



# **Comprehensive Annual Financial Report**

**for the year ended December 31, 2013**





# Dave Yost • Auditor of State

City Council  
City of Whitehall  
360 South Yearling Road  
Whitehall, OH 43213

We have reviewed the *Independent Auditor's Report* of the City of Whitehall, Franklin County, prepared by Julian & Grube, Inc., for the audit period January 1, 2013 through December 31, 2013. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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 Whitehall is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

September 3, 2014

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**CITY OF WHITEHALL, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

DAN MILLER  
AUDITOR

PREPARED BY THE CITY FINANCE DEPARTMENT



## INTRODUCTORY SECTION

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**CITY OF WHITEHALL, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

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July 28, 2014

Honorable Mayor Kim Maggard  
Members of City Council  
Citizens of Whitehall, Ohio

#### Transmittal Letter

I am pleased to submit the Comprehensive Annual Financial Report (CAFR) for the City of Whitehall, Ohio (the "City") for the year ended December 31, 2013. The CAFR is the official report of the City's operations and financial position for the year, and has been developed for the benefit of the City's residents and elected officials, investment banks, underwriters, and all other interested parties. The financial statements are presented in conformity with accounting principles generally accepted in the United States of America (GAAP) as set forth by the Governmental Accounting Standards Board (GASB).

The CAFR consists of management's representations concerning the finances of the City. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for these representations, the management of the City has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement. As management, we assert that to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

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. Julian & Grube, Inc. performed the audit for the year ended December 31, 2013. The City continues to receive an unmodified opinion. The Independent Auditor's Report on the City's financial statements is included in the Financial Section of this report.

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

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of a Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the Independent Auditor's Report.

#### **Profile of the Government**

Organized in 1947, the City of Whitehall gets its name from the Ye Olde White Hall Tavern which was an overnight stagecoach stop on the newly established National Road. The house and the land were purchased and parceled out in the early 1900's and make up the western portion of Whitehall.

Today, the City of approximately 18,400 residents is a first ring suburb of the City of Columbus. It is home to the Defense Supply Center Columbus (DSCC), built in 1918 and the largest employer in the City.

The City is a home-rule municipal corporation operating under the laws of the State of Ohio. The City's charter was adopted in its original form on November 8, 1966 and provides for a "Mayor-Council" form of government. The laws of the State of Ohio prevail when conflicts exist between the charter and the State constitution and in matters where the charter is silent. The charter can only be amended by a majority vote of the City's registered voters.

The Mayor is elected to a four year term that begins on the first day of January following the election. According to the charter, the Mayor is the chief executive officer of the City and is responsible to the electors for enforcement of all laws and ordinances. The Mayor appoints an Administrative Assistant, Service Director, Safety Director, Information Technology Director, Economic Development Director, Community Affairs Coordinator and members of various boards and commissions. The Mayor also appoints a Human Resources Director with the advice and consent of the Human Resources Commission. The other elected officials are the City Auditor, City Treasurer and City Attorney, each elected to a four year term.

Legislative authority is vested in a seven-member Council, three of whom are elected at-large and four from existing wards. Ward Council and at-large Council members are elected to staggered four year terms with terms beginning in even years on the first day of January following the election. The Council enacts legislation in the form of ordinances and resolutions relative to City services, appropriating and borrowing monies, and other municipal purposes. The President of Council is elected at-large to a four year term. The President presides over all Council meetings, renders a vote only in case of a tie, and serves as the acting Mayor when the Mayor is absent or for any reason unable to perform the duties of the office.

The City reporting entity is defined by GASB and includes all funds and departments of the City. Component units are legally separate organizations for which the City is financially accountable. The City is financially accountable for an organization if the City appoints a voting majority of the organization's governing board and (1) the City is able to significantly influence the programs or services performed or provided by the organization; or (2) the City is legally entitled to or can otherwise access the organization's resources; or (3) the City is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to the organization; or (4) the City is obligated for the debt of the organization. Component units may also include organizations for which the City approves the budgets, the issuance of debt or the levying of taxes or whose relationship with the City is such that to exclude their activity would be misleading. Based upon these criteria, the City has no component units.

Certain organizations, although sharing some degree of name similarity with the City, are separate and distinct entities, not only from the City but also from each other. The City is not financially accountable for these entities. Because of their independent nature, none of these organizations' financial statements are included in this report. Based on these criteria, the Whitehall Community Improvement Corporation (WCIC) has been excluded because the City is not financially accountable for them nor is the entity fiscally dependent on the City.

Ohio Revised Code requires Council to adopt an annual budget which serves as the foundation for the City's financial planning and control. Appropriations for the operation of various City departments are established through the passage of an ordinance by City Council. Budgetary control is facilitated through the maintenance of an encumbrance system for purchase orders, and through the use of the City's automated financial system. The council is required to hold public hearings on the proposed budget and to adopt the budget by no later than December 31, the close of the City's fiscal year.

The appropriated budget is prepared by fund, (e.g., general fund), department (e.g., police) and line item (e.g., personal services). The City Council may pass supplemental appropriations at any time by ordinance. Budget to actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. The general fund and the TIF fund, a major special revenue fund, are presented in the basic financial statements. For governmental funds, other than the general fund and the major special revenue fund with appropriated annual budgets, this comparison is presented in the governmental fund subsection of this report.

The City provides a full range of municipal services including police, fire, and emergency medical services; street maintenance; parks and recreation; planning and zoning; a municipal court; and general administrative services.

## **Factors Affecting Financial Condition**

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City operates.

Local Economy – Economic recovery in Whitehall, as in much of the nation, has been slow. Countywide unemployment numbers are encouraging – dropping from a high of 8.7 percent in 2010 to 5.4 percent in 2014. Countywide employment was up 1.9 percent in 2013 over 2012. Locally, Franklin County Children’s Services consolidated several departments into a new \$18 million building and added 350 jobs to the City’s economy. Opportunities for Ohioans with Disabilities relocated to Whitehall and added 50 jobs as did Priority Design with another 50 jobs. Signs will be going up soon for the Airport South Commerce and Tech Park, a 350 acre site on Poth Rd. located between North Yearling and North Hamilton Rd just south of Port Columbus. Rite Rug has announced plans to create a wholesale and outlet showroom on the west end of the park while Byers Auto has decided to expand their current location on the east end.

Long Term Financial Planning—Whitehall continues to be financially impacted by a consent decree with the Ohio Environmental Protection Agency (OEPA) to reduce sanitary sewer overflows and water in basements. The City’s sewer lines, most of which are over fifty years old, are prone to inflow and infiltration especially during significant rainfall events and this inflow and infiltration occasionally overwhelms the capacity of the sanitary sewer system. Under the OEPA decree, the City is expected to spend \$2.58 million over the next fifteen years to correct problem areas that were discovered during the inspection phase of the Director’s Final Findings and Orders (DFFO).

Outstanding general obligation debt totals \$855,000 and will be retired on December 1, 2017.

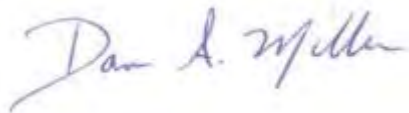
## **Awards and Acknowledgements**

The City of Whitehall, Ohio was awarded the Ohio Auditor of State Award for exemplary financial reporting in accordance with GAAP for the year ending December 31 2012.

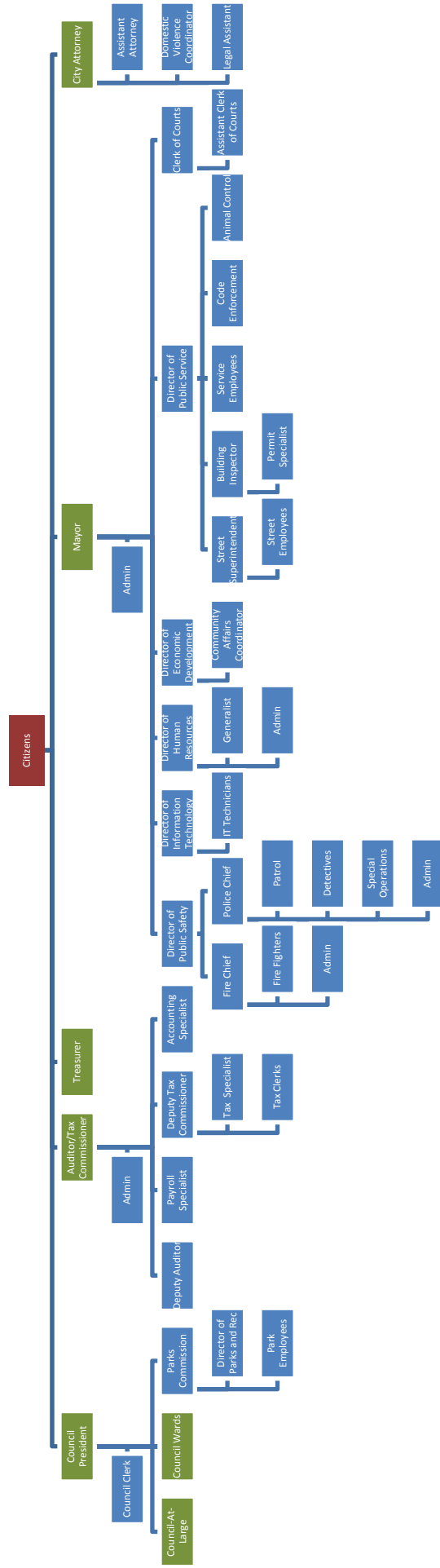
I would like to express my appreciation to the employees of the Whitehall Auditor’s office for maintaining the accounting records of the City on an accurate and timely basis and for their professionalism throughout the year.


I would also like to thank the Mayor and Members of Council for their ongoing support of excellence in financial reporting and disclosure, and to Julian & Grube, Inc. for their assistance with the preparation of this CAFR.

Respectfully submitted,



Dan Miller  
City Auditor and Tax Commissioner



 Elected



**CITY OF WHITEHALL, OHIO**  
**LIST OF ELECTED AND APPOINTED OFFICIALS**  
**AS OF DECEMBER 31, 2013**

Elected Officials

|                      |                 |
|----------------------|-----------------|
| Mayor                | Kim Maggard     |
| City Council:        |                 |
| President            | Jim Graham      |
| At-Large             | Robert Bailey   |
| At-Large             | Karen Conison   |
| At-Large             | Leslie LaCorte  |
| 1 <sup>st</sup> Ward | Chris Rodriguez |
| 2 <sup>nd</sup> Ward | Wesley Kantor   |
| 3 <sup>rd</sup> Ward | Larry Morrison  |
| 4 <sup>th</sup> Ward | Van Gregg       |
| City Auditor         | Dan Miller      |
| City Attorney        | Michael Shannon |
| City Treasurer       | Brent Howard    |

Appointed Officials

|                                    |                   |
|------------------------------------|-------------------|
| Director of Public Service         | Ray Ogden         |
| Director of Public Safety          | Charles Underwood |
| Director of Economic Development   | Zachary Woodruff  |
| Director of Human Resources        | Lynn McNabb       |
| Director of Information Technology | Tom Kneeland      |
| Director of Parks & Recreation     | Steve Carr        |

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## FINANCIAL SECTION

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## **Julian & Grube, Inc.**

*Serving Ohio Local Governments*

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

### Independent Auditor's Report

City of Whitehall  
Franklin County  
360 S. Yearling Road  
Whitehall, Ohio 43213

To the Members of Council and Mayor:

#### ***Report on the Financial Statements***

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

#### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

#### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the City of Whitehall's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the City of Whitehall's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

#### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Whitehall, Franklin County, Ohio, as of December 31, 2013, and the respective changes in financial position, thereof and the respective budgetary comparisons for the General Fund and TIF Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Independent Auditor's Report  
City of Whitehall

***Emphasis of Matter***

As discussed in Note 3 to the financial statements, the City of Whitehall had a prior period adjustment to its beginning January 1, 2013 fund balance/net position in the general fund and governmental activities. We did not modify our opinion regarding this matter.

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

***Supplementary and Other Information***

Our audit was conducted to opine on the City of Whitehall's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 28, 2014, on our consideration of the City of Whitehall'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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Whitehall's internal control over financial reporting and compliance.



Julian & Grube, Inc.  
July 28, 2014

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

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

**Financial Highlights**

Key financial highlights for 2013 are as follows:

- The total net position of the City increased \$2,067,557 or 5.57% from the restated net position as described in Note 3.C.
- General revenues accounted for \$24,626,288 or 87.38% of total governmental activities revenue. Program specific revenues accounted for \$3,557,294 or 12.62% of total governmental activities revenue.
- The City had \$26,116,025 in expenses related to governmental activities; \$3,557,294 of these expenses was offset by program specific charges for services, grants or contributions. The remaining expenses of the governmental activities were offset by general revenues (primarily property taxes, payment in lieu of taxes, income taxes and unrestricted grants and entitlements) of \$24,626,288.
- The general fund had revenues of \$25,072,062 in 2013. The expenditures and transfers out of the general fund totaled \$23,649,332 in 2013. The net increase in fund balance for the general fund was \$1,422,730 or 18.85%.
- The TIF fund had revenues of \$499,369 in 2013. The expenditures of the TIF fund totaled \$39,376 in 2013. The net increase in fund balance for the TIF fund was \$459,993 or 33.58%.
- In the general fund, the actual revenues and other financing sources of \$25,030,040 were lower than the final budget of \$25,158,462. Actual expenditures and other financing uses of \$24,546,979 were less than the amount in the final budget of \$26,540,433. Budgeted revenues and other financing sources decreased \$275,000 from the original to the final budget while budgeted expenditures and other financing uses increased \$373,048.

**Using this Annual Financial Report**

This annual report consists of a series of financial statements and notes to these statements. These statements are organized so the reader can understand the City as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The statement of net position and statement of activities provide information about the activities of the City as a whole, presenting both an aggregate view of the City's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the City's most significant funds with all other nonmajor funds presented in total in one column.

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

**Reporting the City as a Whole**

*Statement of Net Position and the Statement of Activities*

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

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

In the statement of net position and the statement of activities, the governmental activities include the City's programs and services, including police, fire and rescue, street maintenance, capital improvements and general administration. These services are funded primarily by property and municipal income taxes, payments in lieu of taxes, and intergovernmental revenues including federal and state grants and other shared revenues.

**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 two categories: governmental 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 funds, the general fund and the TIF fund, begins on page 9.

*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.



**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

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 the TIF 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 17 through 22 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. Agency funds are the City's only fiduciary fund type. The basic fiduciary fund financial statement can be found on page 23 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 24-55 of this report.

**Government-Wide Financial Analysis**

The statement of net position provides the perspective of the City as a whole. The net position of the City was restated at December 31, 2012 as described in Note 3.C to the basic financial statements. The table below provides the City's net position at December 31, 2013 and December 31, 2012.

|                                   | <b>Net Position</b>                |  |
|-----------------------------------|------------------------------------|--|
|                                   | Governmental<br>Activities<br>2013 | (Restated)<br>Governmental<br>Activities<br>2012 |
| <u>Assets</u>                     |                                    |  |
| Current and other assets          | \$ 21,808,252                      | \$ 19,777,780                                    |
| Capital assets                    | <u>23,753,531</u>                  | <u>24,174,445</u>                                |
| Total assets                      | <u>45,561,783</u>                  | <u>43,952,225</u>                                |
| <u>Deferred Outflows</u>          | <u>22,427</u>                      | <u>28,153</u>                                    |
| <u>Liabilities</u>                |                                    |  |
| Long-term liabilities outstanding | 3,856,078                          | 4,153,555  |
| Other liabilities                 | <u>1,657,632</u>                   | <u>1,915,558</u>                                 |
| Total liabilities                 | <u>5,513,710</u>                   | <u>6,069,113</u>                                 |
| <u>Deferred Inflows</u>           | <u>895,783</u>                     | <u>804,105</u>                                   |
| <u>Net Position</u>               |                                    |  |
| Net investment in capital assets  | 22,575,058                         | 22,768,813                                       |
| Restricted                        | 4,397,368                          | 3,511,025  |
| Unrestricted                      | <u>12,202,291</u>                  | <u>10,827,322</u>                                |
| Total net position                | <u>\$ 39,174,717</u>               | <u>\$ 37,107,160</u>                             |

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

Over time, net position can serve as a useful indicator of a government's financial position. At December 31, 2013, the City's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$39,174,717.

Capital assets reported on the government-wide statements represent the largest portion of the City's net position. At year-end, capital assets represented 52.13% of total assets. Capital assets include land, land improvements, buildings and improvements, equipment, vehicles and infrastructure. The net investment in capital assets at December 31, 2013, was \$22,575,058 in the governmental activities. 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 position, \$4,397,368, represents resources that are subject to external restriction on how they may be used. In the governmental activities, the remaining balance of unrestricted net assets of \$12,202,291 may be used to meet the City's ongoing obligations to citizens and creditors.

The net position of the City was restated at December 31, 2012 as described in Note 3.C to the basic financial statements. The table below shows the changes in net position for 2013 and 2012.

**Change in Net Position**

|                                      | Governmental<br>Activities<br>2013 | Governmental<br>Activities<br>2012 |
|--------------------------------------|------------------------------------|------------------------------------|
|                                      | <u>2013</u>                        | <u>2012</u>                        |
| <b>Revenues</b>                      |                                    |                                    |
| Program revenues:                    |                                    |                                    |
| Charges for services                 | \$ 1,862,862                       | \$ 1,820,566                       |
| Operating grants and contributions   | 1,004,680                          | 840,603                            |
| Capital grants and contributions     | 689,752                            | 873,919                            |
| Total program revenues               | <u>3,557,294</u>                   | <u>3,535,088</u>                   |
| General revenues:                    |                                    |                                    |
| Municipal income taxes               | 21,803,680                         | 21,951,825                         |
| Property taxes                       | 276,029                            | 348,432                            |
| Lodging taxes                        | 138,137                            | 99,521                             |
| Payments in lieu of taxes            | 499,369                            | 525,600                            |
| Unrestricted grants and entitlements | 1,119,982                          | 1,212,711                          |
| Investment earnings                  | 17,175                             | 38,504                             |
| Miscellaneous                        | 771,916                            | 670,827                            |
| Total general revenues               | <u>24,626,288</u>                  | <u>24,847,420</u>                  |
| Total revenues                       | <u>28,183,582</u>                  | <u>28,382,508</u>                  |

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

**Change in Net Position**

|  | Governmental<br>Activities<br>2013 | Governmental<br>Activities<br>2012 |
|--|------------------------------------|------------------------------------|
| <b>Expenses</b>                              |                                    |                                    |
| General government                           | \$ 7,908,848                       | \$ 8,584,595                       |
| Security of persons and property             | 12,641,273                         | 13,085,319                         |
| Public health and welfare                    | 135,766                            | 110,644                            |
| Transportation                               | 3,038,646                          | 2,876,440                          |
| Community environment                        | 19,925                             | 29,538                             |
| Leisure time activity                        | 894,039                            | 908,997                            |
| Economic development                         | 150,314                            | 253,708                            |
| Utility services                             | 1,277,327                          | 1,236,778                          |
| Interest and fiscal charges                  | 49,887                             | 59,595                             |
|  | <hr/>                              | <hr/>                              |
| Total expenses                               | 26,116,025                         | 27,145,614                         |
|  | <hr/>                              | <hr/>                              |
| Change in net position                       | 2,067,557                          | 1,236,894                          |
|  | <hr/>                              | <hr/>                              |
| Net position at beginning of year (restated) | 37,107,160                         | 35,870,266                         |
|  | <hr/>                              | <hr/>                              |
| Net position at end of year                  | \$ 39,174,717                      | \$ 37,107,160                      |
|  | <hr/> <hr/>                        | <hr/> <hr/>                        |

**Governmental Activities**

Security of persons and property, which primarily supports the operations of the police and fire departments accounted for \$12,641,273 of the total expenses of the City. These expenses were partially funded by \$754,564 in direct charges to users of the services and \$223,390 in operating grants and contributions. Transportation expenses totaled \$3,038,646. Transportation expenses were primarily funded by \$159,459 in direct charges to users of the services, \$757,775 in operating grants and contributions and \$689,752 in capital grants and contributions.

During 2013, the state and federal government contributed to the City a total of \$1,694,432 in operating grants and contributions and capital grants and contributions. These revenues are restricted to a particular program or purpose. Of the total operating grants and contributions, \$757,775 subsidized transportation programs, \$223,390 subsidized security of persons and property programs and \$23,515 subsidized public health and welfare programs. The City received \$689,752 in capital grants and contributions which includes funds from OPWC and ODOT for road projects.

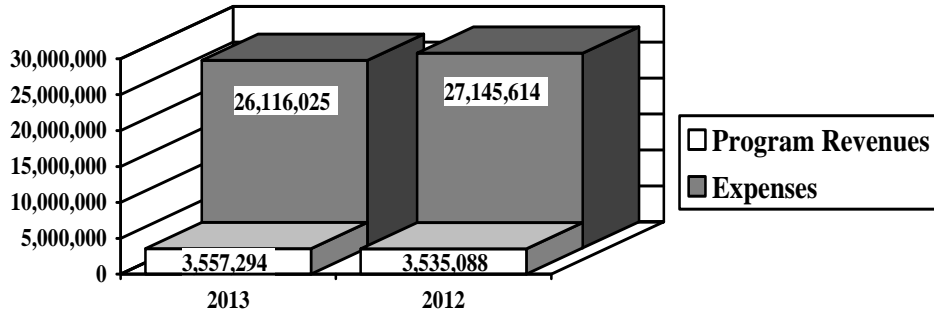
General revenues totaled \$24,626,288, and amounted to 87.38% of total governmental revenues in 2013. These revenues primarily consist of property and municipal income tax revenue of \$22,217,846. The other primary source of general revenues is grants and entitlements not restricted to specific programs, including local government funds, making up \$1,119,982.

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 municipal income taxes as well as unrestricted grants and entitlements to support its governmental activities.

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

**Governmental Activities - Program Revenues vs. Total Expenses**

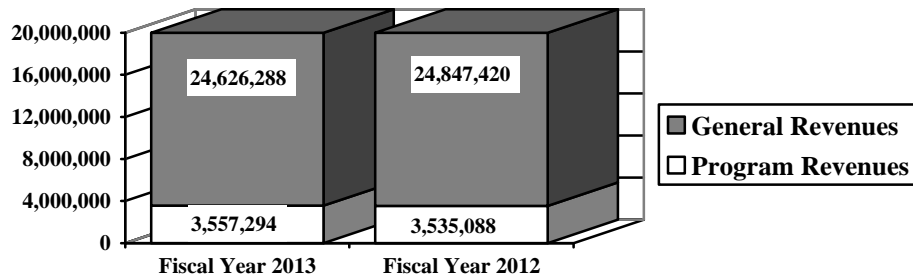


**Governmental Activities**

|                                  | 2013                   |                      | 2012                   |                      |
|----------------------------------|------------------------|----------------------|------------------------|----------------------|
|                                  | Total Cost of Services | Net Cost of Services | Total Cost of Services | Net Cost of Services |
| Program Expenses:                |                        |                      |                        |                      |
| General government               | \$ 7,908,848           | \$ 7,111,735         | \$ 8,584,595           | \$ 7,687,170         |
| Security of persons and property | 12,641,273             | 11,663,319           | 13,085,319             | 12,447,372           |
| Public health and welfare        | 135,766                | 112,251              | 110,644                | 39,972               |
| Transportation                   | 3,038,646              | 1,431,660            | 2,876,440              | 1,128,563            |
| Community environment            | 19,925                 | 19,925               | 29,538                 | 20,538               |
| Leisure time activity            | 894,039                | 742,313              | 908,997                | 736,830              |
| Economic development             | 150,314                | 150,314              | 253,708                | 253,708              |
| Utility services                 | 1,277,327              | 1,277,327            | 1,236,778              | 1,236,778            |
| Interest and fiscal charges      | 49,887                 | 49,887               | 59,595                 | 59,595               |
| <b>Total</b>                     | <b>\$ 26,116,025</b>   | <b>\$ 22,558,731</b> | <b>\$ 27,145,614</b>   | <b>\$ 23,610,526</b> |

The dependence upon general revenues for governmental activities is apparent, with 85.43% of expenses supported through taxes and other general revenues for 2013.

**Governmental Activities - General and Program Revenues**



**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

**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, unassigned 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 17) reported a combined fund balance of \$17,135,382 which is \$2,100,316 greater than last year's restated total of \$15,035,066. The schedule below indicates the fund balances and the total change in fund balances as of December 31, 2013 and December 31, 2012 for all major and nonmajor governmental funds. The general fund was restated at December 31, 2012 as described in Note 3.C to the basic financial statements.

|                                   | Fund Balances<br>12/31/13 | Restated<br>Fund Balances<br>12/31/12 | Increase            |
|-----------------------------------|---------------------------|---------------------------------------|---------------------|
| Major funds:                      |                           |                                       |                     |
| General                           | \$ 8,968,452              | \$ 7,545,722                          | \$ 1,422,730        |
| TIF                               | 1,829,973                 | 1,369,980                             | 459,993             |
| Other nonmajor governmental funds | 6,336,957                 | 6,119,364                             | 217,593             |
| Total                             | <u>\$ 17,135,382</u>      | <u>\$ 15,035,066</u>                  | <u>\$ 2,100,316</u> |

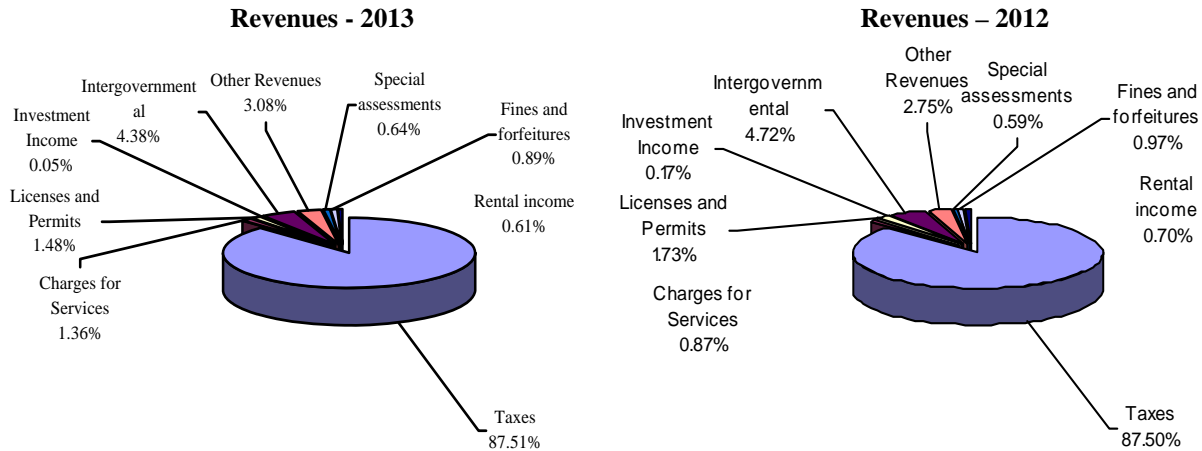
**General Fund**

The City's general fund balance increased \$1,422,730. The table that follows assists in illustrating the revenues of the general fund. Intergovernmental revenue continued to decrease primarily due to a decline in receipts from the State of Ohio related to local government funding. The charges for services mainly increased due to an increase in receipts relating to EMS services provided. Although investment income decreased 71.21% due to a decline in interest rates, the amount is immaterial to total revenues.

|                       | 2013<br>Amount       | 2012<br>Amount       | Amount<br>Increase<br>(Decrease) | Percentage<br>Increase<br>(Decrease) |
|-----------------------|----------------------|----------------------|----------------------------------|--------------------------------------|
| <b>Revenues</b>       |                      |                      |                                  |                                      |
| Taxes                 | \$ 21,943,073        | \$ 21,634,694        | \$ 308,379                       | 1.43 %                               |
| Charges for services  | 340,114              | 214,861              | 125,253                          | 58.29 %                              |
| Licenses and permits  | 370,228              | 426,689              | (56,461)                         | (13.23) %                            |
| Fines and forfeitures | 223,762              | 239,928              | (16,166)                         | (6.74) %                             |
| Intergovernmental     | 1,098,359            | 1,166,035            | (67,676)                         | (5.80) %                             |
| Special assessments   | 159,459              | 146,237              | 13,222                           | 9.04 %                               |
| Investment income     | 12,425               | 43,156               | (30,731)                         | (71.21) %                            |
| Rental income         | 151,726              | 172,167              | (20,441)                         | (11.87) %                            |
| Other                 | 772,916              | 679,052              | 93,864                           | 13.82 %                              |
| Total                 | <u>\$ 25,072,062</u> | <u>\$ 24,722,819</u> | <u>\$ 349,243</u>                | 1.41 %                               |

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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



The table that follows assists in illustrating the expenditures of the General Fund. Debt service has been reclassified to account for the payment made on the real estate purchase contract which restated net position/fund balance. Details on the restatement can be found in Note 3.C to the basic financial statements.

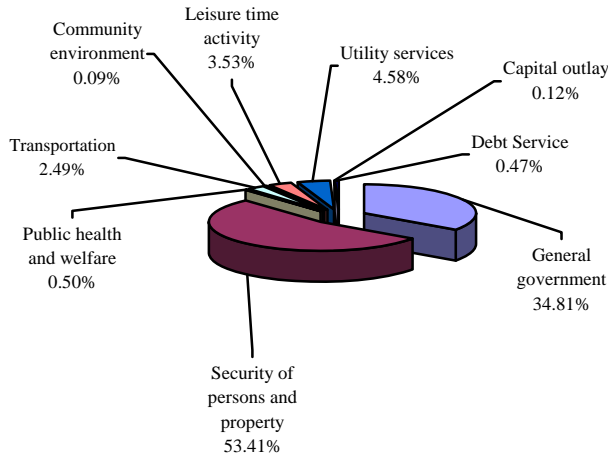
|                                  | 2013<br>Amount       | 2012<br>Amount       | Amount<br>Increase<br>(Decrease) | Percentage<br>Increase<br>(Decrease) |
|----------------------------------|----------------------|----------------------|----------------------------------|--------------------------------------|
| <b>Expenditures</b>              |                      |                      |                                  |                                      |
| General government               | \$ 7,453,385         | \$ 8,052,273         | \$ (598,888)                     | (7.44) %                             |
| Security of persons and property | 11,439,695           | 11,583,576           | (143,881)                        | (1.24) %                             |
| Public health and welfare        | 107,131              | 104,000              | 3,131                            | 3.01 %                               |
| Transportation                   | 533,745              | 184,804              | 348,941                          | 188.82 %                             |
| Community environment            | 18,286               | 25,635               | (7,349)                          | (28.67) %                            |
| Leisure time activity            | 756,252              | 724,127              | 32,125                           | 4.44 %                               |
| Utility services                 | 980,664              | 969,174              | 11,490                           | 1.19 %                               |
| Capital outlay                   | 24,867               | 85,384               | (60,517)                         | (70.88) %                            |
| Debt service                     | 100,000              | 100,000              | -                                | n/a                                  |
| <b>Total</b>                     | <b>\$ 21,414,025</b> | <b>\$ 21,828,973</b> | <b>\$ (414,948)</b>              | <b>(1.90) %</b>                      |

The most significant decrease was in the area of general government and can be attributed primarily to a decrease in attorney and legal defense fee and employee related costs such as workers compensation and pension benefit costs. In addition, the City decreased contingency expenditures approximately \$293,000. The decrease in security of persons and property expenditures can be attributed to a decrease in the amount of pensions costs paid during the year. The increase in transportation can be attributed to general fund expenditures made in 2011 which should have been made out of the TIF fund. During fiscal year 2012, the TIF fund transferred \$250,000 to reimburse the general fund. This reimbursement offset transportation as the expenditures related to transportation projects. The decrease in capital outlay is due to less capital acquisition by the City than in the prior year.

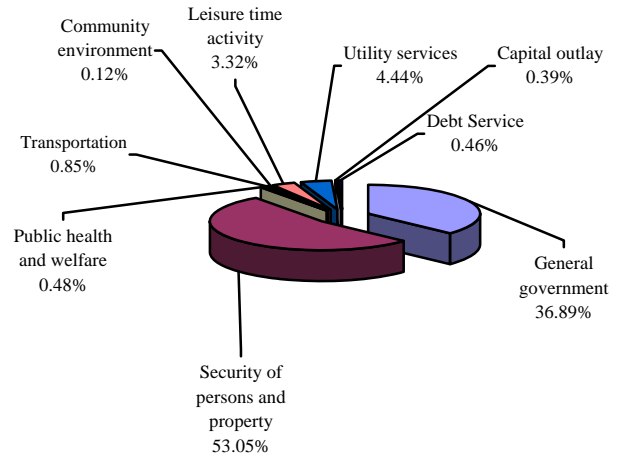
**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

**Expenditures - 2013**



**Expenditures - 2012**



***TIF Fund***

The City's TIF fund had revenues of \$499,369 in 2013. The expenditures of the TIF fund totaled \$39,376 in 2013. The net increase in fund balance for the TIF fund was \$459,993 or 33.58%.

***Budgeting Highlights***

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.

Budgetary information is presented for the General Fund. The actual revenues and other financing sources of \$25,030,040 were lower than the final budget of \$25,158,462. Actual expenditures and other financing uses of \$24,546,979 were less than the amount in the final budget of \$26,540,433. Budgeted revenues and other financing sources decreased \$275,000 from the original to the final budget while budgeted expenditures and other financing uses increased \$373,048.

**Capital Assets and Debt Administration**

***Capital Assets***

At the end of fiscal 2013, the City had \$23,753,531 (net of accumulated depreciation) invested in land, land improvements, buildings and improvements, equipment, vehicles, infrastructure and construction in progress, which is a decrease of \$420,914 from prior year primarily due to the annual depreciation of infrastructure from various street improvement projects throughout the City.

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

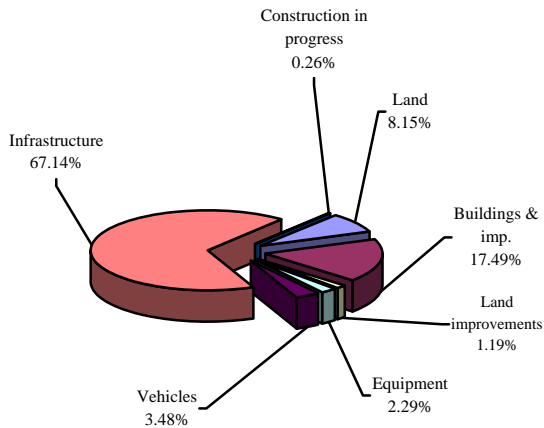
The following table shows fiscal 2013 balances compared to 2012:

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

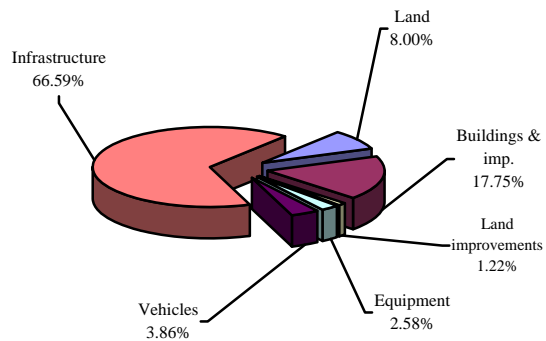
|                            | Governmental Activities |                      |
|----------------------------|-------------------------|----------------------|
|                            | 2013                    | 2012                 |
| Land                       | \$ 1,936,482            | \$ 1,936,482         |
| Land improvements          | 281,825                 | 294,318              |
| Buildings and improvements | 4,154,275               | 4,290,001            |
| Equipment                  | 544,732                 | 623,512              |
| Vehicles                   | 826,206                 | 932,735              |
| Infrastructure             | 15,949,169              | 16,097,397           |
| Construction in progress   | 60,842                  | -                    |
| <b>Totals</b>              | <b>\$ 23,753,531</b>    | <b>\$ 24,174,445</b> |

The following graphs show the breakdown of governmental capital assets by category for 2013 and 2012.

**Capital Assets - Governmental Activities  
2013**



**Capital Assets - Governmental Activities  
2012**



The City's largest capital asset category is infrastructure. The net book value of the City's infrastructure (cost less accumulated depreciation) represents approximately 67.14% of the City's total governmental capital assets. See Note 10 to the basic financial statements for detail on capital assets.



**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

***Debt Administration***

The long-term obligations of the City were restated at December 31, 2012 as described in Note 3.C to the basic financial statements. The City had the following long-term obligations outstanding at December 31, 2013 and 2012:

|                                 | Governmental Activities |                  |
|---------------------------------|-------------------------|------------------|
|                                 | 2013                    | Restated<br>2012 |
| Compensated absences            | \$ 1,977,007            | \$ 1,916,053     |
| General obligation bonds        | 855,000                 | 1,060,000        |
| Real estate purchase contract   | 700,000                 | 800,000          |
| OPWC loans                      | 306,165                 | 319,655          |
| Capital lease obligation        | 15,003                  | 24,361           |
| Lease-purchase agreement        | -                       | 29,842           |
| <br>Total long-term obligations | <br>\$ 3,853,175        | <br>\$ 4,149,911 |

See Note 12 to the basic financial statements for detail on long-term obligations.

**Economic Conditions and Next Year's General Fund Budget Outlook**

The City of Whitehall remains strong financially. The City of Whitehall's systems of budgeting and internal controls are well regarded and the City is well prepared to meet the challenges of the future.

The City's elected and appointed officials considered many factors when setting the fiscal year 2014 budget. Most of our revenues are influenced by the economy. The City income tax revenue forecast, particularly, is highly influenced by economic conditions. The primary objective for the 2014 budget was continued improvement service delivery to constituents.

When considering the economic health of the city, the unassigned fund balance serves as a useful indicator of the City's net resources available for spending at year-end. At the end of 2013, the City's general fund unassigned fund balance increased from the previous year.

The last two years have brought the elimination of the Estate Tax and a reduction in local government funds. The administration should strongly consider the effect of downward pressures on future revenue and the impact it has upon maintaining current citywide services to residents and taxpayers. In order to achieve this, administration must be committed to maintaining comprehensive efforts to reduce costs and maximize efficiency.

In order to meet the challenges of 2014, a strong and balanced commitment to cost containment and continued revenue enhancement in respect to the general fund is essential. The City's financial position will remain stable only if thorough and conservative financial management is practiced while aggressively seeking new development opportunities and other sources of revenue.

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

**Contacting the City's Financial Management**

This financial report is designed to provide our citizens, taxpayers, and 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. Dan Miller, City Auditor, City of Whitehall, 360 S. Yearling Road, Whitehall, Ohio 43213.

**BASIC  
FINANCIAL STATEMENTS**

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

STATEMENT OF NET POSITION  
DECEMBER 31, 2013

|  | <b>Governmental<br/>Activities</b> |
|--|------------------------------------|
| <b>Assets:</b>   |                                    |
| Equity in pooled cash and investments . . . . .                        | \$ 15,460,929                      |
| Cash with fiscal and escrow agent . . . . .                            | 21,310                             |
| Receivables (net of allowances for uncollectibles):                    |                                    |
| Income taxes . . . . .   | 2,467,490                          |
| Property and other taxes . . . . .                                     | 381,067                            |
| Payments in lieu of taxes . . . . .                                    | 580,058                            |
| Accounts . . . . .   | 352,682                            |
| Special assessments . . . . .  | 278,572                            |
| Accrued interest . . . . .   | 11,666                             |
| Due from other governments . . . . .                                   | 770,123                            |
| Prepayments . . . . .  | 130,327                            |
| Materials and supplies inventory . . . . .                             | 154,028                            |
| Land held for resale . . . . .   | 1,200,000                          |
| Capital assets:  |                                    |
| Land and construction in progress . . . . .                            | 1,997,324                          |
| Depreciable capital assets, net . . . . .                              | 21,756,207                         |
| Total capital assets, net . . . . .                                    | 23,753,531                         |
| Total assets . . . . .   | 45,561,783                         |
| <b>Deferred outflows of resources:</b>                                 |                                    |
| Unamortized deferred charges on debt refunding . . . . .               | 22,427                             |
| <b>Liabilities:</b>  |                                    |
| Accounts payable . . . . .   | 504,550                            |
| Contracts payable . . . . .  | 24,908                             |
| Accrued wages and benefits payable . . . . .                           | 520,936                            |
| Due to other governments . . . . .                                     | 453,889                            |
| Accrued interest payable . . . . .                                     | 2,817                              |
| Claims payable . . . . .   | 150,532                            |
| Long-term liabilities:   |                                    |
| Due within one year . . . . .  | 1,418,488                          |
| Due in more than one year . . . . .                                    | 2,437,590                          |
| Total liabilities . . . . .  | 5,513,710                          |
| <b>Deferred inflows of resources:</b>                                  |                                    |
| Property taxes levied for the next fiscal year . . . . .               | 315,725                            |
| Payments in lieu of taxes levied for the<br>next fiscal year . . . . . | 580,058                            |
| Total deferred inflows of resources . . . . .                          | 895,783                            |
| <b>Net position:</b>   |                                    |
| Net investment in capital assets . . . . .                             | 22,575,058                         |
| Restricted for:  |                                    |
| Debt service . . . . .   | 23                                 |
| Capital projects . . . . .   | 333,666                            |
| Street maintenance and repair . . . . .                                | 2,622,540                          |
| Economic development . . . . .   | 144,691                            |
| Community development . . . . .  | 458,701                            |
| Human services programs . . . . .                                      | 837,747                            |
| Unrestricted . . . . .   | 12,202,291                         |
| Total net position . . . . .   | \$ 39,174,717                      |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2013

|  | Expenses             | Program Revenues                  |                                       |                                     | Net (Expense)<br>Revenue and<br>Changes in<br>Net Position<br>Governmental<br>Activities |
|--|----------------------|-----------------------------------|---------------------------------------|-------------------------------------|--|
|  |                      | Charges for<br>Services and Sales | Operating Grants<br>and Contributions | Capital Grants<br>and Contributions |  |
| <b>Governmental activities:</b>                        |                      |                                   |                                       |                                     |  |
| General government . . . . .                           | \$ 7,908,848         | \$ 797,113                        | \$ -                                  | \$ -                                | \$ (7,111,735)   |
| Security of persons and property . . . . .             | 12,641,273           | 754,564                           | 223,390                               | -                                   | (11,663,319)   |
| Public health and welfare . . . . .                    | 135,766              | -                                 | 23,515                                | -                                   | (112,251)  |
| Transportation . . . . .                               | 3,038,646            | 159,459                           | 757,775                               | 689,752                             | (1,431,660)  |
| Community environment . . . . .                        | 19,925               | -                                 | -                                     | -                                   | (19,925)   |
| Leisure time activity . . . . .                        | 894,039              | 151,726                           | -                                     | -                                   | (742,313)  |
| Economic development . . . . .                         | 150,314              | -                                 | -                                     | -                                   | (150,314)  |
| Utility services . . . . .                             | 1,277,327            | -                                 | -                                     | -                                   | (1,277,327)  |
| Interest and fiscal charges . . . . .                  | 49,887               | -                                 | -                                     | -                                   | (49,887)   |
| Total governmental activities . . . . .                | <u>\$ 26,116,025</u> | <u>\$ 1,862,862</u>               | <u>\$ 1,004,680</u>                   | <u>\$ 689,752</u>                   | <u>(22,558,731)</u>  |
| <b>General revenues:</b>                               |                      |                                   |                                       |                                     |  |
| Property taxes levied for:                             |                      |                                   |                                       |                                     |  |
| General purposes . . . . .                             |                      |                                   |                                       |                                     | 276,029  |
| Municipal income taxes levied for:                     |                      |                                   |                                       |                                     |  |
| General purposes . . . . .                             |                      |                                   |                                       |                                     | 21,803,680   |
| Lodging taxes levied for:                              |                      |                                   |                                       |                                     |  |
| Special revenue . . . . .                              |                      |                                   |                                       |                                     | 138,137  |
| Payments in lieu of taxes . . . . .                    |                      |                                   |                                       |                                     | 499,369  |
| Grants and entitlements not restricted                 |                      |                                   |                                       |                                     |  |
| to specific programs . . . . .                         |                      |                                   |                                       |                                     | 1,119,982  |
| Investment earnings . . . . .                          |                      |                                   |                                       |                                     | 17,175   |
| Miscellaneous . . . . .                                |                      |                                   |                                       |                                     | 771,916  |
| Total general revenues . . . . .                       |                      |                                   |                                       |                                     | <u>24,626,288</u>  |
| Change in net position . . . . .                       |                      |                                   |                                       |                                     | 2,067,557  |
| Net position at beginning of year (restated) . . . . . |                      |                                   |                                       |                                     | <u>37,107,160</u>  |
| Net position at end of year . . . . .                  |                      |                                   |                                       |                                     | <u>\$ 39,174,717</u>   |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2013

|   | <u>General</u>       | <u>TIF Fund</u>     | <u>Nonmajor<br/>Governmental<br/>Funds</u> | <u>Total<br/>Governmental<br/>Funds</u> |
|---|----------------------|---------------------|--|---|
| <b>Assets:</b>  |                      |                     |  |   |
| Equity in pooled cash and investments . . . . .                                 | \$ 7,385,640         | \$ 1,829,973        | \$ 6,245,316                               | \$ 15,460,929                           |
| Receivables (net of allowance for uncollectibles):                              |                      |                     |  |   |
| Municipal income taxes. . . . .   | 2,467,490            | -                   | -  | 2,467,490                               |
| Property and other taxes . . . . .  | 375,312              | -                   | 5,755                                      | 381,067                                 |
| Payments in lieu of taxes. . . . .  | -                    | 580,058             | -  | 580,058                                 |
| Accounts. . . . .   | 110,479              | -                   | 242,203                                    | 352,682                                 |
| Interfund loans. . . . .  | -                    | -                   | 27,558                                     | 27,558                                  |
| Accrued interest . . . . .  | 11,666               | -                   | -  | 11,666                                  |
| Special assessments . . . . .   | 278,572              | -                   | -  | 278,572                                 |
| Due from other governments. . . . .   | 457,552              | -                   | 312,571                                    | 770,123                                 |
| Prepayments . . . . .   | 130,327              | -                   | -  | 130,327                                 |
| Materials and supplies inventory. . . . .                                       | 59,353               | -                   | 94,675                                     | 154,028                                 |
| Land held for resale . . . . .  | 1,200,000            | -                   | -  | 1,200,000                               |
| Restricted assets:  |                      |                     |  |   |
| Cash with fiscal and escrow agent. . . . .                                      | -                    | -                   | 21,310                                     | 21,310                                  |
| Total assets . . . . .  | <u>\$ 12,476,391</u> | <u>\$ 2,410,031</u> | <u>\$ 6,949,388</u>                        | <u>\$ 21,835,810</u>                    |
| <b>Liabilities:</b>   |                      |                     |  |   |
| Accounts payable. . . . .   | \$ 330,179           | \$ -                | \$ 174,371                                 | \$ 504,550                              |
| Contracts payable. . . . .  | -                    | -                   | 24,908                                     | 24,908                                  |
| Accrued wages and benefits payable . . . . .                                    | 497,631              | -                   | 23,305                                     | 520,936                                 |
| Interfund loans payable. . . . .  | -                    | -                   | 27,558                                     | 27,558                                  |
| Due to other governments . . . . .  | 450,316              | -                   | 3,573                                      | 453,889                                 |
| Claims payable . . . . .  | <u>150,532</u>       | <u>-</u>            | <u>-</u>                                   | <u>150,532</u>                          |
| Total liabilities . . . . .   | <u>1,428,658</u>     | <u>-</u>            | <u>253,715</u>                             | <u>1,682,373</u>                        |
| <b>Deferred inflows of resources:</b>   |                      |                     |  |   |
| Property taxes levied for the next fiscal year. . . . .                         | 315,725              | -                   | -  | 315,725                                 |
| Payments in lieu of taxes levied for<br>the next fiscal year. . . . .           | -                    | 580,058             | -  | 580,058                                 |
| Delinquent property tax revenue not available. . . . .                          | 59,587               | -                   | -  | 59,587                                  |
| Accrued interest not available . . . . .  | 6,735                | -                   | -  | 6,735                                   |
| Special assessments revenue not available. . . . .                              | 278,572              | -                   | -  | 278,572                                 |
| Miscellaneous revenue not available. . . . .                                    | 38,977               | -                   | 155,906                                    | 194,883                                 |
| Municipal income tax revenue not available . . . . .                            | 1,119,343            | -                   | -  | 1,119,343                               |
| Intergovernmental revenue not available . . . . .                               | <u>260,342</u>       | <u>-</u>            | <u>202,810</u>                             | <u>463,152</u>                          |
| Total deferred inflows of resources . . . . .                                   | <u>2,079,281</u>     | <u>580,058</u>      | <u>358,716</u>                             | <u>3,018,055</u>                        |
| <b>Fund balances:</b>   |                      |                     |  |   |
| Nonspendable . . . . .  | 1,390,280            | -                   | 94,675                                     | 1,484,955                               |
| Restricted. . . . .   | -                    | 1,829,973           | 2,067,879                                  | 3,897,852                               |
| Committed . . . . .   | 511,974              | -                   | 4,180,304                                  | 4,692,278                               |
| Assigned . . . . .  | 486,159              | -                   | 2,840                                      | 488,999                                 |
| Unassigned (deficit) . . . . .  | <u>6,580,039</u>     | <u>-</u>            | <u>(8,741)</u>                             | <u>6,571,298</u>                        |
| Total fund balances. . . . .  | <u>8,968,452</u>     | <u>1,829,973</u>    | <u>6,336,957</u>                           | <u>17,135,382</u>                       |
| Total liabilities, deferred inflows<br>of resources and fund balances . . . . . | <u>\$ 12,476,391</u> | <u>\$ 2,410,031</u> | <u>\$ 6,949,388</u>                        | <u>\$ 21,835,810</u>                    |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

|  |                    |                   |
|--|--------------------|-------------------|
| <b>Total governmental fund balances</b>  | \$                 | 17,135,382        |
| <i>Amounts reported for governmental activities on the statement of net position are different because:</i>  |                    |                   |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.                                    |                    | 23,753,531        |
| Other long-term assets are not available to pay for current period expenditures and therefore are deferred inflows in the funds.                           |                    |                   |
| Municipal income taxes receivable  | \$ 1,119,343       |                   |
| Delinquent property taxes receivable   | 59,587             |                   |
| Accounts receivable  | 194,883            |                   |
| Accrued interest receivable  | 6,735              |                   |
| Special assessments receivable   | 278,572            |                   |
| Intergovernmental receivable   | 463,152            |                   |
| <b>Total</b>   | <b>2,122,272</b>   | 2,122,272         |
| On the statement of net position, interest is accrued on outstanding bonds, whereas in funds, interest is accrued when due.                                |                    | (2,817)           |
| 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: |                    |                   |
| General obligation bonds payable   | (855,000)          |                   |
| Real estate purchase contract  | (700,000)          |                   |
| OPWC loan  | (306,165)          |                   |
| Capital lease obligations payable  | (15,003)           |                   |
| Compensated absences payable   | (1,977,007)        |                   |
| <b>Total</b>   | <b>(3,853,175)</b> | (3,853,175)       |
| Unamortized deferred charges on debt refundings are not recognized in the funds.   |                    | 22,427            |
| Unamortized premiums on bond issuances are not recognized in the funds.  |                    | (2,903)           |
| <b>Net position of governmental activities</b>   | <b>\$</b>          | <b>39,174,717</b> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

|   | <u>General</u>      | <u>TIF Fund</u>     | <u>Nonmajor<br/>Governmental<br/>Funds</u> | <u>Total<br/>Governmental<br/>Funds</u> |
|---|---------------------|---------------------|--|---|
| <b>Revenues:</b>  |                     |                     |  |   |
| Municipal income taxes . . . . .                                      | \$ 21,641,273       | \$ -                | \$ -                                       | \$ 21,641,273                           |
| Property and other taxes. . . . .                                     | 301,800             | -                   | 138,137                                    | 439,937                                 |
| Payments in lieu of taxes . . . . .                                   | -                   | 499,369             | -  | 499,369                                 |
| Charges for services. . . . .   | 340,114             | -                   | 327,629                                    | 667,743                                 |
| Licenses and permits . . . . .  | 370,228             | -                   | 179,959                                    | 550,187                                 |
| Fines and forfeitures . . . . .                                       | 223,762             | -                   | 22,746                                     | 246,508                                 |
| Intergovernmental. . . . .  | 1,098,359           | -                   | 1,680,810                                  | 2,779,169                               |
| Special assessments . . . . .   | 159,459             | -                   | -  | 159,459                                 |
| Investment income. . . . .  | 12,425              | -                   | 1,125                                      | 13,550                                  |
| Rental income . . . . .   | 151,726             | -                   | -  | 151,726                                 |
| Contributions and donations. . . . .                                  | 1,000               | -                   | -  | 1,000                                   |
| Other . . . . .   | 771,916             | -                   | 15,363                                     | 787,279                                 |
| Total revenues . . . . .  | <u>25,072,062</u>   | <u>499,369</u>      | <u>2,365,769</u>                           | <u>27,937,200</u>                       |
| <b>Expenditures:</b>  |                     |                     |  |   |
| Current:  |                     |                     |  |   |
| General government . . . . .  | 7,453,385           | -                   | 13,896                                     | 7,467,281                               |
| Security of persons and property . . . . .                            | 11,439,695          | -                   | 129,086                                    | 11,568,781                              |
| Public health and welfare. . . . .                                    | 107,131             | -                   | 23,515                                     | 130,646                                 |
| Transportation . . . . .  | 533,745             | 39,376              | 1,184,033                                  | 1,757,154                               |
| Community environment . . . . .                                       | 18,286              | -                   | -  | 18,286                                  |
| Leisure time activity . . . . .                                       | 756,252             | -                   | -  | 756,252                                 |
| Economic development. . . . .   | -                   | -                   | 150,314                                    | 150,314                                 |
| Utility services . . . . .  | 980,664             | -                   | 296,663                                    | 1,277,327                               |
| Capital outlay . . . . .  | 24,867              | -                   | 2,282,701                                  | 2,307,568                               |
| Debt service:   |                     |                     |  |   |
| Principal retirement. . . . .   | 100,000             | -                   | 257,690                                    | 357,690                                 |
| Interest and fiscal charges . . . . .                                 | -                   | -                   | 45,585                                     | 45,585                                  |
| Total expenditures . . . . .  | <u>21,414,025</u>   | <u>39,376</u>       | <u>4,383,483</u>                           | <u>25,836,884</u>                       |
| Excess (deficiency) of revenues<br>over (under) expenditures. . . . . | <u>3,658,037</u>    | <u>459,993</u>      | <u>(2,017,714)</u>                         | <u>2,100,316</u>                        |
| <b>Other financing sources (uses):</b>                                |                     |                     |  |   |
| Transfers in . . . . .  | -                   | -                   | 2,242,307                                  | 2,242,307                               |
| Transfers (out). . . . .  | (2,235,307)         | -                   | (7,000)                                    | (2,242,307)                             |
| Total other financing sources (uses) . . . . .                        | <u>(2,235,307)</u>  | <u>-</u>            | <u>2,235,307</u>                           | <u>-</u>                                |
| Net change in fund balances . . . . .                                 | 1,422,730           | 459,993             | 217,593                                    | 2,100,316                               |
| <b>Fund balances at beginning of year (restated) . . .</b>            | <u>7,545,722</u>    | <u>1,369,980</u>    | <u>6,119,364</u>                           | <u>15,035,066</u>                       |
| <b>Fund balances at end of year . . . . .</b>                         | <u>\$ 8,968,452</u> | <u>\$ 1,829,973</u> | <u>\$ 6,336,957</u>                        | <u>\$ 17,135,382</u>                    |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

|   |                    |                         |
|---|--------------------|-------------------------|
| <b>Net change in fund balances - total governmental funds</b>   | \$                 | 2,100,316               |
| <br><i>Amounts reported for governmental activities in the statement of activities are different because:</i>   |                    |                         |
| <br>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period. |                    |                         |
| Capital asset additions   | \$ 1,204,593       |                         |
| Current year depreciation   | <u>(1,600,039)</u> |                         |
| Total   |                    | (395,446)               |
| <br>Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.  |                    |                         |
|   |                    | (25,468)                |
| <br>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.  |                    |                         |
| Municipal income taxes  | 162,407            |                         |
| Delinquent property taxes   | (25,771)           |                         |
| Accounts  | 87,159             |                         |
| Accrued interest  | 4,750              |                         |
| Special assessments   | 38,747             |                         |
| Intergovernmental   | <u>(20,910)</u>    |                         |
| Total   |                    | 246,382                 |
| <br>Repayment of bond, loan, capital lease, and lease-purchase principal is an expenditure in the governmental funds, but the repayment reduces long-term long-term liabilities on the statement of net position.   |                    |                         |
|   |                    | 357,690                 |
| <br>In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. The following items contributed to more interest being reported in the statement of activities:  |                    |                         |
| Decrease in accrued interest payable  | 683                |                         |
| Amortization of bond premium  | 741                |                         |
| Amortization of deferred charges on debt refundings   | <u>(5,726)</u>     |                         |
| Total   |                    | (4,302)                 |
| <br>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.  |                    |                         |
|   |                    | <u>(211,615)</u>        |
| <b>Change in net position of governmental activities</b>  | <b>\$</b>          | <b><u>2,067,557</u></b> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

|   | <u>Budgeted Amounts</u> |                     |                     | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|---|-------------------------|---------------------|---------------------|---|
|   | <u>Original</u>         | <u>Final</u>        | <u>Actual</u>       |   |
| <b>Revenues:</b>                                      |                         |                     |                     |   |
| Income taxes . . . . .                                | \$ 21,993,858           | \$ 22,545,090       | \$ 21,644,994       | \$ (900,096)  |
| Property and other taxes . . . . .                    | 306,664                 | 327,000             | 301,800             | (25,200)  |
| Charges for services . . . . .                        | 241,484                 | 149,000             | 237,654             | 88,654  |
| Licenses and permits . . . . .                        | 326,319                 | 342,250             | 321,143             | (21,107)  |
| Fines and forfeitures . . . . .                       | 242,568                 | 230,600             | 238,720             | 8,120   |
| Intergovernmental . . . . .                           | 1,108,104               | 832,747             | 1,090,527           | 257,780   |
| Special assessments . . . . .                         | 162,029                 | 160,000             | 159,459             | (541)   |
| Investment income . . . . .                           | -                       | 50,000              | -                   | (50,000)  |
| Rental income . . . . .                               | 154,171                 | 142,300             | 151,726             | 9,426   |
| Contributions and donations . . . . .                 | 1,016                   | 8,000               | 1,000               | (7,000)   |
| Other . . . . .                                       | 775,504                 | 239,775             | 763,203             | 523,428   |
| <b>Total revenues . . . . .</b>                       | <u>25,311,717</u>       | <u>25,026,762</u>   | <u>24,910,226</u>   | <u>(116,536)</u>  |
| <b>Expenditures:</b>                                  |                         |                     |                     |   |
| Current:  |                         |                     |                     |   |
| General government . . . . .                          | 6,998,386               | 7,347,541           | 6,915,083           | 432,458   |
| Security of persons and property . . . . .            | 12,687,504              | 12,628,497          | 12,076,736          | 551,761   |
| Public health and welfare . . . . .                   | 107,200                 | 107,200             | 107,131             | 69  |
| Transportation . . . . .                              | 553,501                 | 555,391             | 531,936             | 23,455  |
| Community environment . . . . .                       | 19,950                  | 18,635              | 18,059              | 576   |
| Leisure time activity . . . . .                       | 888,735                 | 881,340             | 804,564             | 76,776  |
| Utility services . . . . .                            | 1,341,275               | 1,331,582           | 1,287,845           | 43,737  |
| Capital outlay . . . . .                              | 147,029                 | 146,442             | 44,057              | 102,385   |
| Debt service:   |                         |                     |                     |   |
| Principal retirement . . . . .                        | 125,000                 | 125,000             | 100,000             | 25,000  |
| <b>Total expenditures . . . . .</b>                   | <u>22,868,580</u>       | <u>23,141,628</u>   | <u>21,885,411</u>   | <u>1,256,217</u>  |
| Excess of revenues<br>over expenditures . . . . .     | <u>2,443,137</u>        | <u>1,885,134</u>    | <u>3,024,815</u>    | <u>1,139,681</u>  |
| <b>Other financing sources (uses):</b>                |                         |                     |                     |   |
| Sale of capital assets . . . . .                      | 16,622                  | 6,700               | 16,358              | 9,658   |
| Advances in . . . . .                                 | -                       | 75,000              | -                   | (75,000)  |
| Advances out . . . . .                                | (25,000)                | (125,000)           | -                   | 125,000   |
| Transfers in . . . . .                                | 105,123                 | 50,000              | 103,456             | 53,456  |
| Transfers (out) . . . . .                             | (3,273,805)             | (3,273,805)         | (2,661,568)         | 612,237   |
| <b>Total other financing sources (uses) . . . . .</b> | <u>(3,177,060)</u>      | <u>(3,267,105)</u>  | <u>(2,541,754)</u>  | <u>725,351</u>  |
| Net change in fund balance . . . . .                  | (733,923)               | (1,381,971)         | 483,061             | 1,865,032   |
| <b>Fund balance at beginning of year . . . . .</b>    | 5,020,943               | 5,020,943           | 5,020,943           | -   |
| <b>Prior year encumbrances appropriated . . . . .</b> | 718,054                 | 718,054             | 718,054             | -   |
| <b>Fund balance at end of year . . . . .</b>          | <u>\$ 5,005,074</u>     | <u>\$ 4,357,026</u> | <u>\$ 6,222,058</u> | <u>\$ 1,865,032</u>   |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

|  | <u>Budgeted Amounts</u> |                     | <u>Actual</u>       | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|---------------------|---------------------|---|
|  | <u>Original</u>         | <u>Final</u>        |                     |   |
| <b>Revenues:</b>                                   |                         |                     |                     |   |
| Payments in lieu of taxes . . . . .                | \$ -                    | \$ -                | \$ 499,369          | \$ 499,369  |
| Total revenues . . . . .                           | <u>-</u>                | <u>-</u>            | <u>499,369</u>      | <u>499,369</u>  |
| <b>Expenditures:</b>                               |                         |                     |                     |   |
| Transportation . . . . .                           | -                       | 39,376              | 39,376              | -   |
| Total expenditures . . . . .                       | <u>-</u>                | <u>39,376</u>       | <u>39,376</u>       | <u>-</u>  |
| Net change in fund balance . . . . .               | -                       | (39,376)            | 459,993             | 499,369   |
| <b>Fund balance at beginning of year . . . . .</b> | <u>1,369,980</u>        | <u>1,369,980</u>    | <u>1,369,980</u>    | <u>-</u>  |
| <b>Fund balance at end of year . . . . .</b>       | <u>\$ 1,369,980</u>     | <u>\$ 1,330,604</u> | <u>\$ 1,829,973</u> | <u>\$ 499,369</u>   |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

|   | <u>Agency</u>     |
|---|-------------------|
| <b>Assets:</b>                                  |                   |
| Equity in pooled cash and investments . . . . . | \$ 899,362        |
| Total assets . . . . .                          | <u>\$ 899,362</u> |
| <b>Liabilities:</b>                             |                   |
| Accounts payable . . . . .                      | \$ 8,375          |
| Due to other governments . . . . .              | 17,273            |
| Deposits held and due to others . . . . .       | <u>873,714</u>    |
| Total liabilities . . . . .                     | <u>\$ 899,362</u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

**NOTE 1 - DESCRIPTION OF THE CITY**

The City of Whitehall (the "City") is a home rule corporation established under the laws of the State of Ohio that operates under its own Charter. The current Charter, which provides for the Mayor-Council form of government, was adopted November 8, 1966 and became effective December 31, 1966.

**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 most significant of the City's accounting policies are described below.

**A. Reporting Entity**

A reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. To provide necessary services to its citizens, the City is divided into various departments including police, fire fighting and prevention, emergency medical services, street maintenance, parks and recreation, public service and planning and zoning. The operation of each of these departments is directly controlled by the City through the budgetary process and therefore is included as a part of the reporting entity.

For financial reporting purposes, the City's financial statements include all funds, agencies, boards, commissions, and departments 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 basic financial statements to be misleading or incomplete. The City has no component units.

The City participates in the Mid-Ohio Regional Planning Commission which is considered a jointly governed organization and is further discussed in Note 18 of the basic financial statements.

**B. Basis of Presentation - Fund Accounting**

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

***Government-Wide Financial Statements*** - The statement of net position and the statement of activities display information about the City as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

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

The statement of net position presents the financial condition of the governmental 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 governmental 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 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 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. 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. The City has no proprietary funds.

**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, deferred outflows of resources, liabilities and deferred inflows of resources is reported as fund balance. The following are the City's major governmental funds:

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

TIF fund - The TIF Fund accounts for the financial resources restricted for use in the construction and improvements of various road projects throughout the City, which are funded by monies received in connection with tax increment financing agreements.

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

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

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

***Fiduciary Funds*** - Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the City under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the City's own programs. The City has no trust funds. 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. The City's agency fund includes activity for COBRA extended benefits, electrical inspector fees, inspection deposits, plumbing permits, acreage fees and Christmas tree lot bonds.

**D. Measurement Focus and Basis of Accounting**

***Government-wide Financial Statements*** - The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of the City are included on the statement of net position. The statement of activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net position.

***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 deferred outflows and current liabilities and deferred inflows are generally 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.

**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. Agency funds also use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred inflows of resources and deferred outflows of resources, and in the presentation of expenses versus expenditures.

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

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

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

Nonexchange transactions, in which the City receives value without directly giving equal value in return, include municipal 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 7). Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 6). 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, charges for services and grants.

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

Property taxes for which there is an enforceable legal claim as of December 31, 2013, but which were levied to finance 2014 operations, have been recorded as deferred inflows of resources on both the government-wide and fund financial statements. Municipal income taxes and special assessments not received within the available period, grants and entitlements received before the timing eligibility requirements are met, and delinquent property taxes due at December 31, 2013, are recorded as deferred inflows of resources on the governmental fund financial statements.

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

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

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



**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

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

**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. For all funds, Council appropriations are made at the fund, department and object level. This is known as the legal level of budgetary control.

***Tax Budget*** - A tax budget of estimated revenue and expenditures for all funds 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. All funds, except agency funds, are legally required to be budgeted; however, only certain governmental funds are required to be reported in the basic financial statements.

***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 year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include unencumbered cash balances at December 31 of the preceding year. The certificate of estimated resources may be further amended during the year if the City Auditor determines, and the Budget Commission agrees, that estimates need to be either increased or decreased. The amounts reported on the budgetary statement reflect the amounts in the original and final amended official certificate of estimated resources issued during 2013.

***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 appropriations for a fund may only be modified during the year by an ordinance of Council. The amounts on the budgetary statement reflect the final appropriation amounts, including all amendments and modifications legally enacted.

***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.

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

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

**G. Cash and Cash Equivalents**

Cash balances of the City's funds are pooled and invested in investments maturing within five years in order to provide improved cash management. Individual fund integrity is maintained through City records. Each fund's interest in the pooled bank account is presented on the balance sheet as "equity in pooled cash and investments".

During 2013, investments were limited to federal agency securities, U.S. Treasury Notes and investments in the State Treasury Asset Reserve of Ohio (STAR Ohio). Investments are reported at fair value which is based on quoted market prices.

The City has invested funds in STAR Ohio during 2013. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's shares price which is the price the investment could be sold for on December 31, 2013.

At year end, the City had monies on deposit with the Franklin County Treasurer. This deposit relates to undistributed permissive taxes and has been reported on the financial statements as "cash with fiscal and escrow agent".

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. During 2013, interest revenue credited to the general fund amounted to \$12,425 which includes \$6,354 assigned from other City funds.

For purpose of presentation on the financial statements, 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.

An analysis of the City's investment account at year end is provided in Note 4.

**H. Inventories of Materials and Supplies**

On government-wide and fund financial statements, 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 nonspendable fund balance in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

Inventory consists of expendable supplies held for consumption.

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

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

**I. Capital Assets**

These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and disposals 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 for all capital assets. The City's infrastructure consists of streets and curbs, traffic signals/lights and water/sewer improvements. 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.

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<br/>Activities<br/>Estimated Lives</u> |
|----------------------------|--|
| Land improvements          | 20 - 50 years  |
| Buildings and improvements | 20 - 50 years  |
| Equipment                  | 5 - 30 years   |
| Vehicles                   | 3 - 10 years   |
| Infrastructure             | 25 years   |

**J. Compensated Absences**

Compensated absences of the City consist of vacation leave, sick leave and compensatory time to the extent that payment to the employee for these absences is attributable to services already rendered and is not contingent on a specific event that is outside the control of the City and the employee.

In conformity with GASB Statement No. 16, "Accounting for Compensated Absences", vacation and compensatory 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 payments and by those employees for whom it is probable they will become eligible to receive termination benefits in the future.

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

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

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

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.

**K. Accrued Liabilities and Long-Term Obligations**

All payables, accrued liabilities and long-term obligations are reported in the government-wide 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, bonds, capital leases and lease purchase agreements are recognized as a liability on the government-wide financial statements. 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.

**L. Prepayments**

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

**M. Interfund Balances**

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund loans receivables/payables". These amounts are eliminated in the governmental column of the statement of net position.

**N. Interfund Activity**

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. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

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

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

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

**O. Fund Balance**

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

*Nonspendable* - The nonspendable fund balance classification includes amounts that cannot be spent because they are not in spendable form or legally required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes land held for resale in the general fund, unclaimed monies in the general fund, and year-end balances of materials and supplies inventory and prepayments.

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

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

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

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

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

**P. 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.

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

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

**Q. Net Position**

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

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

**R. Bond Issuance Costs/Bond Premium and Discount/Accounting Gain or Loss**

On the government-wide financial statements, issuance costs are expensed during the year in which they are incurred.

Bond premiums and discounts are deferred and amortized over the term of the bonds using the straight-line method, which approximates the effective interest method. Bond premiums are presented as an addition to the face amount of the bonds. Bond discounts are presented as a reduction to the face amount of the bonds.

For advance refundings resulting in the defeasance of debt reported on the government-wide financial statements, the difference between the reacquisition price and the net carrying amount of the old debt is deferred and amortized as a component of interest expense. This accounting gain or loss is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter, and is presented as a deferred outflow of resources on the statement of net position on the government-wide financial statements.

On the governmental-fund financial statements, bond premiums and issuance costs are recognized in the current period. The reconciliation between the bonds face value and the amount reported on the statement of net position is presented in Note 12.

**S. Rental Income**

In 2011, the City entered into a lease agreement with Four Seasons Golf Center, LLC for the lease of a City-owned golf facility. The lease is a five year term and calls for regularly scheduled rent payments plus additional rent payments as defined by the agreement. The City recognized \$82,830 in revenue related to this lease in 2013 in the general fund.

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

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

**T. 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 the City Council and that are either unusual in nature or infrequent in occurrence. During 2013, no such events took place for the City.

**NOTE 3 - ACCOUNTABILITY AND COMPLIANCE**

**A. Change in Accounting Principles**

For fiscal year 2013, the City has implemented GASB Statement No. 61, "The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34" and GASB Statement No. 66, "Technical Corrections-2012 an amendment of GASB Statements No. 10 and No. 62".

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

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

**B. Deficit Fund Balances**

Fund balances at December 31, 2013 included the following individual fund deficits:

| <u>Nonmajor governmental funds</u> | <u>Deficit</u> |
|------------------------------------|----------------|
| FY2012 JAG grant                   | \$ 1,641       |
| 2009 Bulletproof Vest grant        | 7,100          |

The general fund is liable for any deficits in these funds and provides transfers when cash is required, not when accruals occur. The deficit fund balances resulted from adjustments for accrued liabilities and the reporting of short-term interfund loans as a liability rather than as an other financing source.

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

**NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)**

**C. Restatement of Fund Balance/Net Position**

The City has restated fund balance/net position at December 31, 2012 to report the acquisition of land held for resale and a real estate purchase contract obligation entered into in a previous year. The restatement had the following effect on fund balance/net position as previously reported:

|  | General<br>Fund | Governmental<br>Activities |
|--|-----------------|----------------------------|
| Fund balance/net position<br>at December 31, 2012        | \$ 6,345,722    | \$ 36,707,160              |
| Acquisition of land held for resale                      | 1,200,000       | 1,200,000                  |
| Real estate purchase contract obligation                 | -               | (800,000)                  |
| Restated fund balance/net position<br>at January 1, 2013 | \$ 7,545,722    | \$ 37,107,160              |

**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 WHITEHALL  
FRANKLIN COUNTY**

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

**NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)**

3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in items (1) or (2) above and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasurer's investment pool (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.

Protection of the City's deposits are 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 City Treasurer 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 City Treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

**A. Cash with Fiscal and Escrow Agent**

At year-end, the City had \$21,310 on deposit with the Franklin County Treasurer. The data regarding insurance and collateralization can be obtained from the Franklin County Comprehensive Annual Financial Report for the year ended December 31, 2013. This amount is not included in the City's depository balance below.

**B. Deposits with Financial Institutions**

At December 31, 2013, the carrying amount of all City deposits was \$12,521,559. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2013, \$11,918,960 of the City's bank balance of \$12,712,097 was exposed to custodial risk as discussed below, while \$793,137 was covered by the FDIC.

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

**NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)**

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, 2013, the City had the following investments and maturities:

| Investment type     | Fair Value          | Investment Maturities |                |                 |                 |                        |
|---------------------|---------------------|-----------------------|----------------|-----------------|-----------------|------------------------|
|                     |                     | 6 months or less      | 7 to 12 months | 13 to 18 months | 19 to 24 months | Greater than 24 months |
| FHLB                | \$ 249,815          | \$ -                  | \$ -           | \$ -            | \$ -            | \$ 249,815             |
| FFCB                | 249,698             | -                     | -              | -               | -               | 249,698                |
| FNMA                | 2,234,690           | -                     | -              | -               | -               | 2,234,690              |
| U.S. Treasury notes | 992,032             | -                     | -              | -               | -               | 992,032                |
| STAR Ohio           | 112,497             | 112,497               | -              | -               | -               | -                      |
| Total               | <u>\$ 3,838,732</u> | <u>\$ 112,497</u>     | <u>\$ -</u>    | <u>\$ -</u>     | <u>\$ -</u>     | <u>\$ 3,726,235</u>    |

The weighted average maturity of investments is 3.35 years.

*Interest Rate Risk:* The City's investment policy states that the City will minimize interest rate risk by investing operating funds primarily in shorter-term securities and by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity. With certain limitations, the City's investment policy states that the maximum maturity period for securities bearing interest at a fixed rate should be no greater than five years.

In addition, eligible investments bearing interest rates at a variable rate must have a maturity not greater than two years. The Ohio Revised Code requires repurchase agreements to not exceed 30 days and the fair value of securities for repurchase agreements must exceed the principal value by an amount greater than or equal to two percent.

*Credit Risk:* The City's investments in federal agency securities and the U.S. Treasury notes were rated AA+ and Aaa by Standard and Poor's and Moody's Investor Services, respectively. Standard & Poor's has assigned STAR Ohio an AAAM money market rating. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The City's investment policy limits investments to those authorized by State statute.

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

**NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)**

*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 investments or collateral securities that are in the possession of an outside party. The federal agency securities and U.S. Treasurer Notes are exposed to custodial credit risk in that they are uninsured, unregistered and held by the counterparty's trust department or agent, but not in the City's name. The City has no investment policy dealing with investment custodial risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the City Auditor or qualified trustee.

*Concentration of Credit Risk:* The City's investment policy addresses concentration of credit risk by requiring investments to be diversified to reduce the risk of loss resulting from over concentration of assets in a specific issue or specific class of securities.

The following table includes the percentage of each investment type held by the City at December 31, 2013:

| <u>Investment type</u> | <u>Fair Value</u>   | <u>% of Total</u> |
|------------------------|---------------------|-------------------|
| FHLB                   | \$ 249,815          | 6.52              |
| FFCB                   | 249,698             | 6.50              |
| FNMA                   | 2,234,690           | 58.21             |
| U.S. Treasury notes    | 992,032             | 25.84             |
| STAR Ohio              | <u>112,497</u>      | <u>2.93</u>       |
| Total                  | <u>\$ 3,838,732</u> | <u>100.00</u>     |

**C. Reconciliation of Cash and Investments to the Statement of Net Position**

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

|   |                      |
|---|----------------------|
| <u>Cash and investments per note</u>                          |                      |
| Carrying amount of deposits                                   | \$ 12,521,559        |
| Investments   | 3,838,732            |
| Cash with fiscal and escrow agent                             | <u>21,310</u>        |
| Total   | <u>\$ 16,381,601</u> |
| <br><u>Cash and investments per statement of net position</u> |                      |
| Governmental activities                                       | \$ 15,482,239        |
| Agency funds  | <u>899,362</u>       |
| Total   | <u>\$ 16,381,601</u> |

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

**NOTE 5 - INTERFUNDS**

- A. Interfund transfers for the year ended December 31, 2013, consisted of the following, as reported in the fund financial statements:

| <u>Transfers to nonmajor governmental funds from:</u>     | <u>Amount</u>             |
|---|---------------------------|
| General fund  | \$2,235,307               |
| <br><u>Transfers to nonmajor governmental funds from:</u> |                           |
| Nonmajor governmental funds                               | <u>7,000</u>              |
| <br>Total transfers                                       | <u><u>\$2,242,307</u></u> |

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

All transfers were made in accordance with Ohio Revised Code Sections 5705.14, 5705.15 and 5705.16. Interfund transfers between governmental funds are eliminated for reporting on the statement of activities.

- B. Interfund loans consisted of the following at December 31, 2013, as reported on the fund financial statements:

| <u>Receivable fund</u>      | <u>Payable fund</u>         | <u>Amount</u>           |
|-----------------------------|-----------------------------|-------------------------|
| Nonmajor governmental funds | Nonmajor governmental funds | <u><u>\$ 27,558</u></u> |

The interfund loans are expected to be repaid once the anticipated revenues are received by the borrowing funds. Interfund balances between governmental funds are eliminated for reporting on the statement of net position.

**NOTE 6 - PROPERTY TAXES**

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

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

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

**NOTE 6 - PROPERTY TAXES - (Continued)**

The County Treasurer collects property taxes on behalf of all taxing districts in the County, including the City of Whitehall. The County Auditor periodically remits to the City its portion of the taxes collected. Property taxes receivable represents real property taxes, public utility taxes, delinquent tangible personal property taxes and other outstanding delinquencies which are measurable as of December 31, 2013 and for which there is an enforceable legal claim. In the governmental funds, the current portion receivable has been offset by a deferred inflow of resources since the current taxes were not levied to finance 2013 operations and the collection of delinquent taxes has been offset by a deferred inflow of resources 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 considered a deferred inflow of resources.

The full tax rate for all City operations for the year ended December 31, 2013 was \$1.50 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2013 property tax receipts were based are as follows:

|                               |                              |
|-------------------------------|------------------------------|
| <u>Real property</u>          |                              |
| Residential/agricultural      | \$ 129,097,080               |
| Commercial/industrial/mineral | 93,678,160                   |
| <u>Public utility</u>         |                              |
| Real                          | 107,470                      |
| Personal                      | 11,474,530                   |
|                               | <hr/>                        |
| Total assessed value          | <u><u>\$ 234,357,240</u></u> |

**NOTE 7 - LOCAL INCOME TAX**

The City levies a municipal income tax of 2.5% on all salaries, wages, commissions and other compensation; on net profits earned within the City; and on incomes of residents earned outside of the City. In the latter case, the City allows a credit of 100% for any income tax paid to another municipality to a maximum of the total amount assessed. Employers within the City are required to withhold income tax on employees' compensation and remit the tax to the City either monthly or quarterly. Corporations and other individual taxpayers are required to pay their estimated tax quarterly and file a declaration annually. Income tax revenue has been reported as revenue in the general fund to the extent that it was measurable and available to finance current operations at December 31. Income tax revenue for 2013 was \$21,641,273 in the general fund.

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

**NOTE 8 - TAX INCREMENT FINANCING DISTRICTS (TIF)**

The City, pursuant to the Ohio Revised Code and City ordinances, has established five TIFs. A TIF represents a geographic area wherein property values created after the commencement date of the TIF are exempt, in whole or in part, from property taxes. Owners of such property, however, must pay amounts equal to the property taxes, known as “payments in lieu of taxes (PILOT)”, as though the TIF had not been established. These “PILOTS” are then dedicated to the payments for various public improvements within or adjacent to the TIF area. Property values existing before the commencement date of a TIF continue to be subjected to property taxes. PILOT revenue was \$499,369 in 2013 as reported in the fund financial statements. The TIFs have a longevity of the shorter period of 30 years or until the public improvements are paid for. The property tax exemption then ceases; PILOT’s cease and property taxes then apply to the increased property values.

**NOTE 9 - RECEIVABLES**

Receivables at December 31, 2013, consisted of taxes, accounts (billings for user charged services), accrued interest, special assessments, and intergovernmental receivables arising from grants, entitlements, and shared revenue. All intergovernmental receivables have been classified as “due from other governments” on the financial statements. Receivables have been recorded to the extent that they are measurable at December 31, 2013.

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

**Governmental activities:**

|                            |                            |
|----------------------------|----------------------------|
| Municipal income taxes     | \$ 2,467,490               |
| Property and other taxes   | 381,067                    |
| Payment in lieu of taxes   | 580,058                    |
| Accounts                   | 352,682                    |
| Special assessments        | 278,572                    |
| Accrued interest           | 11,666                     |
| Due from other governments | 770,123                    |
| Total                      | <u><u>\$ 4,841,658</u></u> |

Receivables have been disaggregated on the face of the financial statements. The only receivable not expected to be collected within the subsequent year is the special assessments which are collected over the life of the assessment.

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

**NOTE 10 - CAPITAL ASSETS**

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

|   | Balance              |                     |                    | Balance              |
|---|----------------------|---------------------|--------------------|----------------------|
| <b><u>Governmental activities:</u></b>        | <u>12/31/12</u>      | <u>Additions</u>    | <u>Disposals</u>   | <u>12/31/13</u>      |
| <i>Capital assets, not being depreciated:</i> |                      |                     |                    |                      |
| Land  | \$ 1,936,482         | \$ -                | \$ -               | \$ 1,936,482         |
| Construction in progress                      | -                    | 60,842              | -                  | 60,842               |
| Total capital assets, not being depreciated   | <u>1,936,482</u>     | <u>60,842</u>       | <u>-</u>           | <u>1,997,324</u>     |
| <i>Capital assets, being depreciated:</i>     |                      |                     |                    |                      |
| Land improvements                             | 647,324              | -                   | (5,139)            | 642,185              |
| Buildings and improvements                    | 8,949,334            | 31,000              | -                  | 8,980,334            |
| Equipment                                     | 2,234,753            | 57,676              | (95,137)           | 2,197,292            |
| Vehicles                                      | 2,991,980            | 120,056             | (26,214)           | 3,085,822            |
| Infrastructure                                | <u>29,607,489</u>    | <u>935,019</u>      | <u>(400)</u>       | <u>30,542,108</u>    |
| Total capital assets, being depreciated       | <u>44,430,880</u>    | <u>1,143,751</u>    | <u>(126,890)</u>   | <u>45,447,741</u>    |
| <i>Less: accumulated depreciation:</i>        |                      |                     |                    |                      |
| Land improvements                             | (353,006)            | (12,493)            | 5,139              | (360,360)            |
| Buildings and improvements                    | (4,659,333)          | (166,726)           | -                  | (4,826,059)          |
| Equipment                                     | (1,611,241)          | (132,687)           | 91,368             | (1,652,560)          |
| Vehicles                                      | (2,059,245)          | (205,286)           | 4,915              | (2,259,616)          |
| Infrastructure                                | <u>(13,510,092)</u>  | <u>(1,082,847)</u>  | <u>-</u>           | <u>(14,592,939)</u>  |
| Total accumulated depreciation                | <u>(22,192,917)</u>  | <u>(1,600,039)</u>  | <u>101,422</u>     | <u>(23,691,534)</u>  |
| Total capital assets, being depreciated, net  | <u>22,237,963</u>    | <u>(456,288)</u>    | <u>(25,468)</u>    | <u>21,756,207</u>    |
| Governmental activities capital assets, net   | <u>\$ 24,174,445</u> | <u>\$ (395,446)</u> | <u>\$ (25,468)</u> | <u>\$ 23,753,531</u> |

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

**NOTE 10 - CAPITAL ASSETS - (Continued)**

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

**Governmental activities:**

|  |                     |
|--|---------------------|
| General government                                   | \$ 26,075           |
| Security of persons and property                     | 287,009             |
| Transportation                                       | 1,196,242           |
| Community environment                                | 299                 |
| Leisure time activity                                | <u>90,414</u>       |
| Total depreciation expense - governmental activities | <u>\$ 1,600,039</u> |

**NOTE 11 - LESSEE DISCLOSURE**

**A. Capital Leases**

During 2010, the City entered into capital lease agreements for the acquisition of copier equipment. The terms of the lease agreements provide an option to purchase the equipment. These leases meet the criteria of a capital lease, which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee at the conclusion of the lease term. Capital assets consisting of equipment have been capitalized in the amount of \$41,328. This amount represents the present value of the minimum lease payments at the time of acquisition. Accumulated depreciation as of December 31, 2013 was \$28,930, leaving a current book value of \$12,398. A corresponding liability was recorded in the government-wide financial statements. Principal and interest payments in 2013 totaled \$8,720 and \$1,336, respectively, paid by the technology fund (a nonmajor governmental fund).

During 2012, the City entered into a capital lease agreement for the acquisition of a copier. This lease meets the criteria of a capital lease, which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee at the conclusion of the lease term. Capital assets consisting of equipment have been expensed, rather than capitalized, for this lease as the equipment acquired does not exceed the City's threshold for capitalization. The present value of the minimum lease payments at the time of acquisition was \$3,717. A corresponding liability was recorded in the government-wide financial statements. Principal or interest payments in 2013 totaled \$638 and \$282, respectively. The lease obligation will be retired from the technology fund (a nonmajor governmental fund).



**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

**NOTE 11 - LESSEE DISCLOSURE - (Continued)**

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

| <u>Year Ending<br/>December 31,</u>            | <u>Equipment</u>        |
|--|-------------------------|
| 2014   | \$ 11,160               |
| 2015   | 3,617                   |
| 2016   | 1,104                   |
| 2017   | <u>184</u>              |
| Total minimum lease payments                   | 16,065                  |
| Less: amount representing interest             | <u>(1,062)</u>          |
| Present value of future minimum lease payments | <u><u>\$ 15,003</u></u> |

**B. Lease-Purchase Agreement**

During 2007, the City entered into a lease-purchase agreement for the acquisition of a street sweeper. The terms of the lease-purchase agreement provide an option to purchase the vehicle. This lease meets the criteria of a lease-purchase, which defines a lease-purchase generally as one which transfers benefits and risks of ownership to the lessee at the conclusion of the lease term. Capital assets consisting of a vehicle have been capitalized in the amount of \$158,156. This amount represents the present value of the minimum lease payments at the time of acquisition. Accumulated depreciation as of December 31, 2013 was \$55,356, leaving a current book value of \$102,800. A corresponding liability was recorded in the government-wide financial statements. Principal and interest payments in 2013 totaled \$29,842 and \$1,567, respectively, which was paid by the street maintenance fund and the fleet reserve and maintenance fund (nonmajor governmental funds). The final lease-purchase agreement payment was made during 2013.

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

**NOTE 12 - LONG -TERM OBLIGATIONS**

- A. The balance of the governmental activities long-term obligations at December 31, 2012 has been restated to report a real estate purchase contract obligation (see Note 3.C). During 2013, the following activity occurred in governmental activities long-term obligations:

| <b><u>Governmental activities:</u></b> | Restated<br>Balance<br><u>12/31/12</u> | <u>Additions</u>    | <u>Reductions</u>     | Balance<br><u>12/31/13</u>             | Amounts<br>Due in<br><u>One Year</u> |
|--|--|---------------------|-----------------------|--|--------------------------------------|
| General obligation bond                | \$ 1,060,000                           | \$ -                | \$ (205,000)          | \$ 855,000                             | \$ 215,000                           |
| Real estate purchase contract          | 800,000                                | -                   | (100,000)             | 700,000                                | 100,000                              |
| OPWC loans                             | 319,655                                | -                   | (13,490)              | 306,165                                | 13,490                               |
| Capital lease obligations              | 24,361                                 | -                   | (9,358)               | 15,003                                 | 10,333                               |
| Lease-purchase agreement               | 29,842                                 | -                   | (29,842)              | -                                      | -                                    |
| Compensated absences                   | <u>1,916,053</u>                       | <u>1,041,342</u>    | <u>(980,388)</u>      | <u>1,977,007</u>                       | <u>1,079,665</u>                     |
| Total                                  | <u>\$ 4,149,911</u>                    | <u>\$ 1,041,342</u> | <u>\$ (1,338,078)</u> | 3,853,175                              | <u>\$ 1,418,488</u>                  |
|  |  |                     |                       | Add: unamortized premium on bond issue | <u>2,903</u>                         |
|  |  |                     |                       | Total on statement of net position     | <u>\$ 3,856,078</u>                  |

**General Obligation Bond**

On February 20, 2007, the City issued general obligation refunding bonds (2007 various purpose refunding bonds). These bonds are general obligations of the City, for which its full faith and credit is pledged for repayment. The bonds have an annual interest rate of 4.00% and are scheduled to mature on December 1, 2017. Principal and interest payments are made out of the debt service fund (a nonmajor governmental fund).

The reacquisition price exceeded the net carrying amount of the old debt by \$61,763. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt, which is equal to the life of the new debt issued.

The following is a summary of the City's future annual debt service requirements to maturity for the general obligation bonds payable:

| Year Ending<br><u>December 31,</u> | <u>Principal</u>  | <u>Interest</u>  | <u>Total</u>      |
|------------------------------------|-------------------|------------------|-------------------|
| 2014                               | \$ 215,000        | \$ 33,800        | \$ 248,800        |
| 2015                               | 225,000           | 25,200           | 250,200           |
| 2016                               | 233,000           | 13,200           | 246,200           |
| 2017                               | <u>182,000</u>    | <u>-</u>         | <u>182,000</u>    |
| Total                              | <u>\$ 855,000</u> | <u>\$ 72,200</u> | <u>\$ 927,200</u> |

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

**NOTE 12 - LONG -TERM OBLIGATIONS - (Continued)**

**Ohio Public Works Commission (OPWC) Loans**

OPWC loans were issued during 2010 for the Mayflower Boulevard reconstruction, 2011 for the Country Club Village Roadway Improvements and 2012 for the Rosemore Avenue reconstruction. The loans are interest free and principal payments are made from the debt service fund (a nonmajor governmental fund).

The following is a summary of the City’s future debt service principal and interest requirements for the OPWC loans:

| Year Ending<br>December 31, | Principal         | Interest    | Total             |
|-----------------------------|-------------------|-------------|-------------------|
| 2014                        | \$ 13,490         | \$ -        | \$ 13,490         |
| 2015                        | 13,490            | -           | 13,490            |
| 2016                        | 13,490            | -           | 13,490            |
| 2017                        | 13,490            | -           | 13,490            |
| 2018                        | 13,490            | -           | 13,490            |
| 2019 - 2023                 | 67,450            | -           | 67,450            |
| 2024 - 2028                 | 67,450            | -           | 67,450            |
| 2029 - 2033                 | 62,078            | -           | 62,078            |
| 2034 - 2038                 | 25,968            | -           | 25,968            |
| 2039 - 2042                 | <u>15,769</u>     | <u>-</u>    | <u>15,769</u>     |
| Total                       | <u>\$ 306,165</u> | <u>\$ -</u> | <u>\$ 306,165</u> |

**Capital lease obligations**

See Note 11.A for detail on the City’s capital lease obligations. In calculating the amount reported as “net investment in capital assets” on the statement of net position, it should be noted that \$3,079 of the capital lease obligation total of \$15,003 at December 31, 2013 was not used to acquire capital assets and therefore is excluded from the calculation and reported as a component of unrestricted net position.

**Real Estate Purchase Contract**

The City has entered into a real estate purchase contract for the acquisition of land to be held for resale. The contract requires the City to pay the seller \$100,000 per year for a ten year period. The land acquired by the contract has been reported at its fair value (\$1,200,000) on the financial statements as “Land held for resale”. The contract is interest free and payments are made from the general fund.

**Compensated Absences**

Compensated absences are paid primarily from the general fund and the street maintenance and repair fund (a nonmajor governmental fund).

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

**NOTE 12 - LONG -TERM OBLIGATIONS - (Continued)**

**B. Legal Debt Margin**

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 the City's legal debt margin calculation excludes tangible personal property used in business, telephone or telegraph property, interexchange telecommunications company property, and personal property owned or leased by a railroad company and used in railroad operations. The statutory limitations on debt are measured by a direct ratio of net debt to tax valuation and expressed in terms of a percentage. At December 31, 2013, the City's total debt margin was \$23,755,350 and the unvoted debt margin was \$12,889,648.

**NOTE 13 - 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. During 2013, the City was insured through Argonaut for all property, general liability, auto, public official liability, errors and omissions and law enforcement liability. Real property contents are 90% coinsured.

The City has transferred its risk of loss to the insurance carrier to the extent of the limits shown below:

| <u>Type of<br/>Coverage</u> | <u>Limits of<br/>Coverage</u> | <u>Deductible</u> |
|-----------------------------|-------------------------------|-------------------|
| Property                    | \$16,238,717                  | \$ 5,000          |
| General liability           |                               |                   |
| Per occurrence              | 1,000,000                     | 0                 |
| Aggregate                   | 3,000,000                     | 0                 |
| Vehicles                    |                               |                   |
| Comprehensive/Collision     | 1,000,000                     | 1,000             |
| Inland Marine               | 382,907                       | 1,000             |
| Law enforcement             | 1,000,000                     | 10,000            |
| Public management           | 1,000,000                     | 10,000            |
| Employment practices        | 1,000,000                     | 10,000            |

**B. Health Insurance**

The City has established a Risk Management program (within its general fund) to account for and finance its uninsured risks of loss. Under this program, the City provides coverage for up to a maximum of \$70,000 per person per year, to a group claims maximum of \$2,659,156 for 2013. The City purchases commercial insurance for claims in excess of coverage provided by the Plan and for all other risks of loss.

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

**NOTE 13 - RISK MANAGEMENT - (Continued)**

All funds of the City participate in the program. Payments are based on actuarial estimates of the amounts needed to pay prior-year and current-year claims and to establish a reserve for catastrophic losses. That reserve was \$217,716 at December 31, 2013 and is reported as a committed fund balance in the general fund. The claims liability reported in the general fund at December 31, 2013 is based on the requirements of GASB Statement No. 10 "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", as amended by Statement No. 30 "Risk Financing Omnibus", which requires that a liability for claims be reported at the estimated ultimate cost of settling the claims 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 of the loss can be reasonably estimated. The changes in claims liability during the years ended December 31, 2013 and 2012 are as follows:

| <u>Year</u> | <u>Beginning<br/>of Year<br/>Liability</u> | <u>Current Year<br/>Claims and<br/>Changes in<br/>Estimates</u> | <u>Claims<br/>Payments</u> | <u>End of Year<br/>Liability</u> |
|-------------|--|---|----------------------------|----------------------------------|
| 2013        | \$ 176,180                                 | \$ 2,127,999  | \$ (2,153,647)             | \$ 150,532                       |
| 2012        | 170,397                                    | 2,355,669   | (2,349,886)                | 176,180                          |

The entire claims liability of \$150,532 will be liquidated using expendable available resources and, therefore, is reported as a liability of the general fund.

**C. Workers' Compensation**

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

Claims have not exceeded coverage limitations in any of the past three years and there has been no significant reduction in coverage from the prior year.

**NOTE 14 - 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.

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

**NOTE 14 - PENSION PLANS - (Continued)**

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

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

The City's contribution rate for pension benefits for members in the Traditional Plan for 2013 was 13.00%. The City's contribution rate for pension benefits for members in the Combined Plan for 2013 was 13.00%. The City's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2013, 2012, and 2011 were \$540,175, \$403,908, and \$398,940, respectively; 100% has been contributed for 2013, 2012 and 2011. Contributions to the member-directed plan for 2013 were \$1,726 made by the City and \$1,233 made by the plan members.

**B. Ohio Police and Fire Pension Fund**

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

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

For 2013, the portion of the City's contributions to fund pension obligations was 14.81% for January 1, 2013 through May 31, 2013 and 16.65% for June 1, 2013 through December 31, 2013 for police officers and 19.31% for January 1, 2013 through May 31, 2013 and 21.15% for June 1, 2013 through December 31, 2013 for firefighters. The City's required contributions for pension obligations to OP&F for police officers and firefighters were \$752,080 and \$884,296 for the year ended December 31, 2013, \$523,947 and \$586,345 for the year ended December 31, 2012, and \$499,712 and \$571,286, for the year ended December 31, 2011. 100% has been contributed for police and firefighters for 2013, 2012 and 2011.

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

**NOTE 15 - 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 does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

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

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

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

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

The City's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2013, 2012, and 2011 were \$41,552, \$161,563, and \$159,576, respectively; 100% has been contributed for 2013, 2012 and 2011.

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

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

**NOTE 15 - POSTRETIREMENT BENEFIT PLANS - (Continued)**

**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 or by visiting the website at [www.op-f.org](http://www.op-f.org).

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

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

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

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



**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

**NOTE 15 - POSTRETIREMENT BENEFIT PLANS - (Continued)**

The City's contributions to OP&F which were allocated to fund post-employment healthcare benefits for police officers and firefighters were \$171,235 and \$155,898 for the year ended December 31, 2013, \$277,384 and \$229,439 for the year ended December 31, 2012, and \$264,554 and \$223,547, for the year ended December 31, 2011. 100% has been contributed for police and firefighters for 2013, 2012 and 2011.

**NOTE 16 - BUDGETARY BASIS OF ACCOUNTING**

While reporting financial position, results of operations, and changes in fund balance on the basis of accounting principles generally accepted in the United States of America (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts and disbursements.

The statement of revenue, expenditures and changes in fund balance - budget and actual (non-GAAP budgetary basis) presented for the general fund and TIF 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 the GAAP basis are that:

- (a) Revenues and other financing sources are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
- (b) Expenditures and other financing uses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);
- (c) In order to determine compliance with Ohio law, and to reserve that portion of the applicable appropriation, total outstanding encumbrances (budget basis) are recorded as the equivalent of an expenditure, as opposed to assigned or committed fund balance for that portion of outstanding encumbrances not already recognized as an account payable (GAAP basis);
- (d) Advances-in and advances-out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis);
- (e) Investments are reported at fair value (GAAP basis), rather than cost (budget basis); and,
- (f) Some funds are included in the general fund (GAAP basis), but have separate legally adopted budgets (budget basis).

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

**NOTE 16 - 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**

|   | <u>General fund</u> | <u>TIF</u>        |
|---|---------------------|-------------------|
| Budget basis                            | \$ 483,061          | \$ 459,993        |
| Net adjustment for revenue accruals     | 161,328             | -                 |
| Net adjustment for expenditure accruals | 107,597             | -                 |
| Net adjustment for other sources/uses   | 306,447             | -                 |
| Funds budgeted elsewhere                | (274,630)           | -                 |
| Adjustment for encumbrances             | <u>638,927</u>      | <u>-</u>          |
| GAAP basis                              | <u>\$ 1,422,730</u> | <u>\$ 459,993</u> |

Certain funds that are legally budgeted in separate special revenue funds are considered part of the general fund on a GAAP basis. This includes the unclaimed monies fund, self-funded insurance trust fund, tax incentive program fund, accrued benefits fund and recreation trust fund.

**NOTE 17 - CONTINGENCIES**

**A. Grants**

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

**B. Litigation**

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City Attorney the resolution of these matters will not have a material adverse effect on the financial condition of the City.

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

**NOTE 18 - JOINTLY GOVERNED ORGANIZATION**

The City is a participant in the Mid-Ohio Regional Planning Commission (MORPC), a jointly governed organization. MORPC is composed of 74 representatives appointed by member governments who make up the Commission, the policy-making body of MORPC, and the oversight board. MORPC is a voluntary association of local governments in central and south central Ohio and a regional planning agency whose membership includes 44 political subdivisions in and around Franklin, Ross, Fayette, Delaware, Pickaway, Madison, Licking, Morrow, Union, Marion, Knox and Fairfield counties, Ohio. The purpose of the organization is to improve the quality of life for member communities by improving housing conditions, to promote and support and facilitate the availability of regional environmental infrastructure program funding to the full advantage of MORPC's members.

**NOTE 19 - OTHER COMMITMENTS**

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

| <u>Fund</u>        | <u>Year-End<br/>Encumbrances</u> |
|--------------------|----------------------------------|
| General fund       | \$ 462,110                       |
| Other governmental | <u>719,317</u>                   |
|                    | <u><u>\$ 1,181,427</u></u>       |

**NOTE 20 - SUBSEQUENT EVENT**

During 2014, the City sold the property reported as "Land held for resale" at December 31, 2013 for \$1,200,000. Proceeds from the sale were reported in the general fund.

**CITY OF WHITEHALL  
FRANKLIN COUNTY**

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

**NOTE 21 - FUND BALANCE**

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

| Fund balance                     | General             | TIF                 | Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|----------------------------------|---------------------|---------------------|-----------------------------------|--------------------------------|
| Nonspendable:                    |                     |                     |                                   |                                |
| Materials and supplies inventory | \$ 59,353           | \$ -                | \$ 94,675                         | \$ 154,028                     |
| Prepays                          | 130,327             | -                   | -                                 | 130,327                        |
| Land held for resale             | 1,200,000           | -                   | -                                 | 1,200,000                      |
| Unclaimed monies                 | 600                 | -                   | -                                 | 600                            |
| Total nonspendable               | <u>1,390,280</u>    | <u>-</u>            | <u>94,675</u>                     | <u>1,484,955</u>               |
| Restricted:                      |                     |                     |                                   |                                |
| Judicial operations              | -                   | -                   | 317,507                           | 317,507                        |
| Security programs                | -                   | -                   | 449,565                           | 449,565                        |
| Public health service programs   | -                   | -                   | 70,675                            | 70,675                         |
| Community development programs   | -                   | -                   | 458,701                           | 458,701                        |
| Economic development             | -                   | -                   | 144,691                           | 144,691                        |
| Street maintenance               | -                   | 1,829,973           | 528,230                           | 2,358,203                      |
| Capital projects                 | -                   | -                   | 98,510                            | 98,510                         |
| Total restricted                 | <u>-</u>            | <u>1,829,973</u>    | <u>2,067,879</u>                  | <u>3,897,852</u>               |
| Committed:                       |                     |                     |                                   |                                |
| Fire department                  | -                   | -                   | 940,489                           | 940,489                        |
| General government               | 294,258             | -                   | -                                 | 294,258                        |
| Insurance contingency            | 217,716             | -                   | -                                 | 217,716                        |
| Capital projects                 | -                   | -                   | 3,239,815                         | 3,239,815                      |
| Total committed                  | <u>511,974</u>      | <u>-</u>            | <u>4,180,304</u>                  | <u>4,692,278</u>               |
| Assigned:                        |                     |                     |                                   |                                |
| General government               | 78,740              | -                   | -                                 | 78,740                         |
| Security programs                | 64,284              | -                   | -                                 | 64,284                         |
| Community development programs   | 24,049              | -                   | -                                 | 24,049                         |
| Leisure time activities          | 50,667              | -                   | -                                 | 50,667                         |
| Utility services                 | 263,188             | -                   | -                                 | 263,188                        |
| Debt service                     | -                   | -                   | 2,840                             | 2,840                          |
| Capital outlay                   | 5,231               | -                   | -                                 | 5,231                          |
| Total assigned                   | <u>486,159</u>      | <u>-</u>            | <u>2,840</u>                      | <u>488,999</u>                 |
| Unassigned (deficit)             | <u>6,580,039</u>    | <u>-</u>            | <u>(8,741)</u>                    | <u>6,571,298</u>               |
| Total fund balances              | <u>\$ 8,968,452</u> | <u>\$ 1,829,973</u> | <u>\$ 6,336,957</u>               | <u>\$ 17,135,382</u>           |

**COMBINING STATEMENTS  
AND INDIVIDUAL FUND SCHEDULES**

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**CITY OF WHITEHALL, 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.

**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. Following is a description of the City's special revenue funds:

**Major Special Revenue Fund**

***TIF Fund***

To account for monies received in connection with tax increment financing agreements which are restricted for the maintenance of the streets within the City.

**Nonmajor Special Revenue Funds**

***Street Maintenance and Repair Fund***

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

***FEMA Pre Disaster Mitigation Fund***

This fund accounts for intergovernmental revenues received from the Federal Emergency Management Agency through the State of Ohio Emergency Management Agency Pre Disaster Mitigation Grant.

***FEMA Disaster Recovery Fund***

This fund accounts for intergovernmental revenues received from the Federal Emergency Management Agency through the State of Ohio Emergency Management Agency Public Assistance Disaster Recovery Grant Program.

***State Highway 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.

***Permissive Tax Fund***

This fund accounts for revenues generated from permissive motor vehicle license taxes that are restricted for transportation programs. This fund did not have any activity on a cash-basis during 2013; therefore, a budget and actual (non-GAAP budgetary basis) schedule has not been presented.

***Law Enforcement Trust Fund***

This fund accounts for grant monies received that are restricted for enforcement and training needs.

***Department of Justice Forfeiture Fund***

This fund accounts for fines and forfeitures revenue which are restricted for security of persons and property programs.

***Mandatory Drug Fine Fund***

To account for revenues received through fines and forfeitures that are restricted for security of persons and property programs.

***FY2012 JAG Grant Fund***

This fund accounts for intergovernmental revenues restricted for the prevention and control of crime and to improve the criminal justice system.

**CITY OF WHITEHALL, OHIO**  
INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

**Nonmajor Special Revenue Funds (continued)**

***09 Stimulus JAG Grant***

This fund accounts for intergovernmental revenues restricted for the prevention and control of crime and to improve the criminal justice system.

***Police Training Reimbursement Fund***

This fund accounts for intergovernmental revenues restricted for the reimbursement of trainings for the police department.

***OMVI Enforcement/Education Fund***

To account for revenues received through fines and forfeitures that are restricted for the enforcement and education of OMVI.

***FY2011 JAG Grant Fund***

This fund accounts for intergovernmental revenues restricted for the prevention and control of crime and to improve the criminal justice system.

***2009 Bulletproof Vest Fund***

This fund accounts for intergovernmental revenues restricted for the purchase of bulletproof vests.

***Mayor's Court Computer Fund***

This fund accounts for revenues collected by the courts that are restricted for computer maintenance of the courts.

***Clerk of Court Com. Fund***

This fund accounts for revenues collected by the courts that are restricted for computer maintenance of the courts.

***Hotel/Motel Tax Fund***

This fund accounts for revenues received through a hotel/motel tax which are restricted for economic improvement of the City.

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

***Tax Incentive Program Fund***

This fund accounts for resources that are assigned for general government type programs.

***Accrued Benefits Fund***

This fund accounts for resources that are committed for the accrued benefits of employees.

***Unclaimed Monies Fund***

To account for resources that are unclaimed monies that have not been distributed. The fund balance of this fund is nonspendable.

***Self Funded Insurance Trust Fund***

This fund accounts for resources that are committed for insurance contingencies of the City.

***Recreation Trust Fund***

This fund accounts for fees charged for recreational activities and is used for park and recreation purposes.



**CITY OF WHITEHALL, OHIO**  
INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

**DEBT SERVICE FUNDS**

The debt service funds are used to account for the accumulation of resources and the payments of principal, interest, and costs related to bond retirement and tax increment financing. Following is a description of the City's debt service funds:

**Nonmajor Debt Service Funds**

***Debt Service Fund***

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

**CAPITAL PROJECTS FUNDS**

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

**Nonmajor Capital Projects Fund**

***Fire Department New Equipment Fund***

To account for monies received through charges for services that are committed for new equipment for the fire department.

***Medical Supply Fund***

To account for a percentage of revenues received through charges and services provided by the EMS to be used for medical supplies.

***Water and Sewer Improvement Fund***

To account for revenues that are committed for the improvement of water and storm sewer lines within the City.

***Rosemore Ave Recon - Issue 2 Fund***

To account for intergovernmental revenues received from the Ohio Public Works Commission that are restricted for the construction of Rosemore Avenue.

***OPWC - Issue 2 Funds***

To account for intergovernmental revenues received from the Ohio Public Works Commission that are restricted for the road projects throughout the City.

***Capital Projects Fund***

This fund accounts for resources that are committed for various construction projects throughout the City.

***Capital Improvement Fund***

To account for intergovernmental revenues that are committed for various capital improvement expenditures within the City.

***CERR Transfer Fund***

This fund accounts for resources that are committed for the replacement and acquisition of equipment.

***FRM Transfer Fund***

This fund accounts for resources that are committed for the fleet maintenance within the City.

**CITY OF WHITEHALL, OHIO**

INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

**Nonmajor Capital Projects Fund (continued)**

***Technology Fund***

This fund accounts for revenues received through licenses and permits that are committed for the purchase of technology equipment.

***COE Stormshed Fund***

To account for resources that are restricted for stormshed projects.

***Community Development Trust Fund***

This fund accounts for intergovernmental revenues that are restricted for community development projects throughout the City.

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**GENERAL FUND**

FOR THE YEAR ENDED DECEMBER 31, 2013

|  | Budgeted Amounts  |                   | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|-------------------|-------------------|-------------------|---|
|  | Original          | Final             |                   |   |
| <b>Revenues:</b>   |                   |                   |                   |   |
| Income taxes . . . . .                                     | \$ 21,993,858     | \$ 22,545,090     | \$ 21,644,994     | \$ (900,096)  |
| Property and other taxes. . . . .                          | 306,664           | 327,000           | 301,800           | (25,200)  |
| Charges for services. . . . .                              | 241,484           | 149,000           | 237,654           | 88,654  |
| Licenses and permits . . . . .                             | 326,319           | 342,250           | 321,143           | (21,107)  |
| Fines and forfeitures . . . . .                            | 242,568           | 230,600           | 238,720           | 8,120   |
| Intergovernmental. . . . .                                 | 1,108,104         | 832,747           | 1,090,527         | 257,780   |
| Special assessments . . . . .                              | 162,029           | 160,000           | 159,459           | (541)   |
| Investment income. . . . .                                 | -                 | 50,000            | -                 | (50,000)  |
| Rental income . . . . .                                    | 154,171           | 142,300           | 151,726           | 9,426   |
| Contributions and donations. . . . .                       | 1,016             | 8,000             | 1,000             | (7,000)   |
| Other . . . . .  | 775,504           | 239,775           | 763,203           | 523,428   |
| Total revenues . . . . .                                   | <u>25,311,717</u> | <u>25,026,762</u> | <u>24,910,226</u> | <u>(116,536)</u>  |
| <b>Expenditures:</b>                                       |                   |                   |                   |   |
| Current:   |                   |                   |                   |   |
| General Government:  |                   |                   |                   |   |
| City Council:  |                   |                   |                   |   |
| Salaries and wages . . . . .                               | 87,200            | 85,793            | 71,452            | 14,341  |
| Operating . . . . .  | 10,500            | 10,500            | 19,411            | (8,911)   |
| Total city council . . . . .                               | <u>97,700</u>     | <u>96,293</u>     | <u>90,863</u>     | <u>5,430</u>  |
| Mayor:   |                   |                   |                   |   |
| Salaries and wages . . . . .                               | 539,840           | 539,840           | 515,954           | 23,886  |
| Operating . . . . .  | 2,275             | 2,275             | 749               | 1,526   |
| Total mayor. . . . .                                       | <u>542,115</u>    | <u>542,115</u>    | <u>516,703</u>    | <u>25,412</u>   |
| Auditor/Treasurer:   |                   |                   |                   |   |
| Salaries and wages . . . . .                               | 501,260           | 502,667           | 494,179           | 8,488   |
| Operating . . . . .  | 456,015           | 629,915           | 610,687           | 19,228  |
| Total auditor/treasurer . . . . .                          | <u>957,275</u>    | <u>1,132,582</u>  | <u>1,104,866</u>  | <u>27,716</u>   |
| Human Resources:   |                   |                   |                   |   |
| Salaries and wages . . . . .                               | 144,000           | 144,000           | 143,786           | 214   |
| Operating . . . . .  | 16,691            | 14,690            | 5,208             | 9,482   |
| Total human resources . . . . .                            | <u>160,691</u>    | <u>158,690</u>    | <u>148,994</u>    | <u>9,696</u>  |
| Attorney:  |                   |                   |                   |   |
| Salaries and wages . . . . .                               | 319,557           | 317,557           | 267,652           | 49,905  |
| Operating . . . . .  | 20,100            | 20,100            | 14,275            | 5,825   |
| Total attorney . . . . .                                   | <u>339,657</u>    | <u>337,657</u>    | <u>281,927</u>    | <u>55,730</u>   |
| City-Wide/Employee Benefits:                               |                   |                   |                   |   |
| City-wide/employee benefits - general government . . . . . | 4,362,541         | 4,446,560         | 4,273,873         | 172,687   |
| Total city/wide employee benefits. . . . .                 | <u>4,362,541</u>  | <u>4,446,560</u>  | <u>4,273,873</u>  | <u>172,687</u>  |
| City-Wide Expense:   |                   |                   |                   |   |
| City-wide expense - general government . . . . .           | 538,407           | 633,644           | 497,857           | 135,787   |
| Total city/wide employee benefits. . . . .                 | <u>538,407</u>    | <u>633,644</u>    | <u>497,857</u>    | <u>135,787</u>  |
| Total General Government . . . . .                         | <u>6,998,386</u>  | <u>7,347,541</u>  | <u>6,915,083</u>  | <u>432,458</u>  |

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**CITY OF WHITEHALL, OHIO**

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

|   | <u>Budgeted Amounts</u> |                   | <u>Actual</u>     | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|-------------------------|-------------------|-------------------|---|
|   | <u>Original</u>         | <u>Final</u>      |                   |   |
| Security of Persons and Property:       |                         |                   |                   |   |
| Police:                                 |                         |                   |                   |   |
| Salaries and wages . . . . .            | 5,200,591               | 5,223,539         | 5,182,757         | 40,782  |
| Operating . . . . .                     | 466,814                 | 412,500           | 346,880           | 65,620  |
| Total police. . . . .                   | <u>5,667,405</u>        | <u>5,636,039</u>  | <u>5,529,637</u>  | <u>106,402</u>  |
| Fire:                                   |                         |                   |                   |   |
| Salaries and wages . . . . .            | 4,069,767               | 4,146,739         | 3,940,627         | 206,112   |
| Operating . . . . .                     | 389,298                 | 298,535           | 242,313           | 56,222  |
| Total fire . . . . .                    | <u>4,459,065</u>        | <u>4,445,274</u>  | <u>4,182,940</u>  | <u>262,334</u>  |
| City-Wide/Employee Benefits:            |                         |                   |                   |   |
| Police and fire pension . . . . .       | 2,561,034               | 2,547,184         | 2,364,159         | 183,025   |
| Total city-wide employee benefits . .   | <u>2,561,034</u>        | <u>2,547,184</u>  | <u>2,364,159</u>  | <u>183,025</u>  |
| Total Security of Persons and Property. | <u>12,687,504</u>       | <u>12,628,497</u> | <u>12,076,736</u> | <u>551,761</u>  |
| Public Health and Welfare:              |                         |                   |                   |   |
| Cemetery:                               |                         |                   |                   |   |
| Operating . . . . .                     | 107,200                 | 107,200           | 107,131           | 69  |
| Total cemetery . . . . .                | <u>107,200</u>          | <u>107,200</u>    | <u>107,131</u>    | <u>69</u>   |
| Total Public Health and Welfare . . .   | <u>107,200</u>          | <u>107,200</u>    | <u>107,131</u>    | <u>69</u>   |
| Transportation:                         |                         |                   |                   |   |
| Public Service:                         |                         |                   |                   |   |
| Salaries and wages . . . . .            | 535,832                 | 537,723           | 515,191           | 22,532  |
| Operating . . . . .                     | 17,669                  | 17,668            | 16,745            | 923   |
| Total public service . . . . .          | <u>553,501</u>          | <u>555,391</u>    | <u>531,936</u>    | <u>23,455</u>   |
| Total transportation. . . . .           | <u>553,501</u>          | <u>555,391</u>    | <u>531,936</u>    | <u>23,455</u>   |
| Community Environment:                  |                         |                   |                   |   |
| Civil Service:                          |                         |                   |                   |   |
| Salaries and wages . . . . .            | 3,200                   | 3,200             | 3,200             | -   |
| Operating . . . . .                     | 16,750                  | 15,435            | 14,859            | 576   |
| Total civil service . . . . .           | <u>19,950</u>           | <u>18,635</u>     | <u>18,059</u>     | <u>576</u>  |
| Total Community Environment. . . .      | <u>19,950</u>           | <u>18,635</u>     | <u>18,059</u>     | <u>576</u>  |
| Leisure Time Activities:                |                         |                   |                   |   |
| Parks and Recreation:                   |                         |                   |                   |   |
| Salaries and wages . . . . .            | 474,893                 | 473,247           | 430,584           | 42,663  |
| Operating . . . . .                     | 413,842                 | 408,093           | 373,980           | 34,113  |
| Total parks and recreation . . . . .    | <u>888,735</u>          | <u>881,340</u>    | <u>804,564</u>    | <u>76,776</u>   |
| Total Leisure Time Activity . . . . .   | <u>888,735</u>          | <u>881,340</u>    | <u>804,564</u>    | <u>76,776</u>   |
| Utility Services:                       |                         |                   |                   |   |
| Utilities Department:                   |                         |                   |                   |   |
| Operating . . . . .                     | 1,341,275               | 1,331,582         | 1,287,845         | 43,737  |
| Total utilities department . . . . .    | <u>1,341,275</u>        | <u>1,331,582</u>  | <u>1,287,845</u>  | <u>43,737</u>   |
| Total Utility Services . . . . .        | <u>1,341,275</u>        | <u>1,331,582</u>  | <u>1,287,845</u>  | <u>43,737</u>   |

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**CITY OF WHITEHALL, OHIO**

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

|   | <u>Budgeted Amounts</u> |                     | <u>Actual</u>       | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|-------------------------|---------------------|---------------------|---|
|   | <u>Original</u>         | <u>Final</u>        |                     |   |
| Capital outlay:                                   |                         |                     |                     |   |
| Capital outlay . . . . .                          | 147,029                 | 146,442             | 44,057              | 102,385   |
| Total capital outlay. . . . .                     | <u>147,029</u>          | <u>146,442</u>      | <u>44,057</u>       | <u>102,385</u>  |
| Debt Service:                                     |                         |                     |                     |   |
| Principal retirement . . . . .                    | 125,000                 | 125,000             | 100,000             | 25,000  |
| Total debt service. . . . .                       | <u>125,000</u>          | <u>125,000</u>      | <u>100,000</u>      | <u>25,000</u>   |
| Total expenditures . . . . .                      | <u>22,868,580</u>       | <u>23,141,628</u>   | <u>21,885,411</u>   | <u>1,256,217</u>  |
| Excess of revenues<br>over expenditures . . . . . | <u>2,443,137</u>        | <u>1,885,134</u>    | <u>3,024,815</u>    | <u>(1,139,681)</u>  |
| <b>Other financing uses:</b>                      |                         |                     |                     |   |
| Sale of capital assets . . . . .                  | 16,622                  | 6,700               | 16,358              | 9,658   |
| Advances in and not repaid . . . . .              | -                       | 75,000              | -                   | (75,000)  |
| Advances (out) and not repaid . . . . .           | (25,000)                | (125,000)           | -                   | 125,000   |
| Transfers in. . . . .                             | 105,123                 | 50,000              | 103,456             | 53,456  |
| Transfers out . . . . .                           | (3,273,805)             | (3,273,805)         | (2,661,568)         | 612,237   |
| Total other financing uses . . . . .              | <u>(3,177,060)</u>      | <u>(3,267,105)</u>  | <u>(2,541,754)</u>  | <u>725,351</u>  |
| Net change in fund balance . . . . .              | (733,923)               | (1,381,971)         | 483,061             | 1,865,032   |
| <b>Fund balance at beginning of year . . . .</b>  | 5,020,943               | 5,020,943           | 5,020,943           | -   |
| <b>Prior year encumbrances appropriated .</b>     | 718,054                 | 718,054             | 718,054             | -   |
| <b>Fund balance at end of year . . . . .</b>      | <u>\$ 5,005,074</u>     | <u>\$ 4,357,026</u> | <u>\$ 6,222,058</u> | <u>\$ 1,865,032</u>   |

**CITY OF WHITEHALL, OHIO**

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

|  | <u>Budgeted Amounts</u> |                     | <u>Actual</u>       | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|---------------------|---------------------|---|
|  | <u>Original</u>         | <u>Final</u>        |                     |   |
| <b>Revenues:</b>                                 |                         |                     |                     |   |
| Payments in lieu of taxes . . . . .              | \$ -                    | \$ -                | \$ 499,369          | \$ 499,369  |
| Total revenues . . . . .                         | <u>-</u>                | <u>-</u>            | <u>499,369</u>      | <u>499,369</u>  |
| <b>Expenditures:</b>                             |                         |                     |                     |   |
| Current:   |                         |                     |                     |   |
| Transportation:                                  |                         |                     |                     |   |
| Operating . . . . .                              | -                       | 39,376              | 39,376              | -   |
| Total transportation . . . . .                   | <u>-</u>                | <u>39,376</u>       | <u>39,376</u>       | <u>-</u>  |
| Total expenditures. . . . .                      | <u>-</u>                | <u>39,376</u>       | <u>39,376</u>       | <u>-</u>  |
| Net change in fund balance . . . . .             | -                       | (39,376)            | 459,993             | 499,369   |
| <b>Fund balance at beginning of year . . . .</b> | 1,369,980               | 1,369,980           | 1,369,980           | -   |
| <b>Fund balance at end of year . . . . .</b>     | <u>\$ 1,369,980</u>     | <u>\$ 1,330,604</u> | <u>\$ 1,829,973</u> | <u>\$ 499,369</u>   |

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**CITY OF WHITEHALL, OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2013**

|   | <b>Nonmajor<br/>Special Revenue<br/>Funds</b> | <b>Nonmajor<br/>Debt Service<br/>Funds</b> | <b>Nonmajor<br/>Capital Projects<br/>Fund</b> | <b>Total Nonmajor<br/>Governmental<br/>Funds</b> |
|---|---|--|---|--|
| <b>Assets:</b>  |   |  |   |  |
| Equity in pooled cash and investments . . . . .                                 | \$ 1,428,021                                  | \$ 2,840                                   | \$ 4,814,455                                  | \$ 6,245,316                                     |
| Property and other local taxes. . . . .   | 5,755   | -  | -   | 5,755  |
| Accounts . . . . .  | -   | -  | 242,203                                       | 242,203  |
| Interfund loan. . . . .   | 27,558  | -  | -   | 27,558   |
| Due from other governments. . . . .   | 312,571                                       | -  | -   | 312,571  |
| Materials and supplies inventory . . . . .                                      | 61,527  | -  | 33,148  | 94,675   |
| Cash with fiscal and escrow agents. . . . .                                     | 21,310  | -  | -   | 21,310   |
| Total assets . . . . .  | <u>\$ 1,856,742</u>                           | <u>\$ 2,840</u>                            | <u>\$ 5,089,806</u>                           | <u>\$ 6,949,388</u>                              |
| <b>Liabilities:</b>   |   |  |   |  |
| Accounts payable. . . . .   | \$ 36,042                                     | \$ -                                       | \$ 138,329                                    | \$ 174,371                                       |
| Contracts payable. . . . .  | -   | -  | 24,908  | 24,908   |
| Accrued wages and benefits . . . . .  | 23,305  | -  | -   | 23,305   |
| Interfund loan payable. . . . .   | 27,558  | -  | -   | 27,558   |
| Due to other governments . . . . .  | 3,573   | -  | -   | 3,573  |
| Total liabilities . . . . .   | <u>90,478</u>                                 | <u>-</u>                                   | <u>163,237</u>                                | <u>253,715</u>                                   |
| <b>Deferred inflows of resources:</b>   |   |  |   |  |
| Nonexchange transactions . . . . .  | 202,810                                       | -  | -   | 202,810  |
| Miscellaneous revenue not available. . . . .                                    | -   | -  | 155,906                                       | 155,906  |
| Total deferred inflows of resources. . . . .                                    | <u>202,810</u>                                | <u>-</u>                                   | <u>155,906</u>                                | <u>358,716</u>                                   |
| <b>Fund Balances:</b>   |   |  |   |  |
| Nonspendable . . . . .  | 61,527  | -  | 33,148  | 94,675   |
| Restricted . . . . .  | 1,510,668                                     | -  | 557,211                                       | 2,067,879  |
| Committed. . . . .  | -   | -  | 4,180,304                                     | 4,180,304  |
| Assigned. . . . .   | -   | 2,840                                      | -   | 2,840  |
| Unassigned, reported in:  |   |  |   |  |
| Special revenue funds . . . . .   | (8,741)                                       | -  | -   | (8,741)  |
| Total fund balances. . . . .  | <u>1,563,454</u>                              | <u>2,840</u>                               | <u>4,770,663</u>                              | <u>6,336,957</u>                                 |
| Total liabilities, deferred inflows<br>of resources and fund balances . . . . . | <u>\$ 1,856,742</u>                           | <u>\$ 2,840</u>                            | <u>\$ 5,089,806</u>                           | <u>\$ 6,949,388</u>                              |



**CITY OF WHITEHALL, OHIO**

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

|  | <b>Nonmajor<br/>Special Revenue<br/>Funds</b> | <b>Nonmajor<br/>Debt Service<br/>Funds</b> | <b>Nonmajor<br/>Capital Projects<br/>Fund</b> | <b>Total Nonmajor<br/>Governmental<br/>Funds</b> |
|--|---|--|---|--|
| <b>Revenues:</b>   |   |  |   |  |
| Property and other local taxes . . . . .                               | \$ 138,137                                    | \$ -                                       | \$ -  | \$ 138,137                                       |
| Charges for services . . . . .   | -   | -  | 327,629                                       | 327,629  |
| Licenses, permits and fees . . . . .                                   | -   | -  | 179,959                                       | 179,959  |
| Fines and forfeitures . . . . .  | 22,746  | -  | -   | 22,746   |
| Intergovernmental . . . . .  | 1,006,347                                     | -  | 674,463                                       | 1,680,810  |
| Investment income . . . . .  | 1,119   | -  | 6   | 1,125  |
| Other . . . . .  | -   | -  | 15,363  | 15,363   |
| Total revenues. . . . .  | <u>1,168,349</u>                              | <u>-</u>                                   | <u>1,197,420</u>                              | <u>2,365,769</u>                                 |
| <b>Expenditures:</b>   |   |  |   |  |
| Current:   |   |  |   |  |
| General government . . . . .   | 13,896  | -  | -   | 13,896   |
| Security of persons and property. . . . .                              | 45,938  | -  | 83,148  | 129,086  |
| Public health and welfare . . . . .                                    | 23,515  | -  | -   | 23,515   |
| Transportation . . . . .   | 1,184,033                                     | -  | -   | 1,184,033  |
| Economic development . . . . .   | 150,314                                       | -  | -   | 150,314  |
| Utility services . . . . .   | -   | -  | 296,663                                       | 296,663  |
| Capital outlay. . . . .  | -   | -  | 2,282,701                                     | 2,282,701  |
| Debt service:  |   |  |   |  |
| Principal retirement. . . . .  | 19,895  | 218,490                                    | 19,305  | 257,690  |
| Interest and fiscal charges . . . . .                                  | 1,044   | 42,400                                     | 2,141   | 45,585   |
| Total expenditures . . . . .   | <u>1,438,635</u>                              | <u>260,890</u>                             | <u>2,683,958</u>                              | <u>4,383,483</u>                                 |
| Excess/(deficiency) of revenues<br>over/(under) expenditures . . . . . | <u>(270,286)</u>                              | <u>(260,890)</u>                           | <u>(1,486,538)</u>                            | <u>(2,017,714)</u>                               |
| <b>Other financing sources (uses):</b>                                 |   |  |   |  |
| Transfers in . . . . .   | 557,000                                       | 260,890                                    | 1,424,417                                     | 2,242,307  |
| Transfers (out) . . . . .  | -   | -  | (7,000)                                       | (7,000)  |
| Total other financing sources (uses) . . . . .                         | <u>557,000</u>                                | <u>260,890</u>                             | <u>1,417,417</u>                              | <u>2,235,307</u>                                 |
| Net change in fund balances . . . . .                                  | 286,714                                       | -  | (69,121)                                      | 217,593  |
| <b>Fund balances at beginning of year . . . . .</b>                    | <u>1,276,740</u>                              | <u>2,840</u>                               | <u>4,839,784</u>                              | <u>6,119,364</u>                                 |
| <b>Fund balances at end of year . . . . .</b>                          | <u><u>\$ 1,563,454</u></u>                    | <u><u>\$ 2,840</u></u>                     | <u><u>\$ 4,770,663</u></u>                    | <u><u>\$ 6,336,957</u></u>                       |

**CITY OF WHITEHALL, OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2013**

|   | <b>Street<br/>Maintenance<br/>and Repair</b> | <b>FEMA<br/>Pre Disaster<br/>Mitigation</b> | <b>State<br/>Highway</b> | <b>Permissive<br/>Tax</b> |
|---|--|---|--------------------------|---------------------------|
| <b>Assets:</b>  |  |   |                          |                           |
| Equity in pooled cash and investments . . . . .                                 | \$ 353,248                                   | \$ 70,675                                   | \$ 122,068               | \$ -                      |
| Property and other local taxes. . . . .   | -  | -   | -                        | -                         |
| Interfund loan. . . . .   | -  | -   | -                        | -                         |
| Due from other governments . . . . .  | 287,359                                      | -   | 23,300                   | -                         |
| Materials and supplies inventory . . . . .                                      | 61,527                                       | -   | -                        | -                         |
| Cash with fiscal and escrow agents. . . . .                                     | -  | -   | -                        | 21,310                    |
| Total assets. . . . .   | <u>\$ 702,134</u>                            | <u>\$ 70,675</u>                            | <u>\$ 145,368</u>        | <u>\$ 21,310</u>          |
| <b>Liabilities:</b>   |  |   |                          |                           |
| Accounts payable . . . . .  | \$ 15,690                                    | \$ -  | \$ 12,367                | \$ -                      |
| Accrued wages and benefits . . . . .  | 23,305                                       | -   | -                        | -                         |
| Interfund loan payable. . . . .   | -  | -   | -                        | -                         |
| Due to other governments . . . . .  | 3,573  | -   | -                        | -                         |
| Total liabilities . . . . .   | <u>42,568</u>                                | <u>-</u>                                    | <u>12,367</u>            | <u>-</u>                  |
| <b>Deferred inflows of resources:</b>   |  |   |                          |                           |
| Nonexchange transactions . . . . .  | 187,600                                      | -   | 15,210                   | -                         |
| Total deferred inflows of resources. . . . .                                    | <u>187,600</u>                               | <u>-</u>                                    | <u>15,210</u>            | <u>-</u>                  |
| <b>Fund Balances:</b>   |  |   |                          |                           |
| Nonspendable . . . . .  | 61,527                                       | -   | -                        | -                         |
| Restricted . . . . .  | 410,439                                      | 70,675                                      | 117,791                  | 21,310                    |
| Unassigned. . . . .   | -  | -   | -                        | -                         |
| Total fund balances . . . . .   | <u>471,966</u>                               | <u>70,675</u>                               | <u>117,791</u>           | <u>21,310</u>             |
| Total liabilities, deferred inflows<br>of resources and fund balances . . . . . | <u>\$ 702,134</u>                            | <u>\$ 70,675</u>                            | <u>\$ 145,368</u>        | <u>\$ 21,310</u>          |

| <b>Law<br/>Enforcement<br/>Trust</b> | <b>Department of<br/>Justice<br/>Forfeiture</b> | <b>Mandatory<br/>Drug Fine</b> | <b>FY2012<br/>JAG<br/>Grant</b> | <b>Police<br/>Training<br/>Reimbursement</b> | <b>OMVI<br/>Enforcement/<br/>Education</b> |
|--------------------------------------|---|--------------------------------|---------------------------------|--|--|
| \$ 316,335                           | \$ 44,573                                       | \$ 32,402                      | \$ 15,492                       | \$ 3,512                                     | \$ 22,962                                  |
| -                                    | -   | -                              | -                               | -  | -  |
| 27,558                               | -   | -                              | -                               | -  | -  |
| -                                    | -   | -                              | -                               | -  | 143  |
| -                                    | -   | -                              | -                               | -  | -  |
| -                                    | -   | -                              | -                               | -  | -  |
| <u>\$ 343,893</u>                    | <u>\$ 44,573</u>                                | <u>\$ 32,402</u>               | <u>\$ 15,492</u>                | <u>\$ 3,512</u>                              | <u>\$ 23,105</u>                           |
| <br>                                 |   |                                |                                 |  |  |
| \$ 464                               | \$ -  | \$ -                           | \$ -                            | \$ -   | \$ -                                       |
| -                                    | -   | -                              | -                               | -  | -  |
| -                                    | -   | -                              | 17,133                          | -  | -  |
| -                                    | -   | -                              | -                               | -  | -  |
| <u>464</u>                           | <u>-</u>  | <u>-</u>                       | <u>17,133</u>                   | <u>-</u>                                     | <u>-</u>                                   |
| <br>                                 |   |                                |                                 |  |  |
| -                                    | -   | -                              | -                               | -  | -  |
| -                                    | -   | -                              | -                               | -  | -  |
| <br>                                 |   |                                |                                 |  |  |
| -                                    | -   | -                              | -                               | -  | -  |
| 343,429                              | 44,573  | 32,402                         | -                               | 3,512  | 23,105                                     |
| -                                    | -   | -                              | (1,641)                         | -  | -  |
| <u>343,429</u>                       | <u>44,573</u>                                   | <u>32,402</u>                  | <u>(1,641)</u>                  | <u>3,512</u>                                 | <u>23,105</u>                              |
| <br>                                 |   |                                |                                 |  |  |
| <u>\$ 343,893</u>                    | <u>\$ 44,573</u>                                | <u>\$ 32,402</u>               | <u>\$ 15,492</u>                | <u>\$ 3,512</u>                              | <u>\$ 23,105</u>                           |

- - Continued

CITY OF WHITEHALL, OHIO

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

|   | FY2011<br>JAG<br>Grant | 2009<br>Bulletproof<br>Vest | Mayor's<br>Court<br>Computer | Clerk of<br>Court Com. |
|---|------------------------|-----------------------------|------------------------------|------------------------|
| <b>Assets:</b>  |                        |                             |                              |                        |
| Equity in pooled cash and investments . . . .                                   | \$ 5,319               | \$ 550                      | \$ 30,923                    | \$ 264,160             |
| Property and other local taxes. . . . .   | -                      | -                           | -                            | -                      |
| Interfund loan. . . . .   | -                      | -                           | -                            | -                      |
| Due from other governments . . . . .  | -                      | -                           | 528                          | 1,241                  |
| Materials and supplies inventory . . . . .                                      | -                      | -                           | -                            | -                      |
| Cash with fiscal and escrow agents. . . . .                                     | -                      | -                           | -                            | -                      |
| Total assets. . . . .   | <u>\$ 5,319</u>        | <u>\$ 550</u>               | <u>\$ 31,451</u>             | <u>\$ 265,401</u>      |
| <b>Liabilities:</b>   |                        |                             |                              |                        |
| Accounts payable. . . . .   | \$ -                   | \$ -                        | \$ 655                       | \$ -                   |
| Accrued wages and benefits . . . . .  | -                      | -                           | -                            | -                      |
| Interfund loan payable. . . . .   | 2,775                  | 7,650                       | -                            | -                      |
| Due to other governments . . . . .  | -                      | -                           | -                            | -                      |
| Total liabilities . . . . .   | <u>2,775</u>           | <u>7,650</u>                | <u>655</u>                   | <u>-</u>               |
| <b>Deferred inflows of resources:</b>   |                        |                             |                              |                        |
| Nonexchange transactions . . . . .  | -                      | -                           | -                            | -                      |
| Total deferred inflows of resources. . . . .                                    | <u>-</u>               | <u>-</u>                    | <u>-</u>                     | <u>-</u>               |
| <b>Fund Balances:</b>   |                        |                             |                              |                        |
| Nonspendable . . . . .  | -                      | -                           | -                            | -                      |
| Restricted . . . . .  | 2,544                  | -                           | 30,796                       | 265,401                |
| Unassigned. . . . .   | -                      | (7,100)                     | -                            | -                      |
| Total fund balances . . . . .   | <u>2,544</u>           | <u>(7,100)</u>              | <u>30,796</u>                | <u>265,401</u>         |
| Total liabilities, deferred inflows<br>of resources and fund balances . . . . . | <u>\$ 5,319</u>        | <u>\$ 550</u>               | <u>\$ 31,451</u>             | <u>\$ 265,401</u>      |

| <b>Hotel/<br/>Motel Tax</b> | <b>Total<br/>Nonmajor<br/>Special Revenue<br/>Funds</b> |
|-----------------------------|---|
| \$ 145,802                  | \$ 1,428,021  |
| 5,755                       | 5,755   |
| -                           | 27,558  |
| -                           | 312,571   |
| -                           | 61,527  |
| -                           | 21,310  |
| <u>\$ 151,557</u>           | <u>\$ 1,856,742</u>                                     |
| <br>                        |   |
| \$ 6,866                    | \$ 36,042   |
| -                           | 23,305  |
| -                           | 27,558  |
| -                           | 3,573   |
| <u>6,866</u>                | <u>90,478</u>   |
| <br>                        |   |
| -                           | 202,810   |
| -                           | 202,810   |
| <br>                        |   |
| -                           | 61,527  |
| 144,691                     | 1,510,668   |
| -                           | (8,741)   |
| <u>144,691</u>              | <u>1,563,454</u>  |
| <br>                        |   |
| <u>\$ 151,557</u>           | <u>\$ 1,856,742</u>                                     |

**CITY OF WHITEHALL, OHIO**

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

|  | <u>Street<br/>Maintenance<br/>and Repair</u> | <u>FEMA<br/>Pre Disaster<br/>Mitigation</u> | <u>FEMA<br/>Disaster<br/>Recovery</u> | <u>State<br/>Highway</u> |
|--|--|---|---------------------------------------|--------------------------|
| <b>Revenues:</b>   |  |   |                                       |                          |
| Property and other local taxes . . . . .                               | \$ -   | \$ -  | \$ -                                  | \$ -                     |
| Fines and forfeitures . . . . .  | -  | -   | -                                     | -                        |
| Intergovernmental . . . . .  | 711,898                                      | -   | 23,515                                | 48,564                   |
| Investment income . . . . .  | 70   | -   | -                                     | 29                       |
| Total revenues. . . . .  | <u>711,968</u>                               | <u>-</u>                                    | <u>23,515</u>                         | <u>48,593</u>            |
| <b>Expenditures:</b>   |  |   |                                       |                          |
| Current:   |  |   |                                       |                          |
| General government . . . . .   | -  | -   | -                                     | -                        |
| Security of persons and property. . . . .                              | -  | -   | -                                     | -                        |
| Public health and welfare. . . . .                                     | -  | -   | 23,515                                | -                        |
| Transportation . . . . .   | 1,018,689                                    | -   | -                                     | 60,548                   |
| Economic development . . . . .   | -  | -   | -                                     | -                        |
| Debt service:  |  |   |                                       |                          |
| Principal retirement. . . . .  | 19,895                                       | -   | -                                     | -                        |
| Interest and fiscal charges . . . . .                                  | 1,044  | -   | -                                     | -                        |
| Total expenditures . . . . .   | <u>1,039,628</u>                             | <u>-</u>                                    | <u>23,515</u>                         | <u>60,548</u>            |
| Excess/(deficiency) of revenues<br>over/(under) expenditures . . . . . | <u>(327,660)</u>                             | <u>-</u>                                    | <u>-</u>                              | <u>(11,955)</u>          |
| <b>Other financing sources (uses):</b>                                 |  |   |                                       |                          |
| Transfers in. . . . .  | 550,000                                      | -   | -                                     | -                        |
| Total other financing sources (uses) . . . . .                         | <u>550,000</u>                               | <u>-</u>                                    | <u>-</u>                              | <u>-</u>                 |
| Net change in fund balances . . . . .                                  | 222,340                                      | -   | -                                     | (11,955)                 |
| <b>Fund balances at beginning of year . . . . .</b>                    | <u>249,626</u>                               | <u>70,675</u>                               | <u>-</u>                              | <u>129,746</u>           |
| <b>Fund balances at end of year . . . . .</b>                          | <u>\$ 471,966</u>                            | <u>\$ 70,675</u>                            | <u>\$ -</u>                           | <u>\$ 117,791</u>        |

| <b>Permissive<br/>Tax</b> | <b>Law<br/>Enforcement<br/>Trust</b> | <b>Department of<br/>Justice<br/>Forfeiture</b> | <b>Mandatory<br/>Drug Fine</b> | <b>FY2012<br/>JAG<br/>Grant</b> | <b>Police<br/>Training<br/>Reimbursement</b> |
|---------------------------|--------------------------------------|---|--------------------------------|---------------------------------|--|
| \$ -                      | \$ -                                 | \$ -  | \$ -                           | \$ -                            | \$ -   |
| -                         | -                                    | 2,291   | 325                            | -                               | -  |
| -                         | 206,885                              | -   | -                              | 5,549                           | -  |
| -                         | -                                    | 152   | -                              | 280                             | -  |
| -                         | 206,885                              | 2,443   | 325                            | 5,829                           | -  |
| -                         | -                                    | -   | -                              | -                               | -  |
| -                         | 23,945                               | -   | -                              | 7,470                           | -  |
| -                         | -                                    | -   | -                              | -                               | -  |
| 104,796                   | -                                    | -   | -                              | -                               | -  |
| -                         | -                                    | -   | -                              | -                               | -  |
| -                         | -                                    | -   | -                              | -                               | -  |
| -                         | -                                    | -   | -                              | -                               | -  |
| 104,796                   | 23,945                               | -   | -                              | 7,470                           | -  |
| (104,796)                 | 182,940                              | 2,443   | 325                            | (1,641)                         | -  |
| -                         | -                                    | -   | -                              | -                               | -  |
| -                         | -                                    | -   | -                              | -                               | -  |
| (104,796)                 | 182,940                              | 2,443   | 325                            | (1,641)                         | -  |
| 126,106                   | 160,489                              | 42,130  | 32,077                         | -                               | 3,512  |
| \$ 21,310                 | \$ 343,429                           | \$ 44,573                                       | \$ 32,402                      | \$ (1,641)                      | \$ 3,512                                     |

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**CITY OF WHITEHALL, OHIO**

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

|  | <b>OMVI<br/>Enforcement/<br/>Education</b> | <b>FY2011<br/>JAG<br/>Grant</b> | <b>2009<br/>Bulletproof<br/>Vest</b> | <b>Mayor's<br/>Court<br/>Computer</b> |
|--|--|---------------------------------|--------------------------------------|---------------------------------------|
| <b>Revenues:</b>   |  |                                 |                                      |                                       |
| Property and other local taxes . . . . .                               | \$ -                                       | \$ -                            | \$ -                                 | \$ -                                  |
| Fines and forfeitures . . . . .  | 2,117                                      | -                               | -                                    | 6,323                                 |
| Intergovernmental . . . . .  | -  | 9,936                           | -                                    | -                                     |
| Investment income . . . . .  | -  | 588                             | -                                    | -                                     |
| <b>Total revenues.</b> . . . .   | <u>2,117</u>                               | <u>10,524</u>                   | <u>-</u>                             | <u>6,323</u>                          |
| <b>Expenditures:</b>   |  |                                 |                                      |                                       |
| Current:   |  |                                 |                                      |                                       |
| General government . . . . .   | -  | -                               | -                                    | 2,875                                 |
| Security of persons and property. . . . .                              | 3,929                                      | 6,694                           | 3,900                                | -                                     |
| Public health and welfare. . . . .                                     | -  | -                               | -                                    | -                                     |
| Transportation . . . . .   | -  | -                               | -                                    | -                                     |
| Economic development . . . . .   | -  | -                               | -                                    | -                                     |
| Debt service:  |  |                                 |                                      |                                       |
| Principal retirement. . . . .  | -  | -                               | -                                    | -                                     |
| Interest and fiscal charges . . . . .                                  | -  | -                               | -                                    | -                                     |
| <b>Total expenditures</b> . . . . .                                    | <u>3,929</u>                               | <u>6,694</u>                    | <u>3,900</u>                         | <u>2,875</u>                          |
| Excess/(deficiency) of revenues<br>over/(under) expenditures . . . . . | <u>(1,812)</u>                             | <u>3,830</u>                    | <u>(3,900)</u>                       | <u>3,448</u>                          |
| <b>Other financing sources (uses):</b>                                 |  |                                 |                                      |                                       |
| Transfers in. . . . .  | -  | -                               | -                                    | -                                     |
| <b>Total other financing sources (uses)</b> . . . . .                  | <u>-</u>                                   | <u>-</u>                        | <u>-</u>                             | <u>-</u>                              |
| Net change in fund balances . . . . .                                  | (1,812)                                    | 3,830                           | (3,900)                              | 3,448                                 |
| <b>Fund balances at beginning of year</b> . . . . .                    | 24,917                                     | (1,286)                         | (3,200)                              | 27,348                                |
| <b>Fund balances at end of year</b> . . . . .                          | <u>\$ 23,105</u>                           | <u>\$ 2,544</u>                 | <u>\$ (7,100)</u>                    | <u>\$ 30,796</u>                      |



| <u>Clerk of<br/>Court Com.</u> | <u>Hotel/<br/>Motel Tax</u> | <u>Total<br/>Nonmajor<br/>Special Revenue<br/>Funds</u> |
|--------------------------------|-----------------------------|---|
| \$ -                           | \$ 138,137                  | \$ 138,137  |
| 11,690                         | -                           | 22,746  |
| -                              | -                           | 1,006,347   |
| -                              | -                           | 1,119   |
| <u>11,690</u>                  | <u>138,137</u>              | <u>1,168,349</u>  |
| 11,021                         | -                           | 13,896  |
| -                              | -                           | 45,938  |
| -                              | -                           | 23,515  |
| -                              | -                           | 1,184,033   |
| -                              | 150,314                     | 150,314   |
| -                              | -                           | -   |
| -                              | -                           | 19,895  |
| -                              | -                           | 1,044   |
| <u>11,021</u>                  | <u>150,314</u>              | <u>1,438,635</u>  |
| <u>669</u>                     | <u>(12,177)</u>             | <u>(270,286)</u>  |
| -                              | 7,000                       | 557,000   |
| -                              | 7,000                       | 557,000   |
| 669                            | (5,177)                     | 286,714   |
| 264,732                        | 149,868                     | 1,276,740   |
| <u>\$ 265,401</u>              | <u>\$ 144,691</u>           | <u>\$ 1,563,454</u>                                     |

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**CITY OF WHITEHALL, OHIO**

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

|   | Budgeted Amounts    |                   | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|---------------------|-------------------|-------------------|---|
|   | Original            | Final             |                   |   |
| <b>Revenues:</b>                                  |                     |                   |                   |   |
| Intergovernmental . . . . .                       | \$ 133,000          | \$ 831,000        | \$ 704,395        | \$ (126,605)  |
| Investment income . . . . .                       | -                   | -                 | 70                | 70  |
| Total revenues. . . . .                           | <u>133,000</u>      | <u>831,000</u>    | <u>704,465</u>    | <u>(126,535)</u>  |
| <b>Expenditures:</b>                              |                     |                   |                   |   |
| Current:  |                     |                   |                   |   |
| Transportation:                                   |                     |                   |                   |   |
| Highway and Streets:                              |                     |                   |                   |   |
| Salaries and wages . . . . .                      | 839,700             | 833,683           | 813,177           | 20,506  |
| Operating . . . . .                               | <u>408,500</u>      | <u>436,954</u>    | <u>295,775</u>    | <u>141,179</u>  |
| Total Transportation. . . . .                     | <u>1,248,200</u>    | <u>1,270,637</u>  | <u>1,108,952</u>  | <u>161,685</u>  |
| Total expenditures. . . . .                       | <u>1,248,200</u>    | <u>1,270,637</u>  | <u>1,108,952</u>  | <u>161,685</u>  |
| Excess of expenditures<br>over revenues . . . . . | <u>(1,115,200)</u>  | <u>(439,637)</u>  | <u>(404,487)</u>  | <u>35,150</u>   |
| <b>Other financing sources:</b>                   |                     |                   |                   |   |
| Transfers in . . . . .                            | <u>550,000</u>      | <u>550,000</u>    | <u>550,000</u>    | <u>-</u>  |
| Total other financing sources. . . . .            | <u>550,000</u>      | <u>550,000</u>    | <u>550,000</u>    | <u>-</u>  |
| Net change in fund balance. . . . .               | (565,200)           | 110,363           | 145,513           | 35,150  |
| <b>Fund balance at beginning of year . . . .</b>  | 117,252             | 117,252           | 117,252           | -   |
| <b>Prior year encumbrances appropriated .</b>     | 28,610              | 28,610            | 28,610            | -   |
| <b>Fund balance at end of year . . . . .</b>      | <u>\$ (419,338)</u> | <u>\$ 256,225</u> | <u>\$ 291,375</u> | <u>\$ 35,150</u>  |

**CITY OF WHITEHALL, OHIO**

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

|   | <u>Budgeted Amounts</u> |                  | <u>Actual</u>    | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|-------------------------|------------------|------------------|---|
|   | <u>Original</u>         | <u>Final</u>     |                  |   |
| Fund balance at beginning of year . . . . | 70,672                  | 70,672           | 70,672           | -   |
| Prior year encumbrances appropriated .    | 3                       | 3                | 3                | -   |
| Fund balance at end of year . . . . .     | <u>\$ 70,675</u>        | <u>\$ 70,675</u> | <u>\$ 70,675</u> | <u>\$ -</u>   |

**CITY OF WHITEHALL, OHIO**

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

|  | <u>Budgeted Amounts</u> |               | <u>Actual</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|---------------|---------------|---|
|  | <u>Original</u>         | <u>Final</u>  |               |   |
| <b>Revenues:</b>                                 |                         |               |               |   |
| Intergovernmental . . . . .                      |                         | \$ 23,515     | \$ 23,515     | \$ -  |
| Total revenues. . . . .                          | -                       | <u>23,515</u> | <u>23,515</u> | <u>-</u>  |
| <b>Expenditures:</b>                             |                         |               |               |   |
| Current:   |                         |               |               |   |
| Security of Persons and Property:                |                         |               |               |   |
| Operating . . . . .                              | -                       | 23,515        | 23,515        | -   |
| Total Security of Persons and Property.          | -                       | <u>23,515</u> | <u>23,515</u> | <u>-</u>  |
| Total expenditures . . . . .                     | -                       | <u>23,515</u> | <u>23,515</u> | <u>-</u>  |
| Net change in fund balance. . . . .              | -                       | -             | -             | -   |
| <b>Fund balance at beginning of year . . . .</b> | -                       | -             | -             | -   |
| <b>Fund balance at end of year . . . . .</b>     | <u>\$ -</u>             | <u>\$ -</u>   | <u>\$ -</u>   | <u>\$ -</u>   |

**CITY OF WHITEHALL, OHIO**

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

|  | <u>Budgeted Amounts</u> |                   | <u>Actual</u>     | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|-------------------|-------------------|---|
|  | <u>Original</u>         | <u>Final</u>      |                   |   |
| <b>Revenues:</b>                                 |                         |                   |                   |   |
| Intergovernmental . . . . .                      | \$ 46,972               | \$ 46,972         | \$ 47,955         | \$ 983  |
| Investment income . . . . .                      | 28                      | 28                | 29                | 1   |
| Total revenues . . . . .                         | <u>47,000</u>           | <u>47,000</u>     | <u>47,984</u>     | <u>984</u>  |
| <b>Expenditures:</b>                             |                         |                   |                   |   |
| Current:   |                         |                   |                   |   |
| Transportation:                                  |                         |                   |                   |   |
| Operating . . . . .                              | <u>50,000</u>           | <u>50,000</u>     | <u>50,000</u>     | <u>-</u>  |
| Total Transportation. . . . .                    | <u>50,000</u>           | <u>50,000</u>     | <u>50,000</u>     | <u>-</u>  |
| Total expenditures . . . . .                     | <u>50,000</u>           | <u>50,000</u>     | <u>50,000</u>     | <u>-</u>  |
| Net change in fund balance. . . . .              | (3,000)                 | (3,000)           | (2,016)           | 984   |
| <b>Fund balance at beginning of year . . . .</b> | <u>122,265</u>          | <u>122,265</u>    | <u>122,265</u>    | <u>-</u>  |
| <b>Fund balance at end of year . . . . .</b>     | <u>\$ 119,265</u>       | <u>\$ 119,265</u> | <u>\$ 120,249</u> | <u>\$ 984</u>   |

**CITY OF WHITEHALL, OHIO**

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

|   | <u>Budgeted Amounts</u> |                  | <u>Actual</u>     | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|-------------------------|------------------|-------------------|---|
|   | <u>Original</u>         | <u>Final</u>     |                   |   |
| <b>Revenues:</b>  |                         |                  |                   |   |
| Intergovernmental . . . . .   | \$ 15,000               | \$ 170,000       | \$ 206,885        | \$ 36,885   |
| Total revenues . . . . .  | <u>15,000</u>           | <u>170,000</u>   | <u>206,885</u>    | <u>36,885</u>   |
| <b>Expenditures:</b>  |                         |                  |                   |   |
| Current:  |                         |                  |                   |   |
| Security of Persons and Property:                                     |                         |                  |                   |   |
| Operating . . . . .   | 272,000                 | 258,779          | 145,136           | 113,643   |
| Total Security of Persons and Property.                               | <u>272,000</u>          | <u>258,779</u>   | <u>145,136</u>    | <u>113,643</u>  |
| Total expenditures . . . . .  | <u>272,000</u>          | <u>258,779</u>   | <u>145,136</u>    | <u>113,643</u>  |
| Excess (deficiency) of revenues<br>over (under) expenditures. . . . . | <u>(257,000)</u>        | <u>(88,779)</u>  | <u>61,749</u>     | <u>150,528</u>  |
| <b>Other financing source (uses):</b>                                 |                         |                  |                   |   |
| Advances in . . . . .   | -                       | -                | 22,340            | 22,340  |
| Advances out . . . . .  | -                       | (19,908)         | (19,908)          | -   |
| Total other financing sources (uses). . .                             | <u>-</u>                | <u>(19,908)</u>  | <u>2,432</u>      | <u>22,340</u>   |
| Net change in fund balance. . . . .                                   | (257,000)               | (108,687)        | 64,181            | 172,868   |
| <b>Fund balance at beginning of year . . . .</b>                      | 127,196                 | 127,196          | 127,196           | -   |
| <b>Prior year encumbrances appropriated .</b>                         | 6,803                   | 6,803            | 6,803             | -   |
| <b>Fund balance at end of year . . . . .</b>                          | <u>\$ (123,001)</u>     | <u>\$ 25,312</u> | <u>\$ 198,180</u> | <u>\$ 172,868</u>   |

**CITY OF WHITEHALL, OHIO**

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

|  | <u>Budgeted Amounts</u> |                 | <u>Actual</u>    | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|-----------------|------------------|---|
|  | <u>Original</u>         | <u>Final</u>    |                  |   |
| <b>Revenues:</b>                                 |                         |                 |                  |   |
| Fines and forfeitures . . . . .                  | \$ -                    | \$ 2,251        | \$ 2,291         | \$ 40   |
| Investment income . . . . .                      | -                       | 149             | 152              | 3   |
| Total revenues. . . . .                          | <u>-</u>                | <u>2,400</u>    | <u>2,443</u>     | <u>43</u>   |
| <b>Expenditures:</b>                             |                         |                 |                  |   |
| Current:   |                         |                 |                  |   |
| Security of Persons and Property:                |                         |                 |                  |   |
| Operating . . . . .                              | <u>42,000</u>           | <u>46,269</u>   | <u>4,269</u>     | <u>42,000</u>   |
| Total Security of Persons and Property.          | <u>42,000</u>           | <u>46,269</u>   | <u>4,269</u>     | <u>42,000</u>   |
| Total expenditures . . . . .                     | <u>42,000</u>           | <u>46,269</u>   | <u>4,269</u>     | <u>42,000</u>   |
| Net change in fund balance. . . . .              | (42,000)                | (43,869)        | (1,826)          | 42,043  |
| <b>Fund balance at beginning of year . . . .</b> | \$ 39,912               | \$ 39,912       | \$ 39,912        | \$ -  |
| <b>Prior year encumbrances appropriated .</b>    | 6,487                   | 6,487           | 6,487            | -   |
| <b>Fund balance at end of year . . . . .</b>     | <u>\$ 4,399</u>         | <u>\$ 2,530</u> | <u>\$ 44,573</u> | <u>\$ 42,043</u>  |



**CITY OF WHITEHALL, OHIO**

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

|  | <u>Budgeted Amounts</u> |                  | <u>Actual</u>    | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|------------------|------------------|---|
|  | <u>Original</u>         | <u>Final</u>     |                  |   |
| <b>Revenues:</b>                                 |                         |                  |                  |   |
| Fines and forfeitures . . . . .                  | \$ 9,000                | \$ 17,000        | \$ 325           | \$ (16,675)   |
| Total revenues . . . . .                         | <u>9,000</u>            | <u>17,000</u>    | <u>325</u>       | <u>(16,675)</u>   |
| <b>Expenditures:</b>                             |                         |                  |                  |   |
| Current:   |                         |                  |                  |   |
| Security of Persons and Property:                |                         |                  |                  |   |
| Operating . . . . .                              | 32,000                  | 32,000           | 800              | 31,200  |
| Total Security of Persons and Property.          | <u>32,000</u>           | <u>32,000</u>    | <u>800</u>       | <u>31,200</u>   |
| Total expenditures . . . . .                     | <u>32,000</u>           | <u>32,000</u>    | <u>800</u>       | <u>31,200</u>   |
| Net change in fund balance. . . . .              | (23,000)                | (15,000)         | (475)            | 14,525  |
| <b>Fund balance at beginning of year . . . .</b> | 24,577                  | 24,577           | 24,577           | -   |
| <b>Prior year encumbrances appropriated .</b>    | 7,500                   | 7,500            | 7,500            | -   |
| <b>Fund balance at end of year . . . . .</b>     | <u>\$ 9,077</u>         | <u>\$ 17,077</u> | <u>\$ 31,602</u> | <u>\$ 14,525</u>  |

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**FY2012 JAG GRANT FUND**  
 FOR THE YEAR ENDED DECEMBER 31, 2013

|  | Budgeted Amounts |             | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|------------------|-------------|------------------|---|
|  | Original         | Final       |                  |   |
| <b>Revenues:</b>                                 |                  |             |                  |   |
| Intergovernmental . . . . .                      | \$ -             | \$ -        | \$ 5,549         | \$ 5,549  |
| Investment income . . . . .                      | -                | -           | 280              | 280   |
| Total revenues . . . . .                         | -                | -           | 5,829            | 5,829   |
| <b>Expenditures:</b>                             |                  |             |                  |   |
| Current:   |                  |             |                  |   |
| Security of Persons and Property:                |                  |             |                  |   |
| Operating . . . . .                              | -                | 17,133      | 7,470            | 9,663   |
| Total Security of Persons and Property.          | -                | 17,133      | 7,470            | 9,663   |
| Total expenditures . . . . .                     | -                | 17,133      | 7,470            | 9,663   |
| Excess of expenditures over revenues . . .       | -                | (17,133)    | (1,641)          | 15,492  |
| <b>Other financing sources:</b>                  |                  |             |                  |   |
| Advances in . . . . .                            | -                | 17,133      | 17,133           | -   |
| Total other financing sources . . . . .          | -                | 17,133      | 17,133           | -   |
| Net change in fund balance. . . . .              | -                | -           | 15,492           | 15,492  |
| <b>Fund balance at beginning of year . . . .</b> | -                | -           | -                | -   |
| <b>Fund balance at end of year . . . . .</b>     | <u>\$ -</u>      | <u>\$ -</u> | <u>\$ 15,492</u> | <u>\$ 15,492</u>  |

**CITY OF WHITEHALL, OHIO**

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

|  | <u>Budgeted Amounts</u> |                  | <u>Actual</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|------------------|---------------|---|
|  | <u>Original</u>         | <u>Final</u>     |               |   |
| <b>Revenues:</b>                                 |                         |                  |               |   |
| Intergovernmental . . . . .                      | \$ -                    | \$ 29,203        | \$ -          | \$ (29,203)   |
| Total revenues . . . . .                         | <u>-</u>                | <u>29,203</u>    | <u>-</u>      | <u>(29,203)</u>   |
| Net change in fund balance. . . . .              | -                       | 29,203           | -             | (29,203)  |
| <b>Fund balance at beginning of year . . . .</b> | -                       | -                | -             | -   |
| <b>Fund balance at end of year . . . . .</b>     | <u>\$ -</u>             | <u>\$ 29,203</u> | <u>\$ -</u>   | <u>\$ (29,203)</u>  |

**CITY OF WHITEHALL, OHIO**

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

|  | <u>Budgeted Amounts</u> |                 | <u>Actual</u>   | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|-----------------|-----------------|---|
|  | <u>Original</u>         | <u>Final</u>    |                 |   |
| <b>Revenues:</b>                                 |                         |                 |                 |   |
| Intergovernmental . . . . .                      | \$ 2,700                | \$ 3,000        | \$ -            | \$ (3,000)  |
| Total revenues . . . . .                         | <u>2,700</u>            | <u>3,000</u>    | <u>-</u>        | <u>(3,000)</u>  |
| <b>Expenditures:</b>                             |                         |                 |                 |   |
| Current:   |                         |                 |                 |   |
| Security of Persons and Property:                |                         |                 |                 |   |
| Operating . . . . .                              | 3,800                   | 3,800           | -               | 3,800   |
| Total Security of Persons and Property.          | <u>3,800</u>            | <u>3,800</u>    | <u>-</u>        | <u>3,800</u>  |
| Total expenditures . . . . .                     | <u>3,800</u>            | <u>3,800</u>    | <u>-</u>        | <u>3,800</u>  |
| Net change in fund balance. . . . .              | (1,100)                 | (800)           | -               | 800   |
| <b>Fund balance at beginning of year . . . .</b> | 3,512                   | 3,512           | 3,512           | -   |
| <b>Fund balance at end of year . . . . .</b>     | <u>\$ 2,412</u>         | <u>\$ 2,712</u> | <u>\$ 3,512</u> | <u>\$ 800</u>   |

**CITY OF WHITEHALL, OHIO**

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

|  | <u>Budgeted Amounts</u> |                 | <u>Actual</u>    | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|-----------------|------------------|---|
|  | <u>Original</u>         | <u>Final</u>    |                  |   |
| <b>Revenues:</b>                                 |                         |                 |                  |   |
| Fines and forfeitures . . . . .                  | \$ 2,300                | \$ 9,000        | \$ 2,100         | \$ (6,900)  |
| Total revenues . . . . .                         | <u>2,300</u>            | <u>9,000</u>    | <u>2,100</u>     | <u>(6,900)</u>  |
| <b>Expenditures:</b>                             |                         |                 |                  |   |
| Current:   |                         |                 |                  |   |
| Security of Persons and Property:                |                         |                 |                  |   |
| Operating . . . . .                              | 26,000                  | 26,000          | 3,929            | 22,071  |
| Total Security of Persons and Property.          | <u>26,000</u>           | <u>26,000</u>   | <u>3,929</u>     | <u>22,071</u>   |
| Total expenditures . . . . .                     | <u>26,000</u>           | <u>26,000</u>   | <u>3,929</u>     | <u>22,071</u>   |
| Net change in fund balance. . . . .              | (23,700)                | (17,000)        | (1,829)          | 15,171  |
| <b>Fund balance at beginning of year . . . .</b> | 24,791                  | 24,791          | 24,791           | -   |
| <b>Fund balance at end of year . . . . .</b>     | <u>\$ 1,091</u>         | <u>\$ 7,791</u> | <u>\$ 22,962</u> | <u>\$ 15,171</u>  |

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**FY2011 JAG GRANT FUND**  
 FOR THE YEAR ENDED DECEMBER 31, 2013

|   | Budgeted Amounts  |                   | Actual          | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|-------------------|-------------------|-----------------|---|
|   | Original          | Final             |                 |   |
| <b>Revenues:</b>  |                   |                   |                 |   |
| Intergovernmental . . . . .   | \$ -              | \$ -              | \$ 9,936        | \$ 9,936  |
| Investment income . . . . .   | -                 | -                 | 588             | 588   |
| Total revenues . . . . .  | -                 | -                 | 10,524          | 10,524  |
| <b>Expenditures:</b>  |                   |                   |                 |   |
| Current:  |                   |                   |                 |   |
| Security of Persons and Property:                                     |                   |                   |                 |   |
| Operating . . . . .   | 3,660             | 6,863             | 6,694           | 169   |
| Total Security of Persons and Property.                               | 3,660             | 6,863             | 6,694           | 169   |
| Total expenditures . . . . .  | 3,660             | 6,863             | 6,694           | 169   |
| Excess (deficiency) of revenues<br>over (under) expenditures. . . . . | (3,660)           | (6,863)           | 3,830           | 10,693  |
| <b>Other financing sources (uses):</b>                                |                   |                   |                 |   |
| Advances in . . . . .   | -                 | -                 | 2,775           | 2,775   |
| Advances out . . . . .  | (22,340)          | (22,340)          | (22,340)        | -   |
| Total other financing sources (uses) . . .                            | (22,340)          | (22,340)          | (19,565)        | 2,775   |
| Net change in fund balance. . . . .                                   | (26,000)          | (29,203)          | (15,735)        | 13,468  |
| <b>Fund balance at beginning of year . . . .</b>                      | 21,054            | 21,054            | 21,054          | -   |
| <b>Fund balance at end of year . . . . .</b>                          | <u>\$ (4,946)</u> | <u>\$ (8,149)</u> | <u>\$ 5,319</u> | <u>\$ 13,468</u>  |

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**2009 BULLETPROOF VEST FUND**  
 FOR THE YEAR ENDED DECEMBER 31, 2013

|  | <u>Budgeted Amounts</u> |                        | <u>Actual</u>      | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|------------------------|--------------------|---|
|  | <u>Original</u>         | <u>Final</u>           |                    |   |
| <b>Revenues:</b>                                 |                         |                        |                    |   |
| Intergovernmental . . . . .                      | \$ -                    | \$ 4,500               | \$ -               | \$ (4,500)  |
| Total revenues. . . . .                          | <u>-</u>                | <u>4,500</u>           | <u>-</u>           | <u>(4,500)</u>  |
| <b>Expenditures:</b>                             |                         |                        |                    |   |
| Current:   |                         |                        |                    |   |
| Security of Persons and Property:                |                         |                        |                    |   |
| Operating . . . . .                              | 4,450                   | 4,450                  | 4,450              | -   |
| Total Security of Persons and Property.          | <u>4,450</u>            | <u>4,450</u>           | <u>4,450</u>       | <u>-</u>  |
| Total expenditures . . . . .                     | <u>4,450</u>            | <u>4,450</u>           | <u>4,450</u>       | <u>-</u>  |
| Net change in fund balance . . . . .             | (4,450)                 | 50                     | (4,450)            | (4,500)   |
| <b>Fund balance at beginning of year . . . .</b> | <u>\$ 4,450</u>         | <u>\$ 4,450</u>        | <u>\$ 4,450</u>    | <u>\$ -</u>   |
| <b>Fund balance at end of year . . . . .</b>     | <u><u>\$ -</u></u>      | <u><u>\$ 4,500</u></u> | <u><u>\$ -</u></u> | <u><u>\$ (4,500)</u></u>  |

**CITY OF WHITEHALL, OHIO**

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

|  | <u>Budgeted Amounts</u> |                    | <u>Actual</u>      | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|--------------------|--------------------|---|
|  | <u>Original</u>         | <u>Final</u>       |                    |   |
| <b>Expenditures:</b>                             |                         |                    |                    |   |
| Current:   |                         |                    |                    |   |
| Security of Persons and Property:                |                         |                    |                    |   |
| Operating . . . . .                              | \$ -                    | \$ 291,455         | \$ 291,455         | \$ -  |
| Total Security of Persons and Property.          | <u>-</u>                | <u>291,455</u>     | <u>291,455</u>     | <u>-</u>  |
| Total expenditures . . . . .                     | <u>-</u>                | <u>291,455</u>     | <u>291,455</u>     | <u>-</u>  |
| <b>Other financing source:</b>                   |                         |                    |                    |   |
| Other financing sources . . . . .                | <u>-</u>                | <u>291,455</u>     | <u>291,455</u>     | <u>-</u>  |
| Total other financing sources . . . . .          | <u>-</u>                | <u>291,455</u>     | <u>291,455</u>     | <u>-</u>  |
| Net change in fund balance. . . . .              | -                       | -                  | -                  | -   |
| <b>Fund balance at beginning of year . . . .</b> | <u>\$ -</u>             | <u>\$ -</u>        | <u>\$ -</u>        | <u>\$ -</u>   |
| <b>Fund balance at end of year . . . . .</b>     | <u><u>\$ -</u></u>      | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u>  |



**CITY OF WHITEHALL, OHIO**

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

|  | <u>Budgeted Amounts</u> |                 | <u>Actual</u>    | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|-----------------|------------------|---|
|  | <u>Original</u>         | <u>Final</u>    |                  |   |
| <b>Revenues:</b>                                 |                         |                 |                  |   |
| Fines and forfeitures . . . . .                  | \$ 5,280                | \$ 4,000        | \$ 6,134         | \$ 2,134  |
| Total revenues . . . . .                         | <u>5,280</u>            | <u>4,000</u>    | <u>6,134</u>     | <u>2,134</u>  |
| <b>Expenditures:</b>                             |                         |                 |                  |   |
| Current:   |                         |                 |                  |   |
| General Government:                              |                         |                 |                  |   |
| Operating . . . . .                              | 30,000                  | 30,000          | 2,875            | 27,125  |
| Total General Government . . . . .               | <u>30,000</u>           | <u>30,000</u>   | <u>2,875</u>     | <u>27,125</u>   |
| Total expenditures . . . . .                     | <u>30,000</u>           | <u>30,000</u>   | <u>2,875</u>     | <u>27,125</u>   |
| Net change in fund balance. . . . .              | (24,720)                | (26,000)        | 3,259            | 29,259  |
| <b>Fund balance at beginning of year . . . .</b> | \$ 26,439               | \$ 26,439       | \$ 26,439        | \$ -  |
| <b>Prior year encumbrances appropriated .</b>    | 570                     | 570             | 570              | -   |
| <b>Fund balance at end of year . . . . .</b>     | <u>\$ 2,289</u>         | <u>\$ 1,009</u> | <u>\$ 30,268</u> | <u>\$ 29,259</u>  |

**CITY OF WHITEHALL, OHIO**

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

|  | <u>Budgeted Amounts</u> |                  | <u>Actual</u>     | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|------------------|-------------------|---|
|  | <u>Original</u>         | <u>Final</u>     |                   |   |
| <b>Revenues:</b>                                 |                         |                  |                   |   |
| Fines and forfeitures . . . . .                  | \$ 12,411               | \$ 12,411        | \$ 11,251         | \$ (1,160)  |
| Total revenues . . . . .                         | <u>12,411</u>           | <u>12,411</u>    | <u>11,251</u>     | <u>(1,160)</u>  |
| <b>Expenditures:</b>                             |                         |                  |                   |   |
| Current:   |                         |                  |                   |   |
| General Government:                              |                         |                  |                   |   |
| Operating . . . . .                              | 261,000                 | 263,960          | 11,021            | 252,939   |
| Total General Government . . . . .               | <u>261,000</u>          | <u>263,960</u>   | <u>11,021</u>     | <u>252,939</u>  |
| Total expenditures . . . . .                     | <u>261,000</u>          | <u>263,960</u>   | <u>11,021</u>     | <u>252,939</u>  |
| Net change in fund balance. . . . .              | (248,589)               | (251,549)        | 230               | 251,779   |
| <b>Fund balance at beginning of year . . . .</b> | \$ 261,570              | \$ 261,570       | \$ 261,570        | \$ -  |
| <b>Prior year encumbrances appropriated .</b>    | 2,360                   | 2,360            | 2,360             | -   |
| <b>Fund balance at end of year . . . . .</b>     | <u>\$ 15,341</u>        | <u>\$ 12,381</u> | <u>\$ 264,160</u> | <u>\$ 251,779</u>   |

**CITY OF WHITEHALL, OHIO**

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

|   | Budgeted Amounts |                  | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|------------------|------------------|-------------------|---|
|   | Original         | Final            |                   |   |
| <b>Revenues:</b>                                      |                  |                  |                   |   |
| Property and other local taxes . . . . .              | \$ 93,451        | \$ 93,451        | \$ 138,365        | \$ 44,914   |
| Total revenues . . . . .                              | <u>93,451</u>    | <u>93,451</u>    | <u>138,365</u>    | <u>44,914</u>   |
| <b>Expenditures:</b>                                  |                  |                  |                   |   |
| Current:  |                  |                  |                   |   |
| Economic Development:                                 |                  |                  |                   |   |
| Operating . . . . .                                   | 168,000          | 215,542          | 193,231           | 22,311  |
| Total economic development. . . . .                   | <u>168,000</u>   | <u>215,542</u>   | <u>193,231</u>    | <u>22,311</u>   |
| Total expenditures . . . . .                          | <u>168,000</u>   | <u>215,542</u>   | <u>193,231</u>    | <u>22,311</u>   |
| Excess of expenditures<br>over revenues . . . . .     | <u>(74,549)</u>  | <u>(122,091)</u> | <u>(54,866)</u>   | <u>67,225</u>   |
| <b>Other financing source:</b>                        |                  |                  |                   |   |
| Transfers in . . . . .                                | 7,000            | 7,000            | 7,000             | -   |
| Total other financing sources . . . . .               | <u>7,000</u>     | <u>7,000</u>     | <u>7,000</u>      | <u>-</u>  |
| Net change in fund balance. . . . .                   | (67,549)         | (115,091)        | (47,866)          | 67,225  |
| <b>Fund balance at beginning of year . . . . .</b>    | 95,382           | 95,382           | 95,382            | -   |
| <b>Prior year encumbrances appropriated . . . . .</b> | 53,373           | 53,373           | 53,373            | -   |
| <b>Fund balance at end of year . . . . .</b>          | <u>\$ 81,206</u> | <u>\$ 33,664</u> | <u>\$ 100,889</u> | <u>\$ 67,225</u>  |

**CITY OF WHITEHALL, OHIO**

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

|   | <u>Budgeted Amounts</u> |              | <u>Actual</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|-------------------------|--------------|---------------|---|
|   | <u>Original</u>         | <u>Final</u> |               |   |
| Fund balance at beginning of year . . . . | \$ 10                   | \$ 10        | \$ 10         | \$ -  |
| Fund balance at end of year . . . . .     | <u>\$ 10</u>            | <u>\$ 10</u> | <u>\$ 10</u>  | <u>\$ -</u>   |

**CITY OF WHITEHALL, OHIO**

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

|   | <u>Budgeted Amounts</u> |                   | <u>Actual</u>     | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|-------------------------|-------------------|-------------------|---|
|   | <u>Original</u>         | <u>Final</u>      |                   |   |
| <b>Expenditures:</b>                              |                         |                   |                   |   |
| Current:  |                         |                   |                   |   |
| General Government:                               |                         |                   |                   |   |
| Operating . . . . .                               | \$ 200,000              | \$ 200,000        | \$ 158,944        | \$ 41,056   |
| Total General Government . . . . .                | <u>200,000</u>          | <u>200,000</u>    | <u>158,944</u>    | <u>41,056</u>   |
| Total expenditures . . . . .                      | <u>200,000</u>          | <u>200,000</u>    | <u>158,944</u>    | <u>41,056</u>   |
| Excess of expenditures<br>over revenues . . . . . | <u>(200,000)</u>        | <u>(200,000)</u>  | <u>(158,944)</u>  | <u>41,056</u>   |
| <b>Other financing source:</b>                    |                         |                   |                   |   |
| Transfers in . . . . .                            | -                       | 300,000           | 188,159           | (111,841)   |
| Total other financing sources . . . . .           | <u>-</u>                | <u>300,000</u>    | <u>188,159</u>    | <u>(111,841)</u>  |
| Net change in fund balance. . . . .               | (200,000)               | 100,000           | 29,215            | (70,785)  |
| <b>Fund balance at beginning of year . . . .</b>  | 265,043                 | 265,043           | 265,043           | -   |
| <b>Fund balance at end of year . . . . .</b>      | <u>\$ 65,043</u>        | <u>\$ 365,043</u> | <u>\$ 294,258</u> | <u>\$ (70,785)</u>  |

**CITY OF WHITEHALL, OHIO**

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

|   | <u>Budgeted Amounts</u> |               | <u>Actual</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|-------------------------|---------------|---------------|---|
|   | <u>Original</u>         | <u>Final</u>  |               |   |
| Fund balance at beginning of year . . . . | \$ 600                  | \$ 600        | \$ 600        | \$ -  |
| Fund balance at end of year . . . . .     | <u>\$ 600</u>           | <u>\$ 600</u> | <u>\$ 600</u> | <u>\$ -</u>   |

**CITY OF WHITEHALL, OHIO**

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

|   | Budgeted Amounts  |                  | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|-------------------|------------------|-------------------|---|
|   | Original          | Final            |                   |   |
| <b>Expenditures:</b>                              |                   |                  |                   |   |
| Current:  |                   |                  |                   |   |
| General Government:                               |                   |                  |                   |   |
| Operating . . . . .                               | \$ -              | \$ 508,303       | \$ 443,643        | \$ 64,660   |
| Total General Government . . . . .                | <u>-</u>          | <u>508,303</u>   | <u>443,643</u>    | <u>64,660</u>   |
| Total expenditures . . . . .                      | <u>-</u>          | <u>508,303</u>   | <u>443,643</u>    | <u>64,660</u>   |
| Excess of expenditures<br>over revenues . . . . . | <u>-</u>          | <u>(508,303)</u> | <u>(443,643)</u>  | <u>64,660</u>   |
| <b>Other financing source:</b>                    |                   |                  |                   |   |
| Transfers in . . . . .                            | -                 | 110,000          | 238,102           | 128,102   |
| Total other financing sources . . . . .           | <u>-</u>          | <u>110,000</u>   | <u>238,102</u>    | <u>128,102</u>  |
| Net change in fund balance. . . . .               | -                 | (398,303)        | (205,541)         | 192,762   |
| <b>Fund balance at beginning of year . . . .</b>  | \$ 414,954        | \$ 414,954       | \$ 414,954        | \$ -  |
| <b>Prior year encumbrances appropriated .</b>     | 8,303             | 8,303            | 8,303             | -   |
| <b>Fund balance at end of year . . . . .</b>      | <u>\$ 423,257</u> | <u>\$ 24,954</u> | <u>\$ 217,716</u> | <u>\$ 192,762</u>                                       |

**CITY OF WHITEHALL, OHIO**

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

|  | <u>Budgeted Amounts</u> |               | <u>Actual</u>    | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|---------------|------------------|---|
|  | <u>Original</u>         | <u>Final</u>  |                  |   |
| <b>Revenues:</b>                                   |                         |               |                  |   |
| Investment income . . . . .                        | \$ 1,000                | \$ 1,000      | \$ 508           | \$ (492)  |
| Total revenues . . . . .                           | <u>1,000</u>            | <u>1,000</u>  | <u>508</u>       | <u>(492)</u>  |
| <b>Expenditures:</b>                               |                         |               |                  |   |
| Current:   |                         |               |                  |   |
| Community Environment:                             |                         |               |                  |   |
| Operating . . . . .                                | 24,000                  | 24,000        | 227              | 23,773  |
| Total Community Environment. . . . .               | <u>24,000</u>           | <u>24,000</u> | <u>227</u>       | <u>23,773</u>   |
| Total expenditures . . . . .                       | <u>24,000</u>           | <u>24,000</u> | <u>227</u>       | <u>23,773</u>   |
| Net change in fund balance. . . . .                | (23,000)                | (23,000)      | 281              | 23,281  |
| <b>Fund balance at beginning of year . . . . .</b> | 23,768                  | 23,768        | 23,768           | -   |
| <b>Fund balance at end of year . . . . .</b>       | <u>\$ 768</u>           | <u>\$ 768</u> | <u>\$ 24,049</u> | <u>\$ 23,281</u>  |



**CITY OF WHITEHALL, OHIO**

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

|   | Budgeted Amounts           |                        | Actual                 | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|----------------------------|------------------------|------------------------|---|
|   | Original                   | Final                  |                        |   |
| <b>Expenditures:</b>                              |                            |                        |                        |   |
| Debt Service:                                     |                            |                        |                        |   |
| Principal retirement . . . . .                    | \$ 220,000                 | \$ 220,000             | \$ 218,490             | \$ 1,510  |
| Interest and fiscal charges . . . . .             | 50,000                     | 50,000                 | 42,400                 | 7,600   |
| Total debt service . . . . .                      | <u>270,000</u>             | <u>270,000</u>         | <u>260,890</u>         | <u>9,110</u>  |
| Total expenditures . . . . .                      | <u>270,000</u>             | <u>270,000</u>         | <u>260,890</u>         | <u>9,110</u>  |
| Excess of expenditures<br>over revenues . . . . . | <u>(270,000)</u>           | <u>(270,000)</u>       | <u>(260,890)</u>       | <u>9,110</u>  |
| <b>Other financing source:</b>                    |                            |                        |                        |   |
| Transfers in . . . . .                            | -                          | 270,000                | 260,890                | (9,110)   |
| Total other financing sources . . . . .           | <u>-</u>                   | <u>270,000</u>         | <u>260,890</u>         | <u>(9,110)</u>  |
| Net change in fund balance . . . . .              | (270,000)                  | -                      | -                      | -   |
| <b>Fund balance at beginning of year . . . .</b>  | 2,840                      | 2,840                  | 2,840                  | -   |
| <b>Fund balance at end of year . . . . .</b>      | <u><u>\$ (267,160)</u></u> | <u><u>\$ 2,840</u></u> | <u><u>\$ 2,840</u></u> | <u><u>\$ -</u></u>                                      |

**CITY OF WHITEHALL, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUND  
DECEMBER 31, 2013

|   | <u>Fire Dept<br/>New Equipment</u> | <u>Medical<br/>Supply</u> | <u>Water and<br/>Sewer<br/>Improvement</u> | <u>OPWC -<br/>Issue 2 Funds</u> |
|---|------------------------------------|---------------------------|--|---------------------------------|
| <b>Assets:</b>  |                                    |                           |  |                                 |
| Equity in pooled cash and investments . . .                                     | \$ 769,285                         | \$ 101,698                | \$ 1,507,297                               | \$ 98,117                       |
| Receivables (net of allowance for uncollectibles):                              |                                    |                           |  |                                 |
| Accounts . . . . .  | 181,652                            | 60,551                    | -  | -                               |
| Materials and supplies inventory . . . . .                                      | -                                  | 33,148                    | -  | -                               |
| Total assets . . . . .  | <u>\$ 950,937</u>                  | <u>\$ 195,397</u>         | <u>\$ 1,507,297</u>                        | <u>\$ 98,117</u>                |
| <b>Liabilities:</b>   |                                    |                           |  |                                 |
| Accounts payable. . . . .   | \$ 4,497                           | \$ 12,294                 | \$ 39,303                                  | \$ -                            |
| Contracts payable. . . . .  | -                                  | -                         | -  | -                               |
| Total liabilities . . . . .   | <u>4,497</u>                       | <u>12,294</u>             | <u>39,303</u>                              | <u>-</u>                        |
| <b>Deferred inflows of resources:</b>   |                                    |                           |  |                                 |
| Miscellaneous revenue not available. . . . .                                    | 116,929                            | 38,977                    | -  | -                               |
| Total deferred inflows of resources. . . . .                                    | <u>116,929</u>                     | <u>38,977</u>             | <u>-</u>                                   | <u>-</u>                        |
| <b>Fund Balances:</b>   |                                    |                           |  |                                 |
| Fund balances:  |                                    |                           |  |                                 |
| Nonspendable. . . . .   | -                                  | 33,148                    | -  | -                               |
| Restricted. . . . .   | -                                  | -                         | -  | 98,117                          |
| Committed. . . . .  | 829,511                            | 110,978                   | 1,467,994                                  | -                               |
| Total fund balances. . . . .  | <u>829,511</u>                     | <u>144,126</u>            | <u>1,467,994</u>                           | <u>98,117</u>                   |
| Total liabilities, deferred inflows<br>of resources and fund balances . . . . . | <u>\$ 950,937</u>                  | <u>\$ 195,397</u>         | <u>\$ 1,507,297</u>                        | <u>\$ 98,117</u>                |

| <u>Capital<br/>Projects</u> | <u>Capital<br/>Improvement</u> | <u>CERR<br/>Transfer</u> | <u>FRM<br/>Transfer</u> | <u>Technology</u> | <u>COE<br/>Stormshed</u> |
|-----------------------------|--------------------------------|--------------------------|-------------------------|-------------------|--------------------------|
| \$ 235,156                  | \$ 810,811                     | \$ 59,921                | \$ 326,229              | \$ 446,847        | \$ 393                   |
| -                           | -                              | -                        | -                       | -                 | -                        |
| -                           | -                              | -                        | -                       | -                 | -                        |
| <u>\$ 235,156</u>           | <u>\$ 810,811</u>              | <u>\$ 59,921</u>         | <u>\$ 326,229</u>       | <u>\$ 446,847</u> | <u>\$ 393</u>            |
| \$ -                        | \$ 4,342                       | \$ -                     | \$ 44,589               | \$ 33,304         | \$ -                     |
| -                           | 24,908                         | -                        | -                       | -                 | -                        |
| -                           | 29,250                         | -                        | 44,589                  | 33,304            | -                        |
| -                           | -                              | -                        | -                       | -                 | -                        |
| -                           | -                              | -                        | -                       | -                 | -                        |
| -                           | -                              | -                        | -                       | -                 | -                        |
| -                           | -                              | -                        | -                       | -                 | -                        |
| 235,156                     | 781,561                        | 59,921                   | 281,640                 | 413,543           | 393                      |
| <u>235,156</u>              | <u>781,561</u>                 | <u>59,921</u>            | <u>281,640</u>          | <u>413,543</u>    | <u>393</u>               |
| <u>\$ 235,156</u>           | <u>\$ 810,811</u>              | <u>\$ 59,921</u>         | <u>\$ 326,229</u>       | <u>\$ 446,847</u> | <u>\$ 393</u>            |

- - Continued

**CITY OF WHITEHALL, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUND  
DECEMBER 31, 2013

|   | <b>Community<br/>Development<br/>Trust</b> | <b>Total<br/>Nonmajor<br/>Capital Outlay<br/>Funds</b> |
|---|--|--|
| <b>Assets:</b>  |  |  |
| Equity in pooled cash and investments . . .                                     | \$ 458,701                                 | \$ 4,814,455   |
| Receivables (net of allowance for uncollectibles):                              |  |  |
| Accounts . . . . .  | -  | 242,203  |
| Materials and supplies inventory . . . . .                                      | -  | 33,148   |
| Total assets . . . . .  | <u>\$ 458,701</u>                          | <u>\$ 5,089,806</u>                                    |
| <b>Liabilities:</b>   |  |  |
| Accounts payable. . . . .   | \$ -                                       | \$ 138,329   |
| Contracts payable. . . . .  | -  | 24,908   |
| Total liabilities . . . . .   | <u>-</u>                                   | <u>163,237</u>   |
| <b>Deferred inflows of resources:</b>   |  |  |
| Miscellaneous revenue not available. . . . .                                    | -  | 155,906  |
| Total deferred inflows of resources. . . . .                                    | <u>-</u>                                   | <u>155,906</u>   |
| <b>Fund Balances:</b>   |  |  |
| Fund balances:  |  |  |
| Nonspendable. . . . .   | -  | 33,148   |
| Restricted. . . . .   | 458,701                                    | 557,211  |
| Committed. . . . .  | -  | 4,180,304  |
| Total fund balances. . . . .  | <u>458,701</u>                             | <u>4,770,663</u>                                       |
| Total liabilities, deferred inflows<br>of resources and fund balances . . . . . | <u>\$ 458,701</u>                          | <u>\$ 5,089,806</u>                                    |

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**CITY OF WHITEHALL, OHIO**

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

|  | <u>Fire Dept<br/>New Equipment</u> | <u>Medical<br/>Supply</u> | <u>Water and<br/>Sewer<br/>Improvement</u> | <u>Rosemore Ave<br/>Recon - Issue 2</u> |
|--|------------------------------------|---------------------------|--|---|
| <b>Revenues:</b>   |                                    |                           |  |   |
| Charges for services . . . . .   | \$ 248,741                         | \$ 78,888                 | \$ -                                       | \$ -                                    |
| Licenses, permits and fees . . . . .                                   | -                                  | -                         | -  | -                                       |
| Intergovernmental . . . . .  | -                                  | -                         | -  | 248,799                                 |
| Investment income . . . . .  | -                                  | 6                         | -  | -                                       |
| Other . . . . .  | 74                                 | -                         | -  | -                                       |
|  | <hr/>                              | <hr/>                     | <hr/>                                      | <hr/>                                   |
| Total revenues. . . . .  | 248,815                            | 78,894                    | -  | 248,799                                 |
|  | <hr/>                              | <hr/>                     | <hr/>                                      | <hr/>                                   |
| <b>Expenditures:</b>   |                                    |                           |  |   |
| Current:   |                                    |                           |  |   |
| Security of persons and property. . . . .                              | -                                  | 83,148                    | -  | -                                       |
| Utility services . . . . .   | -                                  | -                         | 296,663                                    | -                                       |
| Capital outlay. . . . .  | 148,020                            | -                         | -  | 248,799                                 |
| Principal retirement. . . . .  | -                                  | -                         | -  | -                                       |
| Interest and fiscal charges . . . . .                                  | -                                  | -                         | -  | -                                       |
|  | <hr/>                              | <hr/>                     | <hr/>                                      | <hr/>                                   |
| Total expenditures . . . . .   | 148,020                            | 83,148                    | 296,663                                    | 248,799                                 |
|  | <hr/>                              | <hr/>                     | <hr/>                                      | <hr/>                                   |
| Excess/(deficiency) of revenues<br>over/(under) expenditures . . . . . | 100,795                            | (4,254)                   | (296,663)                                  | -                                       |
|  | <hr/>                              | <hr/>                     | <hr/>                                      | <hr/>                                   |
| <b>Other financing sources (uses):</b>                                 |                                    |                           |  |   |
| Transfers in . . . . .   | -                                  | -                         | 253,394                                    | -                                       |
| Transfers (out) . . . . .  | -                                  | -                         | -  | -                                       |
| Total other financing sources (uses) . . . . .                         | <hr/>                              | <hr/>                     | <hr/>                                      | <hr/>                                   |
|  | -                                  | -                         | 253,394                                    | -                                       |
|  | <hr/>                              | <hr/>                     | <hr/>                                      | <hr/>                                   |
| Net change in fund balances . . . . .                                  | 100,795                            | (4,254)                   | (43,269)                                   | -                                       |
|  | <hr/>                              | <hr/>                     | <hr/>                                      | <hr/>                                   |
| <b>Fund balances (deficit) at beginning of year . . . . .</b>          | 728,716                            | 148,380                   | 1,511,263                                  | -                                       |
|  | <hr/>                              | <hr/>                     | <hr/>                                      | <hr/>                                   |
| <b>Fund balances at end of year . . . . .</b>                          | <u>\$ 829,511</u>                  | <u>\$ 144,126</u>         | <u>\$ 1,467,994</u>                        | <u>\$ -</u>                             |

| <u>OPWC -<br/>Issue 2 Funds</u> | <u>Capital<br/>Projects</u> | <u>Capital<br/>Improvement</u> | <u>CERR<br/>Transfer</u> | <u>FRM<br/>Transfer</u> | <u>Technology</u> |
|---------------------------------|-----------------------------|--------------------------------|--------------------------|-------------------------|-------------------|
| \$ -                            | \$ -                        | \$ -                           | \$ -                     | \$ -                    | \$ -              |
| -                               | -                           | -                              | -                        | -                       | 179,959           |
| -                               | -                           | 425,664                        | -                        | -                       | -                 |
| -                               | -                           | -                              | -                        | -                       | -                 |
| -                               | -                           | -                              | -                        | 15,289                  | -                 |
| -                               | -                           | 425,664                        | -                        | 15,289                  | 179,959           |
| -                               | -                           | -                              | -                        | -                       | -                 |
| -                               | -                           | -                              | -                        | -                       | -                 |
| -                               | 44,844                      | 1,271,940                      | 49,020                   | 66,093                  | 363,973           |
| -                               | -                           | -                              | -                        | 9,947                   | 9,358             |
| -                               | -                           | -                              | -                        | 523                     | 1,618             |
| -                               | 44,844                      | 1,271,940                      | 49,020                   | 76,563                  | 374,949           |
| -                               | (44,844)                    | (846,276)                      | (49,020)                 | (61,274)                | (194,990)         |
| -                               | 280,000                     | 449,961                        | 23,036                   | 40,240                  | 377,786           |
| -                               | -                           | -                              | -                        | -                       | -                 |
| -                               | 280,000                     | 449,961                        | 23,036                   | 40,240                  | 377,786           |
| -                               | 235,156                     | (396,315)                      | (25,984)                 | (21,034)                | 182,796           |
| 98,117                          | -                           | 1,177,876                      | 85,905                   | 302,674                 | 230,747           |
| <u>\$ 98,117</u>                | <u>\$ 235,156</u>           | <u>\$ 781,561</u>              | <u>\$ 59,921</u>         | <u>\$ 281,640</u>       | <u>\$ 413,543</u> |

**CITY OF WHITEHALL, OHIO**

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

|  | COE<br>Stormshed | Community<br>Development<br>Trust | Total<br>Nonmajor<br>Capital Outlay<br>Funds |
|--|------------------|-----------------------------------|--|
| <b>Revenues:</b>   |                  |                                   |  |
| Charges for services . . . . .   | \$ -             | \$ -                              | \$ 327,629                                   |
| Licenses, permits and fees . . . . .                                   | -                | -                                 | 179,959                                      |
| Intergovernmental . . . . .  | -                | -                                 | 674,463                                      |
| Investment income . . . . .  | -                | -                                 | 6  |
| Other . . . . .  | -                | -                                 | 15,363                                       |
|  | -                | -                                 | 1,197,420                                    |
| <b>Expenditures:</b>   |                  |                                   |  |
| Current:   |                  |                                   |  |
| Security of persons and property. . . . .                              | -                | -                                 | 83,148                                       |
| Utility services . . . . .   | -                | -                                 | 296,663                                      |
| Capital outlay. . . . .  | -                | 90,012                            | 2,282,701                                    |
| Principal retirement. . . . .  | -                | -                                 | 19,305                                       |
| Interest and fiscal charges . . . . .                                  | -                | -                                 | 2,141  |
|  | -                | 90,012                            | 2,683,958                                    |
| Total expenditures . . . . .   | -                | 90,012                            | 2,683,958                                    |
| Excess/(deficiency) of revenues<br>over/(under) expenditures . . . . . | -                | (90,012)                          | (1,486,538)                                  |
| <b>Other financing sources (uses):</b>                                 |                  |                                   |  |
| Transfers in . . . . .   | -                | -                                 | 1,424,417                                    |
| Transfers (out) . . . . .  | -                | (7,000)                           | (7,000)                                      |
| Total other financing sources (uses) . . . . .                         | -                | (7,000)                           | 1,417,417                                    |
| Net change in fund balances . . . . .                                  | -                | (97,012)                          | (69,121)                                     |
| <b>Fund balances (deficit) at beginning of year . . . . .</b>          | <b>393</b>       | <b>555,713</b>                    | <b>4,839,784</b>                             |
| <b>Fund balances at end of year . . . . .</b>                          | <b>\$ 393</b>    | <b>\$ 458,701</b>                 | <b>\$ 4,770,663</b>                          |



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**CITY OF WHITEHALL, OHIO**

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

|   | Budgeted Amounts  |                   | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|-------------------|-------------------|-------------------|---|
|   | Original          | Final             |                   |   |
| <b>Revenues:</b>  |                   |                   |                   |   |
| Charges for services . . . . .  | \$ 422,384        | \$ 414,906        | \$ 326,993        | \$ (87,913)   |
| Other . . . . .   | 96                | 94                | 74                | (20)  |
| Total revenues . . . . .  | <u>422,480</u>    | <u>415,000</u>    | <u>327,067</u>    | <u>(87,933)</u>   |
| <b>Expenditures:</b>  |                   |                   |                   |   |
| Current:  |                   |                   |                   |   |
| Capital Outlay:   |                   |                   |                   |   |
| Operating . . . . .   | <u>681,237</u>    | <u>728,423</u>    | <u>174,786</u>    | <u>553,637</u>  |
| Total capital outlay . . . . .  | <u>681,237</u>    | <u>728,423</u>    | <u>174,786</u>    | <u>553,637</u>  |
| Total expenditures. . . . .   | <u>681,237</u>    | <u>728,423</u>    | <u>174,786</u>    | <u>553,637</u>  |
| Excess (deficiency) of revenues<br>over (under) expenditures. . . . . | <u>(258,757)</u>  | <u>(313,423)</u>  | <u>152,281</u>    | <u>465,704</u>  |
| <b>Other financing (uses):</b>  |                   |                   |                   |   |
| Transfers out . . . . .   | <u>(75,263)</u>   | <u>(75,263)</u>   | <u>(75,263)</u>   | <u>-</u>  |
| Total other financing (uses) . . . . .                                | <u>(75,263)</u>   | <u>(75,263)</u>   | <u>(75,263)</u>   | <u>-</u>  |
| Net change in fund balance . . . . .                                  | (334,020)         | (388,686)         | 77,018            | 465,704   |
| <b>Fund balance at beginning of year . . . .</b>                      | 611,611           | 611,611           | 611,611           | -   |
| <b>Prior year encumbrances appropriated .</b>                         | 61,371            | 61,371            | 61,371            | -   |
| <b>Fund balance at end of year . . . . .</b>                          | <u>\$ 338,962</u> | <u>\$ 284,296</u> | <u>\$ 750,000</u> | <u>\$ 465,704</u>                                       |

**CITY OF WHITEHALL, OHIO**

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

|   | Budgeted Amounts  |                  | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|-------------------|------------------|------------------|---|
|   | Original          | Final            |                  |   |
| <b>Revenues:</b>  |                   |                  |                  |   |
| Charges for services . . . . .  | \$ 140,819        | \$ 139,492       | \$ 108,077       | \$ (31,415)   |
| Investment income . . . . .   | 8                 | 8                | 6                | (2)   |
| Total revenues . . . . .  | <u>140,827</u>    | <u>139,500</u>   | <u>108,083</u>   | <u>(31,417)</u>   |
| <b>Expenditures:</b>  |                   |                  |                  |   |
| Current:  |                   |                  |                  |   |
| Security of Persons and Property:                                     |                   |                  |                  |   |
| Operating . . . . .   | <u>78,500</u>     | <u>133,594</u>   | <u>114,487</u>   | <u>19,107</u>   |
| Total Security of Persons and Property.                               | <u>78,500</u>     | <u>133,594</u>   | <u>114,487</u>   | <u>19,107</u>   |
| Total expenditures. . . . .   | <u>78,500</u>     | <u>133,594</u>   | <u>114,487</u>   | <u>19,107</u>   |
| Excess (deficiency) of revenues<br>over (under) expenditures. . . . . | <u>62,327</u>     | <u>5,906</u>     | <u>(6,404)</u>   | <u>(12,310)</u>   |
| <b>Other financing (uses):</b>  |                   |                  |                  |   |
| Transfers out . . . . .   | <u>-</u>          | <u>(28,193)</u>  | <u>(28,193)</u>  | <u>-</u>  |
| Total other financing (uses) . . . . .                                | <u>-</u>          | <u>(28,193)</u>  | <u>(28,193)</u>  | <u>-</u>  |
| Net change in fund balance . . . . .                                  | 62,327            | (22,287)         | (34,597)         | (12,310)  |
| <b>Fund balance at beginning of year . . . .</b>                      | 85,903            | 85,903           | 85,903           | -   |
| <b>Prior year encumbrances appropriated .</b>                         | <u>23,694</u>     | <u>23,694</u>    | <u>23,694</u>    | <u>-</u>  |
| <b>Fund balance at end of year . . . . .</b>                          | <u>\$ 171,924</u> | <u>\$ 87,310</u> | <u>\$ 75,000</u> | <u>\$ (12,310)</u>                                      |

**CITY OF WHITEHALL, OHIO**

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

|   | Budgeted Amounts   |                     | Actual              | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|--------------------|---------------------|---------------------|---|
|   | Original           | Final               |                     |   |
| <b>Expenditures:</b>                              |                    |                     |                     |   |
| Current:  |                    |                     |                     |   |
| Utility services . . . . .                        |                    |                     |                     |   |
| Operating . . . . .                               | \$ 1,289,545       | \$ 1,458,835        | \$ 434,244          | \$ 1,024,591  |
| Total utility services . . . . .                  | <u>1,289,545</u>   | <u>1,458,835</u>    | <u>434,244</u>      | <u>1,024,591</u>  |
| Total expenditures . . . . .                      | <u>1,289,545</u>   | <u>1,458,835</u>    | <u>434,244</u>      | <u>1,024,591</u>  |
| Excess of expenditures<br>over revenues . . . . . | <u>(1,289,545)</u> | <u>(1,458,835)</u>  | <u>(434,244)</u>    | <u>1,024,591</u>  |
| <b>Other financing sources:</b>                   |                    |                     |                     |   |
| Transfers in . . . . .                            | -                  | 1,300,000           | 253,394             | (1,046,606)   |
| Total other financing sources . . . . .           | <u>-</u>           | <u>1,300,000</u>    | <u>253,394</u>      | <u>(1,046,606)</u>                                      |
| Net change in fund balance . . . . .              | (1,289,545)        | (158,835)           | (180,850)           | (22,015)  |
| <b>Fund balance at beginning of year . . . .</b>  | 1,389,108          | 1,389,108           | 1,389,108           | -   |
| <b>Prior year encumbrances appropriated .</b>     | 169,291            | 169,291             | 169,291             | -   |
| <b>Fund balance at end of year . . . . .</b>      | <u>\$ 268,854</u>  | <u>\$ 1,399,564</u> | <u>\$ 1,377,549</u> | <u>\$ (22,015)</u>                                      |

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**ROSEMORE AVE RECON - ISSUE 2 FUND**  
 FOR THE YEAR ENDED DECEMBER 31, 2013

|  | <u>Budgeted Amounts</u> |                         | <u>Actual</u>      | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|-------------------------|--------------------|---|
|  | <u>Original</u>         | <u>Final</u>            |                    |   |
| <b>Revenues:</b>                                 |                         |                         |                    |   |
| Intergovernmental . . . . .                      | \$ -                    | \$ 261,502              | \$ 248,799         | \$ (12,703)   |
| Total revenues . . . . .                         | <u>-</u>                | <u>261,502</u>          | <u>248,799</u>     | <u>(12,703)</u>   |
| <b>Expenditures:</b>                             |                         |                         |                    |   |
| Current:   |                         |                         |                    |   |
| Capital Outlay:                                  |                         |                         |                    |   |
| Operating . . . . .                              | -                       | 248,799                 | 248,799            | -   |
| Total capital outlay . . . . .                   | <u>-</u>                | <u>248,799</u>          | <u>248,799</u>     | <u>-</u>  |
| Total expenditures. . . . .                      | <u>-</u>                | <u>248,799</u>          | <u>248,799</u>     | <u>-</u>  |
| Net change in fund balance . . . . .             | -                       | 12,703                  | -                  | (12,703)  |
| <b>Fund balance at beginning of year . . . .</b> | <u>-</u>                | <u>-</u>                | <u>-</u>           | <u>-</u>  |
| <b>Fund balance at end of year . . . . .</b>     | <u><u>\$ -</u></u>      | <u><u>\$ 12,703</u></u> | <u><u>\$ -</u></u> | <u><u>\$ (12,703)</u></u>   |

**CITY OF WHITEHALL, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**OPWC - ISSUE 2 FUNDS**  
 FOR THE YEAR ENDED DECEMBER 31, 2013

|  | <u>Budgeted Amounts</u> |                  | <u>Actual</u>    | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|------------------|------------------|---|
|  | <u>Original</u>         | <u>Final</u>     |                  |   |
| <b>Fund balance at beginning of year . . . .</b> | \$ 98,117               | \$ 98,117        | \$ 98,117        | \$ -  |
| <b>Fund balance at end of year . . . . .</b>     | <u>\$ 98,117</u>        | <u>\$ 98,117</u> | <u>\$ 98,117</u> | <u>\$ -</u>   |

**CITY OF WHITEHALL, OHIO**

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

|   | <u>Budgeted Amounts</u> |                    | <u>Actual</u>           | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|-------------------------|--------------------|-------------------------|---|
|   | <u>Original</u>         | <u>Final</u>       |                         |   |
| <b>Expenditures:</b>                              |                         |                    |                         |   |
| Current:  |                         |                    |                         |   |
| Capital Outlay:                                   |                         |                    |                         |   |
| Operating . . . . .                               | \$ -                    | \$ 280,000         | \$ 261,850              | \$ 18,150   |
| Total capital outlay . . . . .                    | <u>-</u>                | <u>280,000</u>     | <u>261,850</u>          | <u>18,150</u>   |
| Total expenditures. . . . .                       | <u>-</u>                | <u>280,000</u>     | <u>261,850</u>          | <u>18,150</u>   |
| Excess of expenditures<br>over revenues . . . . . | <u>-</u>                | <u>(280,000)</u>   | <u>(261,850)</u>        | <u>18,150</u>   |
| <b>Other financing sources:</b>                   |                         |                    |                         |   |
| Transfers in . . . . .                            | <u>-</u>                | <u>280,000</u>     | <u>280,000</u>          | <u>-</u>  |
| Total other financing sources . . . . .           | <u>-</u>                | <u>280,000</u>     | <u>280,000</u>          | <u>-</u>  |
| Net change in fund balance . . . . .              | <u>-</u>                | <u>-</u>           | <u>18,150</u>           | <u>18,150</u>   |
| <b>Fund balance at beginning of year . . . .</b>  | <u>-</u>                | <u>-</u>           | <u>-</u>                | <u>-</u>  |
| <b>Fund balance at end of year . . . . .</b>      | <u><u>\$ -</u></u>      | <u><u>\$ -</u></u> | <u><u>\$ 18,150</u></u> | <u><u>\$ 18,150</u></u>   |

**CITY OF WHITEHALL, OHIO**

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

|   | <u>Budgeted Amounts</u> |                    | <u>Actual</u>     | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|-------------------------|--------------------|-------------------|---|
|   | <u>Original</u>         | <u>Final</u>       |                   |   |
| <b>Revenues:</b>                                  |                         |                    |                   |   |
| Intergovernmental . . . . .                       | \$ -                    | \$ 127,492         | \$ 210,512        | \$ 83,020   |
| Total revenues . . . . .                          | <u>-</u>                | <u>127,492</u>     | <u>210,512</u>    | <u>83,020</u>   |
| <b>Expenditures:</b>                              |                         |                    |                   |   |
| Current:  |                         |                    |                   |   |
| Capital Outlay:                                   |                         |                    |                   |   |
| Operating . . . . .                               | 1,200,000               | 1,326,481          | 1,167,757         | 158,724   |
| Total capital outlay . . . . .                    | <u>1,200,000</u>        | <u>1,326,481</u>   | <u>1,167,757</u>  | <u>158,724</u>  |
| Total expenditures. . . . .                       | <u>1,200,000</u>        | <u>1,326,481</u>   | <u>1,167,757</u>  | <u>158,724</u>  |
| Excess of expenditures<br>over revenues . . . . . | <u>(1,200,000)</u>      | <u>(1,198,989)</u> | <u>(957,245)</u>  | <u>241,744</u>  |
| <b>Other financing sources:</b>                   |                         |                    |                   |   |
| Transfers in . . . . .                            | -                       | 272,508            | 449,961           | 177,453   |
| Total other financing sources . . . . .           | <u>-</u>                | <u>272,508</u>     | <u>449,961</u>    | <u>177,453</u>  |
| Net change in fund balance . . . . .              | (1,200,000)             | (926,481)          | (507,284)         | 419,197   |
| <b>Fund balance at beginning of year . . . .</b>  | 876,329                 | 876,329            | 876,329           | -   |
| <b>Prior year encumbrances appropriated .</b>     | 336,331                 | 336,331            | 336,331           | -   |
| <b>Fund balance at end of year . . . . .</b>      | <u>\$ 12,660</u>        | <u>\$ 286,179</u>  | <u>\$ 705,376</u> | <u>\$ 419,197</u>   |



**CITY OF WHITEHALL, OHIO**

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

|   | <u>Budgeted Amounts</u> |                    | <u>Actual</u>    | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|-------------------------|--------------------|------------------|---|
|   | <u>Original</u>         | <u>Final</u>       |                  |   |
| <b>Expenditures:</b>                              |                         |                    |                  |   |
| Current:  |                         |                    |                  |   |
| Capital Outlay:                                   |                         |                    |                  |   |
| Operating . . . . .                               | \$ 95,000               | \$ 194,000         | \$ 99,000        | \$ 95,000   |
| Total capital outlay . . . . .                    | <u>95,000</u>           | <u>194,000</u>     | <u>99,000</u>    | <u>95,000</u>   |
| Total expenditures. . . . .                       | <u>95,000</u>           | <u>194,000</u>     | <u>99,000</u>    | <u>95,000</u>   |
| Excess of expenditures<br>over revenues . . . . . | <u>(95,000)</u>         | <u>(194,000)</u>   | <u>(99,000)</u>  | <u>95,000</u>   |
| <b>Other financing sources:</b>                   |                         |                    |                  |   |
| Transfers in . . . . .                            | -                       | -                  | 23,036           | 23,036  |
| Total other financing sources . . . . .           | <u>-</u>                | <u>-</u>           | <u>23,036</u>    | <u>23,036</u>   |
| Net change in fund balance . . . . .              | (95,000)                | (194,000)          | (75,964)         | 118,036   |
| <b>Fund balance at beginning of year . . . .</b>  | 36,885                  | 36,885             | 36,885           | -   |
| <b>Prior year encumbrances appropriated .</b>     | 99,000                  | 99,000             | 99,000           | -   |
| <b>Fund balance at end of year . . . . .</b>      | <u>\$ 40,885</u>        | <u>\$ (58,115)</u> | <u>\$ 59,921</u> | <u>\$ 118,036</u>   |

**CITY OF WHITEHALL, OHIO**

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

|   | Budgeted Amounts  |                   | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|-------------------|-------------------|-------------------|---|
|   | Original          | Final             |                   |   |
| <b>Revenues:</b>                                  |                   |                   |                   |   |
| Other . . . . .                                   | \$ -              | \$ 184,760        | \$ 15,289         | \$ (169,471)  |
| Total revenues . . . . .                          | <u>-</u>          | <u>184,760</u>    | <u>15,289</u>     | <u>(169,471)</u>  |
| <b>Expenditures:</b>                              |                   |                   |                   |   |
| Current:  |                   |                   |                   |   |
| Capital Outlay:                                   |                   |                   |                   |   |
| Operating . . . . .                               | 175,000           | 206,949           | 116,345           | 90,604  |
| Total capital outlay . . . . .                    | <u>175,000</u>    | <u>206,949</u>    | <u>116,345</u>    | <u>90,604</u>   |
| Total expenditures. . . . .                       | <u>175,000</u>    | <u>206,949</u>    | <u>116,345</u>    | <u>90,604</u>   |
| Excess of expenditures<br>over revenues . . . . . | <u>(175,000)</u>  | <u>(22,189)</u>   | <u>(101,056)</u>  | <u>(78,867)</u>   |
| <b>Other financing sources:</b>                   |                   |                   |                   |   |
| Transfers in . . . . .                            | -                 | 40,240            | 40,240            | -   |
| Total other financing sources . . . . .           | <u>-</u>          | <u>40,240</u>     | <u>40,240</u>     | <u>-</u>  |
| Net change in fund balance . . . . .              | (175,000)         | 18,051            | (60,816)          | (78,867)  |
| <b>Fund balance at beginning of year . . . .</b>  | 310,262           | 310,262           | 310,262           | -   |
| <b>Prior year encumbrances appropriated .</b>     | 32,149            | 32,149            | 32,149            | -   |
| <b>Fund balance at end of year . . . . .</b>      | <u>\$ 167,411</u> | <u>\$ 360,462</u> | <u>\$ 281,595</u> | <u>\$ (78,867)</u>                                      |

**CITY OF WHITEHALL, OHIO**

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

|   | Budgeted Amounts  |                  | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|-------------------|------------------|-------------------|---|
|   | Original          | Final            |                   |   |
| <b>Revenues:</b>                                  |                   |                  |                   |   |
| Licenses, permits and fees . . . . .              | \$ 65,238         | \$ 109,544       | \$ 202,412        | \$ 92,868   |
| Total revenues . . . . .                          | <u>65,238</u>     | <u>109,544</u>   | <u>202,412</u>    | <u>92,868</u>   |
| <b>Expenditures:</b>                              |                   |                  |                   |   |
| Current:  |                   |                  |                   |   |
| Capital Outlay:                                   |                   |                  |                   |   |
| Operating . . . . .                               | 310,000           | 508,184          | 478,558           | 29,626  |
| Total capital outlay . . . . .                    | <u>310,000</u>    | <u>508,184</u>   | <u>478,558</u>    | <u>29,626</u>   |
| Total expenditures. . . . .                       | <u>310,000</u>    | <u>508,184</u>   | <u>478,558</u>    | <u>29,626</u>   |
| Excess of expenditures<br>over revenues . . . . . | <u>(244,762)</u>  | <u>(398,640)</u> | <u>(276,146)</u>  | <u>122,494</u>  |
| <b>Other financing sources:</b>                   |                   |                  |                   |   |
| Advances in . . . . .                             | 32,231            | 54,120           | 100,000           | 45,880  |
| Transfers in . . . . .                            | <u>89,531</u>     | <u>150,336</u>   | <u>277,786</u>    | <u>127,450</u>  |
| Total other financing sources . . . . .           | <u>121,762</u>    | <u>204,456</u>   | <u>377,786</u>    | <u>173,330</u>  |
| Net change in fund balance . . . . .              | (123,000)         | (194,184)        | 101,640           | 295,824   |
| <b>Fund balance at beginning of year . . . .</b>  | 77,288            | 77,288           | 77,288            | -   |
| <b>Prior year encumbrances appropriated .</b>     | <u>157,073</u>    | <u>157,073</u>   | <u>157,073</u>    | -   |
| <b>Fund balance at end of year . . . . .</b>      | <u>\$ 111,361</u> | <u>\$ 40,177</u> | <u>\$ 336,001</u> | <u>\$ 295,824</u>                                       |

**CITY OF WHITEHALL, OHIO**

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

|   | <u>Budgeted Amounts</u> |              | <u>Actual</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|-------------------------|--------------|---------------|---|
|   | <u>Original</u>         | <u>Final</u> |               |   |
| <b>Revenues:</b>                                  |                         |              |               |   |
| Other . . . . .                                   | \$ -                    | \$ 93        | \$ -          | \$ (93)   |
| Total revenues . . . . .                          | <u>-</u>                | <u>93</u>    | <u>-</u>      | <u>(93)</u>   |
| <b>Expenditures:</b>                              |                         |              |               |   |
| Current:  |                         |              |               |   |
| Capital Outlay:                                   |                         |              |               |   |
| Operating . . . . .                               | 393                     | 393          | -             | 393   |
| Total capital outlay . . . . .                    | <u>393</u>              | <u>393</u>   | <u>-</u>      | <u>393</u>  |
| Total expenditures . . . . .                      | <u>393</u>              | <u>393</u>   | <u>-</u>      | <u>393</u>  |
| Excess of expenditures<br>over revenues . . . . . | <u>(393)</u>            | <u>(300)</u> | <u>-</u>      | <u>300</u>  |
| Net change in fund balance . . . . .              | (393)                   | (300)        | -             | 300   |
| <b>Fund balance at beginning of year . . . .</b>  | 393                     | 393          | 393           | -   |
| <b>Fund balance at end of year . . . . .</b>      | <u>\$ -</u>             | <u>\$ 93</u> | <u>\$ 393</u> | <u>\$ 300</u>   |

**CITY OF WHITEHALL, OHIO**

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

|   | Budgeted Amounts |                  | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|------------------|------------------|-------------------|---|
|   | Original         | Final            |                   |   |
| <b>Expenditures:</b>                              |                  |                  |                   |   |
| Current:  |                  |                  |                   |   |
| Capital Outlay:                                   |                  |                  |                   |   |
| Operating . . . . .                               | \$ 473,948       | \$ 522,138       | \$ 99,432         | \$ 422,706  |
| Total capital outlay . . . . .                    | 473,948          | 522,138          | 99,432            | 422,706   |
| Total expenditures . . . . .                      | 473,948          | 522,138          | 99,432            | 422,706   |
| Excess of expenditures<br>over revenues . . . . . | (473,948)        | (522,138)        | (99,432)          | 422,706   |
| <b>Other financing (uses):</b>                    |                  |                  |                   |   |
| Transfers out . . . . .                           | (7,000)          | (7,000)          | (7,000)           | -   |
| Total other financing (uses) . . . . .            | (7,000)          | (7,000)          | (7,000)           | -   |
| Net change in fund balance . . . . .              | (480,948)        | (529,138)        | (106,432)         | 422,706   |
| <b>Fund balance at beginning of year . . . .</b>  | 488,451          | 488,451          | 488,451           | -   |
| <b>Prior year encumbrances appropriated .</b>     | 74,822           | 74,822           | 74,822            | -   |
| <b>Fund balance at end of year . . . . .</b>      | <u>\$ 82,325</u> | <u>\$ 34,135</u> | <u>\$ 456,841</u> | <u>\$ 422,706</u>                                       |

**CITY OF WHITEHALL, OHIO**

**INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTION - FIDUCIARY FUND**

Fiduciary funds are used to account for assets held by the City in a trustee capacity, or as an agency for individuals, private organizations, other governments and/or funds. The following are the City's fiduciary fund types:

**Agency Fund**

Agency funds maintain assets held by the City as an agent for individuals, private organizations, other governmental units and/or funds. These funds are purely custodial (assets equal liabilities) and therefore do not involve the measurement of results. The City has the following agency funds:

**COBRA - Extended Benefits Fund**

**Electrical Inspector Fund**

**Inspection Deposit Fund**

**Trunk & Storm Sewer Fund**

**Plumbing Permits Fund**

**Special Deposit Fund**

**Street Maintenance Deposit Fund**

**Acreage Fees Fund**

**Christmas Tree Lot Bond Fund**

**Mayors Court Fund**

**CITY OF WHITEHALL, OHIO**

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

|   | <u>Beginning<br/>Balance<br/>12/31/2012</u> | <u>Additions</u>  | <u>Reductions</u> | <u>Ending<br/>Balance<br/>12/31/2013</u> |
|---|---|-------------------|-------------------|--|
| <b>COBRA - Extended Benefits Fund</b>       |   |                   |                   |  |
| <b>Assets:</b>                              |   |                   |                   |  |
| Equity in pooled cash and investments . . . | \$ 205                                      | \$ -              | \$ -              | \$ 205                                   |
| Total assets . . . . .                      | <u>\$ 205</u>                               | <u>\$ -</u>       | <u>\$ -</u>       | <u>\$ 205</u>                            |
| <b>Liabilities:</b>                         |   |                   |                   |  |
| Deposits held and due to others . . . . .   | \$ 205                                      | \$ -              | \$ -              | \$ 205                                   |
| Total liabilities . . . . .                 | <u>\$ 205</u>                               | <u>\$ -</u>       | <u>\$ -</u>       | <u>\$ 205</u>                            |
| <b>Electrical Inspector Fund</b>            |   |                   |                   |  |
| <b>Assets:</b>                              |   |                   |                   |  |
| Equity in pooled cash and investments . . . | \$ 139,794                                  | \$ 40,261         | \$ 15,524         | \$ 164,531                               |
| Total assets. . . . .                       | <u>\$ 139,794</u>                           | <u>\$ 40,261</u>  | <u>\$ 15,524</u>  | <u>\$ 164,531</u>                        |
| <b>Liabilities:</b>                         |   |                   |                   |  |
| Accounts payable . . . . .                  | \$ -  | \$ 500            | \$ -              | \$ 500                                   |
| Deposits held and due to others . . . . .   | 139,794                                     | 39,761            | 15,524            | 164,031                                  |
| Total liabilities . . . . .                 | <u>\$ 139,794</u>                           | <u>\$ 40,261</u>  | <u>\$ 15,524</u>  | <u>\$ 164,531</u>                        |
| <b>Inspection Deposit Fund</b>              |   |                   |                   |  |
| <b>Assets:</b>                              |   |                   |                   |  |
| Equity in pooled cash and investments . . . | \$ 256,602                                  | \$ 129,615        | \$ 64,192         | \$ 322,025                               |
| Total assets. . . . .                       | <u>\$ 256,602</u>                           | <u>\$ 129,615</u> | <u>\$ 64,192</u>  | <u>\$ 322,025</u>                        |
| <b>Liabilities:</b>                         |   |                   |                   |  |
| Accounts payable . . . . .                  | \$ -  | \$ 7,500          | \$ -              | \$ 7,500                                 |
| Due to other governments . . . . .          | -   | 525               | -                 | 525                                      |
| Deposits held and due to others . . . . .   | 256,602                                     | 121,590           | 64,192            | 314,000                                  |
| Total liabilities . . . . .                 | <u>\$ 256,602</u>                           | <u>\$ 129,615</u> | <u>\$ 64,192</u>  | <u>\$ 322,025</u>                        |
| <b>Trunk &amp; Storm Sewer Fund</b>         |   |                   |                   |  |
| <b>Assets:</b>                              |   |                   |                   |  |
| Equity in pooled cash and investments . . . | \$ 56,683                                   | \$ 8,990          | \$ 21,420         | \$ 44,253                                |
| Total assets. . . . .                       | <u>\$ 56,683</u>                            | <u>\$ 8,990</u>   | <u>\$ 21,420</u>  | <u>\$ 44,253</u>                         |
| <b>Liabilities:</b>                         |   |                   |                   |  |
| Deposits held and due to others . . . . .   | \$ 56,683                                   | \$ 8,990          | \$ 21,420         | \$ 44,253                                |
| Total liabilities . . . . .                 | <u>\$ 56,683</u>                            | <u>\$ 8,990</u>   | <u>\$ 21,420</u>  | <u>\$ 44,253</u>                         |
| <b>Plumbing Permits Fund</b>                |   |                   |                   |  |
| <b>Assets:</b>                              |   |                   |                   |  |
| Equity in pooled cash and investments . . . | \$ 90,471                                   | \$ 18,125         | \$ 14,194         | \$ 94,402                                |
| Total assets. . . . .                       | <u>\$ 90,471</u>                            | <u>\$ 18,125</u>  | <u>\$ 14,194</u>  | <u>\$ 94,402</u>                         |
| <b>Liabilities:</b>                         |   |                   |                   |  |
| Accounts payable . . . . .                  | \$ -  | \$ 375            | \$ -              | \$ 375                                   |
| Deposits held and due to others . . . . .   | 90,471                                      | 17,750            | 14,194            | 94,027                                   |
| Total liabilities . . . . .                 | <u>\$ 90,471</u>                            | <u>\$ 18,125</u>  | <u>\$ 14,194</u>  | <u>\$ 94,402</u>                         |

-- Continued

**CITY OF WHITEHALL, OHIO**

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

|   | <b>Beginning<br/>Balance<br/>12/31/2012</b> | <b>Additions</b>  | <b>Reductions</b> | <b>Ending<br/>Balance<br/>12/31/2013</b> |
|---|---|-------------------|-------------------|--|
| <b>Special Deposit Fund</b>                 |   |                   |                   |  |
| <b>Assets:</b>                              |   |                   |                   |  |
| Equity in pooled cash and investments . . . | \$ 130,502                                  | \$ 17,200         | \$ 21,100         | \$ 126,602                               |
| Total assets. . . . .                       | <u>\$ 130,502</u>                           | <u>\$ 17,200</u>  | <u>\$ 21,100</u>  | <u>\$ 126,602</u>                        |
| <b>Liabilities:</b>                         |   |                   |                   |  |
| Deposits held and due to others . . . . .   | \$ 130,502                                  | \$ 17,200         | \$ 21,100         | \$ 126,602                               |
| Total liabilities . . . . .                 | <u>\$ 130,502</u>                           | <u>\$ 17,200</u>  | <u>\$ 21,100</u>  | <u>\$ 126,602</u>                        |
| <b>Street Maintenance Deposit Fund</b>      |   |                   |                   |  |
| <b>Assets:</b>                              |   |                   |                   |  |
| Equity in pooled cash and investments . . . | \$ 17,640                                   | \$ 1,200          | \$ -              | \$ 18,840                                |
| Total assets. . . . .                       | <u>\$ 17,640</u>                            | <u>\$ 1,200</u>   | <u>\$ -</u>       | <u>\$ 18,840</u>                         |
| <b>Liabilities:</b>                         |   |                   |                   |  |
| Deposits held and due to others . . . . .   | \$ 17,640                                   | \$ 1,200          | \$ -              | \$ 18,840                                |
| Total liabilities . . . . .                 | <u>\$ 17,640</u>                            | <u>\$ 1,200</u>   | <u>\$ -</u>       | <u>\$ 18,840</u>                         |
| <b>Acreage Fees Fund</b>                    |   |                   |                   |  |
| <b>Assets:</b>                              |   |                   |                   |  |
| Equity in pooled cash and investments . . . | \$ 82,809                                   | \$ 12,445         | \$ 6,342          | \$ 88,912                                |
| Total assets. . . . .                       | <u>\$ 82,809</u>                            | <u>\$ 12,445</u>  | <u>\$ 6,342</u>   | <u>\$ 88,912</u>                         |
| <b>Liabilities:</b>                         |   |                   |                   |  |
| Deposits held and due to others . . . . .   | \$ 82,809                                   | \$ 12,445         | \$ 6,342          | \$ 88,912                                |
| Total liabilities . . . . .                 | <u>\$ 82,809</u>                            | <u>\$ 12,445</u>  | <u>\$ 6,342</u>   | <u>\$ 88,912</u>                         |
| <b>Christmas Tree Lot Bond Fund</b>         |   |                   |                   |  |
| <b>Assets:</b>                              |   |                   |                   |  |
| Equity in pooled cash and investments . . . | \$ 1,800                                    |                   |                   | \$ 1,800                                 |
| Total assets. . . . .                       | <u>\$ 1,800</u>                             | <u>\$ -</u>       | <u>\$ -</u>       | <u>\$ 1,800</u>                          |
| <b>Liabilities:</b>                         |   |                   |                   |  |
| Deposits held and due to others . . . . .   | \$ 1,800                                    | \$ -              | \$ -              | \$ 1,800                                 |
| Total liabilities . . . . .                 | <u>\$ 1,800</u>                             | <u>\$ -</u>       | <u>\$ -</u>       | <u>\$ 1,800</u>                          |
| <b>Mayors Court Fund</b>                    |   |                   |                   |  |
| <b>Assets:</b>                              |   |                   |                   |  |
| Equity in pooled cash and investments . . . | \$ -  | \$ 37,792         |                   | \$ 37,792                                |
| Total assets. . . . .                       | <u>\$ -</u>                                 | <u>\$ 37,792</u>  | <u>\$ -</u>       | <u>\$ 37,792</u>                         |
| <b>Liabilities:</b>                         |   |                   |                   |  |
| Due to other governments . . . . .          | \$ -  | \$ 16,748         | \$ -              | \$ 16,748                                |
| Deposits held and due to others . . . . .   | -   | 21,044            | -                 | 21,044                                   |
| Total liabilities . . . . .                 | <u>\$ -</u>                                 | <u>\$ 37,792</u>  | <u>\$ -</u>       | <u>\$ 37,792</u>                         |
| <b>Total Agency Funds</b>                   |   |                   |                   |  |
| <b>Assets:</b>                              |   |                   |                   |  |
| Equity in pooled cash and investments . . . | \$ 776,506                                  | \$ 265,628        | \$ 142,772        | \$ 899,362                               |
| Total assets. . . . .                       | <u>\$ 776,506</u>                           | <u>\$ 265,628</u> | <u>\$ 142,772</u> | <u>\$ 899,362</u>                        |
| <b>Liabilities:</b>                         |   |                   |                   |  |
| Accounts payable . . . . .                  | \$ -  | \$ 8,375          | \$ -              | \$ 8,375                                 |
| Due to other governments . . . . .          | -   | 17,273            | -                 | 17,273                                   |
| Deposits held and due to others . . . . .   | 776,506                                     | 239,980           | 142,772           | 873,714                                  |
| Total liabilities . . . . .                 | <u>\$ 776,506</u>                           | <u>\$ 265,628</u> | <u>\$ 142,772</u> | <u>\$ 899,362</u>                        |



# STATISTICAL SECTION

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**CITY OF WHITEHALL, OHIO**  
**STATISTICAL SECTION**

The Statistical Section presents detailed information as a context for understanding what the information in the preceding sections says about the City's overall financial health. It differs from the financial statements in that it usually covers more than one year and may present non-accounting data. For this reason, the Statistical Section is unaudited.

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| Schedules 1-4 reflect financial trends data to help the reader understand how the City's financial performance and well-being have changed over time.  | <b>119-128</b> |
| Schedules 5-6 reflect revenue capacity and help the reader assess the City's most significant local revenue source, the income tax.  | <b>129-132</b> |
| Schedules 7-10 reflect debt capacity and 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.  | <b>133-139</b> |
| Schedules 11-12 offer demographic and economic information to help the reader understand the environment within which the City's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments. | <b>140-141</b> |
| Schedules 13-15 contain operating information 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.   | <b>142-146</b> |

**Sources:** Unless otherwise noted, the information in these schedules is derived from the City's annual financial reports for the relevant year. The City implemented GASB Statement No. 34 in 2003; schedules 1 and 2, which present government-wide information on an accrual basis, include information beginning in that year.

**CITY OF WHITEHALL, OHIO**

SCHEDULE 1  
NET POSITION BY COMPONENT  
LAST TEN YEARS  
(ACCRUAL BASIS OF ACCOUNTING)

|   | <u>2013</u>          | <u>2012</u>          | <u>2011</u>          | <u>2010</u>          |
|---|----------------------|----------------------|----------------------|----------------------|
| <b>Governmental Activities</b>              |                      |                      |                      |                      |
| Net investment in capital assets            | \$ 22,575,058        | \$ 22,768,813        | \$ 22,444,654        | \$ 21,422,059        |
| Restricted for:                             |                      |                      |                      |                      |
| Capital projects                            | 333,666              | 98,510               | 98,510               | 1,923,675            |
| Debt service                                | 23                   | -                    | -                    | -                    |
| Street maintenance and repair               | 2,622,540            | 1,954,948            | 1,716,659            | 460,585              |
| State highway                               | -                    | -                    | -                    | -                    |
| Economic development                        | 144,691              | 149,868              | 304,055              | 375,466              |
| Tourism activities and economic development | -                    | -                    | -                    | -                    |
| Fire department equipment                   | -                    | -                    | -                    | 505,265              |
| Community development                       | 458,701              | 555,713              | 590,135              | 590,135              |
| Human services programs                     | 837,747              | 751,986              | 1,070,003            | 2,969,588            |
| Other purposes                              | -                    | -                    | -                    | -                    |
| Unrestricted                                | <u>12,202,291</u>    | <u>10,827,322</u>    | <u>9,277,095</u>     | <u>3,300,372</u>     |
| Total governmental activities net position  | <u>\$ 39,174,717</u> | <u>\$ 37,107,160</u> | <u>\$ 35,501,111</u> | <u>\$ 31,547,145</u> |

**Note:** The 2010 restricted and unrestricted net assets categories for governmental activities for 2010 have been restated to conform to 2011 presentation.

(2) Amounts have been restated to reflect a restatement related to GASB Statement No. 65.

| <u>2009</u>          | <u>2008</u>          | <u>2007</u>          | <u>2006</u>          | <u>2005</u>          | <u>2004</u>          |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ 19,364,514        | \$ 18,141,493        | \$ 17,515,576        | \$ 17,566,906        | \$ 9,764,795         | \$ 9,047,666         |
| 1,166,470            | 1,134,827            | 1,320,473            | 506,178              | 160,798              | 1,715,882            |
| -                    | -                    | -                    | -                    | 130,743              | 62,143               |
| 565,634              | 653,655              | 761,705              | 1,000,140            | 1,006,612            | -                    |
| -                    | -                    | -                    | -                    | 390,608              | -                    |
| 434,629              | 447,029              | -                    | -                    | -                    | -                    |
| -                    | -                    | 448,720              | 415,561              | 534,382              | -                    |
| 364,140              | 383,252              | 447,100              | 784,676              | 450,121              | -                    |
| 593,533              | 863,400              | 863,653              | 869,441              | 915,795              | -                    |
| 2,561,639            | 2,688,581            | 2,113,992            | 1,794,703            | 1,937,235            | -                    |
| -                    | -                    | -                    | -                    | -                    | 2,068,521            |
| 3,922,381            | 4,393,847            | 4,827,904            | 2,921,292            | 2,248,919            | 4,021,118            |
| <u>\$ 28,972,940</u> | <u>\$ 28,706,084</u> | <u>\$ 28,299,123</u> | <u>\$ 25,858,897</u> | <u>\$ 17,540,008</u> | <u>\$ 16,915,330</u> |

**CITY OF WHITEHALL, OHIO**

SCHEDULE 2  
 CHANGES IN NET POSITION  
 LAST TEN YEARS  
 (ACCRUAL BASIS OF ACCOUNTING)

|  | <u>2013</u>            | <u>2012</u>            | <u>2011</u>            | <u>2010</u>            |
|--|------------------------|------------------------|------------------------|------------------------|
| <b>Program Revenues:</b>                       |                        |                        |                        |                        |
| Governmental activities                        |                        |                        |                        |                        |
| Charges for services:                          |                        |                        |                        |                        |
| General government                             | \$ 797,113             | \$ 897,425             | \$ 1,132,367           | \$ 957,289             |
| Security of persons and property               | 754,564                | 604,737                | 754,043                | 603,939                |
| Transporation                                  | 159,459                | 146,237                | 144,067                | 181,336                |
| Leisure time activities                        | 151,726                | 172,167                | 186,499                | 100,445                |
| Operating grants and contributions             | 1,004,680              | 840,603                | 1,169,979              | 2,033,366              |
| Capital grants and contributions               | 689,752                | 873,919                | 1,800,747              | 1,554,170              |
| Total governmental activities program revenues | <u>3,557,294</u>       | <u>3,535,088</u>       | <u>5,187,702</u>       | <u>5,430,545</u>       |
| <b>Expenses:</b>                               |                        |                        |                        |                        |
| Governmental Activities                        |                        |                        |                        |                        |
| General government                             | 7,908,848              | 8,584,595              | 6,499,347              | 6,853,110              |
| Security of persons and property               | 12,641,273             | 13,085,319             | 12,965,963             | 11,362,217             |
| Public health and welfare                      | 135,766                | 110,644                | 124,388                | 119,592                |
| Transportation                                 | 3,038,646              | 2,876,440              | 2,701,909              | 2,623,097              |
| Community environment                          | 19,925                 | 29,538                 | 26,063                 | 219,806                |
| Leisure time activities                        | 894,039                | 908,997                | 803,154                | 733,584                |
| Economic development                           | 150,314                | 253,708                | -                      | -                      |
| Utility services                               | 1,277,327              | 1,236,778              | 1,541,342              | 676,465                |
| Interest and fiscal charges                    | 49,887                 | 59,595                 | 74,273                 | 92,156                 |
| Total governmental activities expenses         | <u>\$ 26,116,025</u>   | <u>\$ 27,145,614</u>   | <u>\$ 24,736,439</u>   | <u>\$ 22,680,027</u>   |
| <b>Net (Expense) Revenue</b>                   |                        |                        |                        |                        |
| Total primary government net expense           | <u>\$ (22,558,731)</u> | <u>\$ (23,610,526)</u> | <u>\$ (19,548,737)</u> | <u>\$ (17,249,482)</u> |

| <u>2009</u>            | <u>2008</u>            | <u>2007</u>            | <u>2006</u>            | <u>2005</u>            | <u>2004</u>            |
|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| \$ 628,584             | \$ 578,043             | \$ 521,987             | \$ 460,008             | \$ 376,438             | \$ 369,458             |
| 539,078                | 517,476                | 521,615                | 509,125                | 420,778                | 805,827                |
| 225,663                | 63,256                 | 185,091                | 11,035                 | 34,878                 | 21,129                 |
| 130,564                | 88,887                 | 146,853                | 121,007                | 149,983                | 194,377                |
| 1,355,463              | 1,485,704              | 1,772,017              | 1,053,274              | 1,637,053              | 1,470,628              |
| 929,554                | -                      | 81,315                 | 29,065                 | 205,937                | 6,100                  |
| <u>3,808,906</u>       | <u>2,733,366</u>       | <u>3,228,878</u>       | <u>2,183,514</u>       | <u>2,825,067</u>       | <u>2,867,519</u>       |
| 6,361,664              | 5,234,821              | 5,238,550              | 5,238,555              | 5,178,228              | 4,866,367              |
| 11,676,927             | 10,554,951             | 10,308,780             | 10,146,621             | 9,420,783              | 9,236,167              |
| 284,552                | 123,546                | 86,524                 | 109,630                | 174,091                | 90,815                 |
| 2,478,019              | 2,360,155              | 2,425,295              | 2,612,201              | 1,414,103              | 1,502,820              |
| 1,251,252              | 61,374                 | 24,850                 | 63,321                 | 216,485                | 428,777                |
| 762,010                | 662,338                | 679,319                | 620,978                | 637,330                | 746,271                |
| -                      | -                      | -                      | -                      | -                      | -                      |
| 614,424                | 849,300                | 411,991                | 379,519                | 1,254,862              | 1,285,658              |
| 108,112                | 125,940                | 113,024                | 160,258                | 173,948                | 186,222                |
| <u>\$ 23,536,960</u>   | <u>\$ 19,972,425</u>   | <u>\$ 19,288,333</u>   | <u>\$ 19,331,083</u>   | <u>\$ 18,469,830</u>   | <u>\$ 18,343,097</u>   |
| <u>\$ (19,728,054)</u> | <u>\$ (17,239,059)</u> | <u>\$ (16,059,455)</u> | <u>\$ (17,147,569)</u> | <u>\$ (15,644,763)</u> | <u>\$ (15,475,578)</u> |

- - Continued

**CITY OF WHITEHALL, OHIO**

SCHEDULE 2  
 CHANGES IN NET POSITION (CONTINUED)  
 LAST TEN YEARS  
 (ACCRUAL BASIS OF ACCOUNTING)

|  | <u>2013</u>         | <u>2012</u>         | <u>2011</u>         | <u>2010</u>         |
|--|---------------------|---------------------|---------------------|---------------------|
| <b>General Revenues and Other Changes in Net Position</b>      |                     |                     |                     |                     |
| Governmental activities  |                     |                     |                     |                     |
| Income taxes levied for:                                       |                     |                     |                     |                     |
| General purposes   | 21,803,680          | 21,951,825          | 20,570,658          | 16,783,672          |
| Property taxes levied for:                                     |                     |                     |                     |                     |
| General purposes   | 276,029             | 348,432             | 393,669             | 456,971             |
| Lodging taxes levied for:                                      |                     |                     |                     |                     |
| Special purposes   | 138,137             | 99,521              | 92,749              | 83,694              |
| Grants and entitlements not restricted<br>to specific programs | 1,119,982           | 1,212,711           | 1,604,801           | 1,621,629           |
| Investment earnings  | 17,175              | 38,504              | 72,370              | 79,005              |
| Payment in lieu of taxes                                       | 499,369             | 525,600             | 408,308             | 449,492             |
| Miscellaneous  | 771,916             | 670,827             | 360,148             | 349,224             |
| Special item: gain on sale of land                             | -                   | -                   | -                   | -                   |
| Total governmental activities                                  | <u>24,626,288</u>   | <u>24,847,420</u>   | <u>23,502,703</u>   | <u>19,823,687</u>   |
| <br><b>Change in Net Position</b>                              |                     |                     |                     |                     |
| Total primary government                                       | <u>\$ 2,067,557</u> | <u>\$ 1,236,894</u> | <u>\$ 3,953,966</u> | <u>\$ 2,574,205</u> |



| <u>2009</u>       | <u>2008</u>       | <u>2007</u>         | <u>2006</u>         | <u>2005</u>       | <u>2004</u>         |
|-------------------|-------------------|---------------------|---------------------|-------------------|---------------------|
| 16,004,379        | 14,173,287        | 15,014,192          | 13,475,672          | 13,210,790        | 13,634,700          |
| 423,734           | 481,330           | 415,056             | 541,772             | 432,349           | 319,186             |
| 92,834            | 102,080           | 139,091             | 107,159             | 106,760           | 96,213              |
| 1,456,263         | 1,695,625         | 2,001,045           | 1,851,955           | 1,764,876         | 2,084,739           |
| 139,826           | 280,603           | 467,186             | 483,741             | 199,137           | 52,091              |
| 1,125,044         | 413,221           | -                   | -                   | -                 | -                   |
| 752,830           | 499,874           | 463,111             | 463,663             | 555,529           | 555,182             |
| -                 | -                 | -                   | 35,336              | -                 | -                   |
| <u>19,994,910</u> | <u>17,646,020</u> | <u>18,499,681</u>   | <u>16,959,298</u>   | <u>16,269,441</u> | <u>16,742,111</u>   |
| <u>\$ 266,856</u> | <u>\$ 406,961</u> | <u>\$ 2,440,226</u> | <u>\$ (188,271)</u> | <u>\$ 624,678</u> | <u>\$ 1,266,533</u> |

**CITY OF WHITEHALL, OHIO**

SCHEDULE 3  
 FUND BALANCES, GOVERNMENTAL FUNDS  
 LAST TEN YEARS  
 (MODIFIED ACCRUAL BASIS OF ACCOUNTING)

|   | <u>2013</u>          | <u>2012</u>          | <u>2011</u>          | <u>2010</u>          |
|---|----------------------|----------------------|----------------------|----------------------|
| <b>General Fund</b>                       |                      |                      |                      |                      |
| Nonspendable                              | \$ 1,390,280         | \$ 141,617           | \$ 135,591           | \$ -                 |
| Committed                                 | 511,974              | 693,269              | 1,095,606            | -                    |
| Assigned                                  | 486,159              | 613,335              | 320,258              | -                    |
| Unassigned                                | 6,580,039            | 4,897,501            | 4,714,233            | -                    |
| Reserved                                  | -                    | -                    | -                    | 465,734              |
| Designated                                | -                    | -                    | -                    | -                    |
| Unreserved                                | -                    | -                    | -                    | 3,941,906            |
| <b>Total general fund</b>                 | <u>8,968,452</u>     | <u>6,345,722</u>     | <u>6,265,688</u>     | <u>4,407,640</u>     |
| <b>All Other Governmental Funds</b>       |                      |                      |                      |                      |
| Nonspendable                              | 94,675               | 81,524               | 119,270              | -                    |
| Restricted                                | 3,897,852            | 3,253,917            | 3,473,501            | -                    |
| Committed                                 | 4,180,304            | 4,155,549            | 3,570,804            | -                    |
| Assigned                                  | 2,840                | 2,840                | 2,220                | -                    |
| Unassigned                                | (8,741)              | (4,486)              | -                    | -                    |
| Reserved                                  | -                    | -                    | -                    | 577,838              |
| Unreserved (deficit), reported in:        |                      |                      |                      |                      |
| Special revenue funds                     | -                    | -                    | -                    | 2,605,770            |
| Debt service funds                        | -                    | -                    | -                    | -                    |
| Capital projects funds                    | -                    | -                    | -                    | 2,547,561            |
| <b>Total all other governmental funds</b> | <u>8,166,930</u>     | <u>7,489,344</u>     | <u>7,165,795</u>     | <u>5,731,169</u>     |
| <b>Total governmental funds</b>           | <u>\$ 17,135,382</u> | <u>\$ 13,835,066</u> | <u>\$ 13,431,483</u> | <u>\$ 10,138,809</u> |

The City implemented GASB 54 in 2011.

| <u>2009</u>         | <u>2008</u>         | <u>2007</u>         | <u>2006</u>         | <u>2005</u>         | <u>2004</u>         |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| -                   | -                   | -                   | -                   | -                   | -                   |
| -                   | -                   | -                   | -                   | -                   | -                   |
| -                   | -                   | -                   | -                   | -                   | -                   |
| 587,514             | 1,331,098           | 1,692,380           | 1,721,516           | 1,887,024           | 2,423,958           |
| -                   | -                   | -                   | 400,000             | 400,000             | 644,098             |
| <u>4,440,209</u>    | <u>3,833,818</u>    | <u>3,523,132</u>    | <u>2,270,271</u>    | <u>1,977,540</u>    | <u>1,300,375</u>    |
| <u>5,027,723</u>    | <u>5,164,916</u>    | <u>5,215,512</u>    | <u>4,391,787</u>    | <u>4,264,564</u>    | <u>4,368,431</u>    |
| -                   | -                   | -                   | -                   | -                   | -                   |
| -                   | -                   | -                   | -                   | -                   | -                   |
| -                   | -                   | -                   | -                   | -                   | -                   |
| -                   | -                   | -                   | -                   | -                   | -                   |
| -                   | -                   | -                   | -                   | -                   | -                   |
| 709,185             | 508,077             | 934,043             | 527,035             | 426,111             | 892,875             |
| 2,293,035           | 2,034,887           | 1,830,353           | 1,825,156           | 2,268,734           | 1,806,171           |
| -                   | -                   | -                   | -                   | 144,079             | 76,580              |
| <u>1,418,907</u>    | <u>2,095,615</u>    | <u>1,928,124</u>    | <u>1,670,209</u>    | <u>1,023,735</u>    | <u>585,176</u>      |
| <u>4,421,127</u>    | <u>4,638,579</u>    | <u>4,692,520</u>    | <u>4,022,400</u>    | <u>3,862,659</u>    | <u>3,360,802</u>    |
| <u>\$ 9,448,850</u> | <u>\$ 9,803,495</u> | <u>\$ 9,908,032</u> | <u>\$ 8,414,187</u> | <u>\$ 8,127,223</u> | <u>\$ 7,729,233</u> |

**CITY OF WHITEHALL, OHIO**

SCHEDULE 4  
 CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS  
 LAST TEN YEARS  
 (MODIFIED ACCRUAL BASIS OF ACCOUNTING)

|  | <u>2013</u>         | <u>2012</u>       | <u>2011</u>         | <u>2010</u>       |
|--|---------------------|-------------------|---------------------|-------------------|
| <b>Revenues</b>  |                     |                   |                     |                   |
| Municipal income taxes                                       | \$ 21,641,273       | \$ 21,297,923     | \$ 21,034,376       | \$ 16,814,950     |
| Property and other local taxes                               | 439,937             | 436,292           | 502,032             | 518,670           |
| Payments in lieu of taxes                                    | 499,369             | 525,600           | 408,308             | 449,492           |
| Charges for services   | 667,743             | 715,322           | 696,089             | 646,531           |
| Licenses and permits   | 550,187             | 629,475           | 816,219             | 553,132           |
| Fines and forfeitures  | 246,508             | 268,357           | 311,240             | 332,540           |
| Intergovernmental  | 2,779,169           | 2,877,452         | 4,688,673           | 5,168,579         |
| Special assessments  | 159,459             | 146,237           | 144,067             | 181,321           |
| Investment income  | 13,550              | 43,854            | 73,400              | 83,542            |
| Rental income  | 151,726             | 172,167           | 186,499             | 172,458           |
| Contributions and donations                                  | 1,000               | 8,225             | 2,000               | 4,200             |
| Other  | 787,279             | 677,827           | 360,148             | 349,224           |
| Total revenues   | <u>27,937,200</u>   | <u>27,798,731</u> | <u>29,223,051</u>   | <u>25,274,639</u> |
| <b>Expenditures</b>  |                     |                   |                     |                   |
| Current:   |                     |                   |                     |                   |
| General government   | 7,467,281           | 8,156,068         | 6,089,038           | 6,815,158         |
| Security of persons and property                             | 11,568,781          | 12,105,729        | 11,916,106          | 10,912,110        |
| Public health and welfare                                    | 130,646             | 105,603           | 116,854             | 119,592           |
| Transportation   | 1,757,154           | 1,630,671         | 1,550,021           | 1,599,488         |
| Community environment  | 18,286              | 27,635            | 19,230              | 219,222           |
| Leisure time activities                                      | 756,252             | 724,127           | 670,318             | 664,087           |
| Economic development   | 150,314             | 253,708           | -                   | -                 |
| Utility services   | 1,277,327           | 1,236,778         | 1,541,342           | 676,465           |
| Capital outlay   | 2,307,568           | 3,030,160         | 3,802,375           | 3,242,318         |
| Debt service   |                     |                   |                     |                   |
| Principal retirement   | 357,690             | 240,955           | 223,553             | 398,635           |
| Interest and fiscal charges                                  | 45,585              | 55,260            | 64,692              | 83,427            |
| Bond issuance costs  | -                   | -                 | -                   | -                 |
| Total expenditures   | <u>25,836,884</u>   | <u>27,566,694</u> | <u>25,993,529</u>   | <u>24,730,502</u> |
| Excess/(deficiency) of revenues<br>over/(under) expenditures | <u>2,100,316</u>    | <u>232,037</u>    | <u>3,229,522</u>    | <u>544,137</u>    |
| <b>Other Financing Sources (Uses)</b>                        |                     |                   |                     |                   |
| Sale of refunding bonds                                      | -                   | -                 | -                   | -                 |
| Lease-purchase agreement                                     | -                   | -                 | -                   | -                 |
| Premium on refunding bonds issued                            | -                   | -                 | -                   | -                 |
| Payment to refunded bond escrow agent                        | -                   | -                 | -                   | -                 |
| Capital lease transaction                                    | -                   | 3,717             | -                   | 41,328            |
| Transfers in   | 2,242,307           | 2,831,434         | 3,153,317           | 2,438,158         |
| Transfers out  | (2,242,307)         | (2,831,434)       | (3,153,317)         | (2,438,158)       |
| Loan proceeds  | -                   | 167,829           | 63,152              | 104,494           |
| Insurance proceeds   | -                   | -                 | -                   | -                 |
| Sale of land   | -                   | -                 | -                   | -                 |
| Total other financing sources (uses)                         | <u>-</u>            | <u>171,546</u>    | <u>63,152</u>       | <u>145,822</u>    |
| Net change in fund balances                                  | <u>\$ 2,100,316</u> | <u>\$ 403,583</u> | <u>\$ 3,292,674</u> | <u>\$ 689,959</u> |
| Capital expenditures   | \$ 1,204,593        | \$ 1,956,846      | \$ 2,505,646        | \$ 3,407,913      |
| Debt service as a percentage of noncapital<br>expenditures   | 1.64%               | 1.16%             | 1.23%               | 2.26%             |

|    | <u>2009</u>       | <u>2008</u>       | <u>2007</u>       | <u>2006</u>       | <u>2005</u>       | <u>2004</u>       |
|----|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| \$ | 16,065,683        | \$ 14,620,565     | \$ 14,098,188     | \$ 13,444,458     | \$ 13,198,361     | \$ 13,364,366     |
|    | 531,046           | 575,758           | 616,361           | 580,439           | 526,153           | 522,620           |
|    | 1,538,265         | -                 | -                 | -                 | -                 | -                 |
|    | 590,530           | 594,426           | 493,448           | 427,731           | 445,706           | 456,113           |
|    | 558,019           | 375,416           | 301,029           | 326,320           | 376,212           | 281,151           |
|    | 306,722           | 349,375           | 333,855           | 302,611           | 297,914           | 301,565           |
|    | 3,823,519         | 3,179,621         | 3,861,448         | 2,923,596         | 3,867,118         | 4,700,506         |
|    | 105,781           | 10,800            | 186,755           | 5,292             | 27,966            | 32,407            |
|    | 141,180           | 282,750           | 493,061           | 480,945           | 191,295           | 33,676            |
|    | 199,397           | 241,925           | 322,551           | 286,434           | 217,869           | 236,128           |
|    | 24,215            | -                 | -                 | -                 | -                 | -                 |
|    | 439,241           | 146,745           | 162,082           | 137,343           | 179,317           | 295,511           |
|    | <u>24,323,598</u> | <u>20,377,381</u> | <u>20,868,778</u> | <u>18,915,169</u> | <u>19,327,911</u> | <u>20,224,043</u> |
|    | 6,139,656         | 5,186,618         | 5,322,764         | 5,273,332         | 4,812,059         | 4,827,558         |
|    | 10,775,066        | 10,190,037        | 9,756,594         | 9,721,594         | 8,822,878         | 8,939,600         |
|    | 273,908           | 124,476           | 84,985            | 108,844           | 169,339           | 89,505            |
|    | 1,486,951         | 1,474,466         | 1,507,622         | 1,715,082         | 1,220,839         | 1,417,886         |
|    | 1,249,039         | 61,247            | 23,834            | 62,287            | 210,008           | 422,017           |
|    | 654,297           | 594,411           | 578,629           | 532,318           | 530,773           | 832,851           |
|    | -                 | -                 | -                 | -                 | -                 | -                 |
|    | 614,424           | 849,300           | 411,991           | 379,519           | 1,254,862         | 1,285,658         |
|    | 3,010,034         | 1,530,477         | 1,399,704         | 476,933           | 1,468,075         | 2,667,663         |
|    | 375,528           | 365,981           | 343,143           | 292,133           | 288,922           | 265,600           |
|    | 99,340            | 117,010           | 107,320           | 161,499           | 175,049           | 187,241           |
|    | -                 | -                 | 56,231            | -                 | -                 | -                 |
|    | <u>24,678,243</u> | <u>20,494,023</u> | <u>19,592,817</u> | <u>18,723,541</u> | <u>18,952,804</u> | <u>20,935,579</u> |
|    | <u>(354,645)</u>  | <u>(116,642)</u>  | <u>1,275,961</u>  | <u>191,628</u>    | <u>375,107</u>    | <u>(711,536)</u>  |
|    | -                 | -                 | 2,000,000         | -                 | -                 | -                 |
|    | -                 | -                 | 158,156           | -                 | -                 | -                 |
|    | -                 | -                 | 7,994             | -                 | -                 | -                 |
|    | -                 | -                 | (1,951,763)       | -                 | -                 | -                 |
|    | -                 | -                 | 3,497             | -                 | 22,883            | -                 |
|    | 1,358,454         | 1,109,777         | 1,756,489         | 1,280,697         | 852,026           | 809,270           |
|    | (1,358,454)       | (1,109,777)       | (1,756,489)       | (1,280,697)       | (852,026)         | (809,270)         |
|    | -                 | -                 | -                 | -                 | -                 | -                 |
|    | -                 | 12,105            | -                 | -                 | -                 | -                 |
|    | -                 | -                 | -                 | 95,336            | -                 | -                 |
|    | <u>-</u>          | <u>12,105</u>     | <u>217,884</u>    | <u>95,336</u>     | <u>22,883</u>     | <u>-</u>          |
| \$ | <u>(354,645)</u>  | <u>(104,537)</u>  | <u>1,493,845</u>  | <u>286,964</u>    | <u>397,990</u>    | <u>(711,536)</u>  |
| \$ | 2,468,030         | \$ 1,661,780      | \$ 1,086,849      | \$ 344,555        | \$ 1,025,655      | \$ 2,993,799      |
|    | 2.14%             | 2.56%             | 2.43%             | 2.47%             | 2.59%             | 2.52%             |

**CITY OF WHITEHALL, OHIO**

SCHEDULE 5  
 INCOME TAX REVENUES BY SOURCE  
 LAST TEN YEARS  
 (CASH-BASIS)

|                                  | <u>2013</u>          | <u>2012</u>          | <u>2011</u>          | <u>2010</u>          |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Income Tax Rate</b>           | 2.50%                | 2.50%                | 2.50%                | 2.00%                |
| <b>Income Tax Receipts</b>       |                      |                      |                      |                      |
| Employee Withholding             | \$ 19,484,769        | \$ 19,410,183        | \$ 19,227,787        | \$ 15,457,635        |
| % of total                       | 90.2%                | 91.7%                | 92.7%                | 91.9%                |
| Corporate                        | 1,298,941            | 984,176              | 840,570              | 751,736              |
| % of total                       | 6.0%                 | 4.6%                 | 4.1%                 | 4.5%                 |
| Individuals                      | 825,597              | 777,014              | 662,485              | 603,677              |
| % of total                       | 3.8%                 | 3.7%                 | 3.2%                 | 3.6%                 |
| <b>Total income tax receipts</b> | <u>\$ 21,609,307</u> | <u>\$ 21,171,373</u> | <u>\$ 20,730,842</u> | <u>\$ 16,813,048</u> |

**Source:** City of Whitehall Income Tax Division

| <u>2009</u>            | <u>2008</u>            | <u>2007</u>            | <u>2006</u>            | <u>2005</u>            | <u>2004</u>            |
|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 2.00%                  | 2.00%                  | 2.00%                  | 2.00%                  | 2.00%                  | 2.00%                  |
| \$ 14,545,654<br>90.6% | \$ 13,317,772<br>90.8% | \$ 13,502,537<br>91.3% | \$ 11,372,276<br>89.3% | \$ 11,919,647<br>90.1% | \$ 12,044,485<br>90.2% |
| 857,780<br>5.3%        | 767,740<br>5.2%        | 708,238<br>4.8%        | 734,688<br>5.8%        | 702,815<br>5.3%        | 698,396<br>5.2%        |
| 648,463<br>4.0%        | 581,297<br>4.0%        | 584,016<br>3.9%        | 631,470<br>5.0%        | 608,132<br>4.6%        | 604,737<br>4.5%        |
| <u>\$ 16,051,897</u>   | <u>\$ 14,666,809</u>   | <u>\$ 14,794,791</u>   | <u>\$ 12,738,434</u>   | <u>\$ 13,230,594</u>   | <u>\$ 13,347,618</u>   |

**CITY OF WHITEHALL, OHIO**

SCHEDULE 6  
 INCOME TAX RATES AND ALLOCATION BY FUND  
 LAST TEN YEARS  
 (CASH BASIS)

|                                | <u>2013</u>          | <u>2012</u>          | <u>2011</u>          | <u>2010</u>          |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Tax Rate Components:</b>    |                      |                      |                      |                      |
| General operations             | 2.500%               | 2.500%               | 2.500%               | 2.000%               |
| <b>Allocation of Receipts:</b> |                      |                      |                      |                      |
| General Fund                   | \$ 21,609,307        | \$ 21,171,373        | \$ 20,730,842        | \$ 16,813,048        |
| % of total                     | 100.0%               | 100.0%               | 100.0%               | 100.0%               |
| Total income tax allocated     | <u>\$ 21,609,307</u> | <u>\$ 21,171,373</u> | <u>\$ 20,730,842</u> | <u>\$ 16,813,048</u> |

**Note:** Section 181.01 of the Codified Ordinances of the City of Whitehall sets the current income tax rate as follows:

Two and One-half percent (2.5%) for the purposes of general municipal operation, maintenance, new equipment and capital improvements of City of Whitehall and other items as set forth in this Chapter.  
 This portion is allocated to the General Fund.

**Source:** City of Whitehall Income Tax Division



| <u>2009</u>             | <u>2008</u>             | <u>2007</u>             | <u>2006</u>             | <u>2005</u>             | <u>2004</u>             |
|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 2.000%                  | 2.000%                  | 2.000%                  | 2.000%                  | 2.000%                  | 2.000%                  |
| \$ 16,051,897<br>100.0% | \$ 14,666,809<br>100.0% | \$ 14,794,791<br>100.0% | \$ 12,738,434<br>100.0% | \$ 13,230,594<br>100.0% | \$ 13,347,618<br>100.0% |
| <u>\$ 16,051,897</u>    | <u>\$ 14,666,809</u>    | <u>\$ 14,794,791</u>    | <u>\$ 12,738,434</u>    | <u>\$ 13,230,594</u>    | <u>\$ 13,347,618</u>    |

**CITY OF WHITEHALL, OHIO**

SCHEDULE 7  
RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST TEN YEARS

|  | <u>2013</u>         | <u>Restated<br/>2012</u> | <u>2011</u>         | <u>2010</u>         |
|--|---------------------|--------------------------|---------------------|---------------------|
| <b>Governmental Activities</b>               |                     |                          |                     |                     |
| General obligation bonds payable             | \$ 855,000          | \$ 1,060,000             | \$ 1,255,000        | \$ 1,440,000        |
| Real estate purchase contract                | 700,000             | 800,000                  | -                   | -                   |
| OPWC loans payable                           | 306,165             | 319,655                  | 161,376             | 102,404             |
| Lease purchase obligation                    | -                   | 29,842                   | 58,196              | 85,135              |
| Capital lease obligation                     | 15,003              | 24,361                   | 28,695              | 36,129              |
| Total primary government                     | <u>\$ 1,876,168</u> | <u>\$ 2,233,858</u>      | <u>\$ 1,503,267</u> | <u>\$ 1,663,668</u> |
| <b>Debt per capita</b>                       |                     |                          |                     |                     |
| City Population <sup>1</sup>                 | 18,078              | 18,066                   | 18,101              | 18,062              |
| Outstanding debt per capita                  | \$ 104              | \$ 124                   | \$ 83               | \$ 92               |
| <b>Debt as percentage of personal income</b> |                     |                          |                     |                     |
| Personal income                              | \$ 334,298,376      | \$ 334,076,472           | \$ 334,723,692      | \$ 334,002,504      |
| Percentage of personal income                | 0.56%               | 0.67%                    | 0.45%               | 0.50%               |

**Sources:**

<sup>1</sup>U.S. Census Bureau

<sup>2</sup>U.S. Department of Commerce, Bureau of Economic Analysis

| <u>2009</u>         | <u>2008</u>         | <u>2007</u>         | <u>2006</u>         | <u>2005</u>         | <u>2004</u>         |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$ 1,805,000        | \$ 2,155,000        | \$ 2,490,000        | \$ 2,715,000        | \$ 3,000,000        | \$ 3,275,000        |
| -                   | -                   | -                   | -                   | -                   | -                   |
| -                   | -                   | -                   | -                   | -                   | -                   |
| 110,731             | 135,050             | 158,156             | -                   | -                   | -                   |
| 750                 | 1,959               | 9,834               | 14,480              | 21,613              | 12,652              |
| <u>\$ 1,916,481</u> | <u>\$ 2,292,009</u> | <u>\$ 2,657,990</u> | <u>\$ 2,729,480</u> | <u>\$ 3,021,613</u> | <u>\$ 3,287,652</u> |
| 18,125              | 18,148              | 18,174              | 18,240              | 18,327              | 18,480              |
| \$ 106              | \$ 126              | \$ 146              | \$ 150              | \$ 165              | \$ 178              |
| \$ 335,167,500      | \$ 335,592,816      | \$ 346,123,830      | \$ 347,490,240      | \$ 351,548,514      | \$ 354,483,360      |
| 0.57%               | 0.68%               | 0.77%               | 0.79%               | 0.86%               | 0.93%               |

**CITY OF WHITEHALL, OHIO**

SCHEDULE 8  
RATIOS OF GENERAL BONDED DEBT OUTSTANDING  
LAST TEN YEARS

|   | <u>2013</u>    | <u>2012</u>    | <u>2011</u>    | <u>2010</u>    |
|---|----------------|----------------|----------------|----------------|
| <b>Population<sup>1</sup></b>                         | 18,078         | 18,066         | 18,101         | 18,062         |
| <b>Assessed Value<sup>2</sup></b>                     | \$ 234,357,240 | \$ 237,654,840 | \$ 272,614,510 | \$ 262,844,910 |
| <b>General Bonded Debt</b>                            |                |                |                |                |
| General Obligation Bonds                              | \$ 855,000     | \$ 1,060,000   | \$ 1,255,000   | \$ 1,440,000   |
| <b>Ratio of Net Bonded Debt<br/>to Assessed Value</b> | 0.36%          | 0.45%          | 0.46%          | 0.55%          |
| <b>Net Bonded Debt per Capita</b>                     | \$ 47          | \$ 59          | \$ 69          | \$ 80          |

**Sources:**

<sup>1</sup>U.S. Census Bureau

<sup>2</sup>Franklin County Auditor

| <b>2009</b>    | <b>2008</b>    | <b>2007</b>    | <b>2006</b>    | <b>2005</b>    | <b>2004</b>    |
|----------------|----------------|----------------|----------------|----------------|----------------|
| 18,125         | 18,148         | 18,174         | 18,240         | 18,327         | 18,480         |
| \$ 272,697,060 | \$ 278,059,660 | \$ 291,780,938 | \$ 294,718,153 | \$ 311,737,143 | \$ 294,718,153 |
| \$ 1,805,000   | \$ 2,155,000   | \$ 2,490,000   | \$ 2,715,000   | \$ 3,000,000   | \$ 3,275,000   |
| 0.66%          | 0.78%          | 0.85%          | 0.92%          | 0.96%          | 1.11%          |
| \$ 100         | \$ 119         | \$ 137         | \$ 149         | \$ 164         | \$ 177         |

**CITY OF WHITEHALL, OHIO**

SCHEDULE 9  
 DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
 AS OF DECEMBER 31, 2013

| <u>Jurisdiction</u>                                     | <u>Governmental<br/>Activities Debt<br/>Outstanding</u> | <u>Percentage<br/>Applicable<br/>to City</u> | <u>Amount<br/>Applicable<br/>to City</u> |
|---|---|--|--|
| <b>Direct - City of Whitehall</b>                       | \$ 855,000  | 100.00%                                      | \$ 855,000                               |
| <b>Overlapping debt:</b>                                |   |  |  |
| Franklin County   | 189,405,000   | 0.88%  | 1,666,764                                |
| Whitehall City School District                          | 27,999,994  | 100.00%                                      | 27,999,994                               |
| Eastland-Fairfield Career & Tech JT Voc School District | 2,800,000   | 3.17%  | 88,760                                   |
| Total overlapping debt                                  | <u>220,204,994</u>                                      |  | <u>29,755,518</u>                        |
| Total direct and overlapping debt                       | <u>\$ 221,059,994</u>                                   |  | <u>\$ 30,610,518</u>                     |

**Source:** Ohio Municipal Advisory Council. Excludes special assessment and self-supporting debt.

**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.

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**CITY OF WHITEHALL, OHIO**

SCHEDULE 10  
LEGAL DEBT MARGIN  
LAST TEN YEARS

|   | <u>2013</u>          | <u>Restated<br/>2012</u> | <u>2011</u>          | <u>2010</u>          |
|---|----------------------|--------------------------|----------------------|----------------------|
| <b>Total Assessed Property Value</b>                                | \$ 234,357,240       | \$ 237,654,840           | \$ 272,614,510       | \$ 262,844,910       |
| <b>Overall Legal Debt Limit</b><br>(10 1/2 % of assessed valuation) | 24,607,510           | 24,953,758               | 28,624,524           | 27,598,716           |
| Debt outstanding:   |                      |                          |                      |                      |
| General obligation bonds payable                                    | 855,000              | 1,060,000                | 1,255,000            | 1,440,000            |
| Real estate purchase contract                                       | 700,000              | 800,000                  | -                    | -                    |
| OPWC loans payable  | 306,165              | 319,655                  | 161,376              | 102,404              |
| Lease purchase obligation   | -                    | 29,842                   | 58,196               | 85,135               |
| Capital lease obligation  | 15,003               | 24,361                   | 28,695               | 36,129               |
| <b>Total gross indebtedness</b>                                     | <u>1,876,168</u>     | <u>2,233,858</u>         | <u>1,503,267</u>     | <u>1,663,668</u>     |
| Less <sup>1</sup> :   |                      |                          |                      |                      |
| Real estate purchase contract                                       | 700,000              | 800,000                  | -                    | -                    |
| OPWC loans payable  | 306,165              | 319,655                  | 161,376              | 102,404              |
| Lease purchase obligation   | -                    | 29,842                   | 58,196               | 85,135               |
| Capital lease obligation  | 15,003               | 24,361                   | 28,695               | 36,129               |
| <b>Total net debt applicable to debt limit</b>                      | <u>855,000</u>       | <u>1,060,000</u>         | <u>1,255,000</u>     | <u>1,440,000</u>     |
| Debt service available balance                                      | <u>2,840</u>         | <u>2,840</u>             | <u>-</u>             | <u>-</u>             |
| Legal debt margin within<br>10 1/2 % limitation                     | <u>\$ 23,755,350</u> | <u>\$ 23,896,598</u>     | <u>\$ 27,369,524</u> | <u>\$ 26,158,716</u> |
| Legal debt margin as a percentage<br>of the debt limit              | 96.54%               | 95.76%                   | 95.62%               | 94.78%               |
| <b>Unvoted Debt Limitation</b><br>(5 1/2 % of assessed valuation)   | <u>12,889,648</u>    | <u>13,071,016</u>        | <u>14,993,798</u>    | <u>14,456,470</u>    |
| Unvoted legal debt margin within<br>5 1/2 % limitation              | <u>\$ 12,889,648</u> | <u>\$ 13,071,016</u>     | <u>\$ 14,993,798</u> | <u>\$ 14,456,470</u> |
| Total net debt applicable to limit<br>as a percentage of debt limit | 3.47%                | 4.25%                    | 4.38%                | 5.22%                |

**Note:**

<sup>1</sup>Self-supporting debt is not considered in the calculation of Legal Debt Margin.

<sup>2</sup>The assessed values for tangible personal property were excluded in the calculation of Legal Debt Margin for years 2008-2009.



| <b>2009</b>    | <b>2008</b>    | <b>2007</b>    | <b>2006</b>    | <b>2005</b>    | <b>2004</b>    |
|----------------|----------------|----------------|----------------|----------------|----------------|
| \$ 272,697,060 | \$ 278,059,660 | \$ 291,780,938 | \$ 294,718,153 | \$ 311,737,143 | \$ 294,718,153 |
| 28,633,191     | 29,196,264     | 30,636,998     | 30,945,406     | 32,732,400     | 30,945,406     |
| 1,805,000      | 2,155,000      | 2,490,000      | 2,715,000      | 3,000,000      | 3,275,000      |
| -              | -              | -              | -              | -              | -              |
| -              | -              | -              | -              | -              | -              |
| 110,731        | 135,050        | 158,156        | -              | -              | -              |
| 750            | 1,959          | 9,834          | 14,480         | 21,613         | 12,652         |
| 1,916,481      | 2,292,009      | 2,657,990      | 2,729,480      | 3,021,613      | 3,287,652      |
| -              | -              | -              | -              | -              | -              |
| -              | -              | -              | -              | -              | -              |
| 110,731        | 135,050        | 158,156        | -              | -              | -              |
| 750            | 1,959          | 9,834          | 14,480         | 21,613         | 12,652         |
| 1,805,000      | 2,155,000      | 2,490,000      | 2,715,000      | 3,000,000      | 3,275,000      |
| -              | -              | -              | -              | -              | -              |
| \$ 26,828,191  | \$ 27,041,264  | \$ 28,146,998  | \$ 28,230,406  | \$ 29,732,400  | \$ 27,670,406  |
| 93.70%         | 92.62%         | 91.87%         | 91.23%         | 90.83%         | 89.42%         |
| 14,998,338     | 15,293,281     | 16,047,952     | 16,209,498     | 17,145,543     | 16,209,498     |
| \$ 14,998,338  | \$ 15,293,281  | \$ 16,047,952  | \$ 16,209,498  | \$ 17,145,543  | \$ 16,209,498  |
| 6.30%          | 7.38%          | 8.13%          | 8.77%          | 9.17%          | 10.58%         |

**CITY OF WHITEHALL, OHIO**

SCHEDULE 11  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN YEARS

| Year | Population <sup>1</sup> | Total Personal<br>Income <sup>2</sup> | Per Capita<br>Personal<br>Income <sup>2,5</sup> | Public<br>School<br>Enrollment <sup>3</sup> | Unemployment Rates <sup>4</sup> |                  |                  |
|------|-------------------------|---------------------------------------|---|---|---------------------------------|------------------|------------------|
|      |                         |                                       |   |   | Franklin<br>County              | State of<br>Ohio | United<br>States |
| 2013 | 18,078                  | \$ 334,298,376                        | \$ 18,492                                       | 3,158                                       | 6.2%                            | 7.4%             | 7.3%             |
| 2012 | 18,066                  | 334,076,472                           | 18,492  | 2,953                                       | 6.3%                            | 8.1%             | 7.4%             |
| 2011 | 18,101                  | 334,723,692                           | 18,492  | 2,953                                       | 7.5%                            | 8.9%             | 8.7%             |
| 2010 | 18,062                  | 334,002,504                           | 18,492  | 2,983                                       | 8.6%                            | 9.6%             | 10.0%            |
| 2009 | 18,125                  | 335,167,500                           | 18,492  | 2,941                                       | 8.3%                            | 9.3%             | 10.2%            |
| 2008 | 18,148                  | 335,592,816                           | 18,492  | 2,950                                       | 5.5%                            | 5.8%             | 6.6%             |
| 2007 | 18,174                  | 346,123,830                           | 19,045  | 2,858                                       | 4.7%                            | 4.6%             | 5.6%             |
| 2006 | 18,240                  | 347,490,240                           | 19,051  | 2,918                                       | 4.6%                            | 4.6%             | 5.4%             |
| 2005 | 18,327                  | 351,548,514                           | 19,182  | 2,970                                       | 5.2%                            | 5.1%             | 5.8%             |
| 2004 | 18,480                  | 354,483,360                           | 19,182  | 3,063                                       | 5.4%                            | 5.5%             | 6.1%             |

**Sources:**

<sup>1</sup>U.S. Census Bureau & MORPC

<sup>2</sup>U.S. Department of Commerce, American Community Survey 5-Year Estimates

<sup>3</sup>Ohio Department of Education

<sup>4</sup>U.S. Department of Labor, Bureau of Labor Statistics (Annual Average)

<sup>5</sup>This information is unavailable at the time for 2013, 2012 and will use the 2011 as an estimate

**CITY OF WHITEHALL, OHIO**

SCHEDULE 12  
PRINCIPAL EMPLOYERS  
CURRENT YEAR AND NINE YEARS AGO

| <u>Employer</u>                         | <u>Tax Year 2012</u>         |             |  | <u>Tax Year 2003</u>         |             |  |
|---|------------------------------|-------------|--|------------------------------|-------------|--|
|   | <u>Employees<sup>1</sup></u> | <u>Rank</u> | <u>Percentage of Total City Employment</u> | <u>Employees<sup>1</sup></u> | <u>Rank</u> | <u>Percentage of Total City Employment</u> |
| DFAS/DLA/DSCC                           | 7,281                        | 1           | 23.66%                                     | 6,000                        | 1           | 30.67%                                     |
| ADS Alliance Data                       | 1,251                        | 2           | 4.06%                                      | 1,166                        | 2           | 5.96%                                      |
| PNC Investments                         | 860                          | 3           | 2.79%                                      | 974                          | 3           | 4.98%                                      |
| Wal-Mart Associates                     | 657                          | 4           | 2.13%                                      | 854                          | 4           | 4.36%                                      |
| Fedex Ground                            | 638                          | 5           | 2.07%                                      |                              |             |  |
| Whitehall City Schools                  | 585                          | 6           | 1.90%                                      | 531                          | 5           | 2.71%                                      |
| Franklin County Children's Service      | 558                          | 7           | 1.81%                                      |                              |             |  |
| The Kroger Company                      | 431                          | 8           | 1.40%                                      | 424                          | 6           | 2.17%                                      |
| Byers (Realty & Geo)                    | 354                          | 9           | 1.15%                                      | 332                          | 7           | 1.70%                                      |
| Target                                  | 223                          | 10          | 0.72%                                      | 281                          | 8           | 1.44%                                      |
| Safe Auto (Service & Group)             |                              |             |  | 288                          | 9           | 1.47%                                      |
| City of Whitehall                       |                              |             |  | 212                          | 10          | 1.08%                                      |
|   | <hr/>                        |             | <hr/>                                      | <hr/>                        |             | <hr/>                                      |
|   | 12,838                       |             | 41.69%                                     | 11,062                       |             | 56.54%                                     |
| <b>Total Employment within the City</b> | 30,777                       |             |  | 19,566                       |             |  |

**Notes:**

<sup>1</sup>Employee figures are based on the number of W-2 forms filed with the City Income Tax Division and do not necessarily represent full-time equivalent positions. Furthermore, rank is based on this number, and does not necessarily correspond to a ranking by gross wages or amount of employee tax withheld.

**Source:** City of Whitehall Income Tax Division

**CITY OF WHITEHALL, OHIO**

SCHEDULE 13  
 FULL-TIME EQUIVALENT POSITIONS BY FUNCTION/DIVISION  
 LAST TEN YEARS

| <b>Function/Division</b>                 | <b>2013</b>  | <b>2012</b>  | <b>2011</b>  | <b>2010</b>  | <b>2009</b>  | <b>2008</b>  | <b>2007</b>  | <b>2006</b>  | <b>2005</b>  | <b>2004</b>  |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>General Government*</b>               |              |              |              |              |              |              |              |              |              |              |
| Council                                  | 5.0          | 5.0          | 5.0          | 5.0          | 5.0          | 5.0          | 5.5          | 5.5          | 5.5          | 5.5          |
| Mayor                                    | 3.0          | 3.0          | 3.0          | 3.0          | 3.0          | 3.0          | 3.0          | 3.0          | 3.0          | 3.0          |
| Municipal Court                          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          |
| Human Resources                          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 1.0          | 0.0          | 0.0          | 0.0          |
| Information Technology                   | 2.0          | 2.0          | 1.5          | 1.5          | 1.0          | 1.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| Finance/Payroll                          | 4.5          | 4.5          | 4.5          | 4.5          | 4.5          | 4.5          | 4.5          | 4.5          | 4.5          | 4.5          |
| Law                                      | 4.5          | 4.5          | 4.5          | 4.5          | 4.5          | 4.5          | 4.5          | 4.5          | 4.5          | 4.5          |
| Civil Service                            | 1.5          | 1.5          | 1.5          | 1.5          | 1.5          | 1.5          | 2.0          | 2.0          | 2.0          | 2.0          |
| Income Tax                               | 4.5          | 4.5          | 4.5          | 4.5          | 4.5          | 4.5          | 4.5          | 4.5          | 4.0          | 4.0          |
| Buildings and Land                       | 8.5          | 8.5          | 8.5          | 7.5          | 7.5          | 7.5          | 6.5          | 6.5          | 6.5          | 6.5          |
| Engineer                                 | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
|  | <u>37.5</u>  | <u>37.5</u>  | <u>37.0</u>  | <u>36.0</u>  | <u>35.5</u>  | <u>35.5</u>  | <u>33.5</u>  | <u>32.5</u>  | <u>32.0</u>  | <u>32.0</u>  |
| <b>Security of Persons and Property*</b> |              |              |              |              |              |              |              |              |              |              |
| Police                                   | 60.0         | 59.5         | 60.5         | 60.5         | 60.5         | 60.5         | 60.5         | 60.5         | 60.5         | 60.5         |
| Fire                                     | 38.0         | 38.0         | 38.0         | 38.0         | 38.0         | 38.0         | 38.0         | 43.0         | 43.0         | 43.0         |
|  | <u>98.0</u>  | <u>97.5</u>  | <u>98.5</u>  | <u>98.5</u>  | <u>98.5</u>  | <u>98.5</u>  | <u>98.5</u>  | <u>103.5</u> | <u>103.5</u> | <u>103.5</u> |
| <b>Leisure Time Activities*</b>          |              |              |              |              |              |              |              |              |              |              |
| Parks & Recreation                       | 14.0         | 14.0         | 14.0         | 15.0         | 14.0         | 14.0         | 14.0         | 14.0         | 14.0         | 14.0         |
| Cemetery                                 | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| Cultural/Historian                       | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
|  | <u>14.0</u>  | <u>14.0</u>  | <u>14.0</u>  | <u>15.0</u>  | <u>14.0</u>  | <u>14.0</u>  | <u>14.0</u>  | <u>14.0</u>  | <u>14.0</u>  | <u>14.0</u>  |
| <b>Community Development*</b>            |              |              |              |              |              |              |              |              |              |              |
| Director/Building Inspections            | 2.0          | 2.5          | 2.5          | 2.5          | 2.5          | 1.5          | 1.5          | 1.5          | 1.5          | 0.5          |
| <b>Transportation*</b>                   |              |              |              |              |              |              |              |              |              |              |
| Streets                                  | 15.5         | 16.0         | 16.5         | 15.5         | 16.0         | 16.0         | 16.0         | 16.0         | 16.0         | 16.0         |
| <b>Total</b>                             | <u>167.0</u> | <u>167.5</u> | <u>168.5</u> | <u>167.5</u> | <u>166.5</u> | <u>165.5</u> | <u>163.5</u> | <u>167.5</u> | <u>167.0</u> | <u>166.0</u> |

**Note:** Numbers shown reflect total actual number of full-time, part-time, and seasonal employees.

\*Part-time and seasonal salaried positions counted as 0.5 each.

**Source:** City of Whitehall Finance Department

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**CITY OF WHITEHALL, OHIO**

SCHEDULE 14  
OPERATING INDICATORS BY FUNCTION/PROGRAM  
LAST TEN YEARS

| <b>Function/Program</b>                | <b>2013</b>        | <b>2012</b>        | <b>2011</b>        | <b>2010</b>        |
|--|--------------------|--------------------|--------------------|--------------------|
| <b>General Government</b>              |                    |                    |                    |                    |
| General Fund begin balance (cash)      | \$5,738,997        | \$5,331,245        | \$3,259,551        | \$4,760,074        |
| General Fund receipts (cash)           | 25,032,177         | 24,902,565         | 25,016,970         | 20,563,313         |
| General Fund expenditures (cash)       | 23,910,189         | 24,494,813         | 22,945,276         | 22,063,836         |
| General Fund end balance (cash)        | <u>\$6,860,985</u> | <u>\$5,738,997</u> | <u>\$5,331,245</u> | <u>\$3,259,551</u> |
| <b>Municipal Court</b>                 |                    |                    |                    |                    |
| Cases heard                            | 1,900              | 1,769              | 2,854              | 2,320              |
| <b>Police</b>                          |                    |                    |                    |                    |
| Total calls for services               | 30,473             | 28,938             | 33,450             | 33,810             |
| Traffic violations                     | 1,787              | 2,375              | 5,829              | 6,746              |
| Motor vehicle accidents                | 557                | 486                | 691                | 643                |
| Criminal arrests                       | 2,776              | 2,817              | 2,890              | 2,871              |
| <b>Fire/Emergency Medical Services</b> |                    |                    |                    |                    |
| Fire calls                             | 856                | 996                | 943                | 900                |
| EMS calls                              | 5,855              | 6,212              | 6,107              | 5,460              |
| Fire safety inspections                | 971                | 400                | 450                | 470                |
| <b>Building Inspections</b>            |                    |                    |                    |                    |
| Building Permits                       | 272                | 320                | 295                | 324                |
| Electrical Permits                     | 157                | 181                | 117                | 122                |
| Plumbing Permits                       | 145                | 166                | 107                | 96                 |
| Signage Permits                        | 67                 | 83                 | 88                 | 66                 |
| A/C & Ref Permits                      | 58                 | 108                | 73                 | 83                 |
| Asphalt/Concrete Permits               | 47                 | 75                 | 65                 | 59                 |
| Fencing Permits                        | 46                 | 53                 | 47                 | 63                 |
| Heating Permits                        | 133                | 135                | 116                | 117                |
| Sewer Permits                          | 12                 | 1                  | 0                  | 0                  |
| Estimated value of construction        | \$18,162,454       | \$18,099,849       | \$54,355,679       | \$47,121,270       |
| <b>Streets</b>                         |                    |                    |                    |                    |
| Salt usage (tons)                      | 2,500              | 2,000              | 2,000              | 2,000              |
| Cost of salt purchased                 | \$91,538           | \$62,570           | \$135,990          | \$128,185          |

**Source:** Various City of Whitehall Divisions

\*Data not available.

| <u>2009</u>        | <u>2008</u>        | <u>2007</u>        | <u>2006</u>        | <u>2005</u>        | <u>2004</u>        |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| \$4,388,564        | \$3,753,953        | \$2,443,969        | \$2,907,351        | \$2,913,000        | \$4,801,510        |
| 19,935,920         | 18,763,895         | 19,330,035         | 17,386,837         | 17,114,468         | 17,213,206         |
| 19,564,410         | 18,129,284         | 18,020,051         | 17,850,219         | 17,120,117         | 19,101,716         |
| <u>\$4,760,074</u> | <u>\$4,388,564</u> | <u>\$3,753,953</u> | <u>\$2,443,969</u> | <u>\$2,907,351</u> | <u>\$2,913,000</u> |
| 3,022              | 3,955              | 0                  | 0                  | 0                  | 0                  |
| 33,712             | 37,205             | 34,647             | 33,205             | 33,607             | 35,993             |
| 5,760              | 7,691              | 7,242              | 6,433              | 0*                 | 0*                 |
| 648                | 773                | 771                | 732                | 766                | 859                |
| 2,763              | 3,090              | 2,651              | 2,417              | 3,107              | 2,635              |
| 983                | 1,141              | 1,103              | 1,221              | 938                | 1,025              |
| 5,251              | 5,215              | 4,813              | 4,449              | 4,823              | 4,498              |
| 1,859              | 1,620              | 1,768              | 1,610              | 1,952              | 1,170              |
| 456                | 367                | 341                | 307                | 303                | 368                |
| 79                 | 112                | 117                | 107                | 108                | 98                 |
| 58                 | 86                 | 70                 | 79                 | 81                 | 80                 |
| 72                 | 53                 | 48                 | 63                 | 55                 | 53                 |
| 51                 | 77                 | 69                 | 62                 | 80                 | 61                 |
| 57                 | 50                 | 61                 | 49                 | 95                 | 82                 |
| 71                 | 73                 | 48                 | 53                 | 71                 | 53                 |
| 72                 | 124                | 80                 | 64                 | 72                 | 66                 |
| 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| \$20,563,081       | \$23,173,313       | \$16,206,764       | \$31,210,212       | \$8,975,597        | \$10,107,764       |
| 1,500              | 1,500              | 1,500              | 1,500              | 1,775              | 1,500              |
| \$91,692           | \$147,192          | \$101,777          | \$18,400           | \$93,230           | \$60,646           |

**CITY OF WHITEHALL, OHIO**

SCHEDULE 15  
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM  
LAST TEN YEARS

| <b>Function/Program</b>       | <b>2013</b> | <b>2012</b> | <b>2011</b> | <b>2010</b> |
|-------------------------------|-------------|-------------|-------------|-------------|
| <b>Police</b>                 |             |             |             |             |
| Stations                      | 1           | 1           | 1           | 1           |
| Vehicles                      | 36          | 38          | 38          | 38          |
| <b>Fire/EMS</b>               |             |             |             |             |
| Stations                      | 1           | 1           | 1           | 1           |
| Vehicles - Fire               | 2           | 2           | 2           | 2           |
| Vehicles - EMS                | 3           | 3           | 3           | 3           |
| <b>Parks &amp; Recreation</b> |             |             |             |             |
| Parks                         | 5           | 5           | 5           | 5           |
| Pools                         | 0           | 0           | 0           | 0           |
| Tennis courts                 | 0           | 0           | 0           | 0           |
| Sand volleyball courts        | 0           | 0           | 0           | 0           |
| Basketball courts             | 1           | 1           | 1           | 1           |
| Ballfields                    | 14          | 14          | 14          | 14          |
| Park shelter houses           | 10          | 10          | 10          | 10          |
| <b>Streets</b>                |             |             |             |             |
| Streets (lane miles)          | 133.00      | 133.00      | 133.00      | 133.00      |
| Vehicles                      | 21          | 21          | 21          | 21          |

**Source:** Various City of Whitehall Divisions



| <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> |
|-------------|-------------|-------------|-------------|-------------|-------------|
| 1           | 1           | 1           | 1           | 1           | 1           |
| 36          | 35          | 35          | 35          | 35          | 36          |
| 1           | 1           | 1           | 1           | 1           | 1           |
| 2           | 2           | 2           | 2           | 2           | 2           |
| 3           | 3           | 3           | 3           | 3           | 3           |
| 5           | 5           | 5           | 5           | 5           | 5           |
| 0           | 0           | 0           | 0           | 0           | 0           |
| 0           | 0           | 0           | 0           | 0           | 0           |
| 0           | 0           | 0           | 0           | 0           | 0           |
| 1           | 1           | 1           | 1           | 1           | 1           |
| 14          | 14          | 14          | 14          | 14          | 14          |
| 9           | 9           | 9           | 9           | 9           | 9           |
| 133.00      | 133.00      | 133.00      | 133.00      | 133.00      | 133.00      |
| 21          | 21          | 21          | 21          | 21          | 21          |

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**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

*SUPPLEMENTAL REPORT*

*DECEMBER 31, 2013*

**DAN MILLER, CITY AUDITOR**

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

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## **Julian & Grube, Inc.**

*Serving Ohio Local Governments*

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

### **Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by *Government Auditing Standards***

City of Whitehall  
Franklin County  
360 S. Yearling Road  
Whitehall, Ohio 43213

To the Members of Council and Mayor:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Whitehall, Franklin County, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the City of Whitehall's basic financial statements and have issued our report thereon dated July 28, 2014. In addition, as discussed in Note 3 to the financial statements, the City of Whitehall had a prior period adjustment to its beginning January 1, 2013 fund balance/net position in the general fund and governmental activities.

#### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the City of Whitehall's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the City of Whitehall's internal control. Accordingly, we have not opined on it.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the City of Whitehall's financial statements. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses that we consider a significant deficiency in internal control. We consider finding 2013-COW-001 to be a significant deficiency.

Members of Council and Mayor  
City of Whitehall

***Compliance and Other Matters***

As part of reasonably assuring whether the City of Whitehall's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Entity's Response to Findings***

The City of Whitehall's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. We did not audit the City of Whitehall's response and, accordingly, we express no opinion on it.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the City of Whitehall's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the City of Whitehall's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Julian & Grube, Inc.  
July 28, 2014

**CITY OF WHITEHALL  
FRANKLIN COUNTY, OHIO**

**SCHEDULE OF FINDINGS AND RESPONSES  
DECEMBER 31, 2013**

| <b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS<br/>REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b> |              |
|--|--------------|
| Finding Number   | 2013-COW-001 |

Significant Deficiency - Financial Reporting

The presentation of materially correct financial statements and the related footnotes, specifically current assets (land held for resale) and long-term obligations (real estate purchase contract obligation), is the responsibility of management. This responsibility remains intact even if management decides to outsource this function for efficiency purposes or any other reason.

The City had a prior period restatement relating to the acquisition of land held for resale acquired in a prior period in the amount of \$1,200,000, which was not recorded within the general fund or governmental activities as a current asset. As part of the acquisition, the City entered into a real estate purchase contract, which was not recorded within the governmental activities as a long-term obligation. The real estate purchase contract had a balance of \$800,000 as of December 31, 2012.

It is important that control procedures are developed in relation to current assets and long-term obligations that enables management to identify, prevent, detect and correct potential misstatements in the financial statements and footnotes. In addition, management should not rely on its auditors to perform this control procedure as auditors must remain independent.

We recommend the City implement additional control procedures that helps enable management to identify, prevent, detect and timely correct potential misstatements in the financial statements and footnotes. Although auditors must maintain independence, we recommend the City inquire of their auditors if they have specific questions on how to properly present a certain activity within the financial statements and related footnotes.

Client Response: The City has a policy in place for the acquisition of assets. In 2011 our Development Director became ill and could no longer do his job. The Community Affairs Coordinator filled in but was not aware of the policy. He has been made aware of the policy and will follow standard procedure going forward.

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# Dave Yost • Auditor of State

**CITY OF WHITEHALL**

**FRANKLIN 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 16, 2014**