

CITY OF MAUMEE, OHIO

AUDIT REPORT

FOR THE YEAR ENDED DECEMBER 31, 2009

James G. Zupka, CPA, Inc.
Certified Public Accountants



Mary Taylor, CPA
Auditor of State

Member of City Council
City of Maumee
400 Conant Street
Maumee, Ohio 43537

We have reviewed the *Independent Auditor's Report* of the City of Maumee, Lucas County, prepared by James G. Zupka, CPA, Inc., for the audit period January 1, 2009 through December 31, 2009. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

Mary Taylor

Mary Taylor, CPA
Auditor of State

July 2, 2010

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**CITY OF MAUMEE, OHIO
AUDIT REPORT
FOR THE YEAR ENDED DECEMBER 31, 2009**

TABLE OF CONTENTS

	<u>PAGE</u>
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1-2
Status of Prior Citations and Recommendations	3

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JAMES G. ZUPKA, C.P.A., INC.

*Certified Public Accountants
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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Members of City Council
City of Maumee, Ohio

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Maumee, Lucas County, Ohio, as of and for the year ended December 31, 2009, which collectively comprise the City of Maumee, Ohio's basic financial statements and have issued our report thereon dated June 1, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Maumee, Ohio's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to the management of the City of Maumee, Ohio, in a separate letter dated June 1, 2010.

This report is intended solely for the information and use of management, members of City Council, and others within the entity and is not intended to be and should not be used by anyone other than these specified parties.



James G. Zupka, CPA, Inc.
Certified Public Accountants

June 1, 2010

CITY OF MAUMEE, OHIO
STATUS OF PRIOR CITATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2009

The prior audit report, as of December 31, 2008, included no citations or instances of noncompliance. Management letter recommendations were corrected, repeated, or procedures instituted to prevent occurrences in this audit period.

COMPREHENSIVE ANNUAL FINANCIAL REPORT

MAUMEE, OHIO



For The Year Ended December 31, 2009



COMPREHENSIVE ANNUAL FINANCIAL REPORT



FOR THE YEAR ENDED
DECEMBER 31, 2009

Prepared by the Finance Department

Linda M. Wilker
Acting Finance Director

Amber I. Rathburn
Accountant



TABLE OF CONTENTS

CITY OF MAUMEE
LUCAS COUNTY, OHIO

I INTRODUCTORY SECTION

A Letter of Transmittal v
B List of Principal Officials xiv
C City Organizational Chart xv
D Certificate of Achievement for Excellence in Financial Reporting..... xvi

II FINANCIAL SECTION

A Independent Accountants’ Report 1
B Management’s Discussion and Analysis 3
C Basic Financial Statements:
 Government-wide Financial Statements:
 Statement of Net Assets 14
 Statement of Activities 16
 Fund Financial Statements:
 Governmental Funds:
 Balance Sheet 18
 Reconciliation of Total Governmental Fund Balances to Net Assets of
 Governmental Activities 20
 Statement of Revenues, Expenditures and Changes in Fund Balances 22
 Reconciliation of the Statement of Revenues, Expenditures and Changes
 in Fund Balances to the Statement of Activities 24
 Statement of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual (Non-GAAP Budgetary Basis):
 General Fund 25
 Income Tax “A” (1%) Fund 26
 Income Tax “B” (0.5%) Fund 27
 Proprietary Funds:
 Statement of Net Assets 28
 Statement of Revenues, Expenses and Changes in Fund Net Assets 29
 Statement of Cash Flows 30
 Fiduciary Funds:
 Statement of Assets and Liabilities 31
Notes to the Basic Financial Statements 32

D Combining and Individual Fund Statements and Schedules:

Nonmajor Governmental Financial Statements:

Combining Balance Sheet.....	70
Combining Statement of Revenues, Expenditures and Changes in Fund Balances.....	71
Combining Balance Sheet – Nonmajor Special Revenue Funds.....	72
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds.....	76
Combining Balance Sheet – Nonmajor Debt Service Funds.....	80
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Debt Service Funds.....	81
Combining Balance Sheet – Nonmajor Capital Projects Funds.....	82
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds.....	83

Individual Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis):

Major Governmental Funds:

<i>General Fund</i>	84
<i>Special Revenue Funds:</i>	
Income Tax “A” (1%) Fund.....	90
Income Tax “B” (0.5%) Fund.....	91
<i>Debt Service Fund:</i>	
Special Assessment Bond Retirement Fund.....	92
<i>Capital Projects Funds:</i>	
Sewer Construction Fund.....	93

Nonmajor Governmental Funds:

<i>Special Revenue Funds:</i>	
Street Construction, Maintenance and Repair Fund.....	94
State Highway Improvement Fund.....	95
Permissive Auto License Tax Fund.....	96
Street Lighting Fund.....	97
Law Enforcement Trust Fund.....	98
Mandatory Drug Law Fund.....	99
Enforcement and Education Fund.....	100

Special Revenue Funds: (Continued)

Indigent Driver Alcohol Treatment Fund.....	101
Municipal Court Capital Improvement Fund	102
Community Housing Improvement Program Fund	103
Community Development Block Grant Fund.....	104
Job Creation and Retention Fund	105
Maumee Revolving Loan Fund	106
Police Pension Fund	107
Street Opening Fund.....	108
Federal and State Grants Fund	109
Probation Services Fund.....	110
Fallen Timbers TIF Fund	111
Indigent Drivers Interlock Monies Fund	112

Debt Service Funds:

General Bond Retirement Fund.....	113
Ohio Water Development Authority Debt Service Fund	114

Capital Projects Funds:

Waterline Construction Fund	115
Street Construction Fund.....	116
Sidewalk Construction Fund	117
Permanent Improvement Fund	118

Fiduciary Funds – Agency Funds:

Combining Statement of Changes in Assets and Liabilities	121
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Capital Assets Used in the Operation of Governmental Funds:

Schedule by Source.....	123
Schedule by Function and Activity.....	124
Schedule of Changes by Function and Activity.....	126

III

STATISTICAL SECTION

Net Assets by Component - Last Seven Years S 2
Changes in Net Assets - Last Seven Years S 4
Fund Balances, Governmental Funds - Last Ten Years S 8
Changes in Fund Balances, Governmental Funds - Last Ten Years S 10
Income Tax Revenues by Source, Governmental Funds - Last Ten Years S 14
Income Tax Statistics - Current Year and Nine Years Ago S 17
Ratio of Outstanding Debt By Type - Last Ten Years S 18
Ratios of General Bonded Debt Outstanding - Last Ten Years..... S 20
Computation of Direct and Overlapping - Debt Attributable to
Governmental Activities - Current Year S 23
Debt Limitations - Last Ten Years S 24
Demographic and Economic Statistics - Last Ten Years S 26
Principal Employers - Current Year and Nine Years Ago S 29
Full Time Equivalent Employees by Function - Last Ten Years S 30
Operating Indicators by Function - Last Ten Years S 32
Capital Asset Statistics by Function - Last Ten Years S 36

INTRODUCTORY SECTION



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DEPARTMENT OF FINANCE

Linda M. Wilker

Acting Municipal Clerk

Acting Director of Finance

June 1, 2010

Introduction

Mayor Timothy L. Wagener, City Council
and the Citizens of the City of Maumee, Ohio:

We are pleased to present the Comprehensive Annual Financial Report for the City of Maumee (the "City") for the fiscal year ended December 31, 2009. The report has been prepared in conformity with generally accepted accounting principles (GAAP) and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA) and audited in accordance with Generally Accepted Auditing Standards (GAAS). GAAP requires a narrative introduction, overview, and analysis called the Management's Discussion and Analysis (MD&A) to accompany the basic financial statements. This Letter of Transmittal (LOT) is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors.

The Report

While there is no legal requirement for the preparation of this report, it represents a commitment by the City of Maumee to conform to nationally recognized standards of excellence in financial reporting. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City. To the best of our knowledge and belief, the enclosed data, as presented, is accurate in all material respects; is presented in a manner designed to fairly set forth the financial position and results of operations of the City; and includes all disclosures necessary to enable the reader to gain an understanding of the City's financial activity.

State law, along with *Administrative Rules* of the Auditor of State, requires all city governments to publish an Annual Report within 150 days of the close of each fiscal year. This report must present a complete set of financial statements presented in conformity with GAAP. Various City debt service *Trust Agreements* require Audited Annual Reports in accordance with GAAS. Pursuant to these requirements, we hereby issue the CAFR of the City of Maumee, Ohio, for the fiscal year ended December 31, 2009.

Management of the City has established various internal controls designed to compile 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 various internal controls are designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the City; and that all disclosures necessary to enable the reader to gain an understanding of the City's financial activity have been presented.

***Letter of Transmittal
For the Year Ended December 31, 2009***

The City's financial statements have been audited by the audit staff of James G. Zupka, C.P.A., Inc. The Auditor issued an unqualified opinion that the basic financial statements are presented fairly in conformity with GAAP, in all material respects, representing the financial position of the City as of December 31, 2009. The report from the Auditor is presented as the first component of the financial section of this report.

PROFILE OF THE CITY OF MAUMEE

Location

The City of Maumee, Lucas County, Ohio, is situated in the beautiful Maumee River Valley, approximately nine miles southwest of downtown Toledo. Its 10.6 square mile area serves a residential population of 15,074 (revised 2000 Census). The land use is broken down as follows: 51% is residential, 40% is commercial or industrial, 8% is governmental or educational, and 1% is agricultural. The City's elevation is approximately 638 feet above sea level with median temperatures of 75F degrees in summer and 30F degrees in winter. Interstate Highways 80/90 (the Ohio Turnpike) and 475 serve as the City's major transportation arteries. The City is also served by one state highway (State Route 25) and four U.S. highways (U.S. Routes 20, 20A, 23 and 24). Another transportation route aiding the City is the north-south Interstate Highway I-75 that joins I-475 approximately 3 miles east.

Historical Information

Much of Ohio's Indian population was concentrated along the Maumee River, which served as a vital link to the British army post in Detroit, Michigan during the latter part of the 1700's. General Anthony Wayne led American troops against the Indians and won the decisive Battle of Fallen Timbers in 1794, opening the area to settlement. The War of 1812 permanently secured the area for the United States. The site of Maumee was first surveyed in 1817 by William Oliver, a former scout and officer at Fort Meigs. In 1820 Waynesfield Township was formed and in 1838 was incorporated as Maumee City.

During the mid 1800's, the Wabash and Lake Erie Canal and the newly completed Miami and Erie Canal turned Maumee into a bustling trade center. The large lake ships were unable to use the docks at Maumee because the river was too shallow in spots. Toledo gradually became the leading port in the Maumee Valley. Maumee served as the county seat of Lucas County until 1852 when the county seat moved to Toledo. The locks that connected the canal and the Maumee River are still visible today in the City's Towpath Park. Old Fort Miamis, held by the British during the War of 1812 and the site of Dudley's Massacre lie within Maumee. Fort Meigs, a strategic location during the War of 1812 and later reconstructed as a historical monument, lies directly across the Maumee River in Perrysburg.

Form of Government

The City of Maumee, Ohio is a home-rule municipal corporation created under the laws of the State of Ohio. The City operates under its own Charter. The current Charter, which provides for a Council/Mayor form of government, was adopted in 1951 and has been amended seven times (1958, 1968, 1976, 1989, 1994, 2005, and 2006).

***Letter of Transmittal
For the Year Ended December 31, 2009***

Legislative authority is vested in a seven-member City Council. All members are elected at-large to serve four-year terms. The Council establishes compensation of City officials and employees and enacts ordinances and resolutions relating to City services, tax levies, the appropriation and borrowing of money, the licensing and regulation of businesses and trades and other municipal purposes. The presiding officer is the Mayor, who has no vote unless there is a tie vote of the members of City Council. The Charter establishes certain administrative departments and the City Council may establish divisions of those departments and/or additional departments.

The City's chief executive and administrative officer is the Mayor, who is elected by the voters specifically to that office for a four-year term. The Mayor appoints, subject to the approval of Council, all the directors of the City's departments. The key appointed officials are the Finance Director, Law Director and the Directors of Public Service and Public Safety. The Director of Public Safety has also been appointed the City Administrator. The Mayor also appoints members to a number of boards and commissions and appoints and removes, in accordance with civil service requirements and various contract provisions, all non-elected City employees.

Municipal Services

Police:

Current authorized strength of the Maumee Police Division includes 26 patrol officers, four detectives, two D.A.R.E. officers, two school resource officers, eight sergeants, two lieutenants and a Chief. This safety force is supported by ten dispatchers, four clerical employees and an animal control officer. The division has eight patrol cars and is responsible for patrolling about 93 miles of streets. Due to its full-time status, the Police Division is entirely self-sufficient and provides 24-hour protection. In an unusually demanding situation, the division can call upon other local law enforcement agencies for assistance through a mutual aid contract entered into with other municipalities in Lucas County.

Fire and Emergency Medical Services:

The City's Fire Division personnel include twenty full-time and thirty-eight volunteer employees. Equipment includes four fire engines, two aerial tower trucks, two heavy rescue trucks and three fully equipped paramedic vans for advanced life support emergency medical service. Maumee has a Class 4 ISO rating. In addition, the City houses and operates a Lucas County EMS life squad staffed by full-time paramedics.

Parks and Recreational Facilities:

The City owns fourteen parks totaling nearly 126 acres including Fred J. Rolf Park which contains the City's swimming pool, eight softball diamonds surrounding two concession/equipment buildings, and five soccer fields. S. E. Klewer Towpath Park, located along the Maumee River, features a walking trail along the canal earthworks and the remnants of locks from the days of the Miami and Erie Canal. The City also has within its boundaries Sidecut Metropark, one of the parks of the Metropolitan Park District of the Toledo Area. And, Maumee is the site of the Lucas County Recreation Center containing many sporting facilities and the home of the Lucas County Fair. The City also operates the recently remodeled and expanded Maumee Indoor Theater - a cinema, performance, and meeting venue.

***Letter of Transmittal
For the Year Ended December 31, 2009***

Service Department:

Streets, parks, and other City facilities are maintained by 33 full-time equipment operators, laborers, and supervisors of the service department organized in the Construction, Operations, and Natural Resources Divisions. The Service Department also includes the Recreation Division and the operation of Riverside Cemetery.

Water and Wastewater:

Water is treated by the City of Toledo and purchased on a contractual basis for delivery through the distribution system owned and maintained by the City of Maumee. The term of this contract runs through 2025. Wastewater collection is handled through the City's sanitary sewer system, which it owns and maintains. Wastewater treatment is provided by Lucas County on a contractual basis. Sixteen employees of the Water and Sewers Divisions maintain the City's lines and pumping stations.

INFORMATION USEFUL IN ASSESSING ECONOMIC CONDITION

Local Economy

Much of Maumee's economic growth is due to its access to diverse transportation facilities. Immediate access is available via Exit 59 of the Ohio Turnpike (Interstate Highways 80/90), one state highway, four U.S. highways and Interstate Highway 475. The City is served by the Norfolk and Southern Railroad. The County is served by Amtrak and Toledo Express Airport. The City is also served by the Toledo Area Regional Transit Authority (TARTA), a public mass transit system. In addition, the Toledo-Lucas County Port Authority provides nearby international and Great Lakes shipping facilities.

The City is home to a very successful business park development. Arrowhead Park (the "Park") and the adjacent industrial and commercial property have been touted as the leading edge of industrial/commercial development in northwest Ohio. The area includes approximately 900 acres. The Park's success is attributed to systematic land use planning and the willingness of property owners and the City to install the necessary infrastructure so that business construction commences and continues without interruption. The infrastructure includes the following: sanitary sewers, water lines, storm sewers, street construction, underground wiring for street lighting, traffic control signals, water storage facilities, an auxiliary fire station and the Dussel Drive/I-475 Interchange. The Park is presently occupied by over 250 businesses, which collectively employ about 14,000 people.

Maumee's business community consists of manufacturing, warehousing and distribution, health services, financial services, agricultural businesses, corporate offices, research and development, and service and retail facilities. Maumee's major employers include United Parcel Service; St. Luke's Hospital; The Andersons, Inc.; Maritz Research Inc.; Maumee City School District; Dana; United Collection Bureau; Paramount Care Inc.; Meijer Stores; and Verizon Wireless.

***Letter of Transmittal
For the Year Ended December 31, 2009***

As a means of fostering business development within the City without sacrificing school district revenues through tax abatements, the City initiated a Job Creation and Retention Grant Program in 1992. This innovative program provides grants of up to \$20,000 per year for up to ten years for businesses locating or expanding in the City. The amount of the payments is based on income tax withholding and the term of the grant agreement is based on the number of new jobs created. The program has proven quite successful with 17 grants actively in progress, which created or retained over 2,000 jobs. In 2004, the grant program was amended to tighten controls on participants by requiring return of grant payments if the grantee does not fulfill certain requirements. Two new grant agreements were executed in 2009 attracting or retaining 85 jobs. Grant payments in 2009 totaled \$232,380.

Additionally in the fall of 2009, a Job Creation Mini-Grant Program was initiated which was targeted to fill long-term commercial and industrial vacancies in the community, particularly with smaller firms.

As permitted by State Law, City Council in 1995 created an enterprise zone and in 1996 created a community reinvestment area. To encourage investments in capital improvements and the creation of jobs, subject to applicable program guidelines, real property tax incentives may be granted within the enterprise zone and within the community reinvestment area. To date, nine businesses have been granted tax abatement incentives within the enterprise zone and eight within the community reinvestment area. In 2002, the City created an additional Community Reinvestment Area to encourage redevelopment in the east end of the City.

In 1991, the Cities of Toledo and Maumee agreed to form a Joint Economic Development Zone (JEDZ) from land within Maumee and Toledo owned land to be annexed to Maumee. Income tax revenue from this JEDZ is shared with the City of Toledo (31.25%). In 2009, payments to the City of Toledo totaled \$509,126 with Maumee's share (68.75%) totaling 1,120,077.

In 2002, the City entered into a Cooperative Economic Development Agreement (CEDA) with the City of Toledo and Monclova Township for a project to encourage the relocation and consolidation of the research and development division of the Dana Corporation to Maumee. The property owner, the City of Toledo, petitioned for annexation of nearly ninety acres to the City of Maumee. Income tax from this area is shared with the City of Toledo (25%) and Monclova Township (25%). In 2009, payments to The City of Toledo and Monclova Township totaled \$171,296 with Maumee's share (50%) totaling \$342,592.

Also in 2002 the City entered into an agreement with the City of Toledo and Monclova Township for the creation of a Joint Economic Development Zone (JEDZ). In 2003, the voters of Monclova Township approved a ballot issue that authorized a JEDZ and a governing board was created to determine what services to provide within the Zone. In 2005, a lawsuit was filed challenging the validity of this JEDZ and in 2006 a favorable ruling freed the JEDZ Board to levy an income tax within the zone. In 2009, a final ruling was issued upholding the validity of the JEDZ and its levy of income taxes; however, notice of appeal on that ruling was subsequently filed by the plaintiffs with the Supreme Court of Ohio which was later denied. Income tax revenue from this JEDZ is shared with the City of Toledo (33.33%) and Monclova Township (33.33%). In 2009, income tax collected by this JEDZ was \$680,004, of which the City received one-third of the net amount.

***Letter of Transmittal
For the Year Ended December 31, 2009***

Unemployment Rates

The 2009 unemployment rate for Lucas County of 12.2% was above the state average of 10.2% and the federal average of 9.3%. The Ohio Bureau of Employment Services does not maintain statistics for the City of Maumee.

Employee Relations

The City has 170 full-time and approximately 118 part-time employees. A statewide public employee collective bargaining law generally applies to public employee relations and collective bargaining.

A portion of employees are represented by the following bargaining units:

<u>Bargaining Unit</u>	<u>Agreement Expiration Date</u>	<u>Number of Employees Covered</u>
Fraternal Order of Police, Ohio Labor Council	December 31, 2011	53
AFSCME, Ohio Council 8 Local 649	December 31, 2011	49
Maumee Professional Firefighter/ Paramedic Association, IAFF Local 4536	December 31, 2011	14

In the judgment of the City, its employee relations have been and are considered to be good.

Continuing and Future Projects

The following major capital improvement projects and expenditures were underway or completed in the City of Maumee during 2009:

Rolf Park Walkway

In 2007, a walk/jog pathway was constructed around and through the City's largest developed recreation facility, Rolf Park. This pathway was completed in 2009 at a cost of \$42,500 as the Rolf Park Walkway Improvements, Phase III, and was funded by a Community Development Block Grant through Lucas County.

Roadway Improvements

A number of roadway improvement projects were undertaken in 2009 as part of the on-going efforts to address and upgrade City roads.

The ***Monclova Road Resurfacing Project*** addressed the main roadway fronting St. Luke's Hospital and campus as well as a surrounding medical park. The final cost of the project was \$414,845, a portion of which was offset by an Ohio Public Works Commission (OPWC) Grant in the amount of \$287,140.

***Letter of Transmittal
For the Year Ended December 31, 2009***

The ***West Harrison Street Reconstruction Project*** addressed a three-block portion in one of Maumee's historic neighborhoods. The project not only included the complete reconstruction of this street but also new curb, gutter, drainage, and ADA compliance. This project offered an additional challenge to the City relative to meeting ADA regulations in an aesthetically pleasing manner to blend with the surrounding historic homes. Essentially completed in 2009, final brick and rails for the ADA ramps were installed in 2010. The final cost of the project was \$507,213, a portion of which was offset by an Ohio Public Works Commissioner (OPWC) Grant in the amount of \$200,000.

The ***2009 Street Maintenance Program*** was completed as part of the City's continuing street maintenance. Typically, on an annually basis, the Maumee Service Department determines a number of City streets requiring maintenance along with coordinating the project and inspecting the construction. The cost of the 2009 program was \$295,306 which included resurfacing 3.46 lane miles and crack sealing a portion of River Road and four uptown streets.

Dussel Drive / Salisbury Road Interchange Project

The construction phase of the Dussel Drive / Salisbury Road Interchange project officially began in 2009 with an estimated completion date of late 2011. This project includes widening Dussel Drive and interchange improvements for US Route 23 / I-475. A number of partners are included in this project – Ohio Department of Transportation, City of Maumee, City of Toledo, Monclova Township, Lucas County Commissioners, and the Toledo-Lucas County Port Authority.

Shops at Fallen Timbers

The Shops at Fallen Timbers, a million square foot retail lifestyle center development by General Growth Properties, opened in October, 2007. In 2008, engineering was initiated for infrastructure for Fallen Timbers Phase II, a road connecting Jerome and Russell Roads to the northeast to Monclova Road. Fallen Timbers Phase II is estimated at \$3.2 million dollars. Development of public infrastructure is financed through a Tax Increment Financing (TIF) agreement providing for payments in lieu of property taxes to create a revenue stream over thirty years to keep school systems whole with respect to property taxes and to enable construction of or debt service payments for public improvements needed to serve the Fallen Timbers area. In 2009, the final design portion of this project was completed, allowing the Lucas County Commissioners to begin the right-of-way process.

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***Letter of Transmittal
For the Year Ended December 31, 2009***

AWARDS AND ACKNOWLEDGEMENTS

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting to those governmental entities that qualify. To be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents satisfy all program standards. The report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements respective to the reporting entity. A Certificate of Achievement is valid for a period of one year. The City received Certificates of Achievement for the fiscal years ended December 31, 1993 through 2008. We believe this, our seventeenth Comprehensive Annual Financial Report, meets the high standards set by the GFOA for a Certificate of Achievement for Excellence in Financial Reporting, and we are submitting the report to the GFOA.

In 2007, Business Week magazine designated Maumee one of “The 25 Best, Affordable Suburbs in the Mid-West”. In 2006, the National Civic League named Maumee an “All-America City”. The All-America City Award encourages civic excellence, honoring communities in which citizens, government, business and nonprofit organizations demonstrate successful resolution of critical community issues. Also in 2006, the City was included in Frommer’s Best Places To Raise Your Family: The Top 100 Affordable Communities in the U.S. and was designated by Ohio Magazine one of Ohio’s Five Best Hometowns.

Public Disclosure

The publication of this Comprehensive Annual Financial Report is indicative of the City's commitment to provide significantly enhanced financial information and accountability to its citizens. In addition to the citizens of Maumee, the recipients of this report include city, state and federal officials, schools, libraries, newspapers, investment banking firms, banks and rating agencies. The report is made available to any person or organization requesting it. The extensive effort to prepare and distribute this report is indicative of the continued efforts of the City to improve its overall financial accounting, management and reporting capabilities.

Acknowledgments

Sincere appreciation is extended to the individuals who have contributed their time and effort in gathering data for this report, particularly the staff of the Finance Department, Maumee City Administrator / Safety Director John Jezak, and the Office of the Auditor of Lucas County. Special acknowledgment is extended to the staff of Donald J. Schonhardt and Associates, Inc. for their continued guidance in the preparation of this report.

***Letter of Transmittal
For the Year Ended December 31, 2009***

Special recognition is due David C. Hazard who retired August 31, 2009, after serving the City faithfully for nearly 24 years. Hired as Assistant Finance Director in December, 1985, Mr. Hazard was promoted to Finance Director / Municipal Clerk in May, 2002. He guided the City through a number of capital projects, including but not limited to Police building construction, central Fire Station construction, renovation of the Maumee Indoor Theater, Uptown Streetscape project, and the Phase 3 Storm Separation project.

Finally, special thanks to Mayor Timothy L. Wagener, the members of Maumee City Council and the City Administration whose support is necessary for the City of Maumee to conform to reporting requirements established for municipal governments to maintain the sound financial position that the City has enjoyed for many years.

Respectfully,



Linda M. Wilker
Acting Finance Director



Amber L. Rathburn
Accountant

**List of Principal Officials
For the Year Ended December 31, 2009**

Elected Officials

<u>Name</u>	<u>Office</u>	<u>Term of Office</u>
Timothy L/ Wagener	Mayor	01/01/08 – 12/31/11
Richard H. Carr	President of Council,	01/01/06 – 12/31/09
Jenny L. Barlos	Council	01/01/08 – 12/31/11
Douglas J. Brainard	Council	01/01/08 – 12/31/11
Brent A. Buehrer	Council	01/01/06 – 12/31/09
Michael J. Coyle	Council	01/01/06 – 12/31/09
Tim L. Pauken	Council	01/01/06 – 12/31/09
Todd Zimmerman	Council	01/01/08 – 12/31/11
Gary L. Byers	Judge	01/01/06 – 12/31/11

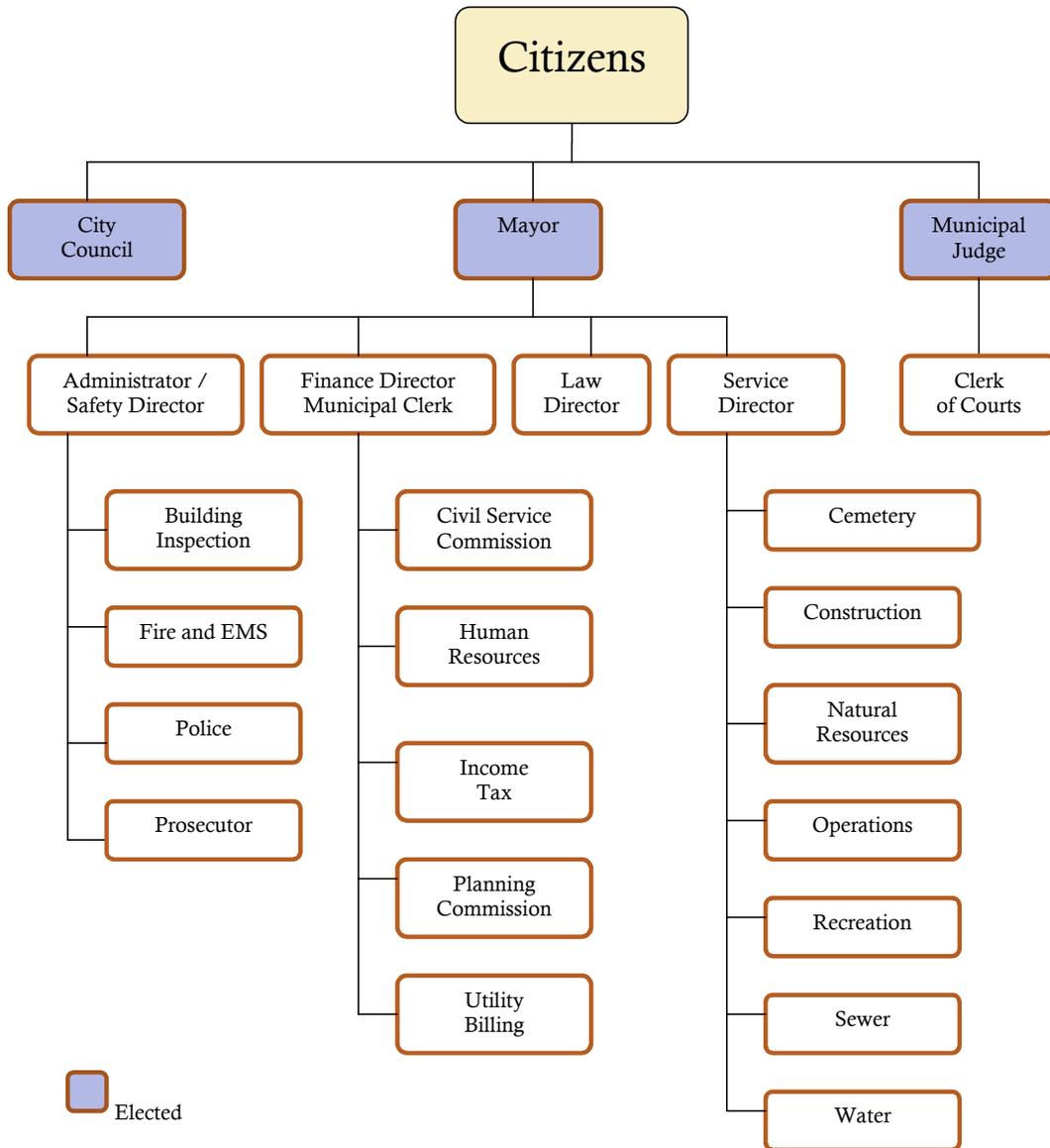
Administrators

<u>Name</u>	<u>Office</u>	<u>Period</u>	<u>Surety (A)</u>
John J. Jezak	Administrator/ Safety Director	03/10/09 – 03/10/10	\$500,000
Joseph R. Camp	Acting Service Director	03/10/09 – 03/10/10	500,000
Sheilah H. McAdams	Law Director	03/10/09 – 03/10/10	500,000
Linda M. Wilker	Acting Finance Director	03/10/09 – 03/10/10	500,000
Deborah L. Cartledge	Commissioner of Taxation	03/10/09 – 03/10/10	500,000
Richard C. Monto	Fire Chief	03/10/09 – 03/10/10	500,000
Robert G. Zink	Police Chief	03/10/09 – 03/10/10	500,000
Sharon A. Thomasson	Clerk of Court	03/10/09 – 03/10/10	500,000

Applies to All Elected Officials

- A. Ohio Government Risk Management Plan – Employees Blanket Bond

**City Organizational Chart
For the Year Ended December 31, 2009**



*Government Finance Officers Association of the United States and Canada
Certificate of Achievement for Excellence in Financial Reporting*

Certificate of
Achievement
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in Financial
Reporting

Presented to

City of Maumee
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2008

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



A stylized handwritten signature in black ink, appearing to read "J. R. Emer".

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emer".

Executive Director

FINANCIAL SECTION



JAMES G. ZUPKA, C.P.A., INC.

Certified Public Accountants

5240 East 98th Street

Garfield Hts., Ohio 44125

Member American Institute of Certified Public Accountants

(216) 475 - 6136

Ohio Society of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Members of City Council
City of Maumee, Ohio

The Honorable Mary Taylor
Auditor of State
State of Ohio

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Maumee, Lucas County, Ohio, as of and for the year ended December 31, 2009, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City of Maumee, Ohio's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Maumee, Ohio, as of December 31, 2009, and the respective changes in financial position, and cash flows, where applicable, thereof, and the respective budgetary comparison for the General, the Income Tax "A" (1%), and the Income Tax "B" (0.5%) funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 1, 2010, on our consideration of the City of Maumee, Ohio's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 through 12 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Maumee, Ohio's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.



James G. Zupka, CPA, Inc.
Certified Public Accountants

June 1, 2010

The discussion and analysis of the City of Maumee's financial performance provides an overall review of the City's financial activities for the fiscal year ended December 31, 2009. The intent of this discussion and analysis is to look at the City's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the City's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2009 are as follows:

- ❑ In total, net assets decreased \$797,299. Net assets of governmental activities decreased \$1,292,037, from 2008. Net assets of business-type activities increased \$494,738 or 6% from 2008.
- ❑ General revenues related to governmental activities accounted for \$19.1 million in revenue or 75% of all governmental activities revenues. Program specific revenues related to governmental activities in the form of charges for services and grants and contributions accounted for 25% of total governmental activities revenues of \$25.5 million.
- ❑ The City had \$26.8 million in expenses related to governmental activities; only \$6.4 million of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$19.3 million in revenues, including other financing sources, and \$19.1 million in expenditures, including transfers out to other funds. The general fund's fund balance increased \$207,402 to \$401,416.
- ❑ Net assets for enterprise funds decreased by \$469,585 on the fund financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – *management's discussion and analysis*, the *basic financial statements*, and an optional section that presents *combining statements* for nonmajor governmental funds and internal service funds. The basic financial statements include two kinds of statements that present different views of the City:

These statements are as follows:

1. *The Government-Wide Financial Statements* – These statements provide both long-term and short-term information about the City's overall financial status.
2. *The Fund Financial Statements* – These statements focus on individual parts of the City, reporting the City's operations in more detail than the government-wide statements.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements.

Government-wide Statements

The government-wide statements report information about the City as a whole using accepted methods similar to those used by private-sector companies. The statement of net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the City's net assets and how they have changed. Net-assets (the difference between the City's assets and liabilities) is one way to measure the City's financial health or position.

- Over time, increases or decreases in the City's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the City you need to consider additional nonfinancial factors such as property tax base, current property tax laws, conditions of the City's streets and continued growth within the City.

The government-wide financial statements of the City are divided into two categories:

- *Governmental Activities* – Most of the City's programs and services are reported here including security of persons and property, public health and welfare services, leisure time activities, community environment, transportation and general government.
- *Business-Type Activities* – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided. The City's water and sewer services are reported as business-type activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the City's most significant funds, not the City as a whole. Funds are accounting devices that the City uses to keep track of specific sources of funding and spending for particular purposes.

Governmental Funds – Most of the City's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance City activities. The relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds is reconciled in the financial statements.

**Management's Discussion and Analysis
For the Year Ended December 31, 2009**

Unaudited

Proprietary Funds – Proprietary funds use the same basis of accounting as business-type activities; therefore, these statements will essentially match.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. 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. All of the City's fiduciary activities are reported in separate Statements of Fiduciary Net Assets.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

The following table provides a comparison of the City's net assets between 2009 and 2008:

	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
Current and other assets	\$37,402,815	\$39,918,743	\$2,145,374	\$1,271,851	\$39,548,189	\$41,190,594
Capital assets, Net	72,641,946	72,906,260	7,654,585	8,147,216	80,296,531	81,053,476
Total assets	110,044,761	112,825,003	9,799,959	9,419,067	119,844,720	122,244,070
Long-term debt outstanding	25,231,813	26,338,945	332,798	327,926	25,564,611	26,666,871
Other liabilities	3,340,803	3,721,876	289,246	407,954	3,630,049	4,129,840
Total liabilities	28,572,616	30,060,821	622,044	735,890	29,194,660	30,796,711
Net assets						
Invested in capital assets, net of related debt	54,404,196	54,670,702	0	0	54,404,196	54,670,702
Invested in capital assets	0	0	7,654,585	8,147,216	7,654,585	8,147,216
Restricted	5,638,619	4,526,878	0	0	5,638,619	4,526,878
Unrestricted	21,429,330	23,566,602	1,523,330	535,951	22,952,660	24,102,563
Total net assets	\$81,472,145	\$82,764,182	\$9,177,915	\$8,683,177	\$90,650,060	\$91,447,359

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**Management's Discussion and Analysis
For the Year Ended December 31, 2009**

Unaudited

Changes in Net Assets – The following table shows the changes in net assets for the fiscal year 2009 and 2008:

	Governmental		Business-type		Total	
	2009	2008	2009	2008	2009	2008
Revenues						
Program Revenues:						
Charges for Services and Sales	\$3,505,425	\$3,606,141	\$4,705,885	\$4,528,976	\$8,211,310	\$8,135,117
Operating Grants and Contributions	1,047,525	1,139,735	0	0	1,047,525	1,139,735
Capital Grants and Contributions	1,819,620	938,673	0	0	1,819,620	938,673
General Revenues:						
Property Taxes	3,245,190	1,987,788	0	0	3,245,190	1,987,788
Municipal Income Taxes	13,918,990	15,332,506	0	0	13,918,990	15,332,506
Grants and Entitlements not Restricted to Specific Programs	1,211,635	2,257,428	0	0	1,211,635	2,257,428
Investment Earnings	135,797	1,019,797	0	0	135,797	1,019,797
Miscellaneous	575,680	650,879	0	0	575,680	650,879
Total Revenues	<u>25,459,862</u>	<u>26,932,947</u>	<u>4,705,885</u>	<u>4,528,976</u>	<u>30,165,747</u>	<u>31,461,923</u>
Program Expenses						
Security of Persons and Property	11,193,442	11,025,629	0	0	11,193,442	11,025,629
Public Health and Welfare Services	195,609	178,916	0	0	195,609	178,916
Leisure Time Activities	2,549,307	2,699,355	0	0	2,549,307	2,699,355
Community Environment	1,847,112	953,708	0	0	1,847,112	953,708
Basic Utility Services	1,334,689	1,113,045	0	0	1,334,689	1,113,045
Transportation	3,002,951	3,945,062	0	0	3,002,951	3,945,062
General Government	5,711,331	5,860,360	0	0	5,711,331	5,860,360
Interest and Fiscal Charges	1,000,008	1,130,792	0	0	1,000,008	1,130,792
Water	0	0	2,132,877	2,181,887	2,132,877	2,181,887
Sewer	0	0	1,995,720	1,958,278	1,995,720	1,958,278
Total Expenses	<u>26,834,449</u>	<u>26,906,867</u>	<u>4,128,597</u>	<u>4,140,165</u>	<u>30,963,046</u>	<u>31,047,032</u>
Excess (deficiency) before Transfers	(1,374,587)	26,080	577,288	388,811	(797,299)	414,891
Transfers In (Out)	<u>82,550</u>	<u>3,913</u>	<u>(82,550)</u>	<u>(3,913)</u>	<u>0</u>	<u>0</u>
Total Change in Net Assets	(1,292,037)	29,993	494,738	384,898	(797,299)	414,891
Special Item Loss on Disposal of Capital Assets	0	0	0	(1,365,654)	0	(1,365,654)
Beginning Net Assets	<u>82,764,182</u>	<u>82,734,189</u>	<u>8,683,177</u>	<u>9,663,933</u>	<u>91,447,359</u>	<u>92,398,122</u>
Ending Net Assets	<u>\$81,472,145</u>	<u>\$82,764,182</u>	<u>\$9,177,915</u>	<u>\$8,683,177</u>	<u>\$90,650,060</u>	<u>\$91,447,359</u>

***Management's Discussion and Analysis
For the Year Ended December 31, 2009***

Unaudited

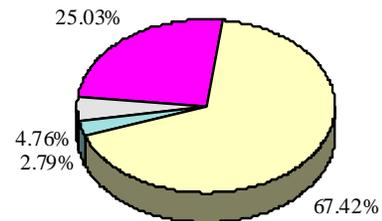
Governmental Activities

Net assets of the City's governmental activities decreased by \$1,292,037. A decrease in shared revenues contributed to this decrease.

The City also receives an income tax, which is based on 1.5% of all salaries, wages, commissions and other compensation earned from residents living within the City and from nonresidents for work done or services performed or rendered in the City.

Property taxes and income taxes made up 12.75% and 54.67% respectively of revenues for governmental activities for the City in fiscal year 2009. The City's reliance upon tax revenues is demonstrated by the following graph indicating 67.42% of total revenues from general tax revenues:

Revenue Sources	2009	Percent of Total
General Shared Revenues	\$1,211,635	4.76%
Program Revenues	6,372,570	25.03%
General Tax Revenues	17,164,180	67.42%
General Other	711,477	2.79%
Total Revenue	<u>\$25,459,862</u>	<u>100.00%</u>



Business-Type Activities

Net assets of the business-type activities increased by \$494,738. The increase is largely attributable to increases in charges for services from user rate increases combined with a decrease in general expenditures through cost saving measures. Unlike 2008, there were no significant improvements donated to other governmental agencies.

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***Management's Discussion and Analysis
For the Year Ended December 31, 2009***

Unaudited

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

The City's governmental funds reported a combined fund balance of \$30,636,317, which is a decrease from last year's balance of \$33,381,296. Much of this decrease is due to the fact that Income Tax "A" collections in 2009 were down \$1,029,844 from 2008. Additionally there was a decrease in General Fund revenue. Transfers from the Income Tax "A" Fund to the General Fund were increased to cover the cost of operations. The schedule below indicates the fund balance and the total change in fund balance by fund type as of December 31, 2009 and 2008:

	Fund Balance December 31, 2009	Restated Fund Balance December 31, 2008	Increase (Decrease)
General	\$401,416	\$194,014	\$207,402
Income Tax "A" (1%)	9,423,368	12,688,816	(3,265,448)
Income Tax "B" (1/2%)	16,162,323	15,570,946	591,377
Special Assessment Bond			
Retirement	731,262	716,277	14,985
Sewer Construction	3,867	18,545	(14,678)
Other Governmental	3,914,081	4,192,698	(278,617)
Total	\$30,636,317	\$33,381,296	(\$2,744,979)

General Fund – The City's General Fund balance increase is due to many factors. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2009 Revenues	2008 Revenues	Increase (Decrease)
Property Taxes	\$1,458,681	\$1,801,141	(\$342,460)
Intergovernmental Revenue	2,753,627	2,785,435	(31,808)
Charges for Services	960,340	960,670	(330)
Licenses and Permits	167,796	227,290	(59,494)
Investment Earnings	129,527	977,655	(848,128)
Special Assessments	5,396	14,470	(9,074)
Fines and Forfeitures	629,501	670,674	(41,173)
All Other Revenue	614,841	436,304	178,537
Total	\$6,719,709	\$7,873,639	(\$1,153,930)

General Fund revenues in 2009 decreased \$1,153,930 or 15% compared to revenues in fiscal year 2008. The most significant factors contributing to this decrease in revenues were a decrease in investment earnings due to market conditions, a decrease in property taxes due to an increase in delinquencies and foreclosures, a decrease in Local Government Fund receipts from the State of Ohio and Lucas County due to the economic downturn, and a decrease in building permits/contractor certifications compared to prior years. Some of these decreases were offset by increases in estate taxes received and a grant received from an electrical aggregation program.

***Management's Discussion and Analysis
For the Year Ended December 31, 2009***

Unaudited

	2009 Expenditures	2008 Expenditures	Increase (Decrease)
Security of Persons and Property	\$9,634,448	\$9,337,766	\$296,682
Public Health and Welfare Services	195,178	178,342	16,836
Leisure Time Activities	2,067,222	2,217,920	(150,698)
Community Environment	477,093	493,264	(16,171)
Basic Utility Services	1,067,447	1,079,920	(12,473)
Transportation	1,945,157	2,162,715	(217,558)
General Government	3,125,269	3,070,894	54,375
Total	<u>\$18,511,814</u>	<u>\$18,540,821</u>	<u>(\$29,007)</u>

General Fund expenditures decreased slightly by \$29,007 compared to the prior year. Overall decreases in transportation and leisure time activities expenditures account for the majority of this decrease. These decreases were related to the downsizing of the summer recreation program along with lower personnel costs from restrictions on overtime and unfilled vacancies. There were also tighter spending controls on materials and services. Security of persons and property expenditures increased from 2008 primarily due to the purchase of capital assets, specifically, an ambulance and triple combination pumper truck for the Fire and Ambulance Divisions.

For the Income Tax "A" (1%) Fund, the fund balance decrease was mainly due to an increase in transfers to the General Fund for operations to supplement decreases in General Fund revenues.

For the Income Tax "B" (0.5%) Fund, the fund balance increase was mainly due to a decrease in the advances out to other funds during 2009 compared to 2008.

For the Special Assessment Bond Retirement Fund, the fund balance increased due to a decrease in debt service payments for the year.

For the Sewer Construction Fund, the fund balance decrease was mainly due to the completion of major sewer improvement projects started in 2007.

The City's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The most significant budgeted fund is the General Fund.

During the course of fiscal year 2009 the City amended its General Fund budget several times, none significant.

For the General Fund, final budget basis revenue of \$6.9 million did not change from the original budget estimates. The General Fund had an adequate fund balance to cover expenditures.

**Management's Discussion and Analysis
For the Year Ended December 31, 2009**

Unaudited

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal 2009 the City had \$80,296,531, net of accumulated depreciation, invested in land, improvements, infrastructure, buildings, machinery and equipment and construction in progress. Of this total, \$72,641,946 was related to governmental activities and \$7,654,585 to the business-type activities. The following table shows fiscal year 2009 and 2008 balances:

	Governmental Activities		Increase (Decrease)
	2009	2008	
Land	\$6,403,947	\$6,643,950	(\$240,003)
Construction in Progress	2,598,607	618,723	1,979,884
Buildings & Improvements	48,529,424	48,207,652	321,772
Machinery and Equipment	11,240,323	11,988,156	(747,833)
Infrastructure	38,482,919	37,944,026	538,893
Less: Accumulated Depreciation	(34,613,274)	(32,496,247)	(2,117,027)
Totals	\$72,641,946	\$72,906,260	(\$264,314)

	Business-Type Activities		Increase (Decrease)
	2009	2008	
Land	\$118,864	\$118,864	\$0
Construction in Progress	16,107	0	16,107
Buildings and Improvements	18,459,529	18,459,529	0
Machinery and Equipment	1,559,518	1,546,218	13,300
Less: Accumulated Depreciation	(12,499,433)	(11,977,395)	(522,038)
Totals	\$7,654,585	\$8,147,216	(\$492,631)

The primary increase occurred in construction in progress. This included a triple combination pumper, a major road reconstruction, and the City's share of a highway interchange. The primary decrease was to machinery and equipment including a number of vehicles and trucks. Additional information on the City's capital assets can be found in Note 10.

**Management's Discussion and Analysis
For the Year Ended December 31, 2009****Unaudited****Debt**

At December 31, 2009, the City had \$25.5 million in debt outstanding, \$1,977,566 due within one year. The following table summarizes the City's debt outstanding as of December 31, 2009 and 2008:

	<u>2009</u>	<u>2008</u>
Governmental Activities:		
General Obligation Bonds	\$22,190,000	\$23,050,000
Special Assessment Bonds	503,620	182,800
OWDA Loans Payable	234,130	302,758
Long-Term Note Payable	0	455,000
Compensated Absences	2,190,014	2,237,785
Workers' Compensation Liability	59,616	54,999
Ohio Police and Fire Pension		
Accrued Liability	54,433	55,603
Total Governmental Activities	<u>25,231,813</u>	<u>26,338,945</u>
Business-Type Activities:		
Compensated Absences	\$332,798	\$327,926
Total Business-Type Activities	<u>332,798</u>	<u>327,926</u>
Totals	<u>\$25,564,611</u>	<u>\$26,666,871</u>

State statutes limit the amount of unvoted general obligation debt the City may issue. The aggregate amount of the City's unvoted debt is also subject to overlapping debt restrictions with other political subdivisions. The actual aggregate amount of the City's unvoted debt, when added to that of other political subdivisions within the respective counties in which Maumee lies, is limited to ten mills. At December 31, 2009, the City's outstanding debt was below the legal limit. Additional information on the City's long-term debt can be found in Note 14.

ECONOMIC FACTORS

The City budgets conservatively for both revenue and expenditures. The City also recognizes that many amendments to the budget are required during the year and anticipates the needs and activities to be defined throughout the year. Original budget general fund revenues were projected to decrease from 2008 by 11% and expenditures were projected to decrease by 4%. General Fund revenue decreased by 13% due to decreased interest earnings caused by slowing market conditions for short-term investments and to decreased property taxes related to the economic downturn, resulting in increased delinquencies and foreclosures. Actual General Fund expenditures increased by .25% due largely to an increase in capital expenditures for vehicles in the Fire and Ambulance Divisions.

The City's largest source of revenue is an income tax of 1.5% levied by the City. The City's income tax revenue decreased by 10% in 2009 on a budgetary basis. One percent is available for general purposes while one-half percent is restricted to capital improvements.

The City continued its commitment to major capital improvements in 2009 with the reconstruction of East Harrison Street, extension of the Streetscape project to include the 100 block of Conant Street to the north of the Anthony Wayne Trail, the resurfacing of Monclova Road, and the purchase of an ambulance and triple combination pumper for the Fire and Ambulance Divisions.

The industrial base of the City was strengthened with new companies moving to Maumee. The City's Job Creation and Retention program provided grants to firms in an effort to attract and retain employers in the City. Grants were approved in 2009 to retain two businesses and to attract two new businesses. During 2009, 17 firms employing 1,450 were paid grants totaling \$218,220 under this program. On November 16, 2009, Maumee City Council authorized the establishment of a new Job Creation Mini-Grant program aimed at attracting smaller businesses to fill long-term office and building vacancies within the City.

The City continues to monitor economic conditions and its affect on City operations in an effort to safeguard public funds and maintain fiscal stability. Part of those efforts include working cooperatively with our collective bargaining units to secure contracts, which include no base wage increase for 2009, as well as freezing certain benefits and establishing second tier wage scales, thus enabling the City to reduce expenditures for personnel in both the short and long terms. Similarly, the City is investigating alternative sources of revenue in addition to increasing current revenue streams. Given that the economy may have a detrimental effect on the City's reserves for a number of years, the City is striving to protect existing financial resources, reduce expenditures and increase revenue streams.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information contact the Finance Department by calling 419-897-7115 or writing to City of Maumee Finance Department, 400 Conant Street, Maumee, Ohio 43537; or by referring to the City's website at www.maumee.org.



Statement of Net Assets
December 31, 2009

	Governmental Activities	Business-Type Activities	Total
Assets:			
Cash and Cash Equivalents	\$ 14,426,383	\$ 952,999	\$ 15,379,382
Investments	15,979,594	462,308	16,441,902
Receivables:			
Taxes	4,023,072	0	4,023,072
Accounts	254,342	1,013,380	1,267,722
Intergovernmental	1,343,421	0	1,343,421
Interest	37	0	37
Special Assessments	799,100	0	799,100
Loans	89,770	0	89,770
Internal Balances	344,413	(344,413)	0
Inventory of Supplies at Cost	66,136	46,185	112,321
Prepaid Items	54,991	14,915	69,906
Restricted Assets:			
Cash and Cash Equivalents	21,556	0	21,556
Capital Assets:			
Capital Assets Not Being Depreciated	9,002,554	134,971	9,137,525
Capital Assets Being Depreciated, Net	63,639,392	7,519,614	71,159,006
Total Assets	110,044,761	9,799,959	119,844,720
Liabilities:			
Accounts Payable	751,761	227,113	978,874
Accrued Wages and Benefits	853,441	62,133	915,574
Claims Payable	162,252	0	162,252
Refundable Deposits	21,556	0	21,556
Unearned Revenue	1,468,644	0	1,468,644
Accrued Interest Payable	83,149	0	83,149
Long-Term Liabilities:			
Due Within One Year	1,877,752	99,814	1,977,566
Due in More Than One Year	23,354,061	232,984	23,587,045
Total Liabilities	28,572,616	622,044	29,194,660

CITY OF MAUMEE, OHIO

	Governmental Activities	Business-Type Activities	Total
Net Assets:			
Invested in Capital Assets, Net of Related Debt	54,404,196	7,654,585	62,058,781
Restricted For:			
Capital Projects	169,449	0	169,449
Debt Service	1,427,007	0	1,427,007
Street Construction, Maintenance and Repair	1,501,934	0	1,501,934
State Highway Improvement	293,936	0	293,936
Street Lighting	783,831	0	783,831
Court Improvement	192,016	0	192,016
Community Development	221,531	0	221,531
Revolving Loan	322,921	0	322,921
Other Purposes	725,994	0	725,994
Unrestricted	21,429,330	1,523,330	22,952,660
Total Net Assets	\$ 81,472,145	\$ 9,177,915	\$ 90,650,060

See accompanying notes to the basic financial statements

CITY OF MAUMEE, OHIO

**Statement of Activities
For the Year Ended December 31, 2009**

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
Security of Persons and Property	\$ 11,193,442	\$ 1,149,935	\$ 63,375	\$ 0
Public Health and Welfare Services	195,609	43,895	0	0
Leisure Time Activities	2,549,307	603,625	0	0
Community Environment	1,847,112	138,213	33,194	0
Basic Utility Services	1,334,689	1,000	0	665,764
Transportation	3,002,951	76,726	950,956	1,153,856
General Government	5,711,331	1,492,031	0	0
Interest and Fiscal Charges	1,000,008	0	0	0
Total Governmental Activities	26,834,449	3,505,425	1,047,525	1,819,620
Business-Type Activities:				
Water	2,132,877	1,979,900	0	0
Sewer	1,995,720	2,725,985	0	0
Total Business-Type Activities	4,128,597	4,705,885	0	0
Totals	\$ 30,963,046	\$ 8,211,310	\$ 1,047,525	\$ 1,819,620

General Revenues

Property Taxes
Municipal Income Taxes
Grants and Entitlements not Restricted to Specific Programs
Investment Earnings
Miscellaneous
Transfers
Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year
Net Assets End of Year

See accompanying notes to the basic financial statements

CITY OF MAUMEE, OHIO

Net (Expense) Revenue
and Changes in Net Assets

Governmental Activities	Business-Type Activities	Total
\$ (9,980,132)	\$ 0	\$ (9,980,132)
(151,714)	0	(151,714)
(1,945,682)	0	(1,945,682)
(1,675,705)	0	(1,675,705)
(667,925)	0	(667,925)
(821,413)	0	(821,413)
(4,219,300)	0	(4,219,300)
(1,000,008)	0	(1,000,008)
<u>(20,461,879)</u>	<u>0</u>	<u>(20,461,879)</u>
0	(152,977)	(152,977)
<u>0</u>	<u>730,265</u>	<u>730,265</u>
<u>0</u>	<u>577,288</u>	<u>577,288</u>
<u>\$ (20,461,879)</u>	<u>\$ 577,288</u>	<u>\$ (19,884,591)</u>
3,245,190	0	3,245,190
13,918,990	0	13,918,990
1,211,635	0	1,211,635
135,797	0	135,797
575,680	0	575,680
82,550	(82,550)	0
<u>19,169,842</u>	<u>(82,550)</u>	<u>19,087,292</u>
(1,292,037)	494,738	(797,299)
<u>82,764,182</u>	<u>8,683,177</u>	<u>91,447,359</u>
<u>\$ 81,472,145</u>	<u>\$ 9,177,915</u>	<u>\$ 90,650,060</u>

CITY OF MAUMEE, OHIO

**Balance Sheet
Governmental Funds
December 31, 2009**

	General	Income Tax "A" (1%)	Income Tax "B" (.5%)	Special Assessment Bond Retirement
Assets:				
Cash and Cash Equivalents	\$ 291,353	\$ 2,114,399	\$ 3,912,149	\$ 227,642
Investments	677,328	5,146,332	9,521,961	503,620
Receivables:				
Taxes	1,447,859	1,613,394	806,697	0
Accounts	229,739	7,655	0	0
Intergovernmental	608,677	0	241,527	0
Interest	0	0	0	0
Special Assessments	9,257	0	0	776,896
Loans	0	0	0	0
Interfund Loans Receivables	0	733,467	1,679,989	0
Inventory of Supplies, at Cost	47,257	0	0	0
Prepaid Items	50,457	131	0	0
Total Assets	\$ 3,361,927	\$ 9,615,378	\$ 16,162,323	\$ 1,508,158
Liabilities:				
Accounts Payable	\$ 247,686	\$ 176,705	\$ 0	\$ 0
Accrued Wages and Benefits Payable	676,422	12,905	0	0
Due to Other Funds	79,898	0	0	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	1,801,157	0	0	776,896
Compensated Absences Payable	155,348	2,400	0	0
Total Liabilities	2,960,511	192,010	0	776,896
Fund Balances:				
Reserved for Encumbrances	401,556	691	0	0
Reserved for Prepaid Items	50,457	131	0	0
Reserved for Supplies Inventory	47,257	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved in:				
General Fund	(97,854)	0	0	0
Special Revenue Funds	0	9,422,546	16,162,323	0
Debt Service Fund	0	0	0	731,262
Capital Projects Fund	0	0	0	0
Total Fund Balances	401,416	9,423,368	16,162,323	731,262
Total Liabilities and Fund Balances	\$ 3,361,927	\$ 9,615,378	\$ 16,162,323	\$ 1,508,158

See accompanying notes to the basic financial statements

CITY OF MAUMEE, OHIO

Sewer Construction	Other Governmental Funds	Total Governmental Funds
\$ 1,480,696	\$ 4,332,760	\$ 12,358,999
0	130,353	15,979,594
0	155,122	4,023,072
0	0	237,394
0	493,217	1,343,421
0	37	37
0	12,947	799,100
0	89,770	89,770
0	0	2,413,456
0	18,879	66,136
0	4,403	54,991
<u>\$ 1,480,696</u>	<u>\$ 5,237,488</u>	<u>\$ 37,365,970</u>
\$ 0	\$ 327,162	\$ 751,553
0	164,114	853,441
0	0	79,898
1,476,829	350,160	1,826,989
0	468,856	3,046,909
0	13,115	170,863
<u>1,476,829</u>	<u>1,323,407</u>	<u>6,729,653</u>
3,867	404,922	811,036
0	4,403	54,991
0	18,879	66,136
0	89,770	89,770
0	0	(97,854)
0	3,334,354	28,919,223
0	1,998	733,260
0	59,755	59,755
<u>3,867</u>	<u>3,914,081</u>	<u>30,636,317</u>
<u>\$ 1,480,696</u>	<u>\$ 5,237,488</u>	<u>\$ 37,365,970</u>

***Reconciliation Of Total Governmental Fund Balances
To Net Assets Of Governmental Activities
December 31, 2009***

Total Governmental Fund Balances	\$ 30,636,317
<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
Capital Assets used in governmental activities are not resources and therefore are not reported in the funds.	72,641,946
Other long-term assets are not available to pay for current- period expenditures and therefore are deferred in the funds.	1,578,265
Internal service funds are used by management to charge the costs of services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.	1,759,716
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(25,144,099)
<i>Net Assets of Governmental Activities</i>	<u><u>\$ 81,472,145</u></u>

See accompanying notes to the basic financial statements



CITY OF MAUMEE, OHIO

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2009**

	General	Income Tax "A" (1%)	Income Tax "B" (.5%)	Special Assessment Bond Retirement
Revenues:				
Property Taxes	\$ 1,458,681	\$ 0	\$ 0	\$ 0
Municipal Income Tax	0	9,279,327	4,639,663	0
Intergovernmental Revenues	2,753,627	0	241,527	0
Charges for Services	960,340	38,533	0	0
Licenses and Permits	167,796	0	0	0
Investment Earnings	129,527	0	0	0
Special Assessments	5,396	0	0	58,913
Fines and Forfeitures	629,501	0	0	0
All Other Revenue	614,841	0	0	350,000
Total Revenue	6,719,709	9,317,860	4,881,190	408,913
Expenditures:				
Current:				
Security of Persons and Property	9,634,448	0	0	0
Public Health and Welfare Services	195,178	0	0	0
Leisure Time Activities	2,067,222	0	0	0
Community Environment	477,093	0	0	0
Basic Utility Services	1,067,447	0	0	0
Transportation	1,945,157	0	0	0
General Government	3,125,269	1,573,856	288,881	350,000
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	29,180
Interest and Fiscal Charges	0	0	0	14,748
Total Expenditures	18,511,814	1,573,856	288,881	393,928
Excess (Deficiency) of Revenues Over Expenditures	(11,792,105)	7,744,004	4,592,309	14,985
Other Financing Sources (Uses):				
Sale of Capital Assets	138,211	0	0	0
Special Assessment Bonds Issued	0	0	0	0
Transfers In	12,467,919	2,548	0	0
Transfers Out	(635,000)	(11,012,000)	(4,000,932)	0
Total Other Financing Sources (Uses)	11,971,130	(11,009,452)	(4,000,932)	0
Net Change in Fund Balances	179,025	(3,265,448)	591,377	14,985
Fund Balances at Beginning of Year, as Restated	194,014	12,688,816	15,570,946	716,277
Increase (Decrease) in Inventory Reserve	28,377	0	0	0
Fund Balances End of Year	\$ 401,416	\$ 9,423,368	\$ 16,162,323	\$ 731,262

See accompanying notes to the basic financial statements

CITY OF MAUMEE, OHIO

Sewer Construction	Other Governmental Funds	Total Governmental Funds
\$ 0	\$ 1,803,302	\$ 3,261,983
0	0	13,918,990
0	1,288,950	4,284,104
0	0	998,873
0	3,650	171,446
0	6,270	135,797
95,935	340,375	500,619
0	163,492	792,993
0	692	965,533
<u>95,935</u>	<u>3,606,731</u>	<u>25,030,338</u>
0	891,329	10,525,777
0	0	195,178
0	0	2,067,222
0	1,373,886	1,850,979
0	0	1,067,447
0	1,080,835	3,025,992
0	110,932	5,448,938
0	1,712,660	1,712,660
455,000	928,628	1,412,808
4,867	983,365	1,002,980
<u>459,867</u>	<u>7,081,635</u>	<u>28,309,981</u>
(363,932)	(3,474,904)	(3,279,643)
0	0	138,211
350,000	0	350,000
0	3,260,761	15,731,228
(746)	0	(15,648,678)
<u>349,254</u>	<u>3,260,761</u>	<u>570,761</u>
(14,678)	(214,143)	(2,708,882)
18,545	4,192,698	33,381,296
0	(64,474)	(36,097)
<u>\$ 3,867</u>	<u>\$ 3,914,081</u>	<u>\$ 30,636,317</u>

***Reconciliation Of The Statement Of Revenues, Expenditures
And Changes In Fund Balances Of Governmental Funds
To The Statement Of Activities
For the Year Ended December 31, 2009***

Net Change in Fund Balances - Total Governmental Funds \$ (2,708,882)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period. 176,323

Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of capital assets net of proceeds received. (440,637)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 291,312

The issuance of long-term debt provides current financial resources to governmental funds, but has no effect on net assets. In addition, repayment of bond and loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. 1,004,362

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 2,972

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 the governmental funds. 18,135

The internal service funds are used by management to charge the costs of services to individual funds and is not reported in the statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities. 364,378

Change in Net Assets of Governmental Activities \$ (1,292,037)

See accompanying notes to the basic financial statements

CITY OF MAUMEE, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2009**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property Taxes	\$ 1,500,000	\$ 1,500,000	\$ 1,458,681	\$ (41,319)
Intergovernmental Revenue	3,196,010	3,196,010	2,848,759	(347,251)
Charges for Services	941,850	941,850	964,059	22,209
Licenses and Permits	226,200	226,200	165,199	(61,001)
Investment Earnings	300,000	300,000	197,485	(102,515)
Special Assessments	7,500	7,500	4,938	(2,562)
Fines and Forfeitures	658,000	658,000	626,312	(31,688)
All Other Revenues	128,000	135,000	546,780	411,780
Total Revenues	<u>6,957,560</u>	<u>6,964,560</u>	<u>6,812,213</u>	<u>(152,347)</u>
Expenditures:				
Current:				
Security of Persons and Property	9,145,760	9,902,533	9,830,310	72,223
Public Health and Welfare Services	190,963	203,463	195,063	8,400
Leisure Time Activities	2,061,370	2,058,905	2,025,327	33,578
Community Environment	510,441	476,457	470,181	6,276
Basic Utility Services	1,078,400	1,082,249	1,065,503	16,746
Transportation	1,808,757	2,204,847	2,133,946	70,901
General Government	3,192,664	3,167,380	3,114,661	52,719
Total Expenditures	<u>17,988,355</u>	<u>19,095,834</u>	<u>18,834,991</u>	<u>260,843</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,030,795)	(12,131,274)	(12,022,778)	108,496
Other Financing Sources (Uses):				
Sale of Capital Assets	0	0	138,211	138,211
Transfers In	11,723,500	12,197,140	12,467,919	270,779
Transfers Out	(744,000)	(645,000)	(635,000)	10,000
Total Other Financing Sources (Uses):	<u>10,979,500</u>	<u>11,552,140</u>	<u>11,971,130</u>	<u>418,990</u>
Net Change in Fund Balance	(51,295)	(579,134)	(51,648)	527,486
Fund Balance at Beginning of Year	535,150	535,150	535,150	0
Prior Year Encumbrances	65,367	65,367	65,367	0
Fund Balance at End of Year	<u>\$ 549,222</u>	<u>\$ 21,383</u>	<u>\$ 548,869</u>	<u>\$ 527,486</u>

See accompanying notes to the basic financial statements

CITY OF MAUMEE, OHIO

***Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund - Income Tax "A" (1%) Fund
For the Year Ended December 31, 2009***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Municipal Income Tax	\$ 10,400,000	\$ 10,400,000	\$ 9,320,467	\$ (1,079,533)
Charges for Services	40,000	40,000	30,878	(9,122)
Total Revenues	<u>10,440,000</u>	<u>10,440,000</u>	<u>9,351,345</u>	<u>(1,088,655)</u>
Expenditures:				
Current:				
General Government	<u>1,516,776</u>	<u>1,756,874</u>	<u>1,577,983</u>	<u>178,891</u>
Total Expenditures	<u>1,516,776</u>	<u>1,756,874</u>	<u>1,577,983</u>	<u>178,891</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,923,224	8,683,126	7,773,362	(909,764)
Other Financing Sources (Uses):				
Transfers In	0	0	2,548	2,548
Transfers Out	(11,723,500)	(11,733,500)	(11,012,000)	721,500
Advances In	0	0	636,796	636,796
Advances Out	0	(555,000)	0	555,000
Total Other Financing Sources (Uses):	<u>(11,723,500)</u>	<u>(12,288,500)</u>	<u>(10,372,656)</u>	<u>1,915,844</u>
Net Change in Fund Balance	(2,800,276)	(3,605,374)	(2,599,294)	1,006,080
Fund Balance at Beginning of Year	<u>9,857,477</u>	<u>9,857,477</u>	<u>9,857,477</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 7,057,201</u>	<u>\$ 6,252,103</u>	<u>\$ 7,258,183</u>	<u>\$ 1,006,080</u>

See accompanying notes to the basic financial statements

CITY OF MAUMEE, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund - Income Tax "B" (0.5%) Fund
For the Year Ended December 31, 2009**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Municipal Income Tax	\$ 5,200,000	\$ 5,200,000	\$ 4,660,233	\$ (539,767)
Total Revenues	<u>5,200,000</u>	<u>5,200,000</u>	<u>4,660,233</u>	<u>(539,767)</u>
Expenditures:				
Current:				
General Government	175,000	288,881	288,881	0
Total Expenditures	<u>175,000</u>	<u>288,881</u>	<u>288,881</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,025,000	4,911,119	4,371,352	(539,767)
Other Financing Sources (Uses):				
Transfers Out	(1,937,550)	(4,072,116)	(3,688,447)	383,669
Advances In	0	0	625,509	625,509
Advances Out	0	(1,247,167)	(607,167)	640,000
Total Other Financing Sources (Uses):	<u>(1,937,550)</u>	<u>(5,319,283)</u>	<u>(3,670,105)</u>	<u>1,649,178</u>
Net Change in Fund Balance	3,087,450	(408,164)	701,247	1,109,411
Fund Balance at Beginning of Year	12,732,863	12,732,863	12,732,863	0
Fund Balance at End of Year	<u>\$ 15,820,313</u>	<u>\$ 12,324,699</u>	<u>\$ 13,434,110</u>	<u>\$ 1,109,411</u>

See accompanying notes to the basic financial statements

CITY OF MAUMEE, OHIO

**Statement of Net Assets
Proprietary Fund
December 31, 2009**

	Business-Type Activities - Enterprise Funds			Governmental
	Water	Sewer	Total	Activities - Internal Service Funds
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 763,057	\$ 189,942	\$ 952,999	\$ 2,067,384
Investments	0	462,308	462,308	0
Accounts Receivable	393,376	620,004	1,013,380	16,948
Due from Other Funds	44,359	36,829	81,188	0
Inventory of Supplies at Cost	44,433	1,752	46,185	0
Prepaid Items	11,542	3,373	14,915	0
Restricted Assets:				
Cash and Cash Equivalents	0	0	0	21,556
Total Current Assets	1,256,767	1,314,208	2,570,975	2,105,888
Noncurrent Assets:				
Capital Assets:				
Capital Assets Not Being Depreciated	88,866	46,105	134,971	0
Capital Assets Being Depreciated	9,035,051	10,983,996	20,019,047	0
Less accumulated depreciation	(5,620,424)	(6,879,009)	(12,499,433)	0
Total Capital Assets	3,503,493	4,151,092	7,654,585	0
net of Accumulated Depreciation				
Total assets	4,760,260	5,465,300	10,225,560	2,105,888
LIABILITIES				
Current Liabilities:				
Accounts Payable	43,251	183,862	227,113	208
Accrued Wages and Benefits	38,212	23,921	62,133	0
Claims Payable	0	0	0	162,252
Refundable Deposits	0	0	0	21,556
Due to Other Funds	125	1,165	1,290	0
Interfund Loans Payable	0	586,467	586,467	0
Compensated Absences Payable - Current	54,797	45,017	99,814	0
Total Current Liabilities	136,385	840,432	976,817	184,016
Noncurrent Liabilities:				
Compensated Absences Payable	129,585	103,399	232,984	0
Total Liabilities	265,970	943,831	1,209,801	184,016
NET ASSETS				
Invested in Capital Assets	3,503,493	4,151,092	7,654,585	0
Unrestricted	990,797	370,377	1,361,174	1,921,872
Total Net Assets	\$ 4,494,290	\$ 4,521,469	9,015,759	\$ 1,921,872
Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.			162,156	
Net Assets of Business-type Activities			<u>\$ 9,177,915</u>	

See accompanying notes to the basic financial statements

CITY OF MAUMEE, OHIO

**Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Fund
For the Year Ended December 31, 2009**

	Business-Type Activities - Enterprise Funds			Governmental
	Water	Sewer	Total	Activities - Internal Service Funds
Operating Revenues:				
Charges for Services	\$ 1,975,743	\$ 2,690,869	\$ 4,666,612	\$ 2,089,092
Other Operating Revenue	4,157	35,116	39,273	142,362
Total Operating Revenues	<u>1,979,900</u>	<u>2,725,985</u>	<u>4,705,885</u>	<u>2,231,454</u>
Operating Expenses:				
Personal Services	764,649	513,904	1,278,553	1,526,390
Contractual Services	85,209	1,063,046	1,148,255	370,532
Materials and Supplies	1,003,081	70,480	1,073,561	0
Utilities	64,249	67,094	131,343	0
Depreciation	229,599	292,439	522,038	0
Total Operating Expenses	<u>2,146,787</u>	<u>2,006,963</u>	<u>4,153,750</u>	<u>1,896,922</u>
Operating Income (Loss)	(166,887)	719,022	552,135	334,532
Transfers In	5,000	0	5,000	0
Transfers Out	(87,550)	0	(87,550)	0
Change in Net Assets	(249,437)	719,022	469,585	334,532
Net Assets Beginning of Year, as Restated	4,743,727	3,802,447	8,546,174	1,587,340
Net Assets End of Year	<u>\$ 4,494,290</u>	<u>\$ 4,521,469</u>	<u>9,015,759</u>	<u>\$ 1,921,872</u>
Change in Net Assets - Total Enterprise Funds			469,585	
Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.			25,153	
Change in Net Assets - Business-type Activities			<u>\$ 494,738</u>	

See accompanying notes to the basic financial statements

CITY OF MAUMEE, OHIO

**Statement of Cash Flows
Proprietary Fund
For the Year Ended December 31, 2009**

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Funds
Cash Flows from Operating Activities:				
Cash Received from Customers	\$1,904,944	\$2,608,031	\$4,512,975	\$2,089,092
Cash Payments for Goods and Services	(1,192,438)	(1,250,514)	(2,442,952)	(329,313)
Cash Payments to Employees	(758,521)	(527,333)	(1,285,854)	(1,510,619)
Other Operating Receipts	4,157	35,116	39,273	125,414
Net Cash Provided (Used) by Operating Activities	(41,858)	865,300	823,442	374,574
Cash Flows from Noncapital Financing Activities:				
Transfers In from Other Funds	5,000	0	5,000	0
Transfers Out to Other Funds	(87,550)	0	(87,550)	0
Advances Out to Other Funds	0	(600,000)	(600,000)	0
Net Cash Used by Noncapital Financing Activities	(82,550)	(600,000)	(682,550)	0
Cash Flows from Capital and Related Financing Activities:				
Acquisition and Construction of Assets	(15,024)	(1,241)	(16,265)	0
Net Cash Used for Capital and Related Financing Activities	(15,024)	(1,241)	(16,265)	0
Cash Flows from Investing Activities:				
Purchase of Investments	0	(402,911)	(402,911)	0
Net Cash Used for Investing Activities	0	(402,911)	(402,911)	0
Net Increase (Decrease) in Cash and Cash Equivalents	(139,432)	(138,852)	(278,284)	374,574
Cash and Cash Equivalents at Beginning of Year	902,489	328,794	1,231,283	1,714,366
Cash and Cash Equivalents at End of Year	\$763,057	\$189,942	\$952,999	\$2,088,940
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating Income (Loss)	(\$166,887)	\$719,022	\$552,135	\$334,532
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation Expense	229,599	292,439	522,038	0
Miscellaneous Nonoperating Revenues	0	0	0	15,563
Changes in Assets and Liabilities:				
Increase in Accounts Receivable	(53,393)	(80,101)	(133,494)	(16,948)
Increase in Due from Other Funds	(17,406)	(2,737)	(20,143)	0
Decrease in Inventory	27,883	1,351	29,234	0
Decrease (Increase) in Prepaid Items	899	(301)	598	30,309
Increase (Decrease) in Accounts Payable	(68,706)	(50,981)	(119,687)	208
Increase (Decrease) in Accrued Wages and Benefits	379	(12,552)	(12,173)	0
Increase in Claims Liability	0	0	0	10,910
Increase in Due to Other Funds	25	37	62	0
Increase (Decrease) in Compensated Absences Payable	5,749	(877)	4,872	0
Total Adjustments	125,029	146,278	271,307	40,042
Net Cash Provided (Used) by Operating Activities	(\$41,858)	\$865,300	\$823,442	\$374,574

Schedule of Noncash Investing, Capital and Financing Activities:

As of December 31, 2009 the Water and Sewer Funds had outstanding liabilities of \$1,083 and \$12,059 respectively for the purchase of certain capital assets.

See accompanying notes to the basic financial statements

***Statement of Assets and Liabilities
Fiduciary Funds
December 31, 2009***

	<u>Agency</u>
Assets:	
Cash and Cash Equivalents	\$ 294,090
Total Assets	<u>294,090</u>
Liabilities:	
Intergovernmental Payable	193,036
Due to Others	<u>101,054</u>
Total Liabilities	<u>\$ 294,090</u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Maumee, Ohio (the "City") is a home-rule municipal corporation created under the laws of the State of Ohio. The City operates under its own Charter. The current Charter, which provides for a Council/Mayor form of government, was adopted in 1951 and has been amended seven times (in 1958, 1968, 1976, 1989, 1994, 2005 and 2006).

The accompanying basic financial statements of the City present the financial position of the various fund types, the results of operations of the various fund types and the cash flows of the proprietary funds. The financial statements are presented as of December 31, 2009 and for the year then ended and have been prepared in conformity with generally accepted accounting principles (GAAP) applicable to local governments. The Governmental Accounting Standards Board (the "GASB") is the standard-setting body for establishing governmental accounting and financial reporting principles, which are primarily set forth in the GASB's Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification).

A. Reporting Entity

The accompanying basic financial statements comply with the provisions of the GASB Statement No. 14, "*The Financial Reporting Entity*," in that the financial statements include all organizations, activities, functions and component units for which the City (the primary government) is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing body and either (1) the City's ability to impose its will over the organization, or (2) the potential that the organization will provide a financial benefit to or impose a financial burden on the City.

Based on the foregoing, the City's financial reporting entity has no component units but includes all funds, agencies, boards and commissions that are part of the primary government, which include the following services: public safety, highways and streets, sanitation, health and social services, culture-recreation, public improvements, planning and zoning and general administrative services. In addition, the City owns the water distribution system and the wastewater collection system, which are reported as enterprise funds.

The accounting policies and financial reporting practices of the City conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of its significant accounting policies.

B. Basis of Presentation - Fund Accounting

The accounting system is organized and operated on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures (expenses). The various funds are summarized by type in the basic financial statements. The following fund types are used by the City:

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

Governmental Funds - Governmental funds are those funds through which most governmental functions are typically financed. The acquisition, use and balances of the City's expendable financial resources and the related current liabilities (except those accounted for in the proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of "financial flow" (sources, uses and balances of financial resources). The following are the City's major governmental funds:

General Fund – This fund is used to account for all financial resources except those 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 general laws of Ohio.

Income Tax "A" (1%) Fund – This fund is used to account for revenues from two-thirds of the income tax collections and for expenditures for the operation of the Tax Division and general purposes.

Income Tax "B" (0.5%) Fund – This fund is used to account for revenues from one-third of the income tax collections and for expenditures restricted to permanent improvements.

Special Assessment Bond Retirement Fund – This fund is used to accumulate special assessment revenues collected by the County Treasurer and remitted to the City by the County Auditor for payment of assessment bonds.

Sewer Construction Fund – This fund is used to account for revenues and expenditures designated for the construction and acquisition of capital sewer projects.

Proprietary Funds - All proprietary funds are accounted for on an "economic resources" measurement focus. This measurement focus provides that all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Proprietary fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

Enterprise Funds - These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, whereby the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City's major enterprise funds are:

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

Water Fund – This fund is used to account for the operation of the City’s water service.

Sewer Fund – This fund is used to account for the operation of the City’s sanitary sewer service.

Internal Service Funds - These funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis. The City has one internal service fund, the Self Insurance Health Care Fund, which is used to account for monies received from city departments to cover the cost of health care for employees of the City’s departments.

Fiduciary Funds - Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary 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 therefore not available to support the City’s own programs. The agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operation. These funds operate on an accrual basis of accounting. The City has four agency funds. These funds are used to account for monies received by the City in situations where the City’s role is purely custodial in nature. The four funds are the Municipal Court Fund, which accounts for monies that flow through the municipal court office, the Ohio Board of Building Standards Assessments Fund, which accounts for funds from the three percent (3%) fees as required by Ohio Revised Code, the Ohio Board of Building Standards Residential Fund, which accounts for funds from the one percent (1%) fees as required by Ohio Revised Code and the MMT-JEDZ Collections Fund, which accounts for income taxes collected for the Monclova/Maumee/Toledo Joint Economic Development Zone.

C. Basis of Presentation – Financial Statements

Government-wide Financial Statements – The statement of net assets and the statement of activities display information about the City as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the City that are governmental and those that are considered business-type activities. The internal service fund is eliminated to avoid “doubling up” revenues and expenses; however, the interfund services provided and used are not eliminated in the process of consolidation.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund 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 statements for governmental funds.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the City and for each function or program of the City's governmental activities. 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 and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the City, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the City.

Fund Financial Statements – Fund financial statements report detailed information about the City. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by fund type.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. The financial statements for governmental funds are a balance sheet, which generally includes only current assets and current liabilities, and a statement of revenues, expenditures and changes in fund balances, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

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

D. Basis of Accounting

Basis of accounting represents the methodology utilized in the recognition of revenues and expenditures or expenses reported in the financial statements. The accounting and reporting treatment applied to a fund is determined by its measurement focus. Government-wide financial statements are prepared using the accrual basis of accounting.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. The term "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, which for the City is 60 days after year end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt which is recognized when due.

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include income taxes, property taxes, grants, entitlements and donations. Revenue from income taxes is recognized in the period in which the income is earned and is available. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied and the revenue is available. 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 specific purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. Revenue considered susceptible to accrual at year end includes income taxes withheld by employers, interest on investments, special assessments, and certain state levied locally shared taxes (including motor vehicle license fees and local government assistance). Other revenue, including licenses, permits, certain charges for services, income taxes other than those withheld by employers and miscellaneous revenues are recorded as revenue when received in cash because generally this revenue is not measurable until received.

Special assessment installments which are measurable but not available at December 31, are recorded as deferred/unearned revenue. Property taxes measurable as of December 31, 2009 but not received within the available period are recorded as deferred/unearned revenue as these resources are not intended to pay liabilities of the current period. Delinquent property taxes, whose availability is indeterminate, are recorded as deferred/unearned revenue as further described in Note 6.

The accrual basis of accounting is utilized for reporting purposes by the proprietary funds and fiduciary funds. Revenues are recognized when they are earned and expenses recognized when incurred.

Pursuant to GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting," the City follows GASB guidance as applicable to proprietary funds and FASB Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins issued on or before November 30, 1989 that do not conflict with or contradict GASB pronouncements. The City has elected not to apply FASB statements and interpretations issued after November 30, 1989 to its business-type activities and enterprise funds.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

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 certificate of estimated resources and the appropriation ordinance, both of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriation ordinance are subject to amendment throughout the year.

All funds other than agency funds are legally required to be budgeted and appropriated; however, only governmental funds are required to be reported. The primary level of budgetary control for all funds involving operations is at the object level within each department. Certain funds are appropriated at the minimum level of budgetary control as required by Ohio Revised Code section 5705.38 (c) due to the restricted nature of the use of these funds. Those funds are as follows: Indigent Drivers Alcohol Treatment Fund, Federal and State Grants Fund, Community Housing Improvement Program Fund, Community Development Block Grant Fund, Job Creation and Retention Fund, Maumee Revolving Loan Fund, Probation Services Fund, Fallen Timbers TIF Fund and the Income Tax "B" Fund (special revenue funds), Permanent Improvement Fund, Sewer Construction Fund, Waterline Construction Fund, Street Construction Fund, Sidewalk Construction Fund and the Municipal Court Improvement Fund (capital projects funds). Budgetary modifications may only be made by ordinance of the City Council.

1. Estimated Resources

The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Budget Commission then certifies its actions to the City by September 1 of each year. As part of the certification process, the City receives an official certificate of estimated resources stating the projected receipts by fund. Prior to December 31, the City must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year do 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 any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the original and final amended official certificate of estimated resources issued during 2009.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

2. Appropriations

A temporary appropriation ordinance to control expenditures may be passed on or about January 1 of each year for the period January 1 through March 31. An annual appropriation ordinance must be passed by April 1 of each year for the period January 1 through December 31. The appropriation ordinance establishes spending controls at the fund, department and object level and appropriations for personnel services are made at the object level in any fund. The appropriation ordinance may be amended during the year as additional information becomes available, provided that total fund appropriations do not exceed the current estimated resources as certified. The allocation of appropriations among departments and objects within a fund may be modified during the year by an ordinance of City Council. Total fund appropriations may not exceed the current estimated resources as certified by the County Budget Commission. Expenditures may not legally exceed budgeted appropriations at the object level within each department. During the year, several supplemental appropriations were necessary to budget for capital outlay. Administrative control is maintained through the establishment of more detailed line-item budgets. The budgetary figures which appear in the "Statement of Revenues, Expenditures, and Changes in Fund Balances--Budget and Actual—General Fund", and in the "Statement of Revenues, Expenditures, and Changes in Fund Balances--Budget and Actual—Income Tax A (1%) Fund", and in the "Statement of Revenues, Expenditures, and Changes in Fund Balances--Budget and Actual—Income Tax B (.5%) Fund" are provided on the budgetary basis to provide a comparison of actual results to the final budget, including all amendments and modifications.

3. Lapsing of Appropriations

At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the subsequent fiscal year and need not be reappropriated.

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**Notes to the Basic Financial Statements
For the Year Ended December 31, 2009**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

4. Budgetary Basis of Accounting

The City's budgetary process accounts for certain transactions on a basis other than generally accepted accounting principles (GAAP). The major differences between the budgetary basis and the GAAP basis lie in the manner in which revenues and expenditures are recorded. Under the budgetary basis, revenues and expenditures are recognized on a cash basis. Utilizing the cash basis, revenues are recorded when received in cash and expenditures when paid. Under the GAAP basis, revenues and expenditures are recorded on the modified accrual basis of accounting.

The following table summarizes the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the general fund and major special revenue funds:

	Net Change in Fund Balance		
	General	Income Tax	Income Tax
	Fund	"A" (1%) Fund	"B" (1/2%) Fund
GAAP Basis (as reported)	\$179,025	(\$3,265,448)	\$591,377
Increase (Decrease):			
Accrued Revenues at December 31, 2009 received during 2010	(462,566)	(2,354,516)	(2,728,213)
Accrued Revenues at December 31, 2008 received during 2009	555,070	3,024,797	2,838,083
Accrued Expenditures at December 31, 2009 paid during 2010	1,159,354	192,010	0
Accrued Expenditures at December 31, 2008 paid during 2009	(1,013,205)	(193,705)	0
2008 Prepays for 2009	32,752	247	0
2009 Prepays for 2010	(50,457)	(131)	0
Outstanding Encumbrances	(451,621)	(2,548)	0
Budget Basis	<u>(\$51,648)</u>	<u>(\$2,599,294)</u>	<u>\$701,247</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits and the State Treasurer's Assets Reserve (STAR Ohio). STAR Ohio is considered a cash equivalent because it is a highly liquid investment with an original maturity date of three months or less.

The City pools its cash for investment and resource management purposes. Each fund's equity in pooled cash and investments represents the balance on hand as if each fund maintains its own cash and investment account. See Note 5, "Cash, Cash Equivalents and Investments."

G. Investments

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. The City allocates interest among certain funds based upon the fund's cash balance at the date of investment. In accordance with GASB Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools", the City records all its investments at fair value. All investment income, including changes in the fair value of investments, are recognized as revenue in the operating statements. Fair value is determined by quoted market prices. See Note 5, "Cash, Cash Equivalents and Investments."

The City has invested funds in the STAR Ohio during 2009. 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 share price which is the price the investment could be sold for on December 31, 2009.

The special assessment bonds are investments held by the City for the purpose of funding retirement payments related to the City's White Street Improvement and Conant Streetscape special assessment bonds payable, which are reported in the long-term debt of the City. The investments are funded by special assessment collections from property owners.

H. Inventory

Inventory is stated at cost (first-in, first-out) in the governmental funds and at the lower of cost or market in the proprietary funds. The costs of inventory items are recorded as expenditures in the governmental funds when purchased and as expenses in the proprietary funds when used.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2009, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

J. Capital Assets and Depreciation

Capital assets are defined by the City as assets with an initial, individual cost of more than \$500.

1. Property, Plant and Equipment - Governmental Activities

Governmental activities capital assets are those not directly related to the business type funds. These generally are acquired or constructed for governmental activities and are recorded as expenditures in the governmental funds and are capitalized at cost (or estimated historical cost for assets not purchased in recent years). These assets are reported in the Governmental Activities column of the Government-wide Statement of Net Assets, but they are not reported in the Fund Financial Statements.

Contributed capital assets are recorded at fair market value at the date received. Capital assets include land, buildings, building improvements, machinery, equipment and infrastructure. Infrastructure is defined as long-lived capital assets that normally are stationary in nature and normally can be preserved for a significant number of years. Examples of infrastructure include roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems. Estimated historical costs for governmental activities capital asset values were initially determined by identifying historical costs when such information was available. In cases where information supporting original cost was not obtainable, estimated historical costs were developed. For certain capital assets, the estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition.

2. Property, Plant and Equipment – Business Type Activities

Property, plant and equipment acquired by the proprietary funds are stated at cost (or estimated historical cost), including interest capitalized during construction and architectural and engineering fees where applicable. Contributed capital assets are recorded at fair market value at the date received. These assets are reported in both the Business-Type Activities column of the Government-wide Statement of Net Assets and in the respective funds.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2009**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Capital Assets and Depreciation (Continued)

3. Depreciation

All capital assets are depreciated, excluding land and construction in progress. Depreciation has been provided using the straight-line method over the following estimated useful lives:

Description	Governmental and Business-Type Activities Estimated Lives (in years)
Buildings	25 - 45
Improvements other than Buildings/Infrastructure	10 - 50
Machinery, Equipment, Furniture and Fixtures	5 - 15

K. Long-Term Debt

Long-term liabilities are being repaid from the following funds:

Obligation	Fund
Ohio Water Development Authority Loans	Ohio Water Development Authority Debt Service Fund
Police and Fire Pension Accrued Liability	Police Pension Fund
Compensated Absences	General Fund, Street Construction, Maintenance and Repair Fund, Water Fund, Sewer Fund, Income Tax Fund
General Obligation Bonds	General Bond Retirement Fund
Special Assessment Bonds	Special Assessment Bond Retirement Fund
Long-Term Note Payable	Special Assessment Bond Retirement Fund
Workers Compensation Liability	Various Funds

L. Compensated Absences

All full-time City employees earn vacation at varying rates based upon length of service. An employee's vacation must be used during the period in which it is earned unless the Mayor allows the balance to be carried over to the following year. Upon separation from the City, the employee (or his estate) is paid for his accumulated unused vacation leave balance.

All full-time City employees earn sick leave at various rates. Upon completion of five years of service with the City, an employee who separates from the City in good standing receives up to one hour of monetary compensation for each hour of unused sick leave up to a maximum of 960 hours. The monetary compensation is at the hourly rate of compensation of the employee at the time of resignation if the employee is not given credit at their next place of employment.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Compensated Absences (Continued)

In accordance with GASB Statement No. 16, "*Accounting for Compensated Absences*," the City records a liability for vacation time and sick leave when the obligation is attributable to services previously rendered or to rights that vest or accumulate, and when payment of the obligation is probable and can be reasonably determined.

For governmental funds, that portion of unpaid compensated absences that has matured and is expected to be paid using expendable, available resources is reported as an expenditure in the fund from which the individual earning the leave is paid, and a corresponding liability is reflected in the account "Compensated Absences Payable." In the government wide statement of net assets, "Compensated Absences Payable" is recorded within the "Due within one year" account and the long-term portion of the liability is recorded within the "Due in more than one year" account. Compensated absences are expensed in the proprietary funds when earned and the related liability is reported within the fund.

M. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

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

N. Pensions

The provision for pension costs is recorded when the related payroll is accrued and the obligation is incurred.

O. 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 and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. Interfund Activity (Continued)

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. In addition, interfund transfers between governmental funds are eliminated for reporting on the government-wide financial statements. Only transfers between governmental activities and business-type activities are reported on the statement of activities.

P. Reservations of Fund Balance

Reserves indicate that a portion of fund balance is not available for expenditure or is legally segregated for a specific future use. Fund balances are reserved for inventories of supplies and materials, prepaid expenditures, loans receivable and encumbered amounts which have not been accrued at year end.

Q. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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.

R. Operating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the City, these revenues are charges for services for water treatment and distribution and wastewater collection and treatment. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

S. 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. Neither type of transaction occurred during fiscal year 2009.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2009**

NOTE 2 – PRIOR PERIOD ADJUSTMENTS

During the year ended December 31, 2009, it was determined that the City’s long-term Workers’ Compensation Liability would no longer be reported in a separate internal service fund. The adjustment had the following effect on net assets:

	Governmental- Activities Internal Service Funds
	<u> </u>
Net Assets December 31, 2008 as reported	\$1,532,341
Adjustments:	
Elimination of Workers' Compensation Liability from Internal Service Fund Liabilities	<u>54,999</u>
Net Assets December 31, 2008 as restated	<u><u>\$1,587,340</u></u>

During the year ended December 31, 2009, it was determined that some of the City’s Interfund Loans Payable would not be paid back. The adjustment had the following effect on fund balances:

	Income Tax "B" (.5%) Fund	Special Assessment Bond Retirement Fund	Sewer Construction Fund	Street Construction Fund
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund Balance December 31, 2008 as reported	\$18,928,932	\$416,277	(\$2,380,416)	(\$571,003)
Adjustments:				
Elimination of Interfund Loans Receivable/Payable	<u>(3,357,986)</u>	<u>300,000</u>	<u>2,398,961</u>	<u>659,025</u>
Fund Balance December 31, 2008 as restated	<u><u>\$15,570,946</u></u>	<u><u>\$716,277</u></u>	<u><u>\$18,545</u></u>	<u><u>\$88,022</u></u>

The above changes to the beginning fund balances had no effect on the governmental activities or the business-type activities beginning net assets.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 3 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets

The governmental fund balance sheet includes a reconciliation between fund balance – total governmental funds and net assets of governmental funds as reported in the government-wide statement of net assets. The following is a detailed listing of those reconciling items that are net adjustments or a combination of several transactions:

Other long-term assets not available to pay for current-period expenditures:

Delinquent Property Tax Revenue	\$134,337
Shared Revenues	593,169
Charges for Services Revenues	52,117
Special Assessment Revenue	798,642
	<hr/>
	\$1,578,265

Long-Term liabilities not reported in the funds:

General Obligation Bonds Payable	(\$22,190,000)
Special Assessment Bonds Payable	(503,620)
OWDA Loans Payable	(234,130)
Ohio Police and Fire Accrued Pension Liability	(54,433)
Workers Compensation Liability	(59,616)
Accrued Interest on Long-Term Debt	(83,149)
Compensated Absences Payable	(2,019,151)
	<hr/>
	(\$25,144,099)

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**Notes to the Basic Financial Statements
For the Year Ended December 31, 2009**

NOTE 3 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net assets of governmental activities as reported in the government – wide statement of activities. The following is a detailed listing of those reconciling items that are net adjustments or a combination of several transactions:

Amount by which capital outlay exceeded depreciation in the current period:

Capital Outlay	\$3,169,078
Depreciation Expense	<u>(2,992,755)</u>
	\$176,323

Governmental revenues not reported in the funds:

Decrease in Delinquent Property Tax	(\$16,793)
Decrease in Shared Revenue	(37,466)
Decrease in Charges for Services Revenue	(19,451)
Increase in Special Assessment Revenue	<u>365,022</u>
	\$291,312

Expenses not requiring the use of current financial resources:

Decrease in Compensated Absences Payable	\$54,232
Decrease in supplies inventory	<u>(36,097)</u>
	\$18,135

NOTE 4 - COMPLIANCE AND ACCOUNTABILITY

Fund Deficit - The fund deficit at December 31, 2009 of \$132,003 in the Police Pension Fund (special revenue fund), arose from the recognition of expenditures on the modified accrual basis which are greater than expenditures recognized on the budgetary/cash basis. A deficit does not exist under the budgetary/cash basis of accounting. Transfers are provided when cash is required, not when accruals occur.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 5 - CASH, CASH EQUIVALENTS AND INVESTMENTS

Cash resources of several individual funds are combined to form a pool of cash and investments. In addition, investments are separately held by a number of individual funds.

Statutes require the classification of funds held by the City into three categories:

Category 1 consists of "active" funds - those funds required to be kept in "cash" or "near cash" status for immediate use by the City. Such funds must be maintained either as cash in the City Treasury or in depository accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts.

Category 2 consists of "inactive" funds - those funds not required for use within the current five year period of designation of depositories. Inactive funds may be deposited or invested only as certificates of deposit maturing no later than the end of the current period of designation of depositories.

Category 3 consists of "interim" funds - those funds not needed for immediate use but needed before the end of the current period of designation of depositories. Interim funds may be invested or deposited in the following securities:

- 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 or interest by the United States;
- 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;
- 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;
- Interim deposits in eligible institutions applying for interim funds;
- Bonds and other obligations of the State of Ohio;
- No-load money market mutual funds consisting exclusively of obligations described in the first two bullets of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions,

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 5 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

- The State Treasury Asset Reserve of Ohio (STAR Ohio),
- Commercial Paper, and
- Bankers Acceptances.

A. Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the City's deposits may not be returned. The City's policy is to place deposits with major local banks. All deposits, except for deposits held by fiscal and escrow agents or trustees, are collateralized with eligible securities. The securities pledged as collateral are pledged to a pool for each individual financial institution in amounts equal to at least 105% of the carrying value of all public deposits held by each institution. Collateral permitted by Chapter 135 of the ORC is limited to obligations of the United States and its agencies, bonds of any state, and bonds and other obligations of any country, municipal corporation or other legally constituted authority of the State of Ohio, or any instrumentality of such county, municipal corporation or other authority. Such collateral, as permitted by Chapter 135 of the ORC 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 a Federal Reserve Bank in the name of the City.

At year end the carrying amount of the City's deposits was \$3,072,531 and the bank balance was \$3,345,422. Federal depository insurance covered \$250,000 of the bank balance and \$3,095,422 was uninsured. Of the remaining uninsured bank balance, the City was exposed to custodial risk as follows:

	<u>Balance</u>
Uninsured and collateralized with securities held by the pledging institution's trust department not in the City's name	<u>\$3,095,422</u>
Total Balance	<u><u>\$3,095,422</u></u>

The General Fund received total interest income of \$129,527 during 2009 of which, \$125,419 was earned by other funds.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2009**

NOTE 5 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

B. Investments

The City's investments at December 31, 2009 are summarized below:

	Fair Value	Credit Rating	Investment Maturities (in Years)		
			less than 1	1-3	3-5
City of Maumee S.A. Bonds	\$503,620	N/A	\$8,000	\$0	\$495,620
FNMA	1,500,780	AAA ¹ / Aaa ²	0	1,005,310	495,470
FHLMC	5,821,090	AAA ¹ / Aaa ²	504,455	5,316,635	0
FHLB	7,590,007	AAA ¹ / Aaa ²	1,005,785	4,103,440	2,480,782
FFCB	1,026,405	AAA ¹ / Aaa ²	0	525,780	500,625
STAR Ohio	12,622,497	AAAm ¹	12,622,497	0	0
Total Investments	<u>\$29,064,399</u>		<u>\$14,140,737</u>	<u>\$10,951,165</u>	<u>\$3,972,497</u>

¹ Standard & Poor's

² Moody's Investor Service

Interest Rate Risk – The Ohio Revised Code generally limits security purchases to those that mature within five years of settlement date. The City adheres to the Ohio Revised Code's five year policy.

Credit Risk – The City's investments in FNMA, FHLMC, FHLB and FFCB securities were rated AAA and Aaa by Standard & Poor's and Moody's Investor Services, respectively. The City's investment policy addresses credit risk by limiting investments to the safest types of securities, pre-qualifying financial institutions, brokers, intermediaries and financial advisors and by diversifying the investment portfolio so that potential losses on individual securities do not exceed income generated from the remaining portfolio.

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 City's investments in FNMA, FHLMC, FHLB and FFCB securities in the amount of \$1,500,780, \$5,821,090, \$7,590,007 and \$1,026,405, respectively, are uninsured and unregistered with securities held by the counterparty's trust department or agent in the City's name. The City has no investment policy dealing with custodial credit risk beyond the requirements of State statute which prohibit payment for investments prior to the delivery of the securities representing the investments to the treasurer or qualified trustee.

Concentration of Credit Risk – The City places no limit on the amount the City may invest in one issuer.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2009**

NOTE 5 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

C. Reconciliation of Cash, Cash Equivalents and Investments

The classification of cash, cash equivalents and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9. STAR Ohio is treated as a cash equivalent. The classification of cash and cash equivalents (deposits) for purposes of this note are based on criteria set forth in GASB Statement No. 3.

A reconciliation between classifications of cash and investments on the financial statements and classifications per items A and B of this note are as follows:

	<u>Cash and Cash Equivalents *</u>	<u>Investments</u>
Per Financial Statements	\$15,695,028	\$16,441,902
Investments:		
STAR Ohio	<u>(12,622,497)</u>	<u>12,622,497</u>
Per GASB Statement No. 3	<u>\$3,072,531</u>	<u>\$29,064,399</u>

* Includes petty cash.

NOTE 6 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real estate and public utility property, and tangible personal property used in business and located in the City. Real property taxes (other than public utility) collected during 2009 were levied after October 1, 2008 on assessed values as of January 1, 2008, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revalued every six years. The last revaluation was completed during 2006 and the equalization adjustment was completed in 2009. Real property taxes are payable annually or semi-annually. The first payment is due January 20; the remainder payable by June 20.

Tangible personal property tax revenues received in 2009 (other than public utility property) represent the collection of 2009 taxes. Tangible personal property taxes received in 2009 were levied after October 1, 2008, on the true value as of January 1, 2008. In prior years, tangible personal property assessments were twenty-five percent of true value for capital assets and twenty-three percent of true value for inventory. Tangible personal property tax is being phased out. This percentage was reduced to 6.25% in 2008 and zero for 2009. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, the first payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 6 - TAXES (Continued)

A. Property Taxes (Continued)

House Bill No. 66 was signed into law on June 30, 2005. House Bill NO.66 phases out the tax on tangible personal property of general businesses, telephone and telecommunications companies, and railroads. The tax on general business and railroad property was eliminated in calendar year 2009, and the tax on telephone and telecommunications property will be eliminated by calendar year 2011. The tax is phased out by reducing the assessment rate on the property each year. The bill replaces the revenue lost by the City due to the phasing out of the tax. In calendar years 2006-2010, the City will be fully reimbursed for the lost revenue. In calendar years 2011-2017, the reimbursements will be phased out.

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. Certain public utility tangible personal property is currently assessed at 100 percent of its true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

The County Treasurer collects property taxes on behalf of all taxing districts in the County including the City of Maumee. The County Auditor periodically remits to the City its portion of the taxes collected.

The full property tax rate for all City operations for the year ended December 31, 2009 was \$3.70 per \$1,000 of assessed value. The assessed value upon which the 2009 tax receipts were based was \$520,269,160. This amount constitutes \$509,993,850 in real property assessed value, \$9,342,660 in public utility assessed value and \$932,650 in tangible personal property assessed value.

Ohio law prohibits taxation of property from all taxing authorities in excess of 1% of assessed value without a vote of the people. Under current procedures, the City's share is .370% (3.70 mills) of assessed value.

B. Income Tax

The City levies a tax of 1.5% on all salaries, wages, commissions and other compensation and on net profits earned within the City as well as on incomes of residents earned outside the City. In the latter case, the City allows a credit of 100% of the tax paid to another municipality to a maximum of the total amount assessed. Employers within the City are required to withhold income tax on employee compensation and remit the tax to the City either monthly or quarterly, as required. Corporations and other individual taxpayers are required to pay their estimated tax quarterly and file a declaration annually.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2009**

NOTE 7 - RECEIVABLES

At December 31, 2009, receivables, which are recorded net of allowance for doubtful accounts, consisted of taxes, accounts receivable, interest, special assessments, due from other funds, loans, and intergovernmental receivables.

NOTE 8 – TRANSFERS

Following is a summary of transfers in and out for all funds for 2009:

Transfers Out:	Transfers In:				
	General Fund	Income Tax "A" (1%) Fund	Water Fund	Nonmajor Governmental Funds	Total
General Fund	\$0	\$0	\$5,000	\$630,000	\$635,000
Income Tax "A" (1%) Fund	11,012,000	0	0	0	11,012,000
Income Tax "B" (.5%) Fund	1,455,919	2,548	0	2,542,465	4,000,932
Sewer Construction Fund	0	0	0	746	746
Water Fund	0	0	0	87,550	87,550
	<u>\$12,467,919</u>	<u>\$2,548</u>	<u>\$5,000</u>	<u>\$3,260,761</u>	<u>\$15,736,228</u>

Transfers are used to (1) move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; (2) move revenues from the fund that statute or budget required to collect them to the fund that statute or budget requires to expend them; (3) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due; (4) for capital purchases authorized by council; and (5) move revenues to the permanent improvement fund.

All transfers were made in accordance with Ohio Revised Code sections 5705.14, 5705.15, and 5705.16.

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**Notes to the Basic Financial Statements
For the Year Ended December 31, 2009**

NOTE 9 - INTERFUND RECEIVABLES AND PAYABLES

A. Interfund Loan

Interfund balances at December 31, 2009 consist of the following receivables and payables:

Fund	Receivable	Payable
Governmental Activities:		
Income Tax "A" (1%) Fund	\$733,467	\$0
Income Tax "B" (.5%) Fund	1,679,989	0
Sewer Construction Fund	0	1,476,829
Community Development Block Grant Fund	0	132,000
Sidewalk Construction Fund	0	38,000
Permanent Improvement Fund	0	180,160
Total Governmental Activities	2,413,456	1,826,989
Business Type Activities:		
Sewer Fund	0	586,467
Totals	\$2,413,456	\$2,413,456

The interfund loans receivable/payable are amounts that have been advanced from one fund to another and will be repaid during the following reporting period.

B. Due To/From Other Funds

Fund	Receivable	Payable
Governmental Activities:		
General Fund	\$0	\$79,898
Business Type Activities:		
Water Fund	44,359	125
Sewer Fund	36,829	1,165
Total Business Type Activities	81,188	1,290
Totals	\$81,188	\$81,188

On the Statement of Net Assets, the Governmental Activities reported an internal balance at December 31, 2009 of \$344,413, which was offset in the Business-Type Activities by the same amount. The Due to Other Funds is a reimbursement of expenditures made by the General Fund.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2009**

NOTE 10 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2009:

Historical Cost:

Class	December 31, 2008	Additions	Deletions	December 31, 2009
Capital assets not being depreciated:				
Land	\$6,643,950	\$0	(\$240,003)	\$6,403,947
Construction in Progress	618,723	2,008,721	(28,837)	2,598,607
Subtotal	7,262,673	2,008,721	(268,840)	9,002,554
Capital assets being depreciated:				
Buildings and Improvements	48,207,652	360,709	(38,937)	48,529,424
Machinery and Equipment	11,988,156	105,126	(852,959)	11,240,323
Infrastructure	37,944,026	723,359	(184,466)	38,482,919
Subtotal	98,139,834	1,189,194	(1,076,362)	98,252,666
Total Cost	\$105,402,507	\$3,197,915	(\$1,345,202)	\$107,255,220

Accumulated Depreciation:

Class	December 31, 2008	Additions	Deletions	December 31, 2009
Buildings and Improvements	(\$9,037,930)	(\$1,465,041)	\$18,509	(\$10,484,462)
Machinery and Equipment	(7,831,360)	(762,497)	725,849	(7,868,008)
Infrastructure	(15,626,957)	(765,217)	131,370	(16,260,804)
Total Depreciation	(\$32,496,247)	(\$2,992,755) *	\$875,728	(\$34,613,274)
Net Value:	\$72,906,260			\$72,641,946

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2009**

NOTE 10 - CAPITAL ASSETS (continued)

A. Governmental Activities Capital Assets (Continued)

* Depreciation expenses were charged to governmental functions as follows:

Security of Persons and Property	\$804,560
Public Health and Welfare Services	431
Basic Utility Services	276,637
Leisure Time Activities	535,441
Community Environment	9,946
Transportation	878,416
General Government	487,324
Total Depreciation Expense	\$2,992,755

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2009:

Historical Cost:

Class	December 31, 2008	Additions	Deletions	December 31, 2009
<i>Capital assets not being depreciated:</i>				
Land	\$118,864	\$0	\$0	\$118,864
Construction in Progress	0	16,107	0	16,107
	118,864	16,107	0	134,971
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	18,459,529	0	0	18,459,529
Machinery and Equipment	1,546,218	13,300	0	1,559,518
	20,005,747	13,300	0	20,019,047
Total Cost	\$20,124,611	\$29,407	\$0	\$20,154,018

Accumulated Depreciation:

Class	December 31, 2008	Additions	Deletions	December 31, 2009
Buildings and Improvements	(\$10,836,269)	(\$453,966)	\$0	(\$11,290,235)
Machinery and Equipment	(1,141,126)	(68,072)	0	(1,209,198)
Total Depreciation	(\$11,977,395)	(\$522,038)	\$0	(\$12,499,433)
<i>Net Value:</i>	\$8,147,216			\$7,654,585

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 11 – DEFINED BENEFIT PENSION PLANS

All of the City’s full-time employees participate in one of two separate retirement systems which are cost-sharing multiple employer defined benefit pension plans.

A. Ohio Public Employees Retirement System (“OPERS”)

The following information was provided by OPERS to assist the City in complying with GASB Statement No. 27, “*Accounting for Pensions by State and Local Government Employers.*”

All employees of the City, except full-time uniformed police officers and full-time firefighters, participate in one of the three pension plans administered by OPERS: the Traditional Pension Plan (TP), the Member-Directed Plan (MD), and the Combined Plan (CO). The TP Plan is a cost-sharing multiple employer defined benefit pension plan. The MD 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 MD Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings thereon. The CO Plan is a cost-sharing multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan. Under the CO Plan employer contributions are invested by the retirement system to provide a formula retirement benefit similar in nature to the TP Plan. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the MD Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the TP Plan and CO Plan. Members of the MD Plan do not qualify for ancillary benefits, including postemployment health care benefits. Chapter 145 of the Ohio Revised Code provides statutory authority to establish and amend benefits. The Ohio Public Employees Retirement System issues a stand-alone financial report that includes financial statements and required supplementary information for OPERS. Interested parties may obtain a copy by making a written request to OPERS, Attention: Finance Director, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.

The ORC provides statutory authority for employee and employer contributions. For 2009, employee and employer contribution rates were consistent across all three plans (TP, MD and CO). The employee contribution rate is 10.0%. The 2009 employer contribution rate for local government employer units was 14.00%, of covered payroll which is the maximum contribution rate set by State statutes. Employer contribution rates are actuarially determined. A portion of the City’s contribution is used to fund pension obligations with the remainder being used to fund health care benefits; for 2009, from January 1 through March 31, 2009 7.0% of annual covered salary was the portion used to fund pension obligations, and from April 1 through December 31, 2009 8.5% of annual covered salary was the portion used to fund pension obligations. The contribution requirements of plan members and the City are established and may be amended by the OPERS Board. The City's required contributions for pension obligations to OPERS for the years ending December 31, 2009, 2008, and 2007 were \$1,189,302, \$1,141,140 and \$1,102,998, respectively, or 93.38% of the required contributions for 2009 and 100% of the required contributions for 2008 and 2007. The unpaid contribution to fund pension obligations for 2009, in the amount of \$78,722, is recorded as a liability within the respective funds.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

B. Ohio Police and Fire Pension Fund (“OP&F”)

All City full-time police officers participate in 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. Contribution requirements and benefit provisions are established by the Ohio State Legislature and are codified in Chapter 742 of the ORC. The Ohio Police and Fire Pension Fund issues a stand-alone financial report that includes financial statements and required supplementary information for the plan. Interested parties may obtain a copy by making a written request to 140 East Town Street, Columbus, Ohio 43215-5164 or by calling (614) 228-2975.

Plan members are required to contribute 10.0% of their annual covered salary, while employers are required to contribute 19.5% for police officers. A portion of the City’s contribution is used to fund pension obligations with the remainder being used to fund health care benefits; for 2009, 12.75% of annual covered salary for police was the portion used to fund pension obligations. The City's contributions for pension obligations to the OP&F Fund for the years ending December 31, 2009, 2008, and 2007 were \$589,610, \$592,259 and \$444,225 for police, or 77.29% of the required contributions for 2009 and 100% of the required contributions for 2008 and 2007. The unpaid contribution to fund pension obligations for 2009, in the amount of \$133,894, is recorded as a liability within the respective funds.

NOTE 12 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System (“OPERS”)

Plan Description – OPERS administers three separate pension plans: the Traditional Pension Plan – a cost-sharing, multiple-employer defined benefit pension plan; the Member directed Plan – a defined contribution plan; and the Combined Plan – a cost sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care plan, which includes a medical plan, prescription drug program and Medicare Part B Premium reimbursement, to qualifying member 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.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 12 - POSTEMPLOYMENT BENEFITS (Continued)

A. Ohio Public Employees Retirement System (“OPERS”) (Continued)

The ORC 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 ORC.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by making a written request to OPERS, Attention: Finance Director, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.

Funding Policy – The ORC provides the statutory authority requiring public employers to fund post retirement health care coverage through their contributions to OPERS. A portion of each employer’s contribution to OPERS is set aside for the funding of post retirement health care benefits. Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2009, local government employers contributed at a rate of 14.00% of covered payroll. The ORC currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for local government employers. Active members do not make contributions to the OPEB plan.

The OPERS Postemployment Health Care plan was established under, and is administered in accordance with Internal Revenue Code 401(h). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment health care benefits. For 2009, the employer contribution allocated to the health care plan was 7.0% of covered payroll from January 1 through March 31, 2009 and 5.5% from April 1 through December 31, 2009. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The City's contributions for health care to the OPERS for the years ending December 31, 2009, 2008, and 2007 were \$499,082, \$611,196 and \$471,744, respectively, or 93.38% of the required contributions for 2009 and 100% of the required contributions for 2008 and 2007.

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 12 - POSTEMPLOYMENT BENEFITS (Continued)

B. Ohio Police and Fire Pension Fund (“OP&F”)

Plan Description – The City contributes to the OP&F sponsored health care program, a cost-sharing multiple-employer defined postemployment health care plan administered by OP&F. OP&F provides health care 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-retirement health care coverage for 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 health care coverage provided by OP&F is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45.

The ORC permits, but does not mandate, OP&F to provide OPEB benefits. Authority to establish and amend benefits is provided in Chapter 742 of the ORC.

OP&F issues a stand-alone financial report that includes financial information and required supplementary information for the plan. Interested parties may obtain a copy by making a written request to 140 East Town Street, Columbus, Ohio 43215-5164.

Funding Policy – The ORC provides for contribution requirements of the participating employers and of plan members to the OP&F. Participating employers are required to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members, currently, 19.5% of covered payroll for police. The ORC states that the employer contribution may not exceed 19.5% of covered payroll for police employer units. Active members do not make contributions to the OPEB Plan.

The Board of Trustees is authorized to allocate a portion of the total employer contributions made into the pension plan to the Section 115 trust and the Section 401(h) account as the employer contribution for retiree health care benefits. For 2009, the employer contribution allocated to the health care plan was 6.75% of covered payroll. The amount of employer contributions allocated to the health care plan each year is subject to the Trustees’ primary responsibility to ensure that pension benefits are adequately funded and is limited by the provisions of Sections 115 and 401(h). The OP&F Board of Trustees also is authorized to establish requirements for contributions to the health care plan by retirees and their eligible dependents, or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The City's contributions for health care to the OP&F for the years ending December 31, 2009, 2008, and 2007 were \$204,096, \$205,013 and \$198,421 for police, or 77.29% of the required contributions for 2009 and 100% of the required contributions for 2008 and 2007.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 13 – COMPENSATED ABSENCES

In accordance with GASB Statement No. 16, "Accounting for Compensated Absences," vacation and compensatory time are accrued as liabilities when an employee's right to receive compensation is attributable to services already rendered and it is probable that the employee will be compensated through paid time off or some other means, such as cash payments at termination or retirement. Leave time that has been earned, but is unavailable for use as paid time off or as some other form of compensation because an employee has not met the minimum service time requirement, is accrued to the extent that it is considered to be probable that the conditions for compensation will be met in the future.

Sick leave is accrued using the vesting method, whereby the liability is recorded on the basis of leave accumulated by employees who are eligible to receive termination payments as of the balance sheet date, and on leave balances accumulated by other employees expected to become eligible in the future to receive such payments.

At December 31, 2009, the City's accumulated, unpaid compensated absences amounted to \$2,522,812, of which \$2,190,014 is recorded as a liability of the Governmental Activities and \$332,798 is recorded as a liability of the Business-Type Activities.

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CITY OF MAUMEE, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2009**

NOTE 14 - LONG-TERM DEBT

Long-term debt of the City at December 31, 2009 was as follows:

	Balance December 31, 2008			Balance December 31, 2009		Amounts Due Within One Year
	Balance	Additions	(Reductions)	Balance		
Governmental Activities:						
General Obligation Bonds						
3.50 - 4.375% Capital Improvement	\$18,205,000	\$0	(\$705,000)	\$17,500,000		\$755,000
2.330% Fallen Timbers Phase One	4,845,000	0	(155,000)	4,690,000		160,000
Total General Obligation Bonds	23,050,000	0	(860,000)	22,190,000		915,000
Special Assessment Bonds						
with Governmental Commitment:						
5.000% Beaver Creek, Ford Sewer Improvement Bonds	0	0	0	0		0
5.000% White Street Improvement	5,000	0	(5,000)	0		0
5.250% Conant Streetscape	16,000	0	(8,000)	8,000		8,000
5.250% Storm Sewer Improvements	161,800	0	(16,180)	145,620		16,180
3.750% Storm Sewer Improvements	0	350,000	0	350,000		35,000
Total Special Assessment Bonds						
with Governmental Commitment	182,800	350,000	(29,180)	503,620		59,180
Ohio Water Development Authority Loan (OWDA):						
6.250% Main Trunk Sanitary Sewer	302,758	0	(68,628)	234,130		72,917
Long-Term Note Payable:						
3.000% Storm Sewer Improvements	455,000	0	(455,000)	0		0
Compensated Absences	2,237,785	712,856	(760,627)	2,190,014		829,435
Workers Compensation Liability	54,999	4,617	0	59,616		0
Ohio Police and Fire Pension Accrued Liability	55,603	0	(1,170)	54,433		1,220
Total Governmental Activities Long-Term Debt	\$26,338,945	\$1,067,473	(\$2,174,605)	\$25,231,813		\$1,877,752
Business-Type Activities:						
Compensated Absences	\$327,926	\$76,886	(\$72,014)	\$332,798		\$99,814
Total Business-Type Activities Long-Term Debt	\$327,926	\$76,886	(\$72,014)	\$332,798		\$99,814

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2009**

NOTE 15 - LONG-TERM DEBT (Continued)

The principal amount of the City's special assessment debt outstanding at December 31, 2009 of \$503,620, is general obligation debt (backed by the full faith and credit of the City) that is being retired with the proceeds from special assessments levied against benefited property owners. The City is obligated to repay the debt irrespective of the amount of special assessments collected from property owners. The fund balance of \$731,262 in the Special Assessment Bond Retirement Fund at December 31, 2009 is used for the retirement of outstanding special assessment bonds. Delinquent special assessments at year end were \$11,280.

A. Principal and Interest Requirements

A summary of the City's future long-term debt funding requirements, including principal and interest payments as of December 31, 2009, follows:

Years	Special Assessment Bonds		OWDA Loan	
	Principal	Interest	Principal	Interest
2010	\$59,180	\$19,005	\$72,917	\$14,633
2011	51,180	16,667	77,475	10,075
2012	51,180	14,748	83,738	3,812
2013	51,180	12,828	0	0
2014	51,180	10,909	0	0
2015-2018	239,720	25,757	0	0
Totals	<u>\$503,620</u>	<u>\$99,914</u>	<u>\$234,130</u>	<u>\$28,520</u>

Years	General Obligation Bond		Ohio Police and Fire Pension Accrued Liability	
	Principal	Interest	Principal	Interest
2010	\$915,000	\$978,777	\$1,220	\$2,300
2011	960,000	943,281	1,272	2,248
2012	1,015,000	905,311	1,327	2,193
2013	1,070,000	863,501	1,384	2,136
2014	1,135,000	819,074	1,443	2,077
2015-2019	6,720,000	3,320,276	8,201	9,400
2020-2024	8,965,000	1,673,388	10,119	7,482
2025-2029	1,410,000	0	12,488	5,113
2030-2035	0	0	16,979	2,224
Totals	<u>\$22,190,000</u>	<u>\$9,503,608</u>	<u>\$54,433</u>	<u>\$35,173</u>

B. Ohio Police and Fire Pension Fund

The City's liability for past service costs relating to the Ohio Police and Fire Pension Fund at December 31, 2009 was \$89,606 in principal and interest payments through the year 2035. Only the principal amount of \$54,433 is included in the long-term liabilities of the City.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2009**

NOTE 16 - CONDUIT DEBT OBLIGATIONS

From time to time, the City has issued revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from hospital and various industrial revenues. Ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the City, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2009, there were fourteen series of Industrial Revenue Bonds and one series of Hospital Revenue Bonds outstanding. The aggregate principal amount payable for the fourteen Industrial Revenue Bonds issued prior to January 1, 1996, could not be determined, however, their original issue amounts totaled \$11,430,000. The principal balance payable for the Hospital Revenue Bonds, issued in 2004, was \$8,275,000 at year end.

NOTE 17 - CONSTRUCTION COMMITMENTS

As of December 31, 2009, the City had the following commitments with respect to capital projects:

Capital Projects	Remaining Construction Commitment	Expected Date of Completion
Conant Streetscape	\$1,426	2010
West Harrison Reconstruction	78,500	2010
Cass/Dussel Drive LED Signal Conversion	14,540	2010
Total	\$94,466	

NOTE 18 - INSURANCE AND RISK MANAGEMENT

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. In 1994, the City joined the Ohio Government Risk Management Plan (the "OGRMP"), a public entity risk plan formed under Section 2744.081 of the Ohio Revised Code that operates as a common risk management and insurance program for 585 member political subdivisions. The City pays an annual premium to the OGRMP for its general insurance coverage. The agreement for formation of the OGRMP provides that the organization will be self-sustaining through member premiums and will reinsure all claims in excess of a member's deductible through commercial insurance and reinsurance companies.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 18 - INSURANCE AND RISK MANAGEMENT (Continued)

The City maintains a self-funded health insurance program with claims processed by CBCA Administrators, Inc. on behalf of the City. A separate Medical Care - Self Insured Fund (an internal service fund) was created in 1990 to account for and finance the health insurance program. As an integral part of the health insurance program, a reinsurance policy has been purchased covering claims in excess of \$40,000 per individual per year up to a maximum of \$1,000,000 per individual per lifetime. Settled claims have not exceeded the commercial coverage limits in any of the past three fiscal years.

All funds of the City from which employee salaries are paid participate in the health insurance program and make payments to the Medical Care - Self Insured Fund based on actuarial estimates of the amounts needed to pay prior and current year claims and to establish a reserve for catastrophic losses. Total contributions to the program during 2009 were \$2,231,454. The claims liability of \$162,252 reported in the Medical Care - Self Insured Fund at December 31, 2009 is based on the requirements of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues," as amended by GASB Statement No. 30 "Risk Management Omnibus," which requires that a liability for claims be reported if information prior to 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.

Changes in the Medical Care - Self Insured Fund's claims liability amount in fiscal years 2007, 2008 and 2009 were:

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Claims Liability at Fiscal Year End</u>
2007	\$95,961	2,582,026	(2,501,297)	\$176,690
2008	176,690	2,045,427	(2,070,775)	151,342
2009	151,342	1,537,300	(1,526,390)	162,252

The City pays unemployment claims to the State of Ohio as incurred.

The City continues to carry commercial insurance for other risks of loss, including employee life insurance. There has been no significant reduction in insurance coverages from coverages in the prior year. In addition, settled claims resulting from these risks have not exceeded commercial insurance coverages in any of the past three fiscal years.

*COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES*

*THE FOLLOWING COMBINING STATEMENTS AND SCHEDULES INCLUDE
THE MAJOR AND NONMAJOR GOVERNMENTAL FUNDS, INTERNAL
SERVICE FUNDS AND FIDUCIARY FUNDS.*

Nonmajor Governmental Funds

Special Revenue Funds

Special Revenue funds are used to account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) that are legally restricted to expenditures for specified purposes.

Street Construction, Maintenance and Repair Fund

To account for revenues distributed by the state from the motor vehicle and gasoline taxes. Expenditures may only be for street construction and maintenance.

State Highway Improvement Fund

To account for the revenues distributed by the state from the motor vehicle taxes, permissive fees and gasoline taxes. Expenditures may only be used for street and state highway improvements and maintenance.

Permissive Auto License Tax Fund

To account for the permissive auto license taxes levied for street construction, maintenance and repair.

Street Lighting Fund

To account for the revenue from special assessments for street lighting construction and operation.

Law Enforcement Trust Fund

To account for funds received by the police department for contraband, per state statute.

Mandatory Drug Law Fund

To account for mandatory fines collected for drug offenses.

Enforcement and Education Fund

To account for financial resources used to educate and treat persons with alcohol related problems and to enhance law enforcement activities as a deterrent to the operation of motor vehicles while under the influence of alcohol.

Indigent Drivers Alcohol Treatment Fund

To account for the revenues from fines as established by the state to pay for alcohol treatment related training programs for indigent persons.

Special Revenue Funds (Continued)

Municipal Court Capital Improvement Fund

To account for the acquisition, improvement, replacement and repair of capital assets of the Maumee Municipal Court.

Community Housing Improvement Program Fund

To account for financial resources for use in assisting low income home owners and first time buyers.

Community Development Block Grant Fund

To account for federal and state grants designated for community and environmental improvements.

Job Creation and Retention Fund

To account for grants made by the City through the Job Creation and Retention Grant Program.

Maumee Revolving Loan Fund

To account for loans made by the City through the Maumee Revolving Loan Program.

Police Pension Fund

To account for taxes levied toward partial payment of the current and accrued liability for police disability and pension.

Street Opening Fund

To account for performance bonds posted by contractors and owners to ensure full restoration of pavement or completion of construction on public property.

Federal and State Grants Fund

To account for revenues from State and Federal Grants and related expenditures.

Probation Services Fund

To account for revenues generated from court costs from cases requiring services from the Probation Division.

Falling Timbers TIF Fund

This fund is used to account for revenues related to a tax increment financing agreement for the area of Fallen Timbers

Indigent Drivers Interlock Monies Fund

This fund is used to account for revenues from fines as established by the State to pay for interlock monitoring programs for indigent persons.

Debt Service Funds

The debt service funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment levies when the government is obligated in some manner for the payment.

General Bond Retirement Fund

To account for the accumulation of resources for the payment of general obligation debt of the City including self-supporting obligations not otherwise paid from proprietary funds.

Ohio Water Development Authority Debt Service Fund

To account for revenue from assessments and for expenditures to retire debt to the Ohio Water Development Authority.

Capital Projects Funds

The Capital Projects Funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds.

Waterline Construction Fund

To account for revenues and expenditures designated for the construction and acquisition of capital waterline projects.

Street Construction Fund

This fund is used to account for revenues and expenditures designated for the construction and acquisition of capital street projects.

Sidewalk Construction Fund

To account for revenues and expenditures designated for the construction and acquisition of capital sidewalk projects

Permanent Improvement Fund

This fund is used to account for revenues and expenditures designated for specific projects of capital acquisition or construction and other specific operations.

CITY OF MAUMEE, OHIO

**Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2009**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and Cash Equivalents	\$ 4,074,871	\$ 1,998	\$ 255,891	\$ 4,332,760
Investments	0	0	130,353	130,353
Receivables:				
Taxes	155,122	0	0	155,122
Intergovernmental	493,217	0	0	493,217
Interest	37	0	0	37
Special Assessments	12,947	0	0	12,947
Loans	89,770	0	0	89,770
Inventory of Supplies, at Cost	18,879	0	0	18,879
Prepaid Items	4,403	0	0	4,403
Total Assets	\$ 4,849,246	\$ 1,998	\$ 386,244	\$ 5,237,488
Liabilities:				
Accounts Payable	\$ 324,660	\$ 0	\$ 2,502	\$ 327,162
Accrued Wages and Benefits Payable	164,114	0	0	164,114
Interfund Loans Payable	132,000	0	218,160	350,160
Deferred Revenue	468,856	0	0	468,856
Compensated Absences Payable	13,115	0	0	13,115
Total Liabilities	1,102,745	0	220,662	1,323,407
Fund Balances:				
Reserved for Encumbrances	299,095	0	105,827	404,922
Reserved for Prepaid Items	4,403	0	0	4,403
Reserved for Supplies Inventory	18,879	0	0	18,879
Reserved for Loans Receivable	89,770	0	0	89,770
Undesignated/Unreserved	3,334,354	1,998	59,755	3,396,107
Total Fund Balances	3,746,501	1,998	165,582	3,914,081
Total Liabilities and Fund Balances	\$ 4,849,246	\$ 1,998	\$ 386,244	\$ 5,237,488

CITY OF MAUMEE, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2009**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Property Taxes	\$ 1,803,302	\$ 0	\$ 0	\$ 1,803,302
Intergovernmental Revenues	1,288,950	0	0	1,288,950
Licenses and Permits	3,650	0	0	3,650
Investment Earnings	6,270	0	0	6,270
Special Assessments	271,037	0	69,338	340,375
Fines and Forfeitures	163,492	0	0	163,492
All Other Revenue	692	0	0	692
Total Revenue	3,537,393	0	69,338	3,606,731
Expenditures:				
Current:				
Security of Persons and Property	891,329	0	0	891,329
Community Environment	1,373,886	0	0	1,373,886
Transportation	1,080,835	0	0	1,080,835
General Government	110,932	0	0	110,932
Capital Outlay	0	0	1,712,660	1,712,660
Debt Service:				
Principal Retirement	155,000	773,628	0	928,628
Interest and Fiscal Charges	205,278	778,087	0	983,365
Total Expenditures	3,817,260	1,551,715	1,712,660	7,081,635
Excess (Deficiency) of Revenues Over Expenditures	(279,867)	(1,551,715)	(1,643,322)	(3,474,904)
Other Financing Sources (Uses):				
Transfers In	630,000	1,527,550	1,103,211	3,260,761
Total Other Financing Sources (Uses)	630,000	1,527,550	1,103,211	3,260,761
Net Change in Fund Balances	350,133	(24,165)	(540,111)	(214,143)
Fund Balances at Beginning of Year	3,460,842	26,163	705,693	4,192,698
Decrease in Inventory Reserve	(64,474)	0	0	(64,474)
Fund Balances End of Year	\$ 3,746,501	\$ 1,998	\$ 165,582	\$ 3,914,081

CITY OF MAUMEE, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009**

	Street Construction, Maintenance and Repair	State Highway Improvement	Permissive Auto License Tax	Street Lighting
Assets:				
Cash and Cash Equivalents	\$ 193,822	\$ 268,962	\$ 957,864	\$ 804,907
Receivables:				
Taxes	0	0	0	0
Intergovernmental	318,214	25,802	97,846	0
Interest	0	0	37	0
Special Assessments	0	0	0	12,947
Loans	0	0	0	0
Inventory of Supplies, at Cost	18,879	0	0	0
Prepaid Items	1,658	0	0	0
Total Assets	\$ 532,573	\$ 294,764	\$ 1,055,747	\$ 817,854
Liabilities:				
Accounts Payable	\$ 9,420	\$ 828	\$ 33,631	\$ 21,076
Accrued Wages and Benefits Payable	30,220	0	0	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	211,326	17,135	66,540	12,947
Compensated Absences Payable	13,115	0	0	0
Total Liabilities	264,081	17,963	100,171	34,023
Fund Balances:				
Reserved for Encumbrances	0	0	280,909	0
Reserved for Prepaid Items	1,658	0	0	0
Reserved for Supplies Inventory	18,879	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	247,955	276,801	674,667	783,831
Total Fund Balances	268,492	276,801	955,576	783,831
Total Liabilities and Fund Balances	\$ 532,573	\$ 294,764	\$ 1,055,747	\$ 817,854

CITY OF MAUMEE, OHIO

Law Enforcement Trust	Mandatory Drug Law	Enforcement and Education	Indigent Driver Alcohol Treatment	Municipal Court Capital Improvement	Community Housing Improvement Program
\$ 29,899	\$ 15,767	\$ 18,895	\$ 33,931	\$ 207,598	\$ 6,116
0	0	0	0	0	0
0	207	316	1,667	7,169	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	2,745	0
<u>\$ 29,899</u>	<u>\$ 15,974</u>	<u>\$ 19,211</u>	<u>\$ 35,598</u>	<u>\$ 217,512</u>	<u>\$ 6,116</u>
\$ 812	\$ 0	\$ 0	\$ 406	\$ 25,496	\$ 0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>812</u>	<u>0</u>	<u>0</u>	<u>406</u>	<u>25,496</u>	<u>0</u>
0	0	0	0	18,186	0
0	0	0	0	2,745	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>29,087</u>	<u>15,974</u>	<u>19,211</u>	<u>35,192</u>	<u>171,085</u>	<u>6,116</u>
<u>29,087</u>	<u>15,974</u>	<u>19,211</u>	<u>35,192</u>	<u>192,016</u>	<u>6,116</u>
<u>\$ 29,899</u>	<u>\$ 15,974</u>	<u>\$ 19,211</u>	<u>\$ 35,598</u>	<u>\$ 217,512</u>	<u>\$ 6,116</u>

(Continued)

CITY OF MAUMEE, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009**

	Community Development Block Grant	Job Creation and Retention	Maumee Revolving Loan	Police Pension
Assets:				
Cash and Cash Equivalents	\$ 237,860	\$ 2,080	\$ 322,921	\$ 1,891
Receivables:				
Taxes	0	0	0	155,122
Intergovernmental	33,194	0	0	5,786
Interest	0	0	0	0
Special Assessments	0	0	0	0
Loans	89,770	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 360,824</u>	<u>\$ 2,080</u>	<u>\$ 322,921</u>	<u>\$ 162,799</u>
Liabilities:				
Accounts Payable	\$ 7,293	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	0	0	133,894
Interfund Loans Payable	132,000	0	0	0
Deferred Revenue	0	0	0	160,908
Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>139,293</u>	<u>0</u>	<u>0</u>	<u>294,802</u>
Fund Balances:				
Reserved for Encumbrances	0	0	0	0
Reserved for Prepaid Items	0	0	0	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Loans Receivable	89,770	0	0	0
Undesignated/Unreserved	131,761	2,080	322,921	(132,003)
Total Fund Balances	<u>221,531</u>	<u>2,080</u>	<u>322,921</u>	<u>(132,003)</u>
Total Liabilities and Fund Balances	<u>\$ 360,824</u>	<u>\$ 2,080</u>	<u>\$ 322,921</u>	<u>\$ 162,799</u>

CITY OF MAUMEE, OHIO

<u>Street Opening</u>	<u>Federal and State Grants</u>	<u>Probation Services</u>	<u>Fallen Timbers TIF</u>	<u>Indigent Driver Interlock Monies</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 83,253	\$ 186,118	\$ 17,558	\$ 684,536	\$ 893	\$ 4,074,871
0	0	0	0	0	155,122
0	0	1,982	0	1,034	493,217
0	0	0	0	0	37
0	0	0	0	0	12,947
0	0	0	0	0	89,770
0	0	0	0	0	18,879
0	0	0	0	0	4,403
<u>\$ 83,253</u>	<u>\$ 186,118</u>	<u>\$ 19,540</u>	<u>\$ 684,536</u>	<u>\$ 1,927</u>	<u>\$ 4,849,246</u>
\$ 0	\$ 0	\$ 266	\$ 225,029	\$ 403	\$ 324,660
0	0	0	0	0	164,114
0	0	0	0	0	132,000
0	0	0	0	0	468,856
0	0	0	0	0	13,115
<u>0</u>	<u>0</u>	<u>266</u>	<u>225,029</u>	<u>403</u>	<u>1,102,745</u>
0	0	0	0	0	299,095
0	0	0	0	0	4,403
0	0	0	0	0	18,879
0	0	0	0	0	89,770
<u>83,253</u>	<u>186,118</u>	<u>19,274</u>	<u>459,507</u>	<u>1,524</u>	<u>3,334,354</u>
<u>83,253</u>	<u>186,118</u>	<u>19,274</u>	<u>459,507</u>	<u>1,524</u>	<u>3,746,501</u>
<u>\$ 83,253</u>	<u>\$ 186,118</u>	<u>\$ 19,540</u>	<u>\$ 684,536</u>	<u>\$ 1,927</u>	<u>\$ 4,849,246</u>

CITY OF MAUMEE, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009***

	Street Construction, Maintenance and Repair	State Highway Improvement	Permissive Auto License Tax	Street Lighting
Revenues:				
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	730,880	59,262	195,286	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	190	0
Special Assessments	0	0	0	271,037
Fines and Forfeitures	0	0	0	0
All Other Revenue	692	0	0	0
Total Revenue	731,572	59,262	195,476	271,037
Expenditures:				
Current:				
Security of Persons and Property	0	0	0	269,923
Community Environment	0	0	0	0
Transportation	826,769	20,435	233,631	0
General Government	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest & Fiscal Charges	0	0	0	0
Total Expenditures	826,769	20,435	233,631	269,923
Excess (Deficiency) of Revenues Over Expenditures	(95,197)	38,827	(38,155)	1,114
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	(95,197)	38,827	(38,155)	1,114
Fund Balances (Deficit) at Beginning of Year	428,163	237,974	993,731	782,717
Decrease in Inventory Reserve	(64,474)	0	0	0
Fund Balances (Deficit) End of Year	\$ 268,492	\$ 276,801	\$ 955,576	\$ 783,831

CITY OF MAUMEE, OHIO

Law Enforcement Trust	Mandatory Drug Law	Enforcement and Education	Indigent Drivers Alcohol Treatment	Municipal Court Capital Improvement	Community Housing Improvement Program
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
16,919	0	0	0	0	0
0	0	0	0	0	0
65	0	0	0	0	0
0	0	0	0	0	0
0	2,588	2,553	22,221	113,615	0
0	0	0	0	0	0
<u>16,984</u>	<u>2,588</u>	<u>2,553</u>	<u>22,221</u>	<u>113,615</u>	<u>0</u>
5,775	10,082	0	2,553	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	108,611	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>5,775</u>	<u>10,082</u>	<u>0</u>	<u>2,553</u>	<u>108,611</u>	<u>0</u>
11,209	(7,494)	2,553	19,668	5,004	0
0	0	0	0	0	0
0	0	0	0	0	0
11,209	(7,494)	2,553	19,668	5,004	0
17,878	23,468	16,658	15,524	187,012	6,116
0	0	0	0	0	0
<u>\$ 29,087</u>	<u>\$ 15,974</u>	<u>\$ 19,211</u>	<u>\$ 35,192</u>	<u>\$ 192,016</u>	<u>\$ 6,116</u>

(Continued)

CITY OF MAUMEE, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009**

	Community Development Block Grant	Job Creation and Retention	Maumee Revolving Loan	Police Pension
Revenues:				
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 128,389
Intergovernmental Revenues	222,033	0	0	38,031
Licenses and Permits	0	0	0	0
Investment Earnings	5,102	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	0	0	0
Total Revenue	<u>227,135</u>	<u>0</u>	<u>0</u>	<u>166,420</u>
Expenditures:				
Current:				
Security of Persons and Property	0	0	0	589,611
Community Environment	183,857	218,220	0	0
Transportation	0	0	0	0
General Government	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest & Fiscal Charges	0	0	0	0
Total Expenditures	<u>183,857</u>	<u>218,220</u>	<u>0</u>	<u>589,611</u>
Excess (Deficiency) of Revenues Over Expenditures	43,278	(218,220)	0	(423,191)
Other Financing Sources (Uses):				
Transfers In	0	210,000	0	420,000
Total Other Financing Sources (Uses)	<u>0</u>	<u>210,000</u>	<u>0</u>	<u>420,000</u>
Net Change in Fund Balances	43,278	(8,220)	0	(3,191)
Fund Balances (Deficit) at Beginning of Year	178,253	10,300	322,921	(128,812)
Decrease in Inventory Reserve	0	0	0	0
Fund Balances (Deficit) End of Year	<u>\$ 221,531</u>	<u>\$ 2,080</u>	<u>\$ 322,921</u>	<u>\$ (132,003)</u>

CITY OF MAUMEE, OHIO

<u>Street Opening</u>	<u>Federal and State Grants</u>	<u>Probation Services</u>	<u>Fallen Timbers TIF</u>	<u>Indigent Drivers Interlock Monies</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 0	\$ 0	\$ 0	\$ 1,674,913	\$ 0	\$ 1,803,302
0	26,539	0	0	0	1,288,950
3,650	0	0	0	0	3,650
0	0	0	913	0	6,270
0	0	0	0	0	271,037
0	0	15,829	0	6,686	163,492
0	0	0	0	0	692
<u>3,650</u>	<u>26,539</u>	<u>15,829</u>	<u>1,675,826</u>	<u>6,686</u>	<u>3,537,393</u>
0	6,678	1,545	0	5,162	891,329
0	0	0	971,809	0	1,373,886
0	0	0	0	0	1,080,835
250	0	2,071	0	0	110,932
0	0	0	155,000	0	155,000
0	0	0	205,278	0	205,278
<u>250</u>	<u>6,678</u>	<u>3,616</u>	<u>1,332,087</u>	<u>5,162</u>	<u>3,817,260</u>
3,400	19,861	12,213	343,739	1,524	(279,867)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>630,000</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>630,000</u>
3,400	19,861	12,213	343,739	1,524	350,133
79,853	166,257	7,061	115,768	0	3,460,842
0	0	0	0	0	(64,474)
<u>\$ 83,253</u>	<u>\$ 186,118</u>	<u>\$ 19,274</u>	<u>\$ 459,507</u>	<u>\$ 1,524</u>	<u>\$ 3,746,501</u>

CITY OF MAUMEE, OHIO

**Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2009**

	General Bond Retirement	OWDA Debt Service	Total Nonmajor Debt Service Funds
Assets:			
Cash and Cash Equivalents	\$ 1,994	\$ 4	\$ 1,998
Total Assets	<u>\$ 1,994</u>	<u>\$ 4</u>	<u>\$ 1,998</u>
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:			
Undesignated/Unreserved	1,994	4	1,998
Total Fund Balances	<u>1,994</u>	<u>4</u>	<u>1,998</u>
Total Liabilities and Fund Balances	<u>\$ 1,994</u>	<u>\$ 4</u>	<u>\$ 1,998</u>

CITY OF MAUMEE, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2009***

	<u>General Bond Retirement</u>	<u>OWDA Debt Service</u>	<u>Total Nonmajor Debt Service Funds</u>
Revenues:			
Total Revenue	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	705,000	68,628	773,628
Interest and Fiscal Charges	759,165	18,922	778,087
Total Expenditures	<u>1,464,165</u>	<u>87,550</u>	<u>1,551,715</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,464,165)	(87,550)	(1,551,715)
Other Financing Sources (Uses):			
Transfers In	<u>1,440,000</u>	<u>87,550</u>	<u>1,527,550</u>
Total Other Financing Sources (Uses)	<u>1,440,000</u>	<u>87,550</u>	<u>1,527,550</u>
Net Change in Fund Balances	(24,165)	0	(24,165)
Fund Balances at Beginning of Year	<u>26,159</u>	<u>4</u>	<u>26,163</u>
Fund Balances End of Year	<u>\$ 1,994</u>	<u>\$ 4</u>	<u>\$ 1,998</u>

CITY OF MAUMEE, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2009**

	<u>Waterline Construction</u>	<u>Street Construction</u>	<u>Sidewalk Construction</u>	<u>Permanent Improvement</u>	<u>Total Nonmajor Capital Projects Funds</u>
Assets:					
Cash and Cash Equivalents	\$ 21	\$ 103,504	\$ 98,810	\$ 53,556	\$ 255,891
Investments	0	0	0	130,353	130,353
Total Assets	<u>\$ 21</u>	<u>\$ 103,504</u>	<u>\$ 98,810</u>	<u>\$ 183,909</u>	<u>\$ 386,244</u>
Liabilities:					
Accounts Payable	\$ 0	\$ 1,076	\$ 0	\$ 1,426	\$ 2,502
Interfund Loans Payable	0	0	38,000	180,160	218,160
Total Liabilities	<u>0</u>	<u>1,076</u>	<u>38,000</u>	<u>181,586</u>	<u>220,662</u>
Fund Balances:					
Reserved for Encumbrances	0	103,504	0	2,323	105,827
Undesignated/Unreserved	21	(1,076)	60,810	0	59,755
Total Fund Balances	<u>21</u>	<u>102,428</u>	<u>60,810</u>	<u>2,323</u>	<u>165,582</u>
Total Liabilities and Fund Balances	<u>\$ 21</u>	<u>\$ 103,504</u>	<u>\$ 98,810</u>	<u>\$ 183,909</u>	<u>\$ 386,244</u>

CITY OF MAUMEE, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2009***

	Waterline Construction	Street Construction	Sidewalk Construction	Permanent Improvement	Total Nonmajor Capital Project Funds
Revenues:					
Special Assessments	\$ 0	\$ 0	\$ 69,338	\$ 0	\$ 69,338
Total Revenue	<u>0</u>	<u>0</u>	<u>69,338</u>	<u>0</u>	<u>69,338</u>
Expenditures:					
Capital Outlay	0	753,820	12,226	946,614	1,712,660
Total Expenditures	<u>0</u>	<u>753,820</u>	<u>12,226</u>	<u>946,614</u>	<u>1,712,660</u>
Excess (Deficiency) of Revenues Over Expenditures	0	(753,820)	57,112	(946,614)	(1,643,322)
Other Financing Sources (Uses):					
Transfers In	0	768,226	0	334,985	1,103,211
Total Other Financing Sources (Uses)	<u>0</u>	<u>768,226</u>	<u>0</u>	<u>334,985</u>	<u>1,103,211</u>
Net Change in Fund Balances	0	14,406	57,112	(611,629)	(540,111)
Fund Balances at Beginning of Year	<u>21</u>	<u>88,022</u>	<u>3,698</u>	<u>613,952</u>	<u>705,693</u>
Fund Balances End of Year	<u>\$ 21</u>	<u>\$ 102,428</u>	<u>\$ 60,810</u>	<u>\$ 2,323</u>	<u>\$ 165,582</u>

CITY OF MAUMEE, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2009**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Property Taxes	\$ 1,500,000	\$ 1,500,000	\$ 1,458,681	\$ (41,319)
Intergovernmental Revenues	3,196,010	3,196,010	2,848,759	(347,251)
Charges for Services	941,850	941,850	964,059	22,209
Licenses and Permits	226,200	226,200	165,199	(61,001)
Investment Earnings	300,000	300,000	197,485	(102,515)
Special Assessments	7,500	7,500	4,938	(2,562)
Fines and Forfeitures	658,000	658,000	626,312	(31,688)
All Other Revenues	128,000	135,000	546,780	411,780
Total Revenues	<u>6,957,560</u>	<u>6,964,560</u>	<u>6,812,213</u>	<u>(152,347)</u>
Expenditures:				
Security of Persons and Property:				
Safety Administration:				
Personal Services	66,536	70,536	69,722	814
Contractual Services	72,280	151,530	150,992	538
Materials and Supplies	750	750	223	527
Capital Outlay	0	637	637	0
Total Safety Administration	<u>139,566</u>	<u>223,453</u>	<u>221,574</u>	<u>1,879</u>
Fire:				
Personal Services	509,507	519,507	518,546	961
Contractual Services	208,541	188,915	186,738	2,177
Materials and Supplies	55,900	29,800	28,598	1,202
Capital Outlay	0	669,610	667,211	2,399
Total Fire	<u>773,948</u>	<u>1,407,832</u>	<u>1,401,093</u>	<u>6,739</u>
Fire Prevention:				
Personal Services	232,387	224,387	222,800	1,587
Contractual Services	13,100	8,100	7,194	906
Materials and Supplies	4,600	4,600	2,399	2,201
Capital Outlay	0	1,274	1,274	0
Total Fire Prevention	<u>250,087</u>	<u>238,361</u>	<u>233,667</u>	<u>4,694</u>
Ambulance:				
Personal Services	655,298	674,048	674,020	28
Contractual Services	62,320	60,707	51,132	9,575
Materials and Supplies	31,450	19,450	18,340	1,110
Capital Outlay	0	163,624	162,619	1,005
Total Ambulance	<u>749,068</u>	<u>917,829</u>	<u>906,111</u>	<u>11,718</u>

(Continued)

CITY OF MAUMEE, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2009***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Lucas County EMS:				
Personal Services	805,320	820,320	817,239	3,081
Contractual Services	10,850	15,850	14,859	991
Materials and Supplies	16,810	9,810	8,888	922
Total Lucas County EMS	<u>832,980</u>	<u>845,980</u>	<u>840,986</u>	<u>4,994</u>
Police:				
Personal Services	3,424,652	3,323,652	3,312,361	11,291
Contractual Services	849,159	797,104	796,256	848
Materials and Supplies	207,153	174,153	171,182	2,971
Capital Outlay	0	49,323	49,086	237
Total Police	<u>4,480,964</u>	<u>4,344,232</u>	<u>4,328,885</u>	<u>15,347</u>
Police Detective:				
Personal Services	420,540	407,540	403,491	4,049
Total Police Detective	<u>420,540</u>	<u>407,540</u>	<u>403,491</u>	<u>4,049</u>
Crime Prevention:				
Personal Services	252,035	258,035	257,598	437
Total Crime Prevention	<u>252,035</u>	<u>258,035</u>	<u>257,598</u>	<u>437</u>
Animal Control:				
Personal Services	61,939	61,939	58,228	3,711
Contractual Services	2,125	2,125	1,411	714
Materials and Supplies	811	811	396	415
Total Animal Control	<u>64,875</u>	<u>64,875</u>	<u>60,035</u>	<u>4,840</u>
D.E.A.:				
Personal Services	0	26,000	19,700	6,300
Total D.E.A.	<u>0</u>	<u>26,000</u>	<u>19,700</u>	<u>6,300</u>
Dispatcher:				
Personal Services	874,083	844,083	837,242	6,841
Total Dispatcher	<u>874,083</u>	<u>844,083</u>	<u>837,242</u>	<u>6,841</u>
Prosecutor:				
Personal Services	285,244	292,744	292,119	625
Contractual Services	20,020	27,520	25,264	2,256
Materials and Supplies	2,350	2,350	846	1,504
Capital Outlay	0	1,699	1,699	0
Total Prosecutor	<u>307,614</u>	<u>324,313</u>	<u>319,928</u>	<u>4,385</u>
Total Security of Persons and Property	<u>9,145,760</u>	<u>9,902,533</u>	<u>9,830,310</u>	<u>72,223</u>

(Continued)

CITY OF MAUMEE, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2009***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Public Health and Welfare:				
Cemetery:				
Personal Services	45,463	57,463	53,046	4,417
Contractual Services	1,750	1,750	710	1,040
Materials and Supplies	3,750	3,750	900	2,850
Total Cemetery	<u>50,963</u>	<u>62,963</u>	<u>54,656</u>	<u>8,307</u>
Administration:				
Contractual Services	140,000	140,500	140,407	93
Total Public Health and Welfare	<u>190,963</u>	<u>203,463</u>	<u>195,063</u>	<u>8,400</u>
Leisure Time Activities:				
Recreation:				
Personal Services	86,037	98,037	96,766	1,271
Contractual Services	32,450	26,450	23,190	3,260
Materials and Supplies	20,850	31,850	31,527	323
Total Recreation	<u>139,337</u>	<u>156,337</u>	<u>151,483</u>	<u>4,854</u>
Theater:				
Contractual Services	366,500	377,500	369,420	8,080
Materials and Supplies	53,950	57,450	56,798	652
Capital Outlay	0	7,000	5,273	1,727
Total Theater	<u>420,450</u>	<u>441,950</u>	<u>431,491</u>	<u>10,459</u>
Natural Resources:				
Personal Services	819,816	834,816	827,982	6,834
Contractual Services	303,562	259,562	258,871	691
Materials and Supplies	111,000	72,000	70,592	1,408
Capital Outlay	18,465	37,500	35,608	1,892
Total Natural Resources	<u>1,252,843</u>	<u>1,203,878</u>	<u>1,193,053</u>	<u>10,825</u>
Pool:				
Personal Services	150,890	138,890	132,671	6,219
Contractual Services	54,350	76,850	76,128	722
Materials and Supplies	43,500	41,000	40,501	499
Total Pool	<u>248,740</u>	<u>256,740</u>	<u>249,300</u>	<u>7,440</u>
Total Leisure Time Activities	<u>2,061,370</u>	<u>2,058,905</u>	<u>2,025,327</u>	<u>33,578</u>

(Continued)

CITY OF MAUMEE, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2009***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Community Environment:				
Inspection:				
Personal Services	442,466	438,466	435,282	3,184
Contractual Services	55,925	27,968	26,448	1,520
Materials and Supplies	12,050	6,050	5,478	572
Capital Outlay	0	3,973	2,973	1,000
Total Community Environment	<u>510,441</u>	<u>476,457</u>	<u>470,181</u>	<u>6,276</u>
Basic Utility Services:				
Storm Sewer:				
Personal Services	334,638	330,638	328,577	2,061
Contractual Services	34,062	50,562	42,308	8,254
Materials and Supplies	24,200	24,200	23,589	611
Other Expenditures	0	13,000	12,750	250
Capital Outlay	0	11,349	7,298	4,051
Total Storm Sewer	<u>392,900</u>	<u>429,749</u>	<u>414,522</u>	<u>15,227</u>
Refuse:				
Contractual Services	678,500	645,500	644,671	829
Materials and Supplies	7,000	7,000	6,310	690
Total Refuse	<u>685,500</u>	<u>652,500</u>	<u>650,981</u>	<u>1,519</u>
Total Basic Utility Services	<u>1,078,400</u>	<u>1,082,249</u>	<u>1,065,503</u>	<u>16,746</u>
Transportation:				
Service:				
Personal Services	313,113	268,113	245,837	22,276
Contractual Services	78,223	87,266	66,683	20,583
Materials and Supplies	10,200	6,200	4,741	1,459
Capital Outlay	0	495,773	494,045	1,728
Total Service	<u>401,536</u>	<u>857,352</u>	<u>811,306</u>	<u>46,046</u>
Service - Construction:				
Personal Services	442,940	457,940	448,642	9,298
Contractual Services	28,530	29,530	28,277	1,253
Materials and Supplies	68,450	58,450	57,673	777
Capital Outlay	0	425	425	0
Total Service - Construction	<u>539,920</u>	<u>546,345</u>	<u>535,017</u>	<u>11,328</u>

(Continued)

CITY OF MAUMEE, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2009***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Service - Operations:				
Personal Services	714,045	710,045	701,965	8,080
Contractual Services	47,506	27,506	24,982	2,524
Materials and Supplies	105,750	62,750	59,827	2,923
Capital Outlay	0	849	849	0
Total Service - Operations	<u>867,301</u>	<u>801,150</u>	<u>787,623</u>	<u>13,527</u>
Total Transportation	<u>1,808,757</u>	<u>2,204,847</u>	<u>2,133,946</u>	<u>70,901</u>
General Government:				
City Council:				
Personal Services	62,372	62,872	62,363	509
Contractual Services	204,966	142,861	137,720	5,141
Materials and Supplies	250	350	268	82
Total City Council	<u>267,588</u>	<u>206,083</u>	<u>200,351</u>	<u>5,732</u>
Municipal Clerk:				
Personal Services	580,437	608,634	603,253	5,381
Contractual Services	185,427	137,199	123,882	13,317
Materials and Supplies	6,350	6,350	5,144	1,206
Capital Outlay	1,100	9,921	4,921	5,000
Total Municipal Clerk	<u>773,314</u>	<u>762,104</u>	<u>737,200</u>	<u>24,904</u>
Mayor:				
Personal Services	110,600	110,600	107,771	2,829
Contractual Services	6,950	6,950	3,445	3,505
Materials and Supplies	1,000	1,000	318	682
Capital Outlay	0	637	637	0
Total Mayor	<u>118,550</u>	<u>119,187</u>	<u>112,171</u>	<u>7,016</u>
Law Department:				
Personal Services	76,083	76,583	76,072	511
Contractual Services	158,075	239,615	239,239	376
Total Law Department	<u>234,158</u>	<u>316,198</u>	<u>315,311</u>	<u>887</u>
Civil Service:				
Contractual Services	6,250	250	0	250
Total Civil Service	<u>6,250</u>	<u>250</u>	<u>0</u>	<u>250</u>

(Continued)

CITY OF MAUMEE, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2009***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Municipal Court:				
Personal Services	1,335,917	1,321,917	1,316,630	5,287
Contractual Services	278,782	255,536	253,308	2,228
Materials and Supplies	17,450	14,450	13,595	855
Total Municipal Court	<u>1,632,149</u>	<u>1,591,903</u>	<u>1,583,533</u>	<u>8,370</u>
Administration:				
Contractual Services	159,580	162,580	159,317	3,263
Materials and Supplies	0	8,000	5,743	2,257
Capital Outlay	1,075	1,075	1,035	40
Total Administration	<u>160,655</u>	<u>171,655</u>	<u>166,095</u>	<u>5,560</u>
Total General Government	<u>3,192,664</u>	<u>3,167,380</u>	<u>3,114,661</u>	<u>52,719</u>
Total Expenditures	<u>17,988,355</u>	<u>19,095,834</u>	<u>18,834,991</u>	<u>260,843</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,030,795)	(12,131,274)	(12,022,778)	108,496
Other Financing Sources (Uses):				
Sale of Capital Assets	0	0	138,211	138,211
Transfers In	11,723,500	12,197,140	12,467,919	270,779
Transfers Out	<u>(744,000)</u>	<u>(645,000)</u>	<u>(635,000)</u>	<u>10,000</u>
Total Other Financing Sources (Uses)	<u>10,979,500</u>	<u>11,552,140</u>	<u>11,971,130</u>	<u>418,990</u>
Net Change in Fund Balance	(51,295)	(579,134)	(51,648)	527,486
Fund Balance at Beginning of Year	535,150	535,150	535,150	0
Prior Year Encumbrances	<u>65,367</u>	<u>65,367</u>	<u>65,367</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 549,222</u>	<u>\$ 21,383</u>	<u>\$ 548,869</u>	<u>\$ 527,486</u>

CITY OF MAUMEE, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Funds
For the Year Ended December 31, 2009**

INCOME TAX "A" (1%) FUND				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Municipal Income Taxes	\$ 10,400,000	\$ 10,400,000	\$ 9,320,467	\$ (1,079,533)
Charges for Services	40,000	40,000	30,878	(9,122)
Total Revenues	<u>10,440,000</u>	<u>10,440,000</u>	<u>9,351,345</u>	<u>(1,088,655)</u>
Expenditures:				
General Government:				
Personal Services	356,770	365,320	271,293	94,027
Contractual Services	46,806	47,806	37,970	9,836
Materials and Supplies	3,200	3,200	2,703	497
Other Expenditures	1,110,000	1,338,000	1,263,469	74,531
Capital Outlay	0	2,548	2,548	0
Total Expenditures	<u>1,516,776</u>	<u>1,756,874</u>	<u>1,577,983</u>	<u>178,891</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,923,224	8,683,126	7,773,362	(909,764)
Other Financing Sources (Uses):				
Transfers In	0	0	2,548	2,548
Transfers Out	(11,723,500)	(11,733,500)	(11,012,000)	721,500
Advances In	0	0	636,796	636,796
Advances Out	0	(555,000)	0	555,000
Total Other Financing Sources (Uses)	<u>(11,723,500)</u>	<u>(12,288,500)</u>	<u>(10,372,656)</u>	<u>1,915,844</u>
Net Change in Fund Balance	(2,800,276)	(3,605,374)	(2,599,294)	1,006,080
Fund Balance at Beginning of Year	9,857,477	9,857,477	9,857,477	0
Fund Balance at End of Year	<u>\$ 7,057,201</u>	<u>\$ 6,252,103</u>	<u>\$ 7,258,183</u>	<u>\$ 1,006,080</u>

CITY OF MAUMEE, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Funds
For the Year Ended December 31, 2009**

INCOME TAX "B" (0.5%) FUND				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Municipal Income Taxes	\$ 5,200,000	\$ 5,200,000	\$ 4,660,233	\$ (539,767)
Total Revenues	<u>5,200,000</u>	<u>5,200,000</u>	<u>4,660,233</u>	<u>(539,767)</u>
Expenditures:				
General Government:				
Other Expenditures	<u>175,000</u>	<u>288,881</u>	<u>288,881</u>	<u>0</u>
Total Expenditures	<u>175,000</u>	<u>288,881</u>	<u>288,881</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,025,000	4,911,119	4,371,352	(539,767)
Other Financing Sources (Uses):				
Transfers Out	(1,937,550)	(4,072,116)	(3,688,447)	383,669
Advances In	0	0	625,509	625,509
Advances Out	<u>0</u>	<u>(1,247,167)</u>	<u>(607,167)</u>	<u>640,000</u>
Total Other Financing Sources (Uses)	<u>(1,937,550)</u>	<u>(5,319,283)</u>	<u>(3,670,105)</u>	<u>1,649,178</u>
Net Change in Fund Balance	3,087,450	(408,164)	701,247	1,109,411
Fund Balance at Beginning of Year	<u>12,732,863</u>	<u>12,732,863</u>	<u>12,732,863</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 15,820,313</u>	<u>\$ 12,324,699</u>	<u>\$ 13,434,110</u>	<u>\$ 1,109,411</u>

CITY OF MAUMEE, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Debt Service Fund
For the Year Ended December 31, 2009***

SPECIAL ASSESSMENT BOND RETIREMENT FUND				Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
Revenues:				
Special Assessments	\$ 332,000	\$ 332,000	\$ 58,913	\$ (273,087)
All Other Revenues	29,180	29,180	484,180	455,000
Total Revenues	<u>361,180</u>	<u>361,180</u>	<u>543,093</u>	<u>181,913</u>
Expenditures:				
General Government:				
Contractual Services	350,000	350,000	350,000	0
Debt Service:				
Principal Retirement	97,077	97,077	29,180	67,897
Interest and Fiscal Charges	14,748	14,748	14,748	0
Total Expenditures	<u>461,825</u>	<u>461,825</u>	<u>393,928</u>	<u>67,897</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(100,645)	(100,645)	149,165	249,810
Other Financing Sources (Uses):				
Transfers In	50,000	325,000	0	(325,000)
Total Other Financing Sources (Uses)	<u>50,000</u>	<u>325,000</u>	<u>0</u>	<u>(325,000)</u>
Net Change in Fund Balance	(50,645)	224,355	149,165	(75,190)
Fund Balance at Beginning of Year	78,477	78,477	78,477	0
Fund Balance at End of Year	<u>\$ 27,832</u>	<u>\$ 302,832</u>	<u>\$ 227,642</u>	<u>\$ (75,190)</u>

CITY OF MAUMEE, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Capital Project Funds
For the Year Ended December 31, 2009***

SEWER CONSTRUCTION FUND				Variance with Final Budget Positive Negative
	Original Budget	Final Budget	Actual	(Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 0	\$ 569,829	\$ 569,829
Special Assessments	0	0	95,935	95,935
Total Revenues	<u>0</u>	<u>0</u>	<u>665,764</u>	<u>665,764</u>
Expenditures:				
Capital Outlay	92,640	92,116	10,568	81,548
Debt Service:				
Principal Retirement	0	455,000	455,000	0
Interest and Fiscal Charges	0	6,825	6,825	0
Total Expenditures	<u>92,640</u>	<u>553,941</u>	<u>472,393</u>	<u>81,548</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(92,640)	(553,941)	193,371	747,312
Other Financing Sources (Uses):				
Special Assessment Bonds Issued	0	0	350,000	350,000
Transfers In	3,500,000	3,500,000	0	(3,500,000)
Transfers Out	0	(3,650)	(746)	2,904
Total Other Financing Sources (Uses)	<u>3,500,000</u>	<u>3,496,350</u>	<u>349,254</u>	<u>(3,147,096)</u>
Net Change in Fund Balance	3,407,360	2,942,409	542,625	(2,399,784)
Fund Balance at Beginning of Year	841,563	841,563	841,563	0
Prior Year Encumbrances	92,640	92,640	92,640	0
Fund Balance at End of Year	<u>\$ 4,341,563</u>	<u>\$ 3,876,612</u>	<u>\$ 1,476,828</u>	<u>\$ (2,399,784)</u>

CITY OF MAUMEE, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009***

STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 780,000	\$ 625,000	\$ 723,265	\$ 98,265
All Other Revenues	0	0	3,591	3,591
Total Revenues	<u>780,000</u>	<u>625,000</u>	<u>726,856</u>	<u>101,856</u>
Expenditures:				
Transportation:				
Personal Services	591,705	579,705	528,760	50,945
Contractual Services	89,612	114,612	104,916	9,696
Materials and Supplies	598,109	310,109	300,501	9,608
Total Expenditures	<u>1,279,426</u>	<u>1,004,426</u>	<u>934,177</u>	<u>70,249</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(499,426)	(379,426)	(207,321)	172,105
Other Financing Sources (Uses):				
Transfers In	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>(100,000)</u>
Total Other Financing Sources (Uses)	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>(100,000)</u>
Net Change in Fund Balance	(399,426)	(279,426)	(207,321)	72,105
Fund Balance at Beginning of Year	179,534	179,534	179,534	0
Prior Year Encumbrances	<u>221,609</u>	<u>221,609</u>	<u>221,609</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,717</u>	<u>\$ 121,717</u>	<u>\$ 193,822</u>	<u>\$ 72,105</u>

CITY OF MAUMEE, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 63,500	\$ 58,600	\$ 58,644	\$ 44
Total Revenues	<u>63,500</u>	<u>58,600</u>	<u>58,644</u>	<u>44</u>
Expenditures:				
Transportation:				
Contractual Services	48,000	57,115	20,663	36,452
Materials and Supplies	<u>39,315</u>	<u>69,315</u>	<u>0</u>	<u>69,315</u>
Total Expenditures	<u>87,315</u>	<u>126,430</u>	<u>20,663</u>	<u>105,767</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(23,815)	(67,830)	37,981	105,811
Fund Balance at Beginning of Year	191,666	191,666	191,666	0
Prior Year Encumbrances	<u>39,315</u>	<u>39,315</u>	<u>39,315</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 207,166</u>	<u>\$ 163,151</u>	<u>\$ 268,962</u>	<u>\$ 105,811</u>

CITY OF MAUMEE, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009**

PERMISSIVE AUTO LICENSE TAX FUND				Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
Intergovernmental Revenues	\$ 200,000	\$ 200,000	\$ 194,355	\$ (5,645)
Investment Earnings	500	500	206	(294)
Total Revenues	<u>200,500</u>	<u>200,500</u>	<u>194,561</u>	<u>(5,939)</u>
Expenditures:				
Transportation:				
Materials and Supplies	0	300,000	300,000	0
Capital Outlay	0	215,500	214,540	960
Total Expenditures	<u>0</u>	<u>515,500</u>	<u>514,540</u>	<u>960</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	200,500	(315,000)	(319,979)	(4,979)
Fund Balance at Beginning of Year	<u>963,303</u>	<u>963,303</u>	<u>963,303</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 1,163,803</u></u>	<u><u>\$ 648,303</u></u>	<u><u>\$ 643,324</u></u>	<u><u>\$ (4,979)</u></u>

CITY OF MAUMEE, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009**

STREET LIGHTING FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Special Assessments	\$ 269,000	\$ 269,000	\$ 271,037	\$ 2,037
Total Revenues	<u>269,000</u>	<u>269,000</u>	<u>271,037</u>	<u>2,037</u>
Expenditures:				
Security of Persons and Property:				
Contractual Services	<u>250,000</u>	<u>270,500</u>	<u>269,125</u>	<u>1,375</u>
Total Expenditures	<u>250,000</u>	<u>270,500</u>	<u>269,125</u>	<u>1,375</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	19,000	(1,500)	1,912	3,412
Fund Balance at Beginning of Year	<u>802,995</u>	<u>802,995</u>	<u>802,995</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 821,995</u>	<u>\$ 801,495</u>	<u>\$ 804,907</u>	<u>\$ 3,412</u>

CITY OF MAUMEE, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009**

LAW ENFORCEMENT TRUST FUND				Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
Intergovernmental Revenues	\$ 11,000	\$ 11,000	\$ 17,562	\$ 6,562
Investment Earnings	0	0	65	65
Total Revenues	<u>11,000</u>	<u>11,000</u>	<u>17,627</u>	<u>6,627</u>
Expenditures:				
Security of Persons and Property:				
Contractual Services	3,000	3,000	0	3,000
Materials and Supplies	10,500	10,500	5,775	4,725
Total Expenditures	<u>13,500</u>	<u>13,500</u>	<u>5,775</u>	<u>7,725</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,500)	(2,500)	11,852	14,352
Fund Balance at Beginning of Year	<u>17,235</u>	<u>17,235</u>	<u>17,235</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 14,735</u>	<u>\$ 14,735</u>	<u>\$ 29,087</u>	<u>\$ 14,352</u>

CITY OF MAUMEE, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009***

MANDATORY DRUG LAW FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 2,000	\$ 2,000	\$ 2,574	\$ 574
Total Revenues	<u>2,000</u>	<u>2,000</u>	<u>2,574</u>	<u>574</u>
Expenditures:				
Security of Persons and Property:				
Contractual Services	3,000	3,000	0	3,000
Materials and Supplies	1,000	1,000	0	1,000
Capital Outlay	18,090	18,090	17,090	1,000
Total Expenditures	<u>22,090</u>	<u>22,090</u>	<u>17,090</u>	<u>5,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,090)	(20,090)	(14,516)	5,574
Fund Balance at Beginning of Year	13,193	13,193	13,193	0
Prior Year Encumbrances	17,090	17,090	17,090	0
Fund Balance at End of Year	<u>\$ 10,193</u>	<u>\$ 10,193</u>	<u>\$ 15,767</u>	<u>\$ 5,574</u>

CITY OF MAUMEE, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 2,400	\$ 2,400	\$ 2,307	\$ (93)
Total Revenues	<u>2,400</u>	<u>2,400</u>	<u>2,307</u>	<u>(93)</u>
Expenditures:				
Security of Persons and Property:				
Contractual Services	10,000	10,000	0	10,000
Materials and Supplies	<u>6,500</u>	<u>6,500</u>	<u>0</u>	<u>6,500</u>
Total Expenditures	<u>16,500</u>	<u>16,500</u>	<u>0</u>	<u>16,500</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,100)	(14,100)	2,307	16,407
Fund Balance at Beginning of Year	<u>16,588</u>	<u>16,588</u>	<u>16,588</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,488</u>	<u>\$ 2,488</u>	<u>\$ 18,895</u>	<u>\$ 16,407</u>

CITY OF MAUMEE, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Fines and Forfeitures	\$ 36,500	\$ 14,000	\$ 21,589	\$ 7,589
Total Revenues	<u>36,500</u>	<u>14,000</u>	<u>21,589</u>	<u>7,589</u>
Expenditures:				
Security of Persons and Property:				
Contractual Services	<u>35,000</u>	<u>20,000</u>	<u>3,246</u>	<u>16,754</u>
Total Expenditures	<u>35,000</u>	<u>20,000</u>	<u>3,246</u>	<u>16,754</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,500	(6,000)	18,343	24,343
Fund Balance at Beginning of Year	<u>15,588</u>	<u>15,588</u>	<u>15,588</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 17,088</u>	<u>\$ 9,588</u>	<u>\$ 33,931</u>	<u>\$ 24,343</u>

CITY OF MAUMEE, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009**

MUNICIPAL COURT CAPITAL IMPROVEMENT FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 100,000	\$ 100,000	\$ 116,758	\$ 16,758
Total Revenues	<u>100,000</u>	<u>100,000</u>	<u>116,758</u>	<u>16,758</u>
Expenditures:				
General Government:				
Contractual Services	59,932	111,190	108,372	2,818
Materials and Supplies	0	1,742	1,742	0
Capital Outlay	16,377	28,267	14,878	13,389
Total Expenditures	<u>76,309</u>	<u>141,199</u>	<u>124,992</u>	<u>16,207</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	23,691	(41,199)	(8,234)	32,965
Fund Balance at Beginning of Year	157,672	157,672	157,672	0
Prior Year Encumbrances	31,309	31,309	31,309	0
Fund Balance at End of Year	<u>\$ 212,672</u>	<u>\$ 147,782</u>	<u>\$ 180,747</u>	<u>\$ 32,965</u>

CITY OF MAUMEE, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009**

COMMUNITY HOUSING IMPROVEMENT PROGRAM FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Community Environment:				
Other Expenditures	<u>6,116</u>	<u>6,115</u>	<u>0</u>	<u>6,115</u>
Total Expenditures	<u>6,116</u>	<u>6,115</u>	<u>0</u>	<u>6,115</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,116)	(6,115)	0	6,115
Fund Balance at Beginning of Year	<u>6,116</u>	<u>6,116</u>	<u>6,116</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 1</u>	<u>\$ 6,116</u>	<u>\$ 6,115</u>

CITY OF MAUMEE, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
COMMUNITY DEVELOPMENT BLOCK GRANT FUND				
Revenues:				
Intergovernmental Revenues	\$ 265,535	\$ 265,535	\$ 226,964	\$ (38,571)
Investment Earnings	5,084	5,084	5,102	18
All Other Revenues	17,711	17,711	17,711	0
Total Revenues	<u>288,330</u>	<u>288,330</u>	<u>249,777</u>	<u>(38,553)</u>
Expenditures:				
Community Environment:				
Contractual Services	12,962	12,962	1,476	11,486
Other Expenditures	45,600	21,610	9,894	11,716
Capital Outlay	310,000	165,194	165,194	0
Total Expenditures	<u>368,562</u>	<u>199,766</u>	<u>176,564</u>	<u>23,202</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(80,232)	88,564	73,213	(15,351)
Other Financing Sources (Uses):				
Transfers In	0	(29,330)	0	29,330
Transfers Out	(90,000)	0	0	0
Advances In	23,000	23,000	32,500	9,500
Advances Out	0	(69,296)	(69,296)	0
Total Other Financing Sources (Uses)	<u>(67,000)</u>	<u>(75,626)</u>	<u>(36,796)</u>	<u>38,830</u>
Net Change in Fund Balance	(147,232)	12,938	36,417	23,479
Fund Balance at Beginning of Year	66,481	66,481	66,481	0
Prior Year Encumbrances	134,962	134,962	134,962	0
Fund Balance at End of Year	<u>\$ 54,211</u>	<u>\$ 214,381</u>	<u>\$ 237,860</u>	<u>\$ 23,479</u>

CITY OF MAUMEE, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009***

JOB CREATION AND RETENTION FUND				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Community Environment:				
Other Expenditures	308,500	308,500	218,220	90,280
Total Expenditures	<u>308,500</u>	<u>308,500</u>	<u>218,220</u>	<u>90,280</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(308,500)	(308,500)	(218,220)	90,280
Other Financing Sources (Uses):				
Transfers In	299,000	299,000	210,000	(89,000)
Total Other Financing Sources (Uses)	<u>299,000</u>	<u>299,000</u>	<u>210,000</u>	<u>(89,000)</u>
Net Change in Fund Balance	(9,500)	(9,500)	(8,220)	1,280
Fund Balance at Beginning of Year	300	300	300	0
Prior Year Encumbrances	10,000	10,000	10,000	0
Fund Balance at End of Year	<u>\$ 800</u>	<u>\$ 800</u>	<u>\$ 2,080</u>	<u>\$ 1,280</u>

CITY OF MAUMEE, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u>322,921</u>	<u>322,921</u>	<u>322,921</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 322,921</u></u>	<u><u>\$ 322,921</u></u>	<u><u>\$ 322,921</u></u>	<u><u>\$ 0</u></u>

CITY OF MAUMEE, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009**

	POLICE PENSION FUND			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
Revenues:				
Property Taxes	\$ 127,000	\$ 127,000	\$ 128,389	\$ 1,389
Intergovernmental Revenues	19,000	19,000	38,031	19,031
Total Revenues	<u>146,000</u>	<u>146,000</u>	<u>166,420</u>	<u>20,420</u>
Expenditures:				
Security of Persons and Property:				
Personal Services	<u>575,000</u>	<u>590,000</u>	<u>588,436</u>	<u>1,564</u>
Total Expenditures	<u>575,000</u>	<u>590,000</u>	<u>588,436</u>	<u>1,564</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(429,000)	(444,000)	(422,016)	21,984
Other Financing Sources (Uses):				
Transfers In	<u>430,000</u>	<u>442,000</u>	<u>420,000</u>	<u>(22,000)</u>
Total Other Financing Sources (Uses)	<u>430,000</u>	<u>442,000</u>	<u>420,000</u>	<u>(22,000)</u>
Net Change in Fund Balance	1,000	(2,000)	(2,016)	(16)
Fund Balance at Beginning of Year	<u>3,907</u>	<u>3,907</u>	<u>3,907</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,907</u>	<u>\$ 1,907</u>	<u>\$ 1,891</u>	<u>\$ (16)</u>

CITY OF MAUMEE, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Licenses and Permits	\$ 5,000	\$ 5,000	\$ 3,650	\$ (1,350)
Total Revenues	<u>5,000</u>	<u>5,000</u>	<u>3,650</u>	<u>(1,350)</u>
Expenditures:				
General Government:				
Other Expenditures	<u>5,000</u>	<u>5,000</u>	<u>250</u>	<u>4,750</u>
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>250</u>	<u>4,750</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	3,400	3,400
Fund Balance at Beginning of Year	<u>79,853</u>	<u>79,853</u>	<u>79,853</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 79,853</u>	<u>\$ 79,853</u>	<u>\$ 83,253</u>	<u>\$ 3,400</u>

CITY OF MAUMEE, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 1,277,140	\$ 26,000	\$ 28,059	\$ 2,059
Total Revenues	<u>1,277,140</u>	<u>26,000</u>	<u>28,059</u>	<u>2,059</u>
Expenditures:				
Security of Persons and Property:				
Personal Services	54,000	54,000	0	54,000
Contractual Services	7,000	8,700	1,700	7,000
Materials and Supplies	0	5,500	3,348	2,152
Capital Outlay	0	2,000	1,630	370
Total Expenditures	<u>61,000</u>	<u>70,200</u>	<u>6,678</u>	<u>63,522</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,216,140	(44,200)	21,381	65,581
Fund Balance at Beginning of Year	<u>164,737</u>	<u>164,737</u>	<u>164,737</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,380,877</u>	<u>\$ 120,537</u>	<u>\$ 186,118</u>	<u>\$ 65,581</u>

CITY OF MAUMEE, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009***

PROBATION SERVICES FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Fines and Forfeitures	\$ 14,500	\$ 14,500	\$ 13,847	\$ (653)
Total Revenues	<u>14,500</u>	<u>14,500</u>	<u>13,847</u>	<u>(653)</u>
Expenditures:				
Security of Persons and Property:				
Contractual Services	<u>10,000</u>	<u>12,000</u>	<u>1,279</u>	<u>10,721</u>
Total Security of Persons and Property	<u>10,000</u>	<u>12,000</u>	<u>1,279</u>	<u>10,721</u>
General Government:				
Materials and Supplies	0	1,872	1,872	0
Capital Outlay	<u>0</u>	<u>1,128</u>	<u>199</u>	<u>929</u>
Total General Government	<u>0</u>	<u>3,000</u>	<u>2,071</u>	<u>929</u>
Total Expenditures	<u>10,000</u>	<u>15,000</u>	<u>3,350</u>	<u>11,650</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,500	(500)	10,497	10,997
Fund Balance at Beginning of Year	<u>7,061</u>	<u>7,061</u>	<u>7,061</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 11,561</u>	<u>\$ 6,561</u>	<u>\$ 17,558</u>	<u>\$ 10,997</u>

CITY OF MAUMEE, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009**

FALLEN TIMBERS TIF FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Property Taxes	0	1,571,000	1,674,913	103,913
Investment Earnings	\$ 0	\$ 0	\$ 913	\$ 913
Total Revenues	<u>0</u>	<u>1,571,000</u>	<u>1,675,826</u>	<u>104,826</u>
Expenditures:				
Community Environment:				
Other Expenditures	0	747,197	746,780	417
Debt Service:				
Principal Retirement	0	155,000	155,000	0
Interest and Fiscal Charges	0	205,278	205,278	0
Total Expenditures	<u>0</u>	<u>1,107,475</u>	<u>1,107,058</u>	<u>417</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	463,525	568,768	105,243
Fund Balance at Beginning of Year	115,768	115,768	115,768	0
Fund Balance at End of Year	<u>\$ 115,768</u>	<u>\$ 579,293</u>	<u>\$ 684,536</u>	<u>\$ 105,243</u>

CITY OF MAUMEE, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009**

INDIGENT DRIVER INTERLOCK MONIES FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 0	\$ 5,000	\$ 5,652	\$ 652
Total Revenues	<u>0</u>	<u>5,000</u>	<u>5,652</u>	<u>652</u>
Expenditures:				
Security of Persons and Property:				
Contractual Services	0	5,000	4,759	241
Total Expenditures	<u>0</u>	<u>5,000</u>	<u>4,759</u>	<u>241</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	893	893
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 893</u>	<u>\$ 893</u>

CITY OF MAUMEE, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Fund
For the Year Ended December 31, 2009**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Debt Service:				
Principal Retirement	860,000	860,000	705,000	155,000
Interest and Fiscal Charges	<u>964,443</u>	<u>964,443</u>	<u>759,165</u>	<u>205,278</u>
Total Expenditures	<u>1,824,443</u>	<u>1,824,443</u>	<u>1,464,165</u>	<u>360,278</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,824,443)	(1,824,443)	(1,464,165)	360,278
Other Financing Sources (Uses):				
Transfers In	<u>1,800,000</u>	<u>1,800,000</u>	<u>1,440,000</u>	<u>(360,000)</u>
Total Other Financing Sources (Uses)	<u>1,800,000</u>	<u>1,800,000</u>	<u>1,440,000</u>	<u>(360,000)</u>
Net Change in Fund Balance	(24,443)	(24,443)	(24,165)	278
Fund Balance at Beginning of Year	<u>26,159</u>	<u>26,159</u>	<u>26,159</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,716</u>	<u>\$ 1,716</u>	<u>\$ 1,994</u>	<u>\$ 278</u>

CITY OF MAUMEE, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Fund
For the Year Ended December 31, 2009**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Debt Service:				
Principal Retirement	68,628	68,628	68,628	0
Interest and Fiscal Charges	<u>18,922</u>	<u>18,922</u>	<u>18,922</u>	<u>0</u>
Total Expenditures	<u>87,550</u>	<u>87,550</u>	<u>87,550</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(87,550)	(87,550)	(87,550)	0
Other Financing Sources (Uses):				
Transfers In	<u>87,550</u>	<u>87,550</u>	<u>87,550</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>87,550</u>	<u>87,550</u>	<u>87,550</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	<u>4</u>	<u>4</u>	<u>4</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 0</u>

CITY OF MAUMEE, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2009**

WATERLINE CONSTRUCTION FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Capital Outlay	<u>0</u>	<u>21</u>	<u>0</u>	<u>21</u>
Total Expenditures	<u>0</u>	<u>21</u>	<u>0</u>	<u>21</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(21)	0	21
Other Financing Sources (Uses):				
Transfers In	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>(100,000)</u>
Total Other Financing Sources (Uses)	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>(100,000)</u>
Net Change in Fund Balance	100,000	99,979	0	(99,979)
Fund Balance at Beginning of Year	<u>21</u>	<u>21</u>	<u>21</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 100,021</u>	<u>\$ 100,000</u>	<u>\$ 21</u>	<u>\$ (99,979)</u>

CITY OF MAUMEE, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2009**

	STREET CONSTRUCTION FUND			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Capital Outlay	<u>122,946</u>	<u>993,014</u>	<u>870,066</u>	<u>122,948</u>
Total Expenditures	<u>122,946</u>	<u>993,014</u>	<u>870,066</u>	<u>122,948</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(122,946)	(993,014)	(870,066)	122,948
Other Financing Sources (Uses):				
Transfers In	3,100,000	3,100,000	768,226	(2,331,774)
Advances Out	<u>0</u>	<u>(273,009)</u>	<u>(273,009)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>3,100,000</u>	<u>2,826,991</u>	<u>495,217</u>	<u>(2,331,774)</u>
Net Change in Fund Balance	2,977,054	1,833,977	(374,849)	(2,208,826)
Fund Balance at Beginning of Year	251,903	251,903	251,903	0
Prior Year Encumbrances	<u>122,946</u>	<u>122,946</u>	<u>122,946</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 3,351,903</u>	<u>\$ 2,208,826</u>	<u>\$ 0</u>	<u>\$ (2,208,826)</u>

CITY OF MAUMEE, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2009**

	SIDEWALK CONSTRUCTION FUND			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
Revenues:				
Special Assessments	\$ 0	\$ 0	\$ 69,338	\$ 69,338
Total Revenues	<u>0</u>	<u>0</u>	<u>69,338</u>	<u>69,338</u>
Expenditures:				
Capital Outlay	15,690	17,387	12,226	5,161
Total Expenditures	<u>15,690</u>	<u>17,387</u>	<u>12,226</u>	<u>5,161</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,690)	(17,387)	57,112	74,499
Other Financing Sources (Uses):				
Transfers In	100,000	100,000	0	(100,000)
Advances Out	<u>0</u>	<u>(80,000)</u>	<u>(80,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>100,000</u>	<u>20,000</u>	<u>(80,000)</u>	<u>(100,000)</u>
Net Change in Fund Balance	84,310	2,613	(22,888)	(25,501)
Fund Balance at Beginning of Year	106,008	106,008	106,008	0
Prior Year Encumbrances	<u>15,690</u>	<u>15,690</u>	<u>15,690</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 206,008</u>	<u>\$ 124,311</u>	<u>\$ 98,810</u>	<u>\$ (25,501)</u>

CITY OF MAUMEE, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2009**

PERMANENT IMPROVEMENT FUND				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Capital Outlay	185,688	988,290	972,440	15,850
Total Expenditures	185,688	988,290	972,440	15,850
Excess (Deficiency) of Revenues Over (Under) Expenditures	(185,688)	(988,290)	(972,440)	15,850
Other Financing Sources (Uses):				
Transfers In	500,000	597,000	22,500	(574,500)
Advances In	0	0	574,667	574,667
Advances Out	0	(240,000)	(240,000)	0
Total Other Financing Sources (Uses)	500,000	357,000	357,167	167
Net Change in Fund Balance	314,312	(631,290)	(615,273)	16,017
Fund Balance at Beginning of Year	609,746	609,746	609,746	0
Prior Year Encumbrances	185,688	185,688	185,688	0
Fund Balance at End of Year	<u>\$ 1,109,746</u>	<u>\$ 164,144</u>	<u>\$ 180,161</u>	<u>\$ 16,017</u>



Fiduciary Funds

Fiduciary fund types are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

Agency Funds

Municipal Court Fund

To account for funds that flow through the municipal court office.

Ohio Board of Building Standards Assessment Fund

To account for funds from the three percent (3%) fees as required by Ohio Revised Code.

Ohio Board of Building Standards Residential Fund

To account for funds from the one percent (1%) fees as required by Ohio Revised Code.

Monclova-Maumee-Toledo Joint Economic Development Zone (MMT JEDZ)

Collections Fund

To account for collections and disbursements of the MMT JEDZ income tax.

**Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
Municipal Court				
Assets:				
Cash and Cash Equivalents	\$53,957	\$1,986,326	(\$1,939,229)	\$101,054
Total Assets	<u>\$53,957</u>	<u>\$1,986,326</u>	<u>(\$1,939,229)</u>	<u>\$101,054</u>
Liabilities:				
Due to Others	\$53,957	\$1,986,326	(\$1,939,229)	\$101,054
Total Liabilities	<u>\$53,957</u>	<u>\$1,986,326</u>	<u>(\$1,939,229)</u>	<u>\$101,054</u>
Ohio Board of Building Standards Assessments				
Assets:				
Cash and Cash Equivalents	\$383	\$2,383	(\$2,702)	\$64
Total Assets	<u>\$383</u>	<u>\$2,383</u>	<u>(\$2,702)</u>	<u>\$64</u>
Liabilities:				
Intergovernmental Payables	\$383	\$2,383	(\$2,702)	\$64
Total Liabilities	<u>\$383</u>	<u>\$2,383</u>	<u>(\$2,702)</u>	<u>\$64</u>
Ohio Board of Building Standards Residential				
Assets:				
Cash and Cash Equivalents	\$8	\$298	(\$298)	\$8
Total Assets	<u>\$8</u>	<u>\$298</u>	<u>(\$298)</u>	<u>\$8</u>
Liabilities:				
Intergovernmental Payables	\$8	\$298	(\$298)	\$8
Total Liabilities	<u>\$8</u>	<u>\$298</u>	<u>(\$298)</u>	<u>\$8</u>
MMT JEDZ Collections				
Assets:				
Cash and Cash Equivalents	\$248,859	\$720,119	(\$776,014)	\$192,964
Total Assets	<u>\$248,859</u>	<u>\$720,119</u>	<u>(\$776,014)</u>	<u>\$192,964</u>
Liabilities:				
Intergovernmental Payables	\$248,859	\$720,119	(\$776,014)	\$192,964
Total Liabilities	<u>\$248,859</u>	<u>\$720,119</u>	<u>(\$776,014)</u>	<u>\$192,964</u>
Totals - All Agency Funds				
Assets:				
Cash and Cash Equivalents	\$303,207	\$2,709,126	(\$2,718,243)	\$294,090
Total Assets	<u>\$303,207</u>	<u>\$2,709,126</u>	<u>(\$2,718,243)</u>	<u>\$294,090</u>
Liabilities:				
Intergovernmental Payables	\$249,250	\$722,800	(\$779,014)	\$193,036
Due to Others	53,957	1,986,326	(1,939,229)	101,054
Total Liabilities	<u>\$303,207</u>	<u>\$2,709,126</u>	<u>(\$2,718,243)</u>	<u>\$294,090</u>

*CAPITAL ASSETS USED IN THE
OPERATION OF GOVERNMENTAL FUNDS*

***Capital Assets Used in the Operation of Governmental Funds
Schedule by Source
December 31, 2009***

Capital Assets

Land	\$6,403,947
Construction in Progress	2,598,607
Buildings and Improvements	48,529,424
Machinery and Equipment	11,240,323
Infrastructure	38,482,919
Total Capital Assets	<u>\$107,255,220</u>

Investment in Capital Assets

Acquired prior to January 1, 1986	\$4,134,119
General Fund	9,507,892
Special Revenue Funds	665,405
Capital Project Funds	92,947,804
Total Investment in Capital Assets	<u>\$107,255,220</u>

CITY OF MAUMEE, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
December 31, 2009***

<u>Function and Activity</u>	<u>Land</u>	<u>Construction in Progress</u>	<u>Buildings and Improvements</u>	<u>Machinery and Equipment</u>
<u>Security of Persons and Property:</u>				
Police	\$124,970	\$0	\$10,173,141	\$1,717,487
Fire	149,441	650,000	8,828,820	4,193,022
Total	<u>274,411</u>	<u>650,000</u>	<u>19,001,961</u>	<u>5,910,509</u>
<u>Leisure Time Activities:</u>				
Pool	0	0	3,646,686	35,430
Theater	0	0	4,827,575	410,907
Parks and Recreation	3,255,772	0	2,752,126	685,161
Total	<u>3,255,772</u>	<u>0</u>	<u>11,226,387</u>	<u>1,131,498</u>
<u>Community Environment:</u>				
Inspection	0	0	0	175,519
<u>Public Health and Welfare:</u>				
Cemetery	97,080	0	4,300	5,154
<u>Basic Utility Services:</u>				
Storm Sewer	725	41,147	1,171,712	196,328
<u>Transportation:</u>				
Service	651,920	1,907,460	1,926,568	2,215,898
Street	0	0	13,774	640,363
Total	<u>651,920</u>	<u>1,907,460</u>	<u>1,940,342</u>	<u>2,856,261</u>
<u>General Government:</u>				
Clerk / Finance	0	0	0	102,636
Mayor	0	0	5,660	11,343
Administration	2,124,039	0	15,153,497	411,083
Court	0	0	25,565	389,225
Taxation	0	0	0	50,767
Total	<u>2,124,039</u>	<u>0</u>	<u>15,184,722</u>	<u>965,054</u>
Total Capital Assets	<u>\$6,403,947</u>	<u>\$2,598,607</u>	<u>\$48,529,424</u>	<u>\$11,240,323</u>

CITY OF MAUMEE, OHIO

<u>Infrastructure</u>	<u>Totals</u>
\$0	\$12,015,598
<u>0</u>	<u>13,821,283</u>
<u>0</u>	<u>25,836,881</u>
0	3,682,116
0	5,238,482
<u>0</u>	<u>6,693,059</u>
<u>0</u>	<u>15,613,657</u>
0	175,519
<u>0</u>	<u>106,534</u>
<u>13,665,805</u>	<u>15,075,717</u>
24,817,114	31,518,960
<u>0</u>	<u>654,137</u>
<u>24,817,114</u>	<u>32,173,097</u>
0	102,636
0	17,003
0	17,688,619
0	414,790
<u>0</u>	<u>50,767</u>
<u>0</u>	<u>18,273,815</u>
<u>\$38,482,919</u>	<u>\$107,255,220</u>

***Capital Assets Used in the Operation of Governmental Funds
Schedule Changes by Function and Activity
For Year Ended December 31, 2009***

Function and Activity	December 31, 2008	Additions	Deletions	December 31, 2009
<u>Security of Persons and Property:</u>				
Police	\$12,724,134	\$42,228	(\$750,764)	\$12,015,598
Fire	13,393,531	667,755	(240,003)	13,821,283
Total	26,117,665	709,983	(990,767)	25,836,881
<u>Leisure Time Activities:</u>				
Pool	3,682,116	0	0	3,682,116
Theater	5,233,210	5,272	0	5,238,482
Parks and Recreation	6,658,791	74,477	(40,209)	6,693,059
Total	15,574,117	79,749	(40,209)	15,613,657
<u>Community Environment:</u>				
Inspection	175,519	0	0	175,519
<u>Public Health and Welfare:</u>				
Cemetery	106,534	0	0	106,534
<u>Basic Utility Services:</u>				
Storm Sewer	15,067,731	7,986	0	15,075,717
<u>Transportation:</u>				
Service	29,651,720	2,080,543	(213,303)	31,518,960
Street	654,137	0	0	654,137
Total	30,305,857	2,080,543	(213,303)	32,173,097
<u>General Government:</u>				
Clerk / Finance	170,501	0	(67,865)	102,636
Mayor	29,900	0	(12,897)	17,003
Administration	17,378,299	318,666	(8,346)	17,688,619
Court	413,802	988	0	414,790
Taxation	62,582	0	(11,815)	50,767
Total	18,055,084	319,654	(100,923)	18,273,815
Total Capital Assets	\$105,402,507	\$3,197,915	(\$1,345,202)	\$107,255,220

STATISTICAL SECTION



STATISTICAL TABLES

This part of the City’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City’s overall financial health.

Contents

Financial Trends	S 2 – S 13
These schedules contain trend information to help the reader understand how the City’s financial position has changed over time.	
Revenue Capacity	S 14 – S 17
These schedules contain information to help the reader understand and assess the factors affecting the City’s ability to generate its most significant local revenue sources, the income tax.	
Debt Capacity	S 18 – S 25
These schedules present information to help the reader assess the affordability of the City’s current levels of outstanding debt and the City’s ability to issue additional debt in the future.	
Economic and Demographic Information	S 26 – S 29
These schedules offer economic and demographic indicators 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.	
Operating Information	S 30 – S 37
These schedules contain service and infrastructure data to help the reader understand how the information in the City’s financial report relates to the services the City provides and the activities it performs.	
Sources Note:	
Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The City implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.	

City of Maumee

*Net Assets by Component
Last Seven Years
(accrual basis of accounting)*

	2003	2004	2005	2006
Governmental Activities:				
Invested in Capital Assets, Net of Related Debt	\$20,959,726	\$36,125,901	\$41,677,547	\$29,085,888
Restricted	41,167,763	14,197,845	7,394,108	10,961,806
Unrestricted	630,754	15,027,504	16,006,915	26,680,438
Total Governmental Activities Net Assets	<u>\$62,758,243</u>	<u>\$65,351,250</u>	<u>\$65,078,570</u>	<u>\$66,728,132</u>
Business-type Activities:				
Invested in Capital Assets	\$9,117,113	\$8,763,573	\$9,330,141	\$8,875,153
Unrestricted (Deficit)	1,142,558	879,147	792,340	9,928
Total Business-type Activities Net Assets	<u>\$10,259,671</u>	<u>\$9,642,720</u>	<u>\$10,122,481</u>	<u>\$8,885,081</u>
Primary Government:				
Invested in Capital Assets, Net of Related Debt	\$30,076,839	\$44,889,474	\$51,007,688	\$37,961,041
Restricted	41,167,763	14,197,845	7,394,108	10,961,806
Unrestricted	1,773,312	15,906,651	16,799,255	26,690,366
Total Primary Government Net Assets	<u>\$73,017,914</u>	<u>\$74,993,970</u>	<u>\$75,201,051</u>	<u>\$75,613,213</u>

Source: Finance Director's Office

City of Maumee

<u>2007</u>	<u>2008</u>	<u>2009</u>
\$46,587,645	\$54,670,702	\$54,404,196
4,238,884	4,526,878	5,638,619
<u>31,907,660</u>	<u>23,566,602</u>	<u>21,429,330</u>
<u>\$82,734,189</u>	<u>\$82,764,182</u>	<u>\$81,472,145</u>
\$9,840,673	\$8,147,216	\$7,654,585
(176,740)	535,961	1,523,330
<u>\$9,663,933</u>	<u>\$8,683,177</u>	<u>\$9,177,915</u>
\$56,428,318	\$62,817,918	\$62,058,781
4,238,884	4,526,878	5,638,619
<u>31,730,920</u>	<u>24,102,563</u>	<u>22,952,660</u>
<u>\$92,398,122</u>	<u>\$91,447,359</u>	<u>\$90,650,060</u>

City of Maumee

*Changes in Net Assets
Last Seven Years
(accrual basis of accounting)*

	2003	2004	2005	2006
Expenses				
Governmental Activities:				
Security of Persons and Property	\$8,985,652	\$9,223,191	\$10,269,636	\$10,149,759
Public Health and Welfare Services	156,168	146,043	150,176	148,963
Leisure Time Activities	1,429,591	2,095,159	2,498,819	2,300,990
Community Environment	1,171,220	1,483,512	1,241,499	961,841
Basic Utility Services	997,045	936,320	1,004,058	1,070,124
Transportation	3,028,610	2,967,101	3,678,096	3,449,767
General Government	4,695,001	3,218,175	5,314,761	4,756,197
Interest and Fiscal Charges	119,271	98,425	771,342	886,870
<i>Total Governmental Activities Expenses</i>	<u>20,582,558</u>	<u>20,167,926</u>	<u>24,928,387</u>	<u>23,724,511</u>
Business-type Activities:				
Water	1,790,017	2,012,920	2,296,490	2,345,679
Sewer	1,639,541	1,694,090	2,090,758	2,350,415
<i>Total Business-type Activities Expenses</i>	<u>3,429,558</u>	<u>3,707,010</u>	<u>4,387,248</u>	<u>4,696,094</u>
<i>Total Primary Government Expenses</i>	<u>\$24,012,116</u>	<u>\$23,874,936</u>	<u>\$29,315,635</u>	<u>\$28,420,605</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
Security of Persons and Property	\$1,252,261	\$1,241,320	\$1,335,888	\$1,422,752
Public Health and Welfare Services	32,598	32,922	42,384	38,210
Leisure Time Activities	43,268	359,250	481,225	547,389
Community Environment	199,492	202,029	267,462	306,934
Basic Utility Services	1,520	1,150	1,600	2,856
Transportation	42,023	16,580	29,521	39,307
General Government	1,099,290	1,151,199	870,439	1,189,821
Operating Grants and Contributions	240,794	1,556,545	1,125,349	1,090,017
Capital Grants and Contributions	650,308	0	674,904	94,342
<i>Total Governmental Activities Program Revenues</i>	<u>3,561,554</u>	<u>4,560,995</u>	<u>4,828,772</u>	<u>4,731,628</u>

City of Maumee

2007	2008	2009
\$10,480,176	\$11,025,629	\$11,193,442
179,241	178,916	195,609
2,618,969	2,699,355	2,549,307
923,682	953,708	1,847,112
1,654,264	1,113,045	1,334,689
3,724,243	3,945,062	3,002,951
6,204,321	5,860,360	5,711,331
1,124,575	1,130,792	1,000,008
26,909,471	26,906,867	26,834,449

2,134,025	2,181,887	2,132,877
2,404,604	1,958,278	1,995,720
4,538,629	4,140,165	4,128,597
\$31,448,100	\$31,047,032	\$30,963,046

\$1,410,553	\$1,455,985	\$1,149,935
66,618	50,707	43,895
572,578	583,411	603,625
368,988	191,824	138,213
1,400	1,200	1,000
9,781	33,352	76,726
1,057,637	1,289,662	1,492,031
1,497,173	1,139,735	1,047,525
0	938,673	1,819,620
4,984,728	5,684,549	6,372,570

(continued)

City of Maumee

Changes in Net Assets Last Seven Years (accrual basis of accounting)

	2003	2004	2005	2006
Business-type Activities:				
Charges for Services				
Water	1,691,615	1,811,661	1,943,976	2,061,808
Sewer	1,226,518	1,273,753	1,232,736	1,391,886
Capital Grants and Contributions	0	0	1,172,395	0
<i>Total Business-type Activities</i>				
<i>Program Revenues</i>	2,918,133	3,085,414	4,349,107	3,453,694
<i>Total Primary Government</i>				
<i>Program Revenues</i>	6,479,687	7,646,409	9,177,879	8,185,322
Net (Expense)/Revenue				
Governmental Activities	(17,021,004)	(15,606,931)	(20,099,615)	(18,992,883)
Business-type Activities	(511,425)	(621,596)	(38,141)	(1,242,400)
<i>Total Primary Government</i>				
<i>Net (Expense)/Revenue</i>	(\$17,532,429)	(\$16,228,527)	(\$20,137,756)	(\$20,235,283)
General Revenues and Other Changes in Net Assets				
Governmental Activities:				
Property Taxes	\$1,618,780	\$1,740,614	\$1,769,262	\$1,955,865
Municipal Income Taxes	14,279,628	14,150,024	15,208,392	15,040,743
Grants and Entitlements not Restricted to Specific Programs	2,522,295	1,531,916	1,886,936	1,658,202
Investment Earnings	570,871	493,079	1,299,997	1,769,996
Miscellaneous	26,260	196,141	180,250	222,639
Transfers	343,465	(4,645)	(517,902)	(5,000)
<i>Total Governmental Activities</i>	19,361,299	18,107,129	19,826,935	20,642,445
Business-type Activities:				
Transfers	(343,465)	4,645	517,902	5,000
Special Item: Loss on Disposal of Capital Assets	0	0	0	0
<i>Total Business-type Activities</i>	(343,465)	4,645	517,902	5,000
<i>Total Primary Government</i>	\$19,017,834	\$18,111,774	\$20,344,837	\$20,647,445
Change in Net Assets				
Governmental Activities	\$2,340,295	\$2,500,198	(\$272,680)	\$1,649,562
Business-type Activities	(854,890)	(616,951)	479,761	(1,237,400)
<i>Total Primary Government</i>				
<i>Change in Net Assets</i>	\$1,485,405	\$1,883,247	\$207,081	\$412,162

Source: Finance Director's Office

City of Maumee

2007	2008	2009
1,941,680	1,950,289	1,979,900
2,165,923	2,578,687	2,725,985
1,231,878	0	0
5,339,481	4,528,976	4,705,885
10,324,209	10,213,525	11,078,455
(21,924,743)	(21,222,318)	(20,461,879)
800,852	388,811	577,288
(\$21,123,891)	(\$20,833,507)	(\$19,884,591)
\$3,621,148	\$1,987,788	\$3,245,190
15,842,248	15,332,506	13,918,990
1,776,184	2,257,428	1,211,635
2,070,882	1,019,797	135,797
396,965	650,879	575,680
22,000	3,913	82,550
23,729,427	21,252,311	19,169,842
(22,000)	(3,913)	(82,550)
0	(1,365,654)	0
(22,000)	(1,369,567)	(82,550)
\$23,707,427	\$19,882,744	\$19,087,292
\$1,804,684	\$29,993	(\$1,292,037)
778,852	(980,756)	494,738
\$2,583,536	(\$950,763)	(\$797,299)

City of Maumee

*Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)*

	2000	2001	2002	2003
General Fund				
Reserved	\$336,864	\$149,772	\$64,101	\$108,862
Unreserved	2,143,766	2,294,411	529,268	565,476
<i>Total General Fund</i>	<u>2,480,630</u>	<u>2,444,183</u>	<u>593,369</u>	<u>674,338</u>
All Other Governmental Funds				
Reserved	2,461,186	1,254,802	2,219,820	5,843,869
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	34,678,686	38,567,255	37,931,471	30,497,591
Debt Service Funds	0	0	0	195,575
Capital Projects Funds	2,631,235	2,604,605	2,684,001	2,937,054
Total All Other Governmental Funds	<u>39,771,107</u>	<u>42,426,662</u>	<u>42,835,292</u>	<u>39,474,089</u>
<i>Total Governmental Funds</i>	<u><u>\$42,251,737</u></u>	<u><u>\$44,870,845</u></u>	<u><u>\$43,428,661</u></u>	<u><u>\$40,148,427</u></u>

Source: Finance Director's Office

City of Maumee

<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
\$438,546	\$146,721	\$273,785	\$210,647	\$111,624	\$499,270
<u>630,104</u>	<u>838,378</u>	<u>14,818</u>	<u>(143,748)</u>	<u>82,390</u>	<u>(97,854)</u>
<u>1,068,650</u>	<u>985,099</u>	<u>288,603</u>	<u>66,899</u>	<u>194,014</u>	<u>401,416</u>
6,215,928	1,055,700	5,111,399	648,928	894,196	522,663
17,115,770	34,465,566	30,330,083	28,773,091	34,556,878	28,919,223
127,402	66,353	430,108	393,757	442,440	733,260
<u>4,069,014</u>	<u>2,109,686</u>	<u>1,062,523</u>	<u>(513,014)</u>	<u>(2,706,232)</u>	<u>59,755</u>
<u>27,528,114</u>	<u>37,697,305</u>	<u>36,934,113</u>	<u>29,302,762</u>	<u>33,187,282</u>	<u>30,234,901</u>
<u>\$28,596,764</u>	<u>\$38,682,404</u>	<u>\$37,222,716</u>	<u>\$29,369,661</u>	<u>\$33,381,296</u>	<u>\$30,636,317</u>

City of Maumee

*Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)*

	2000	2001	2002	2003
Revenues:				
Taxes	\$14,698,838	\$14,259,399	\$14,556,643	\$15,175,162
Intergovernmental Revenues	3,852,653	4,245,470	4,029,709	4,250,541
Charges for Services	280,092	190,840	351,783	347,235
Licenses and Permits	250,223	85,711	198,845	160,462
Investment Earnings	2,598,399	2,128,073	916,853	570,871
Special Assessments	916,772	771,395	706,900	633,414
Fines and Forfeitures	820,394	903,839	883,405	853,786
All Other Revenue	273,269	160,912	221,350	225,778
Total Revenue	<u>23,690,640</u>	<u>22,745,639</u>	<u>21,865,488</u>	<u>22,217,249</u>
Expenditures:				
Current:				
Security of Persons and Property	6,484,848	7,236,689	7,635,452	8,122,303
Public Health and Welfare Services	138,128	145,977	86,518	150,897
Leisure Time Activities	1,237,099	1,206,257	1,223,225	1,256,182
Community Environment	480,245	668,836	476,589	767,296
Basic Utility Services	702,753	782,987	821,093	949,100
Transportation	3,058,271	2,406,627	2,488,655	2,636,857
General Government	3,236,398	3,086,189	4,557,689	3,826,318
Capital Outlay	2,710,097	4,242,115	5,479,504	7,703,881
Debt Service:				
Principal Retirement	524,211	422,527	431,395	404,401
Interest and Fiscal Charges	190,492	143,593	142,834	122,044
Total Expenditures	<u>18,762,542</u>	<u>20,341,797</u>	<u>23,342,954</u>	<u>25,939,279</u>
Excess (Deficiency) of Revenues Over Expenditures	4,928,098	2,403,842	(1,477,466)	(3,722,030)

City of Maumee

2004	2005	2006	2007	2008	2009
\$16,608,419	\$16,963,474	\$16,870,885	\$19,591,553	\$17,273,999	\$17,180,973
3,894,595	4,789,670	3,842,500	4,335,755	4,711,933	4,284,104
647,303	779,420	855,268	1,014,045	1,017,424	998,873
198,235	180,307	315,672	375,432	229,440	171,446
493,079	1,299,997	1,769,996	2,070,882	1,019,797	135,797
613,757	636,331	593,388	534,562	1,143,373	500,619
710,268	726,317	821,157	754,299	816,352	792,993
166,966	203,663	348,652	360,482	490,786	965,533
<u>23,332,622</u>	<u>25,579,179</u>	<u>25,417,518</u>	<u>29,037,010</u>	<u>26,703,104</u>	<u>25,030,338</u>
8,925,906	9,605,620	10,203,996	9,801,436	10,236,040	10,525,777
154,657	150,176	157,076	178,810	178,342	195,178
1,907,366	2,008,970	1,898,272	2,076,019	2,217,920	2,067,222
1,513,964	1,230,601	982,417	912,773	931,944	1,850,979
987,594	999,054	1,111,961	1,517,083	1,094,220	1,067,447
2,753,302	3,240,294	3,288,586	2,959,456	3,401,097	3,025,992
3,935,736	4,892,005	4,567,880	4,620,286	5,391,588	5,448,938
14,553,401	11,852,401	2,908,289	12,880,454	2,925,971	1,712,660
412,682	955,950	914,515	968,291	847,391	1,412,808
101,069	715,604	888,605	1,130,336	1,101,574	1,002,980
<u>35,245,677</u>	<u>35,650,675</u>	<u>26,921,597</u>	<u>37,044,944</u>	<u>28,326,087</u>	<u>28,309,981</u>
(11,913,055)	(10,071,496)	(1,504,079)	(8,007,934)	(1,622,983)	(3,279,643)

(Continued)

City of Maumee

*Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)*

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
Other Financing Sources (Uses):				
Sale of Capital Assets	60,580	218,119	28,702	11,351
General Obligation Bonds Issued	0	0	0	0
Special Assessment Bonds Issued	80,000	0	0	0
Special Assessment Notes Issued	0	0	0	0
Transfers In	10,813,440	11,187,886	13,314,805	23,477,713
Transfers Out	(10,820,306)	(11,216,076)	(13,319,805)	(23,134,248)
Total Other Financing Sources (Uses)	<u>133,714</u>	<u>189,929</u>	<u>23,702</u>	<u>354,816</u>
Net Change in Fund Balance	<u>\$5,061,812</u>	<u>\$2,593,771</u>	<u>(\$1,453,764)</u>	<u>(\$3,367,214)</u>
 Debt Service as a Percentage of Noncapital Expenditures	 4.17%	 2.93%	 3.13%	 2.65%

City of Maumee

2004	2005	2006	2007	2008	2009
281,637	3,017	42,659	120,000	134,500	138,211
0	20,665,000	0	0	4,845,000	0
0	0	0	0	161,800	350,000
0	0	0	0	455,000	0
27,745,968	41,247,697	20,981,342	19,516,248	15,371,210	15,731,228
(27,750,613)	(41,765,599)	(20,986,342)	(19,494,248)	(15,367,297)	(15,648,678)
276,992	20,150,115	37,659	142,000	5,600,213	570,761
<u>(\$11,636,063)</u>	<u>\$10,078,619</u>	<u>(\$1,466,420)</u>	<u>(\$7,865,934)</u>	<u>\$3,977,230</u>	<u>(\$2,708,882)</u>

2.73%	7.02%	7.90%	8.75%	7.84%	9.61%
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City of Maumee

Income Tax Revenues by Source, Governmental Funds Last Ten Years

Tax year (in thousands)	2000	2001	2002	2003	2004
Income Tax Rate	1.50%	1.50%	1.50%	1.50%	1.50%
Estimated Personal Income	\$625,767	\$639,831	\$647,428	\$667,673	\$685,113
Total Tax Collected	\$12,716	\$12,682	\$12,669	\$13,312	\$13,632
Income Tax Receipts					
Withholding	10,705	10,808	10,491	11,298	11,560
Percentage	84.2%	85.2%	82.8%	84.9%	84.8%
Corporate	1,178	1,014	1,303	1,139	1,153
Percentage	9.3%	8.0%	10.3%	8.6%	8.5%
Individuals	833	860	875	875	919
Percentage	6.6%	6.8%	6.9%	6.6%	6.7%

Source: City Income Tax Department

City of Maumee

2005	2006	2007	2008	2009
1.50%	1.50%	1.50%	1.50%	1.50%
\$694,565	\$695,846	\$711,206	\$733,546	\$733,546
\$15,236	\$15,481	\$15,721	\$15,513	\$13,980
12,774	12,912	13,028	12,353	11,717
83.8%	83.4%	82.9%	79.6%	83.8%
1,506	1,489	1,713	2,120	1,310
9.9%	9.6%	10.9%	13.7%	9.4%
956	1,080	980	1,040	953
6.3%	7.0%	6.2%	6.7%	6.8%



City of Maumee

Income Tax Statistics Current Year and Nine Years Ago

Calendar Year 2009				
Income Level	Number of Filers	Percent of Total	Local Taxable Income	Percent of Income
Top Ten	10	0.11%	\$34,567,067	8.29%
All Others	8,944	99.89%	382,352,533	91.71%
Total	8,954	100.00%	\$416,919,600	100.00%

Local Taxes Paid by Residents	Tax Dollars
Taxes Paid to Maumee	\$664,578
Taxes Credited to Other Municipalities	3,841,143
	\$4,505,721

Calendar Year 2000				
Income Level	Number of Filers	Percent of Total	Local Taxable Income	Percent of Income
Top Ten	10	0.11%	\$24,958,667	6.69%
All Others	9,450	99.89%	347,837,947	93.31%
Total	9,460	100.00%	\$372,796,614	100.00%

Local Taxes Paid by Residents	Tax Dollars
Taxes Paid to Maumee	\$658,680
Taxes Credited to Other Municipalities	3,690,859
	\$4,349,539

Source: City Income Tax Department

City of Maumee

*Ratio of Outstanding Debt By Type
Last Ten Years*

	2000	2001	2002	2003
Governmental Activities ⁽¹⁾				
General Obligation Bonds Payable	\$0	\$0	\$0	\$0
Special Assessment Bonds Payable	2,382,300	1,995,900	1,654,400	1,312,700
Long-Term Notes Payable	0	0	0	0
Ohio Water Development Authority Loans Payable	703,610	682,483	637,588	589,887
Ohio Public Works Commission Loan	135,000	120,000	75,000	60,000
Business-type Activities ⁽¹⁾				
Ohio Public Works Commission Loan	56,270	42,202	0	0
Total Primary Government	<u>\$3,277,180</u>	<u>\$2,840,585</u>	<u>\$2,366,988</u>	<u>\$1,962,587</u>
Population ⁽²⁾				
City of Maumee	15,074	15,074	15,074	15,074
Outstanding Debt Per Capita	\$217	\$188	\$157	\$130
Income ⁽³⁾				
Personal (in thousands)	625,767	639,831	647,428	667,673
Percentage of Personal Income	0.52%	0.44%	0.37%	0.29%

Sources:

(1) City Finance Director's Office

(2) US Bureau of Census, Population Division

(3) US Department of Commerce, Bureau of Economic Analysis

(a) Per Capita Income is only available by County, Total Personal Income is a calculation

City of Maumee

2004	2005	2006	2007	2008	2009
\$0	\$20,105,000	\$19,510,000	\$18,875,000	\$23,050,000	\$22,190,000
980,700	668,600	406,300	133,800	182,800	503,620
0	0	0	0	455,000	0
539,205	485,355	428,140	367,349	302,758	234,130
30,000	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,549,905</u>	<u>\$21,258,955</u>	<u>\$20,344,440</u>	<u>\$19,376,149</u>	<u>\$23,990,558</u>	<u>\$22,927,750</u>

15,074	15,074	15,074	15,074	15,074	15,074
\$103	\$1,410	\$1,350	\$1,285	\$1,592	\$1,521

685,113	694,565	695,846	711,206	733,546	733,546
0.23%	3.06%	2.92%	2.72%	3.27%	3.13%

City of Maumee

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2000	2001	2002	2003
Population ⁽¹⁾	15,074	15,074	15,074	15,074
Personal Income ⁽²⁾	\$625,766,962	\$639,831,004	\$647,428,300	\$667,672,682
General Bonded Debt ⁽³⁾				
General Obligation Bonds	\$0	\$0	\$0	\$0
Resources Available to Pay Principal ⁽⁴⁾	\$0	\$0	\$0	\$0
Net General Bonded Debt	\$0	\$0	\$0	\$0
Ratio of Net Bonded Debt to Personal Income	0.00%	0.00%	0.00%	0.00%
Net Bonded Debt per Capita	\$0.00	\$0.00	\$0.00	\$0.00

Source:

- (1) U.S. Bureau of Census of Population
- (2) Lucas County Auditor
- (3) Includes all general obligation bonded debt supported by property taxes.
- (4) Includes only Debt Service funds available for general obligation bonded debt supported by property taxes.

City of Maumee

2004	2005	2006	2007	2008	2009
15,074	15,074	15,074	15,074	15,074	15,074
\$685,113,300	\$694,564,698	\$695,845,988	\$711,206,394	\$733,546,062	\$733,546,062
\$0	\$20,105,000	\$19,510,000	\$18,875,000	\$23,050,000	\$22,190,000
\$0	\$7,057	\$392	\$552	\$26,159	\$1,994
\$0	\$20,097,943	\$19,509,608	\$18,874,448	\$23,023,841	\$22,188,006
0.00%	2.89%	2.80%	2.65%	3.14%	3.02%
\$0.00	\$1,333.29	\$1,294.26	\$1,252.12	\$1,527.39	\$1,471.94



City of Maumee

*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2009*

<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable to the City of Maumee</u>	<u>Amount Applicable to the City of Maumee</u>
Direct:			
City of Maumee	\$22,190,000	100.00%	\$22,190,000
Overlapping:			
Lucas County	143,086,000	5.68%	8,127,285
Maumee City School District	35,155,000	88.34%	31,055,927
Anthony Wayne School	20,154,000	4.73%	953,284
Springfield Local School District	16,145,000	0.91%	146,920
Penta County Career Center	830,000	7.77%	64,491
		Subtotal	<u>40,347,907</u>
		Total	<u><u>\$62,537,907</u></u>

Source: Lucas County Auditor

Percentages determined by dividing each overlapping subdivisions' assessed valuation within the City

City of Maumee

*Debt Limitations
Last Ten Years*

Collection Year	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
<u>Total Debt</u>				
Net Assessed Valuation	\$491,383,691	\$498,982,576	\$497,948,491	\$514,856,371
Legal Debt Limitation (%) (1)	10.50%	10.50%	10.50%	10.50%
Legal Debt Limitation (\$) (1)	51,595,288	52,393,170	52,284,592	54,059,919
City Debt Outstanding (2)	0	0	0	0
Less: Applicable Debt Service Fund Amounts	0	0	0	0
Net Indebtedness Subject to Limitation	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Overall Legal Debt Margin	<u><u>\$51,595,288</u></u>	<u><u>\$52,393,170</u></u>	<u><u>\$52,284,592</u></u>	<u><u>\$54,059,919</u></u>
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$491,383,691	\$498,982,576	\$497,948,491	\$514,856,371
Legal Debt Limitation (%) (1)	5.50%	5.50%	5.50%	5.50%
Legal Debt Limitation (\$) (1)	27,026,103	27,444,042	27,387,167	28,317,100
City Debt Outstanding (2)	0	0	0	0
Less: Applicable Debt Service Fund Amounts	0	0	0	0
Net Indebtedness Subject to Limitation	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Overall Legal Debt Margin	<u><u>\$27,026,103</u></u>	<u><u>\$27,444,042</u></u>	<u><u>\$27,387,167</u></u>	<u><u>\$28,317,100</u></u>

(1) Direct Debt Limitation based upon Section 133, The Uniform Bond Act of the Ohio Revised Code.

(2) City Debt Outstanding includes Non Self-Supporting General Obligation Bonds and Notes only.
Enterprise Debt is not considered in the computation of the Legal Debt Margin.

Source: Finance Director's Office

City of Maumee

2004	2005	2006	2007	2008	2009
\$519,197,879	\$534,870,619	\$548,585,637	\$533,954,034	\$519,607,397	\$458,186,785
10.50%	10.50%	10.50%	10.50%	10.50%	10.50%
54,515,777	56,161,415	57,601,492	56,065,174	54,558,777	48,109,612
0	20,105,000	19,510,000	26,483,200	23,050,000	22,190,000
0	(7,057)	(392)	(552)	(26,159)	(1,994)
0	20,097,943	19,509,608	26,482,648	23,023,841	22,188,006
<u>\$54,515,777</u>	<u>\$36,063,472</u>	<u>\$38,091,884</u>	<u>\$29,582,526</u>	<u>\$31,534,936</u>	<u>\$25,921,606</u>
\$519,197,879	\$534,870,619	\$548,585,637	\$533,954,034	\$519,607,397	\$458,186,785
5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
28,555,883	29,417,884	30,172,210	29,367,472	28,578,407	25,200,273
0	20,105,000	19,510,000	26,483,200	23,050,000	22,190,000
0	(7,057)	(392)	(552)	(26,159)	(1,994)
0	20,097,943	19,509,608	26,482,648	23,023,841	22,188,006
<u>\$28,555,883</u>	<u>\$9,319,941</u>	<u>\$10,662,602</u>	<u>\$2,884,824</u>	<u>\$5,554,566</u>	<u>\$3,012,267</u>

City of Maumee

Demographic and Economic Statistics Last Ten Years

Calendar Year	2000	2001	2002	2003
Population (1)				
City of Maumee	15,074	15,074	15,074	15,074
Lucas County	455,054	455,054	455,054	455,054
Income (2) (a)				
Total Personal Municipal (in thousands)	625,767	639,831	647,428	667,673
Per Return Municipal	41,513	42,446	42,950	44,293
Unemployment Rate (3)				
Federal	4.2%	3.8%	4.8%	5.8%
State	4.3%	3.7%	4.3%	5.7%
Lucas County	4.9%	5.0%	6.8%	7.5%
Civilian Work Force Estimates (3)				
State	5,900,400	5,857,000	5,828,000	5,915,000
Lucas County	230,200	232,000	231,300	232,900

Sources:

(1) US Bureau of Census of Population

(2) US Department of Commerce, Bureau of Economic Analysis information is only available through 2008 for the presentation of 2009 statistics, the City is using the latest information available.

(a) Per Capita Income is only available by County, Total Personal Income is a calculation

(3) State Department of Labor Statistics

City of Maumee

2004	2005	2006	2007	2008	2009
15,074	15,074	15,074	15,074	15,074	15,074
455,054	455,054	455,054	455,054	440,456	463,493
685,113	694,565	695,846	711,206	733,546	733,546
45,450	46,077	46,162	47,181	48,663	48,663
6.0%	5.5%	5.0%	4.6%	5.8%	9.3%
6.1%	6.0%	5.9%	5.6%	6.6%	10.2%
7.4%	6.8%	6.3%	6.7%	8.3%	12.2%
5,875,300	5,900,400	5,934,500	5,976,500	5,986,400	5,970,200
225,700	224,400	226,200	225,300	225,000	219,800



City of Maumee

Principal Employers Current Year and Nine Years Ago

Employer	Nature of Business	2009		
		Number of Employees	Rank	Percentage of Total Employment
United Parcel Service	Package Delivery	2,324	1	8.88%
St. Luke's Hospital	Hospital	1,601	2	6.11%
Andersons Inc.	Retail Sales/Grain Elevator	1,331	3	5.08%
Maritz Research Inc	Marketing Research	636	4	2.43%
Maumee City Schools	Education	579	5	2.21%
Dana	Automotive Parts	537	6	2.05%
United Collection Bureau	Collection Service	496	7	1.89%
Paramount Care Inc	Health Care Administrator	402	8	1.54%
Meijer Stores	Retail Sales	393	9	1.50%
Verizon Wireless	Wireless Communications	356	10	1.36%
Total		<u>8,655</u>		
Total Employment within the City		<u><u>26,184</u></u>		

Employer	Nature of Business	2000		
		Number of Employees	Rank	Percentage of Total Employment
St. Luke's Hospital	Hospital	1,775	1	5.79%
United Parcel Service	Package Delivery Terminal	1,769	2	5.77%
Andersons Inc.	Retail Sales/Grain Elevator	1,758	3	5.73%
Meijer Inc	Retail Sales	1,007	4	3.28%
Ford Motor Co.	Automotive Stamping	942	5	3.07%
Dana Corp.	Corporate Offices	786	6	2.56%
Seaway Foodtown Inc.	Retail Sales / Warehouse/	707	7	2.30%
Maumee City Schools	Education	660	8	2.15%
Paramount Care Inc.	Health Care Administrator	379	9	1.24%
Maritz Marketing Research	Marketing Research	313	10	1.02%
Total		<u>10,096</u>		
Total Employment within the City		<u><u>30,682</u></u>		

Source:
City Income Tax Department

City of Maumee

*Full Time Equivalent Employees by Function
Last Ten Years*

	2000	2001	2002	2003	2004
Governmental Activities					
General Government					
Finance	11	11	12	11	11
Legal/Court	25	24	25	24	25
Administration	5	5	5	5	5
Security of Persons and Property					
Police	63	65	65	66	66
Fire	43	36	38	39	39
Transportation					
Street	27	26	26	26	27
Leisure Time Activities					
Recreation/Seniors	24	24	23	24	32
Community Environment					
Service	4	4	5	5	5
Business-Type Activities					
Utilities					
Water	9	10	9	9	9
Sewer	6	6	6	6	5
Storm Water	5	5	5	5	4
<i>Total Employees</i>	<u>222</u>	<u>216</u>	<u>219</u>	<u>220</u>	<u>228</u>

Method: 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee

Source: Finance Director's Office

City of Maumee

<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
11	12.5	12.5	12.5	10.5
28	30	30	30	29
5	5	5	5	5
67	66	66	67	65
41	42	43	43	39
25	27	28	26	25
36	37	36	36	26.5
6	5	5	5	5
10	9	8	8	8
6	6	5	6	5
5	5	5	5	5
<u>240</u>	<u>244.5</u>	<u>243.5</u>	<u>243.5</u>	<u>223</u>

City of Maumee

Operating Indicators by Function Last Ten Years

	2000	2001	2002	2003
Governmental Activities				
General Government				
Court				
Number of Probation Cases	727	705	779	615
Number of Traffic Cases	13,001	14,364	13,419	13,434
Number of Criminal Cases	1,493	1,463	1,417	1,415
Security of Persons and Property				
Police				
Number of Calls For Service	20,741	21,364	21,003	22,269
Number of Citations Issued	2,368	1,862	1,787	2,780
Number of Arrests	1,678	1,462	1,667	1,475
Number of Accidents	938	905	935	858
Fire				
Number of Fire Calls	393	403	435	394
Number of EMS Runs	2,313	2,351	2,480	2,405
Number of Inspections	3,572	3,502	3,209	2,619
Transportation				
Street				
Number of Streets Resurfaced	16	17	9	16
Road Salt Used (Tons)	3,800	1,792	1,978	4,413
Asphalt Laid (Tons)	421	566	249	504
Leisure Time Activities				
Recreation/Seniors				
Number of Family Pool Passes Issued	N/A	N/A	N/A	N/A
Pool Attendance	N/A	N/A	N/A	N/A
Community Environment				
Licenses and Permits				
Number of Residential Building Permits	351	381	389	380
Number of Commercial Building Permits	78	56	68	84
Public Health and Welfare				
Cemetery				
Number of Burials	35	34	47	35
Number of Footers For Monuments Installed	31	35	35	38

City of Maumee

2004	2005	2006	2007	2008	2009
791	836	900	793	735	763
9,173	10,112	9,581	8,250	9,027	7,587
1,360	1,382	1,409	1,340	1,230	1,166
20,548	20,703	20,998	20,153	21,897	20,621
2,413	2,463	2,367	2,352	2,909	2,195
1,386	1,299	1,141	1,226	1,309	1,303
923	883	861	747	851	763
418	443	456	435	428	360
2,449	2,459	2,498	2,488	2,714	2,739
3,443	3,323	3,114	2,993	3,109	2,676
9	10	11	5	6	7
3,648	6,130	990	4,582	6,470	2,657
461	526	511	477	750	792
314	1,249	633	777	669	660
20,459	26,469	25,374	22,812	18,588	19,134
337	299	341	248	338	280
85	71	95	121	211	153
36	37	45	43	32	37
31	24	12	32	24	29

(Continued)

City of Maumee

Operating Indicators by Function Last Ten Years

	2000	2001	2002	2003
Business-Type Activities				
Water				
Number of New Service Connections	18	11	13	29
Water Main Breaks	14	17	32	33
Gallons Purchased (thousands of gallons)	914,961	951,725	961,314	930,923
Daily Average Consumption (thousands of gallons)	2,507	2,607	2,634	2,550
Sanitary Sewer				
Number of New Service Connections	12	10	9	8
Number of Manhole Repairs	3	10	1	5
Waste Water Treated (thousands of gallons)	1,257,000	1,219,000	1,025,000	1,164,000
Daily Average Sewage Treatment (thousands of gallons)	3,444	3,340	2,808	3,189
Storm Water Drainage				
Number of New Service Connections	11	8	8	7

Source: Finance Director's Office

City of Maumee

2004	2005	2006	2007	2008	2009
22	51	23	7	10	17
23	17	20	41	38	22
841,082	940,250	795,385	862,000	767,000	737,000
2,304	2,576	2,179	2,362	2,101	2,019
7	6	10	8	5	2
10	3	11	4	5	1
1,013,000	1,206,000	1,616,000	1,285,000	1,272,000	1,138,000
2,775	3,304	4,427	3,521	3,485	3,118
5	4	6	7	4	2

City of Maumee

Capital Asset Statistics by Function Last Ten Years

	2000	2001	2002	2003	2004
Governmental Activities					
General Government					
Public Buildings	1	1	1	1	1
Security of Persons and Property					
Police					
Stations	1	1	1	1	1
Patrol Units	8	8	9	9	9
Fire and Emergency Medical Services					
Stations	2	2	2	2	2
Trucks	12	13	13	14	14
Transportation					
Street					
Streets (lane miles)	93	93	93	93	93
Street Lights	1,431	1,431	1,431	1,431	1,431
Signalized Intersections	23	23	23	23	23
Leisure Time Activities					
Recreation/Seniors					
Land (acres)	82	82	119	120	120
Parks	10	10	12	12	13
Playgrounds	8	8	8	8	8
Swimming Pools	0	0	0	0	1
Tennis Courts	6	5	5	5	4
Baseball/Softball Diamonds	13	13	13	13	13
Soccer Fields	5	5	5	5	5
Business-Type Activities					
Utilities					
Water					
Waterlines (Miles)	80	80	80	80	80
Pump Stations	1	1	1	1	1
Number of Hydrants	925	925	925	925	925
Storage Capacity (thousands of gallons)	3,000	3,000	4,000	4,000	4,000
Sewer, Sanitary					
Sewerlines (Miles)	88	88	88	88	88
Lift Stations	7	7	7	7	7
Storm Water Drainage					
Storm Drains (Miles)	65	65	65	65	65
Lift Stations	2	2	2	2	2

Source: Finance Director's Office

City of Maumee

2005	2006	2007	2008	2009
1	1	1	1	1
1	1	1	1	1
9	9	9	9	9
2	2	2	2	2
13	13	13	13	13
93	93	98	98	98
1,431	1,431	1,464	1,464	1,464
23	23	27	27	28
120	126	126	126	126
13	13	14	14	14
8	8	8	8	8
1	1	1	1	1
4	4	4	4	4
13	13	13	13	13
5	5	5	5	5
80	80	82	82	82
1	1	1	1	1
925	925	934	934	937
4,000	4,000	4,000	4,000	4,000
88	88	88	88	88
7	7	7	7	7
65	65	69	70	70
2	2	2	2	2





Mary Taylor, CPA
Auditor of State

CITY OF MAUMEE

LUCAS 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
JULY 15, 2010