

**CITY OF MEDINA
MEDINA COUNTY, OHIO**

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

ISSUED BY: DEPARTMENT OF FINANCE
KEITH DIRHAM, CPA
DIRECTOR OF FINANCE



Dave Yost • Auditor of State

City Council
City of Medina
132 North Elmwood Avenue
Medina, Ohio 44258

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

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

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

Dave Yost
Auditor of State

April 3, 2013

INTRODUCTORY SECTION

City of Medina
Medina County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2009

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July 30, 2010

Honorable Mayor Dennis Hanwell
Members of City Council
Citizens of Medina, Ohio

We are pleased to submit the Comprehensive Annual Financial Report (CAFR) of the City of Medina, Ohio (the "City") for the year ended December 31, 2009. We believe this report, prepared by the Department of Finance, presents comprehensive financial and operating information about the City's activities during 2009 that is useful to the citizens and taxpayers. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City. We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to set forth fairly the financial position and the results of operations of the City; and that all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial activity have been included.

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 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 Basic Financial Statements and Notes provide an overview of the City's financial position and information relative to the basic financial statements.

History of Medina

Medina was founded in 1818 and became an Incorporated Village in 1835. The City is the County Seat of Medina County. During the early years of Medina's history, the City suffered two major fires but recovered and rebuilt each time. The City was a stop on the Underground Railroad and a contributor of men and arms to the Union cause during the Civil War.

Situated in the center of Medina County, Medina is 35 miles from downtown Cleveland and 23 miles from downtown Akron. The City's population from the 2000 Federal Census was 25,139 residents. Total land area is approximately 11 square miles.

The City is served by diversified transportation facilities. There is immediate access to many State and U.S. highways and Interstate highways: I-71 and I-271. The City is served by the Wheeling and Lake Erie Railroad.

The City is also served by the Cleveland Hopkins International Airport located within 25 miles of the City. The proximity makes Medina a desirable location for residents and commercial enterprises.

Within commuting distance of the City are several public and private two-year and four-year colleges and universities, including Case Western Reserve University, Cleveland State University, Cuyahoga Community College, John Carroll University, Kent State University, Lorain County Community College, Notre Dame College, Ursuline College, Oberlin College, Baldwin Wallace College, and the University of Akron.

The City utilizes over 800 acres of City-owned Park land to house a variety of recreational facilities including an outdoor municipal pool, playgrounds, and soccer, baseball, and football fields.

Form of Government

The City operates under and is governed by the laws of the State of Ohio and its own Charter, which was first adopted by the electorate in 1952. The charter provides for a mayor-council form of government. Legislative authority is vested in a seven-member council. The Council is composed of two members elected at-large and four members who are elected by wards, for four-year terms. The presiding officer is the President of Council, who is elected at-large by the electors for a four-year term. All members of Council serve in a part-time capacity.

The City's chief executive and administrative officer is the Mayor who is elected to a four-year term and serves in a full-time capacity. The Mayor may also veto legislation passed by Council. A two-thirds vote of all members of Council will override a veto.

The City's chief financial officer is the Director of Finance who is elected to a four-year term and serves in a full-time capacity.

Judicial services for the City of Medina are provided by the Medina Municipal Court. The jurisdiction of the Court, as established by the Ohio Revised Code, encompasses the cities of Medina and Brunswick; the townships of Brunswick Hills, Chatham, Granger, Hinckley, Lafayette, Litchfield, Liverpool, Medina, Montville, Spencer, and York; and the villages of Chippewa Lake and Spencer.

Established by charter, the municipal government consists of four departments as well as other departments established by Council. All directors work closely with the Mayor in providing the citizens of Medina with the highest quality of services while maintaining efficiency and cost effectiveness.

The Police Department enforces local, state, and federal laws in addition to protecting citizens and their property. Most recently, the department has taken a more community oriented policing approach, which has been met with great success. Numerous programs are offered to citizens and students. The department, which is headed by the Chief of Police, consists of three divisions: the Patrol Division, the Detective Bureau, and the Communications Division. The Patrol Division oversees the staff of patrol officers. The Detective Bureau oversees the City's investigative services. The Communications Division oversees dispatch and records operations. Additionally, the City provides dispatch services for the Fire Department, Emergency Medical Services, and several adjacent township Police Departments.

The Fire Department provides fire suppression and prevention services. The Chief of Fire heads the department.

The Service Department is comprised of several departments administered by a superintendent. This department is responsible for the maintenance of all City vehicles, buildings, traffic lights and signs, public grounds, tree trimming, snow and leaf removal. The Street Department handles non-contractual maintenance of City streets and storm sewers including snow removal, leaf removal, signage, and other functions. The Water Department provides potable water for residents of Medina. The Water Department insures the water supply is safe and the water lines are properly maintained.

The Recreation Department provides numerous recreational activities and programs throughout the year. The City has a recreation center, which includes an indoor pool, sauna, steam room, racquetball courts, weight room, basketball courts, and various multi-purpose rooms. The recreation center offers many classes and programs to residents and non-residents. The department also oversees the outdoor pool. The Recreation Department also supervises several sports fields and maintains several playgrounds throughout the City.

The Finance Department is responsible for the accurate recording of all receipts and disbursement. The department issues bi-weekly payroll and maintains the capital asset system.

The department compiles the annual budget, the tax budget, the annual financial report, and assists the Mayor in all financial decisions. This department also handles all purchasing needed to maintain operations for all departments. In addition to overseeing these duties, the Director of Finance is also the City's Tax Administrator and utilizes the Central Collection Agency to oversee the collection and distribution of the City's income tax.

The Law Department advises the Mayor, Council, and all departments on legal matters concerning the City. The department prepares all contracts, legislation, and legal documents. This department's prosecutors prosecute traffic and criminal cases in the Medina Municipal Court.

Reporting Entity

A reporting entity includes the primary government, component units, and other organizations that are included to ensure that the financial statements are not misleading.

The primary government of the City includes all City departments, boards, and commissions whose activities are directly controlled by the City Council through the budgetary process. The City has oversight responsibility for the Medina Municipal Court by appropriating and financing its operations through the General Fund.

The City participates in a joint venture, the Medina-Lorain Water Consortium. Note 16 to the basic financial statements describes the City's relationship to this entity.

Economic Condition and Outlook

Summary of Local Economy

Location is one of the greatest assets of the City of Medina. As a major suburb of both the City of Cleveland and the City of Akron, its easy access to interstate highways has contributed to the City's economic growth. The City has continued its aggressive position to increase its commercial and economic development.

Major Industries Affecting the City Economy

Several businesses in the Industrial Park are currently expanding their buildings. Low interest rates have made it possible for area businesses to consider expansion. This economic growth is beneficial to the City and community and the City assisted in obtaining low interest rate financing through a grant administered by the State for projects.

Future Economic Outlook

The future economic outlook for the City of Medina is promising despite the sagging economic condition nationwide.

Moody's Investors Service confirmed this assessment of the City. In 2009, the City of Medina has its bond rating upgraded. Moody's upgraded the City of Medina's rating to Aa2 from Aa3.

Moody's stated:

- That this rating reflects the City's strong financial operations characterized by robust reserve levels and prudent fiscal management.
- That Moody's expects the City's economy will remain stable.
- That Moody's expects the City's debt profile will remain strong.

Major Initiatives

Current Year Projects

In 2009 the City of Medina completed several major capital improvement projects, most notably the Parking Deck Construction. This \$4 million project is intended to help to maintain the economic viability of the downtown area.

The City completed more than \$2.0 million in roadway reconstruction projects, including major improvements to North Huntington Street. In addition to the major roadway projects, the City completed more than \$500,000 in roadway street repairs at other locations throughout the City.

The City completed nearly \$100,000 in storm sewer and drainage improvements in 2009.

Construction of the City's \$2.7 million elevated water tower at Progress Drive was completed in 2009.

Future Projects

In addition to the City's annual street repair project, the major roadway reconstruction projects to be under construction in 2010 include the reconstruction of Guilford Boulevard (Phase 3), along with the reconstructions of Oak Street, and South Harmony Street (Phase 2). Additional roadway reconstruction projects to be completed in 2010 or later include West Smith Road and East Union Street (Phase 2). Intersection upgrades are planned at E. Reagan Parkway and Weymouth Road (SR 3); at Ryan Road and Lafayette Road (US 42); and at Sturbridge Drive and South Court Street (SR 3). In addition, the City's 5-year capital improvement plan includes construction of a new roadway, North Commerce Drive, in 2011.

Future storm sewer and drainage improvements are planned at Parkview Drive and at Guilford Boulevard, both expected to be under construction in 2010 or 2011.

Water line replacement projects will be completed or under construction in 2010 at Oak Street, and South Harmony Street. The reconstruction of the Koons Road Booster Pump Station and the extension of the East Smith to Smokerise Water Main will be completed in 2010 or 2011. Future water line replacement projects will be completed at West Smith Road as well as water line extensions at South Court Street, State Road, Weymouth Road and Burgundy Bay. Replacement of the interior coating of the South Court Street water tower is planned for 2011.

Two major railroad renovation projects are expected to commence in 2010; the first, a \$900,000 improvement to the City owned Medina Railway is being funded through ARRA (Federal Stimulus) funds. The second is an approximately \$1.6 million safety and efficiency upgrade to the Wheeling and Lake Erie Railway; this project will be funded jointly by the City of Medina, the PUCO, the ORDC, NOACA and the Wheeling and Lake Erie Railway.

Other Information

Internal Controls

City Management is fully responsible for the completeness and reliability of the information contained in this report. The City uses a comprehensive framework of internal controls to ensure that this information is dependable. Because the cost of internal controls should not exceed the benefit derived from such controls, the objective of the framework is to provide reasonable, not absolute, assurance that this report is free from any material misstatements.

Independent Audit

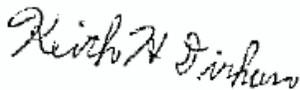
In accordance with Ohio law, annual independent audits are required to be performed on all financial operations of the City. Either the Auditor of the State of Ohio or, if the Auditor permits, an independent public accounting firm conducts these audits. Included in this report is an unqualified audit opinion regarding the City's financial statements for the year ended December 31, 2009. Rea & Associates, Inc. conducted this year's audit. Their report is presented in the financial section.

Acknowledgments

This Comprehensive Annual Financial Report was prepared by the Finance Department with the efficient and dedicated services of its entire staff and with the assistance of Rea & Associates, Inc. I appreciate their expertise and assistance. Appreciation is also expressed to all City departments for their cooperation and assistance. I would also like to acknowledge the cooperation of the team from Rea and Associates, Inc., who conducted a thorough audit of our finances.

In closing, I would like to thank the Mayor, City Council and the citizens of our fine community, for without your continued support, the preparation of this report would have been possible.

Respectfully submitted,



Keith Dirham, CPA
Director of Finance

City of Medina
Medina County, Ohio
Principal Officials
December 31, 2009

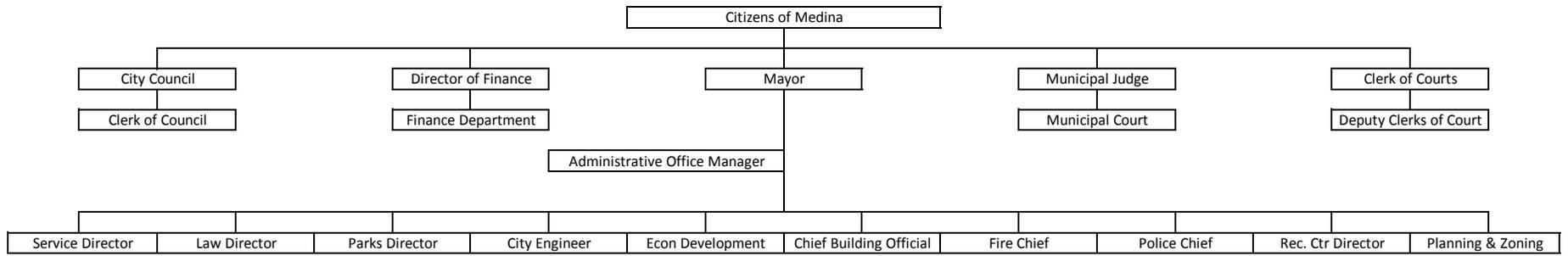
ELECTED OFFICIALS

Mayor	Dennis Hanwell
President of Council	Cindy M. Fuller
Council Member-at-Large	Paul Rose
Council Member-at-Large	John M. Coyne III
Council Member - Ward 1	Andrea L. Burdell-Ware
Council Member - Ward 2	Dennie Simpson
Council Member - Ward 3	Mark E. Kolesar
Council Member - Ward 4	James A. Shields
Director of Finance	Keith Dirham

APPOINTED OFFICIALS

Director of Law	Gregory A. Huber
Director of Public Service	Nino Piccoli

CITY OF MEDINA ORGANIZATIONAL CHART



Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Medina
Ohio

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

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



President

Executive Director

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FINANCIAL SECTION



Rea & Associates, Inc.

ACCOUNTANTS AND BUSINESS CONSULTANTS

Focused on Your Future.

July 30, 2010

To The Honorable Mayor and City Council
City of Medina
132 North Elmwood
Medina, Ohio 44256

INDEPENDENT AUDITOR'S REPORT

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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Medina, as of December 31, 2009 and the respective changes in financial position and the cash flows where applicable, thereof, and the respective budgetary comparisons for the General Fund, Police Special Fund, and Stormwater/Street Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 30, 2010, on our consideration of the City of Medina's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Management's Discussion and Analysis on pages 3 through 13 is not a required part of the basic financial statements but is supplementary information required by the accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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

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

Hea & Associates, Inc.

City of Medina
Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009

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

Financial Highlights

Key financial highlights for 2009 are as follows:

- The City's net assets increased \$4.1 million as a result of this year's operations. Net assets of the business-type activities increased by approximately \$.8 million, or 2.9%, and net assets of governmental activities increased by \$3.3 million, or 4.3%.
- The City did not issue General Obligation Bonds in 2009 and continued reducing its overall outstanding debt obligations. The governmental activities reduced debt by \$.2 million and the business-type activities made \$1.0 million in principal payments.
- The City continued road improvements and completed construction of the parking structure in 2009, which contributed to the increase in total capital assets of \$4.9 million over 2008.

The Statement of Net Assets and the Statement of Activities (on pages 15 and 16-17) provide information about the activities of the City as a whole and present a long-term view of the City's finances. Fund financial statements begin on page 18. For governmental activities, these statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most financially significant funds.

Reporting the City as a Whole

The Statement of Net Assets and the Statement of Activities

Our analysis of the City as a whole begins on page 6. One of the most important questions asked about the City's finances is, "Is the City as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the City as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the City's *net assets* and changes in them. You can think of the City's net assets, the difference between assets, what the citizens own, and liabilities, what the citizens owe, as one way to measure the City's financial health, or *financial position*. Over time, *increases or decreases* in the City's net assets are one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other non-financial factors; however, such as changes in the City's property tax base, income tax base, and the condition of the City's capital assets (land, roads, building, water and sewer lines etc.) to assess the *overall health* of the City.

City of Medina
Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009

In the Statement of Net Assets and the Statement of Activities, we divide the City into two types of activities:

- **Governmental Activities** - Most of the City's basic services are reported here, including the police, fire, street and highway maintenance, capital improvement, vehicle acquisition, parks and recreation, and general administrative. Income taxes, property taxes, undivided local government, ambulance user fees and state and federal grants finance most of these activities.
- **Business-Type Activities** - The City charges a fee to customers to help cover all or most of the cost of certain services it provides. The City's water, sanitation and recreation center operations are reported here.

Reporting the City's Most Significant Funds

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds, not the City as a whole. Some funds are required to be established by State law. However, City Council establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The City's three kinds of funds, governmental, proprietary, and fiduciary, use different accounting approaches.

Governmental funds - Most of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year end that are available for spending. 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 one determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. We describe the relationship (or differences) between governmental *activities* (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in a reconciliation alongside the fund financial statements.

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, special assessment bond fund, general purpose capital projects fund, police special fund and stormwater/streets fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation.

The City adopts an annual appropriated budget for its general fund and major special revenue funds. A budgetary comparison statement has been provided for the general fund and major special revenue funds to demonstrate compliance with this budget.

Our analysis of the City's major funds begins on page 10.

City of Medina
Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009

Proprietary funds - When the City charges customers for the services it provides whether to outside customers or to other units of the City, these services are reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Assets and the Statement of Activities. In fact, the City's enterprise funds (a component of business type funds) are the same as the business-type activities we report in the government-wide statements but provide more detail and additional information, such as cash flows, for proprietary funds.

The proprietary fund financial statements begin on page 25.

Fiduciary Funds - These 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 statements because the resources of those funds are not available to support the City's own programs. The accounting for the fiduciary funds is much like that used to proprietary funds.

The fiduciary fund financial statements begin on page 28.

Notes to the Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin on page 31.

City of Medina
Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009

The City as a Whole

Recall that the Statement of Net Assets provides the perspective of the City as a whole.

Table 1 provides a summary of the City's net assets for 2009 compared to 2008:

(Table 1)
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2009	Restated 2008	2009	2008	2009	Restated 2008
Assets						
Current and Other Assets	\$ 41,653,494	\$ 41,828,893	\$ 14,349,682	\$ 15,158,999	\$ 56,003,176	\$ 56,987,892
Capital Assets, Net	45,624,717	41,130,644	32,347,207	31,956,025	77,971,924	73,086,669
Total Assets	<u>87,278,211</u>	<u>82,959,537</u>	<u>46,696,889</u>	<u>47,115,024</u>	<u>133,975,100</u>	<u>130,074,561</u>
Liabilities						
Current and Other Liabilities	4,977,142	4,119,913	307,942	486,201	5,285,084	4,606,114
Long Term Liabilities						
Due Within One Year	1,258,571	512,396	1,138,591	1,113,697	2,397,162	1,626,093
Due in More than One Year	<u>1,594,874</u>	<u>2,164,431</u>	<u>16,194,048</u>	<u>17,280,574</u>	<u>17,788,922</u>	<u>19,445,005</u>
Total Liabilities	<u>7,830,587</u>	<u>6,796,740</u>	<u>17,640,581</u>	<u>18,880,472</u>	<u>25,471,168</u>	<u>25,677,212</u>
Net Assets						
Invested in Capital Assets Net of Debt	43,724,071	38,997,425	15,131,307	13,697,382	58,855,378	52,694,807
Restricted						
Capital Outlay	2,747,457	3,032,386	0	0	2,747,457	3,032,386
Debt Service	2,571,154	6,302,093	0	0	2,571,154	6,302,093
Safety Services	7,730,123	7,613,380	0	0	7,730,123	7,613,380
Recreation	1,336,863	1,490,456	0	0	1,336,863	1,490,456
Street/Stormwater Maintenance and Repair	4,835,551	4,485,894	0	0	4,835,551	4,485,894
Other	868,092	758,664	0	0	868,092	758,664
Unrestricted	<u>15,634,313</u>	<u>13,482,499</u>	<u>13,925,001</u>	<u>14,537,170</u>	<u>29,559,314</u>	<u>28,019,669</u>
Total Net Assets	<u>\$ 79,447,624</u>	<u>\$ 76,162,797</u>	<u>\$ 29,056,308</u>	<u>\$ 28,234,552</u>	<u>\$ 108,503,932</u>	<u>\$ 104,397,349</u>

The City's combined net assets changed from a year ago, increasing \$4.1 million or 3.9%.

City of Medina
Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009

Net assets in the City's governmental activities increased by 4.3% (\$79.4 million compared to \$76.2 million in 2008). Unrestricted net assets, the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements increased from \$13.5 million at December 31, 2008, to \$15.6 million at the end of 2009. Restricted net assets, those restricted mainly for debt repayment, capital projects and special purposes such as street cleaning or maintenance decreased by \$3.6 million. The investment in capital assets, net of debt category increased by \$4.7 million over 2009. This increase was primarily caused by an overall increase in capital assets during the year, including the construction of the parking structure, in excess of depreciation expense. An increase in capital grants and contributions also contributed to the general increase in net assets.

Net assets in the City's business-type activities increased by \$.8 million or 2.9% (\$29.0 million compared to \$28.2 million in 2008). The City generally can only use these net assets to finance the continuing operations of the water, sewer, refuse operations and other business-type activities of the City.

Table 2 shows the changes in net assets for fiscal years 2009 and 2008. This will enable readers to draw further conclusions about the City's financial status and possibly project future problems.

City of Medina
Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009

Table 2
Change in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Revenues						
<i>Program Revenues:</i>						
Charges for Services	\$ 3,494,100	\$ 3,863,044	\$ 8,950,108	\$ 9,118,415	\$ 12,444,208	\$ 12,981,459
Operating Grants and Contributions	1,878,093	2,530,606	18,950	0	1,897,043	2,530,606
Capital Grants	2,234,402	390,226	0	0	2,234,402	390,226
Total Program Revenues	7,606,595	6,783,876	8,969,058	9,118,415	16,575,653	15,902,291
<i>General Revenues:</i>						
Property Taxes	2,799,881	3,211,887	0	0	2,799,881	3,211,887
City Income Taxes	11,394,066	12,360,116	728,392	796,032	12,122,458	13,156,148
Grants and Contributions	2,494,320	1,408,929	0	0	2,494,320	1,408,929
Interest and Investment Earnings	342,474	660,204	13,388	264,056	355,862	924,260
Other	357,559	238,831	5,936	12,900	363,495	251,731
Total General Revenues	17,388,300	17,879,967	747,716	1,072,988	18,136,016	18,952,955
Total Revenues	24,994,895	24,663,843	9,716,774	10,191,403	34,711,669	34,855,246
Program Expenses						
General Government	7,297,693	7,131,337	0	0	7,297,693	7,131,337
Security of Persons and Property	7,493,234	7,515,511	0	0	7,493,234	7,515,511
Public Health	204,925	173,118	0	0	204,925	173,118
Community Development	844,939	993,783	0	0	844,939	993,783
Transportation	4,649,475	1,519,590	0	0	4,649,475	1,519,590
Basic Utility	76,538	100,886	0	0	76,538	100,886
Leisure Time Activities	1,045,423	1,004,870	0	0	1,045,423	1,004,870
Interest on Long Term Debt	97,841	110,437	0	0	97,841	110,437
Water	0	0	3,377,831	4,001,736	3,377,831	4,001,736
Sanitation	0	0	2,898,630	3,099,603	2,898,630	3,099,603
Recreation Center	0	0	2,612,772	2,530,050	2,612,772	2,530,050
Airport	0	0	5,785	15,372	5,785	15,372
Total Expenses	21,710,068	18,549,532	8,895,018	9,646,761	30,605,086	28,196,293
Change in Net Assets	\$ 3,284,827	\$ 6,114,311	\$ 821,756	\$ 544,642	\$ 4,106,583	\$ 6,658,953

City of Medina
Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009

Governmental Activities

Governmental activities accounted for an increase in net assets of \$3.3 million.

Revenues provided by specific programs include charges for services which are 14.0% of all governmental revenue. Revenues provided by sources other than city residents in the form of operating and capital grants comprise another 16.5%.

The 1.25% income tax is the largest single source of revenue for the City providing 45.6% of total revenue. Income tax revenues are allocated based on City ordinance with the exception of the Street Maintenance and Repair Special fund portion which is decided by vote. In 2009, all costs of collecting the taxes and administering and enforcing the provisions were paid into the general fund. The remaining balance was allocated among General Fund, Street Maintenance and Repair, Parks and Recreation, Police Special, Fire Special, Stormwater/Street, General Purpose Capital, Fire Capital, Computer/Electronic Technology, Unanticipated Capital and Recreation Center.

Another major component of general revenue is property taxes, which amounted to 11.2% of total revenues. All other general revenues account for 12.7% of the remaining revenue.

The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services. Table 3 shows, for governmental activities, the total cost of services and the net cost of services. That is, it identifies the cost of these services supported by tax revenue and unrestricted State entitlements.

Table 3
Governmental Activities

	2009		2008	
	Total Cost	Net Cost	Total Cost	Net Cost
General Government	\$ 7,297,693	\$ 5,654,024	\$ 7,131,337	\$ 5,359,236
Security of Persons and Property	7,493,234	5,482,244	7,515,511	5,271,602
Public Health	204,925	166,505	173,118	161,422
Community Development	844,939	557,036	993,783	597,835
Transportation	4,649,475	1,125,526	1,519,590	(692,916)
Basic Utility	76,538	22,372	100,886	25,979
Lesiure Time	1,045,423	997,925	1,004,870	932,061
Interest and Fiscal Charges	97,841	97,841	110,437	110,437
<i>Total Expenses</i>	<u>\$ 21,710,068</u>	<u>\$ 14,103,473</u>	<u>\$ 18,549,532</u>	<u>\$ 11,765,656</u>

The net cost shows the financial burden that was placed on the City's taxpayers by each of these functions. Program revenues supported 35.0% and 36.6% of program expenses for 2009 and 2008, respectively. Transportation expense increased substantially due to road maintenance and repair costs incurred in 2009, however, capital grants were able to help offset the costs.

City of Medina
Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009

Business-Type Activities

The City's major Enterprise Funds consist of the Water Fund, the Sanitation Fund and the Recreation Center Fund. For a description of these funds, see accompanying Notes to the Basic Financial Statements.

The net assets of the business-type activities increased \$.8 million in 2009. This change was a net effect of the individual funds that make up the total business-type activities. See the discussion below on the analysis of individual enterprise funds.

The basic financial statements for these funds are included in this report.

The City's Funds

Governmental Funds

Information about the City's major governmental funds begins on page 18. These funds are reported using the modified accrual basis of accounting. All Governmental funds had total revenues of \$24.4 million and expenditures of \$26.5 million. The General Fund balance increased \$.9 million over 2008. Revenues exceeded expenditures with no individually significant item accounting for the increase. The Special Assessment Debt Service Fund balance decreased \$.02 million, which is consistent with the prior year. The General Purpose Capital Project Fund had a decrease in fund balance of \$3.5 million from 2008 due to the construction of the courthouse parking structure. The Police Special Fund decreased \$.05 million and the Stormwater/Street Fund increased \$.4 million from 2008.

Enterprise Funds

The City's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail.

The water fund had an increase in net assets of \$.7 million and the sanitation fund increased \$.1 million. Both of these funds experienced a decrease in expenses from 2008. The recreation center fund net assets increased just under \$12,000 and the nonmajor enterprise funds increased almost \$16,000.

Information about the City's major proprietary funds begins on page 25.

General Fund Budgeting Highlights

The budgetary process is prescribed by provisions of the Ohio Revised Code and the Codified Ordinance of the City and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the Tax Budget, the Certificate of Estimated Resources and the Appropriation Ordinance: all are prepared on the budgetary basis of accounting. The Certificate of Estimated Resources and the Appropriations Ordinance are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. The legal level of budgetary control is dividing personal services within each department. Any budgetary modifications at this level may only be made by resolution of City Council.

City of Medina
Medina County, Ohio
Management's Discussion and Analysis
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Actual expenditures were more than original appropriations by \$.4 million and less than final appropriations by \$1.9 million. This occurred due to cost saving actions by City officials and appropriations for contingencies not realized and delayed implementation of projects for cost saving and other reasons. Actual revenues exceeded original and final budget by \$.4 million due to improving economic climate between the time of the estimates and the end of the year and other factors.

Capital Asset and Debt Administration

Capital Assets

At the end of 2009, the City had \$78.0 million invested in a broad range of capital assets, including police and fire equipment, land, buildings, park facilities, roads, bridges, and water and sewer lines (see below). Table 4 shows fiscal year 2009 balances compared with 2008.

Table 4
Capital Assets
(Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2009	Restated 2008	2009	2008	2009	Restated 2008
Land	\$ 3,008,076	\$ 3,008,076	\$ 495,658	\$ 495,658	\$ 3,503,734	\$ 3,503,734
Construction in Progress	727,950	0	2,333,724	1,657,875	3,061,674	1,657,875
Buildings and Improvements	6,047,591	2,223,332	7,807,850	7,987,727	13,855,441	10,211,059
Furniture and Equipment	420,921	446,973	105,128	218,648	526,049	665,621
Vehicles	2,059,417	1,418,728	528,680	654,404	2,588,097	2,073,132
Infrastructure	33,360,762	34,033,535	21,076,167	20,941,713	54,436,929	54,975,248
Totals	\$ 45,624,717	\$ 41,130,644	\$ 32,347,207	\$ 31,956,025	\$ 77,971,924	\$ 73,086,669

Capital assets increased \$4.9 million over 2008 due to acquisitions exceeding depreciation expense. The City purchased new police cruisers, a fire truck and some equipment for the parks department. The City also completed construction of a 350 space parking structure as well as street reconstruction and storm sewer renovation projects. More detailed information about the City's capital assets is presented in Note 9 to the basic financial statements.

City of Medina
Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009

Debt

At December 31, 2008, the City had \$16.7 million in General Obligation Bonds, \$1.0 million in Special Assessment Bonds and \$1.3 million in loans payable.

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
<i>General Obligation Bonds:</i>						
1991 Fire Station	\$ 725,000	\$ 725,000	\$ 0	\$ 0	\$ 725,000	\$ 725,000
Various Water Improvement Bonds	0	0	10,585,000	11,250,000	10,585,000	11,250,000
Recreation Center	0	0	5,435,000	5,745,000	5,435,000	5,745,000
	<u>725,000</u>	<u>725,000</u>	<u>16,020,000</u>	<u>16,995,000</u>	<u>16,745,000</u>	<u>17,720,000</u>
<i>Special Assessment Bonds:</i>						
Various Street Improvements	1,013,000	1,232,000	0	0	1,013,000	1,232,000
Water Line	22,698	28,039	11,302	13,961	34,000	42,000
	<u>1,035,698</u>	<u>1,260,039</u>	<u>11,302</u>	<u>13,961</u>	<u>1,047,000</u>	<u>1,274,000</u>
<i>Loans Payable:</i>						
OWDA Loan	0	0	1,184,598	1,249,682	1,184,598	1,249,682
OPWC Loan	139,948	148,180	0	0	139,948	148,180
	<u>139,948</u>	<u>148,180</u>	<u>1,184,598</u>	<u>1,249,682</u>	<u>1,324,546</u>	<u>1,397,862</u>
Total	<u>\$ 1,900,646</u>	<u>\$ 2,133,219</u>	<u>\$ 17,215,900</u>	<u>\$ 18,258,643</u>	<u>\$ 19,116,546</u>	<u>\$ 20,391,862</u>

At December 31, 2009, the City's governmental activities had outstanding long-term debt obligations in the amount of \$1.9 million, down from \$2.1 million in 2008, which represents a 10.9% decrease. The City's business-type activities debt obligation as of December 31, 2009, was \$17.2 million, down from \$18.3 million in 2008 which represents a decrease of 5.7%. These decreases were the result of principal payments and no new debt issued.

Other obligations include accrued vacation pay and sick leave. More detailed information about the City's long-term liabilities is presented in Note 13 of the basic financial statements.

City of Medina
Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009

Current Issues

The City continues to utilize the additional resources made available by the voted allocation of income tax to the Stormwater/Street Fund and improve various roads and railroad crossings.

Contacting the City's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Director of Finance, 132 N. Elmwood Avenue, P.O. Box 703, Medina, Ohio, 44256-0703.

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City of Medina
Medina County, Ohio

Statement of Net Assets
December 31, 2009

	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Investments	\$ 29,193,572	\$ 5,360,685	\$ 34,554,257
Cash with Fiscal Agent	12,203	0	12,203
Receivables:			
Accounts	90,761	1,278,611	1,369,372
Interest	135,999	108,980	244,979
Internal Balances	1,212,648	(1,212,648)	0
Internal Notes	(79,000)	79,000	0
Taxes	6,222,269	207,496	6,429,765
Intergovernmental	3,391,268	0	3,391,268
Special Assessments	1,367,122	0	1,367,122
Prepaid Items	106,652	28,743	135,395
Investment in Joint Venture	0	8,498,815	8,498,815
Land and Construction in Progress	3,736,026	2,829,382	6,565,408
Other Capital Assets, Net of Depreciation	41,888,691	29,517,825	71,406,516
<i>Total Assets</i>	<u>87,278,211</u>	<u>46,696,889</u>	<u>133,975,100</u>
Liabilities			
Accounts Payable	1,058,049	125,518	1,183,567
Contracts Payable	307,403	0	307,403
Accrued Salaries, Wages and Benefits	665,687	182,424	848,111
Accrued Interest Payable	12,203	0	12,203
Unearned Revenue	2,933,800	0	2,933,800
Long Term Liabilities:			
Due Within One Year	1,258,571	1,138,591	2,397,162
Due In More Than One Year	1,594,874	16,194,048	17,788,922
<i>Total Liabilities</i>	<u>7,830,587</u>	<u>17,640,581</u>	<u>25,471,168</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	43,724,071	15,131,307	58,855,378
Restricted for:			
Capital Outlay	2,747,457	0	2,747,457
Debt Service	2,571,154	0	2,571,154
Safety Services	7,730,123	0	7,730,123
Recreation	1,336,863	0	1,336,863
Street/Stormwater Maintenance and Repair	4,835,551	0	4,835,551
Other Purposes	868,092	0	868,092
Unrestricted	15,634,313	13,925,001	29,559,314
<i>Total Net Assets</i>	<u>\$ 79,447,624</u>	<u>\$ 29,056,308</u>	<u>\$ 108,503,932</u>

See accompanying notes to the basic financial statements.

City of Medina
Medina County, Ohio
Statement of Activities
For the Year Ended December 31, 2009

	Expenses	Charges for Services and Sales	Program Revenues	
			Operating Grants, Contributions and Interest	Capital Grants and Contributions
Governmental Activities				
General Government	\$ 7,297,693	\$ 1,482,133	\$ 161,536	\$ 0
Security of Persons and Property	7,493,234	1,798,121	212,869	0
Public Health	204,925	37,851	569	0
Community Development	844,939	0	287,903	0
Transportation	4,649,475	127,959	1,161,588	2,234,402
Basic Utility	76,538	538	53,628	0
Lesiure Time	1,045,423	47,498	0	0
Interest and Fiscal Charges	97,841	0	0	0
<i>Total Governmental Activities</i>	<u>21,710,068</u>	<u>3,494,100</u>	<u>1,878,093</u>	<u>2,234,402</u>
Business-Type Activities				
Water	3,377,831	4,075,207	0	0
Sanitation	2,898,630	2,978,750	0	0
Recreation Center	2,612,772	1,896,151	0	0
Airport	5,785	0	18,950	0
<i>Total Business-Type Activities</i>	<u>8,895,018</u>	<u>8,950,108</u>	<u>18,950</u>	<u>0</u>
<i>Totals</i>	<u>\$ 30,605,086</u>	<u>\$ 12,444,208</u>	<u>\$ 1,897,043</u>	<u>\$ 2,234,402</u>

General Revenues:

Property Taxes Levied for:
General Purposes
Police, Fire and Community Operations
Debt Service
Municipal Income Taxes Levied for:
General Purposes
Police, Fire and Community Operations
Recreational Purposes
Capital Outlay
Grants and Entitlements not Restricted to
Specific Programs
Interest and Investment Earnings
Other

Total General Revenues

Change in Net Assets

Net Assets Beginning of Year
(Restated, See Note 20)

Net Assets End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Assets		
Governmental Activities	Business-Type Activities	Total
\$ (5,654,024)	\$ 0	\$ (5,654,024)
(5,482,244)	0	(5,482,244)
(166,505)	0	(166,505)
(557,036)	0	(557,036)
(1,125,526)	0	(1,125,526)
(22,372)	0	(22,372)
(997,925)	0	(997,925)
(97,841)	0	(97,841)
<u>(14,103,473)</u>	<u>0</u>	<u>(14,103,473)</u>
0	697,376	697,376
0	80,120	80,120
0	(716,621)	(716,621)
0	13,165	13,165
<u>0</u>	<u>74,040</u>	<u>74,040</u>
<u>(14,103,473)</u>	<u>74,040</u>	<u>(14,029,433)</u>
1,316,586	0	1,316,586
1,454,802	0	1,454,802
28,493	0	28,493
2,291,235	0	2,291,235
8,192,865	0	8,192,865
0	728,392	728,392
909,966	0	909,966
2,494,320	0	2,494,320
342,474	13,388	355,862
357,559	5,936	363,495
17,388,300	747,716	18,136,016
3,284,827	821,756	4,106,583
<u>76,162,797</u>	<u>28,234,552</u>	<u>104,397,349</u>
<u>\$ 79,447,624</u>	<u>\$ 29,056,308</u>	<u>\$ 108,503,932</u>

See accompanying notes to the basic financial statements.

City of Medina
Medina County, Ohio
Balance Sheet
Governmental Funds
December 31, 2009

	General	Special Assessment Debt Service	General Purpose Capital Projects	Police Special	Stormwater/ Street	Other Governmental Funds
Assets						
Equity in Pooled Cash and Investments	\$ 4,580,856	\$ 639,688	\$ 760,758	\$ 2,447,749	\$ 3,068,622	\$ 17,695,899
Cash with Fiscal Agent	0	12,203	0	0	0	0
Receivables:						
Accounts (Net of Allowance)	20,799	0	0	0	0	69,962
Interest	95,040	0	0	0	0	40,959
Interfund Receivable	4,857,716	0	0	0	0	0
Taxes	2,137,121	0	194,273	1,166,655	647,915	2,076,305
Intergovernmental	1,242,869	0	329,031	42,597	0	1,776,771
Special Assessments	0	1,367,122	0	0	0	0
Advances to Other Funds	1,270	0	1,163,937	0	0	0
Prepaid Items	42,375	0	0	42,100	0	22,177
<i>Total Assets</i>	<u>\$ 12,978,046</u>	<u>\$ 2,019,013</u>	<u>\$ 2,447,999</u>	<u>\$ 3,699,101</u>	<u>\$ 3,716,537</u>	<u>\$ 21,682,073</u>
Liabilities and Fund Balance						
Liabilities						
Accounts Payable	\$ 33,591	\$ 0	\$ 5,494	\$ 83,078	\$ 11,448	\$ 924,438
Contracts Payable	0	0	266,138	0	41,265	0
Internal Notes Payable	0	0	0	0	0	79,000
Accrued Salaries, Wages and Benefits	246,043	0	0	239,101	3,288	177,255
Matured Interest Payable	0	12,203	0	0	0	0
Interfund Payable	0	0	1,545,000	0	476,000	2,788,005
Deferred Revenue	2,849,779	1,367,122	401,289	434,566	241,199	2,173,774
Advances From Other Funds	0	0	0	0	0	1,270
Unearned Revenue	0	0	400,000	0	0	0
<i>Total Liabilities</i>	<u>3,129,413</u>	<u>1,379,325</u>	<u>2,617,921</u>	<u>756,745</u>	<u>773,200</u>	<u>6,143,742</u>
Fund Balance						
Reserved for Encumbrances	426,802	0	333,169	90,291	2,449,488	1,280,533
Reserved for Advances	1,270	0	1,163,937	0	0	0
Unreserved, Undesignated, Reported In:						
General Fund	9,420,561	0	0	0	0	0
Special Revenue Funds	0	0	0	2,852,065	493,849	11,484,340
Debt Service Fund	0	639,688	0	0	0	738,130
Capital Projects Funds	0	0	(1,667,028)	0	0	2,035,328
<i>Total Fund Balances</i>	<u>9,848,633</u>	<u>639,688</u>	<u>(169,922)</u>	<u>2,942,356</u>	<u>2,943,337</u>	<u>15,538,331</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 12,978,046</u>	<u>\$ 2,019,013</u>	<u>\$ 2,447,999</u>	<u>\$ 3,699,101</u>	<u>\$ 3,716,537</u>	<u>\$ 21,682,073</u>

See accompanying notes to the basic financial statements.

City of Medina
Medina County Ohio
Reconciliation of Total Governmental Fund Balances to
Net Assets Governmental Activities
December 31, 2009

Total Governmental Funds	Total Governmental Fund Balances	\$	31,742,423
	<i>Amounts reported for governmental activities in the statement of net assets are different because:</i>		
\$ 29,193,572	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		45,624,717
12,203			
90,761	Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		
135,999			
4,857,716	Delinquent Property Taxes	\$ 105,330	
6,222,269	Municipal Income Tax	1,185,277	
3,391,268	Intergovernmental	1,876,200	
1,367,122	Special Assessments	<u>1,367,122</u>	4,533,929
1,165,207			
106,652	Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
<u>\$ 46,542,769</u>			
	General Obligation and Special Assessment Bonds	(1,760,698)	
	Loan Payable	(139,948)	
	Compensated Absences	<u>(552,799)</u>	<u>(2,453,445)</u>
\$ 1,058,049			
307,403			
79,000	<i>Net Assets of Governmental Activities</i>		<u>\$ 79,447,624</u>
665,687			
12,203			
4,809,005			
7,467,729			
1,270			
400,000			
<u>14,800,346</u>			
4,580,283			
1,165,207			
9,420,561			
14,830,254			
1,377,818			
368,300			
<u>31,742,423</u>			
<u>\$ 46,542,769</u>			

See accompanying notes to the basic financial statements.

City of Medina
Medina County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2009

	General	Special Assessment Debt Service	General Purpose Capital Projects	Police Special	Stormwater/ Street	Other Governmental Funds
Revenues						
Property Taxes	\$ 1,309,369	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,483,092
Municipal Income Taxes	2,299,800	0	688,340	4,149,322	2,305,178	2,085,191
Other Local Taxes	1,020	0	0	0	0	0
Intergovernmental Revenue	1,463,246	0	570,969	147,260	0	3,424,661
Fees Licenses and Permits	148,479	0	0	0	0	310,559
Fines and Forfeitures	1,169,225	0	0	0	0	746,075
Special Assessments	0	277,788	0	0	0	0
Charges for Services	459,675	0	0	305,286	0	340,217
Interest Income	342,474	0	0	0	0	10,139
Rentals	14,584	0	0	0	0	0
Gifts and Donations	1,360	0	0	5,125	0	8,835
Miscellaneous	204,211	0	0	33,124	77,500	27,404
<i>Total Revenues</i>	<u>7,413,443</u>	<u>277,788</u>	<u>1,259,309</u>	<u>4,640,117</u>	<u>2,382,678</u>	<u>8,436,173</u>
Expenditures						
Current:						
General Government	5,578,291	0	0	0	0	871,576
Security of Persons and Property	159,008	0	0	4,687,230	0	3,060,639
Public Health	193,600	0	0	0	0	0
Community Development	644,339	0	0	0	0	194,782
Transportation	0	0	0	0	1,962,078	1,581,373
Basic Utility	0	0	0	0	0	76,538
Lesiure Time	0	0	0	0	0	1,115,953
Capital Outlay	0	0	4,781,157	0	0	1,224,919
Debt Service:						
Principal Retirement	0	224,341	0	0	8,232	0
Interest and Fiscal Charges	0	74,736	0	0	0	23,105
<i>Total Expenditures</i>	<u>6,575,238</u>	<u>299,077</u>	<u>4,781,157</u>	<u>4,687,230</u>	<u>1,970,310</u>	<u>8,148,885</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	838,205	(21,289)	(3,521,848)	(47,113)	412,368	287,288
Other Financing Sources (Uses)						
Proceeds from Sale of Capital Assets	34,374	0	0	0	0	0
Transfers In	0	0	0	0	0	17,500
Transfers Out	(17,500)	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>16,874</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,500</u>
<i>Net Change in Fund Balance</i>	855,079	(21,289)	(3,521,848)	(47,113)	412,368	304,788
<i>Fund Balance Beginning of Year</i>	<u>8,993,554</u>	<u>660,977</u>	<u>3,351,926</u>	<u>2,989,469</u>	<u>2,530,969</u>	<u>15,233,543</u>
<i>Fund Balance End of Year</i>	<u>\$ 9,848,633</u>	<u>\$ 639,688</u>	<u>\$ (169,922)</u>	<u>\$ 2,942,356</u>	<u>\$ 2,943,337</u>	<u>\$ 15,538,331</u>

See accompanying notes to the basic financial statements.

City of Medina
Medina County, Ohio
Reconciliation of the Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2009

Total Governmental Funds	Net Change in Fund Balances - Total Governmental Funds	\$ (2,018,015)
	<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
\$ 2,792,461	Governmental funds report capital outlays as expenditures.	
11,527,831	However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	
1,020	Capital Asset Additions	\$ 7,128,499
5,606,136	Current Year Depreciation	<u>(2,617,143)</u>
459,038		4,511,356
1,915,300		
277,788		
1,105,178		
352,613		
14,584	Governmental funds only report the disposal of capital assets	
15,320	statement of activities, a gain or loss is reported for each disposal.	(17,283)
342,239		
<u>24,409,508</u>		
	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
6,449,867	Delinquent Property Taxes	7,421
7,906,877	Municipal Income Taxes	(133,765)
193,600	Intergovernmental	985,035
839,121	Special Assessments	<u>(273,304)</u>
3,543,451		585,387
76,538		
1,115,953	The issuance of long term debt provides current financial resources to the governmental funds while the repayment of principal of long term debt consumes the current financial resources, but reduces long term liabilities in the statement of net assets.	
6,006,076	Bond Principal	224,341
232,573	Loan Principal	<u>8,232</u>
97,841		232,573
<u>26,461,897</u>		
(2,052,389)	Some expenses reported in the statement of activities do not use current financial resources and therefore are not reported as expenditures in governmental funds.	
34,374	Compensated Absences	<u>(9,191)</u>
17,500		
(17,500)		
<u>34,374</u>	Change in Net Assets of Governmental Activities	<u>\$ 3,284,827</u>
(2,018,015)		
<u>33,760,438</u>		
<u>\$ 31,742,423</u>		

See accompanying notes to the basic financial statements.

Medina County, Ohio

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

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
Revenues				
Property Taxes	\$ 1,229,520	\$ 1,127,025	\$ 1,309,369	\$ 182,344
Municipal Income Taxes	2,246,338	2,154,503	2,368,794	214,291
Other Local Taxes	794	850	837	(13)
Intergovernmental Revenue	1,417,832	1,609,590	1,466,666	(142,924)
Fees, Licenses and Permits	136,991	141,208	148,479	7,271
Fines and Forfeitures	1,104,657	1,044,000	1,164,876	120,876
Charges for Services	444,384	417,061	452,397	35,336
Interest Income	522,480	627,624	550,962	(76,662)
Rentals	13,830	30,000	14,584	(15,416)
Gifts and Donations	1,290	1,290	1,360	70
Miscellaneous	216,439	186,394	224,389	37,995
<i>Total Revenues</i>	7,334,555	7,339,545	7,702,713	363,168
Expenditures				
Current:				
General Government	5,671,268	7,653,027	6,082,214	1,570,813
Security of Persons and Property	165,436	181,636	157,312	24,324
Public Health	203,584	263,800	210,962	52,838
Community Development	729,357	910,594	701,288	209,306
Basic Utility	1,190	1,190	0	1,190
<i>Total Expenditures</i>	6,770,835	9,010,247	7,151,776	1,858,471
<i>Excess of Revenues Over (Under) Expenditures</i>	563,720	(1,670,702)	550,937	2,221,639
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	34,374	34,374	34,374	0
Advances In	5,289	0	5,289	5,289
Advances Out	(15,000)	(4,861,479)	(4,861,479)	0
Transfers Out	(6,258)	(42,500)	(17,500)	25,000
<i>Total Other Financing Sources (Uses)</i>	18,405	(4,869,605)	(4,839,316)	30,289
<i>Net Change in Fund Balance</i>	582,125	(6,540,307)	(4,288,379)	2,251,928
<i>Fund Balance Beginning of Year</i>	8,274,898	8,274,898	8,274,898	0
Prior Year Encumbrances Appropriated	135,561	135,561	135,561	0
<i>Fund Balance End of Year</i>	\$ 8,992,584	\$ 1,870,152	\$ 4,122,080	\$ 2,251,928

See accompanying notes to the basic financial statements.

Medina County, Ohio

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

	Budgeted Amounts			Variance With Budget
	Original	Final	Actual	
Revenues				
Municipal Income Taxes	\$ 4,408,647	\$ 4,414,791	\$ 4,183,504	\$ (231,287)
Intergovernmental Revenue	194,495	201,500	184,562	(16,938)
Charges for Services	321,716	352,500	305,286	(47,214)
Gifts and Donations	5,401	3,000	5,125	2,125
Miscellaneous	34,907	15,000	33,124	18,124
<i>Total Revenues</i>	<u>4,965,166</u>	<u>4,986,791</u>	<u>4,711,601</u>	<u>(275,190)</u>
Expenditures				
Current:				
Security of Persons and Property	<u>4,925,923</u>	<u>6,164,245</u>	<u>4,930,551</u>	<u>1,233,694</u>
<i>Total Expenditures</i>	<u>4,925,923</u>	<u>6,164,245</u>	<u>4,930,551</u>	<u>1,233,694</u>
<i>Net Change in Fund Balance</i>	39,243	(1,177,454)	(218,950)	958,504
<i>Fund Balance Beginning of Year</i>	2,464,994	2,464,994	2,464,994	0
Prior Year Encumbrances Appropriated	<u>40,737</u>	<u>40,737</u>	<u>40,737</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 2,544,974</u>	<u>\$ 1,328,277</u>	<u>\$ 2,286,781</u>	<u>\$ 958,504</u>

See accompanying notes to the basic financial statements.

Medina County, Ohio

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

	Budgeted Amounts		Actual	Variance With Budget
	Original	Final		
Revenues				
Municipal Income Taxes	\$ 2,126,777	\$ 2,452,661	\$ 2,324,169	\$ (128,492)
Miscellaneous	72,037	21,000	77,500	56,500
<i>Total Revenues</i>	<u>2,198,814</u>	<u>2,473,661</u>	<u>2,401,669</u>	<u>(71,992)</u>
Expenditures				
Current:				
Transportation	3,928,844	5,178,610	4,372,759	805,851
Debt Service:				
Principal Retirement	8,232	8,232	8,232	0
<i>Total Expenditures</i>	<u>3,937,076</u>	<u>5,186,842</u>	<u>4,380,991</u>	<u>805,851</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,738,262)	(2,713,181)	(1,979,322)	733,859
Other Financing Sources (Uses)				
Advances In	476,000	1,000,000	476,000	(524,000)
<i>Net Change in Fund Balance</i>	(1,262,262)	(1,713,181)	(1,503,322)	209,859
<i>Fund Balance Beginning of Year</i>	856,965	856,965	856,965	0
Prior Year Encumbrances Appropriated	1,254,044	1,254,044	1,254,044	0
<i>Fund Balance End of Year</i>	<u>\$ 848,747</u>	<u>\$ 397,828</u>	<u>\$ 607,687</u>	<u>\$ 209,859</u>

See accompanying notes to the basic financial statements.

Medina County, Ohio

Statement of Fund Net Assets

Proprietary Funds

December 31, 2009

	Business-Type Activities - Enterprise Funds				
	Water	Sanitation	Recreation Center	Nonmajor	Total
Assets					
Current Assets					
Equity in Pooled Cash and Investments	\$ 2,785,318	\$ 1,500,020	\$ 776,513	\$ 298,834	\$ 5,360,685
Receivables					
Accounts (Net of Allowance)	717,909	560,702	0	0	1,278,611
Interest	83,806	25,174	0	0	108,980
Internal Notes Receivable	79,000	0	0	0	79,000
Taxes	0	0	207,496	0	207,496
Prepaid Items	11,079	10,266	7,398	0	28,743
<i>Total Current Assets</i>	<u>3,677,112</u>	<u>2,096,162</u>	<u>991,407</u>	<u>298,834</u>	<u>7,063,515</u>
Non-Current Assets					
Investment in Joint Venture	8,498,815	0	0	0	8,498,815
Capital Assets					
Land and Construction in Progress	2,487,987	0	0	341,395	2,829,382
Other Capital Assets, Net of Depreciation	22,168,029	498,548	6,640,059	211,189	29,517,825
<i>Total Non-Current Assets</i>	<u>33,154,831</u>	<u>498,548</u>	<u>6,640,059</u>	<u>552,584</u>	<u>40,846,022</u>
<i>Total Assets</i>	<u>36,831,943</u>	<u>2,594,710</u>	<u>7,631,466</u>	<u>851,418</u>	<u>47,909,537</u>
Liabilities					
Current Liabilities					
Accounts Payable	104,297	11,681	9,540	0	125,518
Interfund Payable	0	0	0	48,711	48,711
Accrued Salaries, Wages and Benefits	55,503	53,317	73,604	0	182,424
Compensated Absences - Current	23,187	25,619	13,979	0	62,785
General Obligation Bonds Payable - Current	685,000	0	320,000	0	1,005,000
Special Assessments Bonds Payable - Current	2,659	0	0	0	2,659
Loans Payable - Current	68,147	0	0	0	68,147
<i>Total Current Liabilities</i>	<u>938,793</u>	<u>90,617</u>	<u>417,123</u>	<u>48,711</u>	<u>1,495,244</u>
Non-Current Liabilities					
Compensated Absences	16,041	23,985	13,928	0	53,954
General Obligation Bonds Payable	9,900,000	0	5,115,000	0	15,015,000
Special Assessments Bonds Payable	8,643	0	0	0	8,643
Loans Payable	1,116,451	0	0	0	1,116,451
Advances from Other Funds	1,163,937	0	0	0	1,163,937
<i>Total Non-Current Liabilities</i>	<u>12,205,072</u>	<u>23,985</u>	<u>5,128,928</u>	<u>0</u>	<u>17,357,985</u>
<i>Total Liabilities</i>	<u>13,143,865</u>	<u>114,602</u>	<u>5,546,051</u>	<u>48,711</u>	<u>18,853,229</u>
Net Assets					
Invested in Capital Assets, Net of Related Debt	12,875,116	498,548	1,205,059	552,584	15,131,307
Unrestricted	10,812,962	1,981,560	880,356	250,123	13,925,001
<i>Total Net Assets</i>	<u>\$ 23,688,078</u>	<u>\$ 2,480,108</u>	<u>\$ 2,085,415</u>	<u>\$ 802,707</u>	<u>\$ 29,056,308</u>

See accompanying notes to the basic financial statements.

Medina County, Ohio
Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2009

	Business-Type Activities - Enterprise Funds				
	Water	Sanitation	Recreation Center	Nonmajor	Total
Operating Revenues					
Charges for Services	\$ 4,075,207	\$ 2,978,750	\$ 1,896,151	\$ 0	\$ 8,950,108
Other	1,309	1,911	0	2,716	5,936
<i>Total Operating Revenues</i>	<u>4,076,516</u>	<u>2,980,661</u>	<u>1,896,151</u>	<u>2,716</u>	<u>8,956,044</u>
Operating Expenses					
Personal Services	914,542	993,243	1,319,427	0	3,227,212
Contractual Service	39,393	1,330,138	221,073	153	1,590,757
Materials and Supplies	1,402,946	395,215	647,472	0	2,445,633
Depreciation	432,284	180,034	162,437	5,632	780,387
<i>Total Operating Expenses</i>	<u>2,789,165</u>	<u>2,898,630</u>	<u>2,350,409</u>	<u>5,785</u>	<u>8,043,989</u>
<i>Operating Income (Loss)</i>	1,287,351	82,031	(454,258)	(3,069)	912,055
Non-Operating Revenues (Expenses)					
Intergovernmental Revenue	0	0	0	18,950	18,950
Municipal Income Tax	0	0	728,392	0	728,392
Interest Income	1,171	12,217	0	0	13,388
Interest Expense	(588,666)	0	(262,363)	0	(851,029)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(587,495)</u>	<u>12,217</u>	<u>466,029</u>	<u>18,950</u>	<u>(90,299)</u>
<i>Change in Net Assets</i>	699,856	94,248	11,771	15,881	821,756
<i>Net Assets Beginning of Year</i>	<u>22,988,222</u>	<u>2,385,860</u>	<u>2,073,644</u>	<u>786,826</u>	<u>28,234,552</u>
<i>Net Assets End of Year</i>	<u>\$ 23,688,078</u>	<u>\$ 2,480,108</u>	<u>\$ 2,085,415</u>	<u>\$ 802,707</u>	<u>\$ 29,056,308</u>

See accompanying notes to the basic financial statements.

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2009

	Business-Type Activities - Enterprise Funds				
	Water	Sanitation	Recreation Center	Nonmajor	Total
Cash Flows From Operating Activities					
Cash Received from Customers	\$ 6,427,627	\$ 3,482,617	\$ 1,896,308	\$ 3,190	\$ 11,809,742
Cash Paid for Goods and Services	(1,463,788)	(1,723,979)	(897,325)	(153)	(4,085,245)
Cash Paid to Employees	(967,201)	(1,034,687)	(1,371,912)	0	(3,373,800)
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>3,996,638</u>	<u>723,951</u>	<u>(372,929)</u>	<u>3,037</u>	<u>4,350,697</u>
Cash Flows From Non-Capital Financing Activities					
Income Tax	0	0	743,734	0	743,734
Grants	0	0	0	18,950	18,950
Advances In	0	0	0	54,000	54,000
Advances Out	0	0	0	(5,289)	(5,289)
<i>Net Cash Provided By (Used For) Non-Capital Activities</i>	<u>0</u>	<u>0</u>	<u>743,734</u>	<u>67,661</u>	<u>811,395</u>
Cash Flows From Investing Activities					
Interest on Investments	68,066	16,095	0	0	84,161
<i>Net Cash Provided By (Used For) Investing Activities</i>	<u>68,066</u>	<u>16,095</u>	<u>0</u>	<u>0</u>	<u>84,161</u>
Cash Flows From Capital and Related Activities					
Payments for Capital Acquisitions	(1,133,558)	(24,890)	0	(13,121)	(1,171,569)
Principal Payments on Debt	(732,743)	0	(310,000)	0	(1,042,743)
Interest Paid on Bonds	(588,666)	0	(262,363)	0	(851,029)
<i>Net Cash Provided By (Used For) Capital and Related Financing Activities</i>	<u>(2,454,967)</u>	<u>(24,890)</u>	<u>(572,363)</u>	<u>(13,121)</u>	<u>(3,065,341)</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	1,609,737	715,156	(201,558)	57,577	2,180,912
<i>Cash and Investments Beginning of Year</i>	1,175,581	784,864	978,071	241,257	3,179,773
<i>Cash and Investments End of Year</i>	<u>\$ 2,785,318</u>	<u>\$ 1,500,020</u>	<u>\$ 776,513</u>	<u>\$ 298,834</u>	<u>\$ 5,360,685</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities					
Operating Income (Loss)	\$ 1,287,351	\$ 82,031	\$ (454,258)	\$ (3,069)	\$ 912,055
Adjustments:					
Depreciation Expense	432,284	180,034	162,437	5,632	780,387
(Increase) Decrease in Assets:					
Accounts Receivable	30,271	10,095	157	474	40,997
Interfund Notes Receivable	0	491,861	0	0	491,861
Due from Other Funds	2,320,840	0	0	0	2,320,840
Prepays	2,054	189	(538)	0	1,705
Increase (Decrease) in Liabilities:					
Accounts Payable	(23,503)	1,185	(28,242)	0	(50,560)
Accrued Salaries, Wages and Benefits	(52,659)	(41,444)	(52,485)	0	(146,588)
<i>Total Adjustments</i>	<u>2,709,287</u>	<u>641,920</u>	<u>81,329</u>	<u>6,106</u>	<u>3,438,642</u>
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>\$ 3,996,638</u>	<u>\$ 723,951</u>	<u>\$ (372,929)</u>	<u>\$ 3,037</u>	<u>\$ 4,350,697</u>

See accompanying notes to the basic financial statements.

See accompanying notes to the basic financial statements.

City of Medina
Medina County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2009

	Private Purpose Trust	
	<u>Tricentennial</u>	<u>Agency</u>
Assets		
Equity in Pooled Cash and Investments	\$ 6,414	\$ 366,142
Cash in Segregated Accounts	<u>0</u>	<u>425,516</u>
<i>Total Assets</i>	<u>6,414</u>	<u>\$ 791,658</u>
Liabilities		
Undistributed Monies	<u>0</u>	<u>\$ 791,658</u>
Net Assets		
Held in Trust for Tricentennial	<u>\$ 6,414</u>	

See accompanying notes to the basic financial statements.

City of Medina
Medina County, Ohio
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended December 31, 2009

		Private Purpose Trust	
		Tricentennial	
Additions			
Miscellaneous	\$	3	
Deductions			0
Change in Net Assets			3
Net Assets Beginning of Year			6,411
Net Assets End of Year	\$		6,414

See accompanying notes to the basic financial statements.

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City of Medina
Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 1 – Description of the City and Reporting Entity

The City of Medina (the City) was organized in 1952 as a political body and corporation established for the purpose of exercising the rights and privileges conveyed to it by the constitution of the State of Ohio. The City operates under a charter as a home-rule municipal corporation under the laws of the State of Ohio. The City provides police and fire protection, emergency medical, parks and recreation, planning, zoning, street maintenance and repair, water distribution, refuse collection and general administrative services to the citizens of the City.

Reporting Entity

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that financial statements are not misleading. A primary government consists of all funds, departments, boards and agencies that are not legally separate from the City. The primary government of the City includes City departments and agencies that provide the following services: police protection, fire fighting and prevention, street maintenance and repairs, building inspection, parks and recreation, water, and sanitation.

Component units are legally separate organizations for which the City is financially accountable. The City is financially accountable for an organization if the City appoints a voting majority of the organization's governing board; and (1) the City is able to significantly influence the programs or services performed or provided by the organization; or (2) the City is legally entitled to or can otherwise access the organization's resources; the City is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the City is obligated for the debt of the organizations. Component units may also include organizations for which the City authorizes the issuance of debt or the levying of taxes, or determines the budget. The City has no component units.

The City is a member of the Medina-Lorain Water Consortium, a joint venture. (See Note 16.)

Management believes the financial statements included in this report represent all of the funds of the City over which the City has the ability to exercise direct operating control.

Note 2 – Summary of Significant Accounting Policies

The basic financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The City applies generally accepted accounting principles that were issued prior to November 30, 1989 by the Financial Accounting Standards Board ("FASB") to its governmental and business-type activities and proprietary funds provided they do not conflict with or contradict GASB pronouncements. The City has elected not to follow FASB guidance for business-type activities and enterprise funds issued after November 30, 1989. The FASB has codified its standards and the standards issued prior to November 30, 1989 are included in the codification.

For the year ended December 31, 2009, the City has implemented GASB Statement No. 52, "Land and Other Real Estate Held as Investments by Endowments," GASB Statement No. 55, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments," and GASB Statement No.

City of Medina
Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

56, “Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards.”

GASB Statement No. 52 establishes consistent standards for the reporting of land and other real estate held as investments by essentially similar entities. It requires endowments to report their land and other real estate investments at fair value. Governments also are required to report the changes in fair value as investment income and to disclose the methods and significant assumptions employed to determine fair value, and other information that they currently present for other investments reported at fair value.

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the Governmental Accounting Standards Board's (GASB) authoritative literature.

GASB Statement No. 56 incorporates into the Governmental Accounting Standards Board's (GASB) authoritative literature certain accounting and financial reporting guidance presented in the American Institute of Certified Public Accountants' Statements on Auditing Standards.

Implementation of these GASB Statements did not affect the presentation of the financial statements of the City.

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

Basis of Presentation

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

Government-wide Financial Statements

The Statement of Net Assets and the Statement of Activities display information about the City as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the City that are governmental and those that are considered business-type activities.

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

City of Medina
Medina County, Ohio

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

Fund Financial Statements

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

Fund Accounting

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

Governmental Funds

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

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

Special Assessment Debt Service Fund – The special assessment debt service fund accounts for financial resources whose use is restricted to retiring special assessment bond debt. These resources are primarily generated through special assessments.

General Purpose Capital Projects Fund – The general capital improvement fund accounts for a percentage of tax money received to defray the cost of general purpose capital expenditures.

Police Special Fund – The police special special revenue fund accounts for financial resources whose use is restricted to police department expenses. These resources are primarily generated through income tax.

Stormwater/Street Fund – The stormwater/street special revenue fund accounts for financial resources whose use is restricted to street projects. These resources are primarily generated through income tax.

The other governmental funds of the City account for grants and other resources whose use is restricted to a particular purpose.

City of Medina
Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Proprietary Funds

Proprietary fund reporting focuses on changes in net assets, financial position and cash flows. Proprietary funds are classified as enterprise.

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

Water Fund – The water fund accounts for financial resources whose use is restricted to providing water service. These resources are primarily generated through charges for water service.

Sanitation Fund – The sanitation fund accounts for financial resources whose use is restricted to providing refuse collection. These resources are primarily generated through charges for sanitation services.

Recreation Center Fund – The recreation center fund accounts for financial resources whose use is restricted to providing recreation service through the Medina Community Recreation Center. These resources are primarily generated through charges for Medina Community Recreation Center use and income tax.

The other proprietary fund of the City account for the operations of the municipal airport.

Fiduciary Funds

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

Measurement Focus

Government-wide Financial Statements

The government-wide financial statements are prepared using the economic resources measurement focus. All non-fiduciary assets and all liabilities associated with the operation of the City are included on the Statement of Net Assets.

City of Medina
Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Fund Financial Statements

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

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

Private purpose trust funds are reported using the economic resources measurement focus. Agency funds do not report a measurement focus as they do not report operations.

Basis of Accounting

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

Revenues - Exchange and Non-exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the City, available means expected to be received within sixty days of year-end. 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. On an accrual basis, revenue from income taxes is recognized in the period in which the income is earned. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 7). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized. Under the modified accrual basis, the following

City of Medina
Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

revenue sources are considered to be both measurable and available at year end: income tax, state-levied locally shared taxes (including gasoline tax), fines and forfeitures, interest, grants, fees and rentals.

Deferred/Unearned Revenue

Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Property taxes for which there is an enforceable legal claim as of December 31, 2009, but which were levied to finance year 2010 operations, have been recorded as deferred revenue. Special assessments not received within the available period and grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue on modified accrual only. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

Operating lease revenue received in advance is reported on the governmental fund financial statements as unearned revenue (See Note 8 and 13 for further details).

Expenses/Expenditures

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

Appropriations

A temporary appropriation ordinance to control expenditures may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation ordinance must be passed by April 1 of each year, for the period January 1 to December 31. The appropriation ordinance fixes spending authority at the department and personal services within each level. The appropriation ordinance may be amended during the year by action of Council, as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified. The allocation of appropriations among departments and personal services within a fund may be modified during the year by an ordinance of council. During the year, several supplemental appropriation measures were passed, some of which were significant. The budget figures, which appear in the statements of budgetary comparisons, represent the final appropriation amounts, including all amendments and modifications.

Lapsing of Appropriations

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

Cash and Investments

To improve cash management, cash received by the City is pooled. Monies for all funds, except an amount in the special assessment bond retirement fund are maintained in this pool. Individual fund integrity is maintained through the City's records.

City of Medina
Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

During 2009, investments included a repurchase agreement, certificates of deposit, Federal National Mortgage, Federal Home Loan Mortgage and STAROhio.

Except for nonparticipating investment contracts, investments are reported at fair value, which is based on quoted market prices. Nonparticipating investment contracts such as nonnegotiable certificates of deposit are reported at cost.

STAROhio is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAROhio 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 STAROhio are valued at STAROhio's share price which is the price investments could be sold for on December 31, 2009.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2009 amounted to \$342,474, which includes \$268,882, assigned from other city funds.

For purposes of the statement of cash flows and for presentation on the statement of net assets/balance sheet, investments with an original maturity of three months or less and investments of the cash management pool are reported as cash and investments. Investments with a maturity of more than three months that are not made from the pool are reported as investments.

Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The City maintains a capitalization threshold of ten thousand dollars. The City's infrastructure consists of bridges, culverts, storm sewers, streets, traffic signals and water lines. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. It is the policy of the City to not capitalize interest costs incurred as part of construction for enterprise funds.

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

City of Medina
Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Land	N/A	N/A
Construction in Progress	N/A	N/A
Improvements	10 - 20 Years	10 - 20 Years
Buildings and Structures	10 - 45 Years	10 - 60 Years
Vehicles, Furniture and Equipment	5 - 15 Years	5 - 15 Years
Infrastructure	10 - 50 Years	10 - 75 Years

Interfund Balances

On fund financial statements, long-term interfund loans are classified as “advances to/from other funds”. On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as “interfund receivables/payables.” These amounts are eliminated in the governmental and business-type activities columns of the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as “internal balances”.

Compensated Absences

The City reports compensated absences in accordance with the provisions of GASB No. 16, "Accounting for Compensated Absences." Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

Sick leave benefits are accrued as a liability using the termination method. An accrual for sick leave is made to the extent that it is probable that benefits will result in termination payments. The liability is an estimate based on the City’s past experience of making termination payments.

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

For governmental funds, the current portion of unpaid compensated absences is the amount that is normally expected to be paid using expendable available financial resources. These amounts are recorded in the account "matured compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported. In proprietary funds, the entire amount of compensated absences is reported as a fund liability. There were no matured compensated absences payable reported in 2009.

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.

City of Medina
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Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Accrued Liabilities and Long-Term Obligations

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

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

Fund Balance Reserves

The City reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent expendable resources and therefore are not available for appropriation or expenditure. As a result, encumbrances are recorded as a reservation of fund balance. The City also reports a reserve of long term advances.

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The City reported no significant net asset balances restricted by enabling legislation. Net assets restricted for other purposes primarily include amounts to operate special programs including community development and drug and alcohol education.

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

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the City, these revenues are charges for services for water services, refuse collection, use of the recreation center, and storm water. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenue and expenses not meeting these definitions are classified as nonoperating.

Contributions of Capital

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, tap-in fees to the extent they exceed the cost of the connection to the system, or from grants or outside contributions of resources restricted to capital acquisition and construction. There were no contributions of capital during 2009.

City of Medina
Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Interfund Activity

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

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in business-type activities. Interfund transfers are eliminated when reported in the entity wide financial statements for both the governmental and business-type activities. Transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund, and as a reduction of expenditures/expenses in the fund that is reimbursed.

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 Administration and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2009.

Estimates

The preparation of the 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.

Note 3 – Fund Deficits

Fund balances at December 31, 2009 included the following individual fund deficits:

	<u>Deficit Fund Balance</u>
General Purpose Capital Fund	\$ 169,922
Nonmajor Governmental Funds:	
Grants Fund	86,672
FEMA Grant	1,270
Community Development Block Grant	72,735
Federal Airport Grant	26,800
Fire Capital Replacement Fund	128,532
Special Assessments Projects Fund	5,389

City of Medina
Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

The deficits in these nonmajor governmental funds resulted from adjustments for accrued liabilities. The general fund is liable for any deficit in these funds and will provide transfers when cash is required, not when accruals occur.

Note 4 – Deposits and Investments

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

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

Inactive deposits are public deposits that Council has identified as not required for use within the current 5-year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies, which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

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

Interim monies may be invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreements must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio and political subdivisions;

City of Medina
Medina County, Ohio

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

5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) 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; and
6. The State Treasurer's investment pool (STAROhio)
7. Certain banker's acceptances and commercial paper notes in an amount not to exceed 25% of the interim monies available for investment at any one time; and,
8. Under limited circumstances, corporate debt interests rated in either of the two highest classifications by at least two nationally recognized rating agencies.

Effective September 27, 1996, investments in stripped principal or interest obligations are no longer allowed to be purchased. Reverse repurchase agreements and derivatives are also prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the City, and must be purchased with the expectation that it will be held to maturity.

Custodial credit risk is the risk that in the event of bank failure, the government's deposits may not be returned to it. Protection of the City's cash and deposits is provided by the Federal Deposit Insurance Corporation, as well as qualified securities pledged by the institution holding the assets. By law, financial institutions must collateralize all uninsured public deposits. The face value of the pooled collateral must equal at least 105 percent of uninsured public funds deposited. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions.

Deposits: The carrying value of the City's deposits totaled \$23,611,230 and the bank balances of the deposits totaled \$24,489,057. Of the bank balance \$3,682,383 was covered by depository insurance; and \$20,806,674 was uninsured and uncollateralized. Although the securities serving as collateral were held by the pledging institution in the pledging institution's name, and all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the City to a successful claim by the FDIC.

City of Medina
Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Investments

Investments are reported at fair value. As of December 31, 2009, the City had the following investments:

Standard & Poor's	Investment	Fair Value	Investment Maturity			% Total Investments
			Less than One Year	1 - 3 Years	Over 3 Years	
AAAm	STAROhio	\$ 3,454,652	\$ 3,454,652	\$ 0	\$ 0	29.4%
AAA	Federal National Mortgage Association	973,805	973,805	0	0	8.3%
AAA	Federal Home Loan Corporation	4,219,845	1,532,025	0	2,687,820	35.9%
N/A	Repurchase Agreement	3,105,000	3,105,000	0	0	26.4%
		<u>\$ 11,753,302</u>	<u>\$ 9,065,482</u>	<u>\$ 0</u>	<u>\$ 2,687,820</u>	<u>100.0%</u>

N/A - Underlying securities are exempt

Interest Rate Risk: The Ohio Revised Code generally limits security purchases to those that mature within five years of the settlement date. The City's policy indicates that the investments must mature within five years, unless matched to a specific obligation or debt of the City.

Credit Risk - The credit risk of the City's investments is in the table above. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service. No more than 50 percent of the City's total investment portfolio will be invested in a single financial institution with the exception of U.S. Treasury securities and authorized pools. The City's investments in the federal agency securities that underlie the City's repurchase agreement were rated Aaa by Moody's Investor Services.

Custodial Credit Risk - For an investment, custodial risk is that risk that, in the event of the failure of the counterparty, the City will no longer be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City has no investment policy dealing with investment custodial risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the Treasurer or qualified trustee.

Concentration of Credit Risk - The City places no limit on the amount it may invest in any one issuer. The investment percentages are listed above.

Note 5 – Budgetary Basis of Accounting

While the City is reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual presented for the General Fund, Police Special Fund and Stormwater/Street Fund are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and GAAP basis are as follows:

1. Revenues and other sources are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).

City of Medina
Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

2. Expenditures/expenses and other uses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance (GAAP).

The following table summarizes the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the General Fund, Police Special Fund and Stormwater/Street Fund.

	Net Change in Fund Balance		
	<u>General</u>	<u>Police Special</u>	<u>Stormwater/ Street</u>
GAAP Basis (as reported)	\$ 855,079	\$ (47,113)	\$ 412,368
Adjustments:			
Net adjustment for revenue accruals	289,270	71,484	18,991
Advances in	5,289	0	476,000
Net adjustment for expenditure accruals	(144,968)	(82,355)	50,255
Advances out	(4,861,479)	0	0
Encumbrances	<u>(431,570)</u>	<u>(160,966)</u>	<u>(2,460,936)</u>
Budget basis	<u>\$ (4,288,379)</u>	<u>\$ (218,950)</u>	<u>\$ (1,503,322)</u>

Note 6 – Transfers and Interfund Balances

Transfers are used to move resources from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to segregate money for anticipated capital projects; to provide additional resources for current operations or debt service; and to return money to the fund from which it was originally provided once a project is completed.

Interfund transfers for the year ended December 31, 2009, consisted of the following:

<u>Transfer Out</u>	<u>Transfer In</u>	<u>Amount</u>
General Fund	Other Governmental Fund	<u>\$ 17,500</u>

Interfund receivables and payables resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, or (3) payments between funds are made.

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Interfund obligations for the year ended December 31, 2009, consisted of the following:

	Interfund Receivable	Interfund Payable
General Fund	\$ 4,857,716	\$ 0
General Purpose Capital Projects Fund		\$ 1,545,000
Stormwater/Street Fund		\$ 476,000
Other Governmental Funds	0	2,788,005
Nonmajor Enterprise Fund	0	48,711
 Total	 \$ 4,857,716	 \$ 4,857,716

As of December 31, 2009, the special assessments projects capital projects fund reported an unencumbered negative cash balance of \$1,526. As a result, an interfund loan was made by the general fund to eliminate the negative balance. Other advances were made to cover expenditures until expected revenues were received. All interfund loans will be repaid in fiscal year 2010 with monies to be received from reimbursable expenditures incurred during fiscal year 2009.

Advances to/from other funds for the year ended December 31, 2009, consisted of the following:

Advances To Other Funds	Advances From Other Funds	Amount
General Fund	Other Governmental Fund	\$ 1,270
General Purpose Capital Projects Fund	Water Capital Enterprise Fund	1,163,937
		\$ 1,165,207

In 2006, the general purpose capital projects fund advanced to the water capital enterprise fund for a water project. As of December 31, 2009, outstanding advances are anticipated to be repaid at some point in the future.

Note 7 – Receivables

Receivables at December 31, 2009, consisted of taxes, interest, special assessments, accounts (billings for user charged services) and intergovernmental receivables.

No allowances for doubtful accounts have been recorded because uncollectible amounts are expected to be insignificant.

Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the City. Property tax revenue received during 2009 for real and public utility property taxes represents collectisons of the 2008 taxes. Property tax payments received during 2009 for tangible personal property (other than public utility property) is for 2008 taxes.

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2009 real property taxes are levied after October 1, 2009, on the assessed value as of January 1, 2009, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2009 real property taxes are collected in and intended to finance 2010.

Tangible personal property tax revenues received in calendar year 2009 (other than public utility property) represent the collection of calendar year 2009 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, and furniture and fixtures is no longer levied and collected. The October 2008 tangible personal property tax settlement was the last property tax settlement for general personal property taxes. Tangible personal property taxes received from telephone companies in calendar year 2009 were levied after October 1, 2008, on the value as of December 31, 2008. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20. Tangible personal property taxes paid by April 30 are usually received by the District prior to June 30.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2009 public utility property taxes became a lien December 31, 2008, are levied after October 1, 2009, and are collected in 2010 with real property taxes.

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 2009, and the tax on telephone and telecommunications property will be eliminated by 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 2008-2010, the City will be fully reimbursed for the lost revenue. In 2011-2017, the reimbursements will be phased out.

The full tax rate for all City operations for the year ended December 31, 2009 was \$5.45 per \$1,000 of assessed value. After adjustment of the rate for inflationary increases in property values, the effective tax rate was \$4.93 per \$1,000 of assessed valuation for real property classified as residential/agricultural and \$4.82 per \$1,000 of assessed valuation for all other real property. Real property owners' tax bills are further reduced by homestead and rollback deductions, when applicable. The amount of these homestead and rollback reductions is reimbursed to the City by the State of Ohio. The assessed values of real and tangible personal property upon which 2009 property tax receipts were based are as follows:

Real Property - 2008 Valuation		
Residential/agricultural	\$ 438,993,790	72.67%
Commercial/industrial	165,098,970	27.33%
	<u>\$ 604,092,760</u>	<u>100.00%</u>
Tangible Personal Property - 2008 Valuation		
General and public utilities	<u>\$ 14,234,327</u>	

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Real property taxes are payable annually or semiannually. If paid annually, the payment is due by December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single-county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30 with the remainder payable at September 20.

The County Treasurer collects property taxes on behalf of all taxing districts in the county. The County Auditor periodically remits to the City its portion of the taxes. Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies, which are measurable as of December 31, 2009. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, nor are they intended to finance 2009 operations. The receivable is offset by deferred revenue.

Income Taxes

The City levies a municipal income tax on all salaries, wages, commissions and other compensation, and net profits earned within the City as well as incomes of residents earned outside of the City. Effective January 1, 2005, the income tax rate was 1.25%. The Central Collection Agency (CCA) is the City's agent for administering income tax collecting and accounting.

Employers within the City are required to withhold income tax on work done or services performed in the City by both residents and non-residents of the City. All individuals who work or conduct business in the City and do not have income tax withheld must file estimated tax returns using the 1.25% rate for 2008 and remit the tax to the City either monthly or quarterly, as required. All businesses located in or doing business in the City must file a net profit estimate for 2008 using the 1.25% rate.

All residents, 16 years of age and over, working outside the City are subject to the 1.25% tax less the credit allowed for taxes paid to another taxing community. Maximum credit allowed residents for taxes paid to another community is .19%.

Income tax revenues are allocated based on City ordinance with the exception of the Street Maintenance and Repair Special fund portion which is decided by vote. In 2009, all costs of collecting the taxes and administering and enforcing the provisions was paid from the general fund. The remaining balance was allocated among General Fund, Street Maintenance and Repair, Parks and Recreation, Police Special, Fire Special, Stormwater/Streets, General Purpose Capital, Fire Capital, Computer/Electronic Technology, Unanticipated Capital, and Recreation Center.

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Intergovernmental Receivables

A summary of intergovernmental receivables follows:

	Amount
Governmental Activities:	
Homestead/Rollback	\$ 155,243
Estate Tax	698,068
Auto Registration	109,267
Gasoline Tax	399,609
Permissive Tax	22,420
Local Government	338,643
Court Fees	155,563
Services	202,506
Grants	1,309,949
Total	\$ 3,391,268

Taxes Receivables

A summary of taxes receivables follows:

	Amount
Governmental Activities:	
Real Estate Tax	\$ 3,039,130
Municipal Income Tax	3,182,956
Other Local Taxes	183
Total	\$ 6,222,269
 Business-Type Activities	
Municipal Income Tax	\$ 207,496

Note 8 – Operating Leases – Lessor Disclosure

The City leases spaces in a parking facility under a non-cancelable lease with the Medina County Library. The full amount of the lease payments of \$400,000 has been received by the City and is reported “unearned revenue” on the fund financial statements. Revenue will be recognized over the term of the 30 year lease.

Leased Asset	Asset Cost	Accumulated Depreciation	Carrying Value
Parking Spaces	\$ 411,514	\$ 4,115	\$ 407,399

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Note 9 – Capital Assets

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

	Restated Balance 12/31/2008	Additions	Reductions	Transfer from Business-Type Activities	Balance 12/31/2009
Governmental Activities					
<i>Capital Assets, not being depreciated:</i>					
Land	\$ 3,008,076	\$ 0	\$ 0	\$ 0	\$ 3,008,076
Construction in Progress	0	2,130,933	(1,402,983)	0	727,950
Total Capital Assets, not being depreciated	3,008,076	2,130,933	(1,402,983)	0	3,736,026
<i>Capital Assets, being depreciated:</i>					
Buildings and Improvements	2,912,191	3,893,227	0	0	6,805,418
Furniture and Equipment	871,295	118,731	(37,435)	174,690	1,127,281
Vehicles	4,589,374	985,608	(206,608)	0	5,368,374
Infrastructure					
Roads	33,727,474	1,030,764	0	0	34,758,238
Storm Sewers	20,036,241	372,219	0	0	20,408,460
Traffic Signals	3,628,750	0	0	0	3,628,750
Total Capital Assets, being depreciated	65,765,325	6,400,549	(244,043)	174,690	72,096,521
<i>Less Accumulated Depreciation:</i>					
Buildings and Improvements	(688,859)	(68,968)	0	0	(757,827)
Furniture and Equipment	(424,322)	(136,547)	29,199	(174,690)	(706,360)
Vehicles	(3,170,646)	(335,872)	197,561	0	(3,308,957)
Infrastructure					
Roads	(14,701,587)	(1,153,225)	0	0	(15,854,812)
Storm Sewers	(8,536,382)	(680,617)	0	0	(9,216,999)
Traffic Signals	(120,961)	(241,914)	0	0	(362,875)
Total Accumulated Depreciation	(27,642,757)	(2,617,143)	226,760	(174,690)	(30,207,830)
Total Capital Assets being depreciated, net	38,122,568	3,783,406	(17,283)	0	41,888,691
Governmental Activities Capital Assets, Net	\$ 41,130,644	\$ 5,914,339	\$(1,420,266)	\$ 0	\$ 45,624,717

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	Balance 12/31/2008	Additions	Reductions	Transfer to Governmental Activities	Balance 12/31/2009
Business-Type Activities					
<i>Capital Assets, not being depreciated:</i>					
Land	\$ 495,658	\$ 0	\$ 0	\$ 0	\$ 495,658
Construction in Progress	1,657,875	675,849	0	0	2,333,724
Total Capital Assets, not being depreciated	2,153,533	675,849	0	0	2,829,382
<i>Capital Assets, being depreciated:</i>					
Buildings and Improvements	9,449,945	0	0	0	9,449,945
Furniture and Equipment	3,574,752	0	0	(174,690)	3,400,062
Vehicles	2,061,778	24,890	(166,589)	0	1,920,079
Water Lines	24,992,928	470,830	0	0	25,463,758
Total Capital Assets, being depreciated	40,079,403	495,720	(166,589)	(174,690)	40,233,844
Less Accumulated Depreciation:					
Buildings and Improvements	(1,462,218)	(179,877)	0	0	(1,642,095)
Furniture and Equipment	(3,356,104)	(113,520)	0	174,690	(3,294,934)
Vehicles	(1,407,374)	(150,614)	166,589	0	(1,391,399)
Water Lines	(4,051,215)	(336,376)	0	0	(4,387,591)
Total Accumulated Depreciation	(10,276,911)	(780,387)	166,589	174,690	(10,716,019)
Total Capital Assets being depreciated, net	29,802,492	(284,667)	0	0	29,517,825
Business-Type Activities Capital Assets, Net	\$ 31,956,025	\$ 391,182	\$ 0	\$ 0	\$ 32,347,207

Depreciation expense was charged to programs as follows:

<i>Governmental Activities:</i>	<u>Depreciation</u>
General Government	\$ 739,348
Transportation	1,527,137
Security of Persons and Property	310,093
Leisure Time	35,897
Public Health	4,668
Total	<u>\$ 2,617,143</u>

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<i>Business-Type Activities:</i>	<u>Depreciation</u>
Water	\$ 432,284
Sanitation	180,034
Recreation Center	162,437
Nonmajor Fund - Airport	<u>5,632</u>
Total	<u>\$ 780,387</u>

Note 10 – Defined Benefit Pension Plans

Ohio Public Employee Retirement System

Plan Description - The City participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan. While members in the State and local divisions may participate in all three plans, law enforcement (generally sheriffs, deputy sheriffs and township police) and public safety divisions exist only within the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2009, members in State and local classifications contributed 10.0 percent of covered payroll and public safety and law enforcement members contributed 10.1 percent.

The City’s contribution rate for 2009 was 14.0%, except for those plan members in law enforcement or public safety, for whom the City’s contribution was 17.63% of covered payroll. For 2009, a portion of the City’s contribution of covered payroll was allocated to fund the post-employment health care plan. From January 1 through March 31, 2009 this allocation was 7.0% and from April 1 through December 31, 2009 the allocation was 5.5%. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the City of 14.0%, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1%.

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The City's contributions to OPERS for local employees and public safety employees were \$648,049 for the year ending December 31, 2009, \$633,548 for the year ended December 31, 2008, and \$733,289 for the year ended December 31, 2007; 93% of the required contributions for 2009, 100% of the required contributions for 2008 and 2007.

Ohio Police and Firemen's Disability and Pension Fund

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

Funding Policy - Plan members are required to contribute 10.0% of their annual covered salary to fund pension obligations while the City is required to contribute 19.5% for police officers and 24.0% for firefighters. Contributions are authorized by State statute. For 2009 a portion of the City's contribution equal to 6.75 percent of covered payroll was allocated to fund the post-employment health care plan. For 2008, this allocation was also 6.75 percent. The City's contributions to the OP&F for police and firefighters were \$317,196 and \$29,207 for the year ending December 31, 2009, \$358,528 and \$35,297 for the year ending December 31, 2008, and \$324,323 and \$28,479 for the year ended December 31, 2007; The full amount has been contributed for 2008 and 2007. 93.0 percent has been contributed for 2009, with the remainder being reported as a liability.

Note 11- Postemployment Benefits

Ohio Public Employees Retirement System

Plan Description - OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the traditional and combined pension plans. Members of the member-directed plan do not qualify for ancillary benefits, including post-employment health care. The plan includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement.

To qualify for post-employment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not require, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2009, local government employers contributed 14.0% of covered payroll. Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. The amount of the employer contributions which was allocated to fund post-employment health care was 7.0% of covered payroll from January 1 through March 31, 2009 and 5.5% from April 1 through December 31, 2009.

The retirement board is also authorized to establish rules for the payment of a portion of the health care benefits by the retiree or the retiree’s surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and coverage selected. Active members do not make contributions to the post-employment health care plans.

The Traditional Pension and Combined Plans had 357,584 active contributing participants as of December 31, 2009. The number of active contributing participants for both plans used in the December 31, 2008 actuarial valuation was 356,388.

The amount of \$10.7 billion represents the actuarial funding value of OPERS’ net assets available for OPEB at December 31, 2008 (the latest information available). Based on the actuarial cost method used, the Actuarial Valuation as of December 31, 2008 reported the actuarially accrued liability and the unfunded actuarially accrued liability for OPEB at \$29.6 billion and \$18.9 billion, respectively.

The City’s contributions allocated to fund post-employment health care benefits for local employees for the years ended December 31, 2009, 2008 and 2007 were \$473,922, \$633,548 and \$483,004, respectively; 92.0 percent has been contributed for 2009 and 100 percent for 2008 and 2007.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS’ health care coverage to improve the financial solvency of the fund in response to increasing health care costs. 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.

Ohio Police and Firemen’s Disability and Pension Fund

Plan Description - The City contributes to the Ohio Police and Fire Pension Fund (OP&F) sponsored healthcare program, a cost-sharing multiple-employer defined post-employment healthcare plan administered by the 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 to any person who receives or is eligible to receive a monthly service, disability or survivor benefit check, or is a spouse or eligible dependent child of such person.

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

OP&F issues a publicly available financial report that includes financial information and required supplementary information for the Plan. That report may be obtained by writing to OP&F, 140 East Town Street, Columbus, Ohio 43215-5164.

Funding Policy - OP&F's post-employment health care plan was established and is administered as an Internal Revenue Code 401(h) account within the defined benefit pension plan, under the authority granted by the Ohio Revised Code to the OP&F Board of Trustees. The Ohio Revised Code sets the contribution rates for participating employers and for plan members to OP&F. Participating employers are required to contribute to the pension plan at rates expressed as percentages of payroll of active pension plan members, currently, 19.5 percent and 24.0 percent of covered payroll for police and fire employers, respectively.

The Board of Trustees is authorized to allocate a portion of the total employer contributions made into the pension plan to the 401(h) account as the employer contribution for retiree health care benefits. For the years ended December 31, 2009 and 2008, the employer contribution allocated to the health care plan was 6.75 percent 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 adequate funded and also is limited by the provisions of Section 401(h).

The OP&F Board of Trustees is also authorized to establish requirements for contributions to the healthcare 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. Active members do not make contributions to the OPEB Plan.

The City's contributions to OP&F which were allocated to fund post-employment health care benefits for police officers and firefighters were \$167,928 and \$11,429 for the year ended December 31, 2008, \$189,809 and \$13,812 for the year ended December 31, 2008 and \$171,700 and \$11,144 for the year ended December 31, 2007. The full amount has been contribution for 2008 and 2007. 93% percent has been contributed for 2009.

Note 12 – Compensated Absences

The criteria for determining vacation and sick leave components are derived from negotiated contracts, City ordinances and State laws. Employees earn one to five weeks of vacation per year, depending upon length of service. Annual vacation eligibility is as of December 31 and unused vacation may be carried over for one year.

Employees that have used three weeks vacation, and can not take off the remaining, may receive payment for vacation that would have otherwise been lost. When an employee terminates employment with two weeks notice, they will receive a pro-ration of vacation time that they would receive the next year. When there is not two weeks notice, the employee will not receive any vacation balance currently accrued.

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Employees earn sick leave at the rate of 4.6 hours per 80 hours worked. Maximum sick leave accumulation is 120 days, unless approved by a department head. No sick leave is paid out at termination, but upon retirement, employees receive 37.5% of their sick leave balance not to exceed 360 hours.

Employees may elect to receive compensatory time off in lieu of overtime. Currently the maximum balance is 160 hours for police communication employees and 120 hours for other employees.

Compensated absences will be paid from the fund from which the person is paid. This is generally from the general, street maintenance and repair, fire special, cable tv, water, sanitation and recreation center funds.

Note 13 – Long Term Obligations

General Obligation Bonds

Outstanding general obligation bonds consist of utility system and building construction issues. General obligation bonds have been issued for governmental and business-type activities.

General obligation bonds are direct obligations of the City for which its full faith, credit, and resources are pledged and are payable from taxes levied on all taxable property in the City.

General obligation bonds currently outstanding are as follows:

Purpose	Original Issue Date	Maturity Date	Interest Rates	Original Issue Amount
<i>Governmental Activities</i>				
Fire Station	1991	2011	3.00% to 10.00%	\$ 2,710,350
<i>Business-Type Activities</i>				
Water Improvements	1995	2015	5.20% to 5.85%	1,000,000
Recreation Center	2001	2021	3.60% to 4.90%	4,920,000
Water Improvements	2001	2021	4.00% to 5.10%	8,355,000
Recreation Center	2002	2022	3.00% to 5.00%	2,035,000
Water Improvements	2002	2022	2.40% to 5.00%	6,080,000
Total				\$ 22,390,000

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Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending December 31,	General Obligation Bonds					
	Governmental Activities			Business-Type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2010	\$ 725,000	\$ 21,750	\$ 746,750	\$ 1,005,000	\$ 754,625	\$ 1,759,625
2011	0	0	0	1,040,000	713,767	1,753,767
2012	0	0	0	1,080,000	670,277	1,750,277
2013	0	0	0	1,130,000	623,696	1,753,696
2014	0	0	0	1,175,000	573,554	1,748,554
2015 - 2019	0	0	0	6,550,000	2,005,149	8,555,149
2020 - 2022	0	0	0	4,040,000	378,282	4,418,282
Total	<u>\$ 725,000</u>	<u>\$ 21,750</u>	<u>\$ 746,750</u>	<u>\$ 16,020,000</u>	<u>\$ 5,719,350</u>	<u>\$ 21,739,350</u>

Special Assessment Bonds

Outstanding special assessment bonds consist of street and utility improvements which are payable from the proceeds of tax assessments against individual property owners. In the event the property owners fail to make their special assessment payments, the City is responsible for providing the resources to meet the annual principal and interest payments.

Annual debt service requirements to maturity for special assessment bonds are as follows:

Year Ending December 31,	Special Assessment Bonds					
	Governmental Activities			Business-Type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2010	\$ 234,341	\$ 58,925	\$ 293,266	\$ 2,659	\$ 599	\$ 3,258
2011	239,341	45,376	284,717	2,659	458	3,117
2012	206,007	31,406	237,413	2,992	317	3,309
2013	151,009	19,737	170,746	2,992	159	3,151
2014	145,000	11,413	156,413	0	0	0
2015	60,000	3,300	63,300	0	0	0
Total	<u>\$ 1,035,698</u>	<u>\$ 170,157</u>	<u>\$ 1,205,855</u>	<u>\$ 11,302</u>	<u>\$ 1,533</u>	<u>\$ 12,835</u>

Loans Payable

Water Tank

The City and the County joined to construct a water tank at the end of Avon Lake Municipal Utilities Eastern Transmission Line #2. This tank provides water for pumping facilities of the City and the County. OWDA funds were used to construct this tank. The City's portion of the loan with OWDA, issued in 2003, amounts to \$1,583,180 at an interest rate of 4.65%. Semi-annual payments are made to the County with the final payment due January 1, 2023.

City of Medina
Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Annual debt service requirements to maturity for the loan are as follows:

<u>Year Ending December 31,</u>	Loan Payable		
	Business-Type Activities		
	Principal	Interest	Total
2010	\$ 68,147	\$ 54,300	\$ 122,447
2011	71,352	51,094	122,446
2012	74,709	47,737	122,446
2013	78,223	44,223	122,446
2014	81,902	40,544	122,446
2015 - 2019	471,077	141,173	612,250
2020 - 2023	339,188	28,129	367,317
Total	\$ 1,184,598	\$ 407,200	\$ 1,591,798

Renovations

In 2002, the City received an interest free twenty year loan from the Ohio Public Works Commission in the amount of \$164,644 for renovations to the East Reagan/North Jefferson intersection. Semi-annual payments are made to OPWC with the final payment due July 1, 2026.

Annual debt service requirements to maturity for the loan are as follows:

<u>Year Ending December 31,</u>	Governmental Activities Principal
2010	\$ 8,232
2011	8,232
2012	8,232
2013	8,232
2014	8,232
2015 - 2019	41,160
2020 - 2024	41,160
2025 - 2026	16,468
Total	\$ 139,948

Unearned Revenue

During the year, the City entered into an operating lease to lease out thirty-seven parking spaces with the Medina County District Library (“Library”). As part of the 30-year lease agreement, the Library was required to pay the total 30-year lease payment during 2009 in the amount of \$400,000. This revenue has been reported as “unearned revenue” on the balance sheet and “long-term liabilities” on the statement of net assets. Revenue will be recognized as earned over the 30-year lease period.

City of Medina
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Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Changes in Long Term Liabilities

Long term liability activity for the year ended December 31, 2009 was as follows:

	Balance 12/31/08	Additions	Reductions	Balance 12/31/2009	Due Within One Year
Governmental Activities					
<i>General Obligation Bonds</i>					
Fire Station	\$ 725,000	\$ 0	\$ 0	\$ 725,000	\$ 725,000
<i>Total General Obligation Bonds</i>	<u>725,000</u>	<u>0</u>	<u>0</u>	<u>725,000</u>	<u>725,000</u>
<i>Special Assessment Bonds</i>					
1993 Water Line, 5.39% final payment 2013	28,039	0	5,341	22,698	5,341
1995 Street Improvements, 4.75% final payment 2015	390,000	0	55,000	335,000	60,000
1991 Street Improvements, 7.375% final payment 2011	110,000	0	35,000	75,000	35,000
1992 Street Improvements, 4.41% final payment 2012	235,000	0	55,000	180,000	55,000
1994 Street Improvements, 5.45% final payment due 2014	450,000	0	65,000	385,000	70,000
1998 Street Improvements, 4.50% final payment 2013	47,000	0	9,000	38,000	9,000
<i>Total Special Assessment Bonds</i>	<u>1,260,039</u>	<u>0</u>	<u>224,341</u>	<u>1,035,698</u>	<u>234,341</u>
Loan Payable	148,180	0	8,232	139,948	8,232
Compensated Absences	543,608	296,301	287,110	552,799	277,665
Unearned Revenue	0	400,000	0	400,000	13,333
Total Governmental Long Term Liabilities	<u><u>\$ 2,676,827</u></u>	<u><u>\$ 696,301</u></u>	<u><u>\$ 519,683</u></u>	<u><u>\$ 2,853,445</u></u>	<u><u>\$ 1,258,571</u></u>

Special assessment bonds are paid from the special assessment bond fund and the general obligation bond for the fire department is paid from the fire bond retirement fund. Compensated absences will be paid from the fund from which the person is paid. This is generally from the general fund, police special fund or fire special fund.

City of Medina
Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

	Balance 12/31/08	Additions	Reductions	Balance 12/31/2009	Due Within One Year
Business-Type Activities					
<i>General Obligation Bonds</i>					
Water Improvements	\$ 350,000	\$ 0	\$ 50,000	\$ 300,000	\$ 50,000
Water Improvements	6,195,000	0	360,000	5,835,000	375,000
Water Improvements	4,705,000	0	255,000	4,450,000	260,000
Recreation Center	2,125,000	0	95,000	2,030,000	100,000
Recreation Center	3,620,000	0	215,000	3,405,000	220,000
<i>Total General Obligation Bonds</i>	<u>16,995,000</u>	<u>0</u>	<u>975,000</u>	<u>16,020,000</u>	<u>1,005,000</u>
<i>Special Assessment Bonds</i>					
1993 Water Line, 5.39% final payment 2013	13,961	0	2,659	11,302	2,659
<i>Total Special Assessment Bonds</i>	<u>13,961</u>	<u>0</u>	<u>2,659</u>	<u>11,302</u>	<u>2,659</u>
Loan Payable	1,249,682	0	65,084	1,184,598	68,147
Compensated Absences	135,628	63,839	82,728	116,739	62,785
Total Business-Type Activities					
Long Term Liabilities	<u>\$ 18,394,271</u>	<u>\$ 63,839</u>	<u>\$ 1,125,471</u>	<u>\$ 17,332,639</u>	<u>\$ 1,138,591</u>

Compensated absences will be paid from the fund from which the person is paid. This is generally from the water fund, sanitation fund or recreation fund.

Note 14 – Internal Note Receivable/Payable

The City has a non-interest bearing internal note receivable and note payable which will be repaid with grant proceeds when they become available.

The internal note currently outstanding is as follows:

Purpose	Original Issue Date	Maturity Date	Interest Rates	Original Issue Amount
<i>Governmental Activities</i>				
2008 Community Development Block Grant	12/22/2008	12/22/2009 *	0%	<u>\$ 79,000</u>

* This loan has been rolled over for an additional year.

City of Medina
Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Internal note activity for the year ended December 31, 2009, consisted of the following:

	Balance 12/31/08	Additions	Reductions	Balance 12/31/2009
Governmental Activities				
2006 Weed Cutting B	\$ 5,107	\$ 0	\$ 5,107	\$ 0
2006 Airport Note	7,683	0	7,683	0
2007 Weed Cutting	3,000	0	3,000	0
Airport Vision 100 Grant	6,925	0	6,925	0
South Harmony	180,000	0	180,000	0
Intensive Probation 7/08 - 6/09	95,760	48,000	143,760	0
North Huntington Construction	1,088,000	0	1,088,000	0
2008 Community Development Block Grant	38,651	0	38,651	0
Courthouse Parking Structure	400,000	0	400,000	0
Courthouse Parking Structure	700,000	0	700,000	0
Fire Department Aerial Truck	268,065	0	268,065	0
2008 Community Development Block Grant	79,000	0	0	79,000
Medina City Drug Abuse Program	19,510	0	19,510	0
	<u>\$ 2,891,701</u>	<u>\$ 48,000</u>	<u>\$ 2,860,701</u>	<u>\$ 79,000</u>
<i>Internal Notes</i>	<u>\$ 2,891,701</u>	<u>\$ 48,000</u>	<u>\$ 2,860,701</u>	<u>\$ 79,000</u>

A summary of the internal obligations by fund for the year ended December 31, 2009, are as follows:

Receivable Fund	Payable Fund	Amount
Water Fund	Other Governmental	<u>\$ 79,000</u>

Note 15 – Risk Management

Property and Liability

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees and natural disasters. The City has policies for commercial property coverage, boiler and machinery coverage, police liability and an umbrella policy.

The City bonds the Finance Director, Clerk of Courts, and bailiffs.

Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been significant reduction in coverage from the prior year.

Medical

The City provides health and dental benefits and life insurance to full time employees. Most employees are required to pay 5% of the medical insurance premium. Coverage is provided by a commercial insurance carrier and the City is not exposed to any risks related to health claims.

City of Medina
Medina County, Ohio

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

Note 16 - Investment in Joint Venture

The City is a member of the Medina-Lorain Water Consortium (the Consortium), which is a joint venture between the City of Avon Lake, the Rural Lorain County Water Authority, Medina County, and the City of Medina. The Consortium was created in 1999 for the purpose of construction, operation and maintenance of a water transmission line to serve the members of the Consortium, and for the purpose of bulk water delivery from the City of Avon Lake. There is an ongoing financial responsibility for all parties for the maintenance and repair of the project. The Consortium is governed by representatives of the member parties. The City of Avon Lake serves as the fiscal agent for the Consortium. As of December 31, 2009, the City's equity interest in the Consortium was \$8,498,815. Financial information can be obtained from Joe Newlin, City of Avon Lake Finance Director, 150 Avon Beldon Road, Avon Lake, Ohio 44012.

Note 17 – Contingencies

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.

The City is defendant in several lawsuits. The outcome of these suits is not presently determinable and council believes that the resolution of these matters will not materially affect the City's financial condition.

Note 18 – Recreation Center Joint Operating Agreement

On July 9, 2001, the City entered into a joint operating agreement and lease agreement with the Board of Education of the Medina City School District (the School Board) for the Medina Recreation Center (the Recreation Center).

City has been granted a leasehold interest in the Recreation Center for a term commencing on January 4, 2003 and expiring on June 30, 2052, with an option to renew for an indefinite number of additional five year terms. The lease required the City to prepay rent in the amount of \$7,500,000, which was fully paid in 2004. These payments have been treated by the City as a capital lease in accordance with accounting standards generally accepted in the United States of America.

In addition to the initial rent payment, the City is also required to pay annual rent of \$1 each year, and 47.5% of the Recreation Center's custodian, maintenance, and utility expenses which will be initially paid by the School Board and invoiced to the City on a monthly basis. The City and the School Board will also each be required to contribute \$100,000 a year, for the term of the lease, to separate Capital Improvement Funds which may be spent for upkeep of the facilities through mutual agreement of both parties upon the recommendation of an Advisory Committee. However, no contributions to the Capital Improvement Funds are required, by either party, for the first two years of operations, and contributions of only 30%, 60%, and 90% are required for the third, fourth and fifth years, respectively.

City of Medina
Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

The Recreation Center’s Advisory Committee will consist of eight members, in which two each will be appointed by the School Board and City and four by election. The Advisory Committee members may serve for an unlimited number of three year terms, and will be responsible for advising the City and School Board regarding scheduling, operating expenses and day-to-day operations of the Recreation Center, as well as, use of the Capital Improvement Funds.

Note 19 – Contractual Commitments

As of December 31, 2009, the City had contractual commitments for the following:

	Contractual Commitment	Expended	Balance 12/31/09
Progress Drive Water Tower	\$ 2,392,500	\$ 2,291,462	\$ 101,038
Pump Station	449,352	29,141	420,211
2008 Concrete Street Repair	327,363	291,905	35,458
Oak Street Reconstruction	1,217,416	474,577	742,839
Dawn Court Reconstruction	286,056	249,001	37,055
Total	<u>\$ 4,672,687</u>	<u>\$ 3,336,086</u>	<u>\$ 1,336,601</u>

Note 20 – Restatement of Fund Balance and Net Assets

A. Fund Balance

The following is a summary of an adjustment to the beginning balance of the Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual for several funds, which is needed to agree with the actual cash balances of the City.

	Grants Fund	Community Development Block Grant Fund	CHIP Grant Fund	Federal Airport Grant Fund	Special Assessments Projects Fund
Fund Balance December 31, 2008	\$ 43,767	\$ 148,929	\$ 39,766	\$ 77,435	\$ 6,015
Adjustment	<u>(8,177)</u>	<u>(65,194)</u>	<u>(150,957)</u>	<u>(67,632)</u>	<u>(5,337)</u>
Restated Fund Balance January 1, 2009	<u>\$ 35,590</u>	<u>\$ 83,735</u>	<u>\$ (111,191)</u>	<u>\$ 9,803</u>	<u>\$ 678</u>

B. Net Assets

In 2008 a road reconstruction project was included in construction in progress when it had been capitalized as part of the City’s valuation. The following will show the elimination of the construction in progress in the governmental activities:

City of Medina
Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

	<u>Governmental Activities</u>
Net Assets at December 31, 2008	\$ 77,010,354
Decrease in Capital Assets	<u>(847,557)</u>
Restated Net Assets January 1, 2009	<u><u>\$ 76,162,797</u></u>

**COMBINING STATEMENTS FOR
NONMAJOR GOVERNMENTAL FUNDS
AND
INDIVIDUAL FUND SCHEDULES FOR
GOVERNMENTAL FUNDS**

City of Medina
Medina County, Ohio
Combining Statements - Nonmajor Funds

Nonmajor Special Revenue Funds

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Following is a description of the City's nonmajor special revenue funds.

Street Maintenance and Repair Fund

To account for a percentage of the monies received from municipal income tax, State gasoline tax and motor vehicle registration designated for street maintenance and repair.

State Highway Fund

To account for that portion of the State gasoline tax and motor vehicle registration fees designated for maintenance of State highways within the City.

Parks and Recreation Fund

To account for a percentage of municipal tax money and recreational fees collected and expenditures incurred in operating the parks and recreation department.

Local License Fund

To account for motor vehicle tax designated to construct and maintain roadways.

Fire Special Fund

To account for a percentage of municipal tax money and grant funds to defray fire department expenditures.

Grants Fund

To account for revenues received from various grants.

County Local License Fund

To account for motor vehicle tax designated to construct and maintain roadways.

DARE Grant Fund

To account for revenues received from the State Attorney General's Office and expenditures incurred as prescribed under the DARE Grant Program.

FEMA Grant Fund

To account for revenues received and expenditures incurred as prescribed under the FEMA Grant Program.

Community Development Block Grant Fund

To account for revenues received from the federal government and expenditures incurred as prescribed under the Community Development Block Grant Program.

City of Medina
Medina County, Ohio
Combining Statements - Nonmajor Funds

Nonmajor Special Revenue Funds

Police and Fire Disability Fund

To account for property tax levied for payment of current employer contributions for the police and fire disability and pension benefits and accrued liability.

CHIP Grant Fund

To account for revenue received from the federal government and expenditures incurred as prescribed under the Community Development Block Grant Program.

Open Space #1 Fund

To account for fund received from developers in lieu of green space as designated by City Wards.

Open Space #2 Fund

To account for fund received from developers in lieu of green space as designated by City Wards.

Open Space #3 Fund

To account for fund received from developers in lieu of green space as designated by City Wards.

Open Space #4 Fund

To account for fund received from developers in lieu of green space as designated by City Wards.

Emergency Medical Services Fund

To account for special tax levied to contribute to Emergency Medical Service Response.

Parking Fund

To account for City funds and parking fines collected to maintain city parking lots.

Cable TV Fund

To account for franchise fees received to defray cable tv expenditures.

Railroad Renovation Fund

To account for rail user and car fees to defray expenditures of rail maintenance.

Federal Airport Grant Fund

To account for Federal Aviation Grant funds received to assist with airport maintenance.

Drug Enforcement Trust Fund

To account for fines and forfeitures collected in the course of drug offenses per state statute which will assist in the prosecution of drug cases per ORC.

Law Enforcement Trust Fund

To account for monies seized from criminals by law enforcement in the course of their work restricted by State statute and the incurred expenditures to assist police in their duties.

City of Medina
Medina County, Ohio
Combining Statements - Nonmajor Funds

Nonmajor Special Revenue Funds

Computer Legal Research Fund

To account for court fees, restricted for the use and maintenance of the computers within the Berea Municipal Court, Judge's Office.

Municipal Court Probation

To account for court fees restricted for the operation of the Probation program.

DUI Education Fund

To account for court fees obtained from DUI cases and restricted by State statute, for expenditures that would enhance DUI education.

Indigent Drivers Fund

To account for resources obtained from DUI fines and designated by State statute for state approved alcohol treatment programs and fines obtained to defer costs for installation of ignition interlock devices or alcohol monitoring devices for indigent defendants.

Court Clerk Computer Fund

To account for a portion of court fees restricted for the use and maintenance of computers within the Municipal Court Clerk's office.

Court Special Projects Fund

To account for court fees, restricted for the use of special projects within the Municipal Court.

Shade Tree Trust Fund

To account for monies collected to plant trees in the community.

Cemetery Fund

To account for fees collected and expenditures incurred to maintain the cemetery.

Nonmajor Debt Service Funds

Debt Service funds are established to account for financial resources to be used for the payment of debt obligations.

Fire Bond Retirement Fund

To account for taxes levied on Fire Bond debt.

(Continued)

City of Medina
Medina County, Ohio
Combining Statements - Nonmajor Funds

Nonmajor Capital Projects Funds

Capital Projects funds are established to account for financial resources to be used for the construction or acquisition of major capital facilities (other than those financed by proprietary funds).

Parks/Recreation Capital Improvement Fund

To account for monies earmarked for capital improvements for recreational purposes.

Fire Capital Replacement Fund

To account for a percentage of municipal income tax monies to defray major capital fire department expenditures.

Capital Projects Fund

To account for monies earmarked for capital improvements.

Issue 2 Projects Fund

To account for monies earmarked for Issue 2 project expenditures.

Street Resurfacing Capital Fund

To account for tax money to defray costs of street resurfacing projects.

Storm Sewer Capital Fund

To account for monies earmarked for storm sewer maintenance expenditures.

Street Reconstruction Fund

To account for monies earmarked for street reconstruction expenditures.

Blacktop Resurfacing Fund

To account for monies earmarked for blacktop resurfacing expenditures.

Curbs and Alleys Capital Fund

To account for monies earmarked for curbs and alleys maintenance expenditures.

Computer/Electronic Capital Fund

To account for a percentage of municipal income tax money used to defray the cost of technology upgrades and replacement.

Unanticipated Capital Projects Fund

To account for a percentage of municipal income tax money used to defray the costs related to unanticipated capital expenditures.

Special Assessments Projects Fund

To account for monies received in payment of special assessments.

City of Medina
Medina County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2009

	Nonmajor Special Revenue Funds	Fire Bond Retirement	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Investments	\$ 13,500,149	\$ 738,130	\$ 3,457,620	\$ 17,695,899
Receivables:				
Accounts (Net of Allowance)	69,962	0	0	69,962
Interest	40,959	0	0	40,959
Taxes	1,980,802	30,746	64,757	2,076,305
Intergovernmental	817,387	1,571	957,813	1,776,771
Prepaid Items	22,177	0	0	22,177
<i>Total Assets</i>	<u>\$ 16,431,436</u>	<u>\$ 770,447</u>	<u>\$ 4,480,190</u>	<u>\$ 21,682,073</u>
Liabilities and Fund Balance				
Liabilities				
Accounts Payable	\$ 383,876	\$ 0	\$ 540,562	924,438
Internal Notes Payable	79,000	0	0	79,000
Accrued Salaries, Wages and Benefits	177,255	0	0	177,255
Interfund Payable	1,188,164	0	1,599,841	2,788,005
Deferred Revenue	2,117,372	32,317	24,085	2,173,774
Advances from Other Funds	1,270	0	0	1,270
<i>Total Liabilities</i>	<u>3,946,937</u>	<u>32,317</u>	<u>2,164,488</u>	<u>6,143,742</u>
Fund Balance				
Reserved for Encumbrances	1,000,159	0	280,374	1,280,533
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	11,484,340	0	0	11,484,340
Debt Service Fund	0	738,130	0	738,130
Capital Projects Funds	0	0	2,035,328	2,035,328
<i>Total Fund Balances</i>	<u>12,484,499</u>	<u>738,130</u>	<u>2,315,702</u>	<u>15,538,331</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 16,431,436</u>	<u>\$ 770,447</u>	<u>\$ 4,480,190</u>	<u>\$ 21,682,073</u>

City of Medina
Medina County, Ohio

*Combining Statements of Revenues, Expenditures and Changes in
Fund Balances - Nonmajor Governmental Funds
For the Year Ended December 31, 2008*

	Nonmajor Special Revenue Funds	Fire Bond Retirement	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$ 1,454,667	\$ 28,425	\$ 0	\$ 1,483,092
Municipal Income Taxes	1,844,143	0	241,048	2,085,191
Intergovernmental Revenue	2,317,670	3,309	1,103,682	3,424,661
Fees, Licenses and Permits	310,559	0	0	310,559
Fines and Forfeitures	746,075	0	0	746,075
Charges for Services	330,921	0	9,296	340,217
Interest Income	10,139	0	0	10,139
Gifts and Donations	8,835	0	0	8,835
Miscellaneous	27,404	0	0	27,404
<i>Total Revenues</i>	<u>7,050,413</u>	<u>31,734</u>	<u>1,354,026</u>	<u>8,436,173</u>
Expenditures				
Current:				
General Government	871,195	381	0	871,576
Security of Persons and Property	2,522,991	0	537,648	3,060,639
Community Development	194,782	0	0	194,782
Transportation	1,581,373	0	0	1,581,373
Basic Utility	76,538	0	0	76,538
Leisure Time	1,115,953	0	0	1,115,953
Capital Outlay	0	0	1,224,919	1,224,919
Interest and Fiscal Charges	1,355	21,750	0	23,105
<i>Total Expenditures</i>	<u>6,364,187</u>	<u>22,131</u>	<u>1,762,567</u>	<u>8,148,885</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	686,226	9,603	(408,541)	287,288
Other Financing Sources (Uses)				
Transfers In	17,500	0	0	17,500
<i>Total Other Financing Sources (Uses)</i>	<u>17,500</u>	<u>0</u>	<u>0</u>	<u>17,500</u>
<i>Net Change in Fund Balance</i>	703,726	9,603	(408,541)	304,788
<i>Fund Balance Beginning of Year</i>	<u>11,780,773</u>	<u>728,527</u>	<u>2,724,243</u>	<u>15,233,543</u>
<i>Fund Balance End of Year</i>	<u>\$ 12,484,499</u>	<u>\$ 738,130</u>	<u>\$ 2,315,702</u>	<u>\$ 15,538,331</u>

City of Medina
Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	Street Maintenance and Repair Fund	State Highway Fund	Parks and Recreation Fund	Local License Fund	Fire Special Fund
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 1,047,067	\$ 107,354	\$ 1,120,616	\$ 465,303	\$ 572,108
Receivables:					
Trade	0	0	0	0	0
Interest	26,146	2,681	0	11,152	0
Taxes	77,641	0	259,370	0	181,389
Intergovernmental	470,878	37,998	0	17,936	0
Prepaid Items	10,354	0	3,699	0	3,699
Total Assets	\$ 1,632,086	\$ 148,033	\$ 1,383,685	\$ 494,391	\$ 757,196
Liabilities and Fund Balance					
Liabilities					
Current Liabilities:					
Accounts Payable	\$ 30,673	\$ 0	\$ 6,505	\$ 0	\$ 5,212
Internal Loans Payable	0	0	0	0	0
Accrued Salaries, Wages and Benefits	48,961	2,356	25,975	0	31,595
Interfund Payable	0	0	0	0	0
Deferred Revenue	340,485	25,088	96,683	0	67,508
Advances from Other Funds	0	0	0	0	0
Total Liabilities	420,119	27,444	129,163	0	104,315
Fund Balance					
Reserved for Encumbrances	58,011	20,876	80,749	0	33,394
Unreserved, Undesignated, Reported in: Special Revenue Funds	1,153,956	99,713	1,173,773	494,391	619,487
Total Fund Balance	1,211,967	120,589	1,254,522	494,391	652,881
Total Liabilities and Fund Balance	\$ 1,632,086	\$ 148,033	\$ 1,383,685	\$ 494,391	\$ 757,196

(continued)

City of Medina
Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	Grants Fund	County Local License Fund	DARE Grant Fund	FEMA Grant Fund	Community Development Block Grant Fund
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 288,863	\$ 20,559	\$ 5,101	\$ 0	\$ 6,270
Receivables:					
Trade	0	0	0	0	0
Interest	0	980	0	0	0
Taxes	0	0	0	0	0
Intergovernmental	64,036	4,484	0	0	0
Prepaid Items	490	0	0	0	0
Total Assets	<u>\$ 353,389</u>	<u>\$ 26,023</u>	<u>\$ 5,101</u>	<u>\$ 0</u>	<u>\$ 6,270</u>
Liabilities and Fund Balance					
Liabilities					
Current Liabilities:					
Accounts Payable	\$ 1,466	\$ 195	\$ 0	\$ 0	\$ 0
Internal Loans Payable	0	0	0	0	79,000
Accrued Salaries, Wages and Benefits	4,206	0	0	0	5
Interfund Payable	390,264	0	0	0	0
Deferred Revenue	44,125	0	0	0	0
Advances from Other Funds	0	0	0	1,270	0
Total Liabilities	<u>440,061</u>	<u>195</u>	<u>0</u>	<u>1,270</u>	<u>79,005</u>
Fund Balance					
Reserved for Encumbrances	36,012	6,801	0	0	14,229
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	(122,684)	19,027	5,101	(1,270)	(86,964)
Total Fund Balance	<u>(86,672)</u>	<u>25,828</u>	<u>5,101</u>	<u>(1,270)</u>	<u>(72,735)</u>
Total Liabilities and Fund Balance	<u>\$ 353,389</u>	<u>\$ 26,023</u>	<u>\$ 5,101</u>	<u>\$ 0</u>	<u>\$ 6,270</u>

(continued)

City of Medina
Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	Police and Fire Disability Fund	CHIP Grant Fund	Open Space #1 Fund	Open Space #2 Fund	Open Space #3 Fund
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 2,050,650	\$ 440,708	\$ 84,772	\$ 1,595	\$ 4,074
Receivables:					
Trade	0	0	0	0	0
Interest	0	0	0	0	0
Taxes	433,735	0	0	0	0
Intergovernmental	28,292	79,000	0	0	0
Prepaid Items	0	0	0	0	0
Total Assets	<u>\$ 2,512,677</u>	<u>\$ 519,708</u>	<u>\$ 84,772</u>	<u>\$ 1,595</u>	<u>\$ 4,074</u>
Liabilities and Fund Balance					
Liabilities					
Current Liabilities:					
Accounts Payable	\$ 0	\$ 3,245	\$ 0	\$ 0	\$ 0
Internal Loans Payable	0	0	0	0	0
Accrued Salaries, Wages and Benefits	36,599	0	0	0	0
Interfund Payable	0	401,900	0	0	0
Deferred Revenue	462,027	0	0	0	0
Advances from Other Funds	0	0	0	0	0
Total Liabilities	<u>498,626</u>	<u>405,145</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance					
Reserved for Encumbrances	0	89,147	3,000	0	988
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	<u>2,014,051</u>	<u>25,416</u>	<u>81,772</u>	<u>1,595</u>	<u>3,086</u>
Total Fund Balance	<u>2,014,051</u>	<u>114,563</u>	<u>84,772</u>	<u>1,595</u>	<u>4,074</u>
Total Liabilities and Fund Balance	<u>\$ 2,512,677</u>	<u>\$ 519,708</u>	<u>\$ 84,772</u>	<u>\$ 1,595</u>	<u>\$ 4,074</u>

(continued)

City of Medina
Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	Open Space #4 Fund	Emergency Medical Services Fund	Parking Fund	Cable TV Fund	Railroad Renovation Fund
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 7,980	\$ 2,065,459	\$ 19,010	\$ 293,273	\$ 353,591
Receivables:					
Trade	0	0	0	69,962	0
Interest	0	0	0	0	0
Taxes	0	1,028,667	0	0	0
Intergovernmental	0	52,789	0	0	0
Prepaid Items	0	0	0	2,212	0
Total Assets	\$ 7,980	\$ 3,146,915	\$ 19,010	\$ 365,447	\$ 353,591
Liabilities and Fund Balance					
Liabilities					
Current Liabilities:					
Accounts Payable	\$ 0	\$ 286,070	\$ 0	\$ 4,684	\$ 5,718
Internal Loans Payable	0	0	0	0	0
Accrued Salaries, Wages and Benefits	0	491	1,795	11,884	75
Interfund Payable	0	0	0	0	0
Deferred Revenue	0	1,081,456	0	0	0
Advances from Other Funds	0	0	0	0	0
Total Liabilities	0	1,368,017	1,795	16,568	5,793
Fund Balance					
Reserved for Encumbrances	0	53,679	0	15,154	21,112
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	7,980	1,725,219	17,215	333,725	326,686
Total Fund Balance	7,980	1,778,898	17,215	348,879	347,798
Total Liabilities and Fund Balance	\$ 7,980	\$ 3,146,915	\$ 19,010	\$ 365,447	\$ 353,591

(continued)

City of Medina
Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	Federal Airport Grant Fund	Drug Enforcement Fund	Law Enforcement Fund	Computer Legal Research Fund	Municipal Court Probation Fund
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 369,200	\$ 16,977	\$ 23,123	\$ 50,027	\$ 466,205
Receivables:					
Trade	0	0	0	0	0
Interest	0	0	0	0	0
Taxes	0	0	0	0	0
Intergovernmental	0	545	0	3,537	15,238
Prepaid Items	0	0	0	0	1,233
Total Assets	<u>\$ 369,200</u>	<u>\$ 17,522</u>	<u>\$ 23,123</u>	<u>\$ 53,564</u>	<u>\$ 482,676</u>
Liabilities and Fund Balance					
Liabilities					
Current Liabilities:					
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 21,793	\$ 1,899
Internal Loans Payable	0	0	0	0	0
Accrued Salaries, Wages and Benefits	0	0	0	250	7,409
Interfund Payable	396,000	0	0	0	0
Deferred Revenue	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0
Total Liabilities	<u>396,000</u>	<u>0</u>	<u>0</u>	<u>22,043</u>	<u>9,308</u>
Fund Balance					
Reserved for Encumbrances	216,971	0	936	1,700	0
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	<u>(243,771)</u>	<u>17,522</u>	<u>22,187</u>	<u>29,821</u>	<u>473,368</u>
Total Fund Balance	<u>(26,800)</u>	<u>17,522</u>	<u>23,123</u>	<u>31,521</u>	<u>473,368</u>
Total Liabilities and Fund Balance	<u>\$ 369,200</u>	<u>\$ 17,522</u>	<u>\$ 23,123</u>	<u>\$ 53,564</u>	<u>\$ 482,676</u>

(continued)

City of Medina
Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	DUI Enforcement Fund	Indigent Driver Fund	Court Clerk Computer Fund	Court Special Projects Fund	Shade Tree Trust Fund
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 11,698	\$ 311,681	\$ 192,170	\$ 2,637,503	\$ 10,282
Receivables:					
Trade	0	0	0	0	0
Interest	0	0	0	0	0
Taxes	0	0	0	0	0
Intergovernmental	371	4,118	11,783	26,382	0
Prepaid Items	0	0	490	0	0
Total Assets	\$ 12,069	\$ 315,799	\$ 204,443	\$ 2,663,885	\$ 10,282
Liabilities and Fund Balance					
Liabilities					
Current Liabilities:					
Accounts Payable	\$ 0	\$ 16,229	\$ 187	\$ 0	\$ 0
Internal Loans Payable	0	0	0	0	0
Accrued Salaries, Wages and Benefits	0	0	5,654	0	0
Interfund Payable	0	0	0	0	0
Deferred Revenue	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0
Total Liabilities	0	16,229	5,841	0	0
Fund Balance					
Reserved for Encumbrances	0	1,537	36,440	0	9,726
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	12,069	298,033	162,162	2,663,885	556
Total Fund Balance	12,069	299,570	198,602	2,663,885	10,282
Total Liabilities and Fund Balance	\$ 12,069	\$ 315,799	\$ 204,443	\$ 2,663,885	\$ 10,282

(continued)

City of Medina
Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	Cemetery Fund	Totals
Assets		
Equity in Pooled Cash and Cash Equivalents	\$ 456,930	\$ 13,500,149
Receivables:		
Trade	0	69,962
Interest	0	40,959
Taxes	0	1,980,802
Intergovernmental	0	817,387
Prepaid Items	0	22,177
Total Assets	\$ 456,930	\$ 16,431,436
Liabilities and Fund Balance		
Liabilities		
Current Liabilities:		
Accounts Payable	\$ 0	383,876
Internal Loans Payable	0	79,000
Accrued Salaries, Wages and Benefits	0	177,255
Interfund Payable	0	1,188,164
Deferred Revenue	0	2,117,372
Advances from Other Funds	0	1,270
Total Liabilities	0	3,946,937
Fund Balance		
Reserved for Encumbrances	299,697	1,000,159
Unreserved, Undesignated, Reported in:		
Special Revenue Funds	157,233	11,484,340
Total Fund Balance	456,930	12,484,499
Total Liabilities and Fund Balance	\$ 456,930	\$ 16,431,436

**City of Medina
Medina County, Ohio**

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

	Street Maintenance and Repair Fund	State Highway Fund	Parks and Recreation Fund	Local License Fund	Fire Special Fund
Revenues					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Municipal Income Taxes	276,621	0	922,072	0	645,450
Intergovernmental Revenue	883,800	87,364	0	238,656	0
Fees, Licenses and Permits	3,340	0	0	0	4,165
Fines and Forfeitures	5,418	0	0	0	0
Charges for Services	125	0	47,498	0	158,874
Interest Income	157	1,803	0	7,542	0
Gifts and Donations	0	0	5,540	0	3,295
Miscellaneous	0	0	2,180	62	41
<i>Total Revenues</i>	<u>1,169,461</u>	<u>89,167</u>	<u>977,290</u>	<u>246,260</u>	<u>811,825</u>
Expenditures					
Current:					
General Government	0	0	0	0	0
Security of Persons and Property	61,542	0	0	0	823,607
Community Development	0	0	0	0	0
Transportation	1,124,008	26,066	0	13,852	0
Basic Utility	76,538	0	0	0	0
Leisure Time	0	0	1,115,953	0	0
Interest and Fiscal Charges	0	0	0	0	1,355
<i>Total Expenditures</i>	<u>1,262,088</u>	<u>26,066</u>	<u>1,115,953</u>	<u>13,852</u>	<u>824,962</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(92,627)	63,101	(138,663)	232,408	(13,137)
Other Financing Sources (Uses)					
Transfers In	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(92,627)	63,101	(138,663)	232,408	(13,137)
<i>Fund Balance Beginning of Year</i>	<u>1,304,594</u>	<u>57,488</u>	<u>1,393,185</u>	<u>261,983</u>	<u>666,018</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,211,967</u>	<u>\$ 120,589</u>	<u>\$ 1,254,522</u>	<u>\$ 494,391</u>	<u>\$ 652,881</u>

(continued)

**City of Medina
Medina County, Ohio**

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

	Grants Fund	County Local License Fund	DARE Grant Fund	FEMA Grant Fund	Community Development Block Grant Fund
Revenues					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Municipal Income Taxes	0	0	0	0	0
Intergovernmental Revenue	91,490	36,530	0	0	91,651
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Charges for Services	0	0	0	0	0
Interest Income	0	0	0	0	0
Gifts and Donations	0	0	0	0	0
Miscellaneous	0	13,195	0	0	0
<i>Total Revenues</i>	<u>91,490</u>	<u>49,725</u>	<u>0</u>	<u>0</u>	<u>91,651</u>
Expenditures					
Current:					
General Government	66,910	0	0	0	139,205
Security of Persons and Property	21,551	0	0	0	0
Community Development	41,506	0	0	0	0
Transportation	0	74,891	0	0	0
Basic Utility	0	0	0	0	0
Leisure Time	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>129,967</u>	<u>74,891</u>	<u>0</u>	<u>0</u>	<u>139,205</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(38,477)	(25,166)	0	0	(47,554)
Other Financing Sources (Uses)					
Transfers In	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(38,477)	(25,166)	0	0	(47,554)
<i>Fund Balance Beginning of Year</i>	<u>(48,195)</u>	<u>50,994</u>	<u>5,101</u>	<u>(1,270)</u>	<u>(25,181)</u>
<i>Fund Balance End of Year</i>	<u>\$ (86,672)</u>	<u>\$ 25,828</u>	<u>\$ 5,101</u>	<u>\$ (1,270)</u>	<u>\$ (72,735)</u>

(continued)

**City of Medina
Medina County, Ohio**

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

	Police and Fire Disability Fund	CHIP Grant Fund	Open Space #1 Fund	Open Space #2 Fund	Open Space #3 Fund
Revenues					
Property Taxes	\$ 511,779	\$ 0	\$ 0	\$ 0	\$ 0
Municipal Income Taxes	0	0	0	0	0
Intergovernmental Revenue	134,737	244,593	0	0	0
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Charges for Services	0	0	0	0	0
Interest Income	0	0	0	0	0
Gifts and Donations	0	0	0	0	0
Miscellaneous	0	0	0	0	0
<i>Total Revenues</i>	<u>646,516</u>	<u>244,593</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures					
Current:					
General Government	0	0	0	0	0
Security of Persons and Property	475,679	0	0	0	0
Community Development	0	139,162	2,864	3,750	3,750
Transportation	0	0	0	0	0
Basic Utility	0	0	0	0	0
Lesiure Time	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>475,679</u>	<u>139,162</u>	<u>2,864</u>	<u>3,750</u>	<u>3,750</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	170,837	105,431	(2,864)	(3,750)	(3,750)
Other Financing Sources (Uses)					
Transfers In	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	170,837	105,431	(2,864)	(3,750)	(3,750)
<i>Fund Balance Beginning of Year</i>	<u>1,843,214</u>	<u>9,132</u>	<u>87,636</u>	<u>5,345</u>	<u>7,824</u>
<i>Fund Balance End of Year</i>	<u>\$ 2,014,051</u>	<u>\$ 114,563</u>	<u>\$ 84,772</u>	<u>\$ 1,595</u>	<u>\$ 4,074</u>

(continued)

**City of Medina
Medina County, Ohio**

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

	Open Space #4 Fund	Emergency Medical Services Fund	Parking Fund	Cable TV Fund	Railroad Renovation Fund
Revenues					
Property Taxes	\$ 0	\$ 942,888	\$ 0	\$ 0	\$ 0
Municipal Income Taxes	0	0	0	0	0
Intergovernmental Revenue	0	278,129	0	0	0
Fees, Licenses and Permits	0	0	60,000	243,054	0
Fines and Forfeitures	0	0	0	0	0
Charges for Services	0	0	0	31,876	60,046
Interest Income	0	0	0	0	0
Gifts and Donations	0	0	0	0	0
Miscellaneous	0	0	0	11,926	0
<i>Total Revenues</i>	<u>0</u>	<u>1,221,017</u>	<u>60,000</u>	<u>286,856</u>	<u>60,046</u>
Expenditures					
Current:					
General Government	0	0	0	223,524	0
Security of Persons and Property	0	1,140,273	0	0	0
Community Development	3,750	0	0	0	0
Transportation	0	0	48,028	0	41,231
Basic Utility	0	0	0	0	0
Lesiure Time	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>3,750</u>	<u>1,140,273</u>	<u>48,028</u>	<u>223,524</u>	<u>41,231</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,750)	80,744	11,972	63,332	18,815
Other Financing Sources (Uses)					
Transfers In	0	0	0	0	17,500
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,500</u>
<i>Net Change in Fund Balance</i>	(3,750)	80,744	11,972	63,332	36,315
<i>Fund Balance Beginning of Year</i>	<u>11,730</u>	<u>1,698,154</u>	<u>5,243</u>	<u>285,547</u>	<u>311,483</u>
<i>Fund Balance End of Year</i>	<u>\$ 7,980</u>	<u>\$ 1,778,898</u>	<u>\$ 17,215</u>	<u>\$ 348,879</u>	<u>\$ 347,798</u>

(continued)

**City of Medina
Medina County, Ohio**

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

	Federal Airport Grant Fund	Drug Enforcement Fund	Law Enforcement Fund	Computer Legal Research Fund	Municipal Court Probation Fund
Revenues					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Municipal Income Taxes	0	0	0	0	0
Intergovernmental Revenue	230,720	0	0	0	0
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	4,508	3,216	41,245	137,389
Charges for Services	0	0	0	0	0
Interest Income	0	0	0	0	0
Gifts and Donations	0	0	0	0	0
Miscellaneous	0	0	0	0	0
<i>Total Revenues</i>	<u>230,720</u>	<u>4,508</u>	<u>3,216</u>	<u>41,245</u>	<u>137,389</u>
Expenditures					
Current:					
General Government	0	0	0	69,923	164,283
Security of Persons and Property	0	0	339	0	0
Community Development	0	0	0	0	0
Transportation	253,297	0	0	0	0
Basic Utility	0	0	0	0	0
Leisure Time	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>253,297</u>	<u>0</u>	<u>339</u>	<u>69,923</u>	<u>164,283</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(22,577)	4,508	2,877	(28,678)	(26,894)
Other Financing Sources (Uses)					
Transfers In	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(22,577)	4,508	2,877	(28,678)	(26,894)
<i>Fund Balance Beginning of Year</i>	<u>(4,223)</u>	<u>13,014</u>	<u>20,246</u>	<u>60,199</u>	<u>500,262</u>
<i>Fund Balance End of Year</i>	<u>\$ (26,800)</u>	<u>\$ 17,522</u>	<u>\$ 23,123</u>	<u>\$ 31,521</u>	<u>\$ 473,368</u>

(continued)

**City of Medina
Medina County, Ohio**

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

	DUI Enforcement Fund	Indigent Driver Fund	Court Clerk Computer Fund	Court Special Projects Fund	Shade Tree Trust Fund
Revenues					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Municipal Income Taxes	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0
Fees, Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	3,936	66,784	152,612	330,967	0
Charges for Services	0	0	0	0	0
Interest Income	0	0	0	0	0
Gifts and Donations	0	0	0	0	0
Miscellaneous	0	0	0	0	0
<i>Total Revenues</i>	<u>3,936</u>	<u>66,784</u>	<u>152,612</u>	<u>330,967</u>	<u>0</u>
Expenditures					
Current:					
General Government	0	89,632	116,857	0	0
Security of Persons and Property	0	0	0	0	0
Community Development	0	0	0	0	0
Transportation	0	0	0	0	0
Basic Utility	0	0	0	0	0
Lesiure Time	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>89,632</u>	<u>116,857</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	3,936	(22,848)	35,755	330,967	0
Other Financing Sources (Uses)					
Transfers In	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	3,936	(22,848)	35,755	330,967	0
<i>Fund Balance Beginning of Year</i>	<u>8,133</u>	<u>322,418</u>	<u>162,847</u>	<u>2,332,918</u>	<u>10,282</u>
<i>Fund Balance End of Year</i>	<u>\$ 12,069</u>	<u>\$ 299,570</u>	<u>\$ 198,602</u>	<u>\$ 2,663,885</u>	<u>\$ 10,282</u>

(continued)

City of Medina
Medina County, Ohio

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

	Cemetery Fund	Totals
Revenues		
Property Taxes	\$ 0	\$ 1,454,667
Municipal Income Taxes	0	1,844,143
Intergovernmental Revenue	0	2,317,670
Fees, Licenses and Permits	0	310,559
Fines and Forfeitures	0	746,075
Charges for Services	32,502	330,921
Interest Income	637	10,139
Gifts and Donations	0	8,835
Miscellaneous	0	27,404
<i>Total Revenues</i>	<u>33,139</u>	<u>7,050,413</u>
Expenditures		
Current:		
General Government	861	871,195
Security of Persons and Property	0	2,522,991
Community Development	0	194,782
Transportation	0	1,581,373
Basic Utility	0	76,538
Lesiure Time	0	1,115,953
Interest and Fiscal Charges	0	1,355
<i>Total Expenditures</i>	<u>861</u>	<u>6,364,187</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	32,278	686,226
Other Financing Sources (Uses)		
Transfers In	0	17,500
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>17,500</u>
<i>Net Change in Fund Balance</i>	32,278	703,726
<i>Fund Balance Beginning of Year</i>	<u>424,652</u>	<u>11,780,773</u>
<i>Fund Balance End of Year</i>	<u>\$ 456,930</u>	<u>\$ 12,484,499</u>

City of Medina
Medina County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2009

	Parks/Recreation Capital Improvement Fund	Fire Capital Replacement Fund	Capital Projects Fund	Issue 2 Projects Fund
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 355	\$ 660,921	\$ 191,402	\$ 556,564
Receivables:				
Taxes	0	25,767	0	0
Intergovernmental	0	0	0	957,813
Total Assets	<u>\$ 355</u>	<u>\$ 686,688</u>	<u>\$ 191,402</u>	<u>\$ 1,514,377</u>
Liabilities and Fund Balance				
Liabilities				
Current Liabilities:				
Accounts Payable	\$ 0	\$ 537,648	\$ 0	\$ 0
Interfund Payable	0	268,065	0	1,327,250
Deferred Revenue	0	9,498	0	0
Total Liabilities	<u>0</u>	<u>815,211</u>	<u>0</u>	<u>1,327,250</u>
Fund Balance				
Unreserved, Undesignated, Reported in:				
Capital Projects Funds	194	(151,486)	191,402	(6,378)
Total Fund Balance	<u>355</u>	<u>(128,523)</u>	<u>191,402</u>	<u>187,127</u>
Total Liabilities and Fund Balance	<u>\$ 355</u>	<u>\$ 686,688</u>	<u>\$ 191,402</u>	<u>\$ 1,514,377</u>

(continued)

City of Medina
Medina County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2009

	Street Resurfacing Fund	Storm Sewer Capital Fund	Street Reconstruction Fund	Blacktop Resurfacing Fund	Curbs and Alleys Capital Fund
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 195,464	\$ 60,961	\$ 73,590	\$ 68,772	\$ 138,236
Receivables:					
Taxes	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Total Assets	<u>\$ 195,464</u>	<u>\$ 60,961</u>	<u>\$ 73,590</u>	<u>\$ 68,772</u>	<u>\$ 138,236</u>
Liabilities and Fund Balance					
Liabilities					
Current Liabilities:					
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interfund Payable	0	0	0	0	0
Deferred Revenue	0	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance					
Unreserved, Undesignated, Reported in:					
Capital Projects Funds	195,464	26,511	73,590	68,772	138,236
Total Fund Balance	<u>195,464</u>	<u>60,961</u>	<u>73,590</u>	<u>68,772</u>	<u>138,236</u>
Total Liabilities and Fund Balance	<u>\$ 195,464</u>	<u>\$ 60,961</u>	<u>\$ 73,590</u>	<u>\$ 68,772</u>	<u>\$ 138,236</u>

(continued)

City of Medina
Medina County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2009

	Computer/ Electronic Capital Fund	Unanticipated Capital Projects Fund	Special Assessments Projects Fund	Totals
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 519,757	\$ 991,598	\$ 0	\$ 3,457,620
Receivables:				
Taxes	38,990	0	0	64,757
Intergovernmental	0	0	0	957,813
Total Assets	<u>\$ 558,747</u>	<u>\$ 991,598</u>	<u>\$ 0</u>	<u>\$ 4,480,190</u>
Liabilities and Fund Balance				
Liabilities				
Current Liabilities:				
Accounts Payable	\$ 2,051	\$ 0	\$ 863	\$ 540,562
Interfund Payable	0	0	4,526	1,599,841
Deferred Revenue	14,587	0	0	24,085
Total Liabilities	<u>16,638</u>	<u>0</u>	<u>5,389</u>	<u>2,164,488</u>
Fund Balance				
Unreserved, Undesignated, Reported in:				
Capital Projects Funds	513,952	991,598	(6,527)	2,035,328
Total Fund Balance	<u>542,109</u>	<u>991,598</u>	<u>(5,389)</u>	<u>2,315,702</u>
Total Liabilities and Fund Balance	<u>\$ 558,747</u>	<u>\$ 991,598</u>	<u>\$ 0</u>	<u>\$ 4,480,190</u>

City of Medina
Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2009

	Parks/Recreation Capital Improvement Fund	Fire Capital Replacement Fund	Capital Projects Fund	Issue 2 Fund
Revenues				
Municipal Income Taxes	\$ 0	\$ 92,208	\$ 0	\$ 0
Intergovernmental Revenue	0	0	0	1,103,682
Charges for Services	0	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>92,208</u>	<u>0</u>	<u>1,103,682</u>
Expenditures				
Capital Outlay	0	258,809	0	819,327
<i>Total Expenditures</i>	<u>0</u>	<u>796,457</u>	<u>0</u>	<u>819,327</u>
<i>Net Change in Fund Balance</i>	0	(704,249)	0	284,355
<i>Fund Balance Beginning of Year</i>	<u>355</u>	<u>575,726</u>	<u>191,402</u>	<u>(97,228)</u>
<i>Fund Balance End of Year</i>	<u>\$ 355</u>	<u>\$ (128,523)</u>	<u>\$ 191,402</u>	<u>\$ 187,127</u>

(continued)

**City of Medina
Medina County, Ohio**

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

	Street Resurfacing Fund	Storm Sewer Capital Fund	Street Reconstruction Fund	Blacktop Resurfacing Fund	Curbs & Alleys Capital Fund
Revenues					
Municipal Income Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenue	0	0	0	0	0
Charges for Services	0	0	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures					
Capital Outlay	0	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0	0
<i>Fund Balance Beginning of Year</i>	195,464	60,961	73,590	68,772	138,236
<i>Fund Balance End of Year</i>	<u>\$ 195,464</u>	<u>\$ 60,961</u>	<u>\$ 73,590</u>	<u>\$ 68,772</u>	<u>\$ 138,236</u>

(continued)

City of Medina
Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2009

	Computer/ Electronic Capital Fund	Unanticipated Capital Projects Fund	Special Assessments Projects Fund	Total
Revenues				
Municipal Income Taxes	\$ 141,525	\$ 7,315	\$ 0	\$ 241,048
Intergovernmental Revenue	0	0	0	1,103,682
Charges for Services	0	0	9,296	9,296
<i>Total Revenues</i>	<u>141,525</u>	<u>7,315</u>	<u>9,296</u>	<u>1,354,026</u>
Expenditures				
Capital Outlay	139,529	0	7,254	1,224,919
<i>Total Expenditures</i>	<u>139,529</u>	<u>0</u>	<u>7,254</u>	<u>1,762,567</u>
<i>Net Change in Fund Balance</i>	1,996	7,315	2,042	(408,541)
<i>Fund Balance Beginning of Year</i>	<u>540,113</u>	<u>984,283</u>	<u>(7,431)</u>	<u>2,724,243</u>
<i>Fund Balance End of Year</i>	<u>\$ 542,109</u>	<u>\$ 991,598</u>	<u>\$ (5,389)</u>	<u>\$ 2,315,702</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Property Taxes	\$ 1,127,025	\$ 1,309,369	\$ 182,344
Municipal Income Taxes	2,154,503	2,368,794	214,291
Other Local Taxes	850	837	(13)
Intergovernmental	1,609,590	1,466,666	(142,924)
Fees, Licenses and Permits	141,208	148,479	7,271
Fines and Forfeitures	1,044,000	1,164,876	120,876
Charges for Services	417,061	452,397	35,336
Investment Income	627,624	550,962	(76,662)
Rentals	30,000	14,584	(15,416)
Gifts and Donations	1,290	1,360	70
Other	186,394	224,389	37,995
<i>Total Revenues</i>	<u>7,339,545</u>	<u>7,702,713</u>	<u>363,168</u>
Expenditures			
Current:			
General Government			
City Council			
Salaries and Benefits	255,281	143,671	111,610
Contractual Services	19,672	14,191	5,481
Materials and Supplies	5,273	3,521	1,752
Total City Council	<u>280,226</u>	<u>161,383</u>	<u>118,843</u>
Mayor			
Salaries and Benefits	147,364	135,020	12,344
Contractual Services	6,730	5,598	1,132
Materials and Supplies	3,800	765	3,035
Total Mayor	<u>157,894</u>	<u>141,383</u>	<u>16,511</u>
Finance Department			
Salaries and Benefits	334,714	260,503	74,211
Contractual Services	40,955	32,692	8,263
Materials and Supplies	27,634	18,756	8,878
Total Finance Department	<u>403,303</u>	<u>311,951</u>	<u>91,352</u>
Law Department			
Salaries and Benefits	355,095	324,953	30,142
Contractual Services	112,486	58,911	53,575
Materials and Supplies	20,500	4,234	16,266
Law Department	<u>488,081</u>	<u>388,098</u>	<u>99,983</u>

(continued)

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Municipal Court Clerk			
Salaries and Benefits	1,475,601	1,172,022	303,579
Contractual Services	142,495	121,705	20,790
Materials and Supplies	92,199	52,001	40,198
Capital Outlay	34,000	6,000	28,000
Total Municipal Court Clerk	<u>1,744,295</u>	<u>1,351,728</u>	<u>392,567</u>
General Administration			
Salaries and Benefits	12,463	10,905	1,558
Contractual Services	342,655	325,127	17,528
Materials and Supplies	49,792	27,495	22,297
Capital Outlay	239,250	239,250	0
Other	25,306	37,306	(12,000)
Total Administration	<u>669,466</u>	<u>640,083</u>	<u>29,383</u>
Cash Control			
Salaries and Benefits	32,139	17,774	14,365
Contractual Services	2,483	2,324	159
Materials and Supplies	10,396	6,431	3,965
Capital Outlay	217	0	217
Total Cash Control	<u>45,235</u>	<u>26,529</u>	<u>18,706</u>
Clerk Municipal Court			
Salaries and Benefits	766,537	646,815	119,722
Contractual Services	36,699	34,128	2,571
Materials and Supplies	91,890	85,778	6,112
Capital Outlay	5,889	889	5,000
Other	300	0	300
Total Clerk Municipal Court	<u>901,315</u>	<u>767,610</u>	<u>133,705</u>
Income Tax			
Contractual Services	458,653	456,583	2,070
Materials and Supplies	338	0	338
Other	332,489	332,489	0
Total Income Tax	<u>791,480</u>	<u>789,072</u>	<u>2,408</u>
Civil Service			
Salaries and Benefits	73,563	69,490	4,073
Contractual Services	37,267	32,593	4,674
Materials and Supplies	4,500	3,529	971
Total Civil Service	<u>115,330</u>	<u>105,612</u>	<u>9,718</u>

(continued)

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Service Director			
Salaries and Benefits	163,137	152,183	10,954
Contractual Services	10,354	7,823	2,531
Materials and Supplies	7,227	5,446	1,781
Total Service Director	<u>180,718</u>	<u>165,452</u>	<u>15,266</u>
Engineering			
Salaries and Benefits	595,869	371,626	224,243
Contractual Services	24,202	16,648	7,554
Materials and Supplies	34,511	28,691	5,820
Capital Outlay	3,500	0	3,500
Total Engineering	<u>658,082</u>	<u>416,965</u>	<u>241,117</u>
Public Building Maintenance			
Salaries and Benefits	225,226	67,019	158,207
Contractual Services	236,917	178,215	58,702
Materials and Supplies	128,163	62,694	65,469
Capital Outlay	5,000	5,000	0
Total Public Building Maintenance	<u>595,306</u>	<u>312,928</u>	<u>282,378</u>
Revolving Fund			
Salaries and Benefits	291,945	265,619	26,326
Contractual Services	18,543	13,799	4,744
Materials and Supplies	77,184	37,544	39,640
Other	19,083	17,700	1,383
Total Revolving Fund	<u>406,755</u>	<u>334,662</u>	<u>72,093</u>
Economic Development			
Salaries and Benefits	168,612	130,910	37,702
Contractual Services	38,979	31,635	7,344
Materials and Supplies	7,950	6,213	1,737
Total Economic Development	<u>215,541</u>	<u>168,758</u>	<u>46,783</u>
Total General Government	<u>7,653,027</u>	<u>6,082,214</u>	<u>1,570,813</u>
Security of Persons and Property			
Materials and Supplies	140,336	139,042	1,294
Capital Outlay	41,300	18,270	23,030
Total Street Lighting	<u>181,636</u>	<u>157,312</u>	<u>24,324</u>
Total Security of Persons and Property	<u>181,636</u>	<u>157,312</u>	<u>24,324</u>

(continued)

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Public Health			
Cemetery			
Salaries and Benefits	131,009	101,023	29,986
Contractual Services	25,825	17,371	8,454
Materials and Supplies	44,164	41,225	2,939
Capital Outlay	60,265	48,806	11,459
Other	2,537	2,537	0
Total Cemetery	<u>263,800</u>	<u>210,962</u>	<u>52,838</u>
Total Public Health	<u>263,800</u>	<u>210,962</u>	<u>52,838</u>
Community Development			
Planning and Zoning			
Salaries and Benefits	88,365	87,897	468
Contractual Services	61,448	19,094	42,354
Materials and Supplies	7,500	6,703	797
Total Planning and Zoning	<u>157,313</u>	<u>113,694</u>	<u>43,619</u>
Board of Zoning Appeals			
Salaries and Benefits	3,247	835	2,412
Total Board of Zoning Appeals	<u>3,247</u>	<u>835</u>	<u>2,412</u>
Shade Tree			
Salaries and Benefits	117,275	74,533	42,742
Contractual Services	74,591	67,191	7,400
Materials and Supplies	48,073	40,545	7,528
Capital Outlay	279	0	279
Total Shade Tree	<u>240,218</u>	<u>182,269</u>	<u>57,949</u>
Building			
Salaries and Benefits	372,784	357,644	15,140
Contractual Services	51,526	32,654	18,872
Materials and Supplies	17,565	14,192	3,373
Capital Outlay	67,441	0	67,441
Other	500	0	500
Total Building	<u>509,816</u>	<u>404,490</u>	<u>105,326</u>
Total Community Development	<u>910,594</u>	<u>701,288</u>	<u>209,306</u>

(continued)

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Basic Utility			
Utility Rate Review Commission			
Salaries and Benefits	1,190	0	1,190
Total Utility Rate Review Commission	1,190	0	1,190
Total Basic Utility	1,190	0	1,190
<i>Total Expenditures</i>	9,010,247	7,151,776	1,858,471
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,670,702)	550,937	2,221,639
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	34,374	34,374	0
Advances In	0	5,289	5,289
Advances Out	(4,861,479)	(4,861,479)	0
Transfers Out	(42,500)	(17,500)	25,000
<i>Total Other Financing Sources (Uses)</i>	(4,869,605)	(4,839,316)	30,289
<i>Net Change in Fund Balance</i>	(6,540,307)	(4,288,379)	2,251,928
<i>Fund Balance (Deficit) Beginning of Year</i>	8,274,898	8,274,898	0
Prior Year Encumbrances Appropriated	135,561	135,561	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,870,152</u>	<u>\$ 4,122,080</u>	<u>\$ 2,251,928</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment Bond Retirement Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Special Assessments	\$ 300,000	\$ 277,788	\$ (22,212)
<i>Total Revenues</i>	<u>300,000</u>	<u>277,788</u>	<u>(22,212)</u>
Expenditures			
Debt Service			
Principal Retirement	224,341	224,341	0
Interest and Fiscal Charges	84,227	74,736	9,491
Total Debt Service	<u>308,568</u>	<u>299,077</u>	<u>9,491</u>
<i>Total Expenditures</i>	<u>308,568</u>	<u>299,077</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(8,568)	(21,289)	(12,721)
<i>Fund Balance (Deficit) Beginning of Year</i>	660,977	660,977	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 652,409</u>	<u>\$ 639,688</u>	<u>\$ (12,721)</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Purpose Capital Projects Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Municipal Income Taxes	\$ 735,798	\$ 690,379	\$ (45,419)
Intergovernmental	900,000	570,969	(329,031)
Rentals	400,000	400,000	0
<i>Total Revenues</i>	<u>2,035,798</u>	<u>1,661,348</u>	<u>(374,450)</u>
Expenditures			
Current:			
Capital Outlay			
Contractual Services	157,797	134,267	23,530
Capital Outlay	4,713,922	4,713,922	0
Total	4,871,719	4,848,189	23,530
Debt Service			
Principal Retirement	1,100,000	1,100,000	0
Total Debt Service	1,100,000	1,100,000	0
<i>Total Expenditures</i>	<u>5,971,719</u>	<u>5,948,189</u>	<u>23,530</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,935,921)</u>	<u>(4,286,841)</u>	<u>(350,920)</u>
Other Financing Sources (Uses)			
Advances In	3,550,000	1,545,000	(2,005,000)
<i>Total Other Financing Sources (Uses)</i>	<u>3,550,000</u>	<u>1,545,000</u>	<u>(2,005,000)</u>
<i>Net Change in Fund Balance</i>	(385,921)	(2,741,841)	(2,355,920)
<i>Fund Balance (Deficit) Beginning of Year</i>	3,081,529	3,081,529	0
Prior Year Encumbrances Appropriated	82,399	82,399	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2,778,007</u>	<u>\$ 422,087</u>	<u>\$ (2,355,920)</u>

City of Medina
Medina County, Ohio

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

	Final Budget	Actual	Variance with Budget
Revenues			
Municipal Income Taxes	\$ 4,414,791	\$ 4,183,504	\$ (231,287)
Intergovernmental	201,500	184,562	(16,938)
Charges for Services	352,500	305,286	(47,214)
Gifts and Donations	3,000	5,125	2,125
Other	15,000	33,124	18,124
<i>Total Revenues</i>	<u>4,986,791</u>	<u>4,711,601</u>	<u>(275,190)</u>
Expenditures			
Current:			
Security of Persons and Property			
Police Special			
Salaries and Benefits	4,058,209	3,335,978	722,231
Contractual Services	247,677	228,054	19,623
Materials and Supplies	382,704	349,239	33,465
Capital Outlay	225,000	215,022	9,978
Other	5,200	2,030	3,170
Total Police Special	<u>4,918,790</u>	<u>4,130,323</u>	<u>788,467</u>
Police Communications			
Salaries and Benefits	988,335	669,327	319,008
Contractual Services	19,160	6,787	12,373
Materials and Supplies	12,808	6,685	6,123
Total Police Communications	<u>1,020,303</u>	<u>682,799</u>	<u>337,504</u>
Police Special Unit			
Salaries and Benefits	21,150	2,856	18,294
Contractual Services	4,495	4,050	445
Materials and Supplies	550	197	353
Total Police Special Unit	<u>26,195</u>	<u>7,103</u>	<u>19,092</u>
Drug/Alcohol Diversion			
Salaries and Benefits	0	0	0
Contractual Services	35,554	497	35,057
Materials and Supplies	3,120	2,020	1,100
Capital Outlay	3,750	2,573	1,177
Total Drug/Alcohol Diversion	<u>42,424</u>	<u>5,090</u>	<u>37,334</u>

(continued)

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Police Special Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
School Resource Program			
Salaries and Benefits	156,533	105,236	51,297
Total School Resource Program	156,533	105,236	51,297
<i>Total Security of Persons and Property</i>	6,164,245	4,930,551	1,233,694
<i>Total Expenditures</i>	6,164,245	4,930,551	1,233,694
<i>Net Change in Fund Balance</i>	(1,177,454)	(218,950)	958,504
<i>Fund Balance (Deficit) Beginning of Year</i>	2,464,994	2,464,994	0
Prior Year Encumbrances Appropriated	40,737	40,737	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,328,277</u>	<u>\$ 2,286,781</u>	<u>\$ 958,504</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Stormwater/Streets Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Municipal Income Taxes	\$ 2,452,661	\$ 2,324,169	\$ (128,492)
Other	21,000	77,500	56,500
<i>Total Revenues</i>	<u>2,473,661</u>	<u>2,401,669</u>	<u>(71,992)</u>
Expenditures			
Current:			
Transportation			
Street Maintenance and Repair			
Salaries and Benefits	580,986	99,673	481,313
Contractual Services	478,343	475,621	2,722
Materials and Supplies	4,640	1,642	2,998
Capital Outlay	4,114,641	3,795,823	318,818
Total Street Maintenance and Repair	<u>5,178,610</u>	<u>4,372,759</u>	<u>805,851</u>
<i>Total Transportation</i>	<u>5,178,610</u>	<u>4,372,759</u>	<u>805,851</u>
Debt Service			
Principal Retirement			
	8,232	8,232	0
Total Debt Service	<u>8,232</u>	<u>8,232</u>	<u>0</u>
<i>Total Expenditures</i>	<u>5,186,842</u>	<u>4,380,991</u>	<u>805,851</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,713,181)</u>	<u>(1,979,322)</u>	<u>733,859</u>
Other Financing Sources (Uses)			
Advances In	1,000,000	476,000	(524,000)
<i>Total Other Financing Sources (Uses)</i>	<u>1,000,000</u>	<u>476,000</u>	<u>(524,000)</u>
<i>Net Change in Fund Balance</i>	(1,713,181)	(1,503,322)	209,859
<i>Fund Balance (Deficit) Beginning of Year</i>	856,965	856,965	0
Prior Year Encumbrances Appropriated	<u>1,254,044</u>	<u>1,254,044</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 397,828</u>	<u>\$ 607,687</u>	<u>\$ 209,859</u>

City of Medina
Medina County, Ohio

*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Street Maintenance and Repair Fund
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Budget
Revenues			
Municipal Income Taxes	\$ 294,319	\$ 278,900	\$ (15,419)
Intergovernmental	1,056,952	889,776	(167,176)
Fees, Licenses and Permits	4,530	3,340	(1,190)
Fines and Forfeitures	15,000	5,418	(9,582)
Charges for Services	500	125	(375)
Investment Income	30,608	18,352	(12,256)
Other	500	0	(500)
<i>Total Revenues</i>	<u>1,402,409</u>	<u>1,195,911</u>	<u>(206,498)</u>
Expenditures			
Current:			
Security of Persons and Property			
Traffic Control			
Salaries and Benefits	80,544	25,695	54,849
Contractual Services	45,068	24,603	20,465
Materials and Supplies	33,600	30,459	3,141
Total Traffic Control	<u>159,212</u>	<u>80,757</u>	<u>78,455</u>
Weigh Station			
Salaries and Benefits	6,000	151	5,849
Contractual Services	1,924	3,834	(1,910)
Materials and Supplies	0	275	(275)
Total Weigh Station	<u>7,924</u>	<u>4,260</u>	<u>3,664</u>
Total Security of Persons and Property	<u>167,136</u>	<u>85,017</u>	<u>82,119</u>
Transportation			
Street Maintenance and Repair			
Salaries and Benefits	492,928	400,619	92,309
Contractual Services	40,928	16,426	24,502
Materials and Supplies	128,770	100,766	28,004
Capital Outlay	50,000	13,768	36,232
Total Street Maintenance and Repair	<u>712,626</u>	<u>531,579</u>	<u>181,047</u>
Street Cleaning			
Salaries and Benefits	115,496	76,669	38,827
Contractual Services	1,573	1,573	0
Materials and Supplies	323,502	307,496	16,006
Total Street Cleaning	<u>440,571</u>	<u>385,738</u>	<u>54,833</u>

(continued)

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Street Maintenance and Repair Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Storm Sewer Maintenance			
Salaries and Benefits	191,130	181,489	9,641
Contractual Services	6,936	4,668	2,268
Materials and Supplies	96,324	88,975	7,349
Total Storm Sewer Maintenance	<u>294,390</u>	<u>275,132</u>	<u>19,258</u>
Total Transportation	<u>1,447,587</u>	<u>1,192,449</u>	<u>255,138</u>
Basic Utility			
Leaf Program			
Salaries and Benefits	80,990	63,342	17,648
Contractual Services	1,316	515	801
Materials and Supplies	15,920	13,867	2,053
Capital Outlay	130,000	0	130,000
Total Leaf Program	<u>228,226</u>	<u>77,724</u>	<u>150,502</u>
Total Basic Utility	<u>228,226</u>	<u>77,724</u>	<u>150,502</u>
<i>Total Expenditures</i>	<u>1,842,949</u>	<u>1,355,190</u>	<u>487,759</u>
<i>Net Change in Fund Balance</i>	(440,540)	(159,279)	281,261
<i>Fund Balance (Deficit) Beginning of Year</i>	1,051,604	1,051,604	0
Prior Year Encumbrances Appropriated	<u>77,529</u>	<u>77,529</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 688,593</u>	<u>\$ 969,854</u>	<u>\$ 281,261</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
State Highway Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 88,079	\$ 87,849	\$ (230)
Investment Income	380	1,065	685
<i>Total Revenues</i>	<u>88,459</u>	<u>88,914</u>	<u>455</u>
Expenditures			
Current:			
Transportation			
Street Maintenance and Repair			
Salaries and Benefits	63,057	14,345	48,712
Contractual Services	500	20,371	(19,871)
Materials and Supplies	53,202	0	53,202
Capital Outlay	24,650	24,650	0
Total	<u>141,409</u>	<u>59,366</u>	<u>82,043</u>
<i>Total Transportation</i>	<u>141,409</u>	<u>59,366</u>	<u>82,043</u>
<i>Total Expenditures</i>	<u>141,409</u>	<u>59,366</u>	<u>82,043</u>
<i>Net Change in Fund Balance</i>	(52,950)	29,548	82,498
<i>Fund Balance (Deficit) Beginning of Year</i>	25,703	25,703	0
Prior Year Encumbrances Appropriated	<u>27,452</u>	<u>27,452</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 205</u>	<u>\$ 82,703</u>	<u>\$ 82,498</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Parks and Recreation Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Municipal Income Taxes	\$ 981,065	\$ 929,668	\$ (51,397)
Charges for Services	65,500	47,498	(18,002)
Gifts and Donations	15,000	5,540	(9,460)
Other	2,500	2,180	(320)
<i>Total Revenues</i>	<u>1,064,065</u>	<u>984,886</u>	<u>(79,179)</u>
Expenditures			
Current:			
Leisure Time Activities			
Park Maintenance			
Salaries and Benefits	524,259	448,396	75,863
Contractual Services	128,792	94,888	33,904
Materials and Supplies	203,550	134,152	69,398
Capital Outlay	320,481	228,267	92,214
Other	435	95	340
Total Park Maintenance	<u>1,177,517</u>	<u>905,798</u>	<u>271,719</u>
Municipal Pool			
Salaries and Benefits	216,801	46,447	170,354
Contractual Services	29,097	6,293	22,804
Materials and Supplies	50,666	28,831	21,835
Capital Outlay	4,500	540	3,960
Total Municipal Pool	<u>301,064</u>	<u>82,111</u>	<u>218,953</u>
Uptown Park Maintenance			
Salaries and Benefits	38,247	8,332	29,915
Contractual Services	16,720	9,474	7,246
Materials and Supplies	44,500	21,198	23,302
Total Uptown Park Maintenance	<u>99,467</u>	<u>39,004</u>	<u>60,463</u>
Sports Field Maintenance			
Salaries and Benefits	47,988	46,755	1,233
Contractual Services	26,357	25,798	559
Materials and Supplies	85,570	71,264	14,306
Capital Outlay	69,988	40,445	29,543
Other	0	210	(210)
Total Sports Field Maintenance	<u>229,903</u>	<u>184,472</u>	<u>45,431</u>
<i>Total Leisure Time Activities</i>	<u>1,807,951</u>	<u>1,211,385</u>	<u>596,566</u> <i>(continued)</i>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Parks and Recreation Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
<i>Total Expenditures</i>	1,807,951	1,211,385	596,566
<i>Net Change in Fund Balance</i>	(743,886)	(226,499)	517,387
<i>Fund Balance (Deficit) Beginning of Year</i>	1,195,518	1,195,518	0
Prior Year Encumbrances Appropriated	70,853	70,853	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 522,485	\$ 1,039,872	\$ 517,387

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Local License Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 225,000	\$ 222,370	\$ (2,630)
Investment Income	1,750	4,572	2,822
Other	100	62	(38)
<i>Total Revenues</i>	<u>226,850</u>	<u>227,004</u>	<u>154</u>
Expenditures			
Current:			
Transportation			
Street Maintenance and Repair			
Contractual Services	73,182	42	73,140
Capital Outlay	237,485	13,810	223,675
Total Street Maintenance and Repair	<u>310,667</u>	<u>13,852</u>	<u>296,815</u>
<i>Total Transportation</i>	<u>310,667</u>	<u>13,852</u>	<u>296,815</u>
<i>Total Expenditures</i>	<u>310,667</u>	<u>13,852</u>	<u>296,815</u>
<i>Net Change in Fund Balance</i>	(83,817)	213,152	296,969
<i>Fund Balance (Deficit) Beginning of Year</i>	250,116	250,116	0
Prior Year Encumbrances Appropriated	<u>2,035</u>	<u>2,035</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 168,334</u>	<u>\$ 465,303</u>	<u>\$ 296,969</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Fire Special Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Municipal Income Taxes	\$ 686,745	\$ 650,767	\$ (35,978)
Fees, Licenses and Permits	5,000	4,165	(835)
Charges for Services	162,240	158,874	(3,366)
Gifts and Donations	5,000	3,295	(1,705)
Other	1,500	41	(1,459)
<i>Total Revenues</i>	<u>860,485</u>	<u>817,142</u>	<u>(43,343)</u>
Expenditures			
Current:			
Security of Persons and Property			
Traffic Control			
Salaries and Benefits	727,265	628,597	98,668
Contractual Services	154,002	118,700	35,302
Materials and Supplies	169,758	134,652	35,106
Capital Outlay	11,500	9,990	1,510
Total Traffic Control	<u>1,062,525</u>	<u>891,939</u>	<u>170,586</u>
<i>Total Security of Persons and Property</i>	<u>1,062,525</u>	<u>891,939</u>	<u>170,586</u>
Debt Service			
Interest and Fiscal Charges	1,355	1,355	0
<i>Total Expenditures</i>	<u>1,063,880</u>	<u>893,294</u>	<u>170,586</u>
<i>Net Change in Fund Balance</i>	(203,395)	(76,152)	127,243
<i>Fund Balance (Deficit) Beginning of Year</i>	598,145	598,145	0
Prior Year Encumbrances Appropriated	12,627	12,627	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 407,377</u>	<u>\$ 534,620</u>	<u>\$ 127,243</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Grants Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 243,000	\$ 96,671	\$ (146,329)
<i>Total Revenues</i>	<u>243,000</u>	<u>96,671</u>	<u>(146,329)</u>
Expenditures			
Current:			
General Government			
Municipal Court			
Salaries and Benefits	132,777	73,150	59,627
Contractual Services	31,606	0	31,606
Materials and Supplies	8	0	8
Total Municipal Court	<u>164,391</u>	<u>73,150</u>	<u>91,241</u>
<i>Total General Government</i>	<u>164,391</u>	<u>73,150</u>	<u>91,241</u>
Security of Persons and Property			
DARE			
Materials and Supplies	11,314	494	10,820
Total DARE	<u>11,314</u>	<u>494</u>	<u>10,820</u>
MCDAC			
Contractual Services	16,985	10,754	6,231
Materials and Supplies	20,786	19,393	1,393
Total MCDAC	<u>37,771</u>	<u>30,147</u>	<u>7,624</u>
<i>Total Security of Persons and Property</i>	<u>49,085</u>	<u>30,641</u>	<u>18,444</u>
Community Development			
State Tree Grant			
Contractual Services	273,500	68,500	205,000
Total State Tree Grant	<u>273,500</u>	<u>68,500</u>	<u>205,000</u>
<i>Total Community Development</i>	<u>273,500</u>	<u>68,500</u>	<u>205,000</u>
Debt Service			
Principal Retirement			
Principal Retirement	163,270	163,270	0
Total Debt Service	<u>163,270</u>	<u>163,270</u>	<u>0</u>
<i>Total Expenditures</i>	<u>650,246</u>	<u>335,561</u>	<u>314,685</u> <i>(continued)</i>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Grants Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(407,246)</u>	<u>(238,890)</u>	<u>168,356</u>
Other Financing Sources (Uses)			
Proceeds of Notes	0	48,000	48,000
Advances In	<u>0</u>	<u>390,264</u>	<u>390,264</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>438,264</u>	<u>438,264</u>
<i>Net Change in Fund Balance</i>	(407,246)	199,374	606,620
<i>Fund Balance (Deficit) Beginning of Year (Restated)</i>	35,590	35,590	0
Prior Year Encumbrances Appropriated	<u>16,605</u>	<u>16,605</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (355,051)</u>	<u>\$ 251,569</u>	<u>\$ 606,620</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Local License Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 50,000	\$ 52,396	\$ 2,396
Investment Income	1,250	796	(454)
Other	0	13,195	13,195
<i>Total Revenues</i>	<u>51,250</u>	<u>66,387</u>	<u>15,137</u>
Expenditures			
Current:			
Transportation			
Street Maintenance and Repair			
Capital Outlay	120,844	81,894	38,950
Total Street Maintenance and Repair	<u>120,844</u>	<u>81,894</u>	<u>38,950</u>
<i>Total Transportation</i>	<u>120,844</u>	<u>81,894</u>	<u>38,950</u>
<i>Total Expenditures</i>	<u>120,844</u>	<u>81,894</u>	<u>38,950</u>
<i>Net Change in Fund Balance</i>	(69,594)	(15,507)	54,087
<i>Fund Balance (Deficit) Beginning of Year</i>	13,207	13,207	0
Prior Year Encumbrances Appropriated	15,862	15,862	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (40,525)</u>	<u>\$ 13,562</u>	<u>\$ 54,087</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dare Grant Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 28,000	\$ 0	\$ (28,000)
<i>Total Revenues</i>	<u>28,000</u>	<u>0</u>	<u>(28,000)</u>
Expenditures			
Current:			
Security of Persons and Property			
Dare Program			
Salaries and Benefits	32,687	0	32,687
Total Dare Program	<u>32,687</u>	<u>0</u>	<u>32,687</u>
<i>Total Security of Persons and Property</i>	<u>32,687</u>	<u>0</u>	<u>32,687</u>
<i>Total Expenditures</i>	<u>32,687</u>	<u>0</u>	<u>32,687</u>
<i>Net Change in Fund Balance</i>	(4,687)	0	4,687
<i>Fund Balance (Deficit) Beginning of Year</i>	5,101	5,101	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 414</u>	<u>\$ 5,101</u>	<u>\$ 4,687</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 100,000	\$ 91,651	\$ (8,349)
<i>Total Revenues</i>	<u>100,000</u>	<u>91,651</u>	<u>(8,349)</u>
Expenditures			
Current:			
General Government			
Community Development Block Grant			
Salaries and Benefits	2,361	1,385	976
Contractual Services	197,624	152,825	44,799
Materials and Supplies	158	96	62
Capital Outlay	3,499	0	3,499
Total Community Development Block Grant	<u>203,642</u>	<u>154,306</u>	<u>49,336</u>
<i>Total General Government</i>	<u>203,642</u>	<u>154,306</u>	<u>49,336</u>
Debt Service			
Principal Retirement	38,651	38,651	0
Total Debt Service	<u>38,651</u>	<u>38,651</u>	<u>0</u>
<i>Total Expenditures</i>	<u>242,293</u>	<u>192,957</u>	<u>49,336</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(142,293)</u>	<u>(101,306)</u>	<u>40,987</u>
Other Financing Sources (Uses)			
Advances In	85,000	0	(85,000)
<i>Total Other Financing Sources (Uses)</i>	<u>85,000</u>	<u>0</u>	<u>(85,000)</u>
<i>Net Change in Fund Balance</i>	(57,293)	(101,306)	(44,013)
<i>Fund Balance (Deficit) Beginning of Year (Restated)</i>	83,735	83,735	0
Prior Year Encumbrances Appropriated	<u>9,619</u>	<u>9,619</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 36,061</u>	<u>\$ (7,952)</u>	<u>\$ (44,013)</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Police and Fire Disability Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Property Taxes	\$ 458,208	\$ 511,779	\$ 53,571
Intergovernmental	151,917	134,737	(17,180)
<i>Total Revenues</i>	<u>610,125</u>	<u>646,516</u>	<u>36,391</u>
Expenditures			
Current:			
Security of Persons and Property			
Police Pension			
Salaries and Benefits	676,239	467,342	208,897
Contractual Services	15,700	6,860	8,840
Total Police Pension	<u>691,939</u>	<u>474,202</u>	<u>217,737</u>
<i>Total Security of Persons and Property</i>	<u>691,939</u>	<u>474,202</u>	<u>217,737</u>
<i>Total Expenditures</i>	<u>691,939</u>	<u>474,202</u>	<u>217,737</u>
<i>Net Change in Fund Balance</i>	(81,814)	172,314	254,128
<i>Fund Balance (Deficit) Beginning of Year</i>	1,878,380	1,878,380	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,796,566</u>	<u>\$ 2,050,694</u>	<u>\$ 254,128</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
CHIP Grant Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 325,000	\$ 165,593	\$ (159,407)
<i>Total Revenues</i>	<u>325,000</u>	<u>165,593</u>	<u>(159,407)</u>
Expenditures			
Current:			
Community Development			
CHIP Grant			
Contractual Services	669,927	233,674	436,253
Total CHIP Grant	<u>669,927</u>	<u>233,674</u>	<u>436,253</u>
<i>Total Community Development</i>	<u>669,927</u>	<u>233,674</u>	<u>436,253</u>
Debt Service			
Principal Retirement	160	0	160
Total Debt Service	<u>160</u>	<u>0</u>	<u>160</u>
<i>Total Expenditures</i>	<u>670,087</u>	<u>233,674</u>	<u>436,413</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(345,087)</u>	<u>(68,081)</u>	<u>277,006</u>
Other Financing Sources (Uses)			
Advances In	650,000	401,900	(248,100)
<i>Total Other Financing Sources (Uses)</i>	<u>650,000</u>	<u>401,900</u>	<u>(248,100)</u>
<i>Net Change in Fund Balance</i>	304,913	333,819	28,906
<i>Fund Balance (Deficit) Beginning of Year (Restated)</i>	(111,191)	(111,191)	0
Prior Year Encumbrances Appropriated	<u>128,933</u>	<u>128,933</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 322,655</u>	<u>\$ 351,561</u>	<u>\$ 28,906</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Open Space #1 Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues	\$ 0	\$ 0	\$ 0
Expenditures			
Current:			
Community Development			
Open Space #1			
Contractual Services	3,000	0	3,000
Capital Outlay	6,478	5,864	614
Total Open Space #1	9,478	5,864	3,614
<i>Total Community Development</i>	9,478	5,864	3,614
<i>Total Expenditures</i>	9,478	5,864	3,614
<i>Net Change in Fund Balance</i>	(9,478)	(5,864)	3,614
<i>Fund Balance (Deficit) Beginning of Year</i>	84,771	84,771	0
Prior Year Encumbrances Appropriated	2,864	2,864	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 78,157	\$ 81,771	\$ 3,614

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Open Space #2 Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues	\$ 0	\$ 0	\$ 0
Expenditures			
Current:			
Community Development			
Open Space #2			
Capital Outlay	3,750	3,750	0
Total Open Space #2	3,750	3,750	0
<i>Total Community Development</i>	3,750	3,750	0
<i>Total Expenditures</i>	3,750	3,750	0
<i>Net Change in Fund Balance</i>	(3,750)	(3,750)	0
<i>Fund Balance (Deficit) Beginning of Year</i>	1,595	1,595	0
Prior Year Encumbrances Appropriated	3,750	3,750	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,595</u>	<u>\$ 1,595</u>	<u>\$ 0</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Open Space #3 Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues	\$ 0	\$ 0	\$ 0
Expenditures			
Current:			
Community Development			
Open Space #3			
Capital Outlay	5,287	4,738	549
Total Open Space #3	5,287	4,738	549
<i>Total Community Development</i>	5,287	4,738	549
<i>Total Expenditures</i>	5,287	4,738	549
<i>Net Change in Fund Balance</i>	(5,287)	(4,738)	549
<i>Fund Balance (Deficit) Beginning of Year</i>	3,086	3,086	0
Prior Year Encumbrances Appropriated	4,738	4,738	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 2,537	\$ 3,086	\$ 549

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Open Space #4 Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues	\$ 0	\$ 0	\$ 0
Expenditures			
Current:			
Community Development			
Open Space #4			
Capital Outlay	4,227	4,200	27
Total Open Space #4	4,227	4,200	27
<i>Total Community Development</i>	4,227	4,200	27
<i>Total Expenditures</i>	4,227	4,200	27
<i>Net Change in Fund Balance</i>	(4,227)	(4,200)	27
<i>Fund Balance (Deficit) Beginning of Year</i>	7,979	7,979	0
Prior Year Encumbrances Appropriated	4,200	4,200	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 7,952	\$ 7,979	\$ 27

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Medical Services Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Property Taxes	\$ 827,559	\$ 942,888	\$ 115,329
Intergovernmental	323,617	278,129	(45,488)
<i>Total Revenues</i>	<u>1,151,176</u>	<u>1,221,017</u>	<u>69,841</u>
Expenditures			
Current:			
Security of Persons and Property			
Emergency Medical Services			
Contractual Services	1,608,880	999,920	608,960
Materials and Supplies	7,200	7,080	120
Total Emergency Medical Services	<u>1,616,080</u>	<u>1,007,000</u>	<u>609,080</u>
<i>Total Security of Persons and Property</i>	<u>1,616,080</u>	<u>1,007,000</u>	<u>609,080</u>
<i>Total Expenditures</i>	<u>1,616,080</u>	<u>1,007,000</u>	<u>609,080</u>
<i>Net Change in Fund Balance</i>	(464,904)	214,017	678,921
<i>Fund Balance (Deficit) Beginning of Year</i>	1,585,355	1,585,355	0
Prior Year Encumbrances Appropriated	<u>120,037</u>	<u>120,037</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,240,488</u>	<u>\$ 1,919,409</u>	<u>\$ 678,921</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Parking Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Fees, Licenses and Permits	\$ 60,000	\$ 60,000	\$ 0
<i>Total Revenues</i>	<u>60,000</u>	<u>60,000</u>	<u>0</u>
Expenditures			
Current:			
Transportation			
Parking Meters			
Salaries and Benefits	7,763	5,495	2,268
Total Parking Meters	<u>7,763</u>	<u>5,495</u>	<u>2,268</u>
Parking Lots			
Salaries and Benefits	27,142	21,977	5,165
Contractual Services	25,050	20,550	4,500
Total Parking Lots	<u>52,192</u>	<u>42,527</u>	<u>9,665</u>
Total Transportation	<u>59,955</u>	<u>48,022</u>	<u>11,933</u>
<i>Total Expenditures</i>	<u>59,955</u>	<u>48,022</u>	<u>11,933</u>
<i>Net Change in Fund Balance</i>	45	11,978	11,933
<i>Fund Balance (Deficit) Beginning of Year</i>	7,034	7,034	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 7,079</u>	<u>\$ 19,012</u>	<u>\$ 11,933</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Cable TV Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Fees, Licenses and Permits	\$ 229,933	\$ 240,724	\$ 10,791
Charges for Services	32,735	31,876	(859)
Other	0	2,860	2,860
<i>Total Revenues</i>	<u>262,668</u>	<u>275,460</u>	<u>12,792</u>
Expenditures			
Current:			
General Government			
Cable TV			
Salaries and Benefits	267,781	209,061	58,720
Contractual Services	7,584	3,570	4,014
Materials and Supplies	66,187	41,310	24,877
Total Cable TV	<u>341,552</u>	<u>253,941</u>	<u>87,611</u>
<i>Total General Government</i>	<u>341,552</u>	<u>253,941</u>	<u>87,611</u>
<i>Total Expenditures</i>	<u>341,552</u>	<u>253,941</u>	<u>87,611</u>
<i>Net Change in Fund Balance</i>	(78,884)	21,519	100,403
<i>Fund Balance (Deficit) Beginning of Year</i>	242,171	242,171	0
Prior Year Encumbrances Appropriated	<u>9,746</u>	<u>9,746</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 173,033</u>	<u>\$ 273,436</u>	<u>\$ 100,403</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Railroad Renovation Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 82,500	\$ 79,546	\$ (2,954)
<i>Total Revenues</i>	<u>82,500</u>	<u>79,546</u>	<u>(2,954)</u>
Expenditures			
Current:			
Transportation			
Airport			
Salaries and Benefits	22,787	3,743	19,044
Contractual Services	107,097	57,533	49,564
Capital Outlay	43,064	1,242	41,822
Total Airport	<u>172,948</u>	<u>62,518</u>	<u>110,430</u>
<i>Total Transportation</i>	<u>172,948</u>	<u>62,518</u>	<u>110,430</u>
<i>Total Expenditures</i>	<u>172,948</u>	<u>62,518</u>	<u>110,430</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(90,448)</u>	<u>17,028</u>	<u>107,476</u>
Other Financing Sources (Uses)			
Transfers In	17,500	17,500	0
<i>Total Other Financing Sources (Uses)</i>	<u>17,500</u>	<u>17,500</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(72,948)	34,528	107,476
<i>Fund Balance (Deficit) Beginning of Year</i>	281,783	281,783	0
Prior Year Encumbrances Appropriated	10,448	10,448	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 219,283</u>	<u>\$ 326,759</u>	<u>\$ 107,476</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Airport Grant Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 150,000	\$ 230,720	\$ 80,720
<i>Total Revenues</i>	<u>150,000</u>	<u>230,720</u>	<u>80,720</u>
Expenditures			
Current:			
Transportation			
Airport			
Contractual Services	42,469	42,469	0
Capital Outlay	427,800	427,800	0
Total Airport	<u>470,269</u>	<u>470,269</u>	<u>0</u>
<i>Total Transportation</i>	<u>470,269</u>	<u>470,269</u>	<u>0</u>
Debt Service			
Principal Retirement	0	14,608	(14,608)
<i>Total Expenditures</i>	<u>470,269</u>	<u>484,877</u>	<u>(14,608)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(320,269)</u>	<u>(254,157)</u>	<u>66,112</u>
Other Financing Sources (Uses)			
Advances In	150,000	396,000	246,000
<i>Total Other Financing Sources (Uses)</i>	<u>150,000</u>	<u>396,000</u>	<u>246,000</u>
<i>Net Change in Fund Balance</i>	(170,269)	141,843	312,112
<i>Fund Balance (Deficit) Beginning of Year (Restated)</i>	9,803	9,803	0
Prior Year Encumbrances Appropriated	583	583	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (159,883)</u>	<u>\$ 152,229</u>	<u>\$ 312,112</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Enforcement Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Fines and Forfeitures	\$ 3,500	\$ 4,352	\$ 852
<i>Total Revenues</i>	<u>3,500</u>	<u>4,352</u>	<u>852</u>
Expenditures			
Current:			
Security of Persons and Property			
Drug Enforcement			
Contractual Services	3,323	0	3,323
Total Drug Enforcement	<u>3,323</u>	<u>0</u>	<u>3,323</u>
<i>Total Security of Persons and Property</i>	<u>3,323</u>	<u>0</u>	<u>3,323</u>
<i>Total Expenditures</i>	<u>3,323</u>	<u>0</u>	<u>3,323</u>
<i>Net Change in Fund Balance</i>	177	4,352	4,175
<i>Fund Balance (Deficit) Beginning of Year</i>	12,624	12,624	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 12,801</u>	<u>\$ 16,976</u>	<u>\$ 4,175</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Fines and Forfeitures	\$ 5,000	\$ 3,216	\$ (1,784)
<i>Total Revenues</i>	<u>5,000</u>	<u>3,216</u>	<u>(1,784)</u>
Expenditures			
Current:			
Security of Persons and Property			
Law Enforcement			
Other	3,349	1,275	2,074
Total Law Enforcement	<u>3,349</u>	<u>1,275</u>	<u>2,074</u>
<i>Total Security of Persons and Property</i>	<u>3,349</u>	<u>1,275</u>	<u>2,074</u>
<i>Total Expenditures</i>	<u>3,349</u>	<u>1,275</u>	<u>2,074</u>
<i>Net Change in Fund Balance</i>	1,651	1,941	290
<i>Fund Balance (Deficit) Beginning of Year</i>	19,310	19,310	0
Prior Year Encumbrances Appropriated	<u>936</u>	<u>936</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 21,897</u>	<u>\$ 22,187</u>	<u>\$ 290</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Computer Legal Research Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Fines and Forfeitures	\$ 40,000	\$ 41,569	\$ 1,569
<i>Total Revenues</i>	<u>40,000</u>	<u>41,569</u>	<u>1,569</u>
Expenditures			
Current:			
General Government			
Municipal Court Computer Legal Research			
Contractual Services	13,000	8,964	4,036
Materials and Supplies	64,551	55,563	8,988
Capital Outlay	16,181	6,735	9,446
Total Municipal Court Computer Legal Research	<u>93,732</u>	<u>71,262</u>	<u>22,470</u>
<i>Total General Government</i>	<u>93,732</u>	<u>71,262</u>	<u>22,470</u>
<i>Total Expenditures</i>	<u>93,732</u>	<u>71,262</u>	<u>22,470</u>
<i>Net Change in Fund Balance</i>	(53,732)	(29,693)	24,039
<i>Fund Balance (Deficit) Beginning of Year</i>	72,737	72,737	0
Prior Year Encumbrances Appropriated	5,051	5,051	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 24,056</u>	<u>\$ 48,095</u>	<u>\$ 24,039</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Municipal Court Probation Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Fines and Forfeitures	\$ 150,000	\$ 130,752	\$ (19,248)
<i>Total Revenues</i>	<u>150,000</u>	<u>130,752</u>	<u>(19,248)</u>
Expenditures			
Current:			
General Government			
Municipal Court Probation Services			
Salaries and Benefits	304,006	137,172	166,834
Contractual Services	62,092	26,234	35,858
Materials and Supplies	8,960	4,060	4,900
Capital Outlay	4,000	0	4,000
Total Municipal Court Probation Services	<u>379,058</u>	<u>167,466</u>	<u>211,592</u>
<i>Total General Government</i>	<u>379,058</u>	<u>167,466</u>	<u>211,592</u>
<i>Total Expenditures</i>	<u>379,058</u>	<u>167,466</u>	<u>211,592</u>
<i>Net Change in Fund Balance</i>	(229,058)	(36,714)	192,344
<i>Fund Balance (Deficit) Beginning of Year</i>	497,082	497,082	0
Prior Year Encumbrances Appropriated	<u>5,834</u>	<u>5,834</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 273,858</u></u>	<u><u>\$ 466,202</u></u>	<u><u>\$ 192,344</u></u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
DUI Enforcement Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Fines and Forfeitures	\$ 3,000	\$ 3,760	\$ 760
<i>Total Revenues</i>	<u>3,000</u>	<u>3,760</u>	<u>760</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	3,000	3,760	760
<i>Fund Balance (Deficit) Beginning of Year</i>	7,938	7,938	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 10,938</u>	<u>\$ 11,698</u>	<u>\$ 760</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Driver Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Fines and Forfeitures	\$ 55,000	\$ 64,021	\$ 9,021
<i>Total Revenues</i>	<u>55,000</u>	<u>64,021</u>	<u>9,021</u>
Expenditures			
Current:			
General Government			
Indigent Driver			
Contractual Services	<u>259,137</u>	<u>92,364</u>	<u>166,773</u>
Total Indigent Driver	<u>259,137</u>	<u>92,364</u>	<u>166,773</u>
<i>Total General Government</i>	<u>259,137</u>	<u>92,364</u>	<u>166,773</u>
<i>Total Expenditures</i>	<u>259,137</u>	<u>92,364</u>	<u>166,773</u>
<i>Net Change in Fund Balance</i>	(204,137)	(28,343)	175,794
<i>Fund Balance (Deficit) Beginning of Year</i>	317,091	317,091	0
Prior Year Encumbrances Appropriated	<u>5,167</u>	<u>5,167</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 118,121</u>	<u>\$ 293,915</u>	<u>\$ 175,794</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Clerk Computer Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Fines and Forfeitures	\$ 165,000	\$ 153,701	\$ (11,299)
<i>Total Revenues</i>	<u>165,000</u>	<u>153,701</u>	<u>(11,299)</u>
Expenditures			
Current:			
General Government			
Municipal Court Clerk Computer			
Salaries and Benefits	103,407	93,993	9,414
Contractual Services	18,967	15,303	3,664
Materials and Supplies	49,298	7,139	42,159
Capital Outlay	36,418	38,924	(2,506)
Total Municipal Court Clerk Computer	<u>208,090</u>	<u>155,359</u>	<u>52,731</u>
<i>Total General Government</i>	<u>208,090</u>	<u>155,359</u>	<u>52,731</u>
<i>Total Expenditures</i>	<u>208,090</u>	<u>155,359</u>	<u>52,731</u>
<i>Net Change in Fund Balance</i>	(43,090)	(1,658)	41,432
<i>Fund Balance (Deficit) Beginning of Year</i>	119,558	119,558	0
Prior Year Encumbrances Appropriated	<u>37,683</u>	<u>37,683</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 114,151</u>	<u>\$ 155,583</u>	<u>\$ 41,432</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Special Projects Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Fines and Forfeitures	\$ 365,000	\$ 332,936	\$ (32,064)
<i>Total Revenues</i>	<u>365,000</u>	<u>332,936</u>	<u>(32,064)</u>
Expenditures			
Current:			
General Government			
Municipal Court Special Projects			
Contractual Services	16,000	0	16,000
Materials and Supplies	30,339	0	30,339
Capital Outlay	7,661	0	7,661
Total Municipal Court Special Projects	<u>54,000</u>	<u>0</u>	<u>54,000</u>
<i>Total General Government</i>	<u>54,000</u>	<u>0</u>	<u>54,000</u>
<i>Total Expenditures</i>	<u>54,000</u>	<u>0</u>	<u>54,000</u>
<i>Net Change in Fund Balance</i>	311,000	332,936	21,936
<i>Fund Balance (Deficit) Beginning of Year</i>	2,304,567	2,304,567	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2,615,567</u>	<u>\$ 2,637,503</u>	<u>\$ 21,936</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Shade Tree Trust Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 250	\$ 0	\$ (250)
<i>Total Revenues</i>	<u>250</u>	<u>0</u>	<u>(250)</u>
Expenditures			
Current:			
Community Development			
Shade Tree Trust			
Other	9,726	9,726	0
Total Shade Tree Trust	<u>9,726</u>	<u>9,726</u>	<u>0</u>
<i>Total Community Development</i>	<u>9,726</u>	<u>9,726</u>	<u>0</u>
<i>Total Expenditures</i>	<u>9,726</u>	<u>9,726</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(9,476)	(9,726)	(250)
<i>Fund Balance (Deficit) Beginning of Year</i>	556	556	0
Prior Year Encumbrances Appropriated	<u>9,726</u>	<u>9,726</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 806</u>	<u>\$ 556</u>	<u>\$ (250)</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Cemetery Improvement Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 41,535	\$ 32,502	\$ (9,033)
Investment Income	5,400	637	(4,763)
<i>Total Revenues</i>	<u>46,935</u>	<u>33,139</u>	<u>(13,796)</u>
Expenditures			
Current:			
General Government			
Cemetery Improvement			
Contractual Services	8,471	8,471	0
Materials and Supplies	13,155	13,015	140
Other	279,712	279,072	640
Total Cemetery Improvement	<u>301,338</u>	<u>300,558</u>	<u>780</u>
<i>Total General Government</i>	<u>301,338</u>	<u>300,558</u>	<u>780</u>
<i>Total Expenditures</i>	<u>301,338</u>	<u>300,558</u>	<u>780</u>
<i>Net Change in Fund Balance</i>	(254,403)	(267,419)	(13,016)
<i>Fund Balance (Deficit) Beginning of Year</i>	124,676	124,676	0
Prior Year Encumbrances Appropriated	<u>299,977</u>	<u>299,977</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 170,250</u>	<u>\$ 157,234</u>	<u>\$ (13,016)</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Fire Bond Retirement Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Property Taxes	\$ 23,704	\$ 28,425	\$ 4,721
Intergovernmental	6,096	3,309	(2,787)
<i>Total Revenues</i>	<u>29,800</u>	<u>31,734</u>	<u>1,934</u>
Expenditures			
Current:			
General Government			
Fire Bond Retirement			
Contractual Services	3,250	381	2,869
Total Fire Bond Retirement	<u>3,250</u>	<u>381</u>	<u>2,869</u>
<i>Total General Government</i>	<u>3,250</u>	<u>381</u>	<u>2,869</u>
Debt Service			
Interest and Fiscal Charges	21,750	21,750	0
Total Debt Service	<u>21,750</u>	<u>21,750</u>	<u>0</u>
<i>Total Expenditures</i>	<u>25,000</u>	<u>22,131</u>	<u>2,869</u>
<i>Net Change in Fund Balance</i>	4,800	9,603	4,803
<i>Fund Balance (Deficit) Beginning of Year</i>	728,532	728,532	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 733,332</u>	<u>\$ 738,135</u>	<u>\$ 4,803</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Park/Recreation Capital Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues	\$ 0	\$ 0	\$ 0
Expenditures			
Current:			
Capital Outlay			
Contractual Services	161	161	0
Total	161	161	0
<i>Total Expenditures</i>	161	161	0
<i>Net Change in Fund Balance</i>	(161)	(161)	0
<i>Fund Balance (Deficit) Beginning of Year</i>	192	192	0
Prior Year Encumbrances Appropriated	161	161	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 192</u>	<u>\$ 192</u>	<u>\$ 0</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Fire Capital Replacement Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Municipal Income Taxes	\$ 98,106	\$ 92,967	\$ (5,139)
<i>Total Revenues</i>	<u>98,106</u>	<u>92,967</u>	<u>(5,139)</u>
Expenditures			
Current:			
Capital Outlay			
Capital Outlay	1,005,983	819,420	186,563
Total	<u>1,005,983</u>	<u>819,420</u>	<u>186,563</u>
Debt Service			
Principal Retirement	268,065	268,065	0
Total Debt Service	<u>268,065</u>	<u>268,065</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,274,048</u>	<u>1,087,485</u>	<u>186,563</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,175,942)</u>	<u>(994,518)</u>	<u>181,424</u>
Other Financing Sources (Uses)			
Advances In	350,000	268,065	(81,935)
<i>Total Other Financing Sources (Uses)</i>	<u>350,000</u>	<u>268,065</u>	<u>(81,935)</u>
<i>Net Change in Fund Balance</i>	(825,942)	(726,453)	99,489
<i>Fund Balance (Deficit) Beginning of Year</i>	807,343	807,343	0
Prior Year Encumbrances Appropriated	19,420	19,420	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 821</u>	<u>\$ 100,310</u>	<u>\$ 99,489</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Capital Projects Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues	\$ 0	\$ 0	\$ 0
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance (Deficit) Beginning of Year</i>	191,400	191,400	0
Prior Year Encumbrances Appropriated	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 191,400</u>	<u>\$ 191,400</u>	<u>\$ 0</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Issue 2 Project Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 0	\$ 145,869	\$ 145,869
<i>Total Revenues</i>	<u>0</u>	<u>145,869</u>	<u>145,869</u>
Expenditures			
Capital Outlay			
Issue 2			
Capital Outlay	1,088,000	1,012,832	75,168
Total Capital Outlay	<u>1,088,000</u>	<u>1,012,832</u>	<u>75,168</u>
Debt Service			
Principal Retirement	1,255,500	1,268,000	(12,500)
Total Debt Service	<u>1,255,500</u>	<u>1,268,000</u>	<u>(12,500)</u>
<i>Total Expenditures</i>	<u>2,343,500</u>	<u>2,280,832</u>	<u>62,668</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,343,500)</u>	<u>(2,134,963)</u>	<u>208,537</u>
Other Financing Sources (Uses)			
Advances In	2,250,000	1,327,250	(922,750)
<i>Total Other Financing Sources (Uses)</i>	<u>2,250,000</u>	<u>1,327,250</u>	<u>(922,750)</u>
<i>Net Change in Fund Balance</i>	(93,500)	(807,713)	(714,213)
<i>Fund Balance (Deficit) Beginning of Year</i>	82,770	82,770	0
Prior Year Encumbrances Appropriated	<u>1,088,000</u>	<u>1,088,000</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,077,270</u>	<u>\$ 363,057</u>	<u>\$ (714,213)</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Street Resurfacing Capital Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues	\$ 0	\$ 0	\$ 0
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance (Deficit) Beginning of Year</i>	195,465	195,465	0
Prior Year Encumbrances Appropriated	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 195,465</u>	<u>\$ 195,465</u>	<u>\$ 0</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Storm Sewer Capital Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues	\$ 0	\$ 0	\$ 0
Expenditures			
Capital Outlay			
Street Cleaning			
Contractual Services	34,450	34,450	0
Total	34,450	34,450	0
<i>Total Expenditures</i>	34,450	34,450	0
<i>Net Change in Fund Balance</i>	(34,450)	(34,450)	0
<i>Fund Balance (Deficit) Beginning of Year</i>	26,511	26,511	0
Prior Year Encumbrances Appropriated	34,450	34,450	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 26,511</u>	<u>\$ 26,511</u>	<u>\$ 0</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Street Reconstruction Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues	\$ 0	\$ 0	\$ 0
Expenditures			
Capital Outlay			
Street Reconstruction			
Capital Outlay	73,591	0	73,591
Total	73,591	0	73,591
<i>Total Expenditures</i>	73,591	0	73,591
<i>Net Change in Fund Balance</i>	(73,591)	0	73,591
<i>Fund Balance (Deficit) Beginning of Year</i>	73,591	73,591	0
Prior Year Encumbrances Appropriated	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 0	\$ 73,591	\$ 73,591

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Blacktop Resurfacing Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues	\$ 0	\$ 0	\$ 0
Expenditures			
Capital Outlay			
Street Cleaning			
Capital Outlay	173,772	0	173,772
Total	173,772	0	173,772
<i>Total Expenditures</i>	173,772	0	173,772
<i>Excess of Revenues Over (Under) Expenditures</i>	(173,772)	0	173,772
Other Financing Sources (Uses)			
Advances In	105,000	0	(105,000)
<i>Total Other Financing Sources (Uses)</i>	105,000	0	(105,000)
<i>Net Change in Fund Balance</i>	(68,772)	0	68,772
<i>Fund Balance (Deficit) Beginning of Year</i>	68,772	68,772	0
Prior Year Encumbrances Appropriated	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 0</u>	<u>\$ 68,772</u>	<u>\$ 68,772</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Curbs and Alleys Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues	\$ 0	\$ 0	\$ 0
Expenditures			
Capital Outlay			
Street Cleaning			
Capital Outlay	138,236	0	138,236
Total	138,236	0	138,236
<i>Total Expenditures</i>	138,236	0	138,236
<i>Net Change in Fund Balance</i>	(138,236)	0	138,236
<i>Fund Balance (Deficit) Beginning of Year</i>	138,236	138,236	0
Prior Year Encumbrances Appropriated	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 0	\$ 138,236	\$ 138,236

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Computer/Electronic Technology Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Municipal Income Taxes	\$ 147,160	\$ 139,007	\$ (8,153)
<i>Total Revenues</i>	<u>147,160</u>	<u>139,007</u>	<u>(8,153)</u>
Expenditures			
Capital Outlay			
Street Cleaning			
Materials and Supplies	41,500	39,316	2,184
Capital Outlay	<u>262,607</u>	<u>128,923</u>	<u>133,684</u>
Total	<u>304,107</u>	<u>168,239</u>	<u>135,868</u>
<i>Total Expenditures</i>	<u>304,107</u>	<u>168,239</u>	<u>135,868</u>
<i>Net Change in Fund Balance</i>	(156,947)	(29,232)	127,715
<i>Fund Balance (Deficit) Beginning of Year</i>	495,820	495,820	0
Prior Year Encumbrances Appropriated	<u>22,960</u>	<u>22,960</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 361,833</u></u>	<u><u>\$ 489,548</u></u>	<u><u>\$ 127,715</u></u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Unanticipated Capital Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Municipal Income Taxes	\$ 0	\$ 7,315	\$ 7,315
<i>Total Revenues</i>	<u>0</u>	<u>7,315</u>	<u>7,315</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	7,315	7,315
<i>Fund Balance (Deficit) Beginning of Year</i>	984,283	984,283	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 984,283</u>	<u>\$ 991,598</u>	<u>\$ 7,315</u>

City of Medina
Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessments Projects Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 5,000	\$ 9,296	\$ 4,296
<i>Total Revenues</i>	<u>5,000</u>	<u>9,296</u>	<u>4,296</u>
Expenditures			
Capital Outlay			
Special Assessment Projects			
Contractual Services	6,993	8,391	(1,398)
Total	<u>6,993</u>	<u>8,391</u>	<u>(1,398)</u>
Debt Service			
Principal Retirement	8,107	8,107	0
Total Debt Service	<u>8,107</u>	<u>8,107</u>	<u>0</u>
<i>Total Expenditures</i>	<u>15,100</u>	<u>16,498</u>	<u>(1,398)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(10,100)</u>	<u>(7,202)</u>	<u>2,898</u>
Other Financing Sources (Uses)			
Advances In	12,500	3,000	(9,500)
<i>Total Other Financing Sources (Uses)</i>	<u>12,500</u>	<u>3,000</u>	<u>(9,500)</u>
<i>Net Change in Fund Balance</i>	2,400	(4,202)	(6,602)
<i>Fund Balance (Deficit) Beginning of Year (Restated)</i>	678	678	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 3,078</u>	<u>\$ (3,524)</u>	<u>\$ (6,602)</u>

City of Medina
Medina County, Ohio
Combining Statements – Agency Funds

Fiduciary Funds

To account for assets held by the City as an agency for individuals, private organizations, other governmental units, and other funds. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Agency Funds

Section 125 Fund

To account for Section 125 Employee deductions and Section 125 insurance.

Payroll Fund

To account for payroll expense.

Law Library Fund

To account for a percentage of the ORC fines received through Ohio State Highway Patrol.

Ohio Board of Building Standards Fund

To account for state building fees collected from builders and disbursed to the State Board of Building Standards.

Friends of the Cemetery Fund

To account for donations received for the maintenance and improvement of the cemetery.

Municipal Court Fund

To account for the collection and distribution of revenue associated with the operations of the Medina Municipal Court.

The following funds collect deposits then return them when the obligation has been met.

Bid and Performance Bonds Fund

Planning and Zoning Deposits Fund

Water Meter Deposits Fund

Developer Deposits Fund

Utility Deposits Fund

City of Medina
Medina County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2009

	Section 125 Fund	Payroll Fund	Law Library Fund	Bid and Performance Bonds Fund	Ohio Board of Building Standards Fund
<i>Assets</i>					
Equity in Pooled Cash and Investments	\$ 7,333	\$ 65,145	\$ 1,629	\$ 15,644	\$ 1,000
Cash in Segregated Accounts	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u><u>7,333</u></u>	<u><u>65,145</u></u>	<u><u>1,629</u></u>	<u><u>15,644</u></u>	<u><u>1,000</u></u>
<i>Liabilities</i>					
Undistributed Monies	<u>\$ 7,333</u>	<u>\$ 65,145</u>	<u>\$ 1,629</u>	<u>\$ 15,644</u>	<u>\$ 1,000</u>
<i>Total Liabilities</i>	<u><u>\$ 7,333</u></u>	<u><u>\$ 65,145</u></u>	<u><u>\$ 1,629</u></u>	<u><u>\$ 15,644</u></u>	<u><u>\$ 1,000</u></u>

City of Medina
Medina County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2009

	Water Meter Deposits Fund	Developer Deposits Fund	Friends of the Cemetery Fund	Utility Deposits Fund	Municipal Court Fund	Totals
<i>Assets</i>						
Equity in Pooled Cash and Investments	\$ 2,921	\$ 136,960	\$ 4,234	\$ 131,276	\$ 0	\$ 366,142
Cash in Segregated Accounts	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>425,516</u>	<u>425,516</u>
Total Assets	<u><u>2,921</u></u>	<u><u>136,960</u></u>	<u><u>4,234</u></u>	<u><u>131,276</u></u>	<u><u>425,516</u></u>	<u><u>791,658</u></u>
<i>Liabilities</i>						
Undistributed Monies	<u>\$ 2,921</u>	<u>\$ 136,960</u>	<u>\$ 4,234</u>	<u>\$ 131,276</u>	<u>\$ 425,516</u>	<u>\$ 791,658</u>
<i>Total Liabilities</i>	<u><u>\$ 2,921</u></u>	<u><u>\$ 136,960</u></u>	<u><u>\$ 4,234</u></u>	<u><u>\$ 131,276</u></u>	<u><u>\$ 425,516</u></u>	<u><u>\$ 791,658</u></u>

City of Medina
Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009

	Beginning Balance 12/31/2008	Additions	Reductions	Ending Balance 12/31/2009
Section 125 Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 7,400	\$ 0	\$ 67	\$ 7,333
<i>Total Assets</i>	<u>\$ 7,400</u>	<u>\$ 0</u>	<u>\$ 67</u>	<u>\$ 7,333</u>
Liabilities				
Undistributed Monies	\$ 7,400	\$ 0	\$ 67	\$ 7,333
<i>Total Liabilities</i>	<u>\$ 7,400</u>	<u>\$ 0</u>	<u>\$ 67</u>	<u>\$ 7,333</u>
Payroll Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 444,150	\$ 0	\$ 379,005	\$ 65,145
<i>Total Assets</i>	<u>\$ 444,150</u>	<u>\$ 0</u>	<u>\$ 379,005</u>	<u>\$ 65,145</u>
Liabilities				
Undistributed Monies	\$ 444,150	\$ 0	\$ 379,005	\$ 65,145
<i>Total Liabilities</i>	<u>\$ 444,150</u>	<u>\$ 0</u>	<u>\$ 379,005</u>	<u>\$ 65,145</u>
Law Library Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 4,902	\$ 0	\$ 3,273	\$ 1,629
<i>Total Assets</i>	<u>\$ 4,902</u>	<u>\$ 0</u>	<u>\$ 3,273</u>	<u>\$ 1,629</u>
Liabilities				
Undistributed Monies	\$ 4,902	\$ 0	\$ 3,273	\$ 1,629
<i>Total Liabilities</i>	<u>\$ 4,902</u>	<u>\$ 0</u>	<u>\$ 3,273</u>	<u>\$ 1,629</u>
Bid and Performance Bonds Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 37,101	\$ 0	\$ 21,457	\$ 15,644
<i>Total Assets</i>	<u>\$ 37,101</u>	<u>\$ 0</u>	<u>\$ 21,457</u>	<u>\$ 15,644</u>
Liabilities				
Undistributed Monies	\$ 37,101	\$ 0	\$ 21,457	\$ 15,644
<i>Total Liabilities</i>	<u>\$ 37,101</u>	<u>\$ 0</u>	<u>\$ 21,457</u>	<u>\$ 15,644</u>
Ohio Board and Building Standards Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 211	\$ 789	\$ 0	\$ 1,000
<i>Total Assets</i>	<u>\$ 211</u>	<u>\$ 789</u>	<u>\$ 0</u>	<u>\$ 1,000</u>
Liabilities				
Undistributed Monies	\$ 211	\$ 789	\$ 0	\$ 1,000
<i>Total Liabilities</i>	<u>\$ 211</u>	<u>\$ 789</u>	<u>\$ 0</u>	<u>\$ 1,000</u>

(continued)

City of Medina
Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009

	Beginning Balance 12/31/2008	Additions	Reductions	Ending Balance 12/31/2009
Water Meter Deposits Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 2,921	\$ 0	\$ 0	\$ 2,921
<i>Total Assets</i>	<u>\$ 2,921</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,921</u>
Liabilities				
Undistributed Monies	\$ 2,921	\$ 0	\$ 0	\$ 2,921
<i>Total Liabilities</i>	<u>\$ 2,921</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,921</u>
Developer Deposits Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 130,810	\$ 6,150	\$ 0	\$ 136,960
<i>Total Assets</i>	<u>\$ 130,810</u>	<u>\$ 6,150</u>	<u>\$ 0</u>	<u>\$ 136,960</u>
Liabilities				
Undistributed Monies	\$ 130,810	\$ 6,150	\$ 0	\$ 136,960
<i>Total Liabilities</i>	<u>\$ 130,810</u>	<u>\$ 6,150</u>	<u>\$ 0</u>	<u>\$ 136,960</u>
Friends of the Cemetery Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 4,434	\$ 0	\$ 200	\$ 4,234
<i>Total Assets</i>	<u>\$ 4,434</u>	<u>\$ 0</u>	<u>\$ 200</u>	<u>\$ 4,234</u>
Liabilities				
Undistributed Monies	\$ 4,434	\$ 0	\$ 200	\$ 4,234
<i>Total Liabilities</i>	<u>\$ 4,434</u>	<u>\$ 0</u>	<u>\$ 200</u>	<u>\$ 4,234</u>
Utility Deposits Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 127,620	\$ 3,656	\$ 0	\$ 131,276
<i>Total Assets</i>	<u>\$ 127,620</u>	<u>\$ 3,656</u>	<u>\$ 0</u>	<u>\$ 131,276</u>
Liabilities				
Undistributed Monies	\$ 127,620	\$ 3,656	\$ 0	\$ 131,276
<i>Total Liabilities</i>	<u>\$ 127,620</u>	<u>\$ 3,656</u>	<u>\$ 0</u>	<u>\$ 131,276</u>
Municipal Cash Fund				
Assets				
Cash in Segregated Accounts	\$ 413,813	\$ 11,703	\$ 0	\$ 425,516
<i>Total Assets</i>	<u>\$ 413,813</u>	<u>\$ 11,703</u>	<u>\$ 0</u>	<u>\$ 425,516</u>
Liabilities				
Undistributed Monies	\$ 413,813	\$ 11,703	\$ 0	\$ 425,516
<i>Total Liabilities</i>	<u>\$ 413,813</u>	<u>\$ 11,703</u>	<u>\$ 0</u>	<u>\$ 425,516</u>

(continued)

City of Medina
Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009

	Beginning Balance <u>12/31/2008</u>	Additions	Reductions	Ending Balance <u>12/31/2009</u>
Total Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 759,549	\$ 10,595	\$ 404,002	\$ 366,142
Cash in Segregated Accounts	413,813	11,703	0	425,516
<i>Total Assets</i>	<u>\$ 1,173,362</u>	<u>\$ 22,298</u>	<u>\$ 404,002</u>	<u>\$ 791,658</u>
Liabilities				
Undistributed Monies	\$ 1,173,362	\$ 22,298	\$ 404,002	\$ 791,658
<i>Total Liabilities</i>	<u>\$ 1,173,362</u>	<u>\$ 22,298</u>	<u>\$ 404,002</u>	<u>\$ 791,658</u>

STATISTICAL SECTION

Statistical Section

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

<u>Contents</u>	<u>Page(s)</u>
Financial Trends	
These schedules contain trend information to help the reader understand how the city's financial performance and well-being have changed over time.	S-2 - S-11
Revenue Capacity	
These schedules contain information to help the reader assess the city's most significant local revenue source, the property tax, and the municipal income tax.	S-12 - S-15
Debt Capacity	
These schedules present information to help the reader assess the affordability of the city's current levels of outstanding debt and the city's ability to issue additional debt in the future.	S-16 - S-21
Economic and Demographic Information	
These schedules offer economic and demographic indicators 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.	S-22 - S-25
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the city's financial report relates to the service the city provides and the activities it performs.	S-26 - S-30

Sources: 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 Medina, Medina County

Net Assets By Component

Last Seven Years

(Accrual Basis of Accounting)

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$ 43,724,071	\$ 38,997,425	\$ 37,949,043	\$ 13,123,299
Restricted:				
Capital Outlay	2,747,457	3,032,386	3,312,742	3,601,193
Debt Service	2,571,154	6,302,093	5,761,287	4,771,363
Safety Services	7,730,123	7,613,380	0	0
Recreation	1,336,863	1,490,456	0	0
Street/Stormwater Maintenance and Repair	4,835,551	4,485,894	0	0
Other Purposes	868,092	758,664	12,413,804	9,326,866
Unrestricted	<u>15,634,313</u>	<u>13,482,499</u>	<u>11,459,167</u>	<u>9,747,909</u>
Total Governmental Activities Net Assets	<u>\$ 79,447,624</u>	<u>\$ 76,162,797</u>	<u>\$ 70,896,043</u>	<u>\$ 40,570,630</u>
Business Type - Activities				
Invested in Capital Assets, Net of Related Debt	\$ 15,131,307	\$ 13,697,382	\$ 11,412,508	\$ 7,613,210
Restricted:				
Capital Outlay	0	0	0	0
Unrestricted	<u>13,925,001</u>	<u>14,537,170</u>	<u>16,277,402</u>	<u>15,589,837</u>
Total Business-Type Activities Net Assets	<u>\$ 29,056,308</u>	<u>\$ 28,234,552</u>	<u>\$ 27,689,910</u>	<u>\$ 23,203,047</u>
Primary Government				
Invested in Capital Assets, Net of Related Debt	\$ 58,855,378	\$ 52,694,807	\$ 49,361,551	\$ 20,736,509
Restricted	20,089,240	23,682,873	21,487,833	17,699,422
Unrestricted	<u>29,559,314</u>	<u>28,019,669</u>	<u>27,736,569</u>	<u>25,337,746</u>
Total Primary Government Net Assets	<u>\$ 108,503,932</u>	<u>\$ 104,397,349</u>	<u>\$ 98,585,953</u>	<u>\$ 63,773,677</u>

* Note: Restricted for safety services, recreation and street/stormwater maintenance and repair have been separately displayed starting in 2009. These were previously included in restricted for other purposes.

2005	2004	2003
\$ 10,833,627	\$ 8,649,148	\$ 8,064,099
3,778,807	4,038,359	4,313,914
3,831,872	3,554,914	3,158,137
0	0	0
0	0	0
0	0	0
8,282,501	6,725,941	4,857,645
6,866,556	5,387,886	5,110,927
<u>\$ 33,593,363</u>	<u>\$ 28,356,248</u>	<u>\$ 25,504,722</u>
\$ 8,153,764	\$ 8,664,976	\$ 8,167,692
0	0	1,305,000
15,870,832	7,209,517	6,706,035
<u>\$ 24,024,596</u>	<u>\$ 15,874,493</u>	<u>\$ 16,178,727</u>
\$ 18,987,391	\$ 17,314,124	\$ 16,231,791
15,893,180	14,319,214	13,634,696
22,737,388	12,597,403	11,816,962
<u>\$ 57,617,959</u>	<u>\$ 44,230,741</u>	<u>\$ 41,683,449</u>

City of Medina, Medina County

Changes in Net Assets

Last Seven Years

(Accrual Basis of Accounting)

	2009	2008	2007	2006
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government	\$ 1,482,133	\$ 1,639,054	\$ 1,361,865	\$ 1,571,996
Security of Persons and Property	1,798,121	2,020,581	1,554,606	1,528,459
Public Health and Welfare	37,851	11,696	5,030	5,416
Transportation	127,959	116,810	141,554	5,020
Basic Utility	538	2,094	627	176
Leisure Time Activities	47,498	72,809	67,067	65,001
Interest and Fiscal Charges	0	0	0	0
Charges for Services	<u>3,494,100</u>	<u>3,863,044</u>	<u>3,130,749</u>	<u>3,176,068</u>
Operating Grants and Contributions:				
General Government	161,536	133,047	130,036	236,817
Security of Persons and Property	212,869	223,328	135,970	160,276
Public Health and Welfare	569	0	0	0
Community Development	287,903	395,948	96,368	336,232
Transportation	1,161,588	2,049,470	1,510,546	1,388,682
Basic Utility	53,628	72,813	55,178	64,042
Leisure Time Activities	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Operating Grants and Contributions	<u>1,878,093</u>	<u>2,874,606</u>	<u>1,928,098</u>	<u>2,186,049</u>
Capital Grants and Contributions:				
Transportation	2,234,402	46,226	156,727	67,744
Capital Grants and Contributions	<u>2,234,402</u>	<u>46,226</u>	<u>156,727</u>	<u>67,744</u>
<i>Total Governmental Activities Program Revenues</i>	<u>7,606,595</u>	<u>6,783,876</u>	<u>5,215,574</u>	<u>5,429,861</u>
Business-Type Activities:				
Charges for Services:				
Water	4,075,207	4,167,809	4,112,321	3,833,633
Sanitation	2,978,750	3,012,894	3,217,932	3,100,613
Recreation Center	1,896,151	1,937,712	1,898,710	1,833,055
Airport	0	0	0	0
Storm Sewer	0	0	0	6,676
Charges for Services	<u>8,950,108</u>	<u>9,118,415</u>	<u>9,228,963</u>	<u>8,773,977</u>
Operating Grants and Contributions				
Airport	18,950	0	0	0
Operating Grants and Contributions	<u>18,950</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Business-Type Activities Program Revenues</i>	<u>8,969,058</u>	<u>9,118,415</u>	<u>9,228,963</u>	<u>8,773,977</u>
<i>Total Primary Government Program Revenues</i>	<u>\$ 16,575,653</u>	<u>\$ 15,902,291</u>	<u>\$ 14,444,537</u>	<u>\$ 14,203,838</u>
Expenses				
Governmental Activities:				
General Government	\$ 7,297,693	\$ 7,131,337	\$ 5,995,288	\$ 5,707,409
Security of Persons and Property	7,493,234	7,515,511	6,883,360	6,507,538
Public Health and Welfare	204,925	173,118	148,402	135,463
Community Development	844,939	993,783	888,567	927,116
Transportation	4,649,475	1,519,590	3,161,731	1,933,168
Basic Utility	76,538	100,886	62,520	60,014
Leisure Time Activities	1,045,423	1,004,870	697,722	1,022,909
Interest and Fiscal Charges	97,841	110,437	129,566	148,565
<i>Total Governmental Activities Expenses</i>	<u>21,710,068</u>	<u>18,549,532</u>	<u>17,967,156</u>	<u>16,442,182</u>

	2005	2004	2003
\$	1,496,405	\$ 1,124,742	\$ 989,546
	1,565,815	1,505,457	1,527,561
	2,702	3,322	0
	2,263	10,747	2,386
	132	66	28
	68,092	60,652	50,100
	0	512	520
	<u>3,135,409</u>	<u>2,705,498</u>	<u>2,570,141</u>
	115,081	63,700	417,647
	249,007	214,141	236,889
	0	0	1,271
	637,084	0	828,202
	1,557,198	1,337,083	829,035
	48,534	40,738	7,860
	14,810	0	0
	0	240,989	50,293
	<u>2,621,714</u>	<u>1,896,651</u>	<u>2,371,197</u>
	<u>15,424</u>	<u>183,633</u>	<u>0</u>
	<u>15,424</u>	<u>183,633</u>	<u>0</u>
	<u>5,772,547</u>	<u>4,785,782</u>	<u>4,941,338</u>
	3,949,132	4,004,730	4,031,937
	2,882,751	2,701,633	2,661,076
	1,746,043	1,612,507	1,224,577
	16,375	0	0
	0	173	418,001
	<u>8,594,301</u>	<u>8,319,043</u>	<u>8,335,591</u>
	<u>0</u>	<u>0</u>	<u>61,393</u>
	<u>0</u>	<u>0</u>	<u>61,393</u>
	<u>8,594,301</u>	<u>8,319,043</u>	<u>8,396,984</u>
\$	<u>14,366,848</u>	<u>\$ 13,104,825</u>	<u>\$ 13,338,322</u>
\$	6,447,117	\$ 5,968,618	\$ 4,594,638
	6,382,098	5,945,476	5,829,459
	121,847	104,149	75,290
	1,452,486	1,201,624	736,993
	2,033,268	1,394,659	1,154,547
	59,244	35,587	7,577
	583,807	695,904	467,404
	172,542	199,750	227,829
	<u>17,252,409</u>	<u>15,545,767</u>	<u>13,093,737</u>

City of Medina, Medina County

Changes in Net Assets

Last Seven Years

(Accrual Basis of Accounting)

	2009	2008	2007	2006
Business-Type Activities				
Water	3,377,831	4,001,736	4,969,289	4,833,245
Sanitation	2,898,630	3,099,603	2,970,121	2,942,849
Recreation Center	2,612,772	2,530,050	2,375,293	2,667,810
Airport	5,785	15,372	66,576	65,153
Storm Sewer	0	0	34,513	27,837
<i>Total Business-Type Activities Expenses</i>	<u>8,895,018</u>	<u>9,646,761</u>	<u>10,415,792</u>	<u>10,536,894</u>
<i>Total Primary Government Program Expenses</i>	<u>30,605,086</u>	<u>28,196,293</u>	<u>28,382,948</u>	<u>26,979,076</u>
Net (Expense)/Revenue				
Governmental Activities	(14,103,473)	(11,765,656)	(12,751,582)	(11,012,321)
Business-Type Activities	74,040	(528,346)	(1,186,829)	(1,762,917)
<i>Total Primary Government Net Expense</i>	<u>(14,029,433)</u>	<u>(12,294,002)</u>	<u>(13,938,411)</u>	<u>(12,775,238)</u>
General Revenues and Other Changes in Net Assets				
Governmental Activities				
Taxes:				
Property and Other Local Taxes Levied For:				
General Purposes	\$ 1,316,586	\$ 1,369,911	\$ 856,272	\$ 1,204,986
Other Purposes	1,454,802	1,812,492	1,797,795	1,821,827
Debt Service	28,493	29,484	28,318	113,436
Municipal Income Taxes levied for:				
General Purposes	2,291,235	2,463,350	2,380,844	2,234,293
Other Purposes	8,192,865	8,901,542	9,090,010	8,551,989
Capital Outlay	909,966	995,224	955,979	1,166,182
Grants and Entitlements not Restricted to				
Specific Programs	2,494,320	1,408,929	1,917,496	1,780,267
Investment Income	342,474	660,204	1,499,030	935,437
Miscellaneous	357,559	238,831	49,067	181,171
Transfers	0	0	0	0
<i>Total Governmental Activities</i>	<u>17,388,300</u>	<u>17,879,967</u>	<u>18,574,811</u>	<u>17,989,588</u>
Business-Type Activities				
Municipal Income Taxes levied for:				
Other Purpose - Recreation Center	728,392	796,032	783,667	777,454
Grants and Entitlements not Restricted to				
Specific Programs	0	0	0	0
Investment Income	13,388	264,056	255,983	139,939
Miscellaneous	5,936	12,900	8,669	23,975
Transfers	0	0	0	0
<i>Total Business-Type Activities</i>	<u>747,716</u>	<u>1,072,988</u>	<u>1,048,319</u>	<u>941,368</u>
<i>Total Primary Government General Revenues and Other Changes in Net Assets</i>	<u>18,136,016</u>	<u>18,952,955</u>	<u>19,623,130</u>	<u>18,930,956</u>
Change in Net Assets				
Governmental Activities	3,284,827	6,114,311	5,823,229	6,977,267
Business-Type Activities	821,756	544,642	(138,510)	(821,549)
<i>Total Primary Government Change in Net Assets</i>	<u>\$ 4,106,583</u>	<u>\$ 6,658,953</u>	<u>\$ 5,684,719</u>	<u>\$ 6,155,718</u>

	2005	2004	2003
	5,162,825	4,708,586	4,465,471
	2,974,708	2,298,431	2,989,511
	2,020,704	2,578,689	1,525,773
	110,105	72,879	166,359
	34,973	39,004	38,829
	<u>10,303,315</u>	<u>9,697,589</u>	<u>9,185,943</u>
	<u>27,555,724</u>	<u>25,243,356</u>	<u>22,279,680</u>
	(11,479,862)	(10,759,985)	(8,152,399)
	<u>(1,709,014)</u>	<u>(1,378,546)</u>	<u>(788,959)</u>
	<u>(13,188,876)</u>	<u>(12,138,531)</u>	<u>(8,941,358)</u>
\$	1,256,098	\$ 1,327,509	\$ 1,463,693
	1,625,451	1,515,141	1,646,710
	171,206	166,317	163,660
	1,701,787	2,750,967	1,888,364
	8,404,709	5,117,407	1,736,200
	868,452	1,146,468	328,895
	1,684,318	1,499,204	2,063,007
	845,354	463,101	128,624
	139,393	98,913	240,654
	20,209	(145,005)	0
	<u>16,716,977</u>	<u>13,940,022</u>	<u>9,659,807</u>
	1,198,643	762,042	435,012
	0	0	6,904
	102,951	66,177	9,342
	78,917	43,819	24,551
	<u>(20,209)</u>	<u>145,005</u>	<u>0</u>
	<u>1,360,302</u>	<u>1,017,043</u>	<u>475,809</u>
	<u>18,077,279</u>	<u>14,957,065</u>	<u>10,135,616</u>
	5,237,115	3,180,037	1,507,408
	<u>(348,712)</u>	<u>(361,503)</u>	<u>(313,150)</u>
\$	<u>4,888,403</u>	<u>\$ 2,818,534</u>	<u>\$ 1,194,258</u>

City of Medina, Medina County
Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2009	2008	2007	2006
General Fund				
Reserved	\$ 428,072	\$ 114,454	\$ 197,480	\$ 262,773
Unreserved	9,420,561	8,879,100	7,114,082	5,180,449
Total General Fund	<u>9,848,633</u>	<u>8,993,554</u>	<u>7,311,562</u>	<u>5,443,222</u>
All Other Governmental Funds				
Reserved	5,317,418	4,473,405	3,109,910	2,812,499
Unreserved, Undesignated, Reported in:				
Special Revenue funds	14,830,254	15,238,580	12,306,050	10,467,476
Debt Service funds	1,377,818	1,389,504	1,405,671	1,420,924
Capital Projects funds	368,300	3,665,395	3,917,381	4,316,954
Total All Other Governmental Funds	<u>21,893,790</u>	<u>24,766,884</u>	<u>20,739,012</u>	<u>19,017,853</u>
Total Governmental Funds	<u>\$ 31,742,423</u>	<u>\$ 33,760,438</u>	<u>\$ 28,050,574</u>	<u>\$ 24,461,075</u>

2005	2004	2003	2002	2001	2000
\$ 427,463	\$ 253,352	\$ 361,483	\$ 653,690	\$ 768,262	\$ 969,896
<u>3,202,340</u>	<u>2,108,984</u>	<u>2,096,544</u>	<u>863,591</u>	<u>1,850,775</u>	<u>2,291,598</u>
<u>3,629,803</u>	<u>2,362,336</u>	<u>2,458,027</u>	<u>1,517,281</u>	<u>2,619,037</u>	<u>3,261,494</u>
2,602,573	2,595,391	2,242,826	949,163	4,115,911	1,902,636
8,886,117	7,283,240	4,573,272	5,113,274	4,443,003	3,608,447
1,317,055	1,309,971	1,328,073	2,492,907	2,064,650	1,931,186
<u>3,222,210</u>	<u>2,942,391</u>	<u>2,316,744</u>	<u>4,724,743</u>	<u>(4,943,667)</u>	<u>1,963,588</u>
<u>16,027,955</u>	<u>14,130,993</u>	<u>10,460,915</u>	<u>13,280,087</u>	<u>5,679,897</u>	<u>9,405,857</u>
<u>\$ 19,657,758</u>	<u>\$ 16,493,329</u>	<u>\$ 12,918,942</u>	<u>\$ 14,797,368</u>	<u>\$ 8,298,934</u>	<u>\$ 12,667,351</u>

City of Medina, Medina County
Changes in Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2009	2008	2007	2006
Revenues				
Property and Other Taxes	\$ 2,793,481	\$ 3,197,831	\$ 3,026,675	\$ 3,133,928
Municipal Income Taxes	11,527,831	13,291,604	12,018,009	11,952,164
Intergovernmental Revenue	5,606,136	4,380,839	3,939,680	4,299,680
Fees, Licenses and Permits	459,038	863,863	2,301,975	2,305,902
Fines and Forfeitures	1,915,300	2,004,503	0	0
Special Assessments	277,788	279,685	304,276	324,669
Charges for Services	1,105,178	980,127	808,657	836,823
Interest Income	352,613	829,753	1,499,030	935,437
Rentals	14,584	14,551	20,117	33,343
Developer Deposits	0	13,200	0	0
Gifts and Donations	15,320	7,742	20,660	27,784
Miscellaneous	342,239	217,889	28,407	153,387
<i>Total Revenues</i>	<u>24,409,508</u>	<u>26,081,587</u>	<u>23,967,486</u>	<u>24,003,117</u>
Expenditures				
Current:				
General Government	6,449,867	6,414,941	5,988,389	5,132,932
Security of Persons and Property	7,906,877	7,325,187	6,616,207	6,556,772
Public Health	193,600	166,441	146,207	134,669
Community Development	839,121	991,664	762,423	947,377
Transportation	3,543,451	3,428,909	1,334,283	1,114,559
Basic Utility	76,538	84,288	62,520	60,014
Leisure Time	1,115,953	1,005,208	849,041	869,682
Capital Outlay	6,006,076	617,743	4,699,966	3,894,100
Debt Service:				
Principal Retirement	232,573	226,905	331,905	341,430
Interest and Fiscal Charges	97,841	110,437	129,566	148,565
<i>Total Expenditures</i>	<u>26,461,897</u>	<u>20,371,723</u>	<u>20,920,507</u>	<u>19,200,100</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,052,389)</u>	<u>5,709,864</u>	<u>3,046,979</u>	<u>4,803,017</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	34,374	0	0	0
General Obligation Bonds Issued	0	0	0	0
Notes Issued	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
Transfers In	17,500	30,000	35,000	74,201
Transfers Out	(17,500)	(30,000)	(35,000)	(74,201)
<i>Total Other Financing Sources (Uses)</i>	<u>34,374</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>\$ (2,018,015)</u>	<u>\$ 5,709,864</u>	<u>\$ 3,046,979</u>	<u>\$ 4,803,017</u>
Debt Service as a Percentage of Noncapital Expenditures	0.01	0.01	0.02	0.02

	2005	2004	2003	2002	2001	2000
\$	3,085,145	\$ 3,017,664	\$ 3,243,080	\$ 7,204,209	\$ 8,126,598	\$ 7,273,546
	10,974,948	9,014,842	4,067,945	0	0	0
	3,966,532	4,075,863	3,283,083	3,002,983	2,984,409	3,147,664
	2,414,548	2,433,178	2,361,759	2,410,726	2,329,590	2,230,366
	0	0	0	0	0	0
	321,798	316,702	348,723	363,111	373,310	387,570
	720,106	262,916	195,344	891,469	944,384	809,938
	845,354	463,101	128,624	418,244	1,078,064	917,892
	755	9,404	13,038	0	0	0
	0	0	0	0	0	0
	11,620	63,415	70,545	0	0	0
	127,773	35,498	170,109	102,064	73,754	74,135
	<u>22,468,579</u>	<u>19,692,583</u>	<u>13,882,250</u>	<u>14,392,806</u>	<u>15,910,109</u>	<u>14,841,111</u>
	4,984,671	4,810,603	4,043,788	3,859,169	3,686,638	3,457,328
	6,433,097	5,826,710	5,565,385	5,807,810	5,510,121	5,157,787
	121,317	103,792	74,192	85,013	126,258	103,283
	1,143,948	1,003,270	705,404	494,557	566,958	536,345
	1,295,237	975,780	985,952	964,892	657,273	1,556,261
	59,244	35,587	7,577	751,803	78,411	302,616
	776,847	630,490	465,275	519,526	2,748,988	650,387
	3,858,233	2,008,977	834,240	689,462	2,836,463	1,673,439
	479,223	467,762	453,000	461,338	516,000	507,000
	172,542	199,750	227,829	245,243	363,757	348,800
	<u>19,324,359</u>	<u>16,062,721</u>	<u>13,362,642</u>	<u>13,878,813</u>	<u>17,090,867</u>	<u>14,293,246</u>
	<u>3,144,220</u>	<u>3,629,862</u>	<u>519,608</u>	<u>513,993</u>	<u>(1,180,758)</u>	<u>547,865</u>
	0	0	0	0	0	0
	0	0	0	0	4,920,000	0
	0	0	0	1,700,000	0	0
	0	0	0	64,849	16,047	235,665
	0	0	0	(6,646)	(162,129)	(180,106)
	370,205	155,732	40,438	55,627	16,540,216	4,653,784
	(349,996)	(300,737)	(40,438)	(55,627)	(24,625,331)	(4,532,139)
	<u>20,209</u>	<u>(145,005)</u>	<u>0</u>	<u>1,758,203</u>	<u>(3,311,197)</u>	<u>177,204</u>
\$	<u>3,164,429</u>	<u>\$ 3,484,857</u>	<u>\$ 519,608</u>	<u>\$ 2,272,196</u>	<u>\$ (4,491,955)</u>	<u>\$ 725,069</u>
	0.03	0.04	0.05	0.05	0.04	0.05

City of Medina, Medina County
Principal Taxpayers - Municipal Income Tax
 2009 and 2003

<u>2009</u>		
<u>Taxpayer</u>	<u>Tax</u>	<u>Percentage of Tax Collected</u>
Medina City School District	\$ 557,054	21.05%
Medina General Hospital, Inc.	444,646	16.80%
County of Medina	364,576	13.78%
Plastipak Packaging, Inc.	214,073	8.09%
Discount Drug Mart	183,593	6.94%
Sandridge Food Corp.	166,185	6.28%
City of Medina	144,047	5.44%
Friction Products Co.	138,095	5.22%
Owens Corning Roofing and Asphalt LLC	130,857	4.94%
Medina County Joint Vocational School	106,410	4.02%
Total	\$ 2,449,536	92.56%
Total Tax Collected	\$ 6,954,993	

<u>2003 (1)</u>		
<u>Taxpayer</u>	<u>Tax</u>	<u>Percentage of Tax Collected</u>
Medina City School District	\$ 191,429	7.23%
Medina General Hospital, Inc.	158,957	6.01%
County of Medina	125,225	4.73%
Plastipak Packaging, Inc.	75,525	2.85%
Friction Products Co.	60,011	2.27%
Discount Drug Mart, Inc.	59,764	2.26%
Huck International, Inc.	55,444	2.09%
American Color Graphics, Inc.	45,611	1.72%
Sandridge Foods Corp	44,837	1.69%
Sealy, Inc.	43,450	1.64%
Total	\$ 860,253	32.51%
Total Tax Collected	\$ 2,646,501	

Source: Central Collection Agency

(1) 2000 Information not readily available

City of Medina, Medina County

Principal Employers

2009 and 2003

			<u>2009</u>	
<u>Employer</u>	<u>Employees</u>	<u>Percentage of Total City Employment</u>		
Medina City Board of Education	1465	4.86%		
Medina General Hospital, Inc.	1086	3.60%		
Sandridge Foods Corp	494	1.64		
Kmart Corp and Subsidiaries	394	1.31		
Medina County Joint Vocational School	333	1.10		
Friction Products Co.	314	1.04		
County of Medina	244	0.81		
Sealy, Inc.	225	0.75		
Medina Village Retirement Community	210	0.70		
TBS Staffing	201	0.67		
	<u>4,966</u>	<u>16.46%</u>		
Total	<u>4,966</u>	<u>16.46%</u>		
Total Employment within the City	<u>21,963</u>			

			<u>2003 (1)</u>	
<u>Employer</u>	<u>Employees</u>	<u>Percentage of Total City Employment</u>		
Medina City Board of Education	1413	4.68%		
Medina General Hospital, Inc.	1088	3.61		
County of Medina	831	2.75		
AMF Bowling Centers, Inc.	583	1.93		
Plastipak Packaging, Inc.	490	1.62		
Sandridge Food Corp	469	1.55		
City of Medina	464	1.54		
Kmart Corp and Subsidiaries	462	1.53		
Discount Drug Mart, Inc.	444	1.47		
Medina County Joint Vocational School	384	1.27		
	<u>6,628</u>	<u>21.97%</u>		
Total	<u>6,628</u>	<u>21.97%</u>		
Total Employment within the City	<u>30,170</u>			

Source: Central Collection Agency

(1) 2000 Information not readily available

City of Medina, Medina County
Income Tax Revenue Base and Collections
Last Eight Years (1)

<u>Tax Year</u>	<u>Tax Rate (2)</u>	<u>Total Tax Collected</u>	<u>Taxes from Withholding</u>	<u>Percentage of Taxes from Withholding</u>	<u>Taxes From Net Profits</u>	<u>Percentage of Taxes from Net Profits</u>
2009	1.25%	\$ 12,276,213	\$ 7,249,931	59.06%	\$ 767,694	6.25%
2008	1.25%	12,857,183	7,484,324	58.21%	1,016,642	7.91%
2007	1.25%	13,045,634	7,532,125	57.74%	1,108,130	8.49%
2006	1.25%	12,444,595	7,282,703	58.52%	892,533	7.17%
2005	1.25%	12,151,241	7,043,435	57.96%	809,729	6.67%
2004	1.25%	9,672,413	6,272,470	64.85%	391,552	4.05%
2003	0.50%	5,035,114	2,774,432	55.10%	260,532	5.17%
2002	0.50%	4,777,758	2,680,745	56.11%	275,390	5.76%

(1) Information prior to 2002 is not readily available.

(2) Effective January 1, 2004 City Electors voted to increase the City income tax by .75% to 1.25%.

Note: The City is prohibited by statute from presenting information regarding individual taxpayers.

	Taxes From Individuals	Percentage of Taxes from Individuals	Taxes From Other Sources	Percentage of Taxes from Other Sources
\$	4,100,642	33.40%	\$ 157,946	1.29%
	4,183,878	32.54%	172,339	1.34%
	4,258,259	32.64%	147,120	1.13%
	4,123,533	33.14%	145,826	1.17%
	4,136,245	34.04%	161,832	1.33%
	2,885,467	29.83%	122,924	1.27%
	1,879,905	37.34%	120,245	2.39%
	1,720,339	36.01%	101,284	2.12%

City of Medina, Medina County
*Ratio of Outstanding Debt to
Total Personal Income and Debt Per Capita
Last Ten Years*

Year	Governmental Activities				General Obligation Bonds
	General Obligation Bonds	Special Assessment Bonds	OPWC Loans	Notes	
2009	\$ 725,000	\$ 1,035,698	\$ 139,948	\$ 0	\$ 16,020,000
2008	725,000	1,260,039	148,180	0	16,995,000
2007	725,000	1,478,712	156,412	0	17,935,000
2006	821,200	1,706,185	0	0	18,840,000
2005	917,400	1,917,658	0	33,756	19,720,000
2004	1,158,600	2,123,464	0	65,973	20,575,000
2003	1,399,800	2,269,200	0	96,729	21,400,000
2002	3,401,000	2,481,000	0	126,091	20,500,000
2001	6,922,200	2,697,800	0	155,000	9,055,000
2000	2,303,400	2,912,600	0	8,200,000	750,000

Source: City of Medina Financial Records

Note: Population and Personal Income data are presented on page S20.

Business-Type Activities

Special Assessment Bonds	Notes	OWDA Loans	Total Debt	Percentage of Personal Income	Per Capita
\$ 11,302	\$ 0	\$ 1,184,598	\$ 19,116,546	1.42%	370
13,961	0	1,249,682	20,391,862	1.52%	395
16,288	0	1,311,842	21,623,254	1.61%	419
18,615	0	0	21,386,000	1.59%	414
20,942	0	1,427,910	24,037,666	1.79%	466
22,936	0	1,482,064	25,428,037	1.89%	493
75,000	0	1,533,784	26,774,513	1.99%	519
81,000	0	0	26,589,091	1.98%	515
86,000	3,500,000	0	22,416,000	1.67%	434
91,000	0	0	14,257,000	1.06%	276

City of Medina, Medina County
*Ratio of Net General Bonded Debt to
Assessed Value and Net Bonded Debt Per Capita
Last Ten Years*

Year	(1) Population	Assessed Valuation(2)	Gross Bonded Debt(3)	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Valuation	Net Bonded Debt Per Capita
2009	51,614	\$ 618,327,087	\$ 16,745,000	\$ 1,377,818	\$ 15,367,182	2.49%	\$ 297.73
2008	51,614	617,915,177	17,720,000	1,389,504	16,330,496	2.64%	316.40
2007	51,614	627,671,469	18,660,000	1,405,671	13,101,152	3.23%	697.24
2006	51,614	647,007,133	19,661,200	1,420,924	12,775,679	3.46%	247.52
2005	51,614	611,461,610	20,637,400	1,317,055	19,320,345	3.16%	374.32
2004	51,614	589,581,168	21,733,600	1,309,971	20,423,629	3.46%	395.70
2003	51,614	607,462,325	22,799,800	1,328,073	21,471,727	3.53%	416.01
2002	51,614	599,736,182	23,901,000	2,492,907	21,408,093	3.57%	414.77
2001	51,614	520,080,600	15,977,200	2,064,650	13,912,550	2.68%	269.55
2000	51,614	457,602,110	3,053,400	1,931,186	1,122,214	0.25%	21.74

(1) Source: U.S. Bureau of Census

(2) Source: Medina County Auditor

(3) Includes all general obligation bonded debt and bond anticipation notes.

City of Medina, Medina County
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2009

<u>Jurisdiction</u>	<u>Governmental Activities Debt Outstanding</u>	<u>Percentage Applicable to City</u>	<u>Amount Applicable to City</u>
Direct :			
City of Medina	\$ 19,116,546	100.00%	\$ 19,116,546
<i>Total Direct Debt</i>	<u>19,116,546</u>		<u>19,116,546</u>
Overlapping:			
Medina City School District	67,085,788	44.71%	29,994,056
Buckeye Local School District	18,584,996	13.50%	2,508,974
Medina County	344,097	13.27%	45,662
Medina County Library	<u>32,265,000</u>	15.53%	<u>5,010,755</u>
<i>Total Overlapping Debt</i>	<u>118,279,881</u>		<u>37,559,447</u>
Total	<u>\$ 137,396,427</u>		<u>\$ 56,675,993</u>

Source: Ohio Municipal Advisory Council

City of Medina, Medina County

Legal Debt Margin

Last Ten Years

	2009	2008	2007	2006
Total Assessed Property Value	<u>\$ 618,327,087</u>	<u>\$ 617,915,177</u>	<u>\$ 627,671,469</u>	<u>\$ 647,007,133</u>
Overall Legal Debt Limit (10 ½ % of Assessed Valuation)	<u>64,924,344</u>	<u>64,881,094</u>	<u>65,905,504</u>	<u>67,935,749</u>
Debt Outstanding:				
General Obligation Bonds	16,745,000	17,720,000	18,660,000	19,661,200
Special Assessment Bonds	1,047,000	1,274,000	1,495,000	1,724,800
Notes Payable	0	0	0	0
OPWC Loans	139,948	148,180	156,412	0
OWDA Loans	<u>1,184,598</u>	<u>1,249,682</u>	<u>1,311,842</u>	<u>1,371,210</u>
Total Gross Indebtedness	19,116,546	20,391,862	21,623,254	22,757,210
Less:				
Special Assessment Bonds	(1,047,000)	(1,274,000)	(1,495,000)	(1,724,800)
Notes Payable	0	0	0	0
OPWC Loans	(139,948)	(148,180)	(156,412)	0
OWDA Loans	(1,184,598)	(1,249,682)	(1,311,842)	(1,371,210)
General Obligation Bond Retirement Fund Balance	<u>(1,377,818)</u>	<u>(1,389,504)</u>	<u>(1,405,671)</u>	<u>(1,420,924)</u>
Total Net Debt Applicable to Debt Limit	<u>15,367,182</u>	<u>16,330,496</u>	<u>17,254,329</u>	<u>18,240,276</u>
Legal Debt Margin Within 10 ½ % Limitations	<u>\$ 49,557,162</u>	<u>\$ 48,550,598</u>	<u>\$ 48,651,175</u>	<u>\$ 49,695,473</u>
Legal Debt Margin as a Percentage of the Debt Limit	76.33%	74.83%	73.82%	73.15%
Unvoted Debt Limitation (5 ½ % of Assessed Valuation)	<u>\$ 34,007,990</u>	<u>\$ 33,985,335</u>	<u>\$ 34,521,931</u>	<u>\$ 35,585,392</u>
Total Gross Indebtedness	19,116,546	20,391,862	21,623,254	22,757,210
Less:				
General Obligation Bonds	0	0	0	0
General Obligation Revenue Notes/Bonds	0	0	0	0
Special Assessment Bonds	(1,047,000)	(1,274,000)	(1,495,000)	(1,724,800)
Notes Payable	0	0	0	0
OPWC Loans	(139,948)	(148,180)	(156,412)	0
OWDA Loans	(1,184,598)	(1,249,682)	(1,311,842)	(1,371,210)
General Obligation Bond Retirement Fund Balance	<u>(1,377,818)</u>	<u>(1,389,504)</u>	<u>(1,405,671)</u>	<u>(1,420,924)</u>
Net Debt Within 5 ½ % Limitations	<u>15,367,182</u>	<u>16,330,496</u>	<u>17,254,329</u>	<u>18,240,276</u>
Unvoted Legal Debt Margin Within 5 ½ % Limitations	<u>\$ 18,640,808</u>	<u>\$ 17,654,839</u>	<u>\$ 17,267,602</u>	<u>\$ 17,345,116</u>
Unvoted legal Debt Margin as a Percentage of the Unvoted Debt Limitation	54.81%	51.95%	50.02%	48.74%

Source:

City of Medina Financial Records

2005	2004	2003	2002	2001	2000
<u>\$ 611,461,610</u>	<u>\$ 589,581,168</u>	<u>\$ 607,462,325</u>	<u>599,736,182</u>	<u>\$ 520,080,600</u>	<u>\$ 457,602,110</u>
<u>64,203,469</u>	<u>61,906,023</u>	<u>63,783,544</u>	<u>62,972,299</u>	<u>54,608,463</u>	<u>48,048,222</u>
20,637,400	21,733,600	22,799,800	23,901,000	15,977,200	3,053,400
1,938,600	2,146,400	2,344,200	2,562,000	2,783,800	3,003,600
33,756	65,973	96,729	126,091	3,655,000	8,200,000
0	0	0	0	0	0
<u>1,427,910</u>	<u>1,482,064</u>	<u>1,533,784</u>	<u>0</u>	<u>0</u>	<u>0</u>
24,037,666	25,428,037	26,774,513	26,589,091	22,416,000	14,257,000
(1,938,600)	(2,146,400)	(2,344,200)	(2,562,000)	(2,783,800)	(3,003,600)
(33,756)	(65,973)	(96,729)	(126,091)	(3,655,000)	(8,200,000)
0	0	0	0	0	0
(1,427,910)	(1,482,064)	(1,533,784)	0	0	0
<u>(1,317,055)</u>	<u>(1,309,971)</u>	<u>(1,309,971)</u>	<u>(2,492,907)</u>	<u>(2,064,650)</u>	<u>(1,931,186)</u>
<u>19,320,345</u>	<u>20,423,629</u>	<u>21,489,829</u>	<u>21,408,093</u>	<u>13,912,550</u>	<u>1,122,214</u>
<u>\$ 44,883,124</u>	<u>\$ 41,482,394</u>	<u>\$ 42,293,715</u>	<u>\$ 41,564,206</u>	<u>\$ 40,695,913</u>	<u>\$ 46,926,008</u>
69.91%	67.01%	66.31%	66.00%	74.52%	97.66%
<u>\$ 33,630,389</u>	<u>\$ 32,426,964</u>	<u>\$ 33,410,428</u>	<u>\$ 32,985,490</u>	<u>\$ 28,604,433</u>	<u>\$ 25,168,116</u>
24,037,666	25,428,037	26,774,513	26,589,091	22,416,000	14,257,000
0	0	0	0	0	0
0	0	0	0	0	0
(1,938,600)	(2,146,400)	(2,344,200)	(2,562,000)	(2,783,800)	(3,003,600)
(33,756)	(65,973)	(96,729)	(126,091)	(3,655,000)	(8,200,000)
0	0	0	0	0	0
(1,427,910)	(1,482,064)	(1,533,784)	0	0	0
<u>(1,317,055)</u>	<u>(1,309,971)</u>	<u>(1,328,073)</u>	<u>(2,492,907)</u>	<u>(2,064,650)</u>	<u>(1,931,186)</u>
<u>19,320,345</u>	<u>20,423,629</u>	<u>21,471,727</u>	<u>21,408,093</u>	<u>13,912,550</u>	<u>1,122,214</u>
<u>\$ 14,310,044</u>	<u>\$ 12,003,335</u>	<u>\$ 11,938,701</u>	<u>\$ 11,577,397</u>	<u>\$ 14,691,883</u>	<u>\$ 24,045,902</u>
42.55%	37.02%	35.73%	35.10%	51.36%	95.54%

City of Medina, Medina County
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Total Personal Income (5)	Personal Income Per Capita (1)	Median Household Income (1)	Median Age (1)	Educational Attainment: Bachelor's Degree or Higher (1)
2009	51,614	\$ 1,343,667,262	26,033	57,711	36.1	10,621
2008	51,614	1,343,667,262	26,033	57,711	36.1	10,621
2007	51,614	1,343,667,262	26,033	57,711	36.1	10,621
2006	51,614	1,343,667,262	26,033	57,711	36.1	10,621
2005	51,614	1,343,667,262	26,033	57,711	36.1	10,621
2004	51,614	1,343,667,262	26,033	57,711	36.1	10,621
2003	51,614	1,343,667,262	26,033	57,711	36.1	10,621
2002	51,614	1,343,667,262	26,033	57,711	36.1	10,621
2001	51,614	1,343,667,262	26,033	57,711	36.1	10,621
2000	51,614	1,343,667,262	26,033	57,711	36.1	10,621

(1) Source: U. S. Census

(a) Years 2000 through 2009 - 2000 Federal Census

(2) Source: Ohio Department of Education

(3) Source: Bureau of Labor Statistics

(4) Source: Medina County Auditor

(5) Computation of per capita personal income multiplied by population

School Enrollment (2)	Medina County Unemployment Rate (3)	Total Assessed Property Value (4)
7,447	8.3%	\$ 618,327,087
7,298	6.0	617,915,177
7,224	5.3	627,671,469
7,162	4.9	647,007,133
7,115	4.9	611,461,610
7,026	5.1	589,581,168
6,757	5.1	607,462,325
6,555	4.6	599,736,182
6,363	3.7	520,080,600
6,049	3.3	457,602,110

City of Medina, Medina County
Full-Time Equivalent City Government Employees by Function/Program
Last Six Years (1)

Function/Program	2009	2008	2007	2006
General Government				
Council	5.00	5.00	5.50	5.00
Finance	6.50	6.50	6.50	7.50
Law	4.00	4.00	4.00	4.50
Administration	2.00	2.00	2.00	2.00
Engineer	6.00	6.00	5.50	5.00
Planning	4.00	4.00	4.50	4.50
Civil Service	2.50	2.50	2.50	2.50
Court	4.00	4.00	4.00	38.50
Public Building/Service Department	2.50	2.50	3.00	4.50
Security of Persons and Property				
Police	40.00	40.00	39.00	38.00
Police - Dispatchers/Office/Other	17.50	17.50	15.50	17.50
Fire	2.60	2.60	11.00	9.00
Fire - Secretary - Other	0.50	0.50	0.50	0.50
Public Health Services				
Cemetery/Forestry	6.00	6.00	3.50	5.50
Leisure Time Activities				
Parks and Recreation	15.00	15.00	15.00	13.00
Municipal Pool - Recreation Center	91.50	91.50	97.00	96.50
Cable	3.00	3.00	3.50	2.50
Community Development				
Building	4.50	4.50	4.50	5.50
Economic Development	2.00	2.00	2.00	2.00
Transportation				
Service	4.00	4.00	5.00	4.00
Street M&R	15.00	15.00	15.50	10.50
Basic Utility Services				
Water	13.00	13.00	14.00	15.00
Sanitation	16.50	16.50	19.00	16.50
Totals:	<u>267.60</u>	<u>267.60</u>	<u>282.50</u>	<u>310.00</u>

Source: City Payroll Department W2 Audit Listing

Method: Using 1.0 for each full-time employee and 0.50 for each part-time and seasonal employee at year end.

(1) Information prior to 2004 is not available

2005	2004
5.00	5.00
6.50	6.50
4.50	9.50
2.00	2.00
5.00	5.00
3.00	4.50
2.50	4.00
35.50	34.50
6.50	6.00
38.00	36.00
17.50	15.50
9.00	9.00
0.50	0.50
5.00	5.00
12.00	11.00
96.50	83.00
3.00	2.50
5.50	5.50
1.00	1.00
4.00	4.00
13.50	10.50
15.00	15.00
16.50	20.50
<u>307.50</u>	<u>296.00</u>

City of Medina, Medina County
Operating Indicators by Function/Program
Last Six Years (1)

Function/Program	2009	2008	2007	2006
General Government				
<i>Council and Clerk</i>				
Number of Ordinances Passed	158	191	181	218
Number of Resolutions Passed	31	38	36	32
Number of Planning Commission docket items	43	53	51	49
Zoning Board of Appeals docket items	21	18	20	24
<i>Finance Department</i>				
Number of checks/ vouchers issued	4,408	5,724	4,533	4,612
Amount of checks written	\$ 32,887,907	\$ 29,030,559	\$ 27,643,271	\$ 28,266,469
Interest earnings for fiscal year (cash basis)	\$ 550,962	\$ 807,069	\$ 1,789,056	\$ 700,092
Number of Journal Entries issued	142	152	190	238
General Fund Receipts (cash basis in thousands)	\$ 7,256	\$ 8,036	\$ 8,110	\$ 7,268
General Fund Expenditures (cash basis in thousands)	\$ 11,634	\$ 6,687	\$ 6,272	\$ 6,004
General Fund Cash Balances (in thousands)	\$ 3,806	\$ 8,507	\$ 6,927	\$ 4,678
<i>Municipal Court</i>				
Number of Civil Cases	4,208	4,351	3,603	3,170
Number of Criminal cases	12,296	13,661	13,790	13,560
<i>Civil Service (2)</i>				
Number of police entry tests administered	1	1	1	1
Number of police promotional tests administered	1	0	1	0
Number of fire promotional tests administered	1	1	1	0
Number of hires of Police Officers from certified lists	3	3	1	2
Number of promotions from police certified lists	1	0	3	0
Number of promotions from fire certified lists	1	1	1	0
<i>Building Department Indicators</i>				
Construction Permits Issued	548	284	182	216
Estimated Value of Construction	\$ 15,898,310	\$ 20,499,150	\$ 9,648,141	\$ 15,711,204
Amount of Revenue generated from permits	\$ 139,284	\$ 160,054	\$ 37,096	\$ 65,265
Number of contract registrations issued	593	691	694	732
Security of Persons & Property				
<i>Police</i>				
Total Calls for Services	39,801	38,084	39,580	41,891
Number of traffic citations issued	3,433	3,916	4,080	3,838
Number of parking citations issued	2,039	2,310	2,508	3,482
Number of criminal arrests	1,329	2,485	2,654	2,507
Number of accident reports completed	729	805	789	823
Part I Offenses (major offenses)	565	603	567	568
Police Dept. Auxiliary hours worked	4,783	4,937	6,250	7,196
DUI Arrests	137	106	126	128
Motor Vehicle Accidents	729	561	539	526
Property damage accidents	12	719	699	752
Fatalities from Motor Vehicle Accidents	1	0	0	1
Gasoline costs of fleet	\$ 61,763	\$ 84,015	\$ 82,127	\$ 74,671
Community Diversion Program Youths	58	46	47	50
Community Diversion Program - community service hours	1,160	1,794	1,833	1,950
Leisure Time Activities				
<i>Community Recreation Center</i>				
Recreation Center Memberships	\$ 1,047,785	\$ 1,092,310	\$ 1,144,265	\$ 1,129,884
Recreation Center Daily Passes	180,872	203,225	180,872	187,747
Recreation Center Land Programs	290,300	291,424	264,662	205,810
Recreation Center Aquatics Programs	214,427	207,414	165,911	161,816
Rascal Room	21,441	27,938	27,883	24,204
Recreation Center Rentals	52,554	71,489	73,190	67,781
Total Recreation Department receipts	<u>\$ 1,807,379</u>	<u>\$ 1,893,800</u>	<u>\$ 1,856,783</u>	<u>\$ 1,777,242</u>

	2005		2004
	222		200
	48		42
	38		36
	23		36
	4,497		4,254
\$	28,779,114	\$	27,055,348
\$	500,354	\$	271,521
	233		202
\$	6,975	\$	7,442
\$	6,535	\$	7,852
\$	3,134	\$	2,138
	3,044		3,267
	13,878		14,067
	0		1
	1		0
	0		2
	0		3
	1		0
	0		6
	493		610
	N/A		N/A
\$	205,748	\$	383,657
	675		723
	33,682		27,085
	3,446		2,406
	2,274		1,520
	2,037		1,588
	806		918
	530		632
	7,209		7,036
	122		83
	513		601
	731		841
	0		0
\$	67,563	\$	44,464
	51		49
	1,989		1,911
\$	1,105,215	\$	1,037,981
	195,484		194,878
	158,542		127,244
	143,674		130,651
	25,553		22,883
	61,619		46,898
\$	1,690,087	\$	1,560,535

(continued)

City of Medina, Medina County
Operating Indicators by Function/Program
Last Six Years (1)

Function/Program	2009	2008	2007	2006
Parks Department				
Outdoor Pavillion Rentals	\$ 4,297	\$ 3,285	\$ 3,440	\$ 2,585
Outdoor Pool Revenues	7,318	16,662	17,628	21,817
Total Parks Department receipts	\$ 11,615	\$ 19,947	\$ 21,068	\$ 24,402
Community Development				
Grant amounts received due to Economic Development Dept.	\$ 1,900,500	\$ 680,000	\$ 80,000	\$ 660,400
Basic Utility Services				
Refuse disposal per year (in tons) August through July	24,643	26,786	27,468	28,259
Refuse disposal costs per year August through July	\$ 1,338,456	\$ 1,372,830	\$ 1,407,785	\$ 1,448,274
Transportation				
Crackseal Coating Program (Miles)	27,931	22,974	29,601	45,243
Paint Striping (hours)	720	480	486	453
Street Sweeper (hours)	500	343	397	414
Cold Patch (hours)	2,500	1,401	1,291	1,388
Snow & Ice Removal regular hours	3,468	2,448	2,616	2,707
Snow & Ice Removal overtime hours	1,134	1,200	1,847	327
After hours Sewer Calls (hours)	30.0	5.9	6.0	6.0
Sewer Crew (hours)	4,800	3,465	3,026	3,807
Sewer jet, Vac-all, other services (hours)	1,000	636	767	1,008
Landscaping Stump-Chipper service (hours)	205	205	205	205
Leaf collection (hours)	4,200	1,759	1,807	2,376
Holiday lights setup (hours)	15	10	10	10
Downtown Square Repair after events (hours)	15	20	20	16
Equipment repair/body shop (hours)	7,226	5,995	5,693	6,000
Sign department (hours)	600	314	499	269
Number of Trees Planted per year	249	154	91	362
Tons of snow melting salt purchased (Nov-Mar)	4,370	5,907	6,514	5,727
Cost of salt purchased	\$ 168,236	\$ 179,647	\$ 292,994	\$ 203,806
Water Department				
Water Usage: (3)				
Water usage by Schools	\$ 52,598	\$ 0	\$ 0	\$ 0
Water usage by churches	10,306	0	0	0
Water usage by government	43,750	0	0	0
Water usage by Other	3,449	0	0	0
Water usage by (residential)	2,228,120	0	0	0
Water usage by commercial	709,214	0	0	0
Water usage by Industrial	224,822	0	0	0
Total Usage	\$ 3,272,259	\$ 0	\$ 0	\$ 0
Average Water Rates per month (2)	\$ 13.48	\$ 13.08	\$ 12.47	\$ 11.87
Average number of Water Accounts Billed Monthly	8,219	8,237	8,245	8,233

Source: City of Medina Department Records

- (1) Information prior to 2004 is not available.
- (2) There is a three tier rate depending on whether there is a monthly or quarterly reading:
 Quarterly reading - minimum use 600 cu. ft. then next 9,900 cu. ft. and over 10,500 cu. ft.
 Monthly reading - minimum use 200 cu. ft. then next 3,300 cu. ft. and over 3,500 cu. ft.
- (3) Information prior to 2009 is unavailable.

<u>2005</u>		<u>2004</u>	
\$	1,820		N/A
	<u>18,473</u>		<u>13,547</u>
\$	<u>20,293</u>	\$	<u>13,547</u>
\$	132,000	\$	604,000
	28,769		28,292
\$	1,474,440	\$	1,450,000
No program	28,300		
	551		691
	491		448
	1,441		1,706
	2,696		2,904
	1,168		845
	13.9		21.9
	4,335		4,343
	1,099		1,128
	205		205
	2,289		3,601
	10		10
	12		12
	5,900		5,800
	333		614
	270		373
	8,174		5,706
\$	294,177	\$	252,554
\$	0	\$	0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
\$	<u>0</u>	\$	<u>0</u>
\$	11.87	\$	11.87
	8,205		N/A

City of Medina, Medina County
Capital Assets Statistics by Function/Program
Last Five Years (1)

Function/Program	2009	2008	2007	2006	2005
General Government					
Square Footage City Hall	18,500	18,500	18,500	18,500	18,500
Administrative Vehicles	3	3	3	3	3
Inspection Vehicles	6	6	6	6	6
Municipal Court Vehicles	2	2	1	1	1
Lands & Buildings Vehicles	5	5	4	4	4
Police					
Police Station - 150 W. Washington	14,500	14,500	14,500	14,500	14,500
Police Station - Satellite Station	575	575	575	575	575
Vehicles	33	32	32	32	32
Fire					
Station 1 - 300 W. Reagan Parkway	13,427	13,427	13,427	13,427	13,427
Station 2 - 500 Lake Road	5,418	5,418	5,418	5,418	5,418
Station 3 - 1000 Wadsworth Toad	4,686	4,686	4,686	4,686	4,686
Engine House - 51 Public Square	3,884	3,884	3,884	3,884	3,884
Vehicles	15	14	14	14	14
Recreation					
Number of Parks	12	12	12	12	12
Number of Pools	1	1	1	1	1
Number of Tennis Courts	3	3	3	3	3
Number of Skateboarding Areas	1	1	1	1	1
Number of Baseball Diamonds	16	16	16	16	16
Number of Soccer Fields	10	10	10	10	10
Vehicles	10	9	9	9	9
Other Public Works					
Streets (miles)	56	56	55	55	55
Service Vehicles	42	43	43	43	40
Sanitation					
Square Footage Sanitation Office	275	275	275	275	275
Square Footage Sanitation Office - City Hall	168	168	168	168	168
Wastewater					
Storm Sewers (miles)	54	54	54	54	54
Vehicles	1	1	1	1	0
Water Department					
Square Footage Water Maintenance Office	1,000	1,000	1,000	1,000	1,000
Square Footage Water Meter Office	575	575	575	575	575
Square Footage Water Office - City Hall	168	168	168	168	168
Water Lines (miles)	65	65	65	65	65
Vehicles	12	12	11	11	10

Source: City of Medina Department Records

(1) Information prior to 2005 is not available.



Rea & associates *a brighter way*

City of Medina

Medina County, Ohio

Report Letters

December 31, 2009

City of Medina
Medina County, Ohio
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July 30, 2010

To The Honorable Mayor and City Council
City of Medina
132 North Elmwood
Medina, Ohio 44256

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Medina, Ohio (the City) as of and for the year ended December 31, 2009, which collectively comprise the City's basic financial statements and have issued our report thereon dated July 30, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings and questioned we identified certain deficiencies in internal control over financial reporting, that we consider material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider findings 2009-001 and 2009-002 described in the accompanying schedule of findings and questioned costs to be material weaknesses.

City of Medina
Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required By *Government Auditing Standards*
July 30, 2010

Compliance and Other Matters

As part of reasonably assuring whether the City's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matters we must report under *Government Auditing Standards*, which is described in the accompanying schedule of findings and questioned costs as item 2009-003.

We also noted certain matters not requiring inclusion in this report that we reported to the City's management in a separate letter dated March 8, 2013.

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the City's responses and, accordingly, we express no opinion on them.

We intend this report solely for the information and use of management, City Council, federal awarding agencies and pass-through entities and others within the City. We intend it for no one other than these specified parties.

Hea & Associates, Inc.

March 8, 2013

To The Honorable Mayor and City Council
City of Medina
132 North Elmwood
Medina, Ohio 44256

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

Compliance

We have audited the compliance of the City of Medina, Ohio (the City) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2009. The summary of auditor's results section of the accompanying schedule of findings and questioned costs identifies the City's major federal programs. The City's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the City's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City's compliance with those requirements.

In our opinion, the City complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2009.

Internal Control over Compliance

The City's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the City's internal control over compliance with the requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the City's internal control over compliance.

City of Medina
Independent Auditor's Report on Compliance with Requirements
Applicable To Each Major Federal Program and On Internal Control
Over Compliance Required By OMB Circular A-133
March 8, 2013

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as item 2009-004. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

We also noted certain matters not requiring inclusion in this report that we reported to the City's management in a separate letter dated March 8, 2013.

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

Schedule of Expenditures of Federal Awards

We have audited the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Medina as of and for the year ended December 31, 2009, and have issued our report thereon dated July 30, 2010, except for our opinion on the Schedule of Expenditures of Federal Awards, for which the date is March 8, 2013. This report is replacing a previously issued report as a result of an additional major program that was discovered subsequent to July 30, 2010. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. We have not performed any procedures with respect to the audited financial statements subsequent to July 30, 2010.

We intend this report solely for the information and use of management, City Council, federal awarding agencies and pass-through entities and others within the City. We intend it for no one other than these specified parties.

Rea & Associates, Inc.

City of Medina
Medina County, Ohio
Schedule of Expenditures of Federal Awards - Cash Basis
For the Year Ended December 31, 2009

Federal Grantor/Pass Through Grantor Program Title	Agency or Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>U.S. Department of Housing and Urban Development</u>			
<i>Passed through the Ohio Department of Development:</i>			
Community Development Block Grant - Formula	A-F-07-147-1	14.228	\$ 5,333
Community Development Block Grant - Formula	A-F-08-147-1	14.228	79,000
Community Development Block Grant - CHIP	A-C-08-147-1	14.228	35,541
Community Development Block Grant - Economic Developrn	A-E-08-147-1	14.228	53,000
Total Community Development Block Grant			172,874
Home Investment Partnership Program - CHIP	A-C-08-147-2	14.239	115,454
Total U.S. Department of Housing and Urban Development			288,328
<u>U.S. Department of Justice:</u>			
<i>Passed through the Bureau of Justice Assistance:</i>			
Bulletproof Vest Partnership Program	6131649	16.607	2,805
Total U.S. Department of Justice			2,805
<u>U.S. Department of Transportation</u>			
<i>Direct Programs:</i>			
Airport Improvement Program		20.106	253,297
<i>Passed through Ohio Department of Transportation:</i>			
Highway Planning and Construction - Huntington St.	PID 80507	20.205	957,813
Total U.S. Department of Transportation			1,211,110
Total Federal Financial Assistance			\$ 1,502,243

City of Medina
Medina County, Ohio
Schedule of Findings and Questioned Costs
OMB Circular A-133, Section .505
December 31, 2009

1. SUMMARY OF AUDITOR'S RESULTS

(d) (1) (i)	Type of Financial Statement Opinion	Unqualified
(d) (1) (ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	Yes
(d) (1) (ii)	Were there any other significant deficiency conditions reported at the financial statement level (GAGAS)?	No
(d) (1) (iii)	Were there any reported material non-compliance at the financial statement level (GAGAS)?	Yes
(d) (1) (iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d) (1) (iv)	Were there any other significant deficiencies reported for major federal programs?	Yes
(d) (1) (v)	Type of Major Programs' Compliance Opinion	Unqualified
(d) (1) (vi)	Are there any reportable findings under Section .510?	Yes
(d) (1) (vii)	Major Programs (list): Home Investment Partnership Program Community Development Block Grant Highway Planning & Construction	CFDA #: #14.228 #14.239 #20.205
(d) (1) (viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: All others
(d) (1) (ix)	Low Risk Auditee?	No

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

FINDING NUMBER 2009-001

Material Weakness – Capital Assets

The City has been continually developing and implementing procedures to maintain an updated listing of capital assets and monitor capital asset activity.

A restatement of the prior period's net assets was necessary because a road construction project was included in construction in progress as of December 31, 2008, when it had already been capitalized as part of the City's valuation. The restatement caused total governmental net assets at December 31, 2008, to decrease by \$847,557. In addition to the restatement, costs related to the purchase of a fire truck were excluded from the capitalized cost of the fire truck resulting in an understatement of governmental capital assets of \$537,645. The material adjustment has been subsequently booked and represented in the audited financial statements. There were also various other uncorrected misstatements relating to capital assets that were immaterial to the financial statements taken as a whole; however, are indicative of improvement over capital asset procedures.

Without proper procedures, the reliability of the asset reports is minimized and increases the risk for material misstatement to the financial statements; therefore, we recommend the City strengthen controls over capital asset reporting by continually maintaining capital asset schedules, especially when larger projects are recorded, and also implementing an annual inventory in which each department head is held accountable for the assets in that department and also reviewing asset reports at year end and throughout the year, to help ensure the accuracy and completeness of capital asset records.

Management's Response: For many years prior to 2008 the City effectively had no Capital Asset listing at all. During 2008 this situation was rectified sufficiently to produce an unqualified opinion. Management will continue to work to upgrade these procedures in 2010 and beyond.

FINDING NUMBER 2009-002

Material Weakness – Cash Reconciliation and Posting Receipts and Disbursements

A crucial step in the internal control over financial reporting is to reconcile the cash bank balance and investments to the balance in the accounting records and provide support for reconciling items. The reconciliation process will assure complete, accurate and timely posting of receipts and will promote the detection of errors or irregularities by the City's management in a timely manner.

The City should implement controls to ensure the proper account coding and classification of disbursements. Those responsible for approving invoices should have the information and knowledge to ensure the appropriate accounts to be charged for goods or services. The assignment should be reviewed and authorization documented.

The finance director should provide appropriate oversight of all memo entries and journal entries posted to the general ledgers for proper purpose and amount. Memo entries and journal entries posted to the accounting system should contain sufficient documentation.

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

FINDING NUMBER 2009-002 (Continued)

The bank reconciliation should be reviewed and approved evidenced by signature and date. Particular attention to the source of the reconciling items is paramount. This process is important since the person reconciling the bank statement is also the person making the adjusting journal entries. All memo entries and journal entries posted to the accounting system should also contain sufficient documentation.

Management’s Response: Management intends to review and upgrade the bank reconciliation process such that more immediate review will be codified.

FINDING NUMBER 2009-003

Material Noncompliance – Appropriations Exceeding Estimated Resources

Ohio Rev. Code Section 5705.39 states that total appropriations from each fund shall not exceed the total of the estimated revenue available for expenditure there from, as certified by the budget commission. No appropriation measure shall become effective until the county auditor files with the appropriating authority a certificate that the total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed such official certificate or amended official certificate. When the appropriation does not exceed such official certificate, the county auditor shall give such certificate forthwith upon receiving from the appropriating authority a certified copy of the appropriation measure. Appropriations shall be made from each fund only for the purposes for which such fund is established.

The City disclosed final appropriations significantly exceeding the certified estimated revenues for the following funds:

<u>Fund</u>	<u>Appropriations</u>	<u>Estimated Resources</u>	<u>Excess</u>
Grants Fund	\$598,051	\$243,000	\$(355,051)
County Local License Fund	91,775	51,250	(40,525)
Federal Airport Grant Fund	459,883	300,000	(159,883)

We recommend the City should certify all estimated revenues to be received by the City so that appropriated amounts are not in excess of the official certificate of estimated resources. Implementing regular review procedures of these budgetary items will also increase detection and allow the City to prepare amendments as necessary to prevent noncompliance.

Management’s Response: Management will make more timely requests for amendments to the official certificate of estimated resources. In the future these revenues will be reflected in amendments to the official certificate on a more timely basis.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

FINDING NUMBER 2009-004

Significant Deficiency – Schedule of Federal Awards

The City does not have an adequate process in place to maintain or prepare a schedule of federal awards that appears in the City's financial report. OMB Circular A-133 requires all entities expending greater than \$500,000 to have an annual audit. Further, the audited entity is required to prepare the schedule of federal expenditures. The financial records of the City need to be more clearly defined for the federal expenditures. That is, each grant should be identifiable on the City's general ledger through a specific line item or series of line items.

Overall, it is pertinent to have the proper procedures in place throughout the year to identify federal grants, including grants awarded through pass-through entities. More specifically, for the grants passed through Ohio Department of Development, the City established separate funds and line items for its federal grants; however, expenditures related to the community housing improvement programs are commingled in the same account coding and not defined or tracked between CFDA numbers 14.228 and 14.239. The expenditures attributable to projects funded by the Department of Transportation passed through Ohio Department of Transportation (ODOT) were commingled with non-grant funded projects and therefore not identified by the City as federal expenditures to be included in the schedule of federal expenditures.

We recommend the City establish procedures that clearly define the activity for each grant and grant year in the financial records and also improve communication lines between departments and with the outside consultant to eliminate commingling of federal grant monies. It is also pertinent to differentiate federal grants reported by other entities and those required to be reported by the City in order to accurately report federal awards on the schedule of federal expenditures. Implementation of these recommendations will not only assist the City in preparing its federal schedule but also improve tracking of federal monies.

Management's Response: The City's Federal Grants are managed in a decentralized fashion wherein individual departments and in some cases consultants are responsible for aspects of various federal grants. Management will continue to work to coordinate with the various departments and consultants responsible for the various federal grants.

City of Medina
Medina County, Ohio
Schedule of Prior Audit Findings
December 31, 2009

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected, Significantly Different Corrective Action Taken or Finding No Longer Valid Explain
2008-001	Appropriations exceeded estimated resources	No	Reissued as Finding 2009-003
2008-002	Implement controls over capital assets	No	Reissued as Finding 2009-001



Dave Yost • Auditor of State

CITY OF MEDINA

MEDINA 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
APRIL 16, 2013**