 2024	797,166	185,742	982,908	-	-	-
2025	186,422	10,160	196,582	-	-	-
Totals	<u>\$ 2,698,876</u>	<u>\$ 1,160,067</u>	<u>\$ 3,858,943</u>	<u>\$ 51,292</u>	<u>\$ 3,376</u>	<u>\$ 54,668</u>

Year Ended	Sewer Loan		
	Principal	Interest	Total
2010	\$ 16,209	\$ 4,615	\$ 20,824
2011	16,982	3,841	20,823
2012	17,793	3,031	20,824
2013	18,642	2,181	20,823
2014	19,532	1,251	20,783
2015	15,798	538	16,336
Totals	<u>\$ 104,956</u>	<u>\$ 15,457</u>	<u>\$ 120,413</u>

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)

- 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, 2009, the City's total debt margin was \$26,479,663 and the unvoted debt margin was \$13,689,856.

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	\$72,512,000
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.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 12 - RISK MANAGEMENT - (Continued)

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, 2009, is estimated by the third party administrator at \$121,915. The changes in the claims liability for 2009 and 2008 were as follows:

<u>Year</u>	<u>Beginning Balance</u>	<u>Current-Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Ending Balance</u>
2009	\$ 90,869	\$ 1,843,265	\$ (1,812,219)	\$ 121,915
2008	201,402	1,707,878	(1,818,411)	90,869

C. Workers’ Compensation

The City also participates in the Ohio Municipal League public entity insurance purchasing pool for workers’ compensation. The Group Rating Plan is administered by Gates McDonald Company. The OML Group Rating Plan is intended to achieve lower workers’ compensation premium rates for the participants, and result in the establishment of a safer working environment. There are no additional contributions required by a participant other than their annual fee.

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.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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. While members in the State and local divisions may participate in all three plans, law enforcement (generally sheriffs, deputy sheriffs and township police) and public safety divisions exist only within the traditional pension 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 that may be obtained by writing to OPERS, Attention: Finance Director, 277 E. Town St., 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 2009, member and contribution rates were consistent across all three plans. While members in the State and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Plan. The 2009 member contribution rates were 10.00% for members in State and local classifications. Public safety and law enforcement members contributed 10.10%. The City's contribution rate for 2009 was 14.00%, except for those plan members in law enforcement or public safety, for whom the City's contribution was 17.63% of covered payroll.

The City's contribution rate for pension benefits for 2009 was 7.00% from January 1 through March 31, 2009 and 8.50% from April 1 through December 31, 2009, except for those plan members in law enforcement and public safety. For those classifications, pension contributions were 10.63% from January 1 through March 31, 2009 and 12.13% from April 1 through December 31, 2009. The City's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2009, 2008 and 2007 were \$480,843, \$468,907 and \$494,889, respectively; 81.72% has been contributed for 2009 and 100% has been contributed for 2008 and 2007.

CITY OF STEUBENVILLE, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

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.

Funding Policy - Plan members are required to contribute 10.0% of their annual covered salary, while the City is required to contribute 19.50% and 24.00% for police officers and firefighters, respectively. Contribution rates are established by State statute. For 2009, the portion of the City's contributions to fund pension obligations was 12.75% for police officers and 17.25% for firefighters. The City's required contributions for pension obligations to OP&F for police officers and firefighters were \$307,577 and \$368,987 for the year ended December 31, 2009, \$341,429 and \$374,888 for the year ended December 31, 2008 and \$302,748 and \$359,608 for the year ended December 31, 2007. The full amount has been contributed for 2008 and 2007. 67.33% has been contributed for 2009 with the remainder being recorded as a liability within the respective funds.

NOTE 14 - POSTRETIREMENT 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 not does 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 writing to OPERS, Attention: Finance Director, 277 E. Town St., Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

Funding Policy - The post-employment healthcare plan was established under, and is administrated 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.

CITY OF STEUBENVILLE, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 14 - POSTRETIREMENT BENEFIT PLANS - (Continued)

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2009, local government employers contributed 14.00% of covered payroll (17.63% for public safety and law enforcement). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for the funding of the postemployment health care benefits. The portion of employer contributions allocated to fund post-employment healthcare for 2009 was 7.00% from January 1 through March 31, 2009 and 5.50% from April 1 through December 31, 2009.

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, 2009, 2008 and 2007 were \$347,686, \$468,907 and \$325,974, respectively; 81.72% has been contributed for 2009 and 100% has been contributed for 2008 and 2007.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Board of Trustees on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007 and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

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 postemployment 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.

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.

CITY OF STEUBENVILLE, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 14 - POSTRETIREMENT BENEFIT PLANS - (Continued)

OP&F maintains funds for health care in two separate accounts. One for health care benefits under an IRC Section 115 trust and one for Medicare Part B reimbursements administrated 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. For the year ended December 31, 2009, the employer contribution allocated to the health care plan was 6.75% of covered payroll. 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 \$162,835 and \$144,386 for the year ended December 31, 2009, \$180,756 and \$146,695 for the year ended December 31, 2008 and \$160,170 and \$140,542 for the year ended December 31, 2007. The full amount has been contributed for 2008 and 2007. 67.33% has been contributed for 2009 with the remainder being recorded as a liability within the respective funds.

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 statements of revenues, expenditures and changes in fund balances - budget and actual (non-GAAP budgetary basis) presented for the general fund and .7% city income tax - recreation improvement fund are 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) as opposed to when susceptible to accrual (GAAP);
2. Expenditures/expenses and other financing uses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP);
3. Encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance (GAAP); and,
4. Unreported cash represents amounts received but not included as revenue on the budget basis operating statements. These amounts are included as revenue on the GAAP basis operating statement.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 15 - BUDGETARY BASIS OF ACCOUNTING - (Continued)

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

	General	.7% City Income Tax Recreation Improvement
Budget basis	\$ (1,056,362)	\$ (2,916,336)
Net adjustment for revenue accruals	(1,304,191)	(1,275,584)
Net adjustment for expenditure accruals	1,493,685	998,912
Adjustment for encumbrances	144,043	298,670
GAAP basis	\$ (722,825)	\$ (2,894,338)

NOTE 16 - LANDFILL CLOSURE AND POSTCLOSURE 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. The first phase of placing the final cover on the landfill began in 2006. The estimated liability for the landfill is \$2,792,750 for closure costs and \$2,692,492 for the post closure care costs for a total liability of \$5,485,242. The estimated cost of landfill closure and postclosure 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, 2004. However, the actual costs of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. At December 31, 2008 the landfill outstanding balance was \$4,918,410. Expenses in the amount of \$129,976 were made during 2009, which decreased the estimated liability to \$4,788,434.

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.

CITY OF STEUBENVILLE, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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, 2009.

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 - CONTRACTUAL COMMITMENTS

At of December 31, 2009, the City has commitments with the following companies for various construction projects.

Contractor	Contract Amount	Amount Paid as of December 31, 2009	Amount Remaining on Contract
Grae-Con Construction, Inc.	\$ 4,464,908	\$ 4,170,182	\$ 294,726
MWH Construction	4,203,176	2,351,789	1,851,387
Gate Precast Company	468,500	390,782	77,718
Cattrell Companies, Inc.	3,699,125	2,231,664	1,467,461
Total	<u>\$ 12,835,709</u>	<u>\$ 9,144,417</u>	<u>\$ 3,691,292</u>

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 \$50,000,000 hospital facilities revenue refunding and improvement bonds, series 2007 (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, 2009, hospital facilities revenue refunding and improvement bonds outstanding aggregated \$45,980,000.

NOTE 21 - SUBSEQUENT EVENT

On April 13, 2010, the City awarded a bid for the Washington Street project in the amount of \$7,084,302.

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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.

MAJOR SPECIAL REVENUE FUND

.7% City Income Tax - Recreation Improvement Fund

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

NONMAJOR SPECIAL REVENUE FUNDS

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

Municipal Court Improvement Fund

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

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.

.7% City Income Tax - Street Improvement Fund

This fund accounts for income tax and Ohio Department of Transportation grants designated for improvement of the streets within the City.

.7% City Income Tax - Equipment Improvement Fund

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

Litter

This fund accounts for grants for litter prevention.

Convention and Visitors Bureau 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.

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.

CITY OF STEUBENVILLE, OHIO

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

NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)

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.

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.

Unclaimed Monies Fund

This fund accounts for uncashed checks issued by the City.

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.

OJJDP Recreation Fund

This fund accounts for federal grant money for afterschool recreation programs.

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.

Lab Test Fees Fund

This fund accounts for fees derived from customers in the City's health department.

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 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.

CHIP Loan Fund

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

FEMA Fund

This fund accounts for the federal portion of grant monies received from the Federal Emergency Management Agency through the Ohio Emergency Management Agency.

NONMAJOR DEBT SERVICE FUND

The debt service fund is used to account for the accumulation of resources and the payments of general obligation and special assessment principal, interest, and related costs.

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 FUND

The capital project fund is used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds. Following is a description of the capital project fund:

General Capital Improvement Fund

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

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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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Municipal income taxes	\$ 8,105,679	\$ 7,457,409	\$ 7,664,436	\$ 207,027
Property and other taxes	1,188,373	1,192,001	1,141,171	(50,830)
Charges for services	128,910	116,031	99,086	(16,945)
Licenses and permits.	551,962	555,904	527,233	(28,671)
Fines and forfeitures.	347,908	334,161	343,711	9,550
Intergovernmental	2,595,301	1,850,371	1,916,465	66,094
Contributions and donations.	15,864	15,941	15,941	-
Investment income	100,000	80,583	87,574	6,991
Rental income.	90,084	101,395	90,326	(11,069)
Other	1,594,063	1,823,903	1,502,678	(321,225)
Total revenues.	<u>14,718,144</u>	<u>13,527,699</u>	<u>13,388,621</u>	<u>(139,078)</u>
Expenditures:				
Current:				
General government				
Mayor				
Personal services.	48,571	48,622	48,533	89
Maintenance and operations.	6,131	6,138	5,120	1,018
Total mayor	<u>54,702</u>	<u>54,760</u>	<u>53,653</u>	<u>1,107</u>
Finance				
Personal services.	304,381	329,088	323,327	5,761
Maintenance and operations.	17,267	22,629	21,276	1,353
Other.	108,000	210,000	213,566	(3,566)
Total finance.	<u>429,648</u>	<u>561,717</u>	<u>558,169</u>	<u>3,548</u>
Law director				
Personal services.	189,330	197,237	196,186	1,051
Maintenance and operations	41,505	41,505	31,514	9,991
Total law director	<u>230,835</u>	<u>238,742</u>	<u>227,700</u>	<u>11,042</u>
Civil service				
Maintenance and operations	25,056	25,056	7,408	17,648
Total civil service	<u>25,056</u>	<u>25,056</u>	<u>7,408</u>	<u>17,648</u>
Central purchasing				
Personal services.	1,546,399	1,459,762	1,454,079	5,683
Contractual services	61,110	72,750	32,671	40,079
Maintenance and operations.	718,705	674,619	604,357	70,262
Other.	275,900	371,407	374,543	(3,136)
Total central purchasing	<u>2,602,114</u>	<u>2,578,538</u>	<u>2,465,650</u>	<u>112,888</u>
City manager				
Personal services.	177,734	220,068	217,021	3,047
Maintenance and operations	12,800	12,800	4,470	8,330
Total city manager	<u>190,534</u>	<u>232,868</u>	<u>221,491</u>	<u>11,377</u>

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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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Engineering				
Personal services.	\$ 185,632	\$ 193,078	\$ 191,533	\$ 1,545
Maintenance and operations.	5,005	6,492	6,449	43
Total engineering	<u>190,637</u>	<u>199,570</u>	<u>197,982</u>	<u>1,588</u>
City buildings				
Maintenance and operations	1,190,739	176,261	138,449	37,812
Total city buildings	<u>1,190,739</u>	<u>176,261</u>	<u>138,449</u>	<u>37,812</u>
Council				
Personal services.	79,496	79,552	79,491	61
Maintenance and operations	36,470	33,929	31,765	2,164
Total council	<u>115,966</u>	<u>113,481</u>	<u>111,256</u>	<u>2,225</u>
Municipal court				
Personal services.	354,963	375,174	375,174	-
Contractual services	18,750	22,000	22,000	-
Maintenance and operations	81,712	85,149	73,989	11,160
Total municipal court	<u>455,425</u>	<u>482,323</u>	<u>471,163</u>	<u>11,160</u>
Building department				
Personal services.	219,753	219,753	216,763	2,990
Contractual services	2,201	2,595	2,595	-
Maintenance and operations	7,942	7,968	4,351	3,617
Total building department	<u>229,896</u>	<u>230,316</u>	<u>223,709</u>	<u>6,607</u>
Total general government.	<u>5,715,552</u>	<u>4,893,632</u>	<u>4,676,630</u>	<u>217,002</u>
Police				
Personal services.	3,737,516	3,750,892	3,785,371	(34,479)
Contractual services	408	25,152	25,139	13
Maintenance and operations	161,504	180,055	173,065	6,990
Total police	<u>3,899,428</u>	<u>3,956,099</u>	<u>3,983,575</u>	<u>(27,476)</u>
Fire				
Personal services.	3,011,818	3,009,321	3,013,796	(4,475)
Maintenance and operations	123,900	126,233	95,902	30,331
Total fire.	<u>3,135,718</u>	<u>3,135,554</u>	<u>3,109,698</u>	<u>25,856</u>
Electrical				
Personal services.	155,881	156,472	156,472	-
Maintenance and operations	17,262	18,289	15,645	2,644
Total electrical	<u>173,143</u>	<u>174,761</u>	<u>172,117</u>	<u>2,644</u>
Total security of persons and property.	<u>7,208,289</u>	<u>7,266,414</u>	<u>7,265,390</u>	<u>1,024</u>

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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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public health and welfare				
Health services				
Personal services.	\$ 147,514	\$ 150,276	\$ 147,573	\$ 2,703
Maintenance and operations	10,475	10,475	10,074	401
Total health services	<u>157,989</u>	<u>160,751</u>	<u>157,647</u>	<u>3,104</u>
Health clinic				
Personal services.	62,589	62,589	60,122	2,467
Maintenance and operations	4,100	5,666	5,386	280
Total health clinic	<u>66,689</u>	<u>68,255</u>	<u>65,508</u>	<u>2,747</u>
Health administration				
Personal services.	155,912	156,678	156,670	8
Maintenance and operations	120,734	181,730	128,914	52,816
Total health administration.	<u>276,646</u>	<u>338,408</u>	<u>285,584</u>	<u>52,824</u>
Assistance to the needy				
Other.	13,500	15,978	15,978	-
Total assistance to the needy.	<u>13,500</u>	<u>15,978</u>	<u>15,978</u>	<u>-</u>
Total public health and welfare.	<u>514,824</u>	<u>583,392</u>	<u>524,717</u>	<u>58,675</u>
Transportation				
Street department				
Personal services.	963,583	922,924	906,766	16,158
Maintenance and operations	33,602	36,092	32,922	3,170
Total street department.	<u>997,185</u>	<u>959,016</u>	<u>939,688</u>	<u>19,328</u>
Lighting				
Maintenance and operations	265,361	307,225	307,267	(42)
Total lighting.	<u>265,361</u>	<u>307,225</u>	<u>307,267</u>	<u>(42)</u>
Weed control				
Personal services.	1,682	1,869	1,869	-
Total weed control	<u>1,682</u>	<u>1,869</u>	<u>1,869</u>	<u>-</u>
Total transportation.	<u>1,264,228</u>	<u>1,268,110</u>	<u>1,248,824</u>	<u>19,286</u>
Community environment				
Planning				
Personal services.	46,256	46,256	45,551	705
Maintenance and operations	11,551	14,341	10,981	3,360
Total planning.	<u>57,807</u>	<u>60,597</u>	<u>56,532</u>	<u>4,065</u>
Total community environment	<u>57,807</u>	<u>60,597</u>	<u>56,532</u>	<u>4,065</u>
Leisure time activity				
Recreation-parks				
Personal services.	358,187	188,248	183,463	4,785
Maintenance and operations	63,007	70,418	55,535	14,883
Total recreation-parks	<u>421,194</u>	<u>258,666</u>	<u>238,998</u>	<u>19,668</u>

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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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Recreation-pools				
Personal services.	\$ 78,638	\$ 54,936	\$ 54,936	\$ -
Maintenance and operations	22,404	25,452	22,328	3,124
Total recreation-pools	<u>101,042</u>	<u>80,388</u>	<u>77,264</u>	<u>3,124</u>
Recreation-golf				
Maintenance and operations	225	225	-	225
Total recreation-golf	<u>225</u>	<u>225</u>	<u>-</u>	<u>225</u>
Recreation-indoors				
Personal services.	94,450	105,447	105,054	393
Maintenance and operations	58,973	60,150	54,363	5,787
Total recreation-indoors.	<u>153,423</u>	<u>165,597</u>	<u>159,417</u>	<u>6,180</u>
Recreation-administration				
Personal services.	136,564	141,313	142,808	(1,495)
Contractual services	1,863	1,863	1,297	566
Maintenance and operations	13,382	13,346	10,626	2,720
Total recreation-administration	<u>151,809</u>	<u>156,522</u>	<u>154,731</u>	<u>1,791</u>
Community celebrations				
Maintenance and operations	30,900	30,900	29,589	1,311
Total community celebrations	<u>30,900</u>	<u>30,900</u>	<u>29,589</u>	<u>1,311</u>
Total leisure time activity.	<u>858,593</u>	<u>692,298</u>	<u>659,999</u>	<u>32,299</u>
Debt service:				
Principal retirement.	12,758	12,758	12,645	113
Interest and fiscal charges.	166	166	246	(80)
Total debt service.	<u>12,924</u>	<u>12,924</u>	<u>12,891</u>	<u>33</u>
Total expenditures.	<u>15,632,217</u>	<u>14,777,367</u>	<u>14,444,983</u>	<u>332,384</u>
Excess of expenditures over revenues.	<u>(914,073)</u>	<u>(1,249,668)</u>	<u>(1,056,362)</u>	<u>193,306</u>
Other financing sources:				
Sale of capital assets.	15,000	14,901	-	(14,901)
Transfer in.	-	325,000	-	(325,000)
Total other financing sources.	<u>15,000</u>	<u>339,901</u>	<u>-</u>	<u>(339,901)</u>
Net change in fund balance.	(899,073)	(909,767)	(1,056,362)	(146,595)
Fund balance at beginning of year	54,917	54,917	54,917	-
Prior year encumbrances appropriated	1,114,218	1,114,218	1,114,218	-
Fund balance at end of year.	<u>\$ 270,062</u>	<u>\$ 259,368</u>	<u>\$ 112,773</u>	<u>\$ (146,595)</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Municipal income taxes	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Intergovernmental	10,000	4,200	5,200	1,000
Contributions and donations.	15,000	305,046	305,046	-
Investment income	50,000	63,937	3,585	(60,352)
Other	-	1,143,336	1,275,584	132,248
Total revenues.	<u>175,000</u>	<u>1,616,519</u>	<u>1,689,415</u>	<u>72,896</u>
Expenditures:				
Current:				
Leisure time activity				
Recreation improvement				
Maintenance and operations	-	24,000	24,000	-
Capital outlay.	4,207,976	4,626,928	4,273,462	353,466
Other.	3,060	3,060	308,289	(305,229)
Total expenditures	<u>4,211,036</u>	<u>4,653,988</u>	<u>4,605,751</u>	<u>48,237</u>
Excess of expenditures over revenues.	<u>(4,036,036)</u>	<u>(3,037,469)</u>	<u>(2,916,336)</u>	<u>121,133</u>
Other financing sources:				
Note issuance.	-	200,000	-	(200,000)
Total other financing sources	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>(200,000)</u>
Net change in fund balance.	(4,036,036)	(2,837,469)	(2,916,336)	(78,867)
Fund balance at beginning of year	<u>2,838,748</u>	<u>2,838,748</u>	<u>2,838,748</u>	<u>-</u>
Prior year encumbrances appropriated	<u>2,250</u>	<u>2,250</u>	<u>2,250</u>	<u>-</u>
Fund balance (deficit) at end of year.	<u>\$ (1,195,038)</u>	<u>\$ 3,529</u>	<u>\$ (75,338)</u>	<u>\$ (78,867)</u>

CITY OF STEUBENVILLE, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Assets:				
Equity in pooled cash and cash equivalents	\$ 3,510,510	\$ 344,483	\$ 2,039,559	\$ 5,894,552
Receivables (net of allowances of uncollectibles):				
Income taxes	236,549	-	-	236,549
Property and other taxes.	10,012	306,529	-	316,541
Special assessments	126,653	-	-	126,653
Due from other governments	2,357,993	15,394	-	2,373,387
Prepayments	1,126	-	-	1,126
Materials and supplies inventory	178,234	-	-	178,234
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 6,421,077</u>	<u>\$ 666,406</u>	<u>\$ 2,039,559</u>	<u>\$ 9,127,042</u>
Liabilities:				
Accounts payable	\$ 140,760	\$ -	\$ 5,937	\$ 146,697
Contracts payable	302,651	-	446,493	749,144
Accrued wages and benefits	10,070	-	-	10,070
Due to other governments	22,386	-	-	22,386
Deferred revenue	2,415,171	76,044	-	2,491,215
Unearned revenue	-	245,879	-	245,879
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>2,891,038</u>	<u>321,923</u>	<u>452,430</u>	<u>3,665,391</u>
Fund balances:				
Reserved for encumbrances.	180,939	-	1,103,546	1,284,485
Reserved for prepayments	1,126	-	-	1,126
Reserved for materials and supplies inventory. . . .	178,234	-	-	178,234
Unreserved, undesignated, reported in:				
Special revenue funds	3,169,740	-	-	3,169,740
Debt service fund	-	344,483	-	344,483
Capital projects fund	-	-	483,583	483,583
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances.	<u>3,530,039</u>	<u>344,483</u>	<u>1,587,129</u>	<u>5,461,651</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	<u>\$ 6,421,077</u>	<u>\$ 666,406</u>	<u>\$ 2,039,559</u>	<u>\$ 9,127,042</u>

CITY OF STEUBENVILLE, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues:				
Municipal income taxes	\$ 1,000,128	\$ -	\$ -	\$ 1,000,128
Property and other taxes	89,595	214,836	-	304,431
Charges for services	870	-	-	870
Licenses and permits	75,082	-	-	75,082
Fines and forfeitures	41,565	-	-	41,565
Intergovernmental	2,874,414	32,670	19,170	2,926,254
Special assessments	24,546	-	-	24,546
Investment income	3,005	-	-	3,005
Other	70,372	440	1,600	72,412
Total revenues	4,179,577	247,946	20,770	4,448,293
Expenditures:				
Current:				
General government	471,749	5,216	-	476,965
Security of persons and property	159,321	-	-	159,321
Public health and welfare	87,524	-	-	87,524
Transportation	2,825,964	-	-	2,825,964
Community environment	1,270,988	-	-	1,270,988
Leisure time activity	130,496	-	-	130,496
Capital outlay	-	-	1,968,845	1,968,845
Debt service:				
Principal retirement	201,291	541,239	-	742,530
Interest and fiscal charges	47,405	13,054	-	60,459
Total expenditures	5,194,738	559,509	1,968,845	7,723,092
Deficiency of revenues under expenditures	(1,015,161)	(311,563)	(1,948,075)	(3,274,799)
Other financing sources (uses):				
Note issuance	-	-	3,500,000	3,500,000
Transfers in	-	-	150,000	150,000
Transfers out	-	(150,000)	-	(150,000)
Total other financing sources (uses)	-	(150,000)	3,650,000	3,500,000
Net change in fund balances	(1,015,161)	(461,563)	1,701,925	225,201
Fund balances (deficit) at beginning of year	4,545,200	806,046	(114,796)	5,236,450
Fund balances at end of year	\$ 3,530,039	\$ 344,483	\$ 1,587,129	\$ 5,461,651

CITY OF STEUBENVILLE, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2009

	<u>Municipal Court Improvement</u>	<u>Street Maintenance and Repair</u>	<u>State Highway Improvement</u>
Assets:			
Equity in pooled cash and cash equivalents	\$ 70,127	\$ 118,959	\$ 136,529
Receivables (net of allowances of uncollectibles):			
Income taxes	-	-	-
Property and other taxes.	-	-	-
Special assessments	-	-	-
Due from other governments	-	303,500	24,608
Prepayments	-	-	-
Materials and supplies inventory	-	178,234	-
Total assets	<u>\$ 70,127</u>	<u>\$ 600,693</u>	<u>\$ 161,137</u>
Liabilities:			
Accounts payable	\$ 9,802	\$ 60,087	\$ 2,232
Contracts payable	-	-	-
Accrued wages and benefits	-	-	-
Due to other governments	-	-	-
Deferred revenue	-	262,757	21,304
Total liabilities	<u>9,802</u>	<u>322,844</u>	<u>23,536</u>
Fund balances:			
Reserved for encumbrances.	-	2,984	-
Reserved for prepayments	-	-	-
Reserved for materials and supplies inventory.	-	178,234	-
Unreserved, undesignated (deficit), reported in:			
Special revenue funds	60,325	96,631	137,601
Total fund balances	<u>60,325</u>	<u>277,849</u>	<u>137,601</u>
Total liabilities and fund balances	<u>\$ 70,127</u>	<u>\$ 600,693</u>	<u>\$ 161,137</u>

.7% City Income Tax Street Improvement	.7% City Income Tax Equipment Improvement	Litter	Convention and Vistors Bureau	Improvement Bond Escrow	Floto Historical Site
\$ 806,692	\$ 732,928	\$ 4,771	\$ -	\$ 8,000	\$ 1,510
165,039	71,510	-	-	-	-
-	-	-	10,012	-	-
-	-	-	-	-	-
113,479	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,085,210</u>	<u>\$ 804,438</u>	<u>\$ 4,771</u>	<u>\$ 10,012</u>	<u>\$ 8,000</u>	<u>\$ 1,510</u>
\$ 1,280	\$ 18,171	\$ -	\$ -	\$ -	\$ -
94,481	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
252,021	71,510	-	-	-	-
<u>347,782</u>	<u>89,681</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
131,561	566	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
605,867	714,191	4,771	10,012	8,000	1,510
<u>737,428</u>	<u>714,757</u>	<u>4,771</u>	<u>10,012</u>	<u>8,000</u>	<u>1,510</u>
<u>\$ 1,085,210</u>	<u>\$ 804,438</u>	<u>\$ 4,771</u>	<u>\$ 10,012</u>	<u>\$ 8,000</u>	<u>\$ 1,510</u>

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CITY OF STEUBENVILLE, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2009

	<u>Indigent Drivers</u>	<u>Enforcement and Education</u>	<u>Law Enforcement Trust</u>	<u>Court Security</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 3,621	\$ 25,460	\$ 59,744	\$ 3,824
Receivables (net of allowances of uncollectibles):				
Income taxes	-	-	-	-
Property and other taxes.	-	-	-	-
Special assessments	-	-	-	-
Due from other governments	-	-	-	-
Prepayments	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 3,621</u>	<u>\$ 25,460</u>	<u>\$ 59,744</u>	<u>\$ 3,824</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Contracts payable	-	-	-	-
Accrued wages and benefits	-	-	-	-
Due to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for encumbrances.	-	-	-	-
Reserved for prepayments	-	-	-	-
Reserved for materials and supplies inventory.	-	-	-	-
Unreserved, undesignated (deficit), reported in:				
Special revenue funds	3,621	25,460	59,744	3,824
Total fund balances	<u>3,621</u>	<u>25,460</u>	<u>59,744</u>	<u>3,824</u>
Total liabilities and fund balances	<u>\$ 3,621</u>	<u>\$ 25,460</u>	<u>\$ 59,744</u>	<u>\$ 3,824</u>

South End Economic Development	Safety	Unclaimed Monies	Summer Food Program	Special Assessments	Motor Vehicle License Tax
\$ 6,671	\$ 1,137,070	\$ 16,215	\$ 11,643	\$ 30,661	\$ 45,847
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	126,653	-
-	-	-	-	-	5,150
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 6,671</u>	<u>\$ 1,137,070</u>	<u>\$ 16,215</u>	<u>\$ 11,643</u>	<u>\$ 157,314</u>	<u>\$ 50,997</u>
\$ -	\$ 841	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,187	-	-
-	-	-	-	126,653	-
<u>-</u>	<u>841</u>	<u>-</u>	<u>1,187</u>	<u>126,653</u>	<u>-</u>
-	180	-	-	209	-
-	-	-	-	-	-
-	-	-	-	-	-
6,671	1,136,049	16,215	10,456	30,452	50,997
<u>6,671</u>	<u>1,136,229</u>	<u>16,215</u>	<u>10,456</u>	<u>30,661</u>	<u>50,997</u>
<u>\$ 6,671</u>	<u>\$ 1,137,070</u>	<u>\$ 16,215</u>	<u>\$ 11,643</u>	<u>\$ 157,314</u>	<u>\$ 50,997</u>

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CITY OF STEUBENVILLE, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2009

	<u>OJJDP Recreation</u>	<u>Police Education Trust</u>	<u>Special Projects</u>	<u>IDIAM Court</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 1,513	\$ 16,847	\$ 2,185	\$ 1,290
Receivables (net of allowances of uncollectibles):				
Income taxes	-	-	-	-
Property and other taxes.	-	-	-	-
Special assessments	-	-	-	-
Due from other governments	18,297	-	-	-
Prepayments	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 19,810</u>	<u>\$ 16,847</u>	<u>\$ 2,185</u>	<u>\$ 1,290</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Contracts payable	-	-	-	-
Accrued wages and benefits	-	-	-	-
Due to other governments	836	-	-	-
Deferred revenue	14,297	-	-	-
Total liabilities	<u>15,133</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for encumbrances.	-	-	-	-
Reserved for prepayments	-	-	-	-
Reserved for materials and supplies inventory. . . .	-	-	-	-
Unreserved, undesignated (deficit), reported in:				
Special revenue funds	4,677	16,847	2,185	1,290
Total fund balances	<u>4,677</u>	<u>16,847</u>	<u>2,185</u>	<u>1,290</u>
Total liabilities and fund balances	<u>\$ 19,810</u>	<u>\$ 16,847</u>	<u>\$ 2,185</u>	<u>\$ 1,290</u>

Lab Test Fees	Food	EPSDT	Mears Relief	Route 7 Project	Community Development
\$ 3,303	\$ 80,541	\$ 50,317	\$ 10,052	\$ 1,595	\$ 9,267
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,641,429
-	-	1,126	-	-	-
-	-	-	-	-	-
<u>\$ 3,303</u>	<u>\$ 80,541</u>	<u>\$ 51,443</u>	<u>\$ 10,052</u>	<u>\$ 1,595</u>	<u>\$ 1,650,696</u>
\$ -	\$ 143	\$ -	\$ -	\$ -	\$ 1,973
-	-	-	-	-	208,170
-	2,178	223	-	-	7,669
-	4,518	441	-	-	15,099
-	-	-	-	-	1,415,099
-	6,839	664	-	-	1,648,010
-	52	-	-	-	5,439
-	-	1,126	-	-	-
-	-	-	-	-	-
3,303	73,650	49,653	10,052	1,595	(2,753)
<u>3,303</u>	<u>73,702</u>	<u>50,779</u>	<u>10,052</u>	<u>1,595</u>	<u>2,686</u>
<u>\$ 3,303</u>	<u>\$ 80,541</u>	<u>\$ 51,443</u>	<u>\$ 10,052</u>	<u>\$ 1,595</u>	<u>\$ 1,650,696</u>

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CITY OF STEUBENVILLE, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONCLUDED)
DECEMBER 31, 2009

	CHIP Loan	Total Nonmajor Special Revenue Funds
	<hr/>	<hr/>
Assets:		
Equity in pooled cash and cash equivalents	\$ 113,328	\$ 3,510,510
Receivables (net of allowances of uncollectibles):		
Income taxes	-	236,549
Property and other taxes.	-	10,012
Special assessments	-	126,653
Due from other governments	251,530	2,357,993
Prepayments	-	1,126
Materials and supplies inventory	-	178,234
	<hr/>	<hr/>
Total assets	<u>\$ 364,858</u>	<u>\$ 6,421,077</u>
 Liabilities:		
Accounts payable	\$ 46,231	\$ 140,760
Contracts payable	-	302,651
Accrued wages and benefits	-	10,070
Due to other governments	305	22,386
Deferred revenue	251,530	2,415,171
	<hr/>	<hr/>
Total liabilities	<u>298,066</u>	<u>2,891,038</u>
 Fund balances:		
Reserved for encumbrances.	39,948	180,939
Reserved for prepayments	-	1,126
Reserved for materials and supplies inventory.	-	178,234
Unreserved, undesignated (deficit), reported in:		
Special revenue funds	26,844	3,169,740
	<hr/>	<hr/>
Total fund balances	<u>66,792</u>	<u>3,530,039</u>
	<hr/>	<hr/>
Total liabilities and fund balances	<u>\$ 364,858</u>	<u>\$ 6,421,077</u>

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CITY OF STEUBENVILLE, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Municipal Court Improvement</u>	<u>Street Maintenance and Repair</u>	<u>State Highway Improvement</u>
Revenues:			
Municipal income taxes	\$ -	\$ -	\$ -
Property and other taxes	-	-	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	32,283	-	-
Intergovernmental	-	624,461	50,130
Special assessments	-	-	-
Investment income	-	1,704	993
Other	-	-	-
	<hr/>	<hr/>	<hr/>
Total revenues	32,283	626,165	51,123
	<hr/>	<hr/>	<hr/>
Expenditures:			
Current:			
General government	31,642	-	-
Security of persons and property	-	-	-
Public health and welfare	-	-	-
Transportation	-	651,370	17,788
Community environment	-	-	-
Leisure time activity	-	-	-
Debt service:			
Principal retirement	-	7,819	7,819
Interest and fiscal charges	-	140	140
	<hr/>	<hr/>	<hr/>
Total expenditures	31,642	659,329	25,747
	<hr/>	<hr/>	<hr/>
Net change in fund balances	641	(33,164)	25,376
	<hr/>	<hr/>	<hr/>
Fund balances at beginning of year	59,684	311,013	112,225
	<hr/>	<hr/>	<hr/>
Fund balances at end of year	\$ 60,325	\$ 277,849	\$ 137,601
	<hr/>	<hr/>	<hr/>

<u>.7% City Income Tax Street Improvement</u>	<u>.7% City Income Tax Equipment Improvement</u>	<u>Litter</u>	<u>Convention and Vistors Bureau</u>	<u>Improvement Bond Escrow</u>	<u>Floto Historical Site</u>
\$ 700,128	\$ 300,000	\$ -	\$ -	\$ -	\$ -
-	-	-	89,595	-	-
-	-	-	-	-	-
-	-	-	-	-	-
807,000	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
8,014	-	-	-	-	-
<u>1,515,142</u>	<u>300,000</u>	<u>-</u>	<u>89,595</u>	<u>-</u>	<u>-</u>
-	67,100	-	-	-	-
-	116,975	-	-	-	-
-	-	-	-	-	-
2,156,806	-	-	-	-	-
-	-	-	85,895	-	-
-	-	-	-	-	-
130,804	-	-	-	-	-
28,145	-	-	-	-	-
<u>2,315,755</u>	<u>184,075</u>	<u>-</u>	<u>85,895</u>	<u>-</u>	<u>-</u>
(800,613)	115,925	-	3,700	-	-
<u>1,538,041</u>	<u>598,832</u>	<u>4,771</u>	<u>6,312</u>	<u>8,000</u>	<u>1,510</u>
<u>\$ 737,428</u>	<u>\$ 714,757</u>	<u>\$ 4,771</u>	<u>\$ 10,012</u>	<u>\$ 8,000</u>	<u>\$ 1,510</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, 2009

	<u>Indigent Drivers</u>	<u>Enforcement and Education</u>	<u>Parks Material Usage</u>	<u>Law Enforcement Trust</u>
Revenues:				
Municipal income taxes	\$ -	\$ -	\$ -	\$ -
Property and other taxes	-	-	-	-
Charges for services	-	-	870	-
Licenses and permits	-	-	-	-
Fines and forfeitures	4,461	1,346	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	54,222
Total revenues	<u>4,461</u>	<u>1,346</u>	<u>870</u>	<u>54,222</u>
Expenditures:				
Current:				
General government	5,000	-	-	-
Security of persons and property	-	-	-	42,346
Public health and welfare	-	-	-	-
Transportation	-	-	-	-
Community environment	-	-	-	-
Leisure time activity	-	-	870	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>5,000</u>	<u>-</u>	<u>870</u>	<u>42,346</u>
Net change in fund balances	(539)	1,346	-	11,876
Fund balances at beginning of year	<u>4,160</u>	<u>24,114</u>	<u>-</u>	<u>47,868</u>
Fund balances at end of year	<u>\$ 3,621</u>	<u>\$ 25,460</u>	<u>\$ -</u>	<u>\$ 59,744</u>

Court Security	South End Economic Development	Safety	Unclaimed Monies	Summer Food Program	Special Assessments
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	56,555	-	121,200	-
-	-	-	-	-	24,546
-	-	-	-	-	-
-	-	1,941	737	-	-
-	-	58,496	737	121,200	24,546
-	-	132,671	2,564	-	232,772
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	111,180	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	132,671	2,564	111,180	232,772
-	-	(74,175)	(1,827)	10,020	(208,226)
3,824	6,671	1,210,404	18,042	436	238,887
<u>\$ 3,824</u>	<u>\$ 6,671</u>	<u>\$ 1,136,229</u>	<u>\$ 16,215</u>	<u>\$ 10,456</u>	<u>\$ 30,661</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, 2009

	<u>Motor Vehicle License Tax</u>	<u>Zoning and Planning</u>	<u>OJJDP Recreation</u>	<u>Police Education Trust</u>
Revenues:				
Municipal income taxes	\$ -	\$ -	\$ -	\$ -
Property and other taxes	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	71,585	-	21,477	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Other	-	5,100	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	71,585	5,100	21,477	-
Expenditures:				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Public health and welfare	-	-	-	-
Transportation	-	-	-	-
Community environment	-	6,868	-	-
Leisure time activity	-	-	16,800	-
Debt service:				
Principal retirement	54,849	-	-	-
Interest and fiscal charges	18,980	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	73,829	6,868	16,800	-
Net change in fund balances	(2,244)	(1,768)	4,677	-
Fund balances at beginning of year	<hr/>	<hr/>	<hr/>	<hr/>
	53,241	1,768	-	16,847
Fund balances at end of year	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 50,997	\$ -	\$ 4,677	\$ 16,847

<u>Special Projects</u>	<u>IDIAM Court</u>	<u>Lab Test Fees</u>	<u>Food</u>	<u>EPSDT</u>	<u>Mears Relief</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	55,761	17,675	-
2,185	1,290	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	242
-	-	-	58	300	-
<u>2,185</u>	<u>1,290</u>	<u>-</u>	<u>55,819</u>	<u>17,975</u>	<u>242</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	200	73,194	13,755	375
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	200	73,194	13,755	375
2,185	1,290	(200)	(17,375)	4,220	(133)
-	-	3,503	91,077	46,559	10,185
<u>\$ 2,185</u>	<u>\$ 1,290</u>	<u>\$ 3,303</u>	<u>\$ 73,702</u>	<u>\$ 50,779</u>	<u>\$ 10,052</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, 2009

	<u>Swimming Pool</u>	<u>Route 7 Project</u>	<u>Community Development</u>	<u>CHIP Loan</u>
Revenues:				
Municipal income taxes	\$ -	\$ -	\$ -	\$ -
Property and other taxes	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	1,646	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	954,836	167,170
Special assessments	-	-	-	-
Investment income	-	1	-	65
Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	1,646	1	954,836	167,235
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Current:				
General government	-	-	-	-
Security of persons and property	-	-	-	-
Public health and welfare	-	-	-	-
Transportation	-	-	-	-
Community environment	-	-	975,106	203,119
Leisure time activity	1,646	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	1,646	-	975,106	203,119
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances	-	1	(20,270)	(35,884)
Fund balances at beginning of year	<hr/>	<hr/>	<hr/>	<hr/>
	-	1,594	22,956	102,676
Fund balances at end of year	<hr/>	<hr/>	<hr/>	<hr/>
	\$ -	\$ 1,595	\$ 2,686	\$ 66,792

**Total
Nonmajor
Special Revenue
Funds**

\$ 1,000,128
89,595
870
75,082
41,565
2,874,414
24,546
3,005
70,372

4,179,577

471,749
159,321
87,524
2,825,964
1,270,988
130,496

201,291
47,405

5,194,738

(1,015,161)

4,545,200

\$ 3,530,039

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, 2009

	<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	\$ 42,455	\$ 34,440	\$ 32,283	\$ (2,157)
Other	2,072	2,072	-	(2,072)
Total revenues.	<u>44,527</u>	<u>36,512</u>	<u>32,283</u>	<u>(4,229)</u>
Expenditures:				
Current:				
General government				
Municipal court				
Capital outlay.	2,469	26,345	26,345	-
Other	-	-	3,589	(3,589)
Total expenditures.	<u>2,469</u>	<u>26,345</u>	<u>29,934</u>	<u>(3,589)</u>
 Net change in fund balance	 42,058	 10,167	 2,349	 (7,818)
 Fund balance at beginning of year	 <u>67,778</u>	 <u>67,778</u>	 <u>67,778</u>	 <u>-</u>
 Fund balance at end of year	 <u>\$ 109,836</u>	 <u>\$ 77,945</u>	 <u>\$ 70,127</u>	 <u>\$ (7,818)</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.	\$ 676,766	\$ 659,771	\$ 634,357	\$ (25,414)
Investment income	59,214	23,991	1,704	(22,287)
Other	510	-	-	-
Total revenues.	<u>736,490</u>	<u>683,762</u>	<u>636,061</u>	<u>(47,701)</u>
Expenditures:				
Current:				
Transportation				
Street department				
Maintenance and operations.	276,649	277,139	263,458	13,681
Other.	396,000	423,357	333,234	90,123
Total transportation.	<u>672,649</u>	<u>700,496</u>	<u>596,692</u>	<u>103,804</u>
Debt service:				
Principal retirement.	15,638	15,638	7,819	7,819
Interest and fiscal charges.	273	273	140	133
Total debt service.	<u>15,911</u>	<u>15,911</u>	<u>7,959</u>	<u>7,952</u>
Total expenditures.	<u>688,560</u>	<u>716,407</u>	<u>604,651</u>	<u>111,756</u>
Net change in fund balance	<u>47,930</u>	<u>(32,645)</u>	<u>31,410</u>	<u>64,055</u>
Fund balance at beginning of year.	<u>71,135</u>	<u>71,135</u>	<u>71,135</u>	<u>-</u>
Prior year encumbrances appropriated	<u>9,864</u>	<u>9,864</u>	<u>9,864</u>	<u>-</u>
Fund balance at end of year	<u>\$ 128,929</u>	<u>\$ 48,354</u>	<u>\$ 112,409</u>	<u>\$ 64,055</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Intergovernmental.	\$ 78,864	\$ 52,993	\$ 50,932	\$ (2,061)
Investment income	7,693	4,131	993	(3,138)
Total revenues.	<u>86,557</u>	<u>57,124</u>	<u>51,925</u>	<u>(5,199)</u>
Expenditures:				
Current:				
Transportation				
Street department				
Maintenance and operations.	11,780	15,547	15,883	(336)
Other.	36,000	77,716	1,835	75,881
Total transportation.	<u>47,780</u>	<u>93,263</u>	<u>17,718</u>	<u>75,545</u>
Debt service:				
Principal retirement.	15,638	15,638	7,819	7,819
Interest and fiscal charges.	273	273	141	132
Total debt service.	<u>15,911</u>	<u>15,911</u>	<u>7,960</u>	<u>7,951</u>
Total expenditures.	<u>63,691</u>	<u>109,174</u>	<u>25,678</u>	<u>83,496</u>
Net change in fund balance	22,866	(52,050)	26,247	78,297
Fund balance at beginning of year.	<u>108,119</u>	<u>108,119</u>	<u>108,119</u>	<u>-</u>
Fund balance at end of year	<u>\$ 130,985</u>	<u>\$ 56,069</u>	<u>\$ 134,366</u>	<u>\$ 78,297</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, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Municipal income taxes	\$ 690,000	\$ 692,370	\$ 697,391	\$ 5,021
Intergovernmental	1,994,362	2,356,791	1,104,545	(1,252,246)
Other.	50,000	80,242	375,084	294,842
Total revenues.	<u>2,734,362</u>	<u>3,129,403</u>	<u>2,177,020</u>	<u>(952,383)</u>
Expenditures:				
Current:				
Transportation				
Street department				
Capital outlay.	4,010,999	3,649,687	2,306,198	1,343,489
Other.	583,919	802,387	743,820	58,567
Total transportation.	<u>4,594,918</u>	<u>4,452,074</u>	<u>3,050,018</u>	<u>1,402,056</u>
Debt service:				
Principal retirement.	130,802	130,802	130,804	(2)
Interest and fiscal charges.	28,649	28,649	28,145	504
Total debt service.	<u>159,451</u>	<u>159,451</u>	<u>158,949</u>	<u>502</u>
Total expenditures.	<u>4,754,369</u>	<u>4,611,525</u>	<u>3,208,967</u>	<u>1,402,558</u>
Net change in fund balance.	<u>(2,020,007)</u>	<u>(1,482,122)</u>	<u>(1,031,947)</u>	<u>450,175</u>
Fund balance at beginning of year	624,759	624,759	624,759	-
Prior year encumbrances appropriated . . .	<u>1,081,539</u>	<u>1,081,539</u>	<u>1,081,539</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ (313,709)</u>	<u>\$ 224,176</u>	<u>\$ 674,351</u>	<u>\$ 450,175</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 - EQUIPMENT IMPROVEMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Municipal income taxes	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
Total revenues	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Expenditures:				
Current:				
General government				
Capital outlay				
Capital outlay	57,271	63,000	40,108	22,892
Other	-	-	8,030	(8,030)
Total general government.	<u>57,271</u>	<u>63,000</u>	<u>48,138</u>	<u>14,862</u>
Security of persons and property				
Police				
Capital outlay	131,634	143,476	130,215	13,261
Total police.	<u>131,634</u>	<u>143,476</u>	<u>130,215</u>	<u>13,261</u>
Fire				
Capital outlay	46,635	51,300	6,202	45,098
Total fire.	<u>46,635</u>	<u>51,300</u>	<u>6,202</u>	<u>45,098</u>
Total security of persons and property.	<u>178,269</u>	<u>194,776</u>	<u>136,417</u>	<u>58,359</u>
Total expenditures.	<u>235,540</u>	<u>257,776</u>	<u>184,555</u>	<u>73,221</u>
Net change in fund balance	64,460	42,224	115,445	73,221
Fund balance at beginning of year.	585,592	585,592	585,592	-
Prior year encumbrances appropriated	<u>13,240</u>	<u>13,240</u>	<u>13,240</u>	<u>-</u>
Fund balance at end of year	<u>\$ 663,292</u>	<u>\$ 641,056</u>	<u>\$ 714,277</u>	<u>\$ 73,221</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, 2009

	<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)
 CONVENTION AND VISITORS BUREAU FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property and other taxes	\$ 125,000	\$ 125,000	\$ 85,895	\$ (39,105)
Total revenues	125,000	125,000	85,895	(39,105)
Expenditures:				
Current:				
Community environment				
Convention and visitors bureau				
Other.	112,500	112,500	85,895	26,605
Total expenditures	112,500	112,500	85,895	26,605
Net change in fund balance	12,500	12,500	-	(12,500)
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	\$ 12,500	\$ 12,500	\$ -	\$ (12,500)

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, 2009

	<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, 2009

	<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, 2009

	<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	\$ 5,985	\$ 3,546	\$ 4,461	\$ 915
Total revenues	<u>5,985</u>	<u>3,546</u>	<u>4,461</u>	<u>915</u>
Expenditures:				
Current:				
General government				
Municipal court				
Other	2,945	5,000	5,000	-
Total expenditures	<u>2,945</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Net change in fund balance	3,040	(1,454)	(539)	915
Fund balance at beginning of year	<u>4,160</u>	<u>4,160</u>	<u>4,160</u>	<u>-</u>
Fund balance at end of year	<u>\$ 7,200</u>	<u>\$ 2,706</u>	<u>\$ 3,621</u>	<u>\$ 915</u>

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, 2009

	<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	\$ 2,500	\$ 1,404	\$ 1,346	\$ (58)
Total revenues	<u>2,500</u>	<u>1,404</u>	<u>1,346</u>	<u>(58)</u>
Net change in fund balance.	2,500	1,404	1,346	(58)
Fund balance at beginning of year	<u>24,114</u>	<u>24,114</u>	<u>24,114</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 26,614</u>	<u>\$ 25,518</u>	<u>\$ 25,460</u>	<u>\$ (58)</u>

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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services.	\$ 4,400	\$ 1,000	\$ 870	\$ (130)
Total revenues.	4,400	1,000	870	(130)
Expenditures:				
Current:				
Leisure time activity				
Recreation-parks				
Maintenance and operations	900	900	870	30
Total expenditures	900	900	870	30
Net change in fund balance.	3,500	100	-	(100)
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	\$ 3,500	\$ 100	\$ -	\$ (100)

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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ 44,997	\$ 104,939	\$ 54,222	\$ (50,717)
Total revenues.	44,997	104,939	54,222	(50,717)
Expenditures:				
Current:				
Security of persons and property				
Police				
Other	76,248	76,248	42,346	33,902
Total expenditures.	76,248	76,248	42,346	33,902
Net change in fund balance.	(31,251)	28,691	11,876	(16,815)
Fund balance at beginning of year	46,620	46,620	46,620	-
Prior year encumbrances appropriated . . .	1,248	1,248	1,248	-
Fund balance at end of year	\$ 16,617	\$ 76,559	\$ 59,744	\$ (16,815)

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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Current:				
General government				
Maintenance and operations	\$ 3,500	\$ 3,500	\$ -	\$ 3,500
Total expenditures	<u>3,500</u>	<u>3,500</u>	<u>-</u>	<u>3,500</u>
Net change in fund balance.	(3,500)	(3,500)	-	3,500
Fund balance at beginning of year	<u>3,824</u>	<u>3,824</u>	<u>3,824</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 324</u></u>	<u><u>\$ 324</u></u>	<u><u>\$ 3,824</u></u>	<u><u>\$ 3,500</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, 2009

	<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	\$ 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)
 SAFETY FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.	\$ 28,120	\$ 40,902	\$ 56,555	\$ 15,653
Other.	27,395	17,032	1,941	(15,091)
Total revenues.	55,515	57,934	58,496	562
Expenditures:				
Current:				
General government				
Safety				
Contractual services	60,000	60,000	50,000	10,000
Maintenance and operations	158,862	105,342	83,037	22,305
Total expenditures.	218,862	165,342	133,037	32,305
Net change in fund balance.	(163,347)	(107,408)	(74,541)	32,867
Fund balance at beginning of year	1,209,553	1,209,553	1,209,553	-
Prior year encumbrances appropriated	1,362	1,362	1,362	-
Fund balance at end of year	\$ 1,047,568	\$ 1,103,507	\$ 1,136,374	\$ 32,867

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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ 10,000	\$ 7,866	\$ 737	\$ (7,129)
Total revenues	<u>10,000</u>	<u>7,866</u>	<u>737</u>	<u>(7,129)</u>
Expenditures:				
Current:				
General government				
Unclaimed monies				
Maintenance and operations	2,000	2,564	2,564	-
Total expenditures	<u>2,000</u>	<u>2,564</u>	<u>2,564</u>	<u>-</u>
Net change in fund balance	8,000	5,302	(1,827)	(7,129)
Fund balance at beginning of year.	<u>18,042</u>	<u>18,042</u>	<u>18,042</u>	<u>-</u>
Fund balance at end of year	<u>\$ 26,042</u>	<u>\$ 23,344</u>	<u>\$ 16,215</u>	<u>\$ (7,129)</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.	\$ 109,909	\$ 121,200	\$ 121,200	\$ -
Total revenues	<u>109,909</u>	<u>121,200</u>	<u>121,200</u>	<u>-</u>
Expenditures:				
Current:				
Leisure time activity				
Recreation-administration				
Personal services	78,743	29,050	21,469	7,581
Maintenance and operations	<u>64,737</u>	<u>93,773</u>	<u>90,404</u>	<u>3,369</u>
Total expenditures	<u>143,480</u>	<u>122,823</u>	<u>111,873</u>	<u>10,950</u>
Net change in fund balance.	(33,571)	(1,623)	9,327	10,950
Fund balance at beginning of year	<u>2,316</u>	<u>2,316</u>	<u>2,316</u>	<u>-</u>
Fund balance (deficit) at end of year.	<u>\$ (31,255)</u>	<u>\$ 693</u>	<u>\$ 11,643</u>	<u>\$ 10,950</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, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Special assessments.	\$ 21,000	\$ 24,546	\$ 24,546	\$ -
Investment income.	11,737	2,613	-	(2,613)
Other	99	99	-	(99)
Total revenues	<u>32,836</u>	<u>27,258</u>	<u>24,546</u>	<u>(2,712)</u>
Expenditures:				
Current:				
General government				
Central purchasing				
Maintenance and operations.	116,728	135,000	135,000	-
Total central purchasing.	<u>116,728</u>	<u>135,000</u>	<u>135,000</u>	<u>-</u>
Special assessment				
Maintenance and operations.	100,796	114,534	97,981	16,553
Total special assessment.	<u>100,796</u>	<u>114,534</u>	<u>97,981</u>	<u>16,553</u>
Total general government.	<u>217,524</u>	<u>249,534</u>	<u>232,981</u>	<u>16,553</u>
Total expenditures	<u>217,524</u>	<u>249,534</u>	<u>232,981</u>	<u>16,553</u>
Excess of expenditures over revenues.	<u>(184,688)</u>	<u>(222,276)</u>	<u>(208,435)</u>	<u>13,841</u>
Other financing sources:				
Note issuance	750,000	-	-	-
Total other financing sources	<u>750,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance.	565,312	(222,276)	(208,435)	13,841
Fund balance at beginning of year	225,853	225,853	225,853	-
Prior year encumbrances appropriated	<u>13,034</u>	<u>13,034</u>	<u>13,034</u>	<u>-</u>
Fund balance at end of year	<u>\$ 804,199</u>	<u>\$ 16,611</u>	<u>\$ 30,452</u>	<u>\$ 13,841</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.	\$ 77,000	\$ 66,860	\$ 72,230	\$ 5,370
Other	-	6,190	-	(6,190)
Total revenues	<u>77,000</u>	<u>73,050</u>	<u>72,230</u>	<u>(820)</u>
Expenditures:				
Debt service:				
Principal retirement.	68,177	68,177	54,849	13,328
Interest and fiscal charges.	24,109	24,112	18,980	5,132
Total expenditures	<u>92,286</u>	<u>92,289</u>	<u>73,829</u>	<u>18,460</u>
Net change in fund balance.	(15,286)	(19,239)	(1,599)	17,640
Fund balance at beginning of year	28,989	28,989	28,989	-
Prior year encumbrances appropriated . . .	<u>18,457</u>	<u>18,457</u>	<u>18,457</u>	<u>-</u>
Fund balance at end of year	<u>\$ 32,160</u>	<u>\$ 28,207</u>	<u>\$ 45,847</u>	<u>\$ 17,640</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ 15,500	\$ 15,500	\$ 5,239	\$ (10,261)
Total revenues	15,500	15,500	5,239	(10,261)
Expenditures:				
Current:				
Community environment				
Zoning and rezoning				
Personal services	500	500	-	500
Maintenance and operations	15,000	15,000	7,095	7,905
Total expenditures.	15,500	15,500	7,095	8,405
Net change in fund balance.	-	-	(1,856)	(1,856)
Fund balance at beginning of year	1,856	1,856	1,856	-
Fund balance at end of year	\$ 1,856	\$ 1,856	\$ -	\$ (1,856)

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 OJJDP RECREATION FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.	\$ 15,000	\$ 35,774	\$ 17,477	\$ (18,297)
Total revenues.	<u>15,000</u>	<u>35,774</u>	<u>17,477</u>	<u>(18,297)</u>
Expenditures:				
Current:				
Leisure time activity				
Recreation-administration				
Personal services.	37,069	34,254	15,964	18,290
Total expenditures.	<u>37,069</u>	<u>34,254</u>	<u>15,964</u>	<u>18,290</u>
Net change in fund balance.	(22,069)	1,520	1,513	(7)
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ (22,069)</u>	<u>\$ 1,520</u>	<u>\$ 1,513</u>	<u>\$ (7)</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Investment income	\$ 700	\$ 636	\$ -	\$ (636)
Total revenues.	<u>700</u>	<u>636</u>	<u>-</u>	<u>(636)</u>
Net change in fund balance.	700	636	-	(636)
Fund balance at beginning of year	<u>16,847</u>	<u>16,847</u>	<u>16,847</u>	<u>-</u>
Fund balance at end of year	<u>\$ 17,547</u>	<u>\$ 17,483</u>	<u>\$ 16,847</u>	<u>\$ (636)</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, 2009

	<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.	\$ -	\$ 2,017	\$ 2,185	\$ 168
Total revenues.	-	2,017	2,185	168
Net change in fund balance.	-	2,017	2,185	168
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 2,017</u>	<u>\$ 2,185</u>	<u>\$ 168</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, 2009

	<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.	\$ -	\$ 1,144	\$ 1,290	\$ 146
Total revenues.	-	1,144	1,290	146
Net change in fund balance.	-	1,144	1,290	146
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 1,144</u>	<u>\$ 1,290</u>	<u>\$ 146</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 LAB TEST FEES FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Current:				
Public health and welfare				
Lab fees				
Maintenance and operations	\$ 200	\$ 200	\$ 200	\$ -
Total expenditures	<u>200</u>	<u>200</u>	<u>200</u>	<u>-</u>
Net change in fund balance.	(200)	(200)	(200)	-
Fund balance at beginning of year	<u>3,503</u>	<u>3,503</u>	<u>3,503</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 3,303</u></u>	<u><u>\$ 3,303</u></u>	<u><u>\$ 3,303</u></u>	<u><u>\$ -</u></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, 2009

	<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	\$ 66,756	\$ 60,663	\$ 55,761	\$ (4,902)
Other	100	278	58	(220)
Total revenues	<u>66,856</u>	<u>60,941</u>	<u>55,819</u>	<u>(5,122)</u>
Expenditures:				
Current:				
Public health and welfare				
Food				
Personal services	59,928	63,708	61,529	2,179
Maintenance and operations	10,445	10,657	9,552	1,105
Other	-	2,121	2,253	(132)
Total expenditures	<u>70,373</u>	<u>76,486</u>	<u>73,334</u>	<u>3,152</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,517)</u>	<u>(15,545)</u>	<u>(17,515)</u>	<u>(1,970)</u>
Other financing uses:				
Transfers in	500	848	-	(848)
Total other financing uses	<u>500</u>	<u>848</u>	<u>-</u>	<u>(848)</u>
Net change in fund balance.	(3,017)	(14,697)	(17,515)	(2,818)
Fund balance at beginning of year	97,779	97,779	97,779	-
Prior year encumbrances appropriated	<u>82</u>	<u>82</u>	<u>82</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 94,844</u>	<u>\$ 83,164</u>	<u>\$ 80,346</u>	<u>\$ (2,818)</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, 2009

	<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.	\$ 11,000	\$ 12,294	\$ 17,675	\$ 5,381
Investment income.	300	556	300	(256)
Total revenues	<u>11,300</u>	<u>12,850</u>	<u>17,975</u>	<u>5,125</u>
Expenditures:				
Current:				
Public health and welfare				
EPSDT				
Personal services.	5,973	5,981	5,979	2
Contractual services.	3,814	7,379	4,850	2,529
Maintenance and operations.	4,196	3,141	2,677	464
Other	-	-	43	(43)
Total expenditures	<u>13,983</u>	<u>16,501</u>	<u>13,549</u>	<u>2,952</u>
Net change in fund balance.	(2,683)	(3,651)	4,426	8,077
Fund balance at beginning of year	<u>45,891</u>	<u>45,891</u>	<u>45,891</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 43,208</u>	<u>\$ 42,240</u>	<u>\$ 50,317</u>	<u>\$ 8,077</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment income	\$ 317	\$ 311	\$ 242	\$ (69)
Total revenues	317	311	242	(69)
Expenditures:				
Current:				
Public health and welfare				
Mears relief				
Maintenance and operations	375	375	375	-
Total expenditures	375	375	375	-
Net change in fund balance.	(58)	(64)	(133)	(69)
Fund balance at beginning of year	10,185	10,185	10,185	-
Fund balance at end of year.	\$ 10,127	\$ 10,121	\$ 10,052	\$ (69)

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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Licenses and permits.	\$ 1,646	\$ 1,800	\$ 1,646	\$ (154)
Total revenues	1,646	1,800	1,646	(154)
Expenditures:				
Current:				
Leisure time activity				
Recreation-pools				
Maintenance and operations	799	800	800	-
Other	1,001	1,000	846	154
Total expenditures	1,800	1,800	1,646	154
Net change in fund balance.	(154)	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year.	\$ (154)	\$ -	\$ -	\$ -

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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Investment income.	\$ 9	\$ 3	\$ 1	\$ (2)
Total revenues.	<u>9</u>	<u>3</u>	<u>1</u>	<u>(2)</u>
Net change in fund balance.	9	3	1	(2)
Fund balance at beginning of year	<u>1,594</u>	<u>1,594</u>	<u>1,594</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 1,603</u>	<u>\$ 1,597</u>	<u>\$ 1,595</u>	<u>\$ (2)</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 794,379	\$ 1,006,323	\$ 759,878	\$ (246,445)
Total revenues	<u>794,379</u>	<u>1,006,323</u>	<u>759,878</u>	<u>(246,445)</u>
Expenditures:				
Current:				
Community environment				
Community development				
Personal services.	252,844	252,844	238,856	13,988
Maintenance and operations.	63,675	55,978	50,477	5,501
Capital outlay	<u>614,472</u>	<u>719,833</u>	<u>698,722</u>	<u>21,111</u>
Total expenditures	<u>930,991</u>	<u>1,028,655</u>	<u>988,055</u>	<u>40,600</u>
Net change in fund balance.	(136,612)	(22,332)	(228,177)	(205,845)
Fund balance at beginning of year	5,585	5,585	5,585	-
Prior year encumbrances appropriated	<u>16,939</u>	<u>16,939</u>	<u>16,939</u>	<u>-</u>
Fund balance (deficit) at end of year.	<u>\$ (114,088)</u>	<u>\$ 192</u>	<u>\$ (205,653)</u>	<u>\$ (205,845)</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Investment income	\$ 389	\$ 257	\$ 65	\$ (192)
Intergovernmental	-	142,330	167,170	24,840
Total revenues	<u>389</u>	<u>142,587</u>	<u>167,235</u>	<u>24,648</u>
Expenditures:				
Current:				
Community environment				
Community development				
Personal services	-	4,722	4,722	-
Maintenance and operations	-	71	71	-
Other	81,312	240,334	237,829	2,505
Total expenditures	<u>81,312</u>	<u>245,127</u>	<u>242,622</u>	<u>2,505</u>
Net change in fund balance	(80,923)	(102,540)	(75,387)	27,153
Fund balance at beginning of year	<u>102,676</u>	<u>102,676</u>	<u>102,676</u>	<u>-</u>
Fund balance at end of year	<u>\$ 21,753</u>	<u>\$ 136</u>	<u>\$ 27,289</u>	<u>\$ 27,153</u>

CITY OF STEUBENVILLE, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FEMA FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Capital improvement				
Capital outlay	\$ 105,613	\$ 105,613	\$ 105,613	\$ -
Total expenditures	105,613	105,613	105,613	-
Net change in fund balance.	(105,613)	(105,613)	(105,613)	-
Fund balance at beginning of year	105,613	105,613	105,613	-
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)
 GENERAL BOND RETIREMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property and other taxes	\$ 220,040	\$ 249,415	\$ 214,836	\$ (34,579)
Intergovernmental.	23,388	32,670	32,670	-
Other.	14,967	49,719	440	(49,279)
Total revenues.	<u>258,395</u>	<u>331,804</u>	<u>247,946</u>	<u>(83,858)</u>
Expenditures:				
Current:				
General government				
General bond retirement				
Maintenance and operations	6,800	6,800	5,216	1,584
Total general government.	<u>6,800</u>	<u>6,800</u>	<u>5,216</u>	<u>1,584</u>
Debt service:				
Principal retirement.	161,617	541,163	541,239	(76)
Interest and fiscal charges.	6,379	21,360	13,054	8,306
Total debt service.	<u>167,996</u>	<u>562,523</u>	<u>554,293</u>	<u>8,230</u>
Total expenditures.	<u>174,796</u>	<u>569,323</u>	<u>559,509</u>	<u>9,814</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>83,599</u>	<u>(237,519)</u>	<u>(311,563)</u>	<u>(74,044)</u>
Other financing uses:				
Transfers out	(150,000)	(475,000)	(150,000)	325,000
Total other financing uses.	<u>(150,000)</u>	<u>(475,000)</u>	<u>(150,000)</u>	<u>325,000</u>
Net change in fund balance.	(66,401)	(712,519)	(461,563)	250,956
Fund balance at beginning of year.	<u>806,046</u>	<u>806,046</u>	<u>806,046</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 739,645</u>	<u>\$ 93,527</u>	<u>\$ 344,483</u>	<u>\$ 250,956</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.	\$ -	\$ 19,963	\$ 19,170	\$ (793)
Other.	-	1,332,226	1,332,226	-
Total revenues.	-	1,352,189	1,351,396	(793)
Expenditures:				
Capital improvement				
Capital outlay	288,000	4,456,678	4,500,597	(43,919)
Other.	-	21,569	21,254	315
Total expenditures.	288,000	4,478,247	4,521,851	(43,604)
Excess of expenditures over revenues.	(288,000)	(3,126,058)	(3,170,455)	(44,397)
Other financing sources:				
Transfers in.	300,000	150,000	150,000	-
Note issuance.	-	3,500,000	3,500,000	-
Total other financing sources.	300,000	3,650,000	3,650,000	-
Net change in fund balance.	12,000	523,942	479,545	(44,397)
Fund balance at beginning of year	<u>5,669</u>	<u>5,669</u>	<u>5,669</u>	<u>-</u>
Fund balance at end of year	<u>\$ 17,669</u>	<u>\$ 529,611</u>	<u>\$ 485,214</u>	<u>\$ (44,397)</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.

Nonmajor 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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating revenues:				
Charges for services	\$ 6,565,705	\$ 4,961,633	\$ 4,758,735	\$ (202,898)
Other.	917,551	1,551,432	919,228	(632,204)
Total revenues	<u>7,483,256</u>	<u>6,513,065</u>	<u>5,677,963</u>	<u>(835,102)</u>
Operating expenses:				
Personal services.	1,779,775	1,968,005	1,876,435	91,570
Contractual services	29,164	85,119	55,955	29,164
Maintenance and operations	1,364,788	1,803,047	1,609,029	194,018
Capital outlay	3,930,232	2,123,392	1,917,248	206,144
Total expenses	<u>7,103,959</u>	<u>5,979,563</u>	<u>5,458,667</u>	<u>520,896</u>
Operating income.	<u>379,297</u>	<u>533,502</u>	<u>219,296</u>	<u>(314,206)</u>
Nonoperating revenues (expenses):				
Investment income.	171,935	104,825	1,818	(103,007)
Loans issued	2,696,957	2,366,969	2,367,062	93
Reimbursements	(690,493)	(690,493)	(868,593)	(178,100)
Debt service:				
Principal retirement	(1,659,931)	(1,611,341)	(1,621,356)	(10,015)
Interest and fiscal charges.	<u>(1,287,233)</u>	<u>(1,249,553)</u>	<u>(1,239,538)</u>	<u>10,015</u>
Total nonoperating revenues (expenses). . .	<u>(768,765)</u>	<u>(1,079,593)</u>	<u>(1,360,607)</u>	<u>(281,014)</u>
Net change in fund equity	(389,468)	(546,091)	(1,141,311)	(595,220)
Fund equity at beginning of year.	5,018,216	5,018,216	5,018,216	-
Prior year encumbrances appropriated . . .	<u>325,687</u>	<u>325,687</u>	<u>325,687</u>	<u>-</u>
Fund equity at end of year	<u>\$ 4,954,435</u>	<u>\$ 4,797,812</u>	<u>\$ 4,202,592</u>	<u>\$ (595,220)</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating revenues:				
Charges for services	\$ 5,415,292	\$ 5,424,590	\$ 5,384,209	\$ (40,381)
Other.	163,619	619,472	830,107	210,635
Total revenues	5,578,911	6,044,062	6,214,316	170,254
Operating expenses:				
Personal services.	1,355,071	1,328,011	1,288,228	39,783
Maintenance and operations.	2,117,044	2,145,196	1,681,088	464,108
Capital outlay	1,148,560	879,849	693,170	186,679
Total expenses	4,620,675	4,353,056	3,662,486	690,570
Operating income	958,236	1,691,006	2,551,830	860,824
Nonoperating revenues (expenses):				
Investment income.	30,000	29,040	-	(29,040)
Loans issued	11,247,076	638,802	472,850	(165,952)
Reimbursements.	(1,637,478)	(1,637,478)	(1,762,326)	(124,848)
Debt service:				
Principal retirement	(277,498)	(301,776)	(298,048)	3,728
Interest and fiscal charges.	(506,749)	(551,562)	(550,085)	1,477
Total nonoperating revenues (expenses).	8,855,351	(1,822,974)	(2,137,609)	(314,635)
Net change in fund equity	9,813,587	(131,968)	414,221	546,189
Fund equity at beginning of year.	2,303,663	2,303,663	2,303,663	-
Prior year encumbrances appropriated	388,145	388,145	388,145	-
Fund equity at end of year	\$ 12,505,395	\$ 2,559,840	\$ 3,106,029	\$ 546,189

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, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
Operating revenues:				
Charges for services	\$ 2,058,998	\$ 2,285,201	\$ 2,208,277	\$ (76,924)
Other.	5,279	7,446	503	(6,943)
Total revenues	<u>2,064,277</u>	<u>2,292,647</u>	<u>2,208,780</u>	<u>(83,867)</u>
Operating expenses:				
Personal services.	862,480	829,970	782,946	47,024
Contractual services	389,784	392,274	383,903	8,371
Maintenance and operations.	270,153	273,932	118,586	155,346
Capital outlay	735,300	155,146	152,858	2,288
Total expenses	<u>2,257,717</u>	<u>1,651,322</u>	<u>1,438,293</u>	<u>213,029</u>
Operating income (loss).	<u>(193,440)</u>	<u>641,325</u>	<u>770,487</u>	<u>129,162</u>
Nonoperating revenues (expenses):				
Investment income.	22,838	17,002	-	(17,002)
Intergovernmental.	-	5,000	5,000	-
Notes issued	-	135,000	-	(135,000)
Reimbursements.	-	(735,300)	(859,455)	(124,155)
Debt service:				
Principal retirement	(35,157)	(35,157)	(23,737)	11,420
Interest and fiscal charges.	<u>(5,844)</u>	<u>(5,852)</u>	<u>(3,598)</u>	<u>2,254</u>
Total nonoperating revenues (expenses). . .	<u>(18,163)</u>	<u>(619,307)</u>	<u>(881,790)</u>	<u>(262,483)</u>
Net change in fund equity	(211,603)	22,018	(111,303)	(133,321)
Fund equity at beginning of year.	1,350,708	1,350,708	1,350,708	-
Prior year encumbrances appropriated . . .	<u>60,212</u>	<u>60,212</u>	<u>60,212</u>	<u>-</u>
Fund equity at end of year	<u>\$ 1,199,317</u>	<u>\$ 1,432,938</u>	<u>\$ 1,299,617</u>	<u>\$ (133,321)</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating revenues:				
Charges for services	\$ 1,700,061	\$ 1,952,033	\$ 1,746,349	\$ (205,684)
Total revenues	<u>1,700,061</u>	<u>1,952,033</u>	<u>1,746,349</u>	<u>(205,684)</u>
Operating expenses:				
Claims	1,818,410	1,820,276	1,812,219	8,057
Total expenses	<u>1,818,410</u>	<u>1,820,276</u>	<u>1,812,219</u>	<u>8,057</u>
Operating income (loss)	<u>(118,349)</u>	<u>131,757</u>	<u>(65,870)</u>	<u>(197,627)</u>
Nonoperating revenues:				
Investment income.	3,500	1,165	-	(1,165)
Total nonoperating revenues.	<u>3,500</u>	<u>1,165</u>	<u>-</u>	<u>(1,165)</u>
Net change in fund equity	(114,849)	132,922	(65,870)	(198,792)
Fund equity at beginning of year.	<u>70,745</u>	<u>70,745</u>	<u>70,745</u>	<u>-</u>
Fund equity at end of year	<u>\$ (44,104)</u>	<u>\$ 203,667</u>	<u>\$ 4,875</u>	<u>\$ (198,792)</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.

Mayor's Court

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

CITY OF STEUBENVILLE, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Beginning Balance 12/31/2008	Additions	Reductions	Ending Balance 12/31/2009
Utility Service Deposit				
Assets:				
Equity in pooled cash and cash equivalents	\$ 262,494	\$ 110,545	\$ 111,229	\$ 261,810
Total assets	<u>\$ 262,494</u>	<u>\$ 110,545</u>	<u>\$ 111,229</u>	<u>\$ 261,810</u>
Liabilities:				
Deposits held and due to others	\$ 262,494	\$ 110,545	\$ 111,229	\$ 261,810
Total liabilities	<u>\$ 262,494</u>	<u>\$ 110,545</u>	<u>\$ 111,229</u>	<u>\$ 261,810</u>
Fire Damage Removal				
Assets:				
Equity in pooled cash and cash equivalents	\$ 15,273	\$ 36,433	\$ 28,433	\$ 23,273
Total assets	<u>\$ 15,273</u>	<u>\$ 36,433</u>	<u>\$ 28,433</u>	<u>\$ 23,273</u>
Liabilities:				
Deposits held and due to others	\$ 15,273	\$ 36,433	\$ 28,433	\$ 23,273
Total liabilities	<u>\$ 15,273</u>	<u>\$ 36,433</u>	<u>\$ 28,433</u>	<u>\$ 23,273</u>
Zoning and Rezoning				
Assets:				
Equity in pooled cash and cash equivalents	\$ 7,234	\$ 1,000	\$ 712	\$ 7,522
Total assets	<u>\$ 7,234</u>	<u>\$ 1,000</u>	<u>\$ 712</u>	<u>\$ 7,522</u>
Liabilities:				
Deposits held and due to others	\$ 7,234	\$ 1,000	\$ 712	\$ 7,522
Total liabilities	<u>\$ 7,234</u>	<u>\$ 1,000</u>	<u>\$ 712</u>	<u>\$ 7,522</u>

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CITY OF STEUBENVILLE, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONCLUDED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Beginning Balance 12/31/2008	Additions	Reductions	Ending Balance 12/31/2009
Mayor's Court				
Assets:				
Cash in segregated accounts.	\$ 22,248	\$ 1,006,312	\$ 1,011,164	\$ 17,396
Total assets	<u>\$ 22,248</u>	<u>\$ 1,006,312</u>	<u>\$ 1,011,164</u>	<u>\$ 17,396</u>
Liabilities:				
Undistributed monies.	\$ 22,248	\$ 1,006,312	\$ 1,011,164	\$ 17,396
Total liabilities	<u>\$ 22,248</u>	<u>\$ 1,006,312</u>	<u>\$ 1,011,164</u>	<u>\$ 17,396</u>
 Total Agency Funds				
Assets:				
Equity in pooled cash and cash equivalents	\$ 285,001	\$ 147,978	\$ 140,374	\$ 292,605
Cash in segregated accounts.	22,248	1,006,312	1,011,164	17,396
Total assets	<u>\$ 307,249</u>	<u>\$ 1,154,290</u>	<u>\$ 1,151,538</u>	<u>\$ 310,001</u>
Liabilities:				
Undistributed monies.	\$ 22,248	\$ 1,006,312	\$ 1,011,164	\$ 17,396
Deposits held and due to others	285,001	147,978	140,374	292,605
Total liabilities	<u>\$ 307,249</u>	<u>\$ 1,154,290</u>	<u>\$ 1,151,538</u>	<u>\$ 310,001</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.	150-161
Revenue Capacity These schedules contain information to help the reader assess the City's most significant local revenue sources, income and property taxes.	162-169
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.	170-177
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.	178-179
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.	180-185

Sources: Sources are noted on the individual schedules. The City implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

CITY OF STEUBENVILLE, OHIO

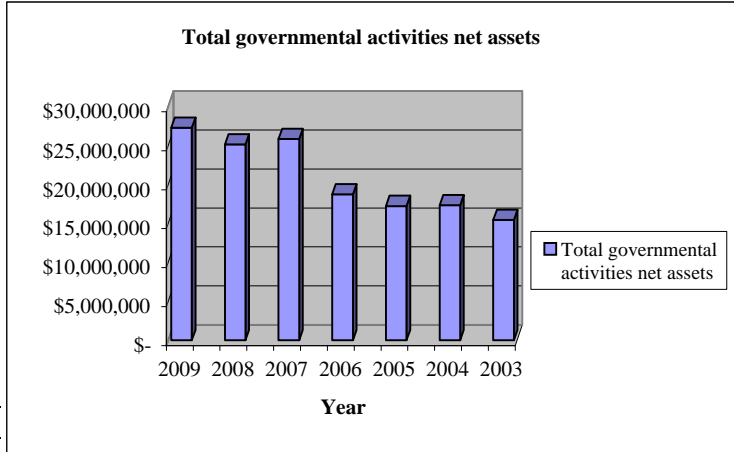
NET ASSETS BY COMPONENT
LAST SEVEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Governmental activities:				
Invested in capital assets, net of related debt	\$ 23,206,767	\$ 16,585,071	\$ 15,898,225	\$ 11,569,280
Restricted for:				
Capital projects	-	-	5,669	6,163
Debt service	420,527	879,230	606,116	349,711
Street construction, maintenance and repair	1,728,087	2,435,015	2,154,123	1,901,304
Police and fire	102,051	88,829	51,763	22,519
Municipal court improvements	60,325	59,684	45,815	77,582
Recreation	29,430	2,846,834	3,045,062	387,185
Community development projects	1,829,627	2,354,668	1,619,150	1,433,165
Health programs	114,445	128,361	165,029	170,125
Safety programs	1,136,229	1,210,404	1,303,307	1,334,423
Equipment improvement	786,267	654,301	-	-
Other purposes	63,380	58,704	758,041	811,675
Unrestricted (deficit)	<u>(2,205,828)</u>	<u>(2,163,937)</u>	<u>183,363</u>	<u>681,931</u>
Total governmental activities net assets	<u>\$ 27,271,307</u>	<u>\$ 25,137,164</u>	<u>\$ 25,835,663</u>	<u>\$ 18,745,063</u>
Business-type activities:				
Invested in capital assets, net of related debt	\$ 10,038,419	\$ 7,806,962	\$ 6,003,850	\$ 4,329,702
Restricted for:				
Capital projects	-	-	-	-
Unrestricted (deficit)	<u>3,603,255</u>	<u>5,195,321</u>	<u>3,862,938</u>	<u>(1,042,723)</u>
Total business-type activities net assets (deficit)	<u>\$ 13,641,674</u>	<u>\$ 13,002,283</u>	<u>\$ 9,866,788</u>	<u>\$ 3,286,979</u>
Total primary government:				
Invested in capital assets, net of related debt	\$ 33,245,186	\$ 24,392,033	\$ 21,902,075	\$ 15,898,982
Restricted for:				
Capital projects	-	-	5,669	6,163
Debt service	420,527	879,230	606,116	349,711
Street construction, maintenance and repair	1,728,087	2,435,015	2,154,123	1,901,304
Police and fire	102,051	88,829	51,763	22,519
Court computer	60,325	59,684	45,815	77,582
Recreation	29,430	2,846,834	3,045,062	387,185
Community development projects	1,829,627	2,354,668	1,619,150	1,433,165
Health programs	114,445	128,361	165,029	170,125
Safety programs	1,136,229	1,210,404	1,303,307	1,334,423
Equipment improvement	786,267	654,301	-	-
Other purposes	63,380	58,704	758,041	811,675
Unrestricted (deficit)	<u>1,397,427</u>	<u>3,031,384</u>	<u>4,046,301</u>	<u>(360,792)</u>
Total primary government net assets	<u>\$ 40,912,981</u>	<u>\$ 38,139,447</u>	<u>\$ 35,702,451</u>	<u>\$ 22,032,042</u>

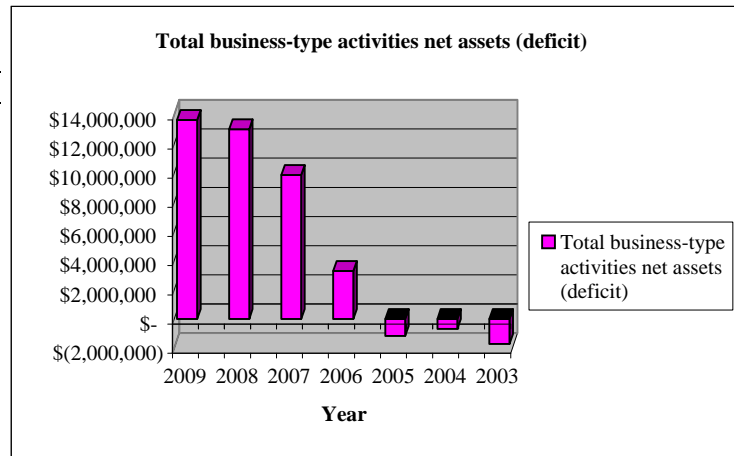
Source: City financial records

Note: 2003 was the first year the City implemented GASB Statement No. 34, so comparative information before that date is not available.

2005	2004	2003
\$ 10,295,202	\$ 10,697,004	\$ 8,989,950
6,064	59,433	-
96,880	1,990,719	1,676,511
1,206,031	813,741	-
16,172	18,771	-
79,110	55,966	-
264,184	228,884	-
1,496,213	1,626,304	-
155,792	202,038	-
1,397,229	1,453,509	-
-	-	-
626,979	459,717	2,175,397
1,597,186	(252,988)	2,604,997
<u>\$ 17,237,042</u>	<u>\$ 17,353,098</u>	<u>\$ 15,446,855</u>



\$ 3,617,908	\$ 3,521,041	\$ 1,660,889
-	-	672,331
(4,784,303)	(4,193,054)	(4,037,621)
<u>\$ (1,166,395)</u>	<u>\$ (672,013)</u>	<u>\$ (1,704,401)</u>



\$ 13,913,110	\$ 14,218,045	\$ 10,650,839
6,064	59,433	672,331
96,880	1,990,719	1,676,511
1,206,031	813,741	-
16,172	18,771	-
79,110	55,966	-
264,184	228,884	-
1,496,213	1,626,304	-
155,792	202,038	-
1,397,229	1,453,509	-
-	-	-
626,979	459,717	2,175,397
(3,187,117)	(4,446,042)	(1,432,624)
<u>\$ 16,070,647</u>	<u>\$ 16,681,085</u>	<u>\$ 13,742,454</u>

CITY OF STEUBENVILLE, OHIO

CHANGES IN NET ASSETS
LAST SEVEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Program revenues:				
Governmental activities:				
Charges for services:				
General government	\$ 801,003	\$ 672,740	\$ 722,722	\$ 859,967
Security of persons and property	-	-	-	-
Public health and welfare	225,164	222,305	96,972	116,237
Transportation	57,906	61,712	80,782	42,126
Community environment	72,974	91,980	122,548	117,697
Leisure time activity	153,526	173,053	147,641	141,343
Operating grants and contributions	1,695,188	2,085,508	2,075,776	2,845,380
Capital grants and contributions	<u>1,225,697</u>	<u>1,121,706</u>	<u>336,145</u>	<u>693,500</u>
Total governmental activities program revenues	<u>4,231,458</u>	<u>4,429,004</u>	<u>3,582,586</u>	<u>4,816,250</u>
Business-type activities:				
Charges for services:				
Water	4,835,011	6,173,116	7,097,240	5,208,970
Sewer	5,484,921	5,135,268	5,607,176	4,261,270
Refuse	2,291,258	2,071,423	2,054,759	1,879,283
Operating grants & contributions	5,000	-	-	-
Capital grants and contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total business-type activities program revenues	<u>12,616,190</u>	<u>13,379,807</u>	<u>14,759,175</u>	<u>11,349,523</u>
Total primary government	<u>\$ 16,847,648</u>	<u>\$ 17,808,811</u>	<u>\$ 18,341,761</u>	<u>\$ 16,165,773</u>
Expenses:				
Governmental activities:				
General government	\$ 2,934,361	\$ 3,483,576	\$ 3,709,120	\$ 3,068,472
Security of persons and property	7,992,803	8,339,319	7,899,412	7,396,326
Public health and welfare	666,247	673,311	584,846	554,806
Transportation	3,033,970	3,128,182	3,108,143	2,524,113
Community environment	978,797	798,136	766,962	996,697
Leisure time activity	1,049,465	1,134,775	1,150,102	1,094,251
Interest and fiscal charges	<u>200,235</u>	<u>166,141</u>	<u>110,959</u>	<u>155,708</u>
Total governmental activities expenses	<u>16,855,878</u>	<u>17,723,440</u>	<u>17,329,544</u>	<u>15,790,373</u>
Business-type activities:				
Water	5,329,685	5,109,929	4,196,897	3,005,936
Sewer	3,293,273	3,544,872	3,261,806	2,668,393
Refuse	<u>1,678,034</u>	<u>1,757,654</u>	<u>1,643,833</u>	<u>1,480,158</u>
Total business-type activities expenses	<u>10,300,992</u>	<u>10,412,455</u>	<u>9,102,536</u>	<u>7,154,487</u>
Total primary government	<u>\$ 27,156,870</u>	<u>\$ 28,135,895</u>	<u>\$ 26,432,080</u>	<u>\$ 22,944,860</u>
Net (expense) revenue:				
Governmental activities	\$ (12,624,420)	\$ (13,294,436)	\$ (13,746,958)	\$ (10,974,123)
Business-type activities	2,315,198	2,967,352	5,656,639	4,195,036
Total primary government net expense	<u>\$ (10,309,222)</u>	<u>\$ (10,327,084)</u>	<u>\$ (8,090,319)</u>	<u>\$ (6,779,087)</u>

<u>2005</u>	<u>2004</u>	<u>2003</u>
\$ 1,162,228	\$ 570,338	\$ 44,056
-	-	7,098
116,747	112,663	-
12,174	15,344	-
92,777	113,147	-
150,299	138,125	129,212
3,299,749	2,341,005	505,542
156,930	-	2,160,102
<u>4,990,904</u>	<u>3,290,622</u>	<u>2,846,010</u>
2,953,427	5,272,318	4,391,282
3,303,677	2,659,158	2,946,954
1,558,520	1,224,700	1,585,341
-	1,884	-
-	82,933	236,654
<u>7,815,624</u>	<u>9,240,993</u>	<u>9,160,231</u>
<u>\$ 12,806,528</u>	<u>\$ 12,531,615</u>	<u>\$ 12,006,241</u>
\$ 3,643,118	\$ 2,922,021	\$ 4,291,920
7,039,478	7,219,148	6,637,134
552,773	551,723	483,774
2,662,626	2,578,988	2,177,323
1,152,806	1,204,524	1,714,799
1,330,663	1,136,809	1,252,440
157,898	139,162	59,187
<u>16,539,362</u>	<u>15,752,375</u>	<u>16,616,577</u>
3,883,618	3,774,894	2,904,483
2,926,004	2,706,380	2,430,305
1,566,337	1,560,753	1,435,658
<u>8,375,959</u>	<u>8,042,027</u>	<u>6,770,446</u>
<u>\$ 24,915,321</u>	<u>\$ 23,794,402</u>	<u>\$ 23,387,023</u>
\$ (11,548,458)	\$ (12,461,753)	\$ (13,770,567)
(560,335)	1,198,966	2,389,785
<u>\$ (12,108,793)</u>	<u>\$ (11,262,787)</u>	<u>\$ (11,380,782)</u>

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CITY OF STEUBENVILLE, OHIO

CHANGES IN NET ASSETS
LAST SEVEN YEARS (CONTINUED)
(ACCRUAL BASIS OF ACCOUNTING)

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
General revenues and other changes in net assets:				
Governmental activities:				
Taxes:				
Property taxes levied for:				
General purposes	\$ 1,045,944	\$ 1,081,165	\$ 1,166,643	\$ 1,250,706
Debt service	218,263	224,870	241,412	236,710
Special revenue	-	-	-	-
Municipal income taxes levied for:				
General purposes	7,943,321	7,236,415	7,585,986	7,562,801
Street improvement	734,850	780,379	695,058	1,094,769
Equipment improvement	316,041	355,469	300,000	-
Recreation	105,347	118,490	100,000	-
Other taxes:				
Hotel occupancy taxes	215,029	252,246	268,287	2,607
General purposes	-	-	-	-
Special revenue	-	-	-	-
Grants and entitlements				
not restricted to specific programs	1,857,377	2,156,652	2,921,033	1,899,649
Investment earnings	87,574	148,934	238,765	233,119
Contributions and donations	15,941	15,864	20,915	-
Other	225,452	225,453	195,974	295,708
Special item	-	-	2,617,966	-
Transfers	1,993,424	-	(30,000)	(93,925)
Total governmental activities	<u>14,758,563</u>	<u>12,595,937</u>	<u>16,322,039</u>	<u>12,482,144</u>
Business-type activities:				
Investment earnings	3,606	150,867	283,091	128,394
Other	171,224	17,276	610,079	36,019
Special item	142,787	-	-	-
Transfers	(1,993,424)	-	30,000	93,925
Total business-type activities	<u>(1,675,807)</u>	<u>168,143</u>	<u>923,170</u>	<u>258,338</u>
Total primary government	<u>\$ 13,082,756</u>	<u>\$ 12,764,080</u>	<u>\$ 17,245,209</u>	<u>\$ 12,740,482</u>
Change in net assets:				
Governmental activities	\$ 2,134,143	\$ (698,499)	\$ 2,575,081	\$ 1,508,021
Business-type activities	639,391	3,135,495	6,579,809	4,453,374
Total primary government	<u>\$ 2,773,534</u>	<u>\$ 2,436,996</u>	<u>\$ 9,154,890</u>	<u>\$ 5,961,395</u>

Source: City financial records

Note: 2003 was the first year the City implemented GASB Statement No. 34, so comparative information before that date is not available.

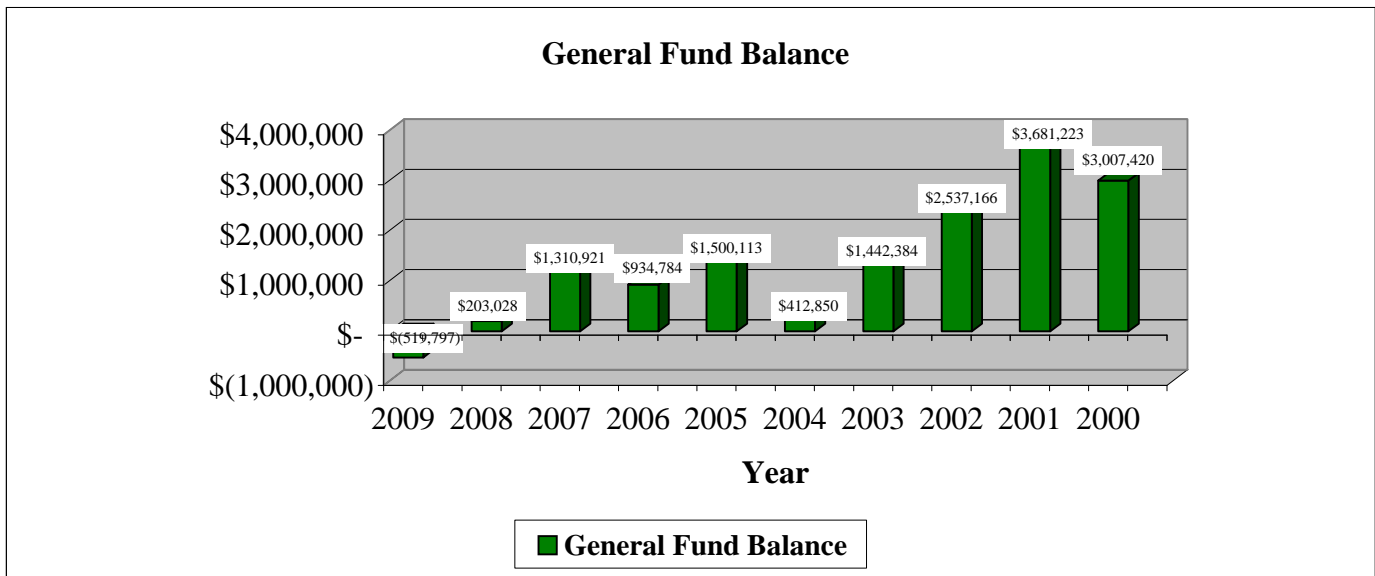
	<u>2005</u>	<u>2004</u>	<u>2003</u>
\$	1,205,469	\$ 1,285,355	\$ 1,148,257
	227,932	207,605	349,618
	-	-	203,203
	7,404,956	6,808,783	8,402,304
	1,091,160	1,082,904	881,748
	-	-	-
	-	-	-
	237,241	81,902	-
	-	-	1,352,889
	-	-	946,005
	1,939,642	2,237,786	1,307,095
	161,181	67,950	80,441
	-	-	-
	225,647	215,819	723,195
	-	-	-
	6,896	-	-
	<u>12,500,124</u>	<u>11,988,104</u>	<u>15,394,755</u>
	72,849	18,112	15,384
	-	4,700	339,058
	-	-	-
	(6,896)	-	-
	<u>65,953</u>	<u>22,812</u>	<u>354,442</u>
\$	<u><u>12,566,077</u></u>	<u><u>12,010,916</u></u>	<u><u>15,749,197</u></u>
\$	951,666	\$ (473,649)	\$ 1,624,188
	(494,382)	1,221,778	2,744,227
\$	<u><u>457,284</u></u>	<u><u>748,129</u></u>	<u><u>4,368,415</u></u>

CITY OF STEUBENVILLE, OHIO

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
General fund:						
Reserved	\$ 319,606	\$ 1,279,272	\$ 2,166,736	\$ 1,355,508	\$ 1,715,504	\$ 926,792
Unreserved (deficit)	(839,403)	(1,076,244)	(855,815)	(420,724)	(215,391)	(513,942)
Total general fund	<u>\$ (519,797)</u>	<u>\$ 203,028</u>	<u>\$ 1,310,921</u>	<u>\$ 934,784</u>	<u>\$ 1,500,113</u>	<u>\$ 412,850</u>
All other governmental funds:						
Reserved	\$ 1,472,789	\$ 1,339,217	\$ 214,565	\$ 546,490	\$ 412,947	\$ 225,847
Unreserved (deficit), reported in:						
Special revenue funds	3,094,366	6,033,891	7,731,775	4,175,135	3,434,654	2,992,219
Capital projects funds	483,583	(114,796)	5,669	6,163	6,064	59,433
Debt service fund	344,483	806,046	542,029	287,488	-	1,931,570
Total all other governmental funds	<u>\$ 5,395,221</u>	<u>\$ 8,064,358</u>	<u>\$ 8,494,038</u>	<u>\$ 5,015,276</u>	<u>\$ 3,853,665</u>	<u>\$ 5,209,069</u>

Source: City financial records



<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
\$ 2,133,430 (691,046)	\$ 2,800,956 (263,790)	\$ 3,356,722 324,501	\$ 2,959,946 47,474
<u>\$ 1,442,384</u>	<u>\$ 2,537,166</u>	<u>\$ 3,681,223</u>	<u>\$ 3,007,420</u>
\$ 1,779,022	\$ 201,210	\$ 793,943	\$ 1,574,544
3,734,689	3,396,040	1,543,594	792,069
-	(222,261)	-	-
-	1,439,479	1,200,514	952,627
<u>\$ 5,513,711</u>	<u>\$ 4,814,468</u>	<u>\$ 3,538,051</u>	<u>\$ 3,319,240</u>

CITY OF STEUBENVILLE, OHIO

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

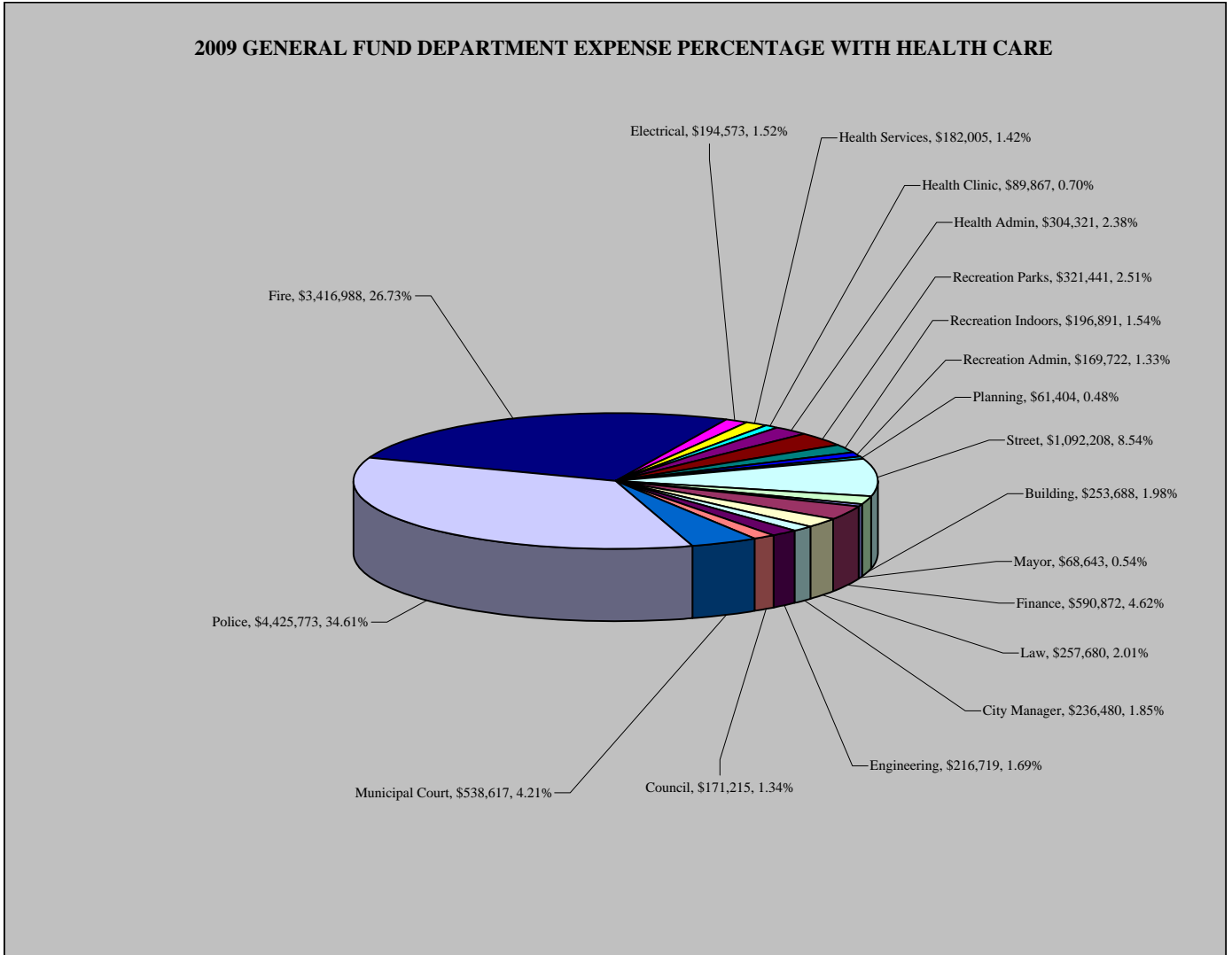
	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Revenues					
Taxes	\$ 10,334,853	\$ 10,270,175	\$ 10,609,414	\$ 9,896,164	\$ 10,114,019
Charges for services	99,956	108,076	115,666	117,442	141,887
Licenses and permits	531,924	644,608	578,566	574,840	508,617
Fines and forfeitures	385,276	366,135	389,442	400,215	627,392
Intergovernmental	4,840,646	4,808,235	5,208,001	5,550,198	5,534,534
Special assessments	24,546	17,396	19,532	21,917	21,052
Investment income	94,164	177,626	400,646	254,387	158,753
Rental income	88,750	102,971	86,991	105,189	89,754
Contributions and donations	320,987	15,864	35,915	-	-
Other	225,452	210,552	182,084	333,118	225,647
Total revenues	<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>
Expenditures					
Current:					
General government	3,082,262	3,182,833	3,818,711	2,994,448	3,557,204
Security of persons and property	7,739,712	8,116,321	7,730,624	7,304,695	7,056,162
Public health and welfare	654,942	657,005	567,287	550,636	541,450
Transportation	3,931,171	3,475,403	2,883,481	1,982,037	3,964,513
Community environment	1,365,997	800,670	790,370	995,509	1,142,684
Leisure time activity	4,143,221	1,341,137	1,095,447	1,023,240	1,275,090
Capital outlay	1,968,845	120,465	24,900	1,286,959	497,326
Debt service:					
Principal retirement	804,310	412,361	226,195	362,045	120,688
Interest and fiscal charges	148,056	167,917	110,716	157,552	136,303
Total expenditures	<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>
Excess of revenues over (under) expenditures	<u>(6,891,962)</u>	<u>(1,552,474)</u>	<u>378,526</u>	<u>596,349</u>	<u>(869,765)</u>
Other financing sources (uses)					
Notes issued	3,500,000	-	750,000	-	-
Loans issued	-	-	-	-	586,100
Capital lease transaction	-	-	24,406	-	7,377
Sale of capital assets	-	14,901	13,890	-	1,251
Transfers in	150,000	-	695	54,692	2,163,120
Transfers (out)	(150,000)	-	(695)	(54,759)	(2,156,224)
Proceeds from sale of golf course	-	-	2,688,077	-	-
Total other financing sources (uses)	<u>3,500,000</u>	<u>14,901</u>	<u>3,476,373</u>	<u>(67)</u>	<u>601,624</u>
Net change in fund balances	<u>\$ (3,391,962)</u>	<u>\$ (1,537,573)</u>	<u>\$ 3,854,899</u>	<u>\$ 596,282</u>	<u>\$ (268,141)</u>
Capital expenditures	10,162,964	2,099,841	1,336,789	1,339,728	2,356,926
Debt service as a percentage of noncapital expenditures.	6.96%	3.59%	2.12%	3.39%	1.61%

Source: City financial records

<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
\$ 9,746,602	\$ 10,275,944	\$ 9,751,456	\$ 10,498,542	\$ 10,067,403
122,305	180,367	746,943	230,905	167,456
531,805	672,008	590,545	601,728	573,697
237,781	-	-	-	-
4,430,523	5,383,232	6,192,083	5,152,346	5,170,638
17,206	-	17,452	23,550	13,810
67,302	80,441	-	-	-
57,726	-	-	-	-
-	-	-	-	-
197,313	790,994	947,823	1,320,117	956,623
<u>15,408,563</u>	<u>17,382,986</u>	<u>18,246,302</u>	<u>17,827,188</u>	<u>16,949,627</u>
3,048,252	4,238,125	3,774,495	3,337,589	3,123,486
7,203,239	6,634,632	6,150,680	5,656,238	5,452,849
558,459	478,712	442,091	408,723	436,385
3,494,551	2,176,920	1,927,320	1,931,853	1,861,893
1,184,462	1,832,466	1,461,661	1,600,729	1,657,023
1,278,909	1,183,695	1,190,642	950,620	894,743
310,546	941,600	3,118,584	2,952,842	3,322,750
324,404	29,033	125,569	318,689	230,896
138,909	46,887	-	-	-
<u>17,541,731</u>	<u>17,562,070</u>	<u>18,191,042</u>	<u>17,157,283</u>	<u>16,980,025</u>
<u>(2,133,168)</u>	<u>(179,084)</u>	<u>55,260</u>	<u>669,905</u>	<u>(30,398)</u>
183,000	-	76,500	222,709	2,000,142
-	-	-	-	-
26,401	-	-	-	-
81,569	-	-	-	-
400,000	88,853	500,000	400,000	-
-	(88,853)	(500,000)	(400,000)	-
-	-	-	-	-
<u>690,970</u>	<u>-</u>	<u>76,500</u>	<u>222,709</u>	<u>2,000,142</u>
<u>\$ (1,442,198)</u>	<u>\$ (179,084)</u>	<u>\$ 131,760</u>	<u>\$ 892,614</u>	<u>\$ 1,969,744</u>
2,203,905	1,026,613	3,118,584	2,952,842	3,322,750
3.02%	0.46%	0.83%	2.24%	1.69%

CITY OF STEUBENVILLE, OHIO

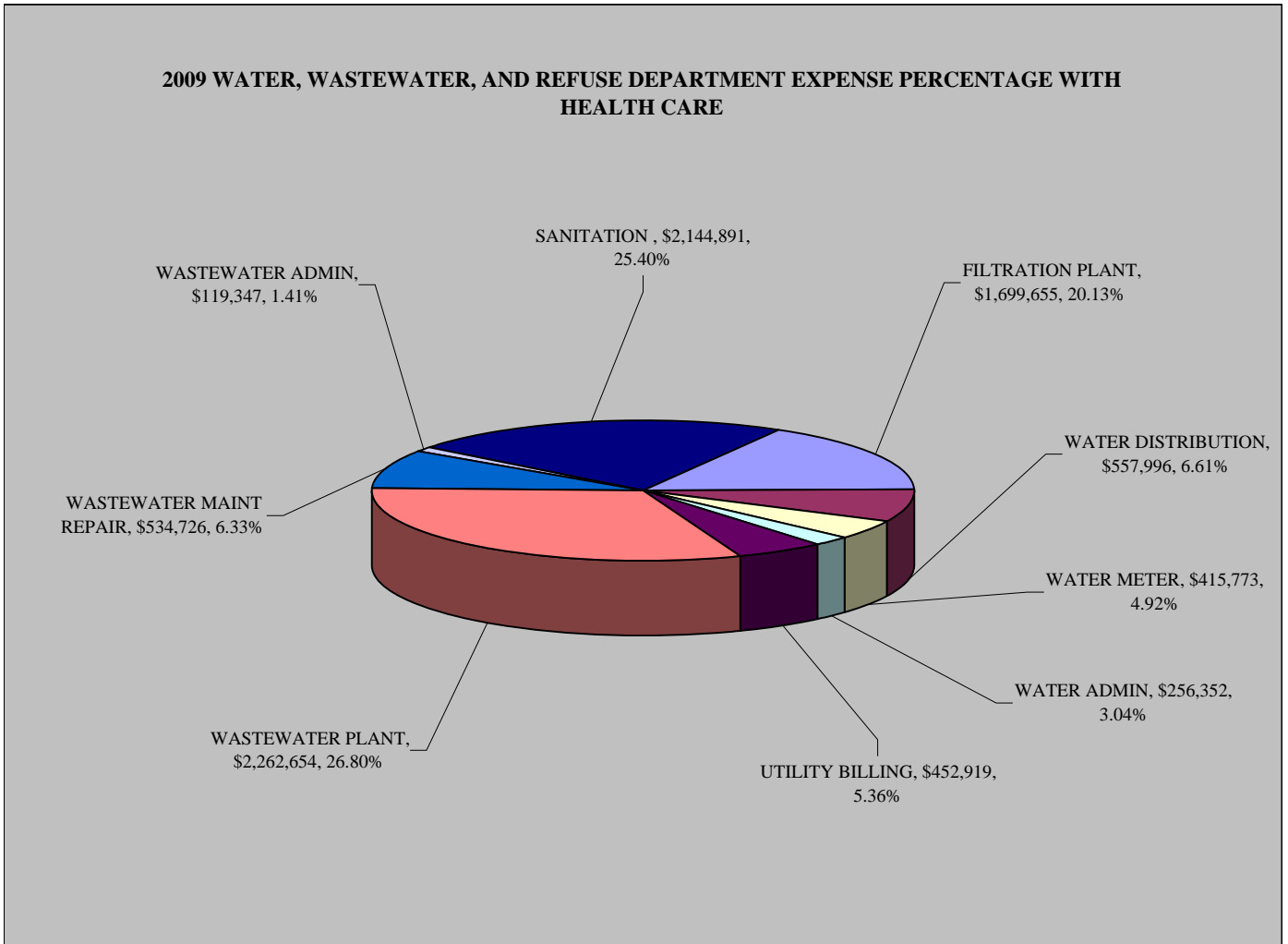
**GENERAL FUND EXPENDITURES CHART BY DEPARTMENT
CURRENT YEAR
(CASH BASIS)**



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

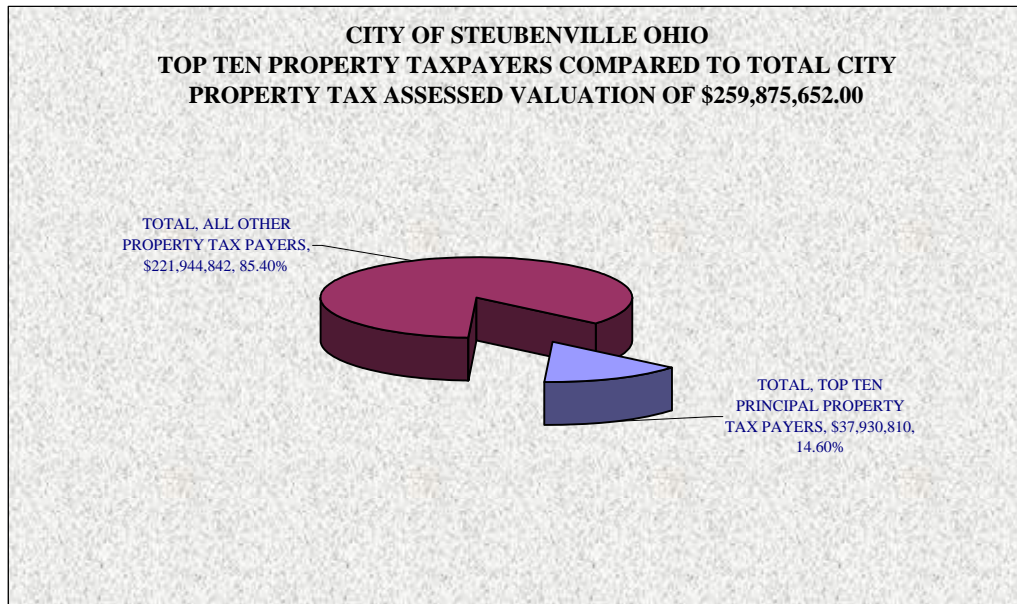
ASSESSED VALUATION AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS

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)
2009	\$ 237,605,420	\$ 678,872,629	\$ 10,779,200	\$ 12,249,091	\$ 674,930	\$ 10,798,880
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
2003	194,790,780	556,545,086	12,849,760	14,602,000	27,607,706	110,430,824
2002	201,970,840	577,059,543	9,896,144	11,245,618	20,392,891	81,571,564
2001	202,604,502	578,870,006	12,929,415	14,692,517	22,374,632	89,498,528
2000	169,898,505	485,424,300	12,728,856	14,464,609	23,090,515	92,362,060

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, 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, telephone tangible is the only taxable tangible personal property.

Total			
Assessed Value	Estimated Actual Value	Ratio	Total Direct Tax Rate
\$ 249,059,550	\$ 701,920,600	35.48%	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
235,248,246	681,577,910	34.52%	8.20
232,259,875	669,876,725	34.67%	8.20
237,908,549	683,061,051	34.83%	8.20
205,717,876	592,250,969	34.73%	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
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
2003	6.60	1.00	0.60	8.20	10.95	35.95	1.50	1.00
2002	6.60	1.00	0.60	8.20	10.75	36.45	1.50	1.00
2001	6.60	1.00	0.60	8.20	10.75	36.45	1.50	1.00
2000	6.60	1.00	0.60	8.20	10.75	36.80	1.50	1.00

Source: Jefferson County, Ohio; Auditor's Office

Overlapping Rates (continued)

Jefferson Community College	Indian Creek Local School District	Total Overlapping Rates	Total Direct and Overlapping Rates
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
1.00	39.10	89.50	97.70
1.00	39.10	89.80	98.00
1.00	39.10	89.80	98.00
1.00	39.10	90.15	98.35

CITY OF STEUBENVILLE, OHIO

PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND ONE YEAR AGO

December 31, 2009			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Assessed Value
Fort Steuben Improvements	\$ 12,726,650	1	5.11%
Ohio Power Company	9,824,540	2	3.94%
Hollywood Center, Inc.	3,847,730	3	1.54%
Cal-Steuben Limited	2,325,930	4	0.93%
Carriage Inn of Steubenville, Inc.	1,952,630	5	0.78%
Laurels of Jefferson LLC	1,902,180	6	0.76%
Wheeling Pittsburgh Steel	1,529,710	7	0.61%
Crown Hotels, Inc.	1,236,970	8	0.50%
L Steubenville LLC	1,155,000	9	0.46%
Columbia Gas of Ohio, Inc.	1,120,600	10	0.45%
Total, top ten principal property taxpayers	<u>\$ 37,621,940</u>		<u>15.08%</u>
Total City property tax assessed valuation	<u>\$ 249,059,550</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

<u>Year</u>	<u>Total Levy</u>	<u>Current Collection</u>	<u>Percent of Current Collections to Tax Levy</u>	<u>Delinquent Collections</u>	<u>Total Collections</u>	<u>Percent of Total Collections to Tax Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Percentage of Delinquent Taxes to Tax Levy</u>
2009	\$ 1,482,944	\$ 1,128,015	76.07%	\$ 72,954	\$ 1,200,969	80.99%	\$ 495,411	33.41%
2008	1,502,615	1,176,758	78.31%	63,689	1,240,447	82.55%	467,612	31.12%
2007	1,610,945	1,331,222	82.64%	60,922	1,392,144	86.42%	427,988	26.57%
2006	1,549,348	1,296,800	83.70%	49,154	1,345,954	86.87%	425,422	27.46%
2005	1,578,045	1,310,667	83.06%	58,691	1,369,358	86.78%	383,321	24.29%
2004	1,558,506	1,294,223	83.04%	68,589	1,362,812	87.44%	379,912	24.38%
2003	1,508,352	1,204,289	79.84%	49,740	1,254,029	83.14%	378,798	25.11%
2002	1,490,374	1,230,011	82.53%	57,772	1,287,783	86.41%	N/A	N/A
2001	1,526,157	1,266,602	82.99%	65,904	1,332,506	87.31%	N/A	N/A
2000	1,412,904	1,181,004	83.59%	54,868	1,235,872	87.47%	N/A	N/A

Source: Jefferson County, Ohio; Auditor's Office

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

CITY OF STEUBENVILLE, OHIO

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

Year	Tax Rate	Total Tax Collected
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
2003	2.00%	8,917,898
2002	2.00%	8,190,322
2001	2.00%	8,277,686
2000	2.00%	8,248,052

Source: Regional Income Tax Agency (RITA)

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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	Loans
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
2003	-	1,670,451	-	-	-	13,988,341
2002	-	1,642,984	-	-	-	9,934,107
2001	-	4,955,351	-	-	-	4,250,472
2000	125,000	2,905,667	-	-	-	3,548,923

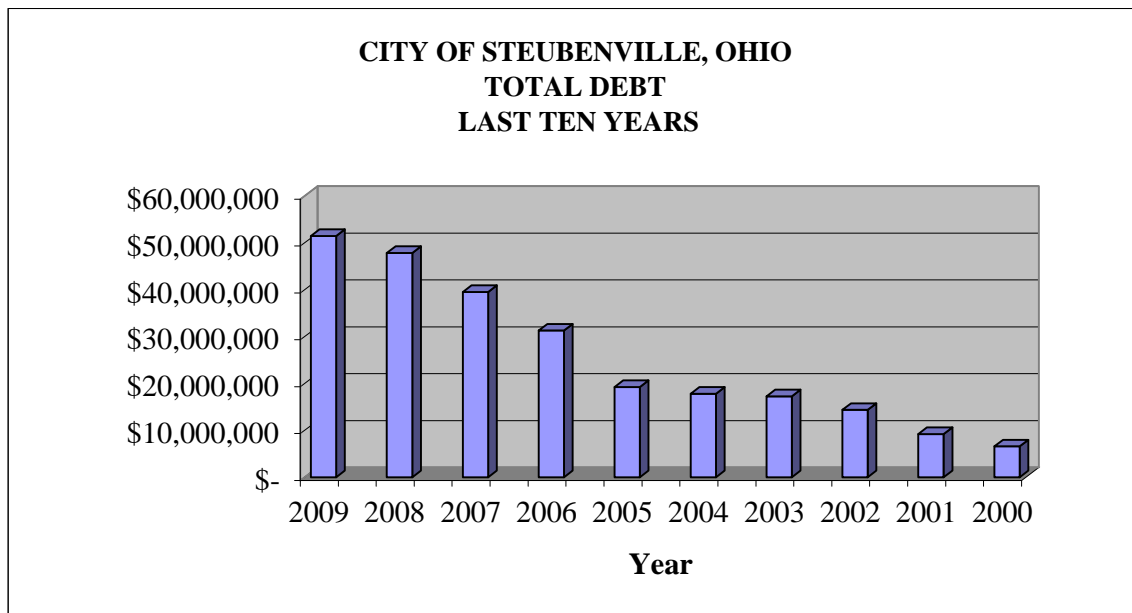
Sources:

(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
\$ 51,292	\$ -	\$ 51,480,656	\$ 416,241,940	12.37%	18,820	\$ 2,735
75,029	-	47,845,428	547,687,215	8.74%	19,329	2,475
749,579	10,296	39,523,400	538,790,025	7.34%	19,015	2,079
787,257	20,121	31,309,585	511,199,260	6.12%	19,015	1,647
42,334	29,495	19,242,988	488,647,470	3.94%	19,015	1,012
1,557,414	38,439	17,821,782	484,540,230	3.68%	19,015	937
1,576,881	46,973	17,282,646	461,874,350	3.74%	19,015	909
2,800,000	-	14,377,091	456,930,450	3.15%	19,015	756
-	-	9,205,823	438,124,615	2.10%	19,015	484
-	-	6,579,590	424,300,710	1.55%	19,015	346



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>
2009	18,820	\$ 701,920,600	\$ 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%	-
2003	19,015	681,577,910	-	0.00%	-
2002	19,015	669,876,725	-	0.00%	-
2001	19,015	683,061,051	-	0.00%	-
2000	19,015	592,250,969	125,000	0.02%	7

Source: (1) U.S Census Bureau

CITY OF STEUBENVILLE, OHIO

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2009

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Direct:			
City of Steubenville	\$ 3,500,000	100.00%	\$ 3,500,000
Overlapping debt:			
Steubenville City School District	6,037,883	95.84%	5,786,707
Indian Creek Local School District	11,314,999	24.39%	2,759,728
Total direct and overlapping debt	<u>\$ 20,852,882</u>		<u>\$ 12,046,435</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 SEVEN 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>	
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
2003	4,721,626	2,743,890	1,977,736	425,790	350,598	2.55

(1) Operating expenses do not include depreciation.

Source: City financial records

Note: The City did not have debt service payments on OWDA loans prior to 2003.

CITY OF STEUBENVILLE, OHIO

**SEWER OWDA LOAN PLEDGED REVENUE COVERAGE
LAST SEVEN 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>	
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
2003	2,954,058	1,898,114	1,055,944	6,551	6,639	80.06

(1) Operating expenses do not include depreciation.

Source: City financial records

Note: The City did not have debt service payments on OWDA loans prior to 2003.

CITY OF STEUBENVILLE, OHIO

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Assessed value (a)	\$ 248,906,480	\$ 244,714,840	\$ 241,293,590	\$ 241,954,517
Legal debt margin:				
Debt limitation - 10.5% of assessed value	26,135,180	25,695,058	25,335,827	25,405,224
Debt applicable to limitation:				
General obligation bonds	2,698,876	2,888,630	3,069,261	3,245,984
Gross indebtedness (Total voted and unvoted debt)	<u>2,698,876</u>	<u>2,888,630</u>	<u>3,069,261</u>	<u>3,245,984</u>
Less: debt outside limitations				
General obligation bonds	<u>(2,698,876)</u>	<u>(2,888,630)</u>	<u>(3,069,261)</u>	<u>(3,245,984)</u>
Total debt outside limitations	<u>(2,698,876)</u>	<u>(2,888,630)</u>	<u>(3,069,261)</u>	<u>(3,245,984)</u>
Total debt applicable to limitation - Within 10.5% limitations	-	-	-	-
Less: amount available in debt service fund to pay debt applicable to limitation	<u>(344,483)</u>	<u>(806,046)</u>	<u>(542,029)</u>	<u>(287,488)</u>
Net debt within 10.5% limitation	<u>(344,483)</u>	<u>(806,046)</u>	<u>(542,029)</u>	<u>(287,488)</u>
Overall debt margin within 10.5% limitation	<u>\$ 26,479,663</u>	<u>\$ 26,501,104</u>	<u>\$ 25,877,856</u>	<u>\$ 25,692,712</u>
Unvoted debt limitation - 5.5% of assessed valuation	\$ 13,689,856	\$ 13,459,316	\$ 13,271,147	\$ 13,307,498
Gross indebtedness authorized by council	2,698,876	2,888,630	3,069,261	3,245,984
Less: debt outside limitations:				
Total debt outside limitations	<u>(2,698,876)</u>	<u>(2,888,630)</u>	<u>(3,069,261)</u>	<u>(3,245,984)</u>
Unvoted debt margin within 5.5% limitation	<u>\$ 13,689,856</u>	<u>\$ 13,459,316</u>	<u>\$ 13,271,147</u>	<u>\$ 13,307,498</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.

2005	2004	2003	2002	2001	2000
\$ 248,406,517	\$ 247,941,129	\$ 235,248,246	\$ 232,259,875	\$ 237,908,549	\$ 205,717,876
26,082,684	26,033,819	24,701,066	24,387,287	24,980,398	21,600,377
3,414,000	-	-	-	-	125,000
3,414,000	-	-	-	-	125,000
(3,414,000)	-	-	-	-	-
(3,414,000)	-	-	-	-	-
-	-	-	-	-	125,000
(37,683)	(1,931,570)	(1,676,511)	(1,439,479)	(1,200,514)	(952,627)
(37,683)	(1,931,570)	(1,676,511)	(1,439,479)	(1,200,514)	(827,627)
<u>\$ 26,120,367</u>	<u>\$ 27,965,389</u>	<u>\$ 26,377,577</u>	<u>\$ 25,826,766</u>	<u>\$ 26,180,912</u>	<u>\$ 22,428,004</u>
\$ 13,662,358	\$ 13,636,762	\$ 12,938,654	\$ 12,774,293	\$ 13,084,970	\$ 11,314,483
3,414,000	-	-	-	-	125,000
(3,414,000)	-	-	-	-	-
<u>\$ 13,662,358</u>	<u>\$ 13,636,762</u>	<u>\$ 12,938,654</u>	<u>\$ 12,774,293</u>	<u>\$ 13,084,970</u>	<u>\$ 11,189,483</u>

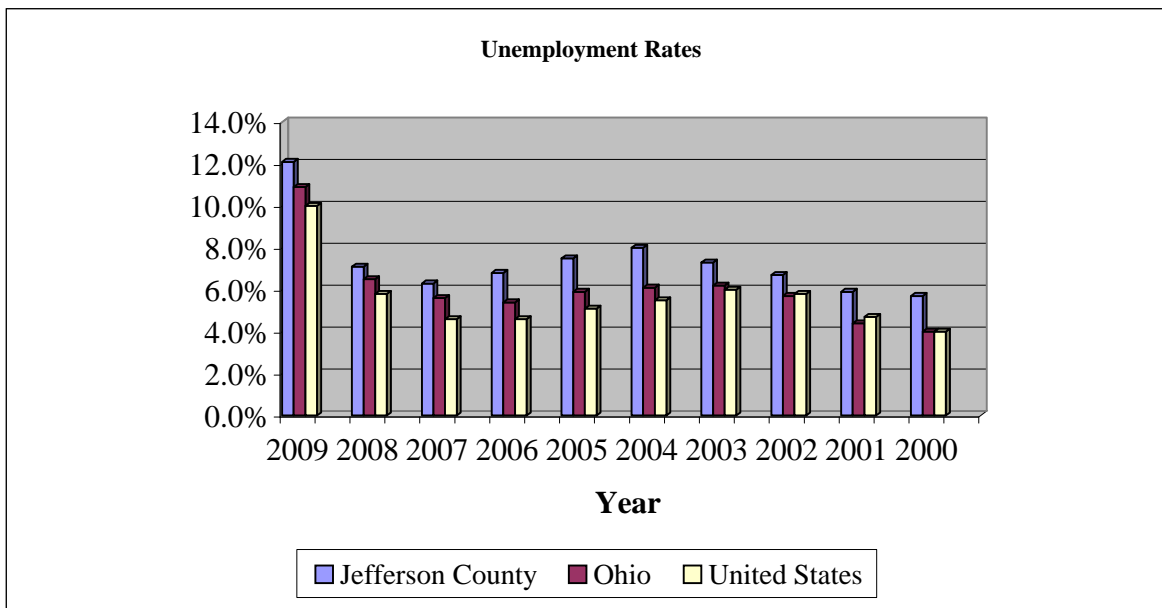
CITY OF STEUBENVILLE, OHIO

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
2009	18,820	\$ 416,241,940	\$ 22,117	12.1%	10.9%	10.0%
2008	19,329	547,687,215	28,335	7.1%	6.5%	5.8%
2007	19,015	538,790,025	28,335	6.3%	5.6%	4.6%
2006	19,015	511,199,260	26,884	6.8%	5.4%	4.6%
2005	19,015	488,647,470	25,698	7.5%	5.9%	5.1%
2004	19,015	484,540,230	25,482	8.0%	6.1%	5.5%
2003	19,015	461,874,350	24,290	7.3%	6.2%	6.0%
2002	19,015	456,930,450	24,030	6.7%	5.7%	5.8%
2001	19,015	438,124,615	23,041	5.9%	4.4%	4.7%
2000	19,015	424,300,710	22,314	5.7%	4.0%	4.0%

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



CITY OF STEUBENVILLE, OHIO

PRINCIPAL EMPLOYERS
CURRENT YEAR AND ONE YEAR AGO

Employer	2009		
	Number of Employees	Rank	Percent of Total Employment
Wal-Mart Associates Inc.	558	1	8.11%
Eastern Gateway Community College	482	2	7.00%
The Kroger Company	188	3	2.73%
Jefferson County Community Act	180	4	2.62%
Acuity Specialty Hospital	170	5	2.47%
Lowe's Home Centers Inc.	144	6	2.09%
Carriage Inn of Steubenville	141	7	2.05%
Riverside Medical Inc.	128	8	1.86%
Jefferson Behavioral Health	127	9	1.85%
Albert Motors Inc.	115	10	1.67%
Total of top ten	<u>2,233</u>		<u>32.45%</u>
Total City employment	<u>6,881</u>		

Employer	2008		
	Number of Employees	Rank	Percent of Total Employment
Wheeling-Pittsburgh Steel	N/A	1	N/A
Wal-Mart Associates Inc.	637	2	7.95%
Jefferson Community College	445	3	5.56%
Lowe's Home Centers Inc.	245	4	3.06%
Riverside Medical Inc.	167	5	2.09%
Carriage Inn of Steubenville	155	6	1.94%
Jefferson Behavioral Health	154	7	1.92%
Valley Hospice Inc.	117	8	1.46%
Jefferson County Community Act	113	9	1.41%
Acuity Specialty Hospital	110	10	1.37%
Total of top ten	<u>2,143</u>		<u>26.76%</u>
Total City employment	<u>8,009</u>		

Source: Regional Income Tax Agency (RITA)

Notes: Information prior to 2008 was not available.

N/A indicates the information was not available.

CITY OF STEUBENVILLE, OHIO

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

Function/Program	2009	2008	2007	2006	2005	2004	2003
General government:							
Mayor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance	5.00	5.00	5.00	5.00	7.00	8.00	8.00
Law director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Civil service	1.00	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	1.00
Engineering	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City council	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Municipal court	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Building	3.00	4.00	4.00	4.00	4.00	4.00	4.00
Information systems	1.00	1.00	1.00	1.00	-	-	-
Security of persons and property:							
Police	47.00	46.00	43.00	46.00	45.00	45.00	47.00
Fire	38.00	40.00	40.00	40.00	40.00	40.00	40.00
Electrical	2.00	3.00	3.00	4.00	4.00	4.00	4.00
Public health and welfare:							
Health services	3.00	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	3.00
Health administration	3.00	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	1.00
Transportation:							
Street	19.00	22.00	20.00	23.00	23.00	23.00	23.00
Weed control	-	8.00	6.00	6.00	10.00	11.00	14.00
Community environment:							
Community development	5.00	4.00	4.00	4.00	4.00	4.00	4.00
Leisure time activity:							
Parks	-	5.00	5.00	5.00	6.00	8.00	8.00
Indoors	7.00	7.00	6.00	9.00	5.00	5.00	4.00
Administration	1.00	2.00	2.00	2.00	3.00	3.00	3.00
Swimming pool	16.00	17.00	20.00	19.00	18.00	20.00	20.00
Utility services:							
Water	26.00	26.00	26.00	25.00	30.00	31.00	31.00
Sewer	18.00	19.00	19.00	19.00	19.00	19.00	19.00
Refuse	12.00	13.00	15.00	15.00	15.00	17.00	17.00
Total	230.00	252.00	249.00	257.00	263.00	272.00	276.00

Source: City of Steubenville records

<u>2002</u>	<u>2001</u>	<u>2000</u>
1.00	1.00	1.00
8.00	7.00	7.00
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
7.00	7.00	7.00
4.00	3.00	3.00
-	-	-
47.00	48.00	47.00
40.00	40.00	40.00
4.00	4.00	5.00
3.00	3.00	3.00
3.00	3.00	3.00
3.00	3.00	3.00
1.00	1.00	1.00
23.00	23.00	23.00
1.00	1.00	-
4.00	4.00	6.00
7.00	7.00	7.00
5.00	6.00	6.00
3.00	2.00	2.00
21.00	20.00	22.00
31.00	31.00	31.00
21.00	21.00	21.00
18.00	18.00	19.00
<u>267.00</u>	<u>265.00</u>	<u>269.00</u>

CITY OF STEUBENVILLE, OHIO

**OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS**

Function	2009	2008	2007	2006	2005	2004	2003
General government:							
Positions filled	230	326	316	331	315	332	321
Ordinances & resolutions	107	101	116	110	121	158	99
Security of persons and property:							
Police:							
Physical arrests	1,518	1,603	1,531	1,488	1,507	1,628	1,886
Parking violations	288	392	429	828	1,540	948	1,366
Traffic violations	856	1,250	1,364	2,040	1,672	1,072	1,201
Leisure time activity:							
Recreation center attendance	21,408	2,154	2,159	761	N/A	N/A	N/A
Transportation:							
Tons of salt used	3,114	1,642	3,611	2,005	2,872	1,020	5,552
Water:							
New connections	4	3	7	7	3	13	9
Water main breaks	75	57	119	73	60	66	82

Source: City of Steubenville Departments.

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

<u>2002</u>	<u>2001</u>	<u>2000</u>
315	311	320
99	162	217
1,567	1,114	1,228
733	590	365
1,081	925	1,207
N/A	N/A	N/A
3,202	3,847	2,960
9	4	3
74	47	53

CITY OF STEUBENVILLE, OHIO

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

Function	2009	2008	2007	2006	2005	2004	2003
Security of persons and property:							
Police:							
Stations	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fire:							
Stations	3.00	3.00	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	13.00
Park acreage	261.32	261.32	261.32	369.19	369.19	369.19	369.19
Fitness center	1.00	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	1.00
Wading pools	1.00	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	6.00
Baseball diamonds	8.00	4.00	4.00	4.00	4.00	4.00	4.00
Softball fields	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Transportation:							
Streets (paved miles)	120.00	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	84.00
Sewer:							
Sanitary sewers (miles)	81.00	81.00	81.00	81.00	81.00	81.00	81.00

Source: City of Steubenville Departments.

<u>2002</u>	<u>2001</u>	<u>2000</u>
1.00	1.00	1.00
3.00	3.00	3.00
13.00	13.00	13.00
369.19	369.19	369.19
1.00	1.00	1.00
2.00	2.00	2.00
2.00	2.00	2.00
6.00	6.00	6.00
4.00	4.00	4.00
1.00	1.00	1.00
120.00	120.00	120.00
84.00	84.00	84.00
81.00	81.00	81.00

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Mary Taylor, CPA
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
SEPTEMBER 30, 2010**